

AMENDED
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 Special City Council Meeting on Monday, September 11, 2023 at 6:30 p.m. at 900 Saddletree Court, Shavano Park City Council Chambers for the purpose of considering the following agenda:

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. (Attorney General Opinion –JC 0169)

4. CITY COUNCIL COMMENTS

Pursuant to TEX. GOV'T CODE §551.415(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 salutary 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 salutary 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 of photographers Tammy McKeever and Barbara Matchey of Capture San Antonio Photography for supporting the Shavano Park Independence Day Event with beautiful photos - Mayor Werner**

6. AGENDA ITEMS

- 6.1. Public Hearing - Proposed Annual Operating and Capital Budget - FY 2023-24**
- 6.2. Discussion / action - Ordinance No. O-2023-014 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2023 and ending September 30, 2024; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date (first reading) - City Manager**
- 6.3. Public Hearing - Proposed FY 2023-24 Tax Rate**
- 6.4. Discussion - Proposed FY 2023-24 Tax Rate, announce meeting to adopt FY 2023-24 tax rate - Finance Director**
- 6.5. Discussion / action - City Council adoption of the FY 2024 organizational chart - City Manager**
- 6.6. Discussion / action – Ordinance O-2023-015 Fiscal Year 2022-23 Budget Amendment #2 - City Manager / Finance Director**
- 6.7. Discussion – Committee Work Group insights and Recommendations - Ald. Miller and Kautz**

7. 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).

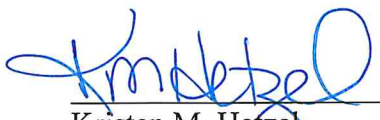
Attendance by Other Elected or Appointed Officials – NOTICE OF POTENTIAL QUORUM:

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 210-493-3478 x240 or TDD 1-800-735-2989.

CERTIFICATION:

I hereby certify that the above Notice of Meeting was posted on the City Hall bulletin board on the 7th day of September 2023 at 1:00 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



Certificate of Appreciation

Presented to:

Barbara Matchey

In appreciation of their invaluable volunteer service and contributions to the City of Shavano Park's 2023 Independence Day Event. Their selfless dedication, hard work, and generosity with photographic skills have created valuable memories for the residents of City of Shavano Park.

Robert Werner, Mayor

September 11, 2023



Certificate of Appreciation

Presented to:

Tammy McKeever

In appreciation of their invaluable volunteer service and contributions to the City of Shavano Park's 2023 Independence Day Event. Their selfless dedication, hard work, and generosity with photographic skills have created valuable memories for the residents of City of Shavano Park.

Robert Werner, Mayor

September 11, 2023

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 11, 2023

Agenda item: 6.1 / 6.2

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

5.1 Public Hearing - Proposed Annual Operating and Capital Budget - FY 2023-24

5.2 Discussion / action - Ordinance No. O-2023-014 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2023 and ending September 30, 2024; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date (first reading) - City Manager

X

Attachments for Reference:

- a) Proposed Ordinance O-2023-014
- b) Council Proposed FY 2023-24 Budget

BACKGROUND / HISTORY:

The City Manager presented the proposed budget to City Council on August 8th with a tax rate of \$ 0.307742 per \$100 valuation, which is a one cent increase from the prior year. At its regular August Council meeting on August 15, 2023, the City Council voted to propose a tax rate of \$0.307742 per \$100.

DISCUSSION: Council directed a couple of changes which have been incorporated into this final draft budget. Staff has updated the proposed budget document (attachment #b) with the changes directed in the budget meetings. Changes included:

- Added an updated Long-term Financial Planning section, incorporating schedules and graphs
- Added expenditure bar charts for General Fund by department and natural category
- Added Combined Fund Summary and Budget Summary by Fund schedules
- Updated Fund Balance figures
- Updated Department Goals and Objectives to reflect final budget resourcing
- Updated the Department recap pages
- Modified proposed budget amounts for selected revenue and expenditure account
- Updated projections based on current activity.

This version of the budget has only minor differences from the City Manager's proposed budget, in Administration personnel for the resourcing of the City Manager's FY24 compensation, and in Administration capital for office furniture for the Assistant City Manager.

The Bexar Appraisal District has not yet issued its September 2023 supplement, which will update the valuation amounts for properties that have their protest settled, therefore impacting the City's total ad valorem taxes. The District expects to release this report no later than September 12, 2023. City staff will evaluate the results and if additional property tax revenues are anticipated, staff is proposing adding the following expenditure items to the General Fund:

- \$5,000 annual membership to greater:SATX, a regional economic partnership, to Council's Association Dues (10-600-3020), with the possibility of a shared cost with the City's developer, to expand avenues for the 23 acre commercial site
- \$2,300 to Public Works building maintenance (10-603-5030) for twice a month cleaning as the demands in the field have left little time for this routine, lower priority task.
- \$5,000 for fire apparatus tool mounts, as presented earlier in the budget process by Chief Dover, added to Vehicle Maintenance (10-604-5020).

Also, the Water Utility has signed a lease for 165AF of water rights for calendar year 2023. One quarter of that lease and the related EAA water management fees pertain to FY24, in the final version of the Water Utility budget, those expenses will be reflected, offset by consumption and EAA fee revenues.

COURSES OF ACTION: Provide guidance to staff as appropriate and approve the budget with the proposed additions (first reading).

FINANCIAL IMPACT: Provides the Budget Policy, Guidance, and Authorizations for annual revenues and expenditures for the next Fiscal Year.

MOTION REQUESTED: Approve Ordinance No. O-2023-014 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2023 and ending September 30, 2024; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date (first reading).

ORDINANCE No. O-2023-014

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

WHEREAS, Section 102.002 of the Texas Local Government Code requires the City of Shavano Park, Texas (the "City") to prepare an annual budget;

WHEREAS, the City Manager of the City has submitted, in accordance with state law, such budget for the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024;

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer at the City Secretary's office and on the City's website;

WHEREAS, proper and timely notice that public hearings on such proposed budget, stating the date, time, place and subject matter of said public hearings was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, said public hearings were held in accordance with such notice.

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

Section 1. The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City's annual budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

Section 2. The City Secretary is directed to maintain a certified copy of this Ordinance with a true copy of the attached budget.

Section 3. The City Secretary is also directed to post the adopted budget and the budget cover page on the City's website.

Section 4. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

Section 5. All ordinances, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

Section 6. This Ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 8. It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 9. This Ordinance shall be effective upon passage and publication as required by State and local law.

PASSED AND APPROVED this the 11th day of September 2023 for the first reading.

PASSED AND APPROVED this the 18th day of September 2023 for the second reading.

Robert Werner
Mayor

ATTEST: _____
Kristen M. Hetzel
City Secretary

City of Shavano Park

Council Proposed Budget FY 2024

City Living with Country Charm





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Shavano Park, Texas**, for its Annual Budget for the fiscal year beginning **October 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



This budget will raise more revenue from property taxes than last year's budget by an amount of \$537,527 which is a 12.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$117,349.

Record Vote on:

Budget:

Tax Rate Ratify:

Mayor

Robert Werner

(Votes only in event of a tie)

Council Members

Konrad Kuykendall (Pro Tem)

Albert Aleman

Maggi Kautz

Pete Miller

Lee Powers

Property Tax Rate Comparison:

	<u>FY 2023</u>	<u>FY 2024</u>
Proposed Total Tax Rate	0.297742	0.307742
No-New-Revenue Total Tax Rate	0.284198	0.284157
No-New-Revenue Maintenance & Operations	0.261525	0.251757
Proposed Maintenance & Operations	0.275069	0.275342
Voter-Approval Total Tax Rate	0.326789	0.335232
Debt Tax Rate (I&S)	0.022673	0.032400
De Minimis Tax Rate	0.341074	0.338939

**Total debt obligation for the City of Shavano Park secured by property taxes:
\$12,224,240***

***While debt obligations are secured by property taxes where appropriate and statutorily allowed, other funding sources are pledged to support a portion of that obligation.**



COUNCIL OF THE CITY OF SHAVANO PARK

ROBERT WERNER

MAYOR

KONRAD KUYKENDALL

MAYOR PRO TEM

ALBERT ALEMAN

ALDERMAN

MAGGI KAUTZ

ALDERMAN

PETE MILLER

ALDERMAN

LEE POWERS

ALDERMAN

BILL HILL

CITY MANAGER

CURTIS LEETH

ASSISTANT CITY MANAGER

KRISTEN HETZEL

CITY SECRETARY

BRENDA MOREY

FINANCE DIRECTOR



VISION

Shavano Park strives to be the premier community in Bexar County, preserving and celebrating its natural setting and small town traditions amid the surrounding area's urban growth.

MISSION

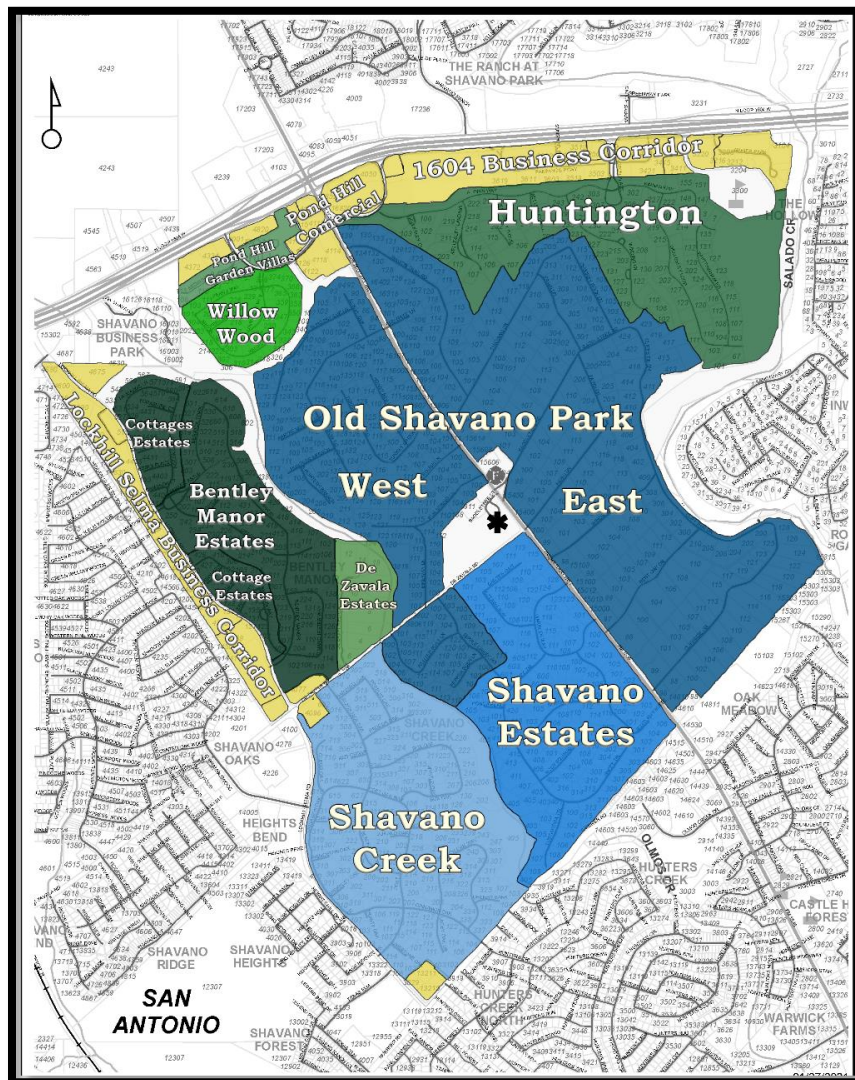
The City of Shavano Park provides exceptional leadership and delivers exemplary municipal services in a professional, cost-effective and efficient manner to citizens, business owners and visitors to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

COMMUNITY PROFILE

The City of Shavano Park is located in northwest Bexar County at the edge of the Texas Hill Country, approximately twelve miles north of downtown San Antonio, and along the Olmos and Salado Creeks.

The City of Shavano Park is a Type A General Law City operating under a Council/City Manager form of government consisting of five council members and a Mayor. It offers Police, Fire, EMS, Public Works and Administrative services and operates a Water Utility that services roughly one-half of the City's residences.

The City of Shavano Park is completely surrounded by the City of San Antonio. The City's boundaries are generally Loop 1604 to the north, Huebner Road to the south, Lockhill Selma to the west and Salado Creek to the east. The City encompasses approximately 3.3 square miles of land and currently has an estimated 3,524 residents. Learn more about the City's history at the Bexar County Bibliotech Digital Library: <https://library.biblioboard.com/anthology/4cd51bfb-976d-4d7d-b977-e16dd4c3c523>



Demographic Analysis

Residents are the most important aspect of our community. Demographic and other information regarding our City's residents provides a fundamental understanding of the nature of our community.

Population Growth

Shavano Park's population increased 16% between the years of 2010 and 2020, due to the implementation of our annexation program adopted in 1999 and development of new neighborhoods. These new neighborhoods are nearly built out and the City is dedicated to sustaining existing lots with single family homes, therefore the City's population is expected to remain stable in the future. In addition, the City's zoning ordinances prohibit multi-family re-developments that could increase population density.

Population, 1970-2020

Year	Population	Change	% Change
1970	881		
1980	1,448	567	64%
1990	1,708	260	18%
2000	1,754	46	3%
2010	3,035	1,281	73%
2020	3,524	489	16%
Source: United States Census Bureau			

Growth factors include the City's location in the majestic and beautiful foothills of the Hill Country in northern Bexar County, proximity to three major highways (Loop 1604, IH 10, and Wurzbach Parkway), the prestigious Northside Independent School District, easy commutes to employment centers and the airport, and plentiful shopping nearby.



Chimney Rock Road in Old Shavano Park

Demographic Characteristics

Shavano Park is a wealthy highly educated community.

<i>Social Characteristics</i>	Shavano Park	Bexar County
Population	3,524	2,059,530
Median Age	54.0	33.8
Bachelor's degree or higher	61.28%	30.00%
Median household income (in U.S. dollars)	\$194,531	\$62,169

Double the Bexar County percentage.

Triple the Bexar County median.

Source: United States Census Bureau, American Community Survey 2022 Estimates

Shavano Park is comprised of strong residential neighborhoods. Because the community has large lots, is safe, secure, and enjoys outstanding municipal services, residential property values are high.

<i>Housing Characteristics</i>	Shavano Park	Bexar County
Total single-family homes	1,450	525,091
Average Market value	\$936,616	\$310,579

Triple the Bexar County market average.

Source: The Bexar County Appraisal District, Certified Totals from 2023, Supplemental 252

As a primarily residential community, Shavano Park occupies a prime location with easy access to nearby businesses, parks, the highway system of the greater San Antonio metropolitan area, highly rated schools, and availability of high-speed internet in most neighborhoods.

<i>Economic Characteristics</i>	Shavano Park	Bexar County
Number of Businesses	186	187,125

Source: United States Census Bureau, American Community Survey 2022 Estimates



Bentley Manor HOA subdivision in Shavano Park

CITY OF SHAVANO PARK
FISCAL YEAR 2023-2024 CITY COUNCIL PROPOSED BUDGET

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CITY OF SHAVANO PARK



August 8, 2023

Honorable Mayor, City Council, and Citizens:

I am pleased to submit the proposed budget for Fiscal Year (FY) 2023-24. This budget is defined and developed based upon a clear set of goals established in the Town Plan and supporting objectives set by City Council. This memorandum highlights key points that are important to you and the community. The proposed Budget is balanced as required by law. This proposed budget is consistent with the mission, vision, and strategic goals of the City of Shavano Park and reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

This proposed budget proposes a tax rate of \$0.307742 cent per \$100 of valuation. This proposed rate is a one cent increase from prior year's tax rate to pay new debt costs associated with the voter-approved \$10M Bond in the May 7, 2022 Bond Election. Based upon the assumed level of revenue, the budget allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. While meeting funding requirements during this period of inflation, the budget accounts for an 5% compensation cost of living increase, several new and capital replacement requirements. The budgeted General Fund expenditures are approximately \$6.7M while the total expenditures of all funds are approximately \$15.2M (which includes Street Reconstruction Funding).

BUDGET OVERVIEW

- Budget trends and challenges: increased taxable property values; increased number of properties qualifying for the over 65 tax freeze; increased sales tax and interest revenues; decreasing permit revenues; higher franchise fees revenues; and increased health care and inflation-driven costs
- Maintains or incrementally improves excellent service levels across Departments
- This is a requirement-based budget (prioritized based upon essential needs and objectives)
- Requires Directors justify their budget requests to the City Manager
- Includes line-item detail and definitions for each line item
- Properly maintains required and separate funds for accountability and transparency
- Includes a Street Project Fund to account for Phase I street restoration
- Fully funds the Capital Improvement Replacement Fund based upon the replacement schedule
- Budgets for the American Rescue Plan Act Funds

STRATEGIC GOALS: Council established eight Strategic Goals with supporting objectives that account for current and future requirements. These objectives are accounted for within the budget.

1. Provide excellent municipal services while anticipating future requirements
2. Protect and provide a city-wide safe and secure environment
3. Preserve City property values, protect fiscal resources and maintain financial discipline
4. Maintain overall excellent infrastructure (buildings, streets and utilities)
5. Enhance and support commercial business activities and opportunities
6. Enhance the City image and maintain a rural atmosphere
7. Promote effective communications and outreach with citizens
8. Mitigate storm water runoff

MAJOR REVENUES

Taxable Assessed Value / New Improvements: The total taxable assessed value of property including property in tax freeze is \$1,782,008,563 and represents a \$188,657,470 or 8.45% increase. Of that amount, the total taxable value of new improvements and personal property was \$38,132,410. “New” means the item was not on the 2022 appraisal roll. The average Taxable Homestead Value is \$936,616 up \$91,192 from last year (about 10.8% increase). The City’s portion of tax on average taxable homestead value is approximately \$2,882/year (\$368 increase).

Ad Valorem Taxes (Property Taxes): This budget proposes City Council adopt a FY 2023-24 budget tax rate of \$0.307742 / \$100 of valuation, which is a one cent increase from prior year’s tax rate used to pay debt costs associated with the voter-approved \$10M Bond in the May 7, 2022 Bond Election. Total revenue collected from property taxes will be approximately \$4,869,544 or 12% more than last year. Additional revenue available for the General Fund is approximately \$345,312 or 8.6%.

Freeze Taxable Value: The total freeze taxable value (homeowners age 65 or older or disabled) for 2023 tax values amounted to \$550,382,079, which is an increase of 15.9% over the 2022 freeze adjusted taxable value of \$475,011,961 and 32.3% of the net taxable values. There are 1,469 residential properties in Shavano Park and of those 695 (47%) qualify for the Over 65 Tax Freeze (Increase of 28).

“No-New-Revenue Tax” Rate: The No-New-Revenue Tax rate is the rate that will generate the same amount of property taxes as the previous year based only on the properties that are on the tax roll both years. This is the comparison used in the Truth-in-Taxation calculations to determine if there is an actual tax rate increase. The proposed tax rate of \$0.307742 / \$100 is higher than the 2023 NNR Tax Rate of \$0.284157 / \$100 needed to generate the same amount of taxes from the same properties that were on last year’s tax roll.

“Voter-Approval Tax” Rate: The Voter Approval Tax rate provides about the same amount of tax revenue as the previous year for day-to-day operations, plus an extra 3.5% increase for operations, and sufficient funds to pay debt in the coming year. The proposed tax rate of \$0.307742 / \$100 is well below the “Voter Approval Tax Rate” of \$0.335232 / \$100.

Sales Tax: There are a small number of retail sale companies operating in Shavano Park. This proposed budget assumes sales tax revenues for the General Fund of \$744,000, which is 6% higher than FY2023’s budgeted revenues (\$702,000) in large part due to inflation and increasing on-line sales.

Other Revenues:

- Permit and License Fees: For FY2023-24, we anticipate a continued decrease of residential and new commercial development. This budget projects about \$30,000 revenue from permits and licenses.
- Franchise revenues are expected to increase slightly over last year, based upon new developments and provider rate increases
- EMS Fees. This budget projects a slightly higher revenue stream for this source.
- Other revenues are expected to slightly decline except interest income from fund balance.
- Charts illustrating the breakout in revenues can be found on pages XX and XX (final budget).

MAJOR EXPENDITURES

Personnel: The City Manager's proposed budget includes a market-driven salary increase for fire and police, several grade increases in Public Works, and a 5% cost of living increase with 2.5% step increase for all City employees. The budget proposes an 10.3% increase in the City's contribution for our employee health benefits and a 25% contribution to dependent health plans while switching the health insurance provider. This budget proposes that the City continues to fund the Texas Municipal Retirement System at the full funding rate.

General Fund: General Fund expenditures increased in personnel salaries / benefits and fuel costs but remain constant in other day to day operations across all departments. Below is a brief review of requirements and highlighted changes for departments. Additional detail on changes can be located in front of each of the department's budget comparison report or in the budget for line-item comparison.

Council: Council's budgeted general expenses are projected to decrease as a household hazardous waste collection is not planned in FY24.

Administration: The Administration Department budget requirements are projected to increase slightly primarily due to personnel cost. This budget includes the replacement of one HVAC unit (purchased only if needed) out of the Capital Replacement Fund. This budget includes funding for replacement of the City phone system and upgrades to Windows 11 across all departments using funding from the American Rescue Act Fund.

Public Works: The Public Works Department operating expenses are projected to increase slightly. The Budget includes funds for increased salaries and benefits, the street maintenance program, professional tree maintenance on municipal property and continued landscaping and maintenance of City Hall. This budget includes replacing the small dump truck with stake body truck using funds from the Capital Replacement Fund / Water Utility and funding from the American Rescue Act Fund to repave the Public Works and Fire Department shared parking lot.

Fire: The Fire Department operating expenses are projected to increase primarily due to increased compensation and inflation driven costs. This budget includes funding from the American Rescue Act Fund for mobile routers and computers and the purchase of a new stair machine / step mill from the Capital Replacement Fund.

Police: The Police Department operating expenses are projected to increase to reflect compensation increases for staff, fuel, and other rising costs. The budget also includes purchases of replacement of two patrol vehicles (\$150,000) funded from the Crime Control Prevention District Fund. This budget includes funding from the American Rescue Act Fund: the purchase of four rugged laptops; two AFIS devices; and a drug drop-off container.

Capital Improvement/Replacement Fund: The proposed budget includes \$323,144 from General Fund revenues and reallocation of Capital funds to fund the future purchases of Capital Improvements and Equipment in accordance with the Capital Replacement Schedule. This year's allocation in support of the Departments as follows: Administrative (\$0); Fire (\$272,561); and Public Works (\$50,583).

Water Fund: The proposed Water Fund Budget includes a small increase in water consumption revenues and operating expenditures. Using Bexar County ARPA Grant funding, this budget includes \$60,000 to improve and relocate water lines within five cul-de-sacs; the completion of a comprehensive water

hydrology model; GPS water main infrastructure; place Well #1 back into operation; provide a shade structure over the Well #8 Drive Shaft; and enclose Well #6 chlorine building. The proposed budget includes transferring \$69,777 to the Water Capital Replacement Fund for future infrastructure, vehicles, and equipment replacement.

Crime Control and Prevention District Fund. Sales Tax Revenues are budgeted to be \$198,000 and expenses to be \$193,640. Expenses include two patrol vehicles, the third-year lease payment for vehicle and body worn camera system, training, National Night Out, and Neighborhood Watch supplies.

Street Projects Fund: On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan and these funds are placed and expended from the Street Projects Fund. Budgeted expenses for the year are continued engineering and construction costs for Phase I Streets of \$4,845,000.

Street Maintenance Fund: For FY2023-24, the City expects to receive sales tax revenues of approximately \$171,500 and projects \$186,000 in revenues during the FY 2023-24 budget year. There are \$470,291 proposed transfers to debt service included in this budget to paydown the street bond.

Court Restricted Fund: The proposed budget includes \$55,000 from court security funds for the installation of bullet resistant glass in the Court Clerks window; \$5,200 police security during the monthly court sessions, and \$3,800 for annual software costs.

Debt: On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan. The City's total debt obligation (principal) is \$12,224,240 with \$2,138,333 of this supported by water revenue.

CHANGES IN PRIORITIES AND SERVICE LEVELS

The overall budget priorities are driven by the City's Strategic Goals as established by City Council and their corresponding Objectives (updated annually) found on pages 44-48. Major budgetary changes include emphasis on staff compensation to account for inflation; the relocation of numerous water service lines and water mains in five cul-de-sacs in preparation for street reconstruction, the reconstruction of approximately six miles of residential roads. There are no planned reductions in service levels nor increases in fees. Incremental improvements in service levels include: upgraded information technology capabilities; and facility improvements.

Conclusion. I wish to extend my appreciation to City Council for their contributions put forth by attending budget workshops, reviewing budget documents, and providing guidance in developing the proposed budget. I also want to express my appreciation to City Staff for their input and hard work in striving to maintain high levels of service to our residents.

"Here to Serve!"



Bill Hill
City Manager

CITY OF SHAVANO PARK

PROPOSED BUDGET CALENDAR FOR FY 2023-24

2023

*****Planning*****

20 - 28 April	Receive Preliminary Property Tax Report; pass to Council
1 – 12 May	Department Budget Meetings with General Fund Departments - FY 2023 -24 Goals, Objectives, Unfunded Requirements
Monday 8 May	Water Advisory Committee FY 2023-24 Goals and Objectives, Revenues

*****Preparation*****

Tuesday 6 June	Council Workshop 12:00 noon – Set Initial Goals, Objectives and Budget Guidance, review annual risk assessment – all departments
Monday 19 June	Water Advisory Committee Meeting / Budget Workshop (Expenses, G&O)
19-30 June	Prepare Revenues for Preliminary Budget
Monday 26 June	Council Workshop – Budget Basics, Staff Analysis of Council Objectives, Benefits Update, Long Term Financing Considerations (before regular City Council meeting – 5:00pm)
Monday 10 July	Water Advisory Committee Meeting - Recommendation of initial Water Utility Fund Budget
Tuesday 11 July	Budget Workshop 5:30pm – Capital Replacement, Compensation, Expense Estimates
Monday 24 July	Budget Workshop 5:00pm – Compensation and Benefits (before regular City Council meeting – 5:00pm)
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - August 5	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue, Voter-Approval and Deminimis Tax Rates
Tuesday 8 August	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2023-24 Budget (No anticipated Council action) - Receive No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations
Tuesday 15 August	Regular Council Meeting 6:30pm - <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearings.

*******Review*******

Wednesday 23 August	Publication - Notice of Budget Hearings
Wednesday, 30 August	Publication - Notice of 2023 Tax Year Proposed Tax Rate and Public Hearings (No-New-Revenue, Voter- Approval, Deminimis)

*******Public Adoption*******

Monday 11 September	Special Council Meeting 6:30pm – <ul style="list-style-type: none">- 1st Reading of Budget/Public Hearing- Public hearing regarding tax rate- Announce meeting to adopt tax rate.
Monday 18 September	Regular Council Meeting – <ul style="list-style-type: none">- 2nd Reading of Budget/Public Hearing- Adopt Budget by Ordinance- Levy Tax Rate by Resolution and take record vote

Budget Basics

Budget Process

The budget process is the key to the development of the City of Shavano Park's strategic plan, allowing City Council and the departments the opportunity to reassess goals and objectives and the means to accomplish them. While the budget is reviewed and approved by the City Council in September of each year, its preparation begins much earlier. Each spring, City staff begin by projecting revenues, reserves and expenditures for the current and future years, developing goals and objectives and allocating the resources required to achieve them. A series of City Council workshops refine the budget, providing feedback and guidance to staff. In August of each year, the City Manager formally presents the initial Proposed Budget. After accepting this budget, City Council makes final edits to create the Adopted Budget.

Public Engagement in the Budget Process

Public involvement is critical to the City's budget process. All budget deliberations take place during public meetings where resident participation is encouraged. All agendas and the entire Council meeting packets are posted on the City website, generally one week in advance of the meeting, to give the public plenty of notice. Finally, Texas statutes require public hearings for budget discussion. Shavano Park holds two such hearings, one for each reading of the Budget by City Council. Residents may attend these public hearings in person, but are also able to watch City Council deliberations livestreamed on the YouTube app/website.

All City Finances, including budget books, audit reports, check registers, as well as contact information for the City Council members, is available on the City website at <https://www.shavanopark.org/finances>.

What is the City Budget?

The City Budget is one of the key policy documents in any city and is the legal authority to obligate public funds. The budget provides City Council policy direction to the staff and the community regarding the role of the City, its services and programs. It estimates expected revenue and expenditures needed from each fund to meet the City Council's policy objectives relating to the type, quantity and quality of services provided to the community.

According to the Government Finance Officers Association (GFOA), a municipal budget should serve as a policy document, a financial plan, an operations guide, and a communications device. The budget is designed to serve the following purposes:

A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the city staff.

City Councils adopt a variety of policy statements that are all woven into a budget. These include, but are not limited to, budget development policy guidance in a budget message, the financial policies, goals and priorities, and mission statements.

An Operations Guide

The final budget should provide a clear presentation of each department's goals and objectives and articulate how those goals relate to the City's overall goals, objectives, and priorities. Each department's budget should also describe the level of service or activity necessary to meet the community's needs.

A Communications Tool

The budget should include presentations that allow the reader to quickly grasp major issues, trends and choices. It should include an overview of significant budgetary trends, issues and resource choices that result in the allocation of funds to meet service needs and accomplish the City's highest priority goals.

A Financial Plan

The budget is a Texas State law requirement of all cities. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. It is considered the legal authority to expend public monies, and controls those expenditures by limiting the amount of appropriation at the fund or departmental level. The budget must also provide an explanation of major revenue sources, the assumptions used in forecasting, and a discussion used for revenue trends affecting the City.

Basis of Accounting and Budgeting

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounting and financial reporting treatment that applies to a fund is determined by its measurement focus: Modified Accrual Basis or Accrual Basis.

Governmental Funds

Governmental fund types use the modified accrual basis of accounting. Under this basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with GAAP. “Measurable” means the amount of the transaction that can be determined and “available” means the collectible period. The City considers the majority of its major revenues available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

Those revenues susceptible to accrual under the modified accrual method are property and other taxes, intergovernmental revenue, franchise fees, and interest revenue. Licenses and permits, including fines and forfeiture revenues, are not susceptible to accrual because generally they are not measurable until received.

The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

Proprietary Funds

Proprietary funds use the accrual basis of accounting. Under this basis of accounting, revenues are recognized in the period in which they are earned and expenses are recognized when incurred. Proprietary funds also record depreciation and amortization of debt. For the purposes of this budget presentation, depreciation is not displayed and capital purchases and bond principal payments are included as expenses.

Budget Principles

Budget principles vary from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principles, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are useful, current data trends will sometimes take precedence over prior year trends.

Revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues either up or down. In addition, day-to-day expenditures are handled in the same manner. Additional budget assumptions are being considered as follows:

- Current expenditures will not exceed current revenues (balanced budget)
- Efficiently use and protect fiscal resources
- The quality of service will remain at existing levels with incremental improvements
- Staffing will not exceed existing levels (51)
- A 1¢ increase in the ad valorem tax rate, applied to the Interest & Sinking rate for debt service on the Series 2022 General Obligation bonds is proposed.
- General Fund targets a fund balance at approximately 50% (~\$3.1M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- The scheduled yearly contribution to the Capital Replacement Fund used for future capital purchases will be fully funded

Budget Adjustments

The City budget may be adjusted under Section 2-180 of the City of Shavano Park Code of Ordinances. Under Section 2-180, the City Manager has the authority to transfer balances within departments and programs. A Department Director may request a budget adjustment between line items, or categories of items, through the Finance Director and City Manager. The City Council must authorize all budget adjustments over \$10,000. In addition, the City Council may authorize three types of adjustments:

Supplemental Appropriations. If the City Manager certifies that revenues are available in excess of those estimated in the budget, an amendment ordinance may be prepared for City Council approval. Budget amendment ordinances are usually considered administrative and only require one reading. In general, the supplemental appropriations are evaluated using the following criteria:

- Why was the item not budgeted in the normal budget process?
- Why can't an adjustment be done within the Department to remedy the condition?

Emergency Appropriations. To meet public emergencies affecting life, health, property or the public peace.

Reduction of Appropriations. If at any time during the fiscal year it appears probable that expected revenues will be insufficient to finance expenditures for which appropriations have been authorized, the City Council may adopt an ordinance to reduce appropriations.

All budget adjustments require approval as outlined in the table that follows this paragraph. All budget adjustments will be included in the Finance Director's monthly financial report to City Council.

Category	Amount	Authority to Approve			
		Department Head	Finance Director	City Manager	Council
Within Budget Category	< \$5,000	X	X		
	\$5,000-\$10,000		X	X	
Between Budget Categories within Department	\$1,000-\$5,000		X		
	\$5,000-\$10,000			X	
	Over \$10,000				X (Ordinance)
Between Departments	ALL			X	X (Ordinance)
Supplemental Appropriations*	ALL				X (Ordinance)
Emergency Appropriations	ALL			X	X (Ordinance)

*City staff must identify revenue to cover any increase in expenditures.

Financial Management Policy

The Financial Management Policy compiles all the City's financial policies into one document. These statements are the tools used to ensure that the City is financially able to meet its current and future service needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Financial Objectives

Revenues

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source. One time or unpredictable revenue sources should not be utilized for ongoing expenses/expenditures.

Primary Sources of Revenue:

Ad Valorem Property Taxes - The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, continued use of user fees, and economic development. The City shall also strive to stabilize its tax rate and minimize tax rate increases.

Sales Taxes - the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to VIA Metropolitan Transit System. The breakdown of the remaining 1.5% is 1.0% General Fund, 0.25% Crime Control District, and 0.25% for Street Maintenance Tax.

User Fees - specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, EMS services, court fines, water, and development impact fees.

Grants - seek, apply for, and effectively administer federal, state, and local grants, which support the City's current priorities and policy objectives. The potential for incurring ongoing costs will be considered prior to applying for a grant.

Investments - Invest and manage the City's cash to ensure its safety, provide necessary liquidity needs of the City and to achieve the highest possible yield.

Expenditures

The City shall identify the priority of must-fund services, establish, and define appropriate service levels and administer the expenditure of available resources to ensure fiscal stability and the effective and efficient delivery of those services.

Fund Balance

Fund balance, as defined in GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is reported in the governmental fund financial statements according to five classifications that comprise a hierarchy based on the extent to which the City is bound to honor certain constraints on the use of financial resources with the governmental funds. The City approved a Fund Balance policy by ordinance #400-03-11 on October 6, 2011 following the Statement 54 guidelines. The ordinance is as follows:

Purpose – To provide a stable financial environment for the City of Shavano Park's operations that allows the City to provide quality services to its residents in a fiscally responsible manner designated to keep services and taxes as consistent as possible over time. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

Definitions and policies -

- (1) Non-spendable fund balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually.
 - At the end of each fiscal year, the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District Fund, Court Restricted Fund, Street Maintenance Fund, PEG Fund, State and Federal grant funds).
 - At the end of each fiscal year, the City will report "restricted" fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision-making authority.
 - The amount designated for Tree Preservation & Beautification shall be classified as a Committed Fund Balance.
 - The amount designated for future capital items in the Capital Improvement/Replacement Fund shall be classified as Committed Fund Balance.
 - The amount designated for the street projects in the Street Projects Capital Improvement Fund shall be classified as Committed Fund Balance.
- (4) Assigned fund balance includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts.
 - In accordance with GASB Statement 54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB Statement 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so.

Therefore, it is the policy of the City that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the City Council.

(5) Unassigned fund balance. This is the residual classification for the government's General Fund and includes all spendable amounts not contained in the other classifications, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In addition, the resources classified as Unassigned can be used to cover expenditures for revenues not yet received.

- At the end of each fiscal year, the City will report as Unassigned Fund Balance for the General Fund the amount in excess of any funds that are otherwise legally restricted and the Committed Fund Balance. This amount is to be used for accumulating funding for capital projects, equipment replacement, and/or for budgetary shortfalls and unexpected expenditures. Appropriation from the Unassigned General Fund balance shall require the approval of the City Council.

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. If the unassigned General 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.

Appropriations from unassigned General Fund balance shall require the approval of the City Council and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

(6) Spending order. The City Council will utilize funds in the following spending order:

- Restricted
- Committed
- Assigned
- Unassigned

Capital Expenditures and Improvements

The City's current fund balance policy includes the funding mechanism for capital replacement. Council annually reviews and monitors the condition of the City's capital equipment and

infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources within the budget process.

Debt Management

The City established guidelines for debt financing to provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future annual operating budgets. The Council has the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

It is the objective of the Council to limit the debt issue to 1%-3% of valuations when possible.

The City will pay cash for capital improvements within the financial affordability of each fund versus issuing debt when funding capital expenditures and capital improvements. Sources of this cash shall include, but not be limited to, sales tax, utility system revenues, developer fees, inter-local agreements, and state and federal grants. Debt will not be used to fund current operating expenditures.

Types of Debt Sales:

Competitive Sales- choose the bid that results in the lowest effective interest cost for the issuer.

Negotiated Sales- interest rates and underwriting spread are determined through negotiation with the underwriter, who has been previously selected to market the bonds.

Private Placements- a limited distribution to one or several investors.

Types of Debt Instruments:

General Obligation Bonds (GOs) - Require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt services. The bonds must be issued for projects that are in accordance with the wording in the bond propositions.

Certificates of Obligation (COs) - Usually require no voter authorization (petition provision in State law). A notice of intent to issue is required. They can be secured solely by ad valorem taxes, issued for limited purposes such as land acquisition, judgment funding or purchase of heavy equipment or secured by an ad valorem tax and a revenue pledge, issued for any lawful purpose just as GOs.

Contractual Obligations - Require no authorization process and are used solely for the acquisition of personal property and are secured by ad valorem taxes or other pledge able revenue.

Tax Notes - Require authorization by an ordinance and adoption by City Council and have a maximum maturity of 7 years, issued to fund public improvements; purchase of materials,

supplies, equipment, machinery, buildings, and land; contractual obligations incurred for professional services; pay operating or current expenses; and cash flow shortfall.

Revenue Bonds - Require authorization by an ordinance and adoption by City Council and are generally payable from a designated source of revenue. Typically issued for revenue producing operating systems/projects, water utility systems, parks improvements, and special projects.

Economic Development

Initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

Fiscal Monitoring

Analyze financial data and prepare reports that reflect the City's financial performance and economic condition.

Accounting, Auditing and Financial Reporting

Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). Follow the guidance of the Governmental Finance Officers Association (GFOA), and the Texas Comptroller of Public Accounts' Transparency Stars Program. Contract for, and undergo, an annual financial statement audit performed by an independent public accounting firm experienced in providing municipal auditing services.

Internal Control

Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management

Prevent and/or reduce financial impact of claims and losses to the City through prevention/education and transfer of liability/insurance.

Budget

Develop and maintain a balanced budget (defined as a term signifying budgeted expenditures being offset by budgeted revenues), which presents a clear understanding of goals, service levels and performance standards. The document shall, to the extent possible, be "user-friendly" for citizens.

Long-term Financial Planning

Thinking Long-term as a Basis of Good Financial Governance

The City's history of fiscal conservatism means the City, in 2023, offers excellent municipal services while having one of the lowest property tax rates in Bexar County and a manageable debt burden. These conditions have stimulated the development of quality neighborhoods and businesses and a rise in property values over the last decade. The City faces challenges in maintaining this trend in the coming decade. Shavano Park will become built-out, causing a slow but steady reduction in year-over-year property tax base growth and construction permit revenues. Meanwhile, repairing the City's deteriorating streets will require debt financing while the annual cost of maintaining a professional City staff and providing excellent municipal services will rise. In addition, the City's known drainage problems will require multi-million-dollar grant funding or debt financing to correct. Long-term financing will be key to anticipating major expenses, saving for the coming bills, and ensuring property tax rates stay manageable

In 2022-2023, inflation, rising healthcare costs and wage competition impacted the City budget along with ongoing debt burden associated with the \$10 million voter-approved bonds for street projects in 2022. In response, the City Council has voted to increase the ad valorem tax rate by \$0.01 per \$100 valuation in both 2022 and 2023. While these fiscal headwinds are challenging, the City's strong ad valorem tax base, manageable debt, robust financial capital and ample fund balance and capital reserves positions the City well to navigate. Analysis will be broken into Revenue and Expenditure forecasting.

Revenue Forecasting

		Budget	Budget	Projected			
		2023	2024	2025	2026	2027	2028
Revenues:							
	Ad Valorem Taxes	\$ 4,263,067	4,749,556	5,271,000	5,540,000	5,872,000	6,107,000
	Sales Taxes	1,053,000	1,116,000	1,183,000	1,254,000	1,310,000	1,369,000
	Permit revenue	369,700	381,000	387,000	379,260	371,675	364,241
	Franchise Fees	510,400	536,000	546,700	557,600	568,800	580,200
	Grant revenue	314,042	258,000	61,000	8,000	8,000	8,000
	Other revenues	681,325	649,500	585,121	590,695	594,578	601,577
	Total Revenues	\$ 7,191,534	\$ 7,690,056	\$ 8,033,821	\$ 8,329,555	\$ 8,725,053	\$ 9,030,018
	Annual Increase		\$ 498,522	\$ 343,765	\$ 295,734	\$ 395,498	\$ 304,965

- **Ad Valorem (Property) Taxes.** Assumed growth rate is 6% annually in property tax revenue through 2027 and 4% thereafter (note – this is the valuation growth, not from raising tax rates). In 2027, no new residential builds will be added to tax rolls. This starting growth rate

is a conservative rounded-down figure based on the 6.8% annual growth in property tax assessment value between 2017 and 2023. Assumed no tax rate increase beyond current FY2024 rate.

- **Sales Taxes.** Assumed growth rate is 6% annually in sales tax revenue through 2026 and dropping to 4.5% thereafter. The growth rate moderates in 2026 because all vacant land zoned for commercial use should be developed by year end. The starting growth rate is based on the City's sales tax growth rates in 2022 and 2023.
- **Permit Revenue.** Projected a steady 2% decline in permit revenues after 2025 due to the City reaching build out.
- **Franchise Fees.** Approximately 70% of franchise fees is based on electrical service, and therefore large fluctuations due to weather. City projected a conservative 2% increase per year based on previous growth rates.
- **Grant Revenues.** Projected return to low levels of grant funding with the required obligation of Federal American Rescue Act funding by December 2024 and end of general federal funding.
- **Other Revenues.** This is a collection of many smaller revenue groupings. Some of the major movers in this are: EMS Fees (3% annual increase); Court Fees (flat projections); Investment income (major increase in 2023/2024 with steady decline thereafter as reserves are applied in support of debt service).

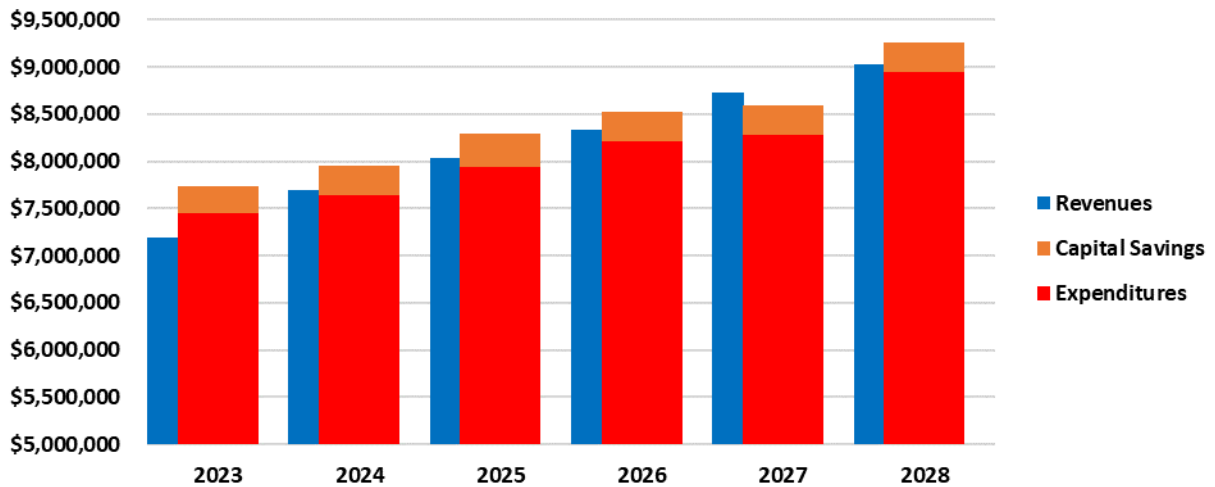
Expenditure Forecasting

			Budget	Budget	Projected			
			2023	2024	2025	2026	2027	2028
Expenditures:								
	Personnel		\$ 4,684,104	5,184,797	5,490,310	5,793,310	6,061,310	6,312,310
	Debt Service		959,103	960,282	958,696	914,100	757,565	758,390
	Capital replacement:							
	Purchases		692,901	295,990	256,490	234,490	156,000	533,000
	Other Operating		1,107,334	1,192,800	1,228,400	1,265,100	1,302,900	1,341,800
	Total Expenditures		\$ 7,443,442	\$ 7,633,869	\$ 7,933,896	\$ 8,207,000	\$ 8,277,775	\$ 8,945,500

- **Personnel.** Assumed a steady decline from the 2022 – 2023 major payroll increases with a return to historically more 'normal' labor conditions. 10.7% total payroll increase in FY2024 Budget, with 5.9%, 5.5%, 4.6% and 4.1% increases in the out years.
- **Debt Service.** Figures are taken directly from the City's debt payment schedules. Note the drop off in debt service payments in 2027 due to the City's completing payment on a debt issue.
- **Capital replacement.** Numbers from the City's current capital replacement schedule.
- **Other Operating.** This is supplies, services, contractual, maintenance, utilities and unscheduled capital outlays. This forecast averages the increase in these categories between FY2018 – FY2023 and then applied a 3% annual increase thereafter to account for inflation.

Net Revenues & Expenditure Forecasts

Estimates Revenues vs Expenses 2023 - 2028

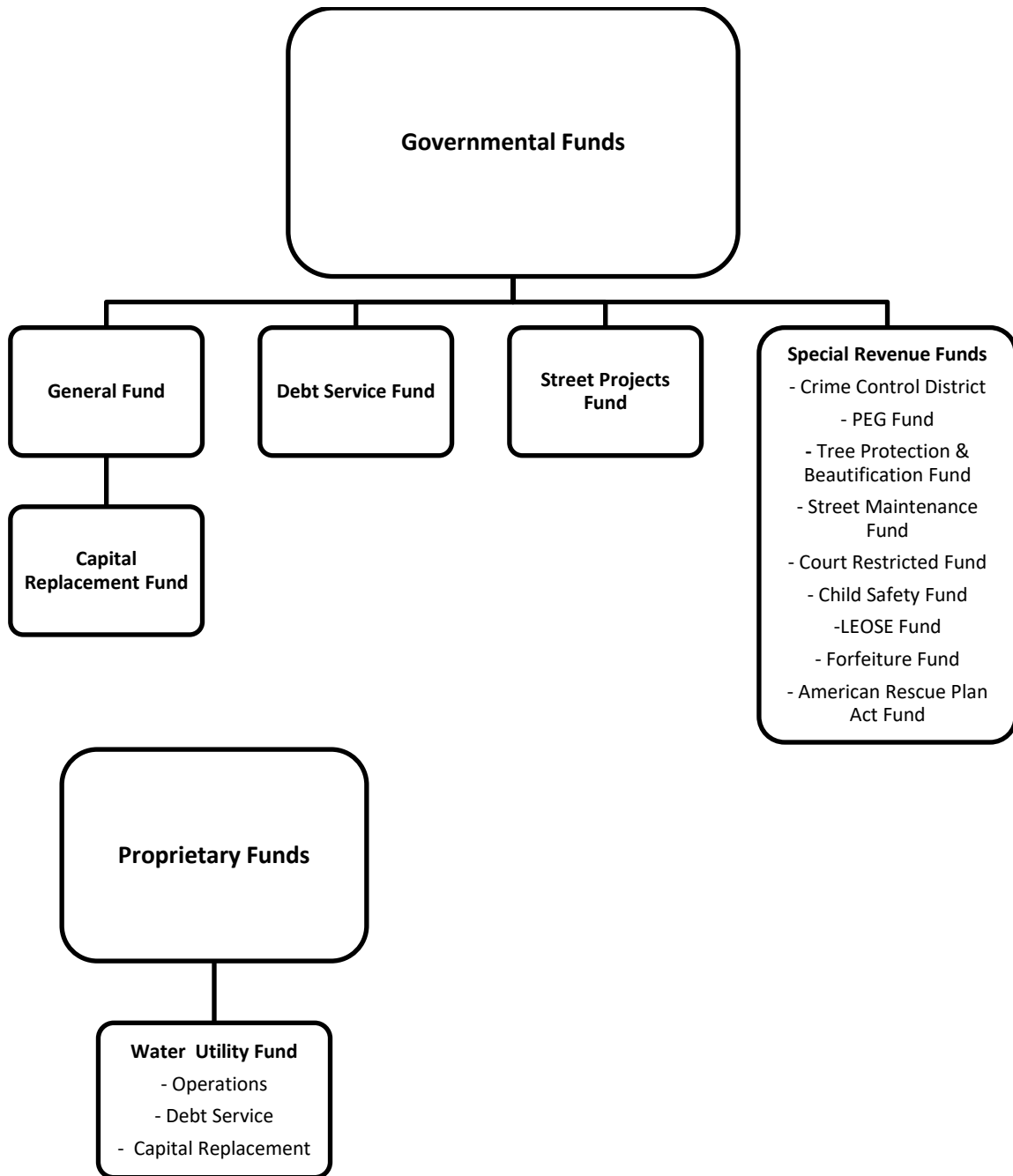


	Budget 2023	Budget 2024	Projected			
			2025	2026	2027	2028
Net Revenues over (under)						
Expenditures	\$ (251,908)	\$ 56,187	\$ 99,925	\$ 122,555	\$ 447,278	\$ 84,518
Capital replacement						
Funding (savings)**	297,616	323,144	354,546	317,532	317,532	312,870
Net Revenues over (under)						
Expenditures after Capital						
Replacement Funding	\$ (549,524)	\$ (266,957)	\$ (254,621)	\$ (194,977)	\$ 129,746	\$ (228,352)
Notes:						
Interfund transfers between the listed funds are excluded from this analysis.						
Projections are on a budgetary basis of accounting.						
For FY23, the City budgeted \$508,000 use of Street Maintenance Fund Balance and \$51,800 use of Debt Service Fund Balance						
For FY24, the City is planning on using accumulated Street Maintenance Fund and/or Capital Replacement Fund						
fund balance to support the Series 2022 bond issue debt service						
** Funding for future capital replacement (savings) is not a true expenditure but is shown to reflect the commitment of moneys						
and therefore not available for operating purposes						

The net of the previous revenue and expenditures predictions is presented in graph and table above. **The City is predicted, once street maintenance funds exhaust themselves sometime in 2025/2026, to have enough revenues to cover operating expenses and debt but may be unable able to meet capital replacement fund saving schedule without an increase in revenues.** Note that capital replacement funding is not a true expenditure, but it is broken out separately as an expense to reflect the commitment of moneys and therefore not available for operating purposes. Hence the two sets of colored net revenues over (under). The top-colored row is without capital replacement fund scheduled savings and the bottom-colored row is after fully saving to the capital replacement fund schedule. In addition, note the major under in 2023 is due to City utilizes street maintenance reserves to pay debt associated with the 2022 bond issuance.

City of Shavano Park

Fund Structure Flow Chart



Fund Structure

The City accounts for revenues and expenditures based on the fund, an accounting system used by nonprofit organizations and agencies, particularly governments. The main purpose of the fund system is to ensure monies are received and expended in compliance with legal requirements. Funds are also established to ensure accountability and proper tracking of revenues and expenditures for designated purposes. All funds described are governed by annual appropriations approved by the City Council and recorded as such. The budgetary accounting for City of Shavano Park financial activities is reflected within 16 separate funds of the following fund types: Governmental Funds and Proprietary Funds.

Governmental Funds

Governmental funds are used to account for general government operations and include the following funds:

Major Funds

The City currently has three funds that are classified as Major: General Fund, Street Projects Fund, and the Capital Replacement Fund.

10 - General Fund

Accounts for all financial resources except those required to be accounted for in another fund. The General Fund is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is typically the largest part of the City's financial operation and is always considered a major fund. Revenues are obtained from taxes, franchise fees, licenses and permits, charges for services, intergovernmental revenues, fines, and interest.

60 – Street Projects Fund

Funding provided by the proceeds of voter-approved \$9,410,000 general obligation bond issuance as well as federal assistance from the United States Department of Housing and Urban Development reflected in this capital projects fund. Expenditures to recondition/reconstruct specified existing streets and cul-de-sacs that are nearing failure, including engineering, storm water drainage and other related costs. Classified as a major fund due to the amount of assets it holds.

70 – Capital Replacement Fund

This fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire apparatus and equipment, public works vehicles and equipment, and significant information technology equipment. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy and are designated during the budget process for future use. It is classified as a major fund due to the amount of assets it holds.

Non-Major Funds (Special Revenue)

The City has several Special Revenue Funds which account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes either by federal, state, or local action.

40 - Crime Control District

Sales tax revenues of one-fourth of one percent are used to finance the costs of crime control and crime prevention programs, including the costs for personnel, administration, expansion, enhancement, and capital expenditures. This tax expires every five years after it takes effect; voters must vote to continue in an election held for that purpose.

42 – Public Education and Governmental Programming (PEG) Fund

Fees paid to the City by state-issued cable/video franchises under Chapter 66 of the Texas Utilities Code. These fees are to be used only for the purchase of capital items such as buildings, equipment and cameras related to PEGs. No operating costs may be paid with these dollars.

45 – Tree Protection & Beautification Fund

Revenues from tree trimming permits and fines collected for noncompliance are designated by ordinance to be placed in a separate fund to assist City residents in defraying costs to prevent the spread of oak wilt, if such event should occur.

48 – Street Maintenance Fund

Sales tax revenues of one-fourth of one percent are used to maintain and repair municipal streets that existed on the date of the election to adopt the tax in this special revenue fund. It may not be used to build new streets. This tax expires every four years after it takes effect. Voters must vote to continue with this sales tax in an election held for that purpose.

50 – Court Restricted Fund

Court Technology Fund is allowed by state statute, through a municipal ordinance, to collect a court fee used to finance the purchase and maintenance of Court technology.

Court Security Fund is also allowed by state statute, through a municipal ordinance, to collect a security fee used for security personnel, services and items related to buildings that house the operations of Municipal Court.

This fund also includes revenues collected under state statute for Truancy Prevention & Diversion and Municipal Jury programs, effective January 1, 2020.

52 – Child Safety Fund

Funds are collected at the county level through a fee on vehicle registration and allocated, after certain expenses, amongst municipalities based on population. The funds are to be used to support programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

53 – Law Enforcement Officers Standards Education (LEOSE) Fund

Funds received from the Texas Comptroller to be utilized for continuing education for full time law enforcement officers.

54 – Forfeiture Fund

Under Code of Criminal Procedure Chapter 59, forfeiture of contraband allows for any proceeds forfeited to be utilized for purchases related to law enforcement.

58 – American Rescue Plan Act Fund

Coronavirus State and Local Fiscal Recovery Funds received from the United States Treasury via the state of Texas under the American Rescue Plan Act are reflected in this special revenue fund. Eligible expenditures must be obligated by December 31, 2024 and paid by December 31, 2026 in accordance with requirements specified in the Act.

Debt Service

30 – Debt Service Fund

The City's Debt Service Fund accounts for the accumulation of ad valorem tax - Interest and Sinking (I&S), intergovernmental revenue for the payment of long-term debt principal, interest, and related costs.

Proprietary Funds

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise operations.

Business-Type Activities

20 – Water Utility Fund

The Utility Fund consists of the operating budgets for Water operations in the City and generates revenues from the water services. Water rates must be sufficiently set to pay the total operations, maintenance, debt, and depreciation of the fund.

72 – Capital Replacement Fund

This fund accounts for the acquisition and/or replacement of larger capital items and projects related to water operations and infrastructure. Funds are set aside from either current revenues or from unrestricted net assets. This fund was created October 2016 to assist in tracking for accounting and budgeting purposes.

The following illustrates the relationships between the Funds and the Departments:

FUND:	DEPARTMENT:							
	City		Muni.	Public				Dev.
	Council 600	Admin. 601	Court 602	Works 603	Fire 604	Police 605	Water 606	Serv. 607
GENERAL (10)								
WATER (20)								
CRIME CONTROL (40)								
PEG (42)								
TREE PRESERV & BEAUT (45)								
STREET MAINT. (48)								
COURT TECH & SEC. (50)								
CHILD SAFETY (52)								
LEOSE (53)								
POLICE FORFEITURE (54)								
AMER RESCUE PLAN (58)								
STREET PROJECTS (60)								
CAPITAL REPLACE. (70)								
WATER CAP. REPL (72)								

Chart of Accounts & Account Classification System

All account numbers begin with two digits indicating the fund. (See previous Fund Structure section)

Assets have a five-digit object code beginning with “1” and following in ascending order by liquidity. Liabilities have an object code beginning with “2”, and fund balance accounts have an object code beginning with “3”.

<u>Assets</u>		<u>Liabilities & Fund Balances</u>		
<u>Fund</u>	<u>Object Code</u>	<u>Fund</u>	<u>Object Code</u>	
XX -	1XXXX	XX -	2XXXX	
		XX -	3XXXX	

Revenue accounts follow the fund number with a seven-digit object code starting with “599-” then four digits which indicates the revenue category and source.

<u>Revenues</u>		
<u>Fund</u>	<u>Object Code</u>	<u>Category</u>
XX-	599-1XXX	Taxes
XX-	599-2XXX	Franchise Fees
XX-	599-3XXX	Permits & Licenses
XX-	599-4XXX	Court Fees
XX-	599-5XXX	Water Sales
XX-	599-6XXX	Police/Fire
XX-	599-7XXX	Misc./Grants/Interest
XX-	599-8XXX	Transfers In

Expenditures/expenses follow the fund number with a three-digit department code, followed by a 4-digit code beginning with “1” through “9” delineating the categories.

Expenditures/Expenses

<u>Fund</u>	<u>Department</u>	<u>Object Code</u>	<u>Category</u>
XX-	XXX-	1XXX	Personnel
XX-	XXX-	2XXX	General Supplies/Materials
XX-	XXX-	3XXX	Services
XX-	XXX-	4XXX	Contractual
XX-	XXX-	5XXX	Equipment/Building Maintenance
XX-	XXX-	6XXX	Department Specific Materials
XX-	XXX-	7XXX	Utilities
XX-	XXX-	8XXX	Capital Outlay/Debt Service
XX-	XXX-	9XXX	Grant Funded and Transfers Out

Object Code Classification Definitions for Expenditures

1010 SALARIES

Salaries and wages paid to full, part-time, seasonal, and temporary employees filling Council approved positions based on approved compensation pay scales.

1015 OVERTIME

Pay received by employees for hours exceeding their regular hour work period in accordance with federal wage and hour laws.

1020 MEDICARE

City's portion of mandatory contributions into the Federal Social Security System at the rate of 1.45% for Medicare.

1025 UNEMPLOYMENT

The City's unemployment tax, assessed by the Texas Workforce Commission, is based on an employee's first \$9,000 of compensation per calendar year and is computed in accordance with Chapter 204, Subgroup F of the Texas Unemployment Compensation Act.

1030 HEALTH INSURANCE

Includes the City's portion of health insurance premiums paid for full-time employees and the portion paid towards dependents. The City contributes a set amount per employee, with any difference between the premium and defined contribution amount applied to dependent coverage, or deposited to Health Reimbursement Account (HRA) or Health Savings Account (HSA). The City also provides 25% of the dependent health insurance premium.

1031 HEALTH SAVINGS ACCOUNT (HSA)

Charges related to management of the health insurance HRA and HSA funding.

1033 DENTAL

The City covers an employee's dental insurance premium and provides 50% towards dependent dental insurance.

1035 VISION

The City covers an employee's vision insurance premium and provides 50% towards dependent vision insurance.

1036 LIFE/ADD INSURANCE

Includes City's portion of Life/Accidental Death & Dismemberment coverage for employees under the group term life insurance program.

1037 WORKER'S COMP

Premiums paid to Texas Municipal League Intergovernmental Risk Pool (TML-IRP) for insurance coverage relating to on-the-job injuries.

1040 TMRS

The City participates in the Texas Municipal Retirement System (TMRS) for all positions performing 1,000 plus hours of service per calendar year. The City's contribution rate changes in January of each year, is based on the participating employee's compensation and is approximately 14.0%, depending upon the actuarially determined results of the plan.

1070 CERTIFICATE PAY/SPECIAL ALLOWANCES

A fixed amount set by the City for approved certifications held by full-time employees. May also include a mileage and cell phone allowance for certain departments.

2020 OFFICE SUPPLIES

Disposable supplies for general office use such as paper, pads, pens, pencils, ink cartridges, etc. and computer related items costing less than \$250 such as keyboards, mouse, travel drives.

2025 BENEFITS CITYWIDE

Expenditures related to tuition reimbursement for approved coursework, subject to a maximum annual reimbursement per class, per employee.

2030 POSTAGE/METER RENTAL

All material related to postage and delivery for city business, i.e., postage, courier services, express mail, bulk mail permit, and certain invoiced shipping charges.

2035 COUNCIL/EMPLOYEE APPRECIATION

Includes costs to promote Council/employee relations, functions, picnics, awards, proclamations, etc.

2037 CITY SPONSORED EVENTS

Records expenditures related to the following City Events: Arbor/Earth Day, July 4th Celebration, Winter Holiday, Trunk-or-Treat, and City-wide garage sale

2040 MEETING EXPENSE

Materials, supplies, food, drinks, and other items for official council, city, and training meetings.

2050 PRINTING/COPYING

Costs associated with printing of cardstock, door-hangers, forms, business cards, utility bills, warrant notices, etc.

2060 MEDICAL EXAMS/EMPLOYEE DRUG SCREENING/BACKGROUND CHECKS/TESTING

Costs directly related for pre-employment drug screens, physicals, on-the-job accidents, drug screens, background and driver license checks, written testing, and immunizations for needed positions.

2070 JANITORIAL/BUILDING SUPPLIES

Items related to general building operations such as toilet paper, soaps, paper towels, light bulbs and cleaning products.

2075 BANK/CREDIT CARD FEES

Fees associated with accepting credit card payments on Water Utility accounts.

2080 UNIFORMS AND CLOTHING

Costs to maintain/replace uniforms, badges, belts, boots, hats, etc., required to be worn in the course of specific employee's job.

2090 SMALL TOOLS

Articles normally of small unit value costing less than \$500, which includes items such as testers, chain saw blades, shovels, weed eater heads, small hand tools, pocket chlorometers, and batteries.

2091 SAFETY SUPPLIES/EQUIPMENT

Equipment and supplies necessary for safety such as; gloves, safety vests, first-aid kits, glasses, ice, dehydration drinks, hard hats, and rain slickers.

3010 ADVERTISING (LEGAL NOTICES)

Cost for publication such as legal advertising, public notices, and recruiting.

3012 ENGINEERING AND CONSULTING

Fees paid for professional engineering services for various miscellaneous requirements not related to debt service projects. Also, fees paid for professional plan review services.

3013 PROFESSIONAL SERVICES

Includes services performed for architectural, financial, and contracts not relating to other specified categories approved by the City.

3014 PROFESSIONAL SERVICES – CITY HALL AND MONUMENTS

Includes services performed for at City Hall and the City’s monument locations for landscaping, lighting, and related activities.

3015 PROFESSIONAL – LEGAL SERVICES/JUDGE/ PROSECUTOR/BUILDING INSPECTION

Costs of legal services provided by attorneys for City day-to-day operations. Monthly fees paid to Municipal Court Judge and Prosecutor for services performed in Municipal Court. Monthly fees paid to independent firm for inspections of new homes/commercial properties, remodeling and various repair projects.

3016 CODIFICATION/HEALTH INSPECTION SERVICES

Fees paid to update the code of ordinances books and online when new ordinances/codes are passed by City Council. Monthly fees paid to independent party to perform annual health inspections.

3017 PROFESSIONAL – SANITARY INSPECTION

Fees paid to independent party to perform sanitary inspections.

3018 CITY WIDE CLEAN UP

Records the expenditures related to shredding and household hazardous waste collection events.

3020 ASSOCIATION DUES/SUBSCRIPTIONS/PUBLICATIONS

Costs for subscriptions, professional publications and reference books, annual memberships, dues, and licenses with professional organizations and associations.

3030 TRAINING/EDUCATION

Costs associated with tuition and registration of all professional meetings, seminars including education reimbursement, continuing education, and class “C” & “D” water licenses.

3040 TRAVEL/MILEAGE/LODGING

Travel costs, lodging and meals while attending outside training and educational functions.

3050 & 3070 GENERAL LIABILITY AND PROPERTY INSURANCE

Premiums paid to Texas Municipal League - Intergovernmental Risk Pool for general comprehensive liability, real and personal property, automobile/automobile physical damage liability, law enforcement liability, errors and omissions and cyber security insurance coverage.

3060 UNIFORM SERVICE

Costs to maintain/supply uniforms required to be worn in the course of specific employee's job.

3072 ANIMAL CONTROL OPERATING SUPPLIES/SERVICES

Includes supplies needed for animal control duties such as traps, snake poles/tubes, protective handling gloves costing less than \$250 per item. Services provided by veterinarian for confinement and medical needs.

3075 BANK SERVICE FEES (GENERAL FUND) CONSERVATION EDUCATION/REBATES (WATER UTILITY FUND)

General Fund - Fees charged for banking services performed by the City depository and fees associated with accepting credit card payments.

Water Utility Fund - Supplies to educate the public on water conservation. Allowed rebate to any water utility customer in accordance with the City adopted ordinance.

3080 SPECIAL SERVICES

General Fund – Fees paid for EMS billing and collection services by the Shavano Park Fire Department.

Water Utility Fund - Costs associated with hazardous permits obtained from the City of San Antonio for Well Sites #7 & #8, and Texas 811 Locating service.

3082 WATER ANALYSIS FEES

Expenses for monthly water testing for compliance, TCEQ annual tests via 3rd party, Department of State Health Services testing, and Chlorine Tier II reporting to TCEQ.

3085 WEBSITE TECHNOLOGY

Costs associated with maintaining City web site, hosting, programming and posting; in addition to additional professional services for upgrades.

3087 CITIZENS COMMUNICATION/EDUCATION

Costs related to publications either electronically or paper for citizens communications such as directory, e-newsletter, online survey services, special mailers, and Fiesta medals. Costs associated with supplies for citizen functions such as National Night Out, Town Hall meetings.

3090 COMMUNICATION EQUIPMENT

All materials and services required for the proper maintenance and repair of communication equipment such as hand-held radios including the purchase of new equipment costing less than \$500.

4045 CONTRACT - RADIO FEES

Fees paid to City of San Antonio for radio frequency tower use.

4050 DOCUMENT STORAGE/ARCHIVES

Records the monthly fees for off-site, climate-controlled records storage and the annual costs of archiving services and shredding.

4060 IT SERVICES

Includes fees paid to the City's information technology contractor as well as warranties, licenses and other contractual items needed to maintain the City's information technology network.

4075 COMPUTER SOFTWARE/MAINTENANCE

Includes supplies and software as well as yearly license fees for the operation of computers, finance software, police software and printers thru various vendors such as; Adobe, INCODE, Microsoft, Brazos Technology, and Badger.

4083 AUDIT SERVICES

Fees paid for the annual audit of the City's financial records as performed by a certified public accounting firm.

4084 TAX APPRAISAL FEES

Professional fees paid to Bexar County Appraisal District for the legally mandated appraisal services necessary to value property for ad valorem tax purposes.

**4085 TAX COLLECTOR (General Fund)
EAA – WATER MANAGEMENT FEES (Water Utility Fund)**

General Fund - Professional fees paid to Bexar County Tax Assessor Collector for the collection and processing of statements for ad valorem taxes for the City. The charge is per account on the tax roll, as approved by Bexar County Commissioners Court.

Water Utility Fund - amounts paid to the Edwards Aquifer Authority for monthly water management fees.

4086 CONTRACT LABOR

Amounts paid to outside parties for non-employee related services, typically on a short-term, interim basis.

4088 ELECTION EXPENSE

All costs related to City elections as invoiced by the Bexar County Election Department.

4099 WATER RIGHTS/LEASE PAYMENTS

Amounts paid by the Water Utility under signed water lease or purchase agreements.

5005 EQUIPMENT LEASES

Leasing of minor equipment for normal operations and routine maintenance requirements both permanent and temporary. i.e., copiers, lifts, power/air tools, skid steers, excavators, etc.

5010 EQUIPMENT MAINTENANCE & REPAIR

Includes parts and supplies used in normal operation and routine maintenance of all equipment.

5015 ELECTRONIC EQUIPMENT MAINTENANCE

Electronic office equipment needing repair costing less than \$200 in the normal daily routine, i.e., access points, switches and computer replacement parts.

5020 VEHICLE MAINTENANCE

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e., oil change, inspections, radiator flush, wiper blades, and tire repair/replacement.

5030 BUILDING AND GROUNDS MAINTENANCE

Accounts for general maintenance and repair of buildings and structures including supplies, HVAC, plumbing, and electrical, fire extinguisher recharge, and repairs performed by others.

5060 VEHICLE & EQUIPMENT FUELS

Fuel i.e., gasoline, diesel, off-road diesel, butane, natural gas for vehicles, machinery, and equipment.

6011 CHEMICALS

Items routinely needed for disinfection of water system and maintenance of the grounds such as, but not limited to, chlorine, salt, insecticides, fertilizer, ant killer, mosquito dunks, bleach, propane, lime and any other items that would be required as needed.

6030 INVESTIGATIVE SUPPLIES/PROCESSING

Items routinely purchased related to performing criminal investigations and evidence processing. Items such as finger print powder, tape, testing equipment, evidence bags.

6032 POLICE PERSONAL PROTECTIVE EQUIPMENT (PPE) SUPPLIES/MAINTENANCE

Basic supplies and replacement of PPE utilized by police officers such as Self Aid Buddy Aid kits, traffic cones, helmets, gas masks, ballistic shields, gloves, equipment, helmets, boots costing less than \$500.

6035 FIREARMS EQUIPMENT

Ammunition and firearm supplies used for training/carried by public safety personnel, including supplies for cleaning and protection of equipment.

6037 OTHER EQUIPMENT

Police and first responder equipment not meeting the definition to be recorded in other specific equipment accounts.

6040 EMS SUPPLIES

General medical supplies related to operating ambulance services such as bandages, medicines, latex gloves, splints, syringes, disposal of biohazards etc.

6045 FIRE FIGHTING/EQUIPMENT SUPPLIES

Basic supplies related to maintenance and replacement for the firefighting equipment not considered an asset replacement such as hoses, nozzles, fittings, small hand tools, foam, etc.

6050 WATER METERS & BOXES

Includes the purchase of new meters and meter boxes for day-to-day operations, general maintenance, and new service.

6055 FIRE HYDRANTS AND VALVES

Includes the purchase of fire hydrants, valves, and or parts for new, replacement, and/or repairs.

6060 HUEBNER STORAGE TANK (Water Utility) FIRE PPE SUPPLIES/MAINTENANCE (General Fund)

Water Utility - 500,000-gallon water storage tank maintenance to include, but not limited to, supplies such as pipes, fittings, valves, meters, registers, chemical pumps, electrical parts for the variable frequency devices or electric panel, water measuring devices, etc. for maintenance, repair and/or replacement of items within the tank as well as required yearly tank inspections. Maintenance of the emergency drive shaft motor, building facility or equipment shelters. Repairs and/or replacement of security fence.

General Fund - basic supplies and replacement of Personal Protective Equipment utilized by fire fighters such as SCBAs, air testing equipment, repair to bunker pants, helmets, boots, etc.

6061 WELL SITE #1 – ELEVATED/GROUND STORAGE TANKS

A well site at Shavano Drive with a 150,000-gallon water storage tower, a 110,000-gallon ground storage tank for water blending, a MIOX/Sand Filter treatment facility which treats the Trinity water prior to blending in the ground storage tank. Includes, but not limited to, supplies such as pipes, meters, registers, fittings, valves, chemical pumps, electrical parts, water measuring devices, salt and filters etc. for maintenance, repair and/or replacement of items within the tanks as well as the required yearly tank

inspections. Includes maintenance of building facilities, Well #1 and all equipment needed for day-to-day operations.

6062 WELL SITE #2 – EAA MONITORED

Monitoring site of the Edwards Aquifer located at Fawn Drive. The site is used by the Edwards Aquifer Authority and United States Geological Survey (USGS) to monitor water levels and for possible contaminants within the aquifer. The City only maintains the area for this well.

6063 WELL SITE #3

Site located at Cliffside Drive, well dismantled and plugged fiscal year 2022.

6064 WELL SITE #4

Site located at Cliffside Drive, well dismantled and plugged fiscal year 2022.

6065 WELL SITE #5 - EDWARDS BLENDING

Edwards Aquifer Supply Well located at Broken Bough which blends with Trinity Aquifer at well site 1. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for daily maintenance.

6066 WELL SITE #6 – MUNICIPAL TRACT

A water resource from the Edwards Aquifer located at Bike Way Lane. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance. Also maintain driveway access route to well site.

6067 WELL SITE #7

A water resource from the Edwards Aquifer located at Hunters Stream Street in San Antonio, Texas. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6068 WELL SITE #8

A water resource from the Edwards Aquifer located at Hunters Stream Street in San Antonio, Texas. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6069 WELL SITE #9 – TRINITY ACQUIFER

A Trinity Aquifer water resource located at Wagon Trail Road. To include maintenance and/or repair, replacement of water pipes, pumps, meter, valves, fittings, clamps, electrical parts, landscaping and other items necessary for daily maintenance.

6070 SCADA SYSTEM/MAINTENANCE

Designed to allow for 24-hour continuous operation of the water system. Includes maintenance and repairs made to the electronics that monitor the system to include, CPU's, PLC's, level indicators, transmitters, circuit boards, computers, and monitoring devices.

6071 SHAVANO DRIVE PUMP STATION

Maintenance and repair of pumps, variable frequency drives, and water distribution system.

6072 WATER SYSTEM MAINTENANCE

Maintenance and repair of water distribution system lines and service lines. To include supplies such as pipe, clamps, fittings, valves, and other items necessary for repairs.

6080 STREET MAINTENANCE/SUPPLIES/BEDDING MATERIAL

Maintenance of City dedicated streets, roadways, and sidewalks, including hot mix asphalt, gravel, rock, rebar, crack seal, concrete, form boards, crushed limestone base, top soil and cold mix. Expenses associated to general repairs due to age, maintenance, and water line repairs.

6081 SIGN MAINTENANCE

Includes all materials/services used in replacement/addition/maintenance of signs, signals, and street markings, barricades, traffic/safety cones.

6083 DRAINAGE MAINTENANCE

Includes materials/services used in maintaining storm water drainage system.

6084 PAVILION, PLAYGROUND, PATH MAINTENANCE

Includes general maintenance for the pavilion, playgrounds (including restroom building) and municipal tract walking path.

6085 STRIPING

Materials/services used to restripe new or improved surfaces.

7040 ELECTRIC

Costs for electricity for City facilities.

7041 NATURAL GAS

Costs for natural gas for City facilities.

7042 PHONE/CELL

Costs related to telephone service, city cell phones and other communications services via land, VOIP, and wireless.

7044 WATER

Costs for water service at all City facilities.

7045 STREET LIGHTS

Costs for electricity for City street lights.

7046 SAWS

Costs for water service to the Lockhill Selma Road medians.

NON-CAPITAL OUTLAY - An expenditure that is an acquisition or an improvement (as distinguished from a repair) that is less than \$4,999 that will have a life of more than a year but will not be capitalized per purposes of financial statements. Items to be detailed and approved by Council.

8005 & 8025 NON-CAPITAL - OFFICE FURNITURE AND EQUIPMENT

Includes items such as office furniture, file cabinets, computers, refrigerators, microwave approved by the City Council and with values of less than \$4,999.

8010 NON-CAPITAL - ELECTRONIC EQUIPMENT

Includes items such as vehicle/equipment radios, radars, mobile data terminals (MDT) and printers and various electronic equipment not related to office equipment approved by the City Council and with values of less than \$4,999.

8015 NON-CAPITAL - OFFICE COMPUTER EQUIPMENT

Includes items such as computers, printers, fax machines, monitors approved by the City Council and with values of less than \$4,999

8020 NON-CAPITAL - MAINTENANCE EQUIPMENT

Items such as weed eaters, chain saws, water pumps, generators, push mowers approved by the City Council and with values of less than \$4,999.

CAPITAL OUTLAY - An expenditure that is an acquisition or an improvement (as distinguished from a repair) of \$5,000 or more that will have a life of more than a year that will be capitalized. Items to be detailed and approved by Council.

8030 CAPITAL - ELECTRONIC EQUIPMENT

Includes items such as vehicle/equipment radios, radars, mobile data terminals (MDT) and printers and various electronic equipment not related to office equipment approved by the City Council and with values of more than \$5,000

8045 CAPITAL - COMPUTER EQUIPMENT

Includes items such as servers, firewalls, printers, and copy/fax machines approved by the City Council with values of more than \$5,000.

8050 CAPITAL - VEHICLES

Expenditure towards acquisition of a motor vehicle of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

8060 CAPITAL - EQUIPMENT

Expenditure towards acquisition of equipment such as backhoe, trencher, skid loader of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

8070 CAPITAL – LAND

Expenditure for purchase of unimproved land for City purposes.

8080 CAPITAL – IMPROVEMENT PROJECTS

Expenditure towards major repair/reconstruction/relocation/new projects not otherwise included in existing category for more than \$5,000.

8081 CAPITAL - BUILDINGS

Expenditure towards acquisition of buildings of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

8085 CAPITAL – STREETS

Expenditure towards major repair or reconstruction of existing streets beyond just general maintenance approved by Council costing more than \$5,000.

8087 WATER METER REPLACEMENT

Expense towards replacing failing Water Utility meters in the field, used to measure consumption at each service location. Generally, a large, group purchase of similar sized meters.

8090 CAPITAL – HUEBNER PLANT

Expense towards replacement and improvements at the Huebner Road ground storage tank facility in excess of \$5,000.

8091 CAPITAL – WELL #1

Expenses towards replacement and improvements at the Well #1 facility in excess of \$5,000.

8095 CAPITAL – WELL #5

Expenses towards replacement and improvements at the Well #5 facility in excess of \$5,000.

8096 CAPITAL – WELL #6

Expenses towards replacement and improvements at the Well #6 facility in excess of \$5,000.

8097 CAPITAL – WELL #7

Expenses towards replacement and improvements at the Well #7 facility in excess of \$5,000.

8098 CAPITAL – WELL #8

Expenses towards replacement and improvements at the Well #8 facility in excess of \$5,000.

OTHER LINE ITEMS**9000 GRANT EXPENDITURES**

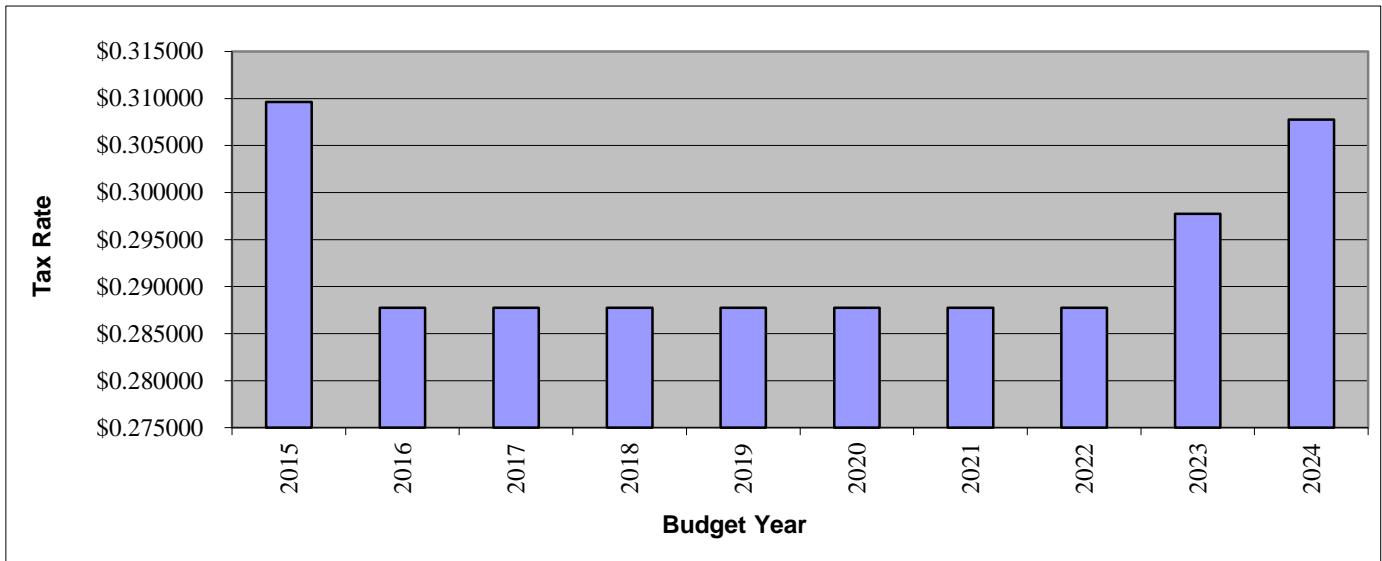
Expenditures financed via grants are separated from normal operations and maintenance items.

90XX TRANSFER TO OTHER FUNDS

Reallocation of City assets from one fund to another, generally for a specific, defined purpose.

City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$936,275 Home Valuation	Change
2015	2014		\$ 0.290429	\$ 0.019188	\$ 0.309617	(0.0104)	-3.35%	\$ 2,899	\$ 197
2016	2015		\$ 0.264066	\$ 0.023676	\$ 0.287742	(0.0219)	-7.60%	\$ 2,694	\$ (205)
2017	2016		\$ 0.272352	\$ 0.015390	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2018	2017		\$ 0.274870	\$ 0.012872	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2019	2018		\$ 0.273279	\$ 0.014463	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2020	2019		\$ 0.274995	\$ 0.012747	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2021	2020		\$ 0.274639	\$ 0.013103	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2022	2021		\$ 0.275479	\$ 0.012263	\$ 0.287742	0.0000	0.00%	\$ 2,694	\$ -
2023	2022	Adopted	\$ 0.275069	\$ 0.022673	\$ 0.297742	0.0100	3.36%	\$ 2,788	\$ 94
2024	2023	Proposed	\$ 0.275342	\$ 0.032400	\$ 0.307742	0.0100	3.25%	\$ 2,881	\$ 94

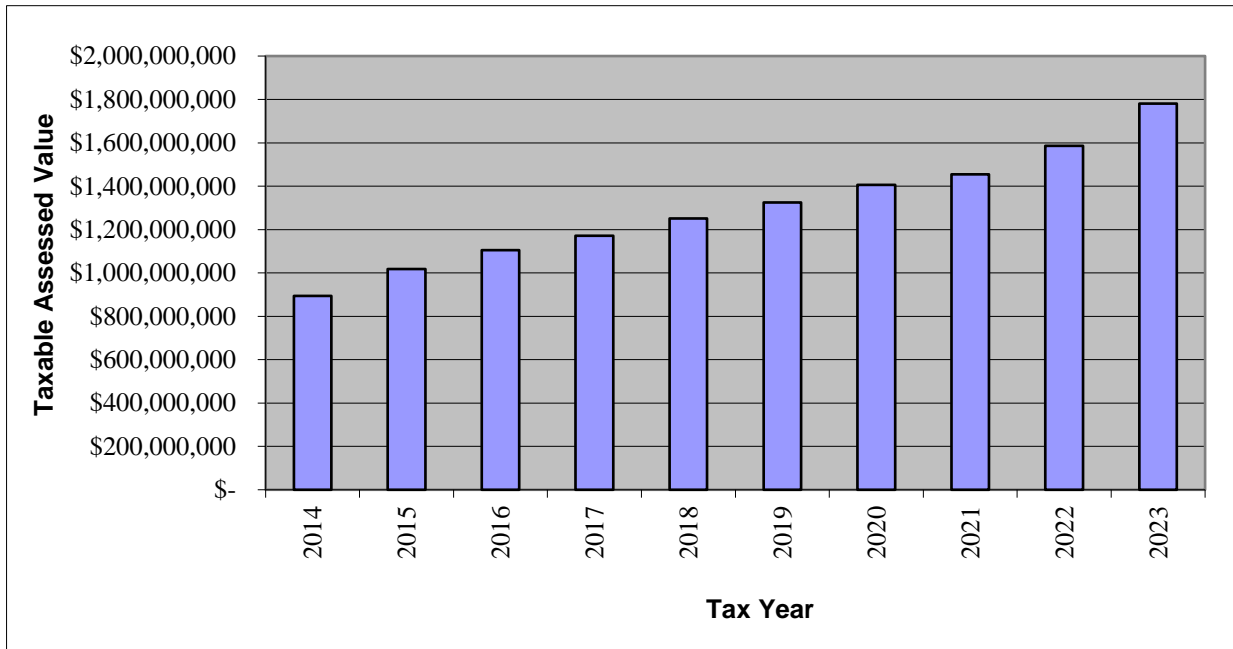


Notes: The above tax rates are per \$100 of taxable value.

Average taxable home value per Bexar Appraisal District, as of August 4, 2023.

City of Shavano Park Historical Taxable Assessed Value

Budget Year Ending	Tax Year	Taxable Assessed Value Including Freeze	Change from Prior Valuation	%
2015	2014	\$ 894,520,940	\$ 49,790,617	5.89%
2016	2015	\$ 1,017,973,298	\$ 123,452,358	13.80%
2017	2016	\$ 1,104,407,608	\$ 86,434,310	8.49%
2018	2017	\$ 1,170,636,184	\$ 66,228,576	6.00%
2019	2018	\$ 1,250,999,383	\$ 80,363,199	6.86%
2020	2019	\$ 1,324,452,185	\$ 73,452,802	5.87%
2021	2020	\$ 1,405,594,925	\$ 81,142,740	6.13%
2022	2021	\$ 1,454,617,733	\$ 49,022,808	3.49%
2023	2022	\$ 1,585,267,917	\$ 130,650,184	8.98%
2024	2023	\$ 1,780,411,641 **	\$ 195,143,724	12.31%



** Certified grand total reported from Bexar Appraisal District as of August 4, 2023. Includes all freeze taxable values as well as properties under protest.

City of Shavano Park
Analysis of Tax Rates - FY 2022-23 vs. FY 2023-24

	Budgeted FY 2022-23 Assessment	FY 2023-24 Current Rate	FY 2023-24 Voter-Approval Tax Rate	FY 2023-24 No-New-Revenue Tax Rate	FY 2023-24 Proposed Tax Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 1,107,727,679	\$ 1,214,412,477	\$ 1,214,412,477	\$ 1,214,412,477	\$ 1,214,412,477
Total Tax Rate (Per \$100)	0.297742	0.297742	0.335232	0.284157	0.307742
Levy on Properties not subject to Ceiling Limit	\$ 3,298,171	\$ 3,615,816	\$ 4,071,099	\$ 3,450,838	\$ 3,737,257
Add Back: Actual Tax on Properties under Ceiling Limit	1,044,727	1,143,168	1,143,168	1,143,168	1,143,168
Total City Tax Levy	\$ 4,342,898	\$ 4,758,984	\$ 5,214,267	\$ 4,594,006	\$ 4,880,425
Less: Debt Service Portion (I&S) Collection	(245,067)	(275,344)	(275,344)	(275,344)	(385,600)
Less: Debt Service from Properties under Ceiling Limit	(79,556)	(87,052)	(77,317)	(91,214)	(120,357)
Tax Levy Available to General Fund (M&O) @ 100% *	\$ 4,018,275	\$ 4,396,588	\$ 4,861,607	\$ 4,227,448	\$ 4,374,468
Revenue Difference from FY 2022-23 for General Fund		\$ 378,313	\$ 843,331	\$ 209,173	\$ 356,193
Tax Rate Comparison FY 2022-23 vs. FY 2023-24		\$ -	\$ 0.037490	\$ (0.013585)	\$ 0.010000

* Council guidance to utilize 100% collection rate for budget purposes in FY 2023-24.

	Budgeted FY 2022-23 Assessment	FY 2023-24 Current Rate	FY 2023-24 Voter-Approval Tax Rate	FY 2023-24 No-New-Revenue Tax Rate	FY 2023-24 Proposed Tax Rate
Rate Effects on Average Taxable Homestead Value	\$ 844,490	\$ 936,275	\$ 936,275	\$ 936,275	\$ 936,275
Total Tax Rate (Per \$100)	0.297742	0.297742	0.335232	0.284157	0.307742
Total City Tax Levy	\$ 2,514	\$ 2,788	\$ 3,139	\$ 2,660	\$ 2,881
Difference In City Tax Paid FY 2022-23 vs. FY 2023-24 **		\$ 274	\$ 625	\$ 146	\$ 367

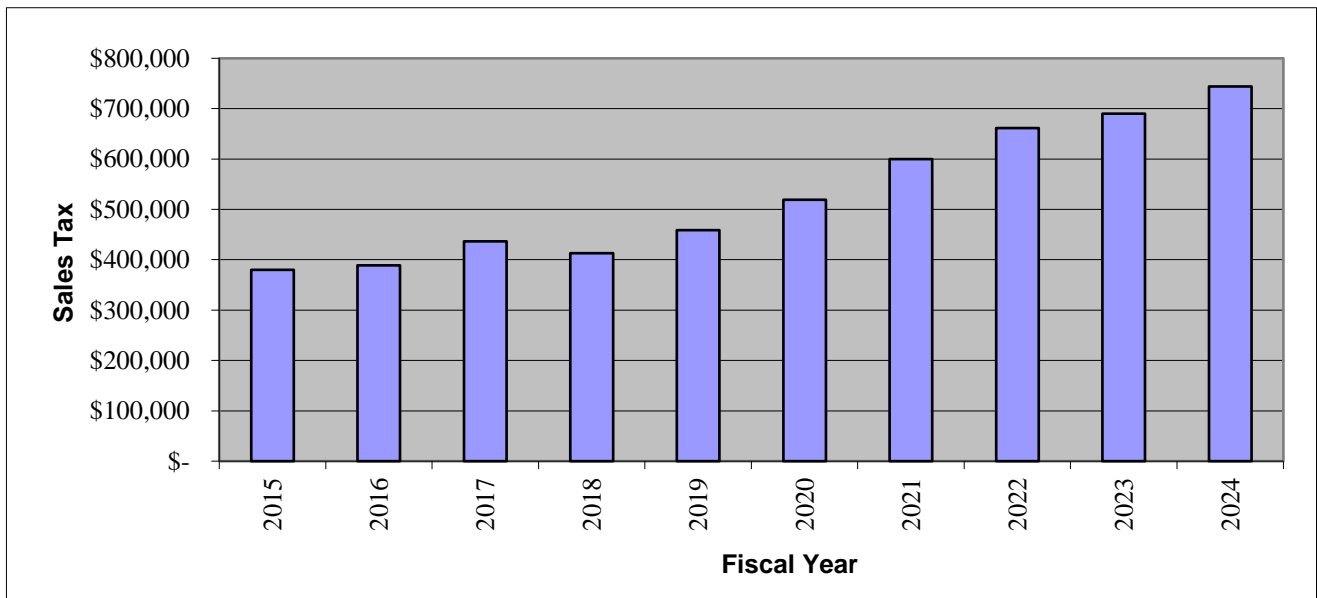
** Difference for individual tax payers may be more or less depending on the specific appraised property values.

City of Shavano Park Historical Sales Tax Rates

Total	8.25%
State	6.25%
General Fund	1.00%
Street Maintenance Fund	0.25%
Crime Control District	0.25%
VIA	0.50%

General Fund Sales Tax Collections Only

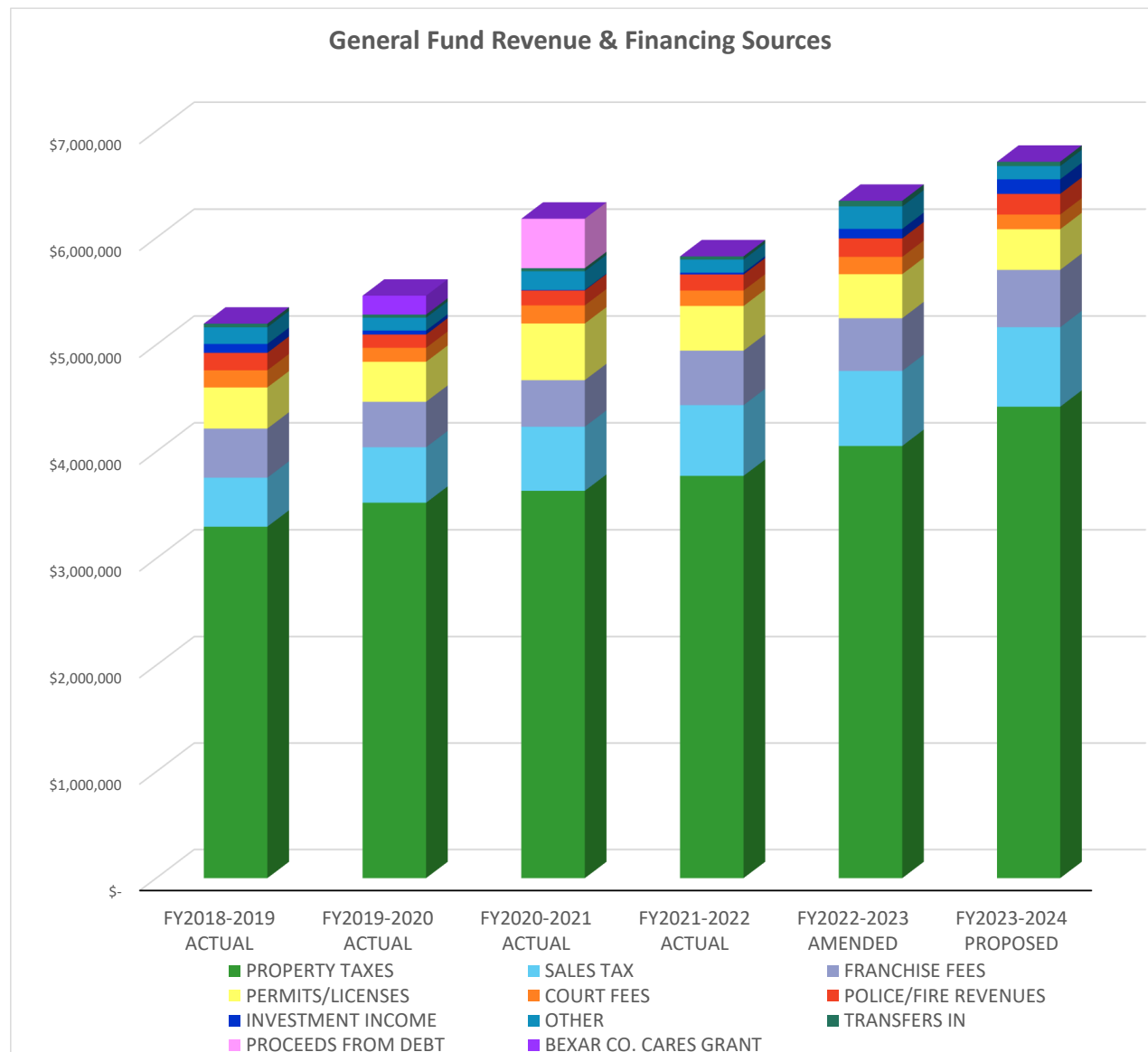
Budget Year	Sales Tax Collected	Change from Prior Year	%
2015	\$ 379,771	\$ (401,912)	-51.416%
2016	\$ 388,949	\$ 9,178	2.417%
2017	\$ 436,447	\$ 47,498	12.212%
2018	\$ 413,230	\$ (23,217)	-5.320%
2019	\$ 458,638	\$ 45,408	10.989%
2020	\$ 518,987	\$ 60,349	13.158%
2021	\$ 599,823	\$ 80,836	15.576%
2022	\$ 661,768	\$ 61,945	10.327%
2023 Estimated	\$ 690,000	\$ 28,232	4.266%
2024 Proposed	\$ 744,000	\$ 54,000	7.826%



CITY OF SHAVANO PARK

Historical General Fund Revenue & Financing Sources

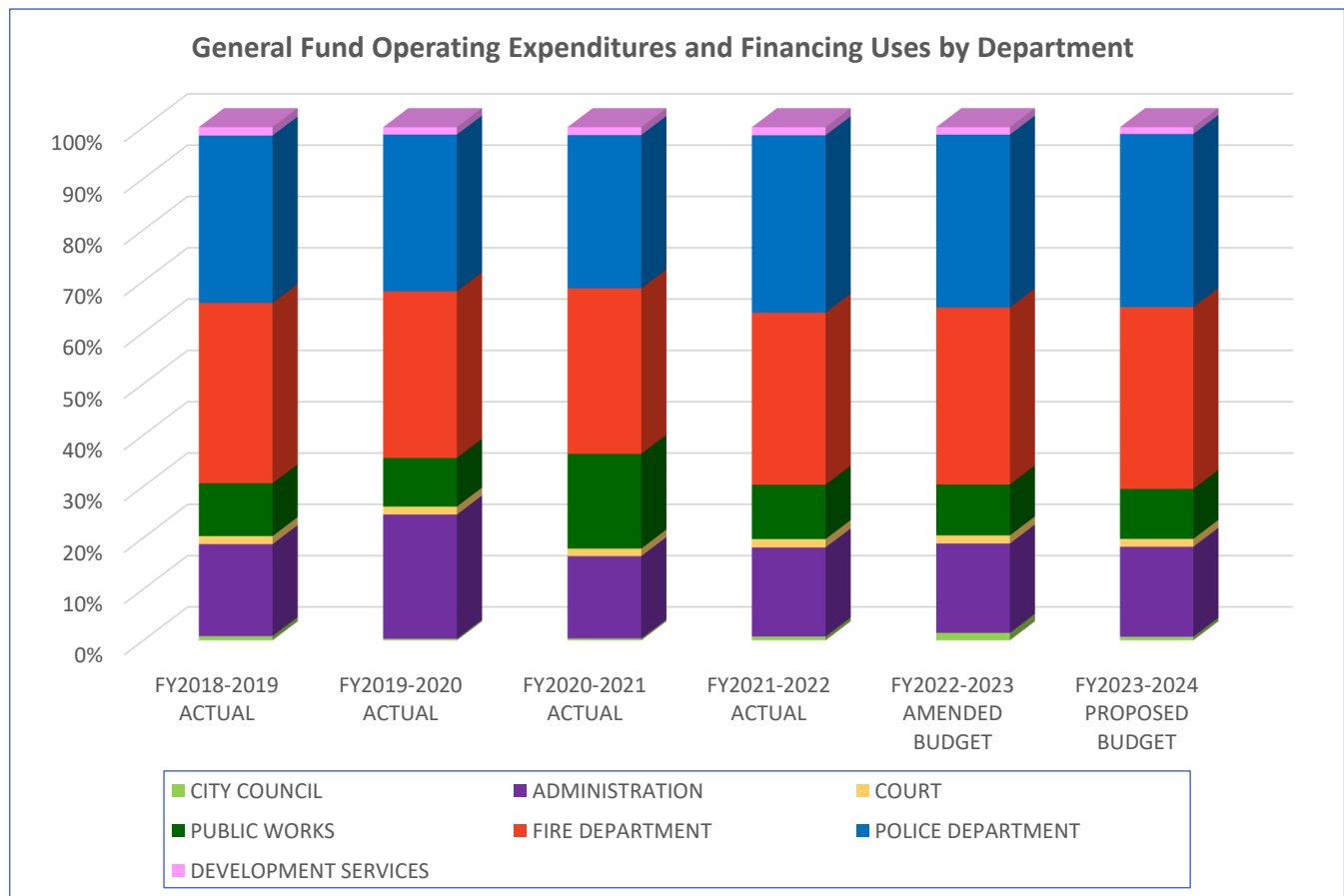
	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED	PROPOSED
PROPERTY TAXES	\$ 3,297,725	\$ 3,521,722	\$ 3,633,103	\$ 3,772,995	\$ 4,053,000	\$ 4,420,000
SALES TAX	458,638	518,987	599,823	661,768	702,000	744,000
FRANCHISE FEES	459,058	425,455	435,810	509,888	493,000	536,000
PERMITS/LICENSES	385,096	374,072	530,246	417,962	412,300	381,000
COURT FEES	160,260	131,205	169,439	144,537	162,300	137,200
POLICE/FIRE REVENUES	163,538	123,987	140,086	150,456	172,200	193,700
INVESTMENT INCOME	82,505	36,770	5,219	17,328	88,858	136,005
OTHER	156,355	120,969	174,054	121,678	210,572	123,500
TRANSFERS IN	34,050	28,700	28,800	30,550	52,550	41,070
PROCEEDS FROM DEBT	-	-	462,500	-	-	-
BEXAR CO. CARES GRANT	-	177,051	-	-	-	-
Total Revenues & Sources	\$ 5,197,225	\$ 5,458,918	\$ 6,179,080	\$ 5,827,162	\$ 6,346,780	\$ 6,712,475



CITY OF SHAVANO PARK

Historical General Fund Operating Expenditures and Financing Uses by Department

	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET
CITY COUNCIL	\$ 42,300	\$ 17,835	\$ 21,614	\$ 41,874	\$ 91,846	\$ 47,198
ADMINISTRATION	925,742	1,398,312	978,666	996,078	1,104,793	1,177,699
COURT	81,233	89,240	89,955	93,900	100,750	103,710
PUBLIC WORKS	531,840	547,423	1,125,037	606,996	629,989	653,253
FIRE DEPARTMENT	1,816,256	1,877,008	1,968,285	1,923,469	2,189,523	2,381,954
POLICE DEPARTMENT	1,686,140	1,763,571	1,820,929	1,982,022	2,137,279	2,266,936
DEVELOPMENT SERVICES	83,741	83,287	93,968	90,724	92,600	88,725
Total Expenditures & Uses	\$ 5,167,252	\$ 5,776,676	\$ 6,098,454	\$ 5,735,063	\$ 6,346,780	\$ 6,719,475

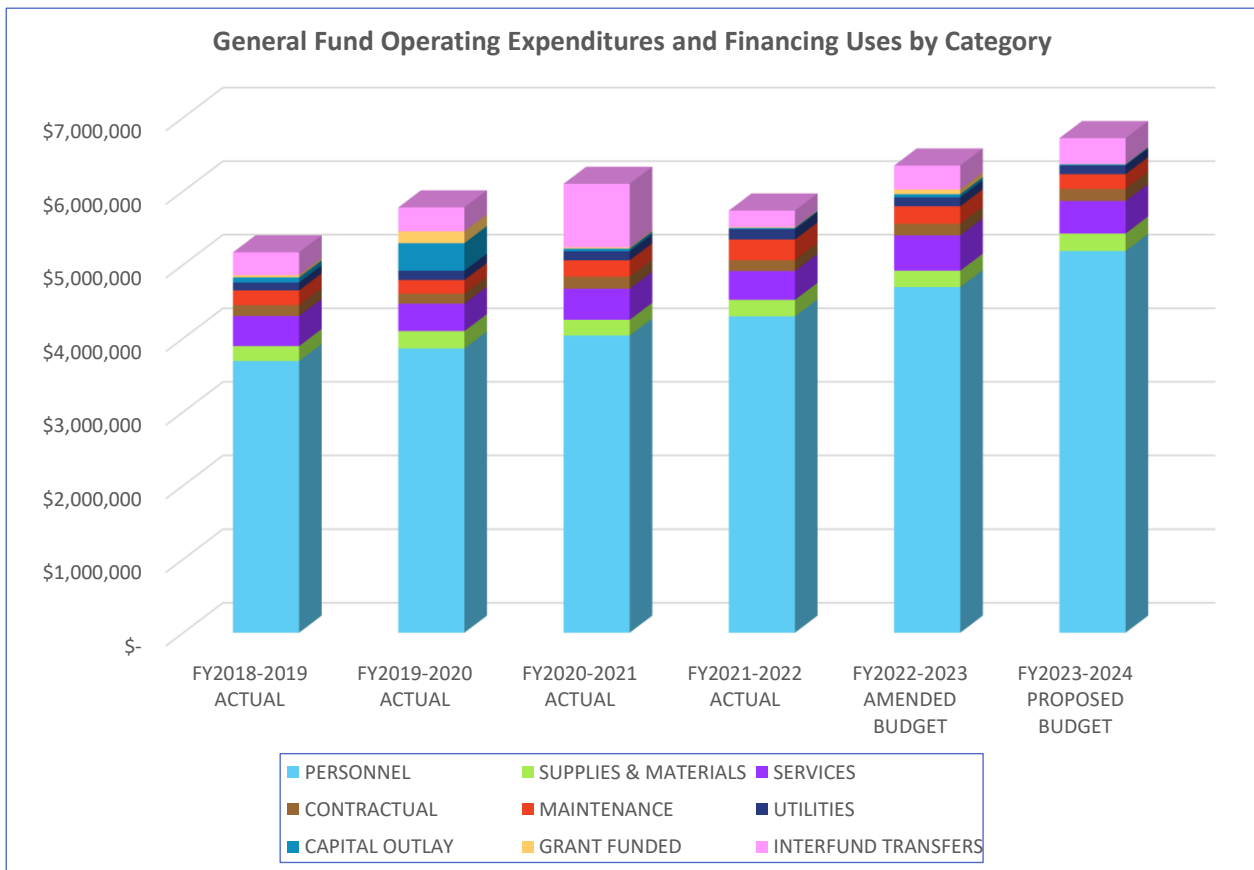


CITY OF SHAVANO PARK

Historical General Fund Operating Expenditures and Financing Uses by Category

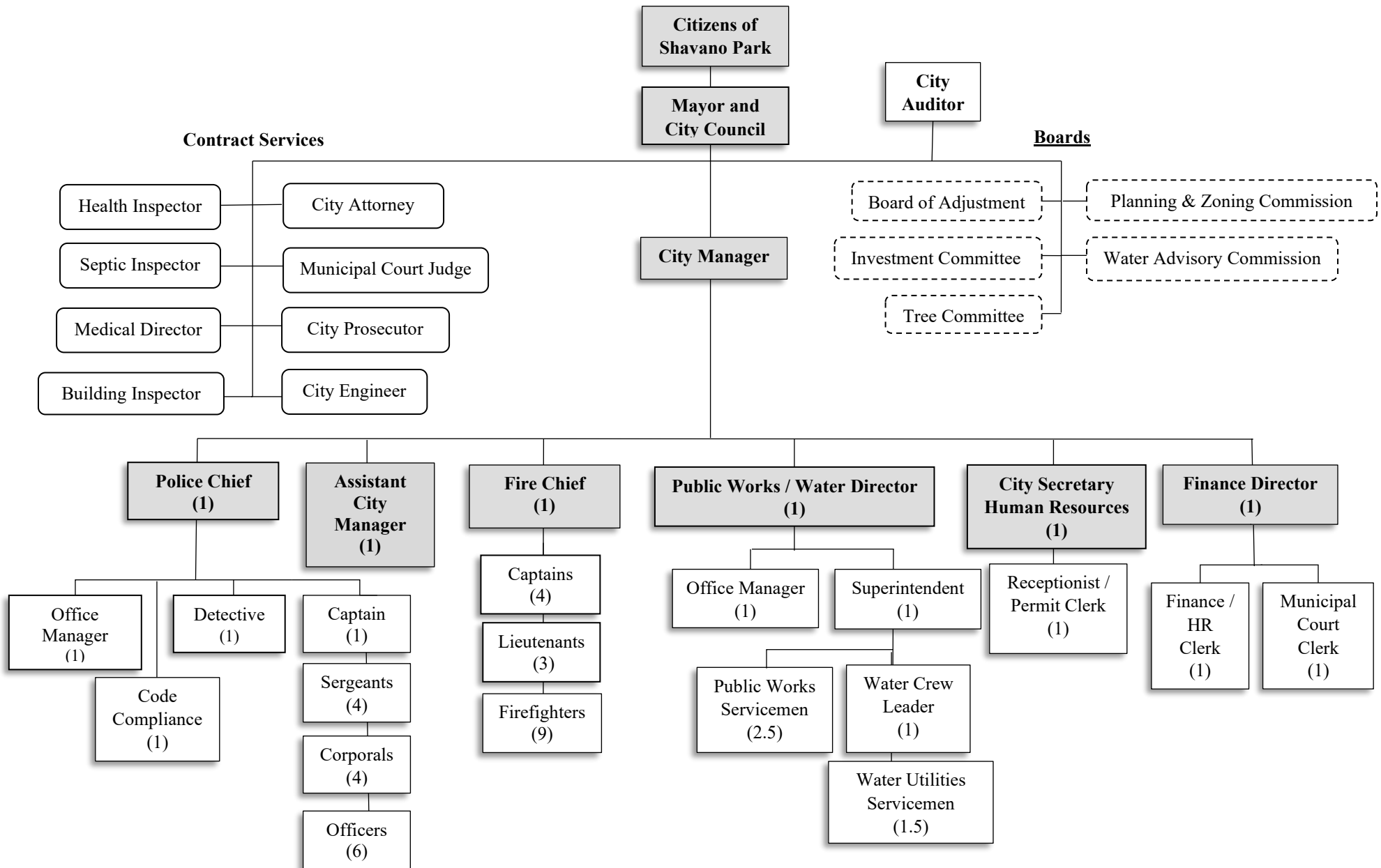
(All City Departments, excluding Water Utility)

	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET
PERSONNEL	\$ 3,690,081	\$ 3,860,964	\$ 4,036,833	\$ 4,296,775	\$ 4,696,104	\$ 5,185,197
SUPPLIES & MATERIALS	202,954	236,076	213,348	224,304	221,534	237,960
SERVICES	408,742	371,893	422,255	392,239	479,743	441,005
CONTRACTUAL	147,397	136,574	163,763	148,036	157,757	165,899
MAINTENANCE	200,768	185,858	222,317	280,716	238,401	199,910
UTILITIES	107,193	126,493	123,343	141,223	121,150	119,370
CAPITAL OUTLAY	69,228	374,097	35,697	14,767	42,438	13,050
GRANT FUNDED	30,133	160,925	16,783	10,723	63,472	5,000
INTERFUND TRANSFERS	310,756	323,796	864,115	226,280	326,181	352,084
Total Expenditures & Uses	\$ 5,167,252	\$ 5,776,676	\$ 6,098,454	\$ 5,735,063	\$ 6,346,780	\$ 6,719,475



ORGANIZATIONAL FLOWCHART

Approved by Council on September 12, 2022.



HISTORICAL STAFFING LEVELS

						CITY COUNCIL PROPOSED
	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
10-General Fund						
GENERAL ADMINISTRATION - 601						
City Manager	1	1	1	1	1	1
Assistant City Manager	0	0	0	0	1	1
City Secretary	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1
HR/Finance Clerk	1	1	1	1	1	1
Permit Clerk	1	1	1	1	1	1
Assistant to the City Manager	1	1	1	1	0	0
Department Total	6	6	6	6	6	6
MUNICIPAL COURT - 602						
Court Clerk	1	1	1	1	1	1
PUBLIC WORKS - 603						
Director of Public Works 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Superintendent 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Servicemen	2.5	2.5	2.5	2.5	2.5	2.5
Department Total	4	4	4	4	4	4
FIRE DEPARTMENT - 604						
Fire Chief	1	1	1	1	1	1
Fire Admin/Lieutenant	1	0	0	0	0	0
Fire Captain	3	4	4	4	4	4
Fire Lieutenant	3	3	3	3	3	3
Fire Fighter	9	9	9	9	9	9
Department Total	17	17	17	17	17	17
Paramedic Certification	10	10	10	10	10	10

Note: Paramedic certification positions are not additional personnel, but are included within the above Fire Department staffing categories.

HISTORICAL STAFFING LEVELS

CITY
COUNCIL
PROPOSED
FY 2023-24

FY 2018-19 FY 2019-20 FY 2020-21 FY2021-22 FY 2022-23

10-General Fund (continued)

POLICE 605

Police Chief	1	1	1	1	1	1
Police Office Manager	1	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Police Investigator/Sergeant	1	1	1	1	1	1
Police Sergeant	4	4	4	4	4	4
Police Corporal	4	4	4	4	4	4
Police Officer	6	6	6	6	6	6
Police Officer/Code Enforcement	1	1	1	1	1	1
Department Total	19	19	19	19	19	19
General Fund Total	47	47	47	47	47	47

20 - Water Fund

WATER - 606

Director of Public Works 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Superintendent 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Water Crew Foreman	0	0	0	0	0	1
Water Crew Leader	1	1	1	1	1	0
Water Servicemen	1.5	1.5	1.5	1.5	1.5	1.5
Water Fund Total	4	4	4	4	4	4
CITY - WIDE TOTAL	51	51	51	51	51	51

Note: All listed positions are full time equivalent (FTE).

**CITY OF SHAVANO PARK
COMBINED FUND SUMMARY**

	FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-23 ADOPTED	FY 2022-23 AMENDED	FY 2023 - 24 PROPOSED
REVENUES & OTHER FINANCING SOURCES						
GENERAL FUND	\$ 5,458,918	\$ 6,179,080	\$ 5,827,162	\$ 6,202,420	\$ 6,346,780	\$ 6,712,475
WATER UTILITY FUND	1,169,183	1,598,791	1,453,602	1,058,124	1,296,564	1,507,300
CRIME CONTROL FUND	133,259	149,488	165,152	175,500	175,500	198,000
PEG FUND	17,046	16,228	16,339	15,200	15,200	20,800
TREE PROTECTION & BEAUTIFICATION FUND	14,660	12,390	10,395	12,250	12,250	12,250
STREET MAINTENANCE FUND	129,747	149,956	165,441	175,500	175,500	186,000
COURT RESTRICTED FUND	7,210	13,841	11,896	13,250	13,250	10,690
CHILD SAFETY FUND	3,778	3,975	4,040	4,000	4,000	4,000
LEOSE FUND	1,630	1,480	1,282	1,300	1,300	1,300
POLICE FORFEITURE FUND	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	5	560,693	281,042	325,872	235,461
STREET PROJECTS FUND	-	-	10,216,658	-	400,000	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	334,729	401,751	199,686	298,741	298,741	383,144
PET DOCUMENTATION & RESCUE FUND	14	-	-	-	-	-
DEBT SERVICE FUND	165,569	173,481	205,971	907,299	907,299	884,831
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 7,435,743	\$ 8,700,466	\$ 18,838,317	\$ 9,144,626	\$ 9,972,256	\$ 10,156,251
LESS INTERFUND TRANSFERS	(352,496)	(892,915)	(385,892)	(990,023)	(1,012,023)	(863,445)
NET REVENUES	\$ 7,083,247	\$ 7,807,551	\$ 18,452,425	\$ 8,154,603	\$ 8,960,233	\$ 9,292,806
EXPENDITURES & OTHER FINANCING USES						
GENERAL FUND	\$ 5,776,676	\$ 6,098,454	\$ 5,735,063	\$ 6,212,420	\$ 6,346,780	\$ 6,719,475
WATER UTILITY FUND	960,530	981,411	1,077,575	1,118,640	1,357,080	1,476,523
CRIME CONTROL FUND	88,314	455,013	136,273	174,090	174,090	193,640
PEG FUND	14,224	927	5,334	10,800	10,800	20,800
TREE PROTECTION & BEAUTIFICATION FUND	19,175	4,758	212	25,000	25,000	25,000
STREET MAINTENANCE FUND	-	46,500	-	683,292	683,292	520,291
COURT RESTRICTED FUND	6,650	6,750	8,500	8,500	8,500	64,020
CHILD SAFETY FUND	3,656	3,431	4,375	5,000	5,000	5,000
LEOSE FUND	1,550	1,636	1,310	1,300	1,300	1,300
POLICE FORFEITURE FUND	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	-	560,693	281,042	325,872	235,461
STREET PROJECTS FUND	-	-	703,859	1,384,900	1,725,000	4,845,000
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	923,179	703,459	108,165	269,000	269,000	54,889
PET DOCUMENTATION & RESCUE FUND	1,903	-	477	-	-	-
DEBT SERVICE FUND	198,849	197,265	229,302	959,103	959,103	960,782
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 7,994,706	\$ 8,499,604	\$ 8,571,138	\$ 11,133,087	\$ 11,890,817	\$ 15,122,181
LESS INTERFUND TRANSFERS	(352,496)	(892,915)	(385,892)	(990,023)	(1,012,023)	(863,445)
NET EXPENDITURES	\$ 7,642,210	\$ 7,606,689	\$ 8,185,246	\$ 10,143,064	\$ 10,878,794	\$ 14,258,736
REVENUES OVER (UNDER) EXPENDITURES	\$ (558,963)	\$ 200,862	\$ 10,267,179	\$ (1,988,461)	\$ (1,918,561)	\$ (4,965,930)
BEGINNING COMBINED FUND BALANCE	10,039,359	9,480,396	9,681,258	19,948,437	19,948,437	18,029,876
ENDING COMBINED FUND BALANCE	\$ 9,480,396	\$ 9,681,258	\$ 19,948,437	\$ 17,959,976	\$ 18,029,876	\$ 13,063,946

City of Shavano Park, Texas

City Council Proposed FY2024 Budget
September 11, 2023

CITY OF SHAVANO PARK
PROPOSED BUDGET SUMMARY BY FUND
FY 2023 - 2024

	GENERAL	WATER	CRIME CONTROL	GENERAL CAPITAL IMPROVEMENT/ REPLACEMENT	PEG FUND	TREE PROTECT. & BEAUT.	STREET MAINTENANCE	COURT RESTRICTED	CHILD SAFETY	LEOSE	POLICE FORFEITURE	AMER. RESCUE PLAN ACT	STREET PROJECTS	DEBT SERVICE	TOTAL
REVENUES & OTHER FINANCING SOURCES:															
PROPERTY TAX	\$ 4,420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,600	\$ 4,805,600
SALES TAX	744,000	-	186,000	-	-	-	186,000	-	-	-	-	-	-	-	1,116,000
OTHER TAXES	30,500	-	-	-	-	-	-	-	-	-	-	-	-	-	30,500
FRANCHISE FEES	536,000	-	-	-	-	-	-	-	-	-	-	-	-	-	536,000
CHARGES FOR SERVICES	-	1,034,800	-	-	-	-	-	-	4,000	-	-	-	-	-	1,038,800
PERMITS/LICENSES	381,000	-	-	-	16,000	12,250	-	-	-	-	-	-	-	-	409,250
COURT FEES	137,200	-	-	-	-	-	-	10,690	-	-	-	-	-	-	147,890
POLICE/FIRE REVENUE	193,700	-	-	-	-	-	-	-	-	-	-	-	-	-	193,700
INTEREST	136,005	30,000	12,000	60,000	4,800	-	-	-	-	-	-	10,000	-	-	252,805
MISCELLANEOUS/GRANTS	93,000	442,500	-	-	-	-	-	-	-	1,300	-	225,461	-	-	762,261
INTERFUND TRANSFERS	41,070	-	-	323,144	-	-	-	-	-	-	-	-	-	499,231	863,445
TOTAL REVENUES & SOURCES	\$ 6,712,475	\$ 1,507,300	\$ 198,000	\$ 383,144	\$ 20,800	\$ 12,250	\$ 186,000	\$ 10,690	\$ 4,000	\$ 1,300	\$ -	\$ 235,461	\$ -	\$ 884,831	\$ 10,156,251
EXPENDITURES & OTHER FINANCING USES:															
GENERAL GOVERNMENT	\$ 1,313,622	\$ -	\$ -	\$ 12,000	\$ 20,800	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,700	\$ -	\$ -	\$ 1,490,122
JUDICIAL	103,710	-	-	-	-	-	-	64,020	-	-	-	-	-	-	167,730
PUBLIC WORKS	653,253	1,259,420	-	35,389	-	-	520,291	-	-	-	-	12,011	4,845,000	-	7,325,364
PUBLIC SAFETY	4,648,890	-	193,640	7,500	-	-	-	-	5,000	1,300	-	104,750	-	-	4,961,080
DEBT SERVICE	-	217,103	-	-	-	-	-	-	-	-	-	-	-	960,782	1,177,885
TOTAL EXPENDITURES & USES	\$ 6,719,475	\$ 1,476,523	\$ 193,640	\$ 54,889	\$ 20,800	\$ 25,000	\$ 520,291	\$ 64,020	\$ 5,000	\$ 1,300	\$ -	\$ 235,461	\$ 4,845,000	\$ 960,782	\$ 15,122,181
(UNDER) EXPENDITURES & USES	\$ (7,000)	\$ 30,777	\$ 4,360	\$ 328,255	\$ -	\$ (12,750)	\$ (334,291)	\$ (53,330)	\$ (1,000)	\$ -	\$ -	\$ -	\$ (4,845,000)	\$ (75,951)	\$ (4,965,930)
BEGINNING FUND BALANCE	2,533,957	4,460,395	368,479	1,744,491	140,436	97,027	360,113	72,053	1,850	-	-	5	8,187,799	63,271	18,029,876
ENDING FUND BALANCE	\$ 2,526,957	\$ 4,491,172	\$ 372,839	\$ 2,072,746	\$ 140,436	\$ 84,277	\$ 25,822	\$ 18,723	\$ 850	\$ -	\$ -	\$ 5	\$ 3,342,799	\$ (12,680)	\$ 13,063,946

Strategic Goals and Objectives

Strategic Vision

Shavano Park strives to be the premier community in Bexar County, preserving and celebrating its natural setting and small town traditions amid the surrounding area's urban growth.

Mission

The City of Shavano Park provides exceptional leadership and delivers exemplary municipal services in a professional, cost-effective and efficient manner to citizens, business owners and visitors to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

Values

- Honesty
- Integrity
- Accountability
- Excellence
- Professionalism
- Innovation
- Inclusiveness
- Open, clear, proactive and transparent communications and Government
- Responsiveness and Customer Service

Essential Task List

- Provide, Efficiently Use, and Protect Fiscal Resources
- Maintain Effective Staffing Resources
- Provide and Maintain Infrastructure
- Maintain a Superior Water System
- Provide Police Services
- Provide Fire / EMS Services
- Conduct Municipal Planning
- Enforce Ordinances / Standards consistently
- Provide Outstanding Customer Service to citizens and visitors
- Identify and Manage Risk

Strategic Goals

1. Provide excellent municipal services while anticipating future requirements
2. Protect and provide a city-wide safe and secure environment
3. Preserve City property values, protect fiscal resources and maintain financial discipline
4. Maintain overall excellent infrastructure (buildings, streets and utilities)
5. Enhance and support commercial business activities and opportunities
6. Enhance the City image and maintain a rural atmosphere
7. Promote effective communications and outreach with citizens
8. Mitigate storm water runoff

Objectives

1. Provide excellent municipal services while anticipating future requirements

- Provide exceptional customer service to citizens and visitors
- Consistently enforce ordinances / policies
- Engage residents to participate in municipal planning
- Review Contracts / Professional Services and request RFQs as appropriate
- Fully fund Capital Replacement requirements as scheduled
- Resource compensation study recommendations adopted by City Council to ensure City pay scale is within current market range

2. Protect and provide a city-wide safe and secure environment

- During major road construction, ensure traffic control plan is implemented safely
- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- Proactively pursue reduction of neighborhood crime across the city
- Consistently maintain average police and fire response times to 3-4 minutes
- Routinely emphasize friendly “customer service” and image of City while patrolling
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code provisions
- Proactively identify visible Code of Ordinance violations, improve internal staff reporting, and effectively engage residents in order to achieve compliance of the Code of Ordinance
- Assess security implications of the Huntington path / gate to the San Antonio linear park
- Effectively communicate to citizens police security efforts in crime control measures and trends
- Continue fire safety measures / improvements by reducing the risk of a forest fire for all municipal areas in coordination with the Texas A&M Forest Service

- Continue participating in the Bexar County Hazard Mitigation Plan. Consider joining the Bexar County inter-jurisdictional emergency management program allowing shared emergency management duties in a catastrophic event
- Annually reevaluate risk assessments for all departments

3. Preserve City property values, protect fiscal resources and maintain financial discipline

- Investigate revenue enhancement options
- Continue growth of the Tree Preservation & Beautification Fund
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Budget Award
- Maintain Reserves in accordance with our Fund Balance Policy
- Ensure detailed accounting and records for both ARPA and Street Bond funds
- Complete water projects supported by the Bexar County ARPA ILA / Funds
- Revise City's current ladder investment strategy to react to market movement in order to capture available income, for both City's general investments and invested bond proceeds.

4. Maintain excellent infrastructure (buildings, streets and utilities)

- Implement 2023 Town Plan initiatives as appropriate
- Continue reconstruction of streets identified in Phase IA; identify and initiate repaving of additional Phase IA streets using 2022 Bond Funds
- Finalize Federal Funding agreements for DeZavala Road improvements; compete contract; and initiate construction
- Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats
- Pursue high speed internet opportunities for residential neighborhoods
- Consider options for using the remaining American Rescue Plan Act Funds
- Consider options for all Phases of the 25-30 year street restoration program, including analysis of core samples, pavement condition indices, etc., to develop typical pavement sections for a 'spec-based bid'
- Continue to implement asphalt preservation applications within Shavano Creek and major arterials; applications include crack seal to assist in maintaining pavement conditions
- Protect existing trees, landscaping, and grounds of the overflow City Hall Parking area, while streets and road construction crews use the area
- Maintain essential public water infrastructure to include a capital replacement program.
 - Continue to evaluate water system isolation valves and develop recommendations
 - Extend and reroute water mains and services in cul-de-sacs to prepare for street bond program
- Continue coordination with TxDOT city requirements for NW Military Hwy improvement project scheduled for 2021-24

- Complete a comprehensive water model to anticipate future water system capital requirements. Funding authorized under Bexar County Interlocal Agreement.
- Consider options for private office space for the Assistant City Manager
- Consider replacing existing window treatments with plantation shutters in Council Chambers conference room.

5. Enhance and support commercial business activities and opportunities

- Actively participate with City developers to shape and influence commercial activities that posture the City of Shavano Park for future success
- Continue to survey Shavano Park businesses concerning city support
- Continue to maintain an updated business directory supplement and include in the Shavano Park resident directory

6. Enhance the City Image while maintaining a rural atmosphere

- Emphasize friendly customer service and make opportunities to engage with public
- Continue Tree City USA recognition
- Continue and promote Firewise recognition; investigate additional muni-tract Firewise projects
- Maintain and promote National Wildlife Federation recognition as a Community Wildlife Habitat
- Continue to support the landscaping plan for the City Monument at City Hall and other city properties. Include City Hall marquee visibility assessment after completion of Northwest Military Highway expansion project.
- Northwest Military Highway Landscaping Committee to continue development of recommendations to improve natural aesthetics after reconstruction completion commensurate with the City's status as a 'Scenic City' and the related funding requirements for foliage replacement on NWM Highway
- Maintain the Lockhill Selma median
- Consider municipal tract enhancements to improve usability and resident enjoyment
- Continue to coordinate with Bitterblue, Inc. and TxDOT for completion of sidewalk / trail from NW Military Highway to link up with the Salado Creek Greenway Trail
- Support the City of San Antonio completion of sidewalks on the east side of Lockhill-Selma between DeZavala and Huebner
- Incremental improvements to the Cliffside trail accessibility and safety for pedestrians and cyclists; reduce rock obstacles at vicinity of the north-west trail turn

7. Promote effective communications and outreach with citizens

- Maintain and continue to improve the City Communications Plan
- Ensure timely communication to citizens and businesses on the progress of NW Military

Highway / Phase IA and IB Street program construction and traffic control

- Conduct up to six City sponsored events (City-wide Garage Sale, Arbor / Earth Day, Independence Day, National Night Out, Trunk or Treat, Holiday Event)
- Support the City of Shavano Park celebration of Fiesta in coordination with Arbor / Earth Day with Fiesta Medals
- Maintain City website and evaluate additional website applications
- Conduct written engagements with Citizens (Water System, Town Plan, RR Stickers, Key Numbers, i-INFO)
- Continue to conduct website surveys
- Consider further implementation options for the 2023 Comprehensive Town Plan
- Improve outreach in order to grow the Neighborhood Watch Program

8. Mitigate storm water runoff

- Finalize federal funding, initiate construction on the DeZavala culvert and storm water drainage project
- Support the mitigation of stormwater problems throughout the City
- Continue to assess the previously approved Drainage Study for implementation opportunities
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Finalize the collaboration with TxDOT regarding Northwest Military Highway drainage improvements
- Continue engagement as an active participant with the Texas Water Development Board (TWDB) Region 12 San Antonio Regional Flood Planning Group
- Track the City's two remaining drainage projects for inclusion in the Region 12 Regional Flood Plan.
- Consider obtaining easements from current property owners for possible future drainage projects.

10 - GENERAL FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ 2,533,957	\$ 2,533,957	
TOTAL REVENUES AND OTHER SOURCES	\$ 6,346,780	\$ 6,712,475	\$ 365,695
DEPARTMENT EXPENDITURES AND OTHER USES:			
CITY COUNCIL	\$ 91,846	\$ 47,198	\$ (44,648)
ADMINISTRATION	1,104,793	1,177,699	72,906
COURT	100,750	103,710	2,960
PUBLIC WORKS	629,989	653,253	23,264
FIRE DEPARTMENT	2,189,523	2,381,954	192,431
POLICE DEPARTMENT	2,137,279	2,266,936	129,657
DEVELOPMENT SERVICES	92,600	88,725	(3,875)
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 6,346,780</u>	<u>\$ 6,719,475</u>	<u>\$ 372,695</u>
TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>
ENDING FUND BALANCE, PROJECTED	<u><u>\$ 2,533,957</u></u>	<u><u>\$ 2,526,957</u></u>	

OTHER REQUIRED STATUTORY DISCLOSURES:

The City of Shavano Park does not incur expenditures to directly or indirectly influence or attempt to influence the outcome of legislation or administrative action. Therefore, there have been no amounts budgeted for that purpose for FY 2023 -24, nor are any such expenditures reflected within the City's financial records.

Expenditures pertaining to publication of legally required notices in a newspaper -

Actual expenditures for FY 2023, to date	\$ 3,022
Amount budgeted for FY 2024	\$ 10,000

General Fund - Fund Balance Funding %

FY 2023-24 CITY COUNCIL PROPOSED	PROJECTED 9-30-2023 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
<u>\$ 6,719,475</u>	<u>\$ 2,533,957</u>	

Fund Balance % of Budget

20%	\$ 1,343,895	\$ 1,190,062
25%	\$ 1,679,869	\$ 854,088
30%	\$ 2,015,843	\$ 518,115
38%	\$ 2,533,957	
40%	\$ 2,687,790	\$ (153,833)
45%	\$ 3,023,764	\$ (489,807)
50%	\$ 3,359,738	\$ (825,781)
75%	\$ 5,039,606	\$ (2,505,649)
80%	\$ 5,375,580	\$ (2,841,623)
85%	\$ 5,711,554	\$ (3,177,597)
95%	\$ 6,383,501	\$ (3,849,544)
100%	\$ 6,719,475	\$ (4,185,518)

10 -GENERAL FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
TAXES								
10-599-1010 CURRENT ADVALOREM TAXES	3,469,667	3,621,257	3,750,778	4,018,000	3,987,350	4,010,000	4,375,000	
10-599-1020 DELINQUENT ADVALOREM TAXES	35,761	811	8,838	20,000	14,097	16,000	25,000	
10-599-1030 PENALTY & INTEREST REVENUE	16,293	11,034	13,379	15,000	12,419	14,000	20,000	
10-599-1040 MUNICIPAL SALES TAX	518,987	599,823	661,768	702,000	556,508	690,000	744,000	
10-599-1060 MIXED BEVERAGE TAX	17,479	24,449	27,638	28,000	24,543	29,000	30,500	
TOTAL TAXES	4,058,187	4,257,375	4,462,401	4,783,000	4,594,917	4,759,000	5,194,500	
FRANCHISE REVENUES								
10-599-2020 FRANCHISE FEES - ELECTRIC	279,711	292,755	354,780	335,000	231,249	345,000	365,000	
10-599-2022 FRANCHISE FEES - GAS	25,775	31,824	45,287	45,000	45,587	49,000	49,000	
10-599-2024 FRANCHISE FEES - CABLE	70,095	66,019	68,173	66,000	53,301	71,500	73,000	
10-599-2026 FRANCHISE FEES - PHONE	14,945	11,355	9,958	11,000	7,152	9,450	9,000	
10-599-2028 FRANCHISE FEES - REFUSE	34,928	33,859	31,689	36,000	36,013	36,013	40,000	
TOTAL FRANCHISE REVENUES	425,455	435,810	509,888	493,000	373,302	510,963	536,000	
PERMITS & LICENSES								
10-599-3010 BUILDING PERMITS	320,469	376,524	356,363	350,000	233,358	310,000	320,000	
10-599-3012 PLAN REVIEW FEES	24,984	16,057	25,674	23,000	21,979	29,000	23,000	
10-599-3018 CERT OF OCCUPANCY PERMITS	3,100	3,200	2,700	4,000	3,300	3,800	3,500	
10-599-3020 PLATTING FEES	2,480	6,465	2,400	3,000	2,400	2,400	2,500	
10-599-3025 VARIANCE/RE-ZONE FEES	2,100	0	1,050	1,000	700	700	1,000	
10-599-3040 CONTRACTORS' LICENSES	7,570	8,670	9,850	9,000	7,380	9,000	9,500	
10-599-3045 INSPECTION FEES	5,505	11,215	13,315	14,000	13,105	16,000	13,500	
10-599-3048 COMMERCIAL SIGN PERMITS	2,500	800	2,150	1,800	1,900	2,300	2,000	
10-599-3050 GARAGE SALE & OTHER PERMITS	850	2,290	1,960	2,000	1,140	1,800	2,000	
10-599-3055 HEALTH INSPECTIONS	2,200	5,000	2,500	4,500	3,350	4,000	4,000	
10-599-3060 DEVELOPMENT FEES	2,314	100,025	0	0	0	0	0	
TOTAL PERMITS & LICENSES	374,072	530,246	417,962	412,300	288,612	379,000	381,000	
COURT FEES								
10-599-4010 MUNICIPAL COURT FINES	105,269	140,927	120,327	135,000	88,068	110,000	115,000	
10-599-4021 ARREST FEES	3,381	4,993	4,111	4,500	2,996	4,000	4,000	
10-599-4028 STATE COURT COST ALLOCATION	5,340	7,944	6,459	6,500	0	6,000	6,000	
10-599-4030 WARRANT FEES	16,850	15,396	13,541	16,000	9,623	12,000	12,000	
10-599-4036 JUDICIAL FEE - CITY	366	179	99	300	56	175	200	
TOTAL COURT FEES	131,205	169,439	144,537	162,300	100,744	132,175	137,200	

10 -GENERAL FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>POLICE/FIRE REVENUES</u>								
10-599-6010 POLICE REPORT REVENUE	285	83	183	200	105	125	200	
10-599-6020 POLICE DEPT - UNCLAIMED FUN	0	924	666	0	0	0	0	
10-599-6030 POLICE DEPT. REVENUE	1,101	1,103	521	1,000	0	0	0	
10-599-6040 TOWING CONTRACT	0	0	1,550	6,000	6,050	8,200	8,500	
10-599-6060 EMS FEES	118,099	137,358	147,536	165,000	180,177	210,000	185,000	
10-599-6065 CARES ACT PROVIDER RELIEF	4,503	619	0	0	0	0	0	
TOTAL POLICE/FIRE REVENUES	123,987	140,086	150,456	172,200	186,332	218,325	193,700	
<u>MISC./GRANTS/INTEREST</u>								
10-599-7000 INTEREST INCOME	36,770	5,219	17,328	88,858	145,502	175,000	136,005	
10-599-7005 INTEREST - LEASE RECEIVABLE	0	0	2,868	0	0	0	0	
10-599-7021 GRANTS	33,905	20,149	0	57,360	57,360	57,360	0	
10-599-7023 BEXAR COUNTY ILA - CRF	177,051	0	0	0	0	0	0	
10-599-7025 US DOJ VEST GRANT	2,419	4,163	2,193	3,000	2,214	2,900	3,000	
REIMBURSED 50% EA VEST 6	500.00							3,000
10-599-7027 OPIOID ABATEMENT	0	0	0	0	998	3,000	0	
10-599-7030 FORESTRY SERVICE GRANT	4,000	2,250	1,250	24,663	19,663	19,663	5,000	
10-599-7037 STRAC	12,298	17,813	9,210	6,449	6,449	6,449	0	
10-599-7040 PUBLIC RECORDS REVENUE	14	0	322	500	162	250	500	
10-599-7050 ADMINISTRATIVE INCOME	8,168	20,691	5,408	10,500	6,556	8,500	10,500	
VARIOUS MISC COLLECTION 0	0.00							2,500
LOCKHILL SELMA COA 0	0.00							8,000
10-599-7055 BEXAR COUNTY ELECTION	1,409	9,076	1,065	500	1,267	1,300	1,000	
10-599-7060 CC SERVICE FEES	4,470	7,942	7,891	8,000	6,528	8,000	8,000	
10-599-7070 RECYCLING REVENUE	5,052	2,573	0	4,000	0	0	0	
10-599-7072 PAVILION & CH GROUNDS RENT	0	1,965	4,777	6,000	5,281	7,500	7,500	
10-599-7075 SITE LEASE/LICENSE FEES	26,154	28,139	30,447	28,600	26,734	32,000	32,000	
CCATT-AT&T 0	0.00							29,400
SUBLEASE 0	0.00							2,600
10-599-7076 SITE LEASE REV - CONTRA	0	0	(27,747)	0	0	0	0	
10-599-7077 AMORT - DEF INFLOW - LEASES	0	0	27,280	0	0	0	0	
10-599-7084 DONATIONS- FIRE DEPARTMENT	0	0	0	3,000	3,000	3,000	0	
10-599-7085 DONATIONS- POLICE DEPT	0	0	50	0	0	0	0	
10-599-7086 DONATIONS- ADMINISTRATION	2,000	2,598	14,501	2,500	10,310	10,310	4,000	
10-599-7090 SALE OF CITY ASSETS	3,108	26,050	2,879	27,500	8,129	20,000	21,500	
2 PATROL VEHICLES	7,000.00							14,000
OTHER MISC EQUIPMENT 1	7,500.00							7,500
10-599-7097 INSURANCE PROCEEDS	494	6,198	11,646	0	444	444	0	
10-599-7099 PROCEEDS OF DEBT ISSUANCE	0	462,500	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	317,311	617,325	111,366	271,430	300,597	355,676	229,005	

10 -GENERAL FUND

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		) (----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS IN</u>								
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	22,050	0	22,050	22,050	
10-599-8050 TRF IN -COURT RESTRICTED	6,650	6,750	8,500	8,500	0	8,500	9,020	
INCODE - COURT	0							3,820
COURT SECURITY - SPPD	0							5,200
10-599-8058 TRF IN - ARPA FUND INTEREST	0	0	0	22,000	18,530	22,000	10,000	
10-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	7,000	
STARR FAMILY FY23 DONAT	0							7,000
TOTAL TRANSFERS IN	<u>28,700</u>	<u>28,800</u>	<u>30,550</u>	<u>52,550</u>	<u>18,530</u>	<u>52,550</u>	<u>48,070</u>	
TOTAL NON-DEPARTMENTAL	5,458,918	6,179,081	5,827,162	6,346,780	5,863,034	6,407,689	6,719,475	
TOTAL REVENUES	<u>5,458,918</u>	<u>6,179,081</u>	<u>5,827,162</u>	<u>6,346,780</u>	<u>5,863,034</u>	<u>6,407,689</u>	<u>6,719,475</u>	

Council - 600

Major Budget Changes:

Increase in Travel/Lodging/Meals (3040) as the annual TML conference for FY24 is in Dallas with the prior conference being in San Antonio.

Supplies:	<u>\$ 30,050</u>
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-2037 City Sponsored Events accounts for \$28,500 of this amount

Up to 5 City sponsored events are funded from this account

Services:	<u>\$ 11,898</u>
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-3018 City Wide Clean Up - No household hazardous waste collection planned for FY24

Contractual:	
-4088 Election Services	<u>\$ 4,250</u>

Capital Outlay:	<u>\$ 1,000</u>
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-8015 Non-Capital - Computer Equipment, laptop replacement \$1,000

10 -GENERAL FUND
CITY COUNCIL

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
600-2020 GENERAL OFFICE SUPPLIES	208	81	235	200	148	200	200	
600-2035 COUNCIL/EMPLOYEE APPREC.	126	340	728	650	108	500	650	
600-2037 CITY SPONSORED EVENTS	13,004	12,570	22,217	24,000	24,396	24,500	28,500	
EVENTS (3) ARBOR, JULY,	3	9,000.00						27,000
EVENTS (2) GARAGE SALE,	2	750.00						1,500
600-2040 MEETING SUPPLIES	554	576	384	720	237	675	700	
COUNCIL MEETINGS	6	70.00						420
GENERAL SUPPLIES	0	0.00						280
600-2080 UNIFORMS	62	0	353	0	0	0	0	
TOTAL SUPPLIES	13,955	13,567	23,918	25,570	24,888	25,875	30,050	
<u>SERVICES</u>								
600-3018 CITY WIDE CLEAN UP	0	1,400	860	29,220	26,688	27,300	1,400	
SHRED	2	700.00						1,400
600-3020 ASSOCIATION DUES & PUBS	1,743	1,743	1,153	1,768	1,833	1,833	1,848	
TML -MEMBERSHIP	0	0.00						1,233
AACOG	0	0.00						600
ARBOR DAY FOUNDATION	0	0.00						15
600-3030 TRAINING/EDUCATION	0	1,515	2,670	3,800	2,040	2,400	4,300	
TML CONFERENCE	6	550.00						3,300
OTHER TRAININGS	2	500.00						1,000
600-3040 TRAVEL/LODGING/MEALS	162	40	4,048	1,350	669	1,000	4,350	
2023 TML CONF - MILES/P	0	0.00						1,000
2023 TML CONF - MEALS	0	0.00						650
2023 TML CONF - LODGING	3	900.00						2,700
600-3090 COMMUNICATIONS SERVICES	0	0	50	0	0	0	0	
TOTAL SERVICES	1,905	4,698	8,781	36,138	31,229	32,533	11,898	
<u>CONTRACTUAL</u>								
600-4088 ELECTION SERVICES	155	3,327	9,175	4,250	0	0	4,250	
TOTAL CONTRACTUAL	155	3,327	9,175	4,250	0	0	4,250	
<u>CAPITAL OUTLAY</u>								
600-8005 NON CAPITAL - OFFICE FURNIT	0	0	0	1,000	1,403	1,750	0	
600-8015 NON-CAPITAL-COMPUTER EQUIPM	1,820	23	0	1,000	0	0	1,000	
LAPTOP REPLACEMENT (if	0	0.00						1,000
600-8080 CAPITAL - IMPROVEMENT PROJE	0	0	0	23,888	23,888	23,888	0	
TOTAL CAPITAL OUTLAY	1,820	23	0	25,888	25,290	25,638	1,000	

10 -GENERAL FUND
CITY COUNCIL

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
INTERFUND TRANSFERS								
<hr/>								
TOTAL CITY COUNCIL	17,835	21,615	41,874	91,846	81,408	84,046	47,198	

Administration Department – 601

Color Code Purple

Goals:

- Effectively communicate with residents, businesses, visitors, and other stakeholders
- Provide exceptional customer service and effective administration of services
- Efficiently use and protect fiscal resources through sound financial practices
- Conduct effective master planning to posture the City now and for the future
- Provide planning, research, and support to City Staff and Council
- Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats

Objectives:

Effectively communicate with residents, businesses, visitors, and other stakeholders

- Maintain an informative, effective, and user-friendly website
- Survey Shavano Park businesses concerning City services; update business directory
- Update and continue implementation of the City Communications Plan
- Improve quality of staff Roadrunner articles
- Post selected Roadrunner articles on social media
- Timely convey to impacted residents information regarding Phase I street reconstruction status
- Install a Pavilion public announcement (PA) system to support City Public Access Channel planning (PEG)

Provide exceptional customer service and effective administration of services

- Hire and maintain an exceptionally talented team based upon the resources available
- Provide excellent human resources services to staff
- Review and update the employee handbook as needed
- Provide training and professional development opportunities to staff, including resourcing for the Assistant City Manager to attend TML's Leadership Academy
- Effectively administer municipal elections
- Maintain excellent records management program
- Implement a plan to harden the windows and the walls of the Court office area

Efficiently use and protect fiscal resources through sound financial practices

- Provide City Council and Staff with timely, accurate financial information
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)

- Earn Government Finance Officers Association Distinguished Budget Presentation Award
- Complete the City's FY23 annual financial audit with no audit adjustments

Conduct effective master planning to posture the City now and for the future

- Engage residents to participate in municipal planning
- Assist Council in considering options for implementing additional objectives from the 2018 Comprehensive Plan (Town Plan)
- Review and update the City Emergency Management Plan
- Assess required FEMA mandated NIMS certifications; develop a training plan for certain staff positions
- Conduct an annual Emergency Operations Center training & familiarization drill

Provide planning, research, and support to City Staff and Council

- Continue to provide quality City presentations
- Consistently enforce ordinances and policies
- Coordinate with San Antonio to complete the sidewalks (Hike and Bike trail) from Huebner Road north along Lockhill Selma to connect with N. Loop 1604 as well as options to connect to the Salado Creek Trail System
- Review contracts /professional services and request RFQs/RFPs as appropriate
- Maintain Tree City USA recognition
- Maintain Scenic City recognition
- Provide effective Staff planning and support to the City Sponsored events
- Participate in 2024 ChildSafe Cardboard Kids program to promote child abuse awareness in Bexar County

Ensure IT infrastructure facilitates efficient work and communications and is hardened to cyber threats

- Improve the accessibility of City communications by growing digital presence
- Maintain Cybersecurity Incident Response Plan in a ready state
- Conduct semi-annual phishing email campaigns against city staff
- Continue City participation in Multi-State Information Sharing & Analysis Center (MS-ISAC)
- Renew cloud email security service licenses
- Renew firewall licenses
- Complete Cybersecurity Awareness Training
- Renew web traffic security licenses
- Upgrade City Phone system from legacy Toshiba to a Voice-over-IP system
- Upgrade computers to Windows 11 with ARPA funds in FY24 to avoid FY25 costs
- Upgrade City security event incident management (SEIM) system

ADMINISTRATION PERFORMANCE MEASURES:				
Description:	Actual FY20-21	Actual FY21-22	Projected FY22-23	Target FY23-24
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i> <i>Department Goal - Conduct effective master planning to posture the City now and for the future.</i>				
# of Public Meetings Held	43	53	47	42
<i>Strategic Goal - Promote effective communications and outreach with citizens.</i> <i>Department Goal - Effectively communicate with residents, businesses, visitors and others.</i>				
Average # of Monthly Unique City Website Visitors	Not measured	2,185 per month	2,106 per month	2,100 per month
<i>Department Goal - Provide exceptional customer service and effective administration of services.</i>				
# New Full Time Employees Onboarded	6	6	10	5
<i>Strategic Goal - Preserve City property values, protect fiscal resources and maintain fiscal discipline.</i> <i>Department Goal - Efficiently use & protect fiscal resources through sound financial practices.</i>				
City Maintenance & Operation Budget:				
Per Capita (Census Bureau)	\$1,341.94	\$1,571.51	\$1,629.91	\$1,687.00
Per Property (BCAD)	\$2,578.70	\$2,707.75	\$2,884.80	\$2,925.00
Tax Rate (per \$100 valuation)	\$0.287742	\$0.297742	\$0.297742	\$0.307742
% of General Fund Fund Balance	42.08%	40.79%	40.79%	41.00%
<i>Strategic Goal - Maintain excellent infrastructure (buildings, streets and utilities)</i> <i>Department Goal - Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats</i>				
Cybersecurity Awareness Training compliance	97%	100%	100%	100%

The Administration Department includes the functions of the City Manager, City Secretary/Human Resources Director, Finance Director, and Information Technology.

Administration - 601

Major Budget Changes:

Personnel Salary/Benefits:	<u>\$</u> <u>835,705</u>
Compensation adjustment reflects a 5% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$675 to \$745 and also pay 25% of dependent's health insurance premium.	
Supplies:	<u>\$</u> <u>31,750</u>
Approximately \$2,700 increase in Postage (2030) as pricing on mailing City newsletter has sharply increased as well as general postage costs.	
Services:	<u>\$</u> <u>104,324</u>
-3013 - Prof services - annual compensation update completed in-house for FY24	
-3020 Dues - includes 'Scenic City' membership at \$750/ year	
-3050/-3070 Property and liability insurance premiums expected to increase, 5% to 15%	
-3087 - Citizen's Communication - FY23 included printing of resident directory	
Contractual:	<u>\$</u> <u>117,330</u>
- 4083 - Audit Services - new audit services provider, higher first year fees associated	
- 4084 Bexar County Appraisal District - increased \$2,356, mainly personnel driven	
Maintenance:	<u>\$</u> <u>35,010</u>
Nothing unusual or significant	
Capital Outlay:	<u>\$</u> <u>9,850</u>
Includes Starr Family donation project, monies received in FY2023	
Interfund Transfers	<u>\$</u> <u>28,940</u>
Transfer to Debt Service Fund in support of State Infrastructure Bank debt service, shared with Water Utility - \$28,940.	

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)		(----- 2023-2024 -----)		PROPOSED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>PERSONNEL</u>								
601-1010 SALARIES	455,069	467,847	526,370	584,942	461,641	579,700	667,450	
601-1015 OVERTIME	52	1,802	0	500	0	0	0	
601-1020 MEDICARE	6,460	6,577	7,498	8,430	6,642	8,500	9,795	
601-1025 TWC (SUI)	864	1,512	54	1,350	63	63	540	
601-1030 HEALTH INSURANCE	34,320	34,544	36,360	40,500	33,750	40,500	46,900	
601-1031 HSA	204	118	93	133	122	152	0	
601-1033 DENTAL INSURANCE	2,735	2,707	2,820	2,733	2,232	2,700	3,310	
601-1035 VISION CARE INSURANCE	527	466	444	444	359	431	495	
601-1036 LIFE INSURANCE	421	404	421	842	702	842	650	
601-1037 WORKERS' COMP INSURANCE	1,172	1,052	1,263	1,240	897	1,350	1,440	
601-1040 TMRS RETIREMENT	64,462	66,476	75,442	84,698	67,645	85,600	97,250	
601-1070 SPECIAL ALLOWANCES	6,975	6,871	8,144	7,875	6,326	7,875	7,875	
TOTAL PERSONNEL	573,262	590,376	658,908	733,687	580,379	727,713	835,705	
<u>SUPPLIES</u>								
601-2020 GENERAL OFFICE SUPPLIES	6,015	7,058	6,750	7,000	4,421	7,000	7,000	
601-2025 BENEFITS CITYWIDE	450	1,500	0	1,200	600	1,200	1,800	
TUITION REIMBURSEMENT 0	0.00							1,800
601-2030 POSTAGE/METER RENTAL	11,919	12,915	14,034	14,754	12,308	15,500	17,500	
ROADRUNNER POSTAGE 12	1,100.00							13,200
POSTAGE METER LEASE 4	176.00							704
METER REFILLS 0	0.00							3,596
601-2035 EMPLOYEE APPRECIATION	2,239	1,247	1,345	1,500	1,168	1,500	2,500	
EMPLOYEE ENGAGEMENT 0	0.00							750
ADMIN PROF DAY 0	0.00							175
ALL-STAFF LUNCHEONS 0	0.00							1,200
ADMIN ONLY LUNCH 0	0.00							275
OTHER - FUNERAL FLOWERS 0	0.00							100
601-2050 PRINTING & COPYING	1,292	1,453	645	1,000	349	500	750	
601-2060 MED EXAMS/SCREENING/TESTING	629	1,700	0	200	146	150	200	
DRUG SCREENS/PHYS/BACK 0	0.00							200
601-2070 JANITORIAL SUPPLIES	1,742	731	1,733	2,000	4,692	4,700	2,000	
601-2080 UNIFORMS	0	18	60	0	0	0	0	
601-2091 SAFETY SUPPLIES	2,532	0	0	0	0	0	0	
TOTAL SUPPLIES	26,817	26,621	24,567	27,654	23,684	30,550	31,750	
<u>SERVICES</u>								
601-3010 ADVERTISING EXPENSE	10,194	4,992	8,652	11,000	3,022	9,500	10,000	
601-3012 PROF. SERVICES-ENGINEERS	1,715	0	3,954	2,500	21	1,000	1,000	
GENERAL 0	0.00							1,000
601-3013 PROFESSIONAL SERVICES	1,950	39,199	4,745	5,460	2,300	6,000	2,100	
CONTINUING DISCLOSURE - 0	0.00							1,500
SA AREA WAGE SURVEY 0	0.00							600
COMPENSATION UPDATE 0	0.00							0
601-3015 PROF. SERVICES-LEGAL	58,560	49,222	28,729	43,000	33,478	40,000	38,000	

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) (----- 2023-2024 -----)			
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
601-3016 CODIFICATION EXPENSE		6,376	3,970	4,605	5,000	7,050	7,100	5,000
601-3020 ASSOCIATION DUES & PUBL.		4,498	4,209	3,237	1,724	2,926	3,200	2,724
TCMA	0	0.00						275
GFOAT	0	0.00						75
GFOA	0	0.00						505
SHRM	0	0.00						219
TMHRA	0	0.00						150
SCENIC CITY	0	0.00						750
OTHER DUES/PUBLICATIONS	0	0.00						750
601-3030 TRAINING/EDUCATION		1,385	2,914	1,510	4,500	2,898	3,500	5,300
	0	0.00						5,300
TML CONFERENCE - 2	0	0.00						0
GFOAT FALL/SPRING CONF.	0	0.00						0
TMCA CONFERENCE	0	0.00						0
HR/PAYROLL	0	0.00						0
ELECTIONS	0	0.00						0
TML LEADERSHIP ACADEMY	0	0.00						0
VARIOUS DAY SEMINARS	0	0.00						0
601-3040 TRAVEL/MILEAGE/LODGING/PERD		1,707	2,179	4,022	4,000	1,786	3,000	4,000
601-3050 LIABILITY INSURANCE		14,040	10,298	14,842	15,500	13,912	13,912	15,000
601-3070 PROPERTY INSURANCE		0	1,238	1,593	2,000	1,795	1,795	2,100
601-3075 BANK/CREDIT CARD FEES		3,550	7,593	8,405	8,000	7,528	9,750	8,000
601-3080 SPECIAL SERVICES		0	0	2,000	2,000	1,000	1,000	2,000
INTERN STIPEND	0	0.00						2,000
601-3085 WEBSITE TECHNOLOGY		2,400	2,500	2,500	2,500	2,500	2,500	2,500
ANNUAL MAINTENANCE - RE	0	0.00						2,200
WEB PHOTOGRAPHY	0	0.00						300
601-3087 CITIZENS COMMUNICATION/EDUC		5,152	1,684	6,339	9,500	8,691	8,700	6,600
VARIOUS PUBLIC MAILINGS	0	0.00						1,030
SURVEY MONKEY	0	0.00						370
FIESTA MEDALS	0	0.00						2,000
I INFO	0	0.00						200
TEXTING SERVICE	0	0.00						3,000
TOTAL SERVICES		111,527	129,998	95,133	116,684	88,907	110,957	104,324
<u>CONTRACTUAL</u>								
601-4050 DOCUMENT STORAGE/ARCHIVES		3,309	3,677	3,370	4,100	3,455	4,000	4,100
MONTHLY STORAGE	12	250.00						3,000
ARCHIVE SERVICES	0	0.00						600
SHREDDING SERVICES	0	0.00						500
601-4060 IT SERVICES		41,668	43,442	51,971	55,500	51,791	56,000	56,700
IT CONTRACT	1	26,000.00						26,000
BACKUPS SERVICES	0	0.00						21,000
VARIOUS NON-CONTRACT	0	0.00						2,500
EMAIL SECURITY	0	0.00						1,900
FIREWALL LICENSE	0	0.00						1,700
SSL CERTIFICATES	0	0.00						700
CYBER TRAINING/AWARD	0	0.00						1,100

10 -GENERAL FUND
ADMINISTRATION

		(----- 2022-2023 -----) (----- 2023-2024 -----)							
EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PASSWORD MONITORING	0	0.00							1,800
601-4075 COMPUTER SOFTWARE/INCODE		15,899	11,972	11,377	10,759	10,986	10,986	11,583	
INCODE - GL	0	0.00							2,299
INCODE - GL IMPORT	0	0.00							233
INCODE - AP	0	0.00							1,642
INCODE - PAYROLL	0	0.00							2,782
INCODE - CASH RECEIPTS	0	0.00							1,316
INCODE - ACUSERV	0	0.00							526
INCODE - BASIC NETWORK	0	0.00							1,576
INCODE - POSITIVE PAY	0	0.00							598
TYLER ONLINE	0	0.00							1,902
LESS ALLOCATED TO COURT	0	0.00						(	1,416)
PHOTOSHOP	0	0.00							125
601-4083 AUDIT SERVICES		15,250	14,805	14,110	16,000	14,250	14,250	18,800	
601-4084 BEXAR COUNTY APPRAISAL DIST		16,590	16,140	17,552	20,291	15,522	20,700	22,647	
601-4085 BEXAR COUNTY TAX ASSESSOR		3,549	3,638	3,701	3,700	3,772	3,800	3,500	
601-4086 CONTRACT LABOR		1,990	18,431	0	0	0	0	0	
601-4090 CARES EXPENDITURES		123,020	0	0	0	0	0	0	
TOTAL CONTRACTUAL		221,276	112,104	102,081	110,350	99,777	109,736	117,330	
MAINTENANCE									
601-5005 EQUIPMENT LEASES		4,329	4,154	3,491	2,920	2,235	2,600	2,920	
MONTHLY COPIER LEASE	12	160.00							1,920
PRINT/COPY	0	0.00							1,000
601-5010 EQUIPMENT MAINT & REPAIR		301	0	0	300	0	0	300	
601-5015 ELECTRONIC EQPT MAINT		0	0	40	300	0	0	300	
601-5030 BUILDING MAINTENANCE		20,235	47,814	62,083	35,650	22,743	30,000	31,490	
CH JANITORIAL SERVICES	12	770.00							9,240
CH CARPET/TILE CLEANING	0	0.00							2,500
SECURITY SYSTEM	0	0.00							500
PEST CONTROL	0	0.00							1,900
FIRE EXTINGUISHERS	0	0.00							500
SEPTIC MAINTENANCE	0	0.00							3,000
FLOOR MATS	0	0.00							1,600
VARIOUS REPAIRS	0	0.00							7,500
AC FILTERS/MAINTENANCE	0	0.00							3,000
SUPPLIES	0	0.00							1,750
TOTAL MAINTENANCE		24,865	51,969	65,613	39,170	24,978	32,600	35,010	
UTILITIES									
601-7042 UTILITIES - PHONE/CELL/VOIP		20,160	18,491	18,844	16,650	16,107	18,600	14,790	
ISP CONTRACT	0	0.00							14,250
FIRE ALARMS	1	540.00							540
TOTAL UTILITIES		20,160	18,491	18,844	16,650	16,107	18,600	14,790	

10 -GENERAL FUND
ADMINISTRATION

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8005 OFFICE FURNITURE	0	0	0	0	0	0	1,500	
ACM OFFICE 0	0.00							1,500
601-8015 NON-CAPITAL-COMPUTER	2,475	3,558	915	600	639	675	600	
COMPUTER/MONITOR 0	0.00							600
601-8025 NON-CAPITAL-OFFICE FURN.	0	110	160	0	0	0	0	
601-8026 NON-CAPITAL - FURNITURE	0	193	917	750	0	500	750	
PAVILION REPLACE TABLES 0	0.00							750
601-8045 CAPITAL - COMPUTER EQPT.	6,172	0	0	0	0	0	0	
601-8080 CAPITAL - IMPROVEMENTS	341,022	7,320	0	10,000	11,279	11,279	7,000	
STARR FAMILY DONATIONS 0	0.00							7,000
TOTAL CAPITAL OUTLAY	349,668	11,181	1,992	11,350	11,918	12,454	9,850	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFERS/CAP. REPLACE.	41,837	37,925	0	20,308	0	20,308	0	
EQUIPMENT REPLACEMENT 0	0.00							0
601-9021 TRANSFER TO WATER (NWM)	28,900	0	0	0	0	0	0	
601-9030 TRANSFER TO DEBT SERVICE FU	0	0	28,940	28,940	0	28,940	28,940	
TOTAL INTERFUND TRANSFERS	70,737	37,925	28,940	49,248	0	49,248	28,940	
TOTAL ADMINISTRATION	1,398,312	978,666	996,077	1,104,793	845,750	1,091,858	1,177,699	

Municipal Court – 602

Color Code Gold



Mission Statement

The City of Shavano Park Municipal Court provides an independent forum for the fair and impartial administration of justice during the application and enforcement of the rules and laws of the United States, the State of Texas, and the City of Shavano Park, in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

Goals:

- Preserve the rule of law and protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State
- Provide excellent municipal services while anticipating future requirements
- A smoothly run Municipal Court, efficiently processing the Judge's standing orders in a timely manner
- Prompt and accurate processing of Class C misdemeanor charges and collections of fines
- Assist defendants during normal daily business hours by following the Judge's standing orders and supplying correct information when requested
- Encourage and support Municipal Court staff with their professional advancement

Objectives:

- Accurately process payments
- Attend 12 hours of continuing education to maintain Level II Court Clerk Certification (Court Clerk) and Level I Court Clerk Certification (back up Court Clerk)
- Update Standard Operating Process Manual
- Continue to provide Judge and Alternative Judge with the required annual 16 hours of judicial education
- Attend biennial legislative update training to ensure compliance with recently enacted legislation.
- Reevaluate the plan to harden the windows and walls to increase security in the Court Clerk's office to maximize the available funding

MUNICIPAL COURT PERFORMANCE MEASURES:

Description:	Actual FY19-20	Actual FY20-21	Actual FY21-22	Projected FY22-23	Target FY23-24
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i>					
<i>Strategic Goal - Protect & provide a city-wide, safe and secure environment.</i>					
<i>Department Goal - Prompt & accurate processing of Class C misdemeanor charges & fine collections.</i>					
Citations Resolved	1,128	1,321	1,445	1,000	1,500
Warrants Issued	269	302	562	425	500
Warrants Cleared	657	407	627	375	550
Warrant Fines & Fees					
Collected	\$ 97,176	\$ 97,396	\$ 90,273	\$ 77,000	\$ 85,000
Total Revenue Received	\$ 138,415	\$ 175,361	\$ 149,594	\$ 125,000	\$ 150,000
Total Expenditures	\$ 95,890	\$ 95,990	\$ 102,400	\$ 108,903	\$ 165,000

The City of Shavano Park Municipal Court meets one afternoon a month and employs one full time Court Clerk.

Due to the pandemic, there were no official Court proceedings March – May, July – December 2020 and January – February 2021.

Court - 602

Major Budget Changes:

Personnel Salary/Benefits:

\$ 75,505

Compensation adjustment reflects a 5% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024.

No significant changes have been made to the day to day operations.

10 -GENERAL FUND
COURT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
602-1010 SALARIES	52,135	53,280	55,504	59,256	47,712	59,200	63,680	
602-1020 MEDICARE	773	790	823	877	706	860	940	
602-1025 TWC (SUI)	144	252	9	225	9	9	90	
602-1036 LIFE INSURANCE	70	70	70	140	117	140	110	
602-1037 WORKERS' COMP INSURANCE	135	121	135	129	94	130	140	
602-1040 TMRS RETIREMENT	7,440	7,600	8,010	8,808	7,036	8,800	9,345	
602-1070 SPECIAL ALLOWANCES	1,200	1,200	1,246	1,200	969	1,200	1,200	
TOTAL PERSONNEL	61,897	63,313	65,797	70,635	56,643	70,339	75,505	
<u>SUPPLIES</u>								
602-2020 OFFICE SUPPLIES	601	317	525	500	490	500	750	
602-2050 PRINTING & COPYING	899	802	915	750	166	500	500	
602-2091 SAFETY SUPPLIES	651	0	0	0	0	0	0	
TOTAL SUPPLIES	2,151	1,119	1,441	1,250	656	1,000	1,250	
<u>SERVICES</u>								
602-3015 JUDGE/PROSECUTOR	15,600	16,900	15,600	15,600	13,000	15,600	15,600	
JUDGE 0	0.00							7,800
PROSECUTOR 0	0.00							7,800
602-3020 ASSOCIATION DUES & PUBS	150	225	250	150	75	150	150	
T.M.C.A. 0	0.00							150
602-3030 TRAINING/EDUCATION	200	250	700	1,500	950	1,200	1,500	
0	0.00							1,100
TMCEC 0	0.00							0
LEGISLATIVE UPDATE 0	0.00							0
COURT CASE MANAGMENT 0	0.00							0
REGIONAL CLERKS SEMINAR 0	0.00							0
ANNUAL JUDGES 2	200.00							400
602-3040 TRAVEL/MILEAGE/LODGING	187	0	754	2,000	565	1,500	2,000	
602-3050 LIABILITY INSURANCE	100	113	129	135	121	121	140	
602-3070 PROPERTY INSURANCE	50	57	62	78	70	70	85	
602-3075 BANK/CREDIT CARD FEES	1,049	1,313	1,702	1,800	1,600	2,100	1,800	
TOTAL SERVICES	17,337	18,859	19,197	21,263	16,380	20,741	21,275	
<u>CONTRACTUAL</u>								
602-4075 COMPUTER SOFTWARE/INCODE	4,432	4,644	4,865	5,202	5,098	5,098	5,500	
INCODE COURT CASE MGMT 0	0.00							2,625
INCODE TICKET INTERFACE 0	0.00							1,460
INCODE - GL/CASH 0	0.00							1,415
TOTAL CONTRACTUAL	4,432	4,644	4,865	5,202	5,098	5,098	5,500	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

10 -GENERAL FUND
COURT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>UTILITIES</u>								
602-7042 UTILITIES - PHONE/CELL/VOIP	1,587	2,021	2,600	2,400	2,635	3,000	180	
SECURITY MONITORING 0	0.00							180
TOTAL UTILITIES	1,587	2,021	2,600	2,400	2,635	3,000	180	
<u>CAPITAL OUTLAY</u>								
602-8015 NON-CAPITAL-COMPUTER	1,835	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	1,835	0	0	0	0	0	0	
TOTAL COURT	89,240	89,955	93,900	100,750	81,412	100,178	103,710	

Public Works Department – 603

Color Code Dark Green

Mission Statement

The Shavano Park Public Works Department conducts master planning and continuously provides essential public infrastructure services in a prompt, courteous, safe, efficient, and cost-effective manner to the citizens and business owners of Shavano Park in order to meet current and long-term infrastructure services.

Goals:

- Maintain all facilities grounds and public Right of Way (R.O.W.)/Easements
- Maintain a safe transportation corridor (street repairs and transportation maintenance)
- Maintain excellent building facilities and work towards more energy efficient concepts
- Improving employee proficiency to include educational training and development opportunities
- Mitigate storm water runoff (improve drainage culverts and infrastructure)
- Maintain strategic and logistical partnerships with governmental agencies, and consulting organizations to leverage resources essential to improving quality of service, and efficiency
- Provide excellent municipal services while anticipating future growth requirements

Objectives:

Maintain all facilities grounds and public Right of Way (R.O.W.)/Easements

- Continue the annual tree maintenance program for city grounds
- Continue to provide ground maintenance activities for the City Hall building, walking trails, pavilion, playgrounds and islands throughout Shavano Park
- Maintain current aesthetics for landscaping around the NW Military Highway, Lockhill Selma and DeZavala monuments
- Maintain or contract services to provide landscape maintenance of city hall garden areas and the Lockhill Selma medians

Maintain excellent transportation infrastructure (street repairs and transportation maintenance)

- Complete engineer planning for DeZavala Drainage and Road Improvement Project; pending Federal funding compete contract; and monitor reconstruction of streets identified in Phase I
- During major road construction, ensure traffic control plan is implemented safely
- Continue to implement asphalt preservation applications west side of NW Military from DeZavala to S. Warbler (Shavano Creek and major arterials); application includes crack seal to assist in maintaining pavement conditions
- Complete street evaluations for the streets (northwest quadrant)
- Continue communications with TxDOT and Contractor as NW Military project progresses
- Repair and re-pave Public Works and Fire Department parking lot
- Continue to promote the use of the new online form, a pothole repair program, create a form to be available and submitted online

- Initiate additional online forms for street and transportation maintenance (i.e., street signs, and speed bumps)
- Support TxDOT and Contractor with the widening of NW Military Hwy project

Maintain excellent building facilities and work for energy efficiency

- Clean City Hall floor surfaces annually
- Continue replacing aging HVAC units at City Hall as required
- Install a key fob system to secure the public works yard pedestrian gate

Improve employee proficiency to include educational training and development opportunities.

- Provide effective safety and occupational training opportunities to prevent lost time
- Maintain a zero (0) lost time accident rate
- Continue to improve the preventative maintenance program for Public Works vehicles to include daily, weekly and monthly checks
- Continue preventative maintenance program with Case Equipment for all heavy equipment
- Improve work order communication and efficiency with field staff

Mitigate storm water runoff (improve drainage culverts and infrastructure)

- Conduct brush clearing projects as needed and within capability to improve storm water drainage
- Storm Drainage – continue the cleaning of existing culverts and bridge crossings
- Assess the implementation of the previously approved prioritized plan to address City drainage issues; revise the plan and implement as it is feasible
- Assist City Engineer with design for the next phase of the Municipal Tract / Ripple Creek / DeZavala drainage project
- Assess/Implement any TxDOT off system bridge inspection recommendations provided from engineer inspection – Inspection services provided by TxDOT

Maintain strategic partnerships with governmental agencies, and consulting organizations to leverage resources essential to improving quality of service, and efficiency

- Continue to assist CPS / AT&T during the utility pole replacement during 2023/2024
- Coordinate as required with other service providers (City Public Service, San Antonio Water System, Bexar County, Cable providers, etc.)

Provide excellent municipal services while anticipating future requirements

- Respond in a timely manner to earn the trust of residents
- Assess Public Works requirements vs. resources for consideration of organizational structure / personnel change/ contracting arrangements for presentation to City Manager / Council
- Replace small dump with a stake body bed truck
- Consider purchase of public works director's truck

PUBLIC WORKS PERFORMANCE MEASURES:				
Description:	Actual FY19-20	Actual FY20-21	Projected FY21-22	Target FY22-23
<i>Strategic and Departmental Goal - Maintain excellent infrastructure.</i>				
Street Repairs (tons of hot mix asphalt):				
In-house	36	62.45	30	35
Contracted	-	350	350	Street Bond
Miles of Streets Crack Sealed	7	3	5	9
Pot Holes Repaired (bags of cold mix used)	18	52	54	54
Number of Signs:				
Inspected	N/A	N/A	20	25
Replaced	33	41	20	25
<i>Strategic and Departmental Goal - Mitigate storm water runoff.</i>				
Number of Storm Drains Cleared:				
Subsurface Systems (inlets)	12	3	7	10
Earthen Channels	N/A	8	0	2

Street repairs encompass large areas, generally over 3ft by 3ft section. Pot holes are those repairs smaller than the 3ft by 3ft section.

One ton of hot mix asphalt will fill an area of nine square yards at two inches deep.

A pot hole that is 3ft by 3ft and two inches deep will need four bags of cold mix to fill/repair it.

Public Works - 603

Major Budget Changes

Personnel Salary/Benefits: \$ 375,270

Compensation adjustment reflects a 5% cost of living increase plus a 2.5% step increase for all department staff plus additional market based pay group adjustments for certain positions. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$675 to \$745 and also pay 25% of dependent's health insurance premium.

Services: \$ 49,700

Increase of \$800 in Uniform Service (3060) due to rate change.

Maintenance: \$ 35,100

Minor increase planned in Building Maintenance (5030)

Dept. Materials - Services : \$ 31,750

Minor increase planned in support for Eagle Scout projects (6086).

Utilities: \$ 98,300

Increased \$3,300 due to higher electricity rates

Capital Outlay: \$ 1,400

Expenditures include maintenance equipment and computer monitor.

Interfund Transfers: \$ 50,583

Funds included in this line item are set aside for future capital replacement including equipment. Additional information is located in the Capital Replacement Fund portion of the budget.

Additionally, City Council has also approved use of the City's American Rescue Plan Act funds for Public Works purposes. Please refer to Fund 58 for details.

10 -GENERAL FUND
PUBLIC WORKS

				(----- 2022-2023 -----) (----- 2023-2024 -----)				
EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
603-1010 SALARIES	192,645	215,018	221,321	238,491	191,387	235,000	268,885	
603-1015 OVERTIME	3,092	7,956	5,654	9,500	5,294	8,200	10,000	
603-1020 MEDICARE	2,879	3,265	3,320	3,993	2,844	3,700	4,010	
603-1025 TWC (SUI)	722	1,764	54	900	43	54	360	
603-1030 HEALTH INSURANCE	24,310	27,876	29,088	32,400	25,650	31,720	36,680	
603-1031 HSA	157	170	170	178	141	160	0	
603-1033 DENTAL INSURANCE	1,422	1,546	1,503	1,535	1,193	1,480	1,140	
603-1035 VISION CARE INSURANCE	319	352	318	325	252	320	315	
603-1036 LIFE INSURANCE	237	264	281	562	445	550	432	
603-1037 WORKERS' COMP INSURANCE	5,052	4,855	5,511	5,317	3,865	5,600	5,870	
603-1040 TMRS RETIREMENT	28,416	32,225	33,296	40,124	28,521	37,200	39,778	
603-1070 SPECIAL ALLOWANCES	7,962	7,529	7,944	7,650	5,573	7,600	7,800	
TOTAL PERSONNEL	267,212	302,819	308,461	340,975	265,206	331,584	375,270	
<u>SUPPLIES</u>								
603-2020 OFFICE SUPPLIES	1,840	1,048	834	750	313	700	750	
603-2035 EMPLOYEE APPRECIATION	0	591	265	400	0	400	400	
PW/W EMPLOYEES 8	50.00							400
603-2050 PRINTING & COPYING	24	249	312	175	210	325	200	
603-2060 MEDICAL EXAMS/SCREENINGS	324	175	58	200	280	340	200	
603-2070 JANITORIAL SUPPLIES	3,911	3,568	3,249	2,500	341	2,500	2,000	
603-2080 UNIFORMS	751	819	1,474	2,200	583	1,800	2,400	
603-2090 SMALL TOOLS	3,250	3,128	3,286	3,500	2,320	3,000	3,000	
603-2091 SAFETY GEAR	2,653	3,732	2,893	1,500	2,810	2,900	1,500	
TOTAL SUPPLIES	12,753	13,311	12,372	11,225	6,857	11,965	10,450	
<u>SERVICES</u>								
603-3012 PROFESSIONAL - ENGINEERING	2,200	0	405	4,000	0	2,000	4,000	
GENERAL 0	0.00							4,000
603-3013 PROFESSIONAL SERVICES	24,967	12,531	13,244	26,800	18,622	23,500	26,800	
TREE SERVICE/MUNICIPAL P 0	0.00							10,000
LANDSCAPE MAINT @ CITY 0	0.00							6,800
LOCKHILL SELMA MEDIAN 0	0.00							10,000
603-3014 PROF SERV - CH & MONUMENTS	2,813	15,337	4,282	7,500	5,969	7,000	7,500	
LANDSCAPING/LIGHTING 0	0.00							7,500
603-3020 ASSOCIATION DUES & PUBS	0	0	205	300	150	250	300	
MS4 0	0.00							100
GENERAL 0	0.00							200
603-3030 TRAINING/EDUCATION	530	709	680	600	1,128	1,200	600	
603-3040 TRAVEL/MILEAGE/LODGING/PERD	248	146	393	250	22	225	250	
603-3050 LIABILITY INSURANCE	3,625	4,107	4,656	4,900	4,398	4,398	4,650	
603-3060 UNIFORM SERVICE	2,902	3,166	3,237	2,000	2,847	3,200	2,800	
603-3070 PROPERTY INSURANCE	1,799	1,965	2,212	2,700	2,423	2,423	2,800	
TOTAL SERVICES	39,083	37,960	29,314	49,050	35,559	44,196	49,700	

10 -GENERAL FUND
PUBLIC WORKS

(----- 2022-2023 -----) (----- 2023-2024 -----)								
EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL</u>								
603-4075 COMPUTER SOFTWARE	200	904	650	1,000	650	650	700	
PAVER	0.00							700
TOTAL CONTRACTUAL	200	904	650	1,000	650	650	700	
<u>MAINTENANCE</u>								
603-5005 EQUIPMENT LEASES	3,285	1,516	466	2,500	0	1,200	2,500	
603-5010 EQUIPMENT MAINT & REPAIR	10,635	15,625	11,071	12,000	11,366	11,750	12,000	
603-5015 ELECTRONIC EQPT MAINT	63	0	0	0	0	0	0	
603-5020 VEHICLE MAINTENANCE	4,783	2,480	6,186	6,431	6,691	7,100	6,600	
603-5030 BUILDING MAINTENANCE	13,038	7,460	7,729	7,000	5,581	68,000	4,000	
SECURITY SYSTEM	0.00							1,000
JANITORIAL SUPPLIES-MAT	0.00							1,000
VARIOUS	0.00							2,000
603-5060 VEHICLE & EQPT FUELS	6,219	5,780	18,008	15,000	12,400	13,800	10,000	
TOTAL MAINTENANCE	38,023	32,861	43,460	42,931	36,038	101,850	35,100	
<u>DEPT MATERIALS-SERVICES</u>								
603-6011 CHEMICALS	1,512	695	299	500	562	750	500	
603-6080 STREET MAINTENANCE	47,245	30,437	34,432	25,000	10,825	23,500	25,000	
MAINTENANCE	0.00							25,000
603-6081 SIGN MAINTENANCE	4,288	4,584	2,593	3,000	899	2,900	3,000	
GENERAL SIGN MAINTENANC	0.00							1,000
BARRICADES	0.00							2,000
603-6083 DRAINAGE MAINT	123	0	0	300	0	300	300	
603-6084 PAVILION/PLAY/PATH MAINT	0	1,936	4,809	2,000	1,185	1,750	2,000	
GENERAL MAINTENANCE	0.00							2,000
603-6086 EAGLE SCOUT PROJECTS	0	0	1,007	750	0	500	950	
TOTAL DEPT MATERIALS-SERVICES	53,169	37,651	43,138	31,550	13,470	29,700	31,750	
<u>UTILITIES</u>								
603-7040 UTILITIES - ELECTRIC	35,663	39,864	45,108	39,500	33,713	45,000	42,000	
603-7041 UTILITIES - GAS	320	314	391	500	270	300	300	
603-7042 UTILITIES - PHONE	444	444	999	1,000	543	675	1,000	
603-7044 UTILITIES - WATER	24,051	26,166	35,487	20,000	13,221	20,500	20,000	
603-7045 STREET LIGHTS	29,345	30,168	26,496	28,000	22,433	27,500	29,000	
603-7046 UTILITIES - SAWS	0	0	5,158	6,000	3,356	5,700	6,000	
TOTAL UTILITIES	89,823	96,956	113,638	95,000	73,536	99,675	98,300	

10 -GENERAL FUND
PUBLIC WORKS

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
603-8005 OFFICE FURNITURE	0	55	1,573	0	0	0	0	
603-8015 NON-CAPITAL-COMPUTER	725	648	275	400	29	300	400	
COMPUTER/MONITOR 1	400.00							400
603-8020 NON-CAPITAL-MAINT EQPT	0	0	3,939	1,000	0	1,000	1,000	
REPLACEMENT WEED EATERS 0	0.00							1,000
TOTAL CAPITAL OUTLAY	725	703	5,787	1,400	29	1,300	1,400	
<u>INTERFUND TRANSFERS</u>								
603-9010 TRF TO CAPITAL REPLACEMENT	46,436	139,372	50,176	56,858	0	56,858	50,583	
FUTURE EQUIPMENT REPLAC 0	0.00							50,583
603-9072 TRANSFER TO WATER CAPITAL	0	462,500	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	46,436	601,872	50,176	56,858	0	56,858	50,583	
TOTAL PUBLIC WORKS	547,423	1,125,037	606,996	629,989	431,345	677,778	653,253	

Fire Department – 604

Color Code Red



Mission Statement

The City of Shavano Park Fire Department continuously works to prevent and suppress fires, educate and rescue citizens, provide emergency medical services, promote public safety and foster community relations to the residences and businesses within Shavano Park in order to provide first-class protection to our citizens, business owners and visitors.

Goals:

- Develop an organization to effectively administer and manage the resources of the Fire Department
- Develop a system for minimizing the impact of disaster and other emergencies on life and property
- Provide an effective Emergency Medical Service system
- Provide an effective Fire Suppression and Prevention Program

Objectives:

- Effectively communicate the Department's mission and vision to employees, partners, and stakeholders
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers
- Foster a culture that emphasizes and enhances employee health and safety
- Promote a highly motivated and well-trained workforce
- Strive to complete the Texas Best Practice program
- Strive to maintain an average response time under 4 minutes
- Investigate options for a long-term cancer screening plan for fire fighters
- Continue compliance and code enforcement of tree ordinance
- Develop/implement commendation program for fire personnel
- Develop a plan to replace fitness equipment initially purchased by employees
- Repair and re-pave Public Works and Fire Department parking lot
- Continue joint Fire and Police Department Honor Guard - purchase of new uniforms
- Purchase new tool mounts for Engine and Ladder Truck
- Replace stair machine used for physical fitness and applicant testing
- Retrofit radio pockets on all bunker gear to fit new radios
- Install ruggedized mobile routers in vehicles to improve communication reliability

- Continue to partner with the Texas A&M Forestry Service in community education and wild fire risk reduction, maintaining the City's 'Firewise' designation.

FIRE & EMS PERFORMANCE MEASURES:				
Description:	Actual 2021	Actual 2022	To date 2023	Target FY23-24
<i>Strategic Goal - Protect and provide a city-wide safe and secure environment.</i> <i>Department Goal - Provide an effective Emergency Medical Service system.</i> <i>Department Goal - Provide an effective Fire Suppression & Prevention program.</i>				
Overall Average Response Time (Minutes)	4:42	4:48	4:32	4:00
Total Number of EMS Responses	455	477	387	500
Number of EMS Transports	235	288	257	275
Number of Fire Calls for Service	566	508	269	500
Total Number of Responses	1,021	985	656	1,000

FIRE DEPARTMENT - 604

Major Budget Changes

Personnel Salary/Benefits: \$ 1,867,610

Compensation adjustment reflects a 3.6% market-based increase, 5% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$675 to \$745 and also pay 25% of dependent's health insurance premium.

Supplies: \$ 18,965

Increase of \$4,500 in Uniforms (2080) to include \$3,500 for Honor Guard uniforms and \$1,000 for price increases

Services: \$ 95,928

Increase of \$6,700 includes \$3,900 additional for new electronic patient care reporting system and incident reporting software and \$2,900 additional for EMS billing and collection service provider commission in Special Services (390) due to volume

Maintenance: \$ 48,950

Increase of \$4,500 mainly due to Vehicle Maintenance & Repairs (5020) price increases.

Department Materials - Services: \$ 64,740

Increase of \$3,800 due to medication and other supplies price increases in EMS Supplies (6040) and increased costs for bunker gear replacement in PPE Maintenance (6060).

Capital Outlay: \$ 400

Decrease as City Council has provided consensus guidance to use a portion of the City's American Rescue Plan Act funding for Fire Department purposes. Please refer to Fund 58 for details.

Interfund Transfers:

-9010 Capital Replacement \$ 272,561

Funds included in this line item are set aside for future capital replacement. Additional information is located in the Capital Replacement Fund portion of the budget. City Council has also approved use of the City's American Rescue Plan Act funding for Fire Department purposes. Please refer to Fund 58 for details.

10 -GENERAL FUND
FIRE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
604-1010 SALARIES	1,062,707	1,079,780	1,091,964	1,220,000	948,195	1,180,000	1,348,360	
604-1015 OVERTIME	47,833	51,907	88,216	40,000	74,222	86,000	44,000	
604-1017 INCENTIVE AGREEMENTS	0	0	0	0	0	0	3,300	
604-1020 MEDICARE	15,698	15,992	16,937	17,760	14,690	18,500	20,635	
604-1025 TWC (SUI)	2,465	4,536	198	5,175	196	250	2,070	
FULL TIME 17	90.00							1,530
PART TIME 6	90.00							540
604-1030 HEALTH INSURANCE	113,984	120,963	109,521	137,700	94,500	114,750	159,000	
604-1031 HSA	570	559	537	755	437	630	0	
604-1033 DENTAL INSURANCE	6,625	6,597	5,825	6,768	4,492	5,400	7,020	
604-1035 VISION CARE INSURANCE	1,578	1,568	1,232	1,405	963	1,200	1,500	
604-1036 LIFE INSURANCE	1,170	1,164	1,059	2,387	1,790	2,200	1,836	
604-1037 WORKERS' COMP INSURANCE	22,466	30,587	34,984	40,235	29,142	39,600	44,379	
604-1040 TMRS RETIREMENT	157,026	160,058	165,615	187,968	141,893	185,000	204,910	
604-1070 SPECIAL ALLOWANCES	15,093	15,684	25,696	30,400	20,288	25,400	30,600	
TOTAL PERSONNEL	1,447,216	1,489,395	1,541,786	1,690,553	1,330,807	1,658,930	1,867,610	
<u>SUPPLIES</u>								
604-2020 OFFICE SUPPLIES	842	1,377	1,176	1,200	1,065	1,150	1,200	
604-2035 EMPLOYEE APPRECIATION	0	0	373	765	94	765	765	
17 FF 17	45.00							765
604-2060 MEDICAL EXAMS/SCREENINGS	954	545	1,977	1,000	1,151	1,500	1,000	
DRUG TESTING 0	0.00							200
HEALTH SCREENING 0	0.00							400
IMMUNIZATIONS 0	0.00							250
FIRE FIGHTER CANDIDATE 0	0.00							150
604-2070 JANITORIAL SUPPLIES	3,155	2,799	3,926	3,000	3,099	3,200	3,000	
604-2080 UNIFORMS & ACCESSORIES	7,608	7,958	7,928	8,500	4,953	8,200	13,000	
UNIFORMS - (17) FIRE FI 0	0.00							9,500
HONOR GUARD UNIFORMS 0	0.00							3,500
TOTAL SUPPLIES	12,559	12,679	15,381	14,465	10,362	14,815	18,965	
<u>SERVICES</u>								
604-3017 PROFESSIONAL - MEDICAL DIRE	5,400	5,400	5,400	5,400	4,500	5,400	5,400	
MEDICAL DIRECTOR 12	400.00							4,800
OTHER PROF. SERV. 0	0.00							200
EMERGENCY MANAGEMENT PL 0	0.00							400
604-3020 ASSOCIATION DUES & PUBS	7,293	8,383	7,855	8,420	8,233	8,300	13,720	
TCFP DUES & CERT FEES 0	0.00							4,045
STRAC DUES 0	0.00							5,500
ICC CODE BOOK UPDATE 0	0.00							200
NATIONAL FIRE CODE UPDA 0	0.00							1,300
TX AMBULANCE ASSOC. 0	0.00							250
TDSHS RECERT FEES & CE 0	0.00							1,150
NFPA MEMBERSHIP 0	0.00							150

10 -GENERAL FUND
FIRE DEPARTMENT

		(----- 2022-2023 -----) (----- 2023-2024 -----)							
EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
ALAMO AREA FIRE CHIEFS	0	0.00							25
TX FIRE CHIEFS/BEST PRA	0	0.00							500
UT/UNIV. HOSP INF CTR	0	0.00							600
604-3030 TRAINING/EDUCATION		7,048	6,708	6,218	11,000	7,342	9,600	7,000	
CE SOLUTIONS - EMS	0	0.00							2,000
CE - FIRE FIGHTERS	0	0.00							2,500
FIRERMS & EPCR TESTING	0	0.00							2,500
604-3040 TRAVEL/MILEAGE/LODGING/PERD		2,730	3,398	2,017	4,000	982	3,500	3,500	
TRAVEL-MILEAGE-LODGING	0	0.00							3,000
FOOD FOR TRAINING/MEETI	0	0.00							500
604-3050 LIABILITY INSURANCE		20,504	22,714	25,857	27,500	24,683	24,683	25,900	
604-3070 PROPERTY INSURANCE		12,116	13,133	14,266	17,800	15,977	15,977	18,400	
604-3080 SPECIAL SERVICES		8,926	12,233	13,072	13,000	16,519	19,500	15,900	
EMERGICON	12	1,200.00							14,400
DELINQUENT COLLECTIONS	0	0.00							1,500
604-3090 COMMUNICATIONS SERVICES		4,867	5,542	7,516	6,108	5,968	7,400	6,108	
DATA CARDS-MDTS	12	264.00							3,168
PHONE SERVICE	0	0.00							2,700
MDT SERVICE	0	0.00							240
TOTAL SERVICES		68,883	77,511	82,200	93,228	84,204	94,360	95,928	

604-3020 ASSOCIATION DUES & PUBS

NEXT YEAR NOTES:

STRAC fees are increasing for FY 2023-24. Fees are increasing from \$1600 to \$5500 per year. This is due to the new Patient report software, and new Incident report software. The new fees are based off of a \$3000 department fee, and an additional fee calculated by the average number of incidents we respond to in a calendar year.

CONTRACTUAL

604-4045 RADIO ACCESS FEES - COSA	5,832	5,832	5,616	5,800	4,734	5,670	5,800	
COSA/HARRIS RADIO	0	0.00						5,800
604-4075 COMPUTER SOFTWARE/MAINTENAN	3,900	307	380	0	1,208	1,300	0	
TOTAL CONTRACTUAL	9,732	6,139	5,996	5,800	5,942	6,970	5,800	

MAINTENANCE

604-5010 EQUIPMENT MAINT & REPAIR	4,719	6,952	3,779	5,000	3,990	4,600	5,000	
FIRE EQUIPMENT	0	0.00						3,000
EMS	0	0.00						1,000
VARIOUS EQUIPMENT	0	0.00						1,000
604-5020 VEHICLE MAINTENANCE	18,565	38,676	24,635	41,600	39,274	50,000	25,100	
FIRE ENGINES	2	6,000.00						12,000
EMS UNITS	2	2,800.00						5,600
BRUSH, SUPPORT, CHIEF T	3	2,500.00						7,500
604-5030 BUILDING MAINTENANCE	6,967	9,644	4,815	6,350	3,817	6,500	5,350	
FIRE STATION	0	0.00						4,250
LIVING QUARTERS	0	0.00						1,100
604-5060 VEHICLE & EQPT FUELS	9,842	10,177	19,375	15,000	10,093	13,500	13,500	
TOTAL MAINTENANCE	40,094	65,449	52,605	67,950	57,174	74,600	48,950	

10 -GENERAL FUND
FIRE DEPARTMENT

		(----- 2022-2023 -----) (----- 2023-2024 -----)							
EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>									
<u>DEPT MATERIALS-SERVICES</u>									
604-6015 ELECTRONIC EQPT MAINT		6,120	1,999	6,428	6,500	4,991	5,800	6,500	
STRAC TABLET EPCR USER	2	800.00							1,600
RADIO TOWER MAINTENANCE	0	0.00							300
MDT MAINTENANCE	0	0.00							1,500
ZOLL CARDIAC MONITOR CA	2	500.00							1,000
GAS MONITORING	0	0.00							400
MISC VARIOUS EQUIPMENT	0	0.00							1,700
604-6030 INVESTIGATIVE SUPPLIES/PROC		880	0	771	750	282	450	750	
604-6040 EMS SUPPLIES		25,289	26,161	26,572	27,940	18,802	28,250	29,940	
EMS OXYGEN	12	120.00							1,440
DISPOSABLE MEDICAL SUPP	0	0.00							14,000
MEDICATIONS	0	0.00							13,000
BIO HAZARD WASTE DISPOS	0	0.00							1,500
604-6045 FIRE FIGHTING EQPT SUPPLIES		9,495	9,985	10,086	10,000	3,660	8,500	9,500	
FIRE HOSE REPLACEMENT	1	3,000.00							3,000
SMALL EQUIPMENT REPLACE	1	2,000.00							2,000
FIRE NOZZLE REPLACEMENT	1	2,000.00							2,000
CLASS A & B FOAM	0	0.00							1,000
VARIOUS SUPPLIES	0	0.00							1,500
604-6060 PPE MAINTENANCE		14,824	12,954	15,098	15,750	15,540	16,500	18,050	
GEAR REPLACEMENT	5	3,050.00							15,250
REPAIRS	0	0.00							1,000
AIR QUALITY TESTING	0	0.00							500
MISC. PPE	0	0.00							500
RETROFIT RADIO POCKETS	0	0.00							800
TOTAL DEPT MATERIALS-SERVICES		56,608	51,099	58,955	60,940	43,275	59,500	64,740	
<hr/>									
604-6040	EMS SUPPLIES	NEXT YEAR NOTES: Asking for a \$3000 increase due to rising costs for medications and supplies							
<hr/>									
604-6060	PPE MAINTENANCE	NEXT YEAR NOTES: Increase to gear replacement due to rising cost of bunker gear.							
<hr/>									
<u>UTILITIES</u>									
604-7044 UTILITIES - WATER		11,244	1,934	2,064	2,000	1,823	1,925	2,000	
TOTAL UTILITIES		11,244	1,934	2,064	2,000	1,823	1,925	2,000	

10 -GENERAL FUND
FIRE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
604-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	1,733	0	0	0	0	
604-8015 NON-CAPITAL-COMPUTER EQUIPM	2,165	22	4,862	400	0	400	400	
COMPUTER/MONITOR 0	0.00							400
604-8023 NON CAPITAL - FITNESS EQPT	0	0	0	3,000	2,999	2,999	0	
604-8040 CAPITAL - PPE EQUIPMENT	1,413	22,956	0	0	0	0	0	
604-8080 CAPITAL - IMPROVEMENT	16,471	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	20,049	22,978	6,595	3,400	2,999	3,399	400	
<u>INTERFUND TRANSFERS</u>								
604-9000 GRANT EXPENDITURES	4,000	16,783	10,723	31,112	25,858	28,000	5,000	
TEXAS FOREST SERVICE 0	0.00							5,000
604-9010 TRF TO CAPITAL REPLACEMENT	206,623	224,318	147,164	220,075	0	220,075	272,561	
TOTAL INTERFUND TRANSFERS	210,623	241,101	157,887	251,187	25,858	248,075	277,561	
TOTAL FIRE DEPARTMENT	1,877,008	1,968,284	1,923,469	2,189,523	1,562,444	2,162,574	2,381,954	

Police Department – 605



Mission Statement

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

Goals:

- 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 to the community's role and responsibility to aid in the prevention, detection, and resolution of crime.
- Increase safety of citizens and officers by developing and improving internal systems which 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, investing in the personal and professional development of our employees.

Objectives:

Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.

- Minimize crime rates across the City
- Maintain average police response times to less than 3 minutes
- Continue to seek positive methods for enhancing Community Policing
- Update 5-year historical crime assessment
- Implement community outreach partnerships with local schools

Proactively educate the public to the community's role and responsibility to aid in the prevention, detection, and resolution of crime.

- Improve citizen/officer interaction through increasing public contact by use of various social media and web opportunities
- Publish monthly crime statistics in newsletter
- More proactive use of Neighborhood Crime Watch and i-Info email systems
- Publish weekly crime blotters to increase community awareness
- Purchase a Drug Drop-off Container to be implemented at City Hall for residents to have year-round drop-off access.
- Continue with citizen awareness courses to help educate residents about critical incidents

Increase safety of citizens and officers by developing and improving internal systems which assure high quality service to our community while increasing the department's efficiency.

- Assess emerging technology for officer safety and efficiency
- Purchase two mobile Automated Fingerprint Identification System (AFIS) devices for patrol and criminal investigations use to properly identify subjects at the scene who fail to properly identify themselves or are thought to be concealing their identities.
- Replace 4 GETAC patrol laptop computers for use in 4 patrol units that will replace older generation processor models incapable of system upgrades.

Recruit, train, and resource a diverse, highly skilled, motivated law enforcement workforce, that promotes a rewarding work environment, investing in the personal and professional development of our employees.

- Continue to assess staffing needs within the Police Department
- Effectively provide the staff with quality in-service and external training opportunities
- Achieve completion of the Texas Police Chief's Association Law Enforcement Command Officer Program for departmental command staff and senior supervisors.
- Continue to pursue grant opportunities
- Purchase and outfit two replacement patrol vehicles

POLICE DEPARTMENT PERFORMANCE MEASURES:				
Description:	Calendar Year 2020	Calendar Year 2021	Calendar Year 2022	Target Calendar Year 2023
<i>Strategic Goal - Protect & provide a city-wide safe and secure environment</i>				
<i>Department Goal - Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.</i>				
Non-Criminal Calls	1,813	1,890	2,260	2,000
Response Time	3:30	3:05	3:13	< 3 minutes
Traffic Contacts	1,917	3,512	3,632	4,000
Criminal Offense Cases	208	250	250	200
Number of patrol officers per 1,000 population	3.69	3.69	3.69	3.69

Police Department - 605

Major Budget Changes

Personnel Salary/Benefits: \$ 2,031,107

Compensation adjustment reflects a 2.1% market-based increase, 5% cost of living increase plus a 2.5% step increase for licensed department members. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$675 to \$745 and also pay 25% of dependent's health insurance premium.

A portion of Salaries, Medicare, and TMRS are being supplemented from the Court Restricted Fund (Security) to cover the manpower needed during the monthly Municipal Court sessions.

Maintenance: \$ 80,850

Decrease in Vehicle & Equipment Fuels (5060) planned due to newer patrol vehicles

Capital Outlay: \$ 400

As the Police Department capital outlay expenditures are financed via the Crime Control District, those items are being budgeted in that fund.

City Council has also approved use of the City's American Rescue Plan Act funds for Police Department purposes. Please refer to Fund 58 for details.

10 -GENERAL FUND
POLICE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
605-1010 SALARIES	1,107,975	1,166,563	1,262,922	1,355,493	976,799	1,215,000	1,471,200	
605-1015 OVERTIME	22,108	26,853	32,238	32,500	32,577	32,750	34,000	
605-1017 INCENTIVE AGREEMENTS	0	0	0	0	3,300	4,950	8,250	
605-1020 MEDICARE	16,430	17,377	19,107	20,747	14,875	18,400	22,600	
605-1025 TWC (SUI)	2,892	4,932	441	4,275	152	177	1,710	
605-1030 HEALTH INSURANCE	126,568	127,629	127,701	145,800	110,025	134,325	174,600	
605-1031 HSA	799	733	688	755	488	675	0	
605-1033 DENTAL INSURANCE	7,371	7,013	6,953	7,160	5,305	6,450	8,020	
605-1035 VISION CARE INSURANCE	1,741	1,663	1,458	1,487	1,126	1,400	1,660	
605-1036 LIFE INSURANCE	1,299	1,299	1,305	2,668	1,931	2,350	2,052	
605-1037 WORKERS' COMP INSURANCE	28,890	27,778	33,014	38,102	25,003	36,000	41,400	
605-1040 TMRS RETIREMENT	162,257	171,697	189,377	208,467	150,030	185,000	223,340	
605-1070 SPECIAL ALLOWANCES	33,048	37,390	46,619	42,800	29,548	36,500	42,275	
TOTAL PERSONNEL	1,511,376	1,590,928	1,721,824	1,860,254	1,351,159	1,673,977	2,031,107	
<u>SUPPLIES</u>								
605-2020 OFFICE SUPPLIES	3,110	3,052	2,553	3,000	1,269	2,750	3,000	
605-2035 EMPLOYEE APPRECIATION	0	671	855	855	118	855	855	
19 FTE	45.00							855
605-2050 PRINTING & COPYING	898	1,372	1,077	1,300	437	1,200	1,300	
FORMS, MIRANDA, LEGISLA	0.00							1,300
605-2060 MEDICAL/SCREENING/TESTING/B	1,344	40	225	1,000	775	950	1,000	
PSYCHOLOGICAL EVALUATIO	0.00							400
DRUG SCREEN-PHYSICALS	0.00							200
POLYGRAPS	0.00							400
605-2070 JANITORIAL/BUILDING SUPPLIE	0	0	498	500	339	450	500	
605-2080 UNIFORMS & ACCESSORIES	27,805	28,577	16,782	25,000	15,677	22,000	25,000	
UNIFORMS	0.00							17,000
8- BULLET PROOF VESTS	0.00							8,000
605-2091 SAFETY SUPPLIES	11,596	0	0	0	0	0	0	
TOTAL SUPPLIES	44,753	33,713	21,990	31,655	18,615	28,205	31,655	
<u>SERVICES</u>								
605-3020 ASSOCIATION DUES & PUBS	1,877	1,434	2,969	3,180	1,125	1,800	3,180	
NATIONAL ASSN. OF POLIC	0.00							60
TX POLICE CHIEF ASSN. -	0.00							50
TEXAS POLICE ASSOCIATIO	0.00							30
CRIMINAL LAW & TRAFFIC	0.00							1,200
TX POLICE CHIEF ASSN -	0.00							350
NOTARY PUBLIC - RENEWAL	0.00							130
TX BEST PRACTICE MBRSH	0.00							1,000
PERF	0.00							360
	0.00							0
605-3030 TRAINING/EDUCATION	300	2,180	3,385	3,000	1,454	3,000	3,000	
	0.00							3,000

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) (----- 2023-2024 -----)				PROPOSED BUDGET
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
FIREARMS TRAINING 22 OF	0	0.00							0
~ 20 VARIOUS TRAINING C	0	0.00							0
605-3040 TRAVEL/MILEAGE/LODGING/PERD		2,232	4,205	3,726	5,000	2,348	4,000	4,000	
605-3050 LIABILITY INSURANCE		16,683	19,753	22,489	23,600	21,183	21,183	23,300	
605-3060 UNIFORM MAINTENANCE		5,677	4,425	4,610	6,000	2,653	4,500	6,000	
21 OFFICERS AT ~\$350 EA	0	0.00							6,000
605-3071 PROPERTY INSURANCE		7,829	8,504	9,263	11,300	10,142	10,142	11,100	
605-3072 ANIMAL CONTROL SERVICES		12,500	12,334	12,182	12,500	10,279	12,100	12,500	
DEZAVALA SHAVANO VET CL	12	1,000.00							12,000
ANIMAL CONTROL EQUIPMEN	0	0.00							500
605-3087 CITIZENS COMMUNICATION/ED		120	65	500	600	0	600	600	
605-3090 COMMUNICATIONS SERVICES		4,371	9,387	8,087	9,400	6,528	7,400	9,400	
CONNECTIVITY - ROUTERS	0	0.00							4,700
CONNECTIVITY - TICKET W	0	0.00							3,300
MOBILE HOTSPOTS	0	0.00							1,400
TOTAL SERVICES		51,589	62,287	67,209	74,580	55,711	64,725	73,080	
<u>CONTRACTUAL</u>									
605-4045 CONTRACT/RADIO FEES COSA		7,776	7,992	7,560	8,000	6,300	7,560	8,000	
605-4075 COMPUTER SOFTWARE/INCODE		14,522	19,743	17,709	19,780	19,706	22,500	20,944	
INCODE - TDEX INTERFACE	0	0.00							769
INCODE - CALLS FOR SERV	0	0.00							877
INCODE - PUBLIC SAFETY	0	0.00							9,343
INCODE - CASE MANAGEMEN	0	0.00							1,817
INCODE - PERSONNEL	0	0.00							812
INCODE - PROPERTY ROOM	0	0.00							1,298
INCODE - BRAZOS TECHNOL	0	0.00							3,045
LEADS ONLINE	0	0.00							1,758
PRODUCTIVITY (TCLEDDS)	0	0.00							500
ACCURINT (LEXIS-NEXIS)	0	0.00							725
605-4086 CONTRACT LABOR		0	6,498	0	0	0	0	0	
TOTAL CONTRACTUAL		22,298	34,232	25,269	27,780	26,006	30,060	28,944	
<u>MAINTENANCE</u>									
605-5005 EQUIPMENT LEASES		1,684	1,748	2,575	2,000	1,503	1,800	2,000	
MONTHLY COPY FEES - PER	0	0.00							2,000
605-5010 EQUIPMENT MAINT & REPAIR		1,714	1,609	2,143	2,000	1,069	1,500	1,500	
605-5015 ELECTRONIC EQPT MAINT		4,591	1,695	2,753	2,350	432	2,200	2,350	
MIDWEST RADAR-CERTIFICA	0	0.00							350
DAILY WELLS - RADIO REP	0	0.00							2,000
605-5020 VEHICLE MAINTENANCE		43,637	27,560	32,391	33,000	24,901	28,000	28,000	
605-5030 BUILDING MAINTENANCE		0	0	7,022	3,000	826	2,500	3,000	
MISC BUILDING MAINTENAN	0	0.00							3,000
605-5060 VEHICLE & EQPT FUELS		31,250	39,426	72,154	46,000	37,676	47,000	44,000	
TOTAL MAINTENANCE		82,876	72,039	119,038	88,350	66,408	83,000	80,850	

10 -GENERAL FUND
POLICE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(-----	2022-2023	(-----	2023-2024	(-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
605-6030 INVESTIGATIVE SUPPLIES	2,847	11,255	3,957	5,000	884	4,750	5,000	
605-6032 POLICE SAFETY SUPPLIES	3,599	2,882	2,231	3,000	853	2,900	3,000	
FLARES	0	0.00						500
SABA	0	0.00						1,700
GLOVES, TRAFFIC CONES,	0	0.00						800
605-6035 FIREARMS EQUIPMENT/SUPPLIES	6,649	8,839	8,832	8,800	5,849	8,740	8,800	
AMMUNITION	0	0.00						6,300
TARGETS/SHOOTING PADS	0	0.00						2,000
CLEANING SUPPLIES	0	0.00						500
605-6037 OTHER EQUIPMENT	0	0	7,203	0	0	0	0	
TOTAL DEPT MATERIALS-SERVICES	13,095	22,975	22,223	16,800	7,586	16,390	16,800	
<hr/>								
<u>UTILITIES</u>								
605-7042 UTILITES- PHONE	3,679	3,942	4,077	5,100	3,414	4,100	4,100	
CELL PHONES	0	0.00						2,000
AT&T DISPATCH LINE	0	0.00						1,200
WAVE APP	0	0.00						900
TOTAL UTILITIES	3,679	3,942	4,077	5,100	3,414	4,100	4,100	
<hr/>								
<u>CAPITAL OUTLAY</u>								
605-8015 NON-CAPITAL-COMPUTER EQUIP.	0	812	393	400	129	400	400	
COMPUTER/MONITOR & EQUI	1	400.00						400
TOTAL CAPITAL OUTLAY	0	812	393	400	129	400	400	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
605-9000 GRANT EXPENDITURES	33,905	0	0	32,360	32,360	32,360	0	
TOTAL INTERFUND TRANSFERS	33,905	0	0	32,360	32,360	32,360	0	
<hr/>								
TOTAL POLICE DEPARTMENT	1,763,571	1,820,929	1,982,023	2,137,279	1,561,389	1,933,217	2,266,936	

Development Services - 607

Major Budget Changes:

Personnel Salary/Benefits

\$ -

There are no personnel located within this department. Services are performed by outside, independent contractors.

Services:

\$ 84,800

-3015 Professional Services - building Inspections

Lower volume of inspections anticipated, decrease \$4,000

Contractual:

-4075 Computer Software/Maintenance

\$ 3,375

Allocation of on-line permitting costs for tree trimming permits to the Tree Preservation & Beautification Fund reduces the General Fund expenditure

No other significant changes in the day to day operations of this department.

10 -GENERAL FUND
DEVELOPMENT SERVICES

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
607-2020 OFFICE SUPPLIES	13	253	156	125	185	200	250	
607-2050 PRINTING & COPYING	204	360	163	300	276	325	300	
TOTAL SUPPLIES	217	613	319	425	461	525	550	
<u>SERVICES</u>								
607-3012 PROF -ENGINEERING REVIEW	0	0	0	2,000	0	0	0	
607-3015 PROF -BLDG INSPECTION SERVI	75,160	82,560	85,225	80,000	67,055	82,000	78,000	
607-3016 PROF -HEALTH INSPECTOR	2,040	2,640	2,580	2,800	2,040	2,500	2,800	
607-3017 PROF -SANITARY INSPECTION S	4,370	4,690	2,600	4,000	4,050	4,500	4,000	
607-3020 ASSOCIATION DUES & PUBS	0	1,051	0	0	0	0	0	
TOTAL SERVICES	81,570	90,942	90,405	88,800	73,145	89,000	84,800	
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE/MAINTENAN	1,500	2,413	0	3,375	3,375	3,375	3,375	
DIGITAL PERMITTING 0	0.00							6,000
LESS ALLOC TO TREE FUND 35(	7.50)						(	2,625)
TOTAL CONTRACTUAL	1,500	2,413	0	3,375	3,375	3,375	3,375	
TOTAL DEVELOPMENT SERVICES	83,288	93,968	90,724	92,600	76,981	92,900	88,725	
TOTAL EXPENDITURES	5,776,676	6,098,453	5,735,063	6,346,780	4,640,729	6,142,551	6,719,475	
REVENUE OVER/(UNDER) EXPENDITURES	(317,758)	80,628	92,099	0	1,222,306	265,138	0	

30 - DEBT SERVICE FUND

Fund Purpose. This fund accounts for the property taxes levied for payment of principal and interest on the City's general long-term debt.

Fund Description. The debt service fund accounts for the accumulation of the interest and sinking (I&S) portion of ad valorem taxes and other resources, as directed by City Council, for the payment of principal, interest and related costs.

General obligation bonds are payable out of the City's ad valorem tax revenues. City Council authorizes the levy, assessment and collection of ad valorem taxes sufficient to pay the annual debt service amounts as provided in the bond ordinance, solely for the benefit of those bonds. The bond ordinance stipulates that "said interest and sinking fund shall be kept separate and apart from all other funds and accounts of said City, and shall be used only for the paying the interest on and principal of said bonds."

As of September 30, 2023, the City's long-term debt consists of three outstanding bonds and one State Infrastructure Bank loan note:

- 1) **General Obligation Refunding Bonds, Series 2017.** Dated June 1, 2017, with an original principal amount of \$1,925,000, the bonds' current principal outstanding is \$1,595,000 with \$560,600 in interest for a total debt service of \$2,155,600. These bonds bear interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.

- 100% of the debt service is supported by water revenues.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) acquire, construct, renovate, enlarge, and improve the City's water utility system, including a new water well; (2) purchase materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the water utility system; and (3) payment of professional services related to the construction and financing of the aforementioned projects. These bonds were issued in 2009 and were refinanced in 2017.

- 2) **General Obligation Refunding Bonds, Series 2018.** Dated November 20, 2018, with an original principal amount of \$1,385,000, the bonds' current principal outstanding is \$675,000 with \$25,891 in interest for a total debt service of \$700,891. These bonds bear an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.

- \$144,033 (or 20.55%) of the debt service is supported by water revenues.
- \$556,858 (or 79.45%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) streets and drainage; (2) City Hall; and (3) Waterworks Improvements. The original bonds were issued in 2000, refinanced in 2009 and again in 2018.

3) **State Infrastructure Bank loan note, Series 2020.** Dated November 11, 2020 with an original principal amount of \$925,000, the loan's current principal outstanding is \$809,240 with \$174,712 in interest for a total debt service of \$983,952. This loan is non-interest bearing until November 11, 2023, after which it carries a rate of 2.33%. The final principal and interest payment is due August 15, 2040.

- \$491,976 (or 50%) of the debt service is supported by water revenues.
- \$491,976 (or 50%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used for payment of the actual costs of relocation of water utilities necessary for the Texas Department of Transportation's NW Military Highway expansion project.

Note regarding State Infrastructure Bank Loan. This loan was issued by the State Infrastructure Bank of the Texas Department of Transportation (TxDOT) in Fiscal Year 2020 - 2021 to finance the relocation of City Utility water lines in conflict with the TxDOT improvement project of NW Military Highway (Farm to Market Road 1535) that bisects Shavano Park. This project incorporates bike lanes, sidewalks, and a 2-way center turn lane while improving drainage facilities and adding a traffic light at the corner of Pond Hill Road and NW Military Highway (a site of frequent accidents). It is a regional project funded by the Alamo Area Municipal Planning Organization and uses a combination of Federal and State funds.

4) **General Obligation Bonds, Series 2022.** Dated July 15, 2022 with an original principal amount of \$9,410,000, the bonds' current principal outstanding is \$9,145,000 with \$4,729,200 in interest for a total debt service of \$13,874,200. These bonds bear a stated interest rate of 5%. The final principal and interest payment is due February 15, 2042. This bonds' issuance was voter-approved in the May 7, 2022 Bond Election.

- 100% of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds from the sale of the Bonds will be used for the purposes of (1) designing, demolishing, constructing, renovating, improving, reconstructing, restructuring, and extending streets and thoroughfares and related land and right-of-way, sidewalks, streetscapes, collectors, drainage, landscape, signage, acquiring lands and rights-of-way necessary thereto or incidental therewith, and (2) paying the costs of issuance and expenses relating to the Bonds. See page 186 for the accounting of this bond's use in the Street Projects Fund.

The Debt Service Fund supports \$14,923,034 in total debt service requirements.

The Water Debt Service Fund supports the remaining \$2,791,609 of future total debt service requirements. See page 122 for information on the Water Fund portion of the debt.

Fund Changes. This budget provides for \$385,600 in revenues from ad valorem taxes, \$28,940 transfer from the General Fund, \$75,951 in certified prior year excess ad valorem tax collections* and a transfer in of \$470,291 from the Street Maintenance Fund. A total of \$960,782 will be expensed for debt service in fiscal year 2023 – 2024.

City Bond Rating. The City of Shavano Park is rated “AAA/Stable” by Standard and Poor’s as of June 8, 2022. This is the highest and best credit rating that can be issued.

Debt Service Ratio. The City’s fiscal year 2023 – 2024 debt service ratio is 0.134 or 13.4 %. In other words, 13.4% of the City’s revenues (excluding the Water Utility and transfers from other funds) are committed to debt service. The City is utilizing the Street Maintenance Fund this Fiscal Year to support a portion the debt service, transferring \$470,291 to the Debt Service Fund. See page 158 for information on the Street Maintenance Fund.

The debt service ratio, a widely accepted measure of sound financial management, and a useful tool to understand the City’s fiscal integrity, is the ratio of debt service expenditures as a percent of a municipality’s own source revenue (I&S portion of ad valorem taxes in addition to General Fund revenues). The Government Finance Officers Association considers a debt service ratio exceeding 20% as a warning signal for municipalities. A ratio of 10% or less is considered acceptable.

Legal Debt Margin Information. The City is a Type A general law municipality and under Article XI, Section 4, of the Texas Constitution, the maximum ad valorem tax rate is limited to \$1.50 per \$100 Taxable Assessed Valuation for all City purposes. The Texas Attorney General has adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from \$1.00 of the foregoing \$1.50 maximum rate calculated at 90% collection.

Per the City’s Financial Advisors using the Texas Attorney General’s guideline for general law Cities, the City’s legal debt margin is based on a tax rate of \$1.00 per \$100 of net assessed property value with projected 90% collection of the tax levy. For the fiscal year 2023 – 2024 budget, the City’s legal debt margin is \$13,491,000. This means the City could issue debt (bonds) up to an amount that generates a maximum debt service requirement of less than \$13,501,486.

The General Law Cities calculation of the legal debt margin for the City of Shavano Park is:

Estimated Net Assessed Value: \$ 1,629,813,065

For the Texas Constitution Legal Debt Margin – Divide the estimated net assessed value by \$100 and multiply by the Texas Attorney General general rule tax rate of \$1.00. Then subtract the maximum annual debt service requirement amount for existing General Obligation (G.O.) debt.

\$14,667,985	City of Shavano Park’s maximum legal debt service requirement (based on tax rate of \$1.00 per \$100 value and 90% collection)
\$ 1,176,985	City of Shavano Park’s maximum annual debt requirements for existing G.O. debt (will occur in fiscal year end 2024)
<hr/>	
\$13,491,000	City of Shavano Park’s FY24 Debt Margin

According to the City's Financial Advisor, a debt margin of \$13,491,000 translates into additional debt capacity of approximately \$183 million in bonds (depending on factors such as number of debt issues and the interest rate environment).

* The City has adopted a property tax freeze for residents who are 65 years of age or older or disabled. As a result, when property tax rates are calculated for debt service (I&S) these property valuations are not included in determining the necessary tax rate to pay current year debt payments. However, the tax amounts paid on frozen properties during that year are proportioned out by the M&O and I&S ratios based on the adopted tax rate, creating excess ad valorem collections in the Debt Service Fund. This excess amount is then used to reduce the amount of ad valorem taxes to be collected when calculating the subsequent year's I&S rate.

30 - DEBT SERVICE FUND

	<u>FY 2022-23 AMENDED BUDGET</u>	<u>FY 2023-24 CITY COUNCIL PROPOSED</u>	<u>DIFFERENCE</u>
BEGINNING FUND BALANCE	\$ 115,075	\$ 63,271	
REVENUES	\$ 907,299 **	\$ 884,831 ***	\$ (22,468)
EXPENDITURES	\$ 959,103	\$ 960,782	\$ 1,679
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (51,804)	\$ (75,951)	
ENDING FUND BALANCE, PROJECTED	<u>\$ 63,271</u>	<u>\$ (12,680) (1)</u>	

** Revenues do not include transfer of \$36,804 from prior year excess collections and \$15,000 from Fund Balance.

*** Revenues do not include transfer of \$75,951 from prior year excess collections.

(1) This Fund will not have a negative fund balance at the end of FY24 as excess collections are not budgeted in the year received, as they are not 'due and payable'

<u>DEBT SERVICE *</u>	<u>FUNDING</u>	<u>TOTAL PRINCIPAL</u>	<u>TOTAL INTEREST</u>
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,595,000	\$ 560,600
General Obligation Refunding Bonds, Series 2018	Water Supported	138,712	5,321
	Tax Supported	536,288	20,570
General Obligation Bonds, Series 2022	Tax Supported	9,145,000	4,729,200
State Infrastructure Bank Loan, issued 2020	Water Supported	404,620	87,356
	Tax Supported	404,620	87,356
		<u>\$ 12,224,240</u>	<u>\$ 5,490,403</u>

* Refer to debt service schedules for detail of payments by year.

30 -DEBT SERVICE FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
TAXES								
30-599-1010 CURRENT ADVALOREM TAXES	160,831	172,770	166,967	245,067	328,664	330,000	385,600	
30-599-1020 DELINQUENT ADVALOREM TAXES	2,066	111	495	0	665	800	0	
30-599-1030 PENALTY & INTEREST	810	527	626	0	947	1,075	0	
TOTAL TAXES	163,708	173,409	168,088	245,067	330,275	331,875	385,600	
TRANSFERS IN								
30-599-8002 PREMIUM RECD ON BOND ISSUE	0	0	8,245	0	0	0	0	
30-599-8010 INTEREST INCOME	1,861	73	698	0	5,453	6,400	0	
30-599-8012 TRANSFER FROM GENERAL FUND	0	0	28,940	28,940	0	28,940	28,940	
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	51,804	0	0	75,951	
CERTIFIED EXCESS COLLEC	0							75,951
FUND BALANCE APPLIED	0							0
30-599-8048 TRANSFER IN - STREET MAINT	0	0	0	633,292	396,438	617,500	470,291	
TOTAL TRANSFERS IN	1,861	73	37,883	714,036	401,891	652,840	575,182	
TOTAL NON-DEPARTMENTAL	165,569	173,481	205,971	959,103	732,166	984,715	960,782	
TOTAL REVENUES	165,569	173,481	205,971	959,103	732,166	984,715	960,782	
	=====	=====	=====	=====	=====	=====	=====	=====

30 -DEBT SERVICE FUND
DEBT SERVICE

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8050 2009 GO REFUNDING-PRINCIPAL	154,928	0	0	0	0	0	0	
607-8052 2009 GO REFUNDING-INTEREST	3,099	0	0	0	0	0	0	
607-8054 BOND AGENT FEES	0	0	0	500	19	219	500	
607-8056 2018 GO REFUNDING (2009) PR	11,918	170,818	178,763	178,763	182,735	182,735	190,680	
607-8057 2018 GO REFUNDING (2009) IN	28,906	26,448	21,599	21,746	9,671	16,884	11,862	
607-8058 2022 GO BOND - PRINCIPAL	0	0	0	265,000	265,000	265,000	300,000	
607-8059 2022 GO BONDS - INTEREST	0	0	0	464,154	246,004	464,154	428,800	
607-8060 SIB LOAN - PRINCIPAL	0	0	28,940	28,940	0	28,940	21,765	
607-8061 SIB LOAN - INTEREST	0	0	0	0	0	0	7,175	
TOTAL CAPITAL OUTLAY	198,849	197,265	229,302	959,103	703,428	957,932	960,782	
TOTAL DEBT SERVICE	198,849	197,265	229,302	959,103	703,428	957,932	960,782	
TOTAL EXPENDITURES	198,849	197,265	229,302	959,103	703,428	957,932	960,782	
REVENUE OVER/ (UNDER) EXPENDITURES	(33,280)	(23,784)	(23,331)	0	28,738	26,783	0	

BOND DEBT SERVICE

City of Shavano Park, Texas
 General Obligation Refunding Bonds, Series 2018
 * Payment Source: 79.45% General Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2024	190,680.00	7,213.07	197,893.07	
08/15/2024		4,648.42	4,648.42	
09/30/2024				202,541.49
02/15/2025	194,652.50	4,648.42	199,300.92	
08/15/2025		2,030.34	2,030.34	
09/30/2025				201,331.26
02/15/2026	150,955.00	2,030.34	152,985.34	
09/30/2026				152,985.34
	536,287.50	20,570.59	556,858.09	556,858.09

BOND DEBT SERVICE

City of Shavano Park, Texas
 State Infrastructure Bank Loan, Series 2020
 * Payment Source: 50% General Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2024	21,764.52	7,175.49	28,940.01	
09/30/2024				28,940.01
08/15/2025	20,019.47	8,920.53	28,940.00	
09/30/2025				28,940.00
08/15/2026	20,485.92	8,454.08	28,940.00	
09/30/2026				28,940.00
08/15/2027	20,963.25	7,976.76	28,940.01	
09/30/2027				28,940.01
08/15/2028	21,451.69	7,488.31	28,940.00	
09/30/2028				28,940.00
08/15/2029	21,951.51	6,988.49	28,940.00	
09/30/2029				28,940.00
08/15/2030	22,462.98	6,477.02	28,940.00	
09/30/2030				28,940.00
08/15/2031	22,986.37	5,953.63	28,940.00	
09/30/2031				28,940.00
08/15/2032	23,521.95	5,418.05	28,940.00	
09/30/2032				28,940.00
08/15/2033	24,070.01	4,869.99	28,940.00	
09/30/2033				28,940.00
08/15/2034	24,630.85	4,309.16	28,940.01	
09/30/2034				28,940.01
08/15/2035	25,204.74	3,735.26	28,940.00	
09/30/2035				28,940.00
08/15/2036	25,792.01	3,147.99	28,940.00	
09/30/2036				28,940.00
08/15/2037	26,392.97	2,547.03	28,940.00	
09/30/2037				28,940.00
08/15/2038	27,007.92	1,932.08	28,940.00	
09/30/2038				28,940.00
08/15/2039	27,637.21	1,302.79	28,940.00	
09/30/2039				28,940.00
08/15/2040	28,276.67	658.85	28,935.52	
09/30/2040				28,935.52
	404,620.04	87,355.51	491,975.55	491,975.55

BOND DEBT SERVICE

City of Shavano Park, Texas
General Obligation Bonds, Series 2022
* Payment Source: 100% General Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2024	300,000.00	218,150.00	518,150.00	
08/15/2024		210,650.00	210,650.00	
09/30/2024				728,800.00
02/15/2025	315,000.00	210,650.00	525,650.00	
08/15/2025		202,775.00	202,775.00	
09/30/2025				728,425.00
02/15/2026	335,000.00	202,775.00	537,775.00	
08/15/2026		194,400.00	194,400.00	
09/30/2026				732,175.00
02/15/2027	345,000.00	194,400.00	539,400.00	
08/15/2027		189,225.00	189,225.00	
09/30/2027				728,625.00
02/15/2028	360,000.00	189,225.00	549,225.00	
08/15/2028		180,225.00	180,225.00	
09/30/2028				729,450.00
02/15/2029	380,000.00	180,225.00	560,225.00	
08/15/2029		170,725.00	170,725.00	
09/30/2029				730,950.00
02/15/2030	400,000.00	170,725.00	570,725.00	
08/15/2030		160,725.00	160,725.00	
09/30/2030				731,450.00
02/15/2031	420,000.00	160,725.00	580,725.00	
08/15/2031		150,225.00	150,225.00	
09/30/2031				730,950.00
02/15/2032	440,000.00	150,225.00	590,225.00	
08/15/2032		139,225.00	139,225.00	
09/30/2032				729,450.00
02/15/2033	465,000.00	139,225.00	604,225.00	
08/15/2033		127,600.00	127,600.00	
09/30/2033				731,825.00
02/15/2034	485,000.00	127,600.00	612,600.00	
08/15/2034		115,475.00	115,475.00	
09/30/2034				728,075.00
02/15/2035	510,000.00	115,475.00	625,475.00	
08/15/2035		102,725.00	102,725.00	
09/30/2035				728,200.00
02/15/2036	540,000.00	102,725.00	642,725.00	
08/15/2036		89,225.00	89,225.00	
09/30/2036				731,950.00
02/15/2037	565,000.00	89,225.00	654,225.00	
08/15/2037		75,100.00	75,100.00	
09/30/2037				729,325.00
02/15/2038	595,000.00	75,100.00	670,100.00	
08/15/2038		60,225.00	60,225.00	
09/30/2038				730,325.00
02/15/2039	625,000.00	60,225.00	685,225.00	
08/15/2039		44,600.00	44,600.00	
09/30/2039				729,825.00
02/15/2040	660,000.00	44,600.00	704,600.00	
08/15/2040		28,100.00	28,100.00	
09/30/2040				732,700.00
02/15/2041	690,000.00	28,100.00	718,100.00	

BOND DEBT SERVICE

City of Shavano Park, Texas
General Obligation Bonds, Series 2022
* Payment Source: 100% General Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2041		14,300.00	14,300.00	
09/30/2041				732,400.00
02/15/2042	715,000.00	14,300.00	729,300.00	
09/30/2042				729,300.00
	9,145,000.00	4,729,200.00	13,874,200.00	13,874,200.00

20 - WATER FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
UNRESTRICTED	\$ 813,264	\$ 703,264	
COMMITTED FOR CAPITAL REPLACEMENT	515,086	564,570	
BEGINNING FUND BALANCE	<u>\$ 1,328,350</u>	<u>\$ 1,267,834</u>	
REVENUES AND OTHER SOURCES	<u>\$ 1,296,564</u>	<u>\$ 1,507,300</u>	<u>\$ 210,736</u>
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 1,011,858	\$ 1,237,370	\$ 225,512
TRANSFER TO GENERAL FUND	22,050	22,050	-
DEBT SERVICE	213,172	217,103	3,931
CAPITAL PROJECT	110,000 **	-	(110,000)
TOTAL EXPENSES	<u>\$ 1,357,080</u>	<u>\$ 1,476,523</u>	<u>\$ 119,443</u>
Income/(Loss)	\$ (60,516)	\$ 30,777	
ESTIMATED UNRESTRICTED	<u>\$ 703,264</u>	<u>\$ 703,264</u>	
COMMITTED FOR CAPITAL REPLACEMENT	<u>564,570</u>	<u>595,347</u>	<u>\$ 30,777</u>
ENDING FUND BALANCE, PROJECTED BUDGET	<u><u>\$ 1,267,834</u></u>	<u><u>\$ 1,298,611</u></u>	
CAPITAL REPLACEMENT	<u><u>\$ 66,484 *</u></u>	<u><u>\$ 69,777 *</u></u>	<u><u>\$ 3,293</u></u>

* Capital replacement reflects the funds set aside for future capital outlay, not a true expense.

Notes: Fund Balance amounts do not include the Net Investment in Capital Assets of \$3,192,564 at September 30, 2022.

While the Utility uses the 72 Fund - Water Capital Replacement to assist in the tracking of amounts set aside for equipment and water plant replacement, the amounts reflected here are consolidated to include both the 20 Fund - Water Utility and the 72 Fund - Water Capital Replacement with interfund activity eliminated.

** The Water Utility has approximately \$110,000 of unutilized State Infrastructure Bank loan proceeds (held in the Water Capital Replacement Fund). If these funds are not needed for the Northwest Military Highway expansion project, they will be returned the State Infrastructure Bank, reducing the outstanding loan amount.

20 -WATER FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
WATER SALES								
20-599-5015 WATER CONSUMPTION	709,130	661,861	853,178	664,440	532,831	800,000	678,000	
20-599-5016 LATE CHARGES	505	2,183	11,726	8,000	10,393	12,500	12,000	
20-599-5018 DEBT SERVICE	189,198	189,830	189,875	189,900	158,083	189,800	189,900	
20-599-5019 WATER SERVICE FEE	58,764	59,038	61,712	64,000	55,044	66,300	66,000	
20-599-5036 EAA PASS THRU CHARGE	91,813	88,264	106,600	85,700	70,531	100,000	88,900	
20-599-5040 TAPPING FEES	0	2,800	0	0	0	0	0	
20-599-5045 METER UPGRADE FEE	0	0	0	0	605	3,405	0	
TOTAL WATER SALES	1,049,409	1,003,976	1,223,091	1,012,040	827,486	1,172,005	1,034,800	
MISC./GRANTS/INTEREST								
20-599-7000 INTEREST INCOME	9,295	3,092	4,316	1,100	38,749	48,000	30,000	
20-599-7005 INTEREST - LEASE RECEIVABLE	0	0	6,222	0	0	0	0	
20-599-7011 OTHER INCOME	93	182	30,245	0	189	200	0	
20-599-7012 LEASE OF WATER RIGHTS	10,500	15,750	21,000	23,000	11,750	11,750	8,000	
DOCTOR'S LEASE	0	0.00						8,000
20-599-7024 BEXAR COUNTY ILA - ARPA	0	0	0	225,000	0	150,000	400,000	
20-599-7028 TCEQ GRANT	42,335	0	0	0	0	0	0	
20-599-7060 CC SERVICE FEES	1,958	5,275	9,397	6,000	6,599	9,000	9,000	
20-599-7075 SITE/TOWER LEASE REVENUE	37,244	38,784	26,134	24,424	20,270	24,400	25,500	
T-MOBILE	0	0.00						25,500
20-599-7076 SITE LEASE REVENUE - CONTRA	0	0	(23,293)	0	0	0	0	
20-599-7077 AMORT - DEF INFLOW - LEASES	0	0	22,634	0	0	0	0	
20-599-7090 SALE OF FIXED ASSETS	(10,551)	9,033	4,793	5,000	5,426	5,500	0	
20-599-7097 INSURANCE PROCEEDS	0	60,199	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	90,874	132,315	101,449	284,524	82,982	248,850	472,500	
TRANSFERS IN								
20-599-8010 TRANSFER FROM GENERAL (NWM)	28,900	0	0	0	0	0	0	
20-599-8058 TRANSFER FROM ARPA FUND	0	0	129,062	0	0	0	0	
20-599-8072 TRF IN-CAPITAL REPLACEMENT	52,644	636,387	75,918	17,000	17,000	17,000	39,000	
STAKE BODY TRUCK	0	0.00						39,000
TOTAL TRANSFERS IN	81,544	636,387	204,980	17,000	17,000	17,000	39,000	
TOTAL NON-DEPARTMENTAL	1,221,827	1,772,677	1,529,520	1,313,564	927,469	1,437,855	1,546,300	
TOTAL REVENUES	1,221,827	1,772,677	1,529,520	1,313,564	927,469	1,437,855	1,546,300	
	=====	=====	=====	=====	=====	=====	=====	=====

Water Utility Department – 606

Color Code [Light Blue](#)

Mission Statement

The City of Shavano Park Water Utility Department continuously provides safe and reliable drinking water and maintains essential public water infrastructure for the service connections within Shavano Park in order to provide long-term first-class water utility support to our citizens.

Goals:

- Continually provide safe and reliable drinking water through efficient treatment and delivery of water, meet or exceed environmental and public health standards
- Resource and maintain appropriate equipment and assets
- Improve & sustain employee proficiency to include: informative practices, educational training, and development opportunities
- Continuously improve water system functions & infrastructure to achieve an efficient operation level while meeting State requirements
- Provide and maintain essential public water infrastructure services while anticipating future requirements

Objectives:

Continually provide safe and reliable drinking water through efficient treatment and delivery of water, exceeding environmental and public health standards

- Maintain 100% compliance of all State and Federal regulations and laws associated with a water system
- Maintain a Superior Water System Rating
- Ensure State requirements are met by having a minimum of 2 Class C groundwater operators within the Water Department
- Continue to expand & educate the public while implementing the backflow prevention program approved by Council in accordance with an appropriate method of delivery
- Maintain & improve the accuracy of records of Reduced Pressure Backflow Prevention Device testing per residence / connection for compliance with City ordinance and TCEQ requirements
- Develop Pre-Scripted Public Info Messages and continue changes as needed

Resource and maintain appropriate equipment and assets

- Maintain sufficient money in reserve to handle emergencies, and provide a cushion for low water consumption years
- Annually re-evaluate adequacy of Edwards water rights and resources

- Continue to implement Winter Storm Uri infrastructure recommendations as appropriate and as funding is available.
- Evaluate Water Infrastructure for Emergencies and create a minimum of 3 EOPs (Emergency Operating Procedures)
- Actively apply for grants/funding for additional equipment that would make crews more efficient
- Work with City Engineer to update the geographic information system (GIS) mapping program to include utilities, streets, and drainage information
- Continue developing a schedule based on priority/classification to replace all undersized water mains within the system; and apply for grants
- Apply for grants to pay a portion of or all costs for installation of emergency power supply (generators) for critical water facilities
- Develop a plan & identify funding sources to replace all wooden well houses (chlorine buildings), to enclose (weatherize) all well pumps and chemical feeds – rebuild a minimum 1 building per year
- Consider a water rate study to determine if the tiered water rates / water service fee should be restructured/increased
- Assess all 6 ft well site security fences, and incrementally replace as needed with 8ft chain link – replace at least one fence per year

Improve employee quality to include educational training and development opportunities.

- Provide additional quality educational opportunities and send crews to classes to earn credits to increase and improve knowledge of water systems
- Maintain the safety and training program on all equipment and water system functions
- Maintain a safe working environment and a zero (0) lost time accident rate
- Execute and improve the preventative maintenance program

Improve water system functions to achieve a more efficient operation level and meet State requirements

- Continue corrective action on dead end main issues to lessen flushing and reduce loss ratio rate, as funding permits
- Continue working with TxDOT during the construction phase of NW Military to address any issues or concerns with the water system infrastructure, also to funnel any resident concerns through the proper channels
- Identify cul-de-sac dead end mains, including gross cost estimate for each and prioritization for addressing. Complete remediation of at least one such dead end main each year until all are resolved
- Stay current on new and proposed TCEQ water system requirements
- Propose updates for Shavano Park Ordinances to meet all TCEQ and pertinent Edwards Aquifer Authority requirements
- Achieve annual water loss of less than 5%

- Respond to all water system complaints within one service day. Provide summary of complaints and resolutions to Water Advisory Committee
- Create a communication plan to provide information to residents, to lessen the number of calls (Road Runner Articles, Frequently Asked Questions on website)
- Provide adequate maintenance for all fire hydrants to include installation of valves if necessary and/or raise to proper height for Fire Department access
- Consider outsourcing printing water utility bills
- Initiate assessments of sanitary sewer easements or obtain variance for all active wells (#5, 6, 7, 8)

Provide and maintain essential public water infrastructure and services while anticipating future requirements.

- Complete a comprehensive water model to better anticipate future capital requirements. Funding authorized under Bexar County Interlocal Agreement regarding American Rescue Plan Act funds.
- Develop and execute a fiscally responsible budget that meets mission requirements
- Update the capital equipment replacement schedule. (Water system, pumps, motors, VFD's, water mains, and hydrants)
- Maintain the quality of our SCADA system and entire water system as changes and repairs are accomplished
- Restore Well #1 to service, providing additional water supply to the ground storage tank at Shavano Drive to efficiently run both booster pumps. Funding authorized under Bexar County Interlocal Agreement regarding American Rescue Plan Act funds
- Extend and reroute water mains and services in cul-de-sacs to prepare for street bond program
- Continue to evaluate water system isolation valves and develop recommendations
- Replace small dump truck with stake-body bed truck
- Consider purchase of public works director's truck

WATER UTILITY FUND PERFORMANCE MEASURES:				
Description:	Actual FY20-21	Actual FY21-22	Projected FY22-23	Target FY23-24
<i>Strategic Goal - Maintain excellent infrastructure.</i>				
<i>Department Goal - Resource and maintain appropriate equipment and assets.</i>				
<i>Department Goal - Improve water system functions to achieve an efficient operation level & meet state requirements.</i>				
Number of Cellular Water Meters:				
Installed	188	320	138	3
Repaired	N/A	12	<10	<10
Number of Fire Hydrants not in Compliance	10	3	0	0
Percentage of Backflow Devices in Compliance	3%	4%	5%	10%
Number of Main Valves Exercised	30	40	45	50
Lost Water Ratio	8.91%	6.86%	6.00%	5.00%

The Shavano Park Water Utility has approximately 713 customers and provides water service only, no sanitary sewer.

Water Department - 606

Major Budget Changes:

Personnel Salary/Benefits:	<u><u>\$ 403,325</u></u>
Compensation adjustment reflects a 5% cost of living increase plus a 2.5% step increase for all department staff plus additional market based pay group adjustments for certain positions. The actuarial valuation of the City's retirement plan decreased the annual contribution rate from 14.57% for calendar year 2023 to 14.33% for calendar year 2024. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$675 to \$745 and also pay 25% of dependent's health insurance premium.	
Supplies:	<u><u>\$ 21,895</u></u>
Increases in postage and credit card processing fees	
Services:	<u><u>\$ 49,715</u></u>
Expenses include \$15,000 to GPS the system mains, meters & valves	
Contractual:	<u><u>\$ 97,730</u></u>
Increase due to higher utility billing software renewal fees	
Maintenance:	<u><u>\$ 27,000</u></u>
Increase of \$1,500 in fuel account and \$500 each in Vehicle Maintenance	
Dept. Materials - Services:	<u><u>\$ 115,185</u></u>
Increase of \$19,935 to hardened chlorine room at Well #6 added \$12,500 to 6066 account and \$6,500 to build shade structure over Well #8 drive shaft in account 6068.	
Utilities:	<u><u>\$ 77,500</u></u>
Electricity rate increase projected	
Capital Outlay:	<u><u>\$ 445,020</u></u>
Planned expenses include Water Utility's share of shared stake body truck at \$39,000 in Capital - Vehicles (8050), and in Water System Improvements (8080) Bexar County ARPA approved projects include Water Model of entire system, returning Well #1 to service	
<u>Interfund Transfers- Capital Replacement (9010)</u>	<u><u>\$ 91,827</u></u>
- 9010 Transfer to General Fund	
Contribution toward general City operations \$22,050	
- 9020 Transfer to Capital Replacement Fund, Fund 72	
Amounts set aside for future capital repair/replacement of infrastructure, vehicles, and equipment \$69,777	

20 -WATER FUND
WATER DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
606-1010 SALARIES	191,971	205,261	228,784	238,000	192,300	235,000	280,000	
606-1015 OVERTIME	12,132	17,155	16,036	15,000	11,019	14,000	16,000	
606-1020 MEDICARE	2,932	3,227	3,628	3,673	2,998	3,800	4,500	
606-1025 TWC (SUI)	432	737	18	900	36	45	360	
606-1030 HEALTH INSURANCE	26,026	28,482	29,088	32,400	26,325	31,388	37,600	
606-1031 HSA	168	174	155	133	107	125	0	
606-1033 DENTAL INSURANCE	1,379	1,489	1,503	1,480	1,221	1,395	1,480	
606-1035 VISION CARE INSURANCE	340	399	335	330	271	320	350	
606-1036 LIFE INSURANCE	256	270	281	562	456	530	435	
606-1037 WORKERS' COMP INSURANCE	6,393	5,314	6,069	5,830	4,195	6,000	6,800	
606-1040 TMRS RETIREMENT	28,804	31,766	36,176	36,299	30,707	38,000	44,300	
606-1070 SPECIAL ALLOWANCES	6,277	8,233	12,018	13,000	9,069	11,300	11,500	
TOTAL PERSONNEL	277,111	302,506	334,091	347,607	278,706	341,903	403,325	
<u>SUPPLIES</u>								
606-2020 OFFICE SUPPLIES	1,886	1,313	529	1,200	220	1,000	1,000	
606-2030 POSTAGE	3,868	3,070	4,150	3,895	3,415	4,100	4,195	
POSTAGE 12	325.00							3,900
ANNUAL BULK MAIL PERMIT 0	0.00							295
606-2035 EMPLOYEE APPRECIATION	22	39	140	370	83	370	400	
606-2050 PRINTING & COPYING	426	848	830	600	899	1,000	800	
606-2060 MED EXAMS/SCREENING/TESTING	0	0	0	100	0	90	100	
606-2070 JANITORIAL SUPPLIES	70	100	170	100	0	250	200	
606-2075 BANK/CREDITCARD FEES	9,624	9,107	9,858	8,500	9,276	12,000	9,000	
ELAVON - 2 ACCOUNTS 0	0.00							9,000
606-2080 UNIFORMS	622	1,349	1,552	1,600	628	1,600	1,800	
BOOTS - ANNUAL ALLOWANC 4	200.00							800
RAINWARE/ WINTER COATS/ 0	0.00							500
OTHER 0	0.00							500
606-2090 SMALL TOOLS	2,137	2,250	4,477	3,000	3,725	4,000	3,000	
606-2091 SAFETY SUPPLIES/EQUIPMENT	796	1,036	596	1,400	331	1,300	1,400	
TOTAL SUPPLIES	19,451	19,113	22,302	20,765	18,577	25,710	21,895	
<u>SERVICES</u>								
606-3012 ENGINEERING SERVICES	38,670	16,578	8,655	10,000	1,080	5,000	20,000	
BASIC MISC SERVICES 0	0.00							5,000
GPS MAINS & METERS 0	0.00							15,000
606-3013 PROFESSIONAL SERVICES	0	0	0	2,000	0	0	2,000	
WATER BILL PRINT-OUTSOU 0	0.00							2,000
606-3020 ASSOCIATION DUES & PUBS	1,510	2,169	1,629	2,115	1,923	2,100	2,115	
TWUA 0	0.00							360
S.A.R.A. ANNUAL FEE 0	0.00							200
S.A.R.A DUES - SEPARATE 0	0.00							200
REG WTR RES DEV (RWRD) 0	0.00							300
AWWA - AMER WTR WKS ASS 0	0.00							100

20 -WATER FUND
WATER DEPARTMENT

		(----- 2022-2023 -----) (----- 2023-2024 -----)						
EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TRWA - TX RURAL WATER A 0	0.00							325
WATER LICENSE RENEWALS 5	111.00							555
TX MUNI UTILITIES ASSN 0	0.00							75
606-3030 TRAINING/EDUCATION	2,631	4,433	2,569	3,750	(55)	2,000	3,750	
606-3040 TRAVEL/MILEAGE/LODGING/PERD	1,609	99	1,784	1,000	405	1,000	1,000	
606-3050 INSURANCE - LIABILITY	3,798	4,198	4,785	5,100	4,578	4,578	4,800	
606-3060 UNIFORM SERVICES	2,832	3,127	3,053	3,000	2,464	3,100	3,200	
606-3070 INSURANCE - PROPERTY	1,850	2,045	2,229	2,600	2,334	2,334	2,700	
606-3075 CONSERV. ED./REBATES	0	0	0	100	0	0	100	
606-3080 SPECIAL SERVICES	598	293	3,084	2,300	504	1,600	2,300	
SA HAZARDOUS MAT'L PERM 0	0.00							300
ONE CALL LOCATES/PAINT 0	0.00							2,000
606-3082 WATER ANALYSIS FEES	7,408	5,894	5,070	7,000	4,961	6,600	7,000	
WATER ANALYSIS FEES 0	0.00							2,145
TCEQ ANNUAL WATER TESTI 0	0.00							3,000
DSHS CENTRAL LAB - TCEQ 0	0.00							1,805
TIER II REPORT FEES - A 0	0.00							50
606-3090 COMMUNICATIONS SERVICES	0	0	890	0	543	675	750	
TOTAL SERVICES	60,906	38,835	33,749	38,965	18,736	28,987	49,715	
<u>CONTRACTUAL</u>								
606-4075 COMPUTER SOFTWARE/INCODE	7,022	9,250	9,799	12,130	9,904	11,900	13,646	
INCODE-UTILITY SOFTWARE 0	0.00							3,696
INCODE-BILLPAY WEB HOST 0	0.00							1,200
INCODE-BILL PAY ONLINE 0	0.00							375
BEACON SERVICE AGREEMEN 0	0.00							900
BEACON METER FEE 12	600.00							7,200
SCADA ANTIVIRUS - 2 COM 0	0.00							75
SOFTWARE LICENSE 1	200.00							200
606-4085 EAA -WATER MANAGEMENT FEES	80,298	76,518	88,278	84,084	66,683	79,900	84,084	
MONTHLY EAA FEES 1,001	40.00							40,040
MONTHLY HABITAT FEE 1,001	44.00							44,044
606-4086 CONTRACT LABOR	0	1,301	0	0	0	0	0	
606-4099 WATER RIGHTS/LEASE PAYMENTS	0	0	18,750	8,440	8,440	28,240	0	
TOTAL CONTRACTUAL	87,321	87,069	116,828	104,654	85,027	120,040	97,730	
<u>MAINTENANCE</u>								
606-5005 EQUIPMENT LEASES	6,055	4,563	7,048	5,000	1,666	3,000	5,000	
606-5010 EQUIPMENT MAINT & REPAIR	4,193	4,438	11,645	7,000	6,250	7,250	7,000	
606-5015 ELECTRONIC EQPT MAINTENANCE	177	0	0	500	0	0	500	
606-5020 VEHICLE MAINTENANCE	4,310	5,841	4,385	3,000	559	2,800	3,500	
606-5030 BUILDING MAINTENANCE	942	1,913	10,718	2,500	160	2,000	3,000	
GENERAL 0	0.00							3,000
606-5060 VEHICLE & EQPT FUELS	3,360	5,079	9,369	6,500	8,410	9,500	8,000	
TOTAL MAINTENANCE	19,037	21,835	43,164	24,500	17,045	24,550	27,000	

20 -WATER FUND
WATER DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
606-6011 CHEMICALS	10,033	5,813	6,751	9,000	5,569	6,900	9,000	_____
606-6050 WATER METERS & BOXES	4,349	4,189	0	2,000	2,216	2,500	2,000	_____
METER BOX REPLACEMENT 0	0.00							2,000
606-6055 FIRE HYDRANTS & VALVES	8,941	1,056	10,009	10,000	10,313	10,313	10,000	_____
HYDRANTS AND VALVES 0	0.00							10,000
606-6060 HUEBNER STORAGE TANK	12,587	13,181	8,688	5,000	2,269	7,500	5,000	_____
GENERAL 0	0.00							5,000
606-6061 WELL SITE #1	1,689	1,941	28,960	8,750	251	7,750	8,750	_____
WELL SITE 0	0.00							6,750
ELEVATED STORAGE TANK 0	0.00							2,000
606-6062 WELL SITE #2-EAA MONITORED	0	0	0	500	0	0	500	_____
606-6063 WELL SITE #3-NOT OPERATION	0	3,865	18,725	0	0	0	0	_____
606-6064 WELL SITE #4-NOT OPERATION	910	8,262	30,868	1,000	0	0	1,000	_____
606-6065 WELL SITE #5-EDWARDS BLENDI	8,328	3,187	10,893	1,000	3,677	5,500	1,000	_____
606-6066 WELL SITE #6-MUNI TRACT	22,476	11,224	9,518	8,500	688	5,000	21,000	_____
OPERATIONS 0	0.00							6,000
ENCL/IMPR CHLORINE BLDG 0	0.00							15,000
606-6067 WELL SITE #7	6,389	25,419	9,688	4,000	991	4,500	4,000	_____
GENERAL 0	0.00							4,000
606-6068 WELL SITE #8	5,339	23,797	9,756	4,000	1,756	5,000	10,500	_____
GENERAL 0	0.00							4,000
SHADE -DRIVE SHAFT 0	0.00							6,500
606-6069 WELL SITE #9-TRINITY	10,712	325	0	500	0	0	500	_____
606-6070 SCADA SYSTEM MAINTENANCE	12,651	10,155	3,936	5,000	3,557	4,500	5,000	_____
ANNUAL MAINTENANCE CONT 0	0.00							3,000
0	0.00							2,000
606-6071 SHAVANO DRIVE PUMP STATION	10,979	1,273	1,927	2,000	0	2,070	2,000	_____
606-6072 WATER SYSTEM MAINTENANCE	25,459	33,026	42,896	30,000	28,518	32,000	30,935	_____
USUAL & CUSTOMARY 0	0.00							30,935
606-6080 STREET MAINT SUPPLIES	2,454	1,975	2,495	4,000	3,745	3,900	4,000	_____
TOTAL DEPT MATERIALS-SERVICES	143,295	148,688	195,111	95,250	63,549	97,433	115,185	_____
<hr/>								
<u>UTILITIES</u>								
606-7040 UTILITIES - ELECTRIC	72,583	69,518	84,534	74,700	59,490	76,000	76,000	_____
606-7042 UTILITIES - PHONE/CELL	1,986	587	229	1,350	0	0	1,000	_____
606-7044 UTILITIES - WATER	505	491	510	400	421	475	500	_____
TOTAL UTILITIES	75,074	70,596	85,274	76,450	59,911	76,475	77,500	_____

20 -WATER FUND
WATER DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
606-8015 NON-CAPITAL - COMPUTERS	724	589	0	700	95	95	700	
606-8020 NON-CAPITAL MAINTENANCE EQU	1,078	4,718	1,520	7,320	4,191	4,191	2,320	
RESPIRATORS (MASK-CARTR	1 320.00							320
CHLORINE GAS MONITOR	1 1,000.00							1,000
AIRPACKS	0 0.00							1,000
606-8050 CAPITAL - VEHICLES	42,335	0	0	0	0	0	39,000	
STAKE BODY TRUCK 50/50	0 0.00							39,000
606-8080 WATER SYSTEM IMPROVEMENTS	0	0	47,365	262,647	276,274	300,000	400,000	
BEXAR CO ARPA PROJECTS	0 0.00							400,000
INCL WATER MODEL & WELL	0 0.00							0
REPL DEAD ENDS: CUL-DU-	0 0.00							0
606-8087 WATER METER REPLACEMENT	29,144	62,582	0	3,000	1,020	3,000	3,000	
METERS/ENDPOINTS	0 0.00							3,000
606-8090 CAPITAL - HUEBNER PLANT	0	19,609	36,224	0	0	0	0	
606-8091 CAPITAL - WELL #1	23,857	14,980	0	0	0	0	0	
606-8093 CAPITAL - SHAV DR PUMP STA	0	0	0	30,000	27,843	27,843	0	
606-8095 CAPITAL - WELL #5	17,157	0	0	0	0	0	0	
606-8097 CAPITAL - WELL #7	0	78,394	0	0	0	0	0	
606-8098 CAPITAL - WELL #8	0	92,807	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	114,294	273,678	85,109	303,667	309,423	335,129	445,020	
<u>INTERFUND TRANSFERS</u>								
606-9000 EOY ASSET RECLASS	(149,094)	(294,172)	(136,821)	0	0	0	0	
606-9010 TRF TO GENERAL FUND	22,050	22,050	22,050	22,050	0	22,050	22,050	
606-9020 TRF TO CAPITAL REP. FUND 72	124,020	121,255	66,925	66,484	0	66,484	69,777	
INFRASTRUCTURE	0 0.00							36,000
VEHICLES/EQUIPMENT	0 0.00							25,777
METER REPLACEMENT	0 0.00							8,000
606-9050 BAD DEBT EXPENSE	860	0	0	0	0	0	0	
606-9090 DEPRECIATION EXPENSE	209,091	214,268	222,004	0	0	0	0	
606-9095 PENSION EXPENSE	4,727	(1,056)	(13,183)	0	0	0	0	
TOTAL INTERFUND TRANSFERS	211,654	62,345	160,975	88,534	0	88,534	91,827	
 TOTAL WATER DEPARTMENT	 1,008,144	 1,024,666	 1,076,602	 1,100,392	 850,973	 1,138,761	 1,329,197	

20 WATER UTILITY FUND -DEBT SERVICE - 607

As of September 30, 2023, the City's long-term debt supported by water revenues includes:

- 1) **General Obligation Refunding Bonds, Series 2017.** Dated June 1, 2017, with an original principal amount of \$1,925,000, the bonds' current principal outstanding is \$1,595,000 with \$560,600 in interest for a total debt service of \$2,155,600. These bonds bear interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.
 - 100% of the debt service is supported by water revenues.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) acquire, construct, renovate, enlarge, and improve the City's water utility system, including a new water well; (2) purchase materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the water utility system; and (3) payment of professional services related to the construction and financing of the aforementioned projects. These bonds were issued in 2009 and were refinanced in 2017.

- 2) **General Obligation Refunding Bonds, Series 2018.** Dated November 20, 2018, with an original principal amount of \$1,385,000, the bonds' current principal outstanding is \$675,000 with \$25,891 in interest for a total debt service of \$700,891. These bonds bear an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.
 - \$144,033 (or 20.55%) of the debt service is supported by water revenues.
 - \$556,858 (or 79.45%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) streets and drainage; (2) City Hall; and (3) Waterworks Improvements. The original bonds were issued in 2000, refinanced in 2009 and again in 2018.

- 3) **State Infrastructure Bank loan note, Series 2020.** Dated November 11, 2020 with an original principal amount of \$925,000, the loan's current principal outstanding is \$809,240 with \$174,712 in interest for a total debt service of \$983,952. This loan is non-interest bearing until November 11, 2023, after which it carries a rate of 2.33%. The final principal and interest payment is due August 15, 2040.
 - \$491,976 (or 50%) of the debt service is supported by water revenues.
 - \$491,976 (or 50%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used for payment of the actual costs of relocation of water utilities necessary for the Texas Department of Transportation's NW Military Highway expansion project.

The Water Fund supports \$2,791,609 in total future debt service.

See the Debt Service Fund (see page 100) for details on the ad valorem supported tax debt service.

Note regarding State Infrastructure Bank Loan. This loan was issued by the State Infrastructure Bank of the Texas Department of Transportation (TxDOT) in Fiscal Year 2020 - 2021 to finance the relocation of City Utility water lines in conflict with the TxDOT improvement project of NW Military Highway (Farm to Market Road 1535) that bisects Shavano Park. This project incorporates bike lanes, sidewalks, and a 2-way center turn line while improving drainage facilities and adding a traffic light at the corner of Pond Hill Road and NW Military Highway (a site of frequent accidents). It is a regional project funded by the Alamo Area Municipal Planning Organization and uses a combination of Federal and State funds.

Fund Changes. This budget expends \$217,103 for debt service. Principal payments are budgeted as an expense and are reclassified at year end to reduce the related liability for financial reporting purposes.

Debt Service Ratio. The City of Shavano Park's fiscal year 2023 – 2024 Water Fund debt service ratio is 0.189 or 18.9%. In other words, approximately 18.9% of the Utility's revenues are spent on debt service.

Debt service ratio is a widely accepted measure of sound financial management, and a useful tool to understand the City's fiscal integrity. Debt service ratio is the ratio of debt service expenditures as a percent of a fund's own source revenue. The Government Finance Officers Association considers a debt service ratio exceeding 20% as a warning signal. A ratio of 10% or less is considered acceptable.

The Debt Service Ratio is high because water service is inherently capital-intensive. It is important to note that the Water Utility Fund is an Enterprise Fund which means it is a self-supporting government fund that sells goods and services (e.g. safe and reliable water service). Fees will be charged to customers as needed to cover the costs of providing the service.

BOND DEBT SERVICE

City of Shavano Park, Texas
General Obligation Refunding Bonds, Series 2017
* Payment Source: 100% Water Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2024	75,000.00	30,750.00	105,750.00	
08/15/2024		29,625.00	29,625.00	
09/30/2024				135,375.00
02/15/2025	75,000.00	29,625.00	104,625.00	
08/15/2025		28,500.00	28,500.00	
09/30/2025				133,125.00
02/15/2026	80,000.00	28,500.00	108,500.00	
08/15/2026		27,300.00	27,300.00	
09/30/2026				135,800.00
02/15/2027	80,000.00	27,300.00	107,300.00	
08/15/2027		25,700.00	25,700.00	
09/30/2027				133,000.00
02/15/2028	85,000.00	25,700.00	110,700.00	
08/15/2028		24,000.00	24,000.00	
09/30/2028				134,700.00
02/15/2029	90,000.00	24,000.00	114,000.00	
08/15/2029		22,200.00	22,200.00	
09/30/2029				136,200.00
02/15/2030	90,000.00	22,200.00	112,200.00	
08/15/2030		20,400.00	20,400.00	
09/30/2030				132,600.00
02/15/2031	95,000.00	20,400.00	115,400.00	
08/15/2031		18,500.00	18,500.00	
09/30/2031				133,900.00
02/15/2032	100,000.00	18,500.00	118,500.00	
08/15/2032		16,500.00	16,500.00	
09/30/2032				135,000.00
02/15/2033	100,000.00	16,500.00	116,500.00	
08/15/2033		14,500.00	14,500.00	
09/30/2033				131,000.00
02/15/2034	110,000.00	14,500.00	124,500.00	
08/15/2034		12,300.00	12,300.00	
09/30/2034				136,800.00
02/15/2035	115,000.00	12,300.00	127,300.00	
08/15/2035		10,000.00	10,000.00	
09/30/2035				137,300.00
02/15/2036	120,000.00	10,000.00	130,000.00	
08/15/2036		7,600.00	7,600.00	
09/30/2036				137,600.00
02/15/2037	120,000.00	7,600.00	127,600.00	
08/15/2037		5,200.00	5,200.00	
09/30/2037				132,800.00
02/15/2038	130,000.00	5,200.00	135,200.00	
08/15/2038		2,600.00	2,600.00	
09/30/2038				137,800.00
02/15/2039	130,000.00	2,600.00	132,600.00	
09/30/2039				132,600.00
	1,595,000.00	560,600.00	2,155,600.00	2,155,600.00

BOND DEBT SERVICE

City of Shavano Park, Texas
General Obligation Refunding Bonds, Series 2018
* Payment Source: 20.55% Water Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2024	49,320.00	1,865.68	51,185.68	
08/15/2024		1,202.33	1,202.33	
09/30/2024				52,388.01
02/15/2025	50,347.50	1,202.33	51,549.83	
08/15/2025		525.16	525.16	
09/30/2025				52,074.99
02/15/2026	39,045.00	525.16	39,570.16	
09/30/2026				39,570.16
	138,712.50	5,320.66	144,033.16	144,033.16

BOND DEBT SERVICE

City of Shavano Park, Texas
State Infrastructure Bank Loan, Series 2020
* Payment Source: 50% Water Fund *

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2024	21,764.52	7,175.49	28,940.01	
09/30/2024				28,940.01
08/15/2025	20,019.47	8,920.53	28,940.00	
09/30/2025				28,940.00
08/15/2026	20,485.92	8,454.08	28,940.00	
09/30/2026				28,940.00
08/15/2027	20,963.25	7,976.76	28,940.01	
09/30/2027				28,940.01
08/15/2028	21,451.69	7,488.31	28,940.00	
09/30/2028				28,940.00
08/15/2029	21,951.51	6,988.49	28,940.00	
09/30/2029				28,940.00
08/15/2030	22,462.98	6,477.02	28,940.00	
09/30/2030				28,940.00
08/15/2031	22,986.37	5,953.63	28,940.00	
09/30/2031				28,940.00
08/15/2032	23,521.95	5,418.05	28,940.00	
09/30/2032				28,940.00
08/15/2033	24,070.01	4,869.99	28,940.00	
09/30/2033				28,940.00
08/15/2034	24,630.85	4,309.16	28,940.01	
09/30/2034				28,940.01
08/15/2035	25,204.74	3,735.26	28,940.00	
09/30/2035				28,940.00
08/15/2036	25,792.01	3,147.99	28,940.00	
09/30/2036				28,940.00
08/15/2037	26,392.97	2,547.03	28,940.00	
09/30/2037				28,940.00
08/15/2038	27,007.92	1,932.08	28,940.00	
09/30/2038				28,940.00
08/15/2039	27,637.21	1,302.79	28,940.00	
09/30/2039				28,940.00
08/15/2040	28,276.67	658.85	28,935.52	
09/30/2040				28,935.52
	404,620.04	87,355.51	491,975.55	491,975.55

20 -WATER FUND
DEBT SERVICE

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8000 BOND PRINCIPAL EOY (	113,155)	(114,183)	(145,178)	0	0	0	0	
607-8011 ACCRUED INTEREST EXPENSE (	386)	(324)	(330)	0	0	0	0	
607-8014 2009 GO REFUND - PRINCIPAL	40,073	0	0	0	0	0	0	
607-8015 2009 GO REFUND - INTEREST	795	0	0	0	0	0	0	
607-8016 2017 GO REFUNDING (2009) PR	70,000	70,000	70,000	70,000	70,000	70,000	75,000	
607-8017 2017 GO REFUNDING (2009) IN	66,400	65,000	63,600	62,200	31,450	62,200	60,375	
607-8020 BOND AMORT - PREM/LOSS/DISC	1,720	(918)	(1,359)	0	0	0	0	
607-8030 BOND AGENT FEES	400	400	400	400	200	400	400	
607-8056 2018 GO REFUNDING (2009) PR	3,083	44,183	46,238	47,265	47,265	47,265	49,320	
607-8057 2018 GO REFUNDING (2009) IN	7,477	6,841	5,587	4,367	2,501	4,367	3,068	
607-8060 SIB LOAN - PRINCIPAL	0	0	28,940	28,940	0	28,940	21,765	
SIB LOAN, ONE HALF PMT 0	0.00							21,765
607-8061 SIB LOAN - INTEREST	0	0	0	0	0	0	7,175	
SIB LOAN, ONE HALF 0	0.00							7,175
TOTAL CAPITAL OUTLAY	76,406	70,999	67,897	213,172	151,416	213,172	217,103	
TOTAL DEBT SERVICE	76,406	70,999	67,897	213,172	151,416	213,172	217,103	
TOTAL EXPENDITURES	1,084,550	1,095,665	1,144,500	1,313,564	1,002,390	1,351,933	1,546,300	
REVENUE OVER/(UNDER) EXPENDITURES	137,277	677,012	385,021	0	(74,921)	85,922	0	

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY24	Additional Future Yrs Funding	Total Committed Balance
<u>Meter Replacement Program</u>								
713 meters at \$300 per brass meter	various	\$ 213,900	various	10	\$ 49,000	\$ 8,000	\$ 156,900	\$ 213,900
<u>Water Distribution System</u>								
	various	TBD	unknown		\$ 39,500	\$ 2,500	\$ -	\$ 42,000
<u>Raw Water Supply System (Wells to Tanks)</u>								
	various	TBD	unknown		\$ 11,000	\$ 1,000	\$ -	\$ 12,000
<u>Water Line Relocation</u>								
		TBD	TBD		\$ 45,000	\$ 2,500	\$ -	\$ 47,500
<u>Vehicles/Equipment</u>								
Case Bobcat skid loader (one third-W/two thirds-PW)	2019	20,000	2038	20	\$ 3,750	\$ 750	\$ 15,500	\$ 20,000
Mini excavator (50/50)	2018	20,000	2038	20	3,750	750	15,500	20,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	5,580	750	26,720	33,050
Public Works Director Truck (\$50,000 - 50/50)	Future	25,000	TBD	15	17,657	750	6,593	25,000
Vactron	2017	75,000	2027	10	8,972	4,324	61,704	75,000
F250 Ford Utility Truck #1	2014	60,000	2029	15	14,375	1,500	44,125	60,000
Ford F350 Flatbed/Tilt Bed '08 (3492) (\$78,000 - 50/50)	2001	39,000	2024	15	36,000	3,000	-	39,000
Chevrolet Silverado HD3500 (2283) (\$80,000 50/50)	2013	40,000	2028	15	11,239	2,000	26,761	40,000
Dump truck, 50/50 (Grant funded)	2020	45,000	2040	20	4,500	1,500	39,000	45,000
Trailer Mounted Ingersol Rand Air Compressor (50/50)	2006	4,000	2026	20	2,641	453	906	4,000
SCADA System Main	2017	235,000	2037	20	80,000	10,000	145,000	235,000
Vehicle/Equipment Sub Totals		\$ 596,050			\$ 188,464	\$ 25,777	\$ 381,809	\$ 596,050
<u>General Buildings</u>								
PW/W Shop (50/50)	UNK	\$ 75,000					\$ 75,000	\$ 75,000
Vehicle Covered Parking (50/50)	2017/2018	\$ 15,000					15,000	15,000
PW/W Administration Building (50/50)	2015	\$ 75,000					75,000	75,000
<u>Huebner Plant</u>								
Electric Panel	2013	\$ 20,000	2028	15				
500K Gallon Ground Storage Tank								
Repaint	2013	65,000	2023	10				
New construction \$750,000	1992							
Cathodic Protection	UNK	15,000	TBD	30				
60 HP Booster Pump/motor #1	2021	18,000	2031	10				
60 HP Booster Pump/motor #2	2021	18,000	2031	10				
125 HP Booster Pump/motor (refurbished)	2018	20,000	2028	10				
VFD Yaskawa P7 #1	2013	12,000	2028	15				
VFD Yaskawa P7 #2	2013	12,000	2028	15				
VFD Yaskawa P7 #3	2013	12,000	2028	15				
AC Unit	2013	5,000	2023	10				
Drive Shaft Motor (Detroit) - replacing w/generator	1992	50,000	TBD	25				
Huebner Plant- Equipment subtotal		\$ 247,000			\$ 76,631	\$ 5,000	\$ 165,369	\$ 247,000
VFD Building	2013	10,000	2043	30		-	10,000	10,000
Fence	1992	15,000	2025	30		-	15,000	15,000
Huebner Plant- total		\$ 272,000			\$ 76,631	\$ 5,000	\$ 190,369	\$ 272,000

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY24	Additional Future Yrs Funding	Total Committed Balance
Well #1								
Elevated Storage Tank (150K Gallons) (new \$450,000)								
Repaint, cost saving to paint vs replace	2016	\$ 200,000	2046	30				
Cathodic Protection	2016	15,000	2046	30				
Ground Storage Tank (110K Gallons) (new \$110,000)								
Repaint, cost saving to paint vs replace	2010	50,000	2030	20				
Cathodic Protection	2017	12,000	2047	30				
20 HP Goulds booster pump/motor - #1	2022	15,000	2027	5				
20 HP Goulds booster pump/motor - #2	2022	15,000	2027	5				
VFD Yaskawa iQ1000 #1	2016	8,000	2026	10				
VFD Yaskawa iQ1000 #2	2016	8,000	2026	10				
Electric Panel	2013	15,000	2028	15				
Mioxx System:								
Filtration system	2013	45,000	2033	20				
mioxx - cells and all cabinet components	2019	80,000	2029	10				
Chlorine tank	2013	500	2028	15				
Air compressor to actuate the sand filter valves	2018	500	2028	10				
chlorine pump #1 - New	2017	5,500	2027	10				
Chlorine Pump #2 - refurbished	2017	5,500	2027	10				
Kinetico water softener	2013	3,000	TBD	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters (piping needs repairs)	2013	100,000	2033	20				
Sand Filters - media	Empty	18,000	TBD	3				
Back Wash Filters	Empty	5,000	TBD	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Open hole		15,000						
Well #1 Equipment subtotal		\$ 644,000			\$ 65,587	\$ 6,000	\$ 572,413	\$ 644,000
Mioxx Building	2013	\$ 20,000	2113	100			20,000	20,000
Chlorine Bulk storage building	2017	10,000	2117	100			10,000	10,000
Drying Beds	2017	8,000	2117	100			8,000	8,000
Verizon Building	1990	20,000	2090	100			20,000	20,000
Fence	2018	16,000	2048	30			16,000	16,000
Well #1 total		\$ 718,000			\$ 65,587	\$ 6,000	\$ 646,413	\$ 718,000
Well #5								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2019	35,000	2028	10				
Chlorine Equipment								
Scales	2022	2,200	2024	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2017	2,000	2022	5				
Meter (interior replaced)	2020	1,500	2030	10				
Well #5 Equipment subtotal		\$ 60,100			\$ 10,999	\$ 2,500	\$ 46,601	\$ 60,100
Chlorine Building	2022	15,000	2037	15			15,000	15,000
Fence (extended)	2016	8,000	2046	30			8,000	8,000
Well #5 total		\$ 83,100			\$ 10,999	\$ 2,500	\$ 69,601	\$ 83,100

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY24	Additional Future Yrs Funding	Total Committed Balance
Well #6								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2018	35,000	2028	10				
Chlorine Equipment								
Scales	2021	2,200	2023	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2022	2,000	2027	5				
Meter	2017	1,500	2027	10				
Well #6 Equipment subtotal		\$ 60,100			\$ 24,440	\$ 2,500	\$ 33,160	\$ 60,100
Chlorine Building (relocated to other side of site)	2017	15,000	2032	15			15,000	15,000
Fence (repaired and relocated gate)	2019	2,000	2049	30			2,000	2,000
Well #6 total		\$ 77,100			\$ 24,440	\$ 2,500	\$ 50,160	\$ 77,100
Well #7								
Electric Panel	1983	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)								
Pump	2021	20,000	2041	20				
250 HP Motor (refurbished)	2021	65,000	2041	20				
Misc components	2021	20,000	2041	20				
Chlorine Equipment								
Scales	2022	2,200	2027	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter	UNK	5,000		10				
Well #7 Equipment subtotal		\$ 133,600			\$ 18,974	\$ 8,000	\$ 106,626	\$ 133,600
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	2024	15			15,000	15,000
Fence	1983	5,000	2013	30			5,000	5,000
Well #7 total		\$ 163,600			\$ 18,974	\$ 8,000	\$ 136,626	\$ 163,600

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY24	Additional Future Yrs Funding	Total Committed Balance
Well #8								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	2024	15				
VFD AC unit	2019	9,500	2029	10				
Pump and Motor (All components in the well)								
Pump	2020	55,000	TBD	20				
250 HP Motor (refurbished)	2021	25,000	2041	20				
Misc Components	2020	20,000	TBD	20				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter (new interior)	2020	5,000	2030	10				
Drive Shaft Motor (John Deere) - replacing w/ generator	2010	50,000	2030	20				
Well #8 Equipment subtotal		\$ 203,100			\$ 14,975	\$ 6,000	\$ 182,125	\$ 203,100
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	2022	15			15,000	15,000
Fence	1983	16,000	2013	30			16,000	16,000
Well #8 total		\$ 244,100			\$ 14,975	\$ 6,000	\$ 223,125	\$ 244,100
Well #9								
Electric Panel	2013	\$ 20,000	2033	20				
Pump and Motor (All components in the well)	2017	65,000	2027	10				
Meter	2017	3,000	2027	10				
Well #9 Equipment subtotal		\$ 88,000			\$ 20,000	\$ -	\$ 68,000	\$ 88,000
Fence	2014	20,000	2044	30			20,000	20,000
Well #9 total		\$ 108,000			\$ 20,000	\$ -	\$ 88,000	\$ 108,000
TOTAL		\$ 2,640,850			\$ 564,570	\$ 69,777	\$ 2,108,003	\$ 2,742,350

72 -WATER CAPITAL REPLACEMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
TRANSFERS IN								
72-599-8015 TRANSFER FROM GENERAL FUND	0	462,500	0	0	0	0	0	
72-599-8020 TRANSFER FROM WATER FUND	124,020	121,255	66,925	66,484	0	66,484	69,777	
INFRASTRUCTURE	0	0.00						36,000
VEHICLES/EQUIPMENT	0	0.00						25,777
METER REPLACEMENT	0	0.00						8,000
TOTAL TRANSFERS IN	124,020	583,755	66,925	66,484	0	66,484	69,777	
TOTAL NON-DEPARTMENTAL								
	124,020	583,755	66,925	66,484	0	66,484	69,777	
TOTAL REVENUES								
	124,020	583,755	66,925	66,484	0	66,484	69,777	
	=====	=====	=====	=====	=====	=====	=====	=====

72 -WATER CAPITAL REPLACEMENT
WATER DEPARTMENT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8080 WATER SYSTEM IMPROVEMENTS	0	0	0	110,000	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	110,000	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	52,644	636,387	75,918	17,000	17,000	17,000	39,000	
TOTAL INTERFUND TRANSFERS	52,644	636,387	75,918	17,000	17,000	17,000	39,000	
<hr/>								
TOTAL WATER DEPARTMENT	52,644	636,387	75,918	127,000	17,000	17,000	39,000	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

72 -WATER CAPITAL REPLACEMENT
DEBT SERVICE

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8055 DEBT ISSUE COSTS	0	7,000	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	7,000	0	0	0	0	0	
TOTAL DEBT SERVICE	0	7,000	0	0	0	0	0	
TOTAL EXPENDITURES	52,644	643,387	75,918	127,000	17,000	17,000	39,000	
REVENUE OVER/ (UNDER) EXPENDITURES	71,376	(59,632)	(8,993)	(60,516)	(17,000)	49,484	30,777	

70 - GENERAL CAPITAL IMPROVEMENT / REPLACEMENT FUND

Fund Purpose. The purpose of this fund is to allocate the burdensome costs of capital items over a number of budget cycles. This allows a balanced budget from year-to-year even when large capital expenditures are required in a lower revenue year without using debt to fund the purchase or adversely impacting the City's property tax rate.

Fund Description. The General Capital Improvement / Replacement Fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire equipment and apparatus, public works equipment, street reconstruction and drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy and are designated during the budget process for future use. At the discretion of City Council, unassigned General Fund fund balance is considered for capital projects and equipment when the balance is more than 50 percent of the budgeted expenditures.

Fund Revenues. This budget includes \$323,144 in transfers from the General Fund for future capital improvements and vehicle/equipment replacement. In addition, this budget anticipates \$60,000 in interest income as revenue for the fund.

Fund Expenses. This budget includes \$54,889 in expenditures for capital equipment replacement. These items are organized by City Department and major City endeavors identified in the 2018 and 2023 Town Plans. A summary of each designation is on the next page.

American Rescue Plan Act (ARPA) Funding. Not all planned capital purchases are reflected in this fund due to ARPA. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. See page 174 for the ARPA Fund and capital items being funded using federal stimulus monies.

How are Capital items identified?

The City maintains Capital Replacement Schedules organized by City Department (see pages 139-140 for tracked equipment). Every item is given an estimated useful life (creating a replacement date) as well as an estimated replacement cost. Funds are then scheduled by cost and projected replacement date for each item. As a large capital purchase nears its projected date of replacement or purchase, funds are prioritized for the expenditure. Items on the schedule may be advanced or delayed a year depending on a Department's experience with the operation and maintenance of that capital item. Savings in the Capital Replacement Fund gives the City flexibility to match real world demands while maintaining fiscal discipline.

See page 146 for Police Department capital items in the Crime Control and Prevention Budget.

See page 121 for Water capital items in the Water Budget.

See page 174 for ARPA Funded capital items.

Administration: This budget expends \$12,000 for possible City Hall air conditioner replacement. A comprehensive listing of all equipment and its replacement schedule is on page 139. See page 180 for ARPA funded capital items for the Administration Department. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

FY 2024 Capital Item	Long-term Operating Costs Anticipated
City Hall air conditioner replacement	No additional operational costs. Potential cost savings as new equipment would have improved efficiency.

Public Works: This budget expends \$35,389 to purchase replacement of one (1) stake body stuck. This is 50% of the total purchase price, with the other portion borne by the Water Department, see page 121 for water capital purchases. See page 181 for ARPA funded capital items for the Public Works Department. A comprehensive listing of this equipment and its replacement schedule is on page 139.

FY 2024 Capital Item	Long-term Operating Costs Anticipated
Stake body truck	Reduced maintenance costs associated with old stake body truck.

Fire: This budget \$7,500 purchase replacement of one (1) stair machine. See page 182 for ARPA funded capital items for the Fire Department. A comprehensive listing of this equipment and its replacement schedule is on page 140.

FY 2024 Capital Item	Long-term Operating Costs Anticipated
Stair machine	No additional operational costs.

Police: The City customarily budgets capital purchases for the Police Department in the Crime Control & Prevention District Fund. For this fund's details and a comprehensive listing of police capital equipment and its replacement schedule see page 146. City Council has authorized the use of ARPA funding for Police Department purposes. See page 183 for ARPA Fund details.

Street Maintenance: This designation is for the construction or major redevelopment of the current streets in the City. There are no planned expenditures under this category this budget year. Note that in the May 7, 2022 Bond Election the voters approved a \$10 million bond issuance for reconstruction of all streets identified in Phase 1 and Phase 1a of the Street Maintenance Plan. See the Street Projects Fund on page 186 for details on the Street Maintenance Plan and its financing.

In addition to monies designated for street maintenance in this fund, the City possesses a Street Maintenance Fund which receives a portion of sales tax revenues (see page 158 for fund details).

Drainage Projects: Monies under this designation were re-designated to streets in Fiscal Year 2023. The City, since 2017, has completed almost the entire Master Drainage Plan and projects approved by Council:

- **Area 1 - Kinnan Way berm** - Complete.
- **Area 2 - Wagon Trail depression pump** – Complete.
- **Area 3 – Turkey Creek area** – Preliminary Engineering Report Complete. Awaiting Funding.
- **Area 4.1 – Elm Spring area** – Preliminary Engineering Report Complete. Awaiting Funding.
- **Area 4.2 – De Zavala / Ripple Creek area** – Being packaged with De Zavala Road Project (see page 186 for Street Projects Fund)
- **Area 5 – Bent Oak clearing** – Complete.
- **Area 5 – Windmill culvert** – Complete.
- **Area 5 – Bent Oak culvert** – Complete.
- **Area 12 – Chimney Rock culvert** – Complete.

Preliminary Engineering Reports show that the two big remaining projects for Turkey Creek and Elm Spring are beyond current City financial resources and require debt servicing or grant funding to complete. Decision on funding these projects is yet to be reached by the City Council, and so the drainage monies were re-designated for Street Projects.

Town Plan Items: These projects are special items identified in the 2018 and 2023 Town Plans: NW Military Highway Improvements and Sidewalk Pathways.

- **NW Military Highway.** Funds to offset costs associated with the expansion of NW Military Highway or beautification of the roadway after the Texas Department of Transportation project is complete. There are no planned expenditures under this category this budget year.
- **Sidewalks Pathways.** Funds are projected for use in establishing an access point to the Salado Creek trail way or other potential sidewalk projects. There are no planned expenditures under this category this budget year.

70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
FUND BALANCE, BY DESIGNATION:			
ADMIN	\$ 104,155	\$ 115,463	
PW	179,954	236,812	
FIRE	877,334	1,097,409	
STREETS	515,948	515,948	
NW MILITARY	25,000	25,000	
SIDEWALK PATHWAYS	6,923	6,923	
COUNCIL	-	(260,000)	
UNDESIGNATED	5,436	6,936	
TOTAL BEGINNING FUND BALANCE	\$ 1,714,750	\$ 1,744,491	
REVENUES AND OTHER SOURCES	\$ 298,741	\$ 383,144	\$ 84,403
EXPENDITURES AND OTHER USES	269,000	54,889	\$ (214,111)
TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES	\$ 29,741	\$ 328,255	
ENDING FUND BALANCE, PROJECTED	\$ 1,744,491	\$ 2,072,746	

The following projects/purchases are proposed for FY 2023-2024:

Public Works share of stake body truck purchase	\$ 35,389
City Hall air conditioning unit replacement (if needed)	12,000
Stair machine - Fire Department	7,500
	<u>\$ 54,889</u>

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY 24	Additional Future Yrs Funding	Total Committed Balance
<u>Administrative</u>								
Upgrade - Incode to Invision	Future	\$ 60,000	2028	5	\$ 37,797	\$ 6,200	\$ 16,003	\$ 60,000
City Hall Septic Tank Replacement (w/ Bexar 911)	2020	60,000	2050	30	8,068	2,500	49,432	60,000
Application Server	2022	21,000	2029	7	3,000	3,500	14,500	21,000
Email Server	2023	22,500	2030	7	-	3,300	19,200	22,500
Firewall Server	2023	9,000	2030	7	405	1,500	7,095	9,000
Telephone system, from landline to VOIP	Future	37,000	2024	7	30,000	(30,000)	37,000	37,000
A/C Units - City Hall (8)	Various	70,000	Varies	15	14,526	6,000	49,474	70,000
City Hall Roof	2019	100,000	2039	20	21,000	6,000	73,000	100,000
Backup Power Supply/Auxiliary Power Unit (CH w/Crime Control)	2021	20,000	2051	30	667	1,000	18,333	20,000
Sub Totals		\$ 399,500			\$ 115,463	\$ -	\$ 284,037	\$ 399,500
<u>Public Works</u>								
Ford F250 Crew Cab	2019	\$ 60,000	2034	15	\$ 13,075	\$ 4,266	\$ 42,659	\$ 60,000
Ford F350 Small Dump/Tilt Bed (3492) (\$78,000 - 50/50)	2001	39,000	2024	15	35,389	-	3,611	39,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	80,000	2025	15	49,398	15,300	15,302	80,000
Chevrolet Silverado HD3500 (2283) (\$80,000 - 50/50)	2013	40,000	2028	15	25,416	2,916	11,668	40,000
Hotsy 225 Gallon Tank/Washer/Trailer (0193)	2009	10,000	2025	15	9,084	916	-	10,000
Case Bobcat skid loader(two thirds/one third)	2019	40,000	2038	20	8,000	2,000	30,000	40,000
Vermeer 8" Chipper	2019	37,500	2035	15	8,687	2,400	26,413	37,500
Roller (ASCO)	2016	27,000	2034	18	8,700	1,300	17,000	27,000
Trailer (Magnum) for roller	2016	9,000	2026	8	7,561	1,439	-	9,000
Grasshopper MaxTorque Model 325D mower, rear discharge	2019	16,000	2028	8	5,346	2,131	8,523	16,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	6,230	1,336	25,484	33,050
Crack Seal Machine - Trailer Mounted - CL200 Cimline	2017	50,000	2033	15	16,118	3,333	30,549	50,000
Grasshopper MaxTorque Model 325D mower, side discharge	2017	16,000	2025	8	10,066	2,966	2,968	16,000
Mini-excavator (50/50)	2018	20,000	2039	20	4,000	1,000	15,000	20,000
Trailer mounted Ingersoll Rand Air Compressor(50/50)	2006	4,000	TBD	20	3,000	1,000	-	4,000
Public Works Director Truck (\$50,000 - 50/50)	Future	25,000	TBD	15	19,165	3,665	2,170	25,000
Equipment Trailer	2021	6,288	2041	20	1,097	300	4,891	6,288
Dump truck 50/50 (Grant funded)	2020	45,000	2040	20	4,500	2,250	38,250	45,000
Landscape Trailer	2018	5,000	2038	20	1,000	250	3,750	5,000
Kubota UTV	2021	14,712	2036	15	980	980	12,752	14,712
Backup Power Supply/Auxiliary Power Unit	2023	25,000	2053	30	-	835	24,165	25,000
Sub Totals		\$ 602,550			\$ 236,812	\$ 50,583	\$ 315,155	\$ 602,550

CITY OF SHAVANO PARK
FY 2023 - 24 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY 24	Additional Future Yrs Funding	Total Committed Balance
Fire Department								
Hallmark Trailer-Wells Cargo (1086)	2004	\$ 8,000	2032	10	\$ 8,000	\$ -	\$ -	\$ 8,000
Ambulance (4617)	2017	230,000	2028	10	90,000	28,000	112,000	230,000
Ambulance (1796) remount box on new cab/chassis	2018	175,000	2029	10	56,000	19,833	99,167	175,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	800,000	2033	20	367,768	43,200	389,032	800,000
Pierce 2017 Platform Apparatus (purchased 2019)	2017	1,750,000	2039	20	273,400	83,000	1,393,600	1,750,000
Ford F350 Pickup (5691)	2010	75,000	2030	20	37,600	5,300	32,100	75,000
Ford F550 Fire Brush Truck (5797)	2010	150,000	2030	20	50,792	14,175	85,033	150,000
Chevy Tahoe LS - Command 1752	2014	80,000	2025	15	31,600	24,200	24,200	80,000
Max Air Trailer Mounted Breathing Air System Complete	2005/17	20,000	2037	20	1,750	500	17,750	20,000
Communication System (hand held/mobile mounted radios)	2021	140,000	2036	15	18,800	9,400	111,800	140,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	5,229	3,752	30,019	39,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	5,230	3,752	30,018	39,000
Stryker - Stretcher	2017	18,000	2028	10	10,800	1,800	5,400	18,000
Stryker - Stretcher	2018	18,000	2029	10	9,000	1,800	7,200	18,000
Roof on Living Quarters (metal)	2016	20,000	2056	40	2,000	500	17,500	20,000
SCBA units (12)	2018	125,000	2034	15	33,071	8,357	83,572	125,000
Thermal Imaging Cameras	2017	10,000	2025	8	7,529	1,235	1,236	10,000
Thermal Imaging Cameras	2017	10,000	2025	8	7,529	1,236	1,235	10,000
Mobile Computers (13)	Various	39,000	Various	7	23,800	2,000	13,200	39,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2025	15	10,000	-	-	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	TBD	10	10,000	-	-	10,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	2,400	2,400	19,200	24,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	2,400	2,400	19,200	24,000
Generac Emergency Generator 25KW (Gas)(Bay Doors & Radios)	2015	25,000	2035	20	8,750	1,250	15,000	25,000
Extrication tools (Jaws of Life)	2022	38,000	2032	10	3,800	3,800	30,400	38,000
Skyline 40LB Extractor	2020	8,000	2035	15	2,024	498	5,478	8,000
StairPro Stair Master	2006	7,500	2024	15	4,187	3,313	-	7,500
Elliptical machine	2006	5,000	2025	15	3,750	625	625	5,000
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	3,500	1,000	44,000	48,500
Second set - bunker gear (9)	2021	23,000	2031	10	4,600	2,300	16,100	23,000
Second set - bunker gear (8)	2022	21,000	2032	10	2,100	2,100	16,800	21,000
Backup Power Supply/Auxiliary Power Unit	2023	25,000	2053	30	-	835	24,165	25,000
Sub Totals		\$ 4,015,000			\$ 1,097,409	\$ 272,561	\$ 2,645,030	\$ 4,015,000
Total Capital Replacement Funds		\$ 5,017,050			\$ 1,449,684	\$ 323,144	\$ 3,244,222	\$ 5,017,050

70 -CAPITAL REPLACEMENT FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
OTHER SOURCES								
=====								
MISC./GRANTS/INTEREST								
70-599-7028 TCEQ GRANT	25,401	0	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	25,401	0	0	0	0	0	0	
TRANSFERS IN								
70-599-8010 INTEREST INCOME	14,432	136	2,346	1,500	65,763	83,000	60,000	
70-599-8020 TRF IN - GENERAL FUND	294,896	401,615	197,340	297,241	0	297,241	323,144	
ADMINISTRATION 0	0.00							0
FIRE VEHICLES/EQUIPMENT 0	0.00							272,561
PUBLIC WORKS VEHICLES/E 0	0.00							50,583
TOTAL TRANSFERS IN	309,328	401,751	199,686	298,741	65,763	380,241	383,144	
<hr/>								
TOTAL OTHER SOURCES	334,729	401,751	199,686	298,741	65,763	380,241	383,144	
<hr/>								
TOTAL REVENUES	334,729	401,751	199,686	298,741	65,763	380,241	383,144	=====

70 -CAPITAL REPLACEMENT FUND
COUNCIL

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CONTRACTUAL</u>								
600-4030 HIKE AND BIKE TRAILS	28,077	0	0	0	0	0	0	
TOTAL CONTRACTUAL	28,077	0	0	0	0	0	0	
<hr/>								
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	0	0	0	260,000	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	260,000	0	0	0	
<hr/>								
TOTAL COUNCIL	28,077	0	0	260,000	0	0	0	

70 -CAPITAL REPLACEMENT FUND
ADMIN

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8015 COMPUTER EQUIPMENT	5,795	0	0	0	0	0	0	
601-8080 CAPITAL IMPROVEMENTS	258,192	23,409	0	0	0	0	0	
601-8081 CAPITAL - BUILDING	56,955	49,516	16,170	9,000	0	0	12,000	
CITY HALL HVAC 1	12,000.00							12,000
TOTAL CAPITAL OUTLAY	320,942	72,925	16,170	9,000	0	0	12,000	
<u>INTERFUND TRANSFERS</u>								
TOTAL ADMIN	320,942	72,925	16,170	9,000	0	0	12,000	

70 -CAPITAL REPLACEMENT FUND
PUBLIC WORKS

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
603-8050 CAPITAL - VEHICLES	42,335	0	0	0	0	0	35,389	
STAKE BODY TRUCK 0	0.00							35,389
603-8060 CAPITAL - EQUIPMENT	37,893	21,000	0	0	0	0	0	
603-8080 CAPITAL-IMPROVEMENT PROJECT	486,462	471,047	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	566,691	492,047	0	0	0	0	35,389	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL PUBLIC WORKS	566,691	492,047	0	0	0	0	35,389	

70 -CAPITAL REPLACEMENT FUND
FIRE

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
604-8030 ELECTRONIC EQUIPMENT	0	138,486	0	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	7,470	0	0	0	0	0	0	
604-8060 EQUIPMENT	0	0	91,995	0	0	0	7,500	
STAIR MACHINE	0	0.00						7,500
TOTAL CAPITAL OUTLAY	7,470	138,486	91,995	0	0	0	7,500	
<u>INTERFUND TRANSFERS</u>								
TOTAL FIRE	7,470	138,486	91,995	0	0	0	7,500	
TOTAL EXPENDITURES	923,179	703,458	108,165	269,000	0	0	54,889	
REVENUE OVER/ (UNDER) EXPENDITURES	(588,451)	(301,708)	91,520	29,741	65,763	380,241	328,255	

40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 367,069</u>	<u>\$ 368,479</u>	
REVENUE AND OTHER SOURCES	\$ 175,500	\$ 198,000	\$ 22,500
EXPENDITURES AND OTHER USES	<u>174,090</u>	<u>193,640</u>	<u>19,550</u>
TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES	<u>\$ 1,410</u>	<u>\$ 4,360</u>	<u>\$ 2,950</u>
ENDING FUND BALANCE, PROJECTED	<u><u>\$ 368,479</u></u>	<u><u>\$ 372,839</u></u>	

Included in above ending fund balance amount:

Planned Equipment Replacement	<u><u>\$ 265,880</u></u>	<u><u>\$ 266,344</u></u>
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Capital and non-capital purchases are budgeted for the Police Department. Larger items include replacing two patrol vehicles for \$150,000 and \$29,490 for the annual lease payment on the vehicle and body worn camera system.

\$ 179,490

Proposed operating expenditures are included for training, National Night Out and Neighborhood Watch supplies.

\$ 14,150

CITY OF SHAVANO PARK

FY 2023 - 24 PROPOSED CRIME CONTROL & PREVENTION DISTRICT - POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

Fleet Number	Description	Year Model	Estimated Replacement Cost	Scheduled Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2023	Proposed Funding FY2024	Additional Funding Future Yrs	Total Funding
509	Chevy Tahoe - Chief	2013	***			\$ -	\$ -	\$ -	\$ -
514	Chevy 1500 Silverado - Code Compliance	2015	50,000	2026	10	38,642	3,786	7,572	50,000
520	Ford Explorer	2017	75,000	2024	5	56,760	18,240	-	75,000
521	Ford Explorer	2017	75,000	2024	5	59,145	15,855	-	75,000
522	Chevrolet Tahoe	2020	75,000	2026	5	25,250	16,583	33,167	75,000
523	Chevrolet Tahoe	2020	75,000	2026	5	25,250	16,583	33,167	75,000
524	Ford Expedition - CID	2020	50,000	2029	8	11,500	6,417	32,083	50,000
525	Ford Explorer	2022	75,000	2027	5	13,000	15,500	46,500	75,000
526	Ford Explorer	2022	75,000	2027	5	13,000	15,500	46,500	75,000
527	Ford Explorer	2023	75,000	2028	5	-	15,000	60,000	75,000
528	Ford Explorer	2023	75,000	2028	5	-	15,000	60,000	75,000
	Back up Power Supply/Auxiliary Power Unit - CH	2021	20,000	2051	30	667	667	18,666	20,000
	Communication System (mobile radios)	2021	170,000	2036	15	22,666	11,333	136,001	170,000
Total			\$ 890,000			\$ 265,880	\$ 150,464	\$ 473,656	\$ 890,000

*** The City does not currently plan to purchase a new vehicle for the Police Chief but will re-allocate from the patrol fleet as the units are replaced.

40 -CRIME CONTROL DISTRICT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
40-599-1050 SALES - CRIME CONTROL DIST	129,722	149,456	165,122	175,500	138,832	171,500	186,000	
TOTAL TAXES	129,722	149,456	165,122	175,500	138,832	171,500	186,000	
<u>MISC./GRANTS/INTEREST</u>								
40-599-7085 POLICE DEPT - DONATIONS	0	0	0	0	500	500	0	
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	500	500	0	
<u>TRANSFERS IN</u>								
40-599-8005 INTEREST INCOME	3,538	32	30	0	10,944	13,200	12,000	
TOTAL TRANSFERS IN	3,538	32	30	0	10,944	13,200	12,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	133,259	149,488	165,152	175,500	150,276	185,200	198,000	
<hr/>								
TOTAL REVENUES	133,259	149,488	165,152	175,500	150,276	185,200	198,000	=====

40 -CRIME CONTROL DISTRICT
FIRE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
604-3030 TRAINING/EDUCATION	4,576	25	0	1,200	0	0	750	
TOTAL SERVICES	4,576	25	0	1,200	0	0	750	
<u>CAPITAL OUTLAY</u>								
604-8010 ELECTRONIC EQUIPMENT	928	0	0	0	0	0	0	
604-8012 NON-CAPITAL - FIREARMS/TASE	624	624	624	0	0	0	0	
TOTAL CAPITAL OUTLAY	1,552	624	624	0	0	0	0	
<u>INTERFUND TRANSFERS</u>								
TOTAL FIRE DEPARTMENT	6,128	649	624	1,200	0	0	750	

40 -CRIME CONTROL DISTRICT
POLICE DEPARTMENT

				(----- 2022-2023 -----)		(----- 2023-2024 -----)		
EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	6,616	5,014	6,289	6,400	3,428	6,400	6,400	
TAPEIT 0	0.00							1,500
VARIOUS CLASSES 12	300.00							3,600
CHIEF LEADERSHIP TRAINI 0	0.00							1,300
605-3087 CITIZENS COMMUNICATION/EDUC	8,015	3,844	7,370	7,000	5,655	7,000	7,000	
NATIONAL NIGHT OUT - SU 0	0.00							6,000
NEIGHBORHOOD WATCH - SI 0	0.00							500
POP UP CANOPIES/TENTS 0	0.00							500
TOTAL SERVICES	14,631	8,857	13,659	13,400	9,083	13,400	13,400	
<u>CONTRACTUAL</u>								
605-4075 COMPUTER SOFTWARE	4,624	0	0	0	0	0	0	
TOTAL CONTRACTUAL	4,624	0	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
605-8010 ELECTRONIC EQUIPMENT PURCHA	15,438	0	0	0	0	0	0	
605-8012 NON CAPITAL - FIRE ARMS/TAS	8,640	8,640	0	0	0	0	0	
605-8015 NON-CAPITAL - COMPUTER EQUI	1,953	0	0	0	0	0	0	
605-8018 NON-CAPITAL BUILDING	894	0	0	0	0	0	0	
605-8030 POLICE EQUIPMENT PURCHASE	36,006	203,981	0	29,490	29,490	29,490	29,490	
VEHICLE/BODY WORN CAMER 0	0.00							29,490
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	2,629	2,218	0	0	0	0	
605-8050 CAPITAL - VEHICLES	0	192,755	119,772	130,000	127,052	127,500	150,000	
PATROL VEHICLES 2	75,000.00							150,000
605-8081 CAPITAL - BUILDING	0	37,500	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	62,931	445,505	121,990	159,490	156,542	156,990	179,490	
<u>INTERFUND TRANSFERS</u>								
TOTAL POLICE DEPARTMENT	82,185	454,363	135,649	172,890	165,625	170,390	192,890	
TOTAL EXPENDITURES	88,314	455,012	136,273	174,090	165,625	170,390	193,640	
REVENUE OVER/(UNDER) EXPENDITURES	44,946	(305,524)	28,879	1,410	(15,349)	14,810	4,360	

42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUND (PEG)

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 136,036</u>	<u>\$ 140,436</u>	
REVENUES	\$ 15,200	\$ 20,800	\$ 5,600
EXPENDITURES	\$ 10,800	\$ 20,800	\$ 10,000
ENDING FUND BALANCE, PROJECTED	<u><u>\$ 140,436</u></u>	<u><u>\$ 140,436</u></u>	

Funds can be utilized on capital purchases within the guidelines of Texas Utilities Code Chapter 66.

CAPITAL OUTLAY:

The proposed budget includes \$20,000 for the pavilion public address system and \$800 for replacement microphones.

42 -PEG FUNDS

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
FRANCHISE REVENUES								
42-599-2024 FRANCHISE - PEG FEES	16,417	16,218	16,327	15,200	13,075	16,700	16,000	
TOTAL FRANCHISE REVENUES	16,417	16,218	16,327	15,200	13,075	16,700	16,000	
MISC./GRANTS/INTEREST								
42-599-7000 INTEREST	628	10	11	0	4,473	5,400	4,800	
TOTAL MISC./GRANTS/INTEREST	628	10	11	0	4,473	5,400	4,800	
TRANSFERS IN								
<hr/>								
TOTAL NON-DEPARTMENTAL	17,046	16,228	16,339	15,200	17,548	22,100	20,800	
<hr/>								
TOTAL REVENUES	17,046	16,228	16,339	15,200	17,548	22,100	20,800	
	=====	=====	=====	=====	=====	=====	=====	=====

42 -PEG FUNDS
ADMINISTRATION

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----) (----- 2023-2024 -----)				
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8030 CAPITAL-ELECTRONIC EQUIPMEN	14,224	927	5,334	10,800	3,481	6,900	20,800	
REPLACEMENT MICROPHONES 2	400.00							800
PAVILION PA 0	0.00							20,000
TOTAL CAPITAL OUTLAY	14,224	927	5,334	10,800	3,481	6,900	20,800	
<hr/>								
TOTAL ADMINISTRATION	14,224	927	5,334	10,800	3,481	6,900	20,800	
<hr/>								
TOTAL EXPENDITURES	14,224	927	5,334	10,800	3,481	6,900	20,800	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	2,821	15,301	11,005	4,400	14,067	15,200	0	
<hr/>								

45- TREE PROTECTION & BEAUTIFICATION FUND

FORMERLY KNOWN AS THE OAK WILT FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 109,777</u>	<u>\$ 97,027</u>	
REVENUES	\$ 12,250 *	\$ 12,250 *	\$ -
EXPENDITURES	\$ 25,000	\$ 25,000	\$ -
ENDING FUND BALANCE, PROJECTED BUDGET	<u><u>\$ 97,027</u></u>	<u><u>\$ 84,277</u></u>	

* Does not include budgeted use of \$12,750 of fund balance to cover expenditures.

This fund was created by ordinance with revenues provided by tree trimming permits, as well as any fines collected for noncompliance.

Accumulated amounts are available to fund efforts to prevent the spread of oak wilt, if such an outbreak should occur, as well as for other City Council approved tree protection or beautification efforts to enhance the area's natural beauty and the aesthetic and economic values of the community.

45 -TREE PROTECT & BEAUT FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
PERMITS & LICENSES								
45-599-3015 TREE TRIMMING PERMITS	11,660	12,390	10,395	12,250	5,565	11,025	12,250	
TREE TRIMMING PERMITS 350	35.00							12,250
TOTAL PERMITS & LICENSES	11,660	12,390	10,395	12,250	5,565	11,025	12,250	
MISC./GRANTS/INTEREST								
45-599-7030 TEXAS FORESTRY GRANT	3,000	0	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	3,000	0	0	0	0	0	0	
TRANSFERS IN								
45-599-8099 FUND BALANCE RESERVE	0	0	0	12,750	0	0	12,750	
TOTAL TRANSFERS IN	0	0	0	12,750	0	0	12,750	
TOTAL NON-DEPARTMENTAL								
	14,660	12,390	10,395	25,000	5,565	11,025	25,000	
TOTAL REVENUES								
	14,660	12,390	10,395	25,000	5,565	11,025	25,000	
	=====	=====	=====	=====	=====	=====	=====	=====

45 -TREE PROTECT & BEAUT FUND
ADMINISTRATION

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
601-3012 PROFESSIONAL SERVICES	16,061	2,399	0	0	0	0	0	
601-3087 CITIZENS COMMUNICATION/EDUC	87	0	212	500	20	20	500	
TOTAL SERVICES	16,148	2,399	212	500	20	20	500	
<u>DEPT MATERIALS-SERVICES</u>								
601-6085 SUPPLIES/MATERIAL/CHEMICALS	3,027	2,359	0	21,875	0	0	21,875	
TOTAL DEPT MATERIALS-SERVICES	3,027	2,359	0	21,875	0	0	21,875	
TOTAL ADMINISTRATION	19,175	4,758	212	22,375	20	20	22,375	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

45 -TREE PROTECT & BEAUT FUND
DEVELOPMENT SERVICES

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
CONTRACTUAL								
607-4075 COMPUTER SOFTWARE	0	0	0	2,625	2,625	2,625	2,625	
ON LINE PERMITTING 350	7.50							2,625
TOTAL CONTRACTUAL	0	0	0	2,625	2,625	2,625	2,625	
<hr/>								
TOTAL DEVELOPMENT SERVICES	0	0	0	2,625	2,625	2,625	2,625	
<hr/>								
TOTAL EXPENDITURES	19,175	4,758	212	25,000	2,645	2,645	25,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	(4,515)	7,632	10,183	0	2,920	8,380	0	
	=====	=====	=====	=====	=====	=====	=====	=====

48 - STREET MAINTENANCE FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ 867,905	\$ 360,113	
REVENUES	\$ 175,500 *	\$ 186,000 **	\$ 10,500
EXPENDITURES	\$ 683,292	\$ 520,291	\$ (163,001)
ENDING FUND BALANCE, PROJECTED	\$ 360,113	\$ 25,822	

* Amount does not include \$507,792 budgeted use of fund balance to cover expenditures.

** Amount does not include \$334,291 budgeted use of fund balance to cover expenditures.

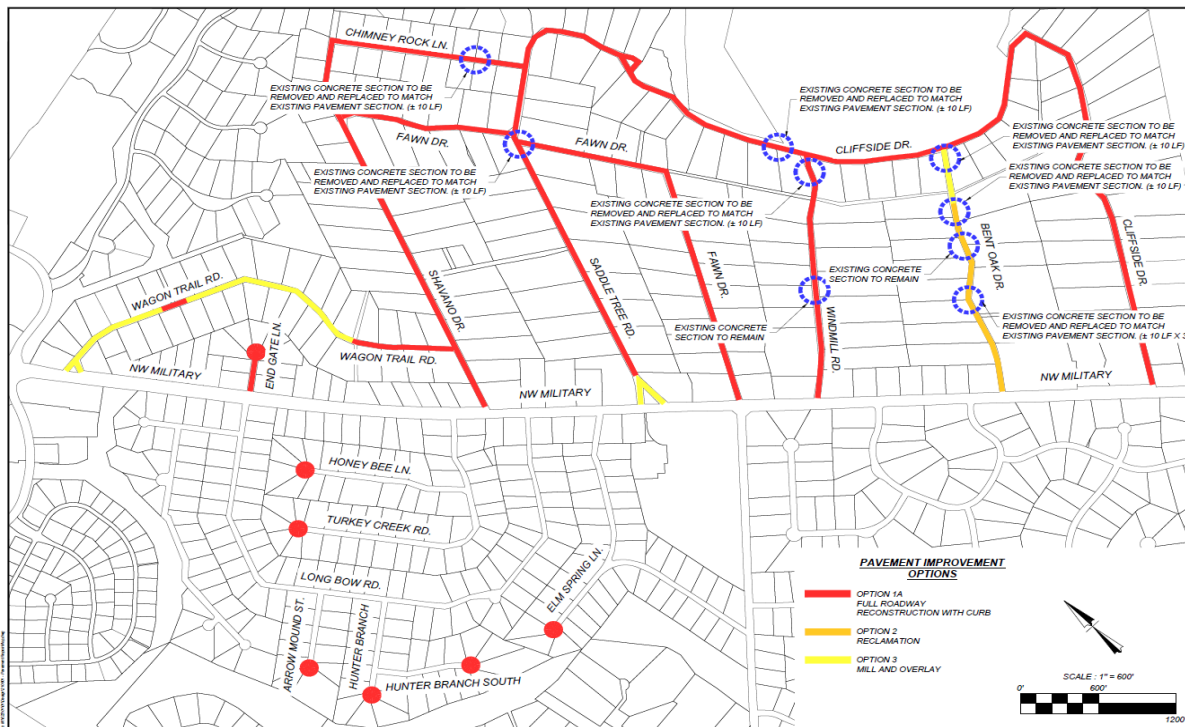
Street Maintenance Fund was approved by voters in May 2014 and began receiving sales tax revenues October 1, 2014. It was re-approved by the voters in May 2018 and again in May 2022.

The voter authorization will expire on October 1, 2026 unless reapproved May 2026.

In 2021, the City completed a comprehensive street maintenance analysis and, using this data, has created a maintenance schedule to address \$11.3 million in reconstruction projects covering 10 residential streets and six cul-de-sacs.

During the May 2022 general election, Citizens approved a \$10 million bond issuance to fund the street reconstruction project. Please refer to Fund 60 - Streets Project Fund.

The City expects to utilize amounts accumulated in this fund towards the maintenance project and/or debt service on the related bonds.



Map showing City streets & cul-de-sacs in the Street Maintenance Schedule.

48 -STREET MAINTENANCE FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
TAXES								
48-599-1040 SALES - STREET MAINTENANCE	129,747	149,956	165,441	175,500	139,127	171,500	186,000	
TOTAL TAXES	129,747	149,956	165,441	175,500	139,127	171,500	186,000	
PERMITS & LICENSES								
TRANSFERS IN								
48-599-8099 FUND BALANCE RESERVE	0	0	0	507,792	0	0	334,291	
TOTAL TRANSFERS IN	0	0	0	507,792	0	0	334,291	
<hr/>								
TOTAL NON-DEPARTMENTAL	129,747	149,956	165,441	683,292	139,127	171,500	520,291	
<hr/>								
TOTAL REVENUES	129,747	149,956	165,441	683,292	139,127	171,500	520,291	
	=====	=====	=====	=====	=====	=====	=====	=====

48 -STREET MAINTENANCE FUND
PUBLIC WORKS

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
603-6080 STREET MAINTENANCE	0	46,500	0	50,000	0	0	50,000	
TOTAL DEPT MATERIALS-SERVICES	0	46,500	0	50,000	0	0	50,000	
<u>INTERFUND TRANSFERS</u>								
603-9030 TRANS TO DEBT SERVICE	0	0	0	633,292	396,438	617,500	470,291	
2022 GO STREET BONDS 0	0.00						470,291	
TOTAL INTERFUND TRANSFERS	0	0	0	633,292	396,438	617,500	470,291	
TOTAL PUBLIC WORKS	0	46,500	0	683,292	396,438	617,500	520,291	
TOTAL EXPENDITURES	0	46,500	0	683,292	396,438	617,500	520,291	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	129,747	103,456	165,441	0	(257,311)	(446,000)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

50 - COURT RESTRICTED FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
<u>COURT TECHNOLOGY & EFFICIENCY:</u>			
BEGINNING FUND BALANCE	\$ 667	\$ 717	
REVENUES	\$ 4,350	\$ 3,320	\$ (1,030)
EXPENDITURES	\$ 4,300	\$ 3,820	\$ (480)
ENDING FUND BALANCE, PROJECTED	<u>\$ 717</u>	<u>\$ 217</u>	

The annual maintenance fees related to court software are substantially equal to revenues.

A 'Transfer In' is recorded in the General Fund which offsets the expenditures.

COURT SECURITY:

BEGINNING FUND BALANCE	\$ 57,481	\$ 58,081	
REVENUES	\$ 4,800 *	\$ 3,800 *	\$ (1,000)
EXPENDITURES AND OTHER USES	\$ 59,200 **	\$ 60,200 ***	\$ 1,000
ENDING FUND BALANCE, PROJECTED	<u>\$ 3,081</u>	<u>\$ 1,681</u>	

* Does not include budgeted use of fund balance to cover expenditures

** Budgeted expenditures included \$55,000 for the bullet resistance glass and steel panels project.

Due to difficulty finding vendors, the project has been re-evaluated and re-proposed for FY2024.

*** Planned expenditures include \$55,000 to add bullet resistance glass and steel panels to the Municipal Court office area and \$5,200 for court security provided by Shavano Park Police Department.

TRUANCY PREVENTION & DIVERSION:

BEGINNING FUND BALANCE	\$ 8,976	\$ 12,976	
REVENUES	\$ 4,000	\$ 3,500	\$ (500)
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	<u>\$ 12,976</u>	<u>\$ 16,476</u>	

Use of this money is restricted to the necessary expenses to of a juvenile case manager and programs directly related to performing those duties.

MUNICIPAL JURY:

BEGINNING FUND BALANCE	\$ 179	\$ 279	
REVENUES	\$ 100	\$ 70	\$ (30)
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	<u>\$ 279</u>	<u>\$ 349</u>	

Use of this money is limited to fund juror reimbursements and otherwise finance jury services.

50 -COURT RESTRICTED FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
COURT FEES								
50-599-4022 COURT EFFICIENCY REVENUE	70	84	132	150	84	120	120	
50-599-4023 COURT SECURITY REVENUE	2,836	4,979	4,208	4,800	3,102	3,800	3,800	
50-599-4024 TRUANCY PREVENTION FUND	1,019	4,168	3,789	4,000	2,879	3,500	3,500	
50-599-4025 COURT TECHNOLOGY REVENUE	3,265	4,527	3,691	4,200	2,678	3,200	3,200	
50-599-4026 JURY FUND	20	83	76	100	58	70	70	
TOTAL COURT FEES	7,210	13,841	11,896	13,250	8,799	10,690	10,690	
<hr/>								
TRANSFERS IN								
50-599-8099 FUND BALANCE RESERVE	0	0	0	56,000	0	0	55,000	
TOTAL TRANSFERS IN	0	0	0	56,000	0	0	55,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	7,210	13,841	11,896	69,250	8,799	10,690	65,690	
<hr/>								
TOTAL REVENUES	7,210	13,841	11,896	69,250	8,799	10,690	65,690	
	=====	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND
OPERATING EXPENSES

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
602-8080 CAPITAL IMPROVEMENTS	0	0	0	55,000	0	0	55,000	
BULLET RESISTANT GLASS/ 0	0.00							55,000
TOTAL CAPITAL OUTLAY	0	0	0	55,000	0	0	55,000	
<u>INTERFUND TRANSFERS</u>								
602-9010 TRANSFER TO GENERAL FUND	6,650	6,750	8,500	8,500	0	8,500	9,020	
COURT - INCODE 1	3,820.00							3,820
COURT SECURITY - SPPD 0	0.00							5,200
TOTAL INTERFUND TRANSFERS	6,650	6,750	8,500	8,500	0	8,500	9,020	
TOTAL OPERATING EXPENSES	6,650	6,750	8,500	63,500	0	8,500	64,020	
TOTAL EXPENDITURES	6,650	6,750	8,500	63,500	0	8,500	64,020	
REVENUE OVER/ (UNDER) EXPENDITURES	560	7,091	3,396	5,750	8,799	2,190	1,670	

52 - CHILD SAFETY FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ 2,850	\$ 1,850	
REVENUES	\$ 4,000 *	\$ 4,000 *	\$ -
EXPENDITURES:			
FIRE DEPARTMENT	\$ 2,000	\$ 2,000	\$ -
POLICE DEPARTMENT	3,000	3,000	\$ -
TOTAL EXPENDITURES	\$ 5,000	\$ 5,000	
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (1,000)	\$ (1,000)	
ENDING FUND BALANCE, PROJECTED	<u>\$ 1,850</u>	<u>\$ 850</u>	

* Does not include budgeted use of \$1,000 of fund balance to cover expenditures.

As the City has no school guard crossing expenditures, funds can only be utilized for education and materials related to child safety.

52 -CHILD SAFETY FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
52-599-7010 SCHOOL CROSSING GUARD FUNDS	3,778	3,975	4,040	4,000	3,593	4,300	4,000	
TOTAL MISC./GRANTS/INTEREST	3,778	3,975	4,040	4,000	3,593	4,300	4,000	
TRANSFERS IN								
52-599-8089 FUND BALANCE RESERVE	0	0	0	1,000	0	0	1,000	
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	1,000	
<hr/>								
TOTAL NON DEPARTMENTAL	3,778	3,975	4,040	5,000	3,593	4,300	5,000	
<hr/>								
TOTAL REVENUES	3,778	3,975	4,040	5,000	3,593	4,300	5,000	
	=====	=====	=====	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
604-3087 CITIZENS COMMUNICATION/EDUC	656	1,570	1,375	2,000	1,916	2,000	2,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>2,000</u>
TOTAL SERVICES	656	1,570	1,375	2,000	1,916	2,000	2,000	
<hr/>								
TOTAL FIRE DEPARTMENT	656	1,570	1,375	2,000	1,916	2,000	2,000	

52 -CHILD SAFETY FUND
POLICE DEPARTMENT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----) (----- 2023-2024 -----)				
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
605-3087 CITIZENS COMMUNICATION/EDUC	3,000	1,861	3,000	3,000	105	3,000	3,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>3,000</u>
TOTAL SERVICES	3,000	1,861	3,000	3,000	105	3,000	3,000	
<hr/>								
TOTAL POLICE DEPARTMENT	3,000	1,861	3,000	3,000	105	3,000	3,000	
<hr/>								
TOTAL EXPENDITURES	3,656	3,431	4,375	5,000	2,022	5,000	5,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	123	544	(335)	0	1,571	(700)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ -	\$ -	
REVENUES	\$ 1,300	\$ 1,300	\$ -
EXPENDITURES	\$ 1,300	\$ 1,300	\$ -
TOTAL REVENUES MORE (LESS) THAN EXPENDITURES	\$ -	\$ -	
ENDING FUND BALANCE, PROJECTED	\$ -	\$ -	

Training/Education and Travel/Mileage expenditures in the General Fund Police Department are supplemented with current LEOSE funds.

Theses funds can only be utilized for training expenditures for Full Time Police Officers.

53 -LEOSE

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
POLICE/FIRE REVENUES								
53-599-6020 LEOSE FUNDS	<u>1,630</u>	<u>1,480</u>	<u>1,282</u>	<u>1,300</u>	<u>1,281</u>	<u>1,281</u>	<u>1,300</u>	
TOTAL POLICE/FIRE REVENUES	1,630	1,480	1,282	1,300	1,281	1,281	1,300	
TRANSFERS IN	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<hr/>								
TOTAL NON-DEPARTMENTAL	1,630	1,480	1,282	1,300	1,281	1,281	1,300	
<hr/>								
TOTAL REVENUES	<u>1,630</u>	<u>1,480</u>	<u>1,282</u>	<u>1,300</u>	<u>1,281</u>	<u>1,281</u>	<u>1,300</u>	<u> </u>
	=====	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE
POLICE DEPARTMENT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
SERVICES								
605-3030 TRAINING/EDUCATION	1,550	1,636	1,310	1,300	846	1,281	1,300	
TOTAL SERVICES	1,550	1,636	1,310	1,300	846	1,281	1,300	
<hr/>								
TOTAL POLICE DEPARTMENT	1,550	1,636	1,310	1,300	846	1,281	1,300	
<hr/>								
TOTAL EXPENDITURES	1,550	1,636	1,310	1,300	846	1,281	1,300	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	80	(156)	(28)	0	435	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

54 - POLICE FORFEITURE FUNDS

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ -	\$ -	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	<u>\$ -</u>	<u>\$ -</u>	

Funds collected can only be spent on equipment for police use.

54 -POLICE FORFEITURE

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>POLICE/FIRE REVENUES</u>								
54-599-6025 POLICE FORFEITURE FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL POLICE/FIRE REVENUES	0	0	0	0	0	0	0	
 <u>TRANSFERS IN</u>								
54-599-8005 INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	0	0	0	0	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	0	
<hr/>								
TOTAL REVENUES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFEITURE
POLICE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(-----	2022-2023	(-----	2023-2024	(-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
CAPITAL OUTLAY								
605-8025 EQUIPMENT	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
<hr/>								
INTERFUND TRANSFERS								
605-9010 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	
<hr/>								
TOTAL POLICE DEPARTMENT	0	0	0	0	0	0	0	
<hr/>								
TOTAL EXPENDITURES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

58 – AMERICAN RESCUE PLAN ACT FUND

Fund Purpose. This fund accounts for Federal stimulus monies disbursed by the United States Treasury through the Texas Department of Emergency Management under the American Rescue Plan Act (ARPA).

Fund Description. The fund accounts for all transactions related to the use of the awarded amounts. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The Act provides for a State and Local Fiscal Recovery Fund of \$350 billion dollars of which the City has received approximately \$988,000.

The Act's funding objectives include:

- Support public health response by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff,
- Replace public sector revenue loss to provide government services to the extent of the reduction in revenue experienced due to the pandemic,
- Water and sewer infrastructure, making necessary investment to improve access to clean drinking water and invest in wastewater and stormwater infrastructure,
- Address negative economic impacts by responding to the economic harms to workers, families, small businesses, impacted industries and the public sector,
- Premium pay for essential workers by offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
- Broadband infrastructure, to provide unserved or underserved locations with new or expanded broadband access.

The expenditure period began March 3, 2021 with funds obligated by December 31, 2024 and expended by December 31, 2026.

Fund Revenues. This budget includes \$225,461 in ARPA federal stimulus monies and \$10,000 in interest income on the fund.

Fund Expenses. This budget includes \$235,461 in expenditures for replacement of capital equipment and down payment of a land purchase. A breakdown of the expenses by Department follows.

City Council: This budget expends \$65,000 on capital items this fiscal year in City Council projects for down payment on purchase of vacant land across from City Hall. Due to delays in the

titling of the property, the property was not purchased in Fiscal Year 2023, but is anticipated to be completed in Fiscal Year 2024. The long-term operating costs anticipated for the Council capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
Land purchase down payment	No additional operational costs unless Council approves further development after purchase is finalized.

Administration: This budget expends \$43,700 on capital items this fiscal year in the Administration Department for (1) upgrading the city phone system, (2) replacing Windows 10 PCs unable to be upgraded to Windows 11, (3) purchase of a security event incident management (SEIM) platform to improve city cybersecurity. The remaining \$10,000 is a transfer of interest income to the General Fund. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
City phone system	\$1,200 annual support agreement.
Windows 11 PC upgrades	No additional operational costs.
SEIM platform	\$4,500 annual license agreement.

Public Works: This budget expends \$5,611 on capital items this fiscal year in the Public Works Department for (1) key pad entry system for Public Works yard pedestrian gate and (2) the balance to purchase a stake body truck (remaining amount budgeted out of the Capital Replacement Fund and the Water Utility as it is a shared vehicle). The long-term operating costs anticipated for the Public Works capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
Key pad entry system	No additional operational costs.
Stake body truck – balance	Reduce maintenance costs from current old truck.

Fire: This budget expends \$72,800 on capital items this fiscal year in the Fire Department for (1) replacing Windows 10 tablets and PCs that are unable to be upgraded to Windows 11, (2) equipping all emergency vehicles with ruggedized mobile routers, and (3) repair and repaving of the Fire Department parking lot. The long-term operating costs anticipated for the Fire Department capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
Windows 11 PC upgrades	No additional operational costs.
Ruggedized mobile routers	\$960 in annual cloud management licensing costs.
Repair & repave FD parking lot	No additional operational costs.

Police: This budget expends \$31,950 on capital items this fiscal year in the Police Department for (1) replacing Windows 10 PCs that are unable to be upgraded to Windows 11, (2) interview room server upgrade and warranty support, (3) drug drop off container, and (4) Automated Fingerprint

Identification System (AFIS) devices. The long-term operating costs anticipated for the Police Department capital expenditures are as follows:

FY 2024 Capital Item	Long-term Operating Costs Anticipated
Windows 11 PC upgrades	No additional operational costs.
Interview room server upgrade and warranty support	No additional operational costs for 5 years (warranty term).
Drug drop off container	No additional operational costs.
Automated Fingerprint Identification System (AFIS) devices	No additional operational costs.

Water Department: This budget expends \$6,400 on capital items this fiscal year in the Water Department for (1) replacing Windows 10 PC that is unable to be upgraded to Windows 11 and (2) upgrading the supervisory control and data acquisition (SCADA) servers. The long-term operating costs anticipated for the Water Department capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
Windows 11 PC upgrade	No additional operational costs.
SCADA server upgrades	No additional operational costs.

58 - AMERICAN RESCUE PLAN ACT FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ 5	\$ 5	
REVENUES	\$ 325,872	\$ 235,461	\$ (90,411)
EXPENDITURES	\$ 325,872	\$ 235,461	\$ (90,411)
ENDING FUND BALANCE, PROJECTED	<u>\$ 5</u>	<u>\$ 5</u>	

Fund established in FY 2020-21 to separately account for the stimulus monies provided by the American Rescue Fund Act.

Significant expenditures include:

Information Technology	\$ 68,550
Vacant land purchase	\$ 65,000
Repair/repave Fire/PW Parking Lot	\$ 42,000
Replace telephone system	\$ 35,000

58 -AMER RESCUE PLAN ACT FUND

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
<u>MISC./GRANTS/INTEREST</u>								
58-599-7000 INTEREST INCOME	0	5	1,367	22,000	18,530	22,000	10,000	
58-599-7021 ARPA FEDERAL FUNDING	0	0	413,987	303,872	188,886	223,752	225,461	
58-599-7098 OTHER FINANCING SOURCE - EQ	0	0	145,340	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	0	5	560,693	325,872	207,416	245,752	235,461	
<hr/>								
TOTAL NON DEPARTMENTAL	0	5	560,693	325,872	207,416	245,752	235,461	
<hr/>								
TOTAL REVENUES	0	5	560,693	325,872	207,416	245,752	235,461	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

58 -AMER RESCUE PLAN ACT FUND
CITY COUNCIL

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	0	0	0	65,000	0	0	65,000	
600-8080 CAPITAL - IMPROVEMENTS	0	0	0	57,000	59,024	59,024	0	
TOTAL CAPITAL OUTLAY	0	0	0	122,000	59,024	59,024	65,000	
<hr/>								
TOTAL CITY COUNCIL	0	0	0	122,000	59,024	59,024	65,000	

58 -AMER RESCUE PLAN ACT FUND
CITY ADMINISTRATION

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
601-3087 CITIZEN COMMUNICATION	0	0	3,400	0	0	0	0	
TOTAL SERVICES	0	0	3,400	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
601-8015 NON CAPITAL - COMPUTERS	0	0	2,799	0	0	0	0	
601-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	27,280	0	0	0	0	
601-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	20,569	32,300	24,386	22,938	43,700	
PHONE SYSTEM UPGRADE	0	0.00						35,000
WIN 11 PCs	3	1,400.00						4,200
SEIM	0	0.00						4,500
601-8080 CAPITAL - IMPROVEMENT PROJ	0	0	0	6,500	6,780	6,780	0	
601-8081 CAPITAL - BUILDINGS	0	0	0	20,000	0	20,000	0	
TOTAL CAPITAL OUTLAY	0	0	50,648	58,800	31,166	49,718	43,700	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRF - GENERAL FUND	0	0	0	22,000	18,530	22,000	10,000	
TOTAL INTERFUND TRANSFERS	0	0	0	22,000	18,530	22,000	10,000	
TOTAL CITY ADMINISTRATION	0	0	54,048	80,800	49,697	71,718	53,700	

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

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
603-5030 BUILDING MAINTENANCE	0	0	0	2,500	4,067	4,067	2,000	
KEY PAD - PED YARD GATE 0	0.00							2,000
TOTAL MAINTENANCE	0	0	0	2,500	4,067	4,067	2,000	
<u>CAPITAL OUTLAY</u>								
603-8015 NON CAPITAL - COMPUTERS	0	0	604	0	0	0	0	
603-8050 VEHICLES	0	0	0	0	0	0	3,611	
STAKE BODY TRUCK - BALA 0	0.00							3,611
603-8081 CAPITAL - BUILDINGS	0	0	45,000	43,630	43,629	43,629	0	
TOTAL CAPITAL OUTLAY	0	0	45,604	43,630	43,629	43,629	3,611	
TOTAL PUBLIC WORKS/GOV. BLDG.	0	0	45,604	46,130	47,695	47,696	5,611	

58 -AMER RESCUE PLAN ACT FUND
FIRE DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
604-5030 BUILDING MAINTENANCE	0	0	0	2,000	0	0	0	
TOTAL MAINTENANCE	0	0	0	2,000	0	0	0	
<u>CAPITAL OUTLAY</u>								
604-8005 FURNITURE	0	0	0	4,000	3,050	3,050	0	
604-8015 NON CAPITAL - COMPUTERS	0	0	1,446	5,500	3,906	5,200	18,800	
WIN 11 TABLETS 8	2,000.00							16,000
WIN 11 PCs 2	1,400.00							2,800
604-8030 ELECTRONIC EQUIPMENT	0	0	0	7,500	5,940	5,940	12,000	
MOBILE ROUTERS 6	2,000.00							12,000
604-8035 OTHER CAPITAL EQUIPMENT	0	0	0	7,400	0	7,443	0	
604-8040 CAPITAL - FIRE EQUIPMENT	0	0	93,664	0	6,050	6,050	0	
604-8080 IMPROVEMENT PROJECTS	0	0	0	0	0	0	42,000	
PARKING LOT REPAIR & RE 0	0.00							42,000
604-8081 CAPITAL - BUILDING	0	0	4,699	10,000	3,157	3,500	0	
TOTAL CAPITAL OUTLAY	0	0	99,810	34,400	22,103	31,183	72,800	
TOTAL FIRE DEPARTMENT	0	0	99,810	36,400	22,103	31,183	72,800	

58 -AMER RESCUE PLAN ACT FUND
POLICE DEPARTMENT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----) (----- 2023-2024 -----)				
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
605-8015 NON CAPITAL - COMPUTERS	0	0	6,816	0	0	0	22,650	
WIN 11 MDTs	4							16,000
INTERVIEW ROOM	1							6,650
605-8030 POLICE EQUIPMENT	0	0	33,621	14,042	13,400	13,400	9,300	
DRUG DROP OFF CONTAINER	0							1,500
AFIS DEVICES	2							7,800
605-8031 CAPITAL OUTLAY - FIN EQUIP	0	0	145,340	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	8,500	7,731	7,731	0	
605-8080 CAPITAL - IMPROVEMENT PROJ	0	0	0	18,000	7,766	15,000	0	
TOTAL CAPITAL OUTLAY	0	0	185,777	40,542	28,897	36,131	31,950	
<hr/>								
TOTAL POLICE DEPARTMENT	0	0	185,777	40,542	28,897	36,131	31,950	

58 -AMER RESCUE PLAN ACT FUND
WATER DEPARTMENT

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
606-8015 NON CAPITAL - COMPUTERS	0	0	574	0	0	0	6,400	
WIN 11 PCs 1	1,400.00							1,400
SCADA SERVERS 2	2,500.00							5,000
606-8087 WATER METERS	0	0	145,392	0	0	0	0	
606-8088 WATER METER - CONTRA	0	0	(129,062)	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	16,903	0	0	0	6,400	
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	0	0	129,062	0	0	0	0	
TOTAL INTERFUND TRANSFERS	0	0	129,062	0	0	0	0	
TOTAL WATER DEPARTMENT	0	0	145,966	0	0	0	6,400	

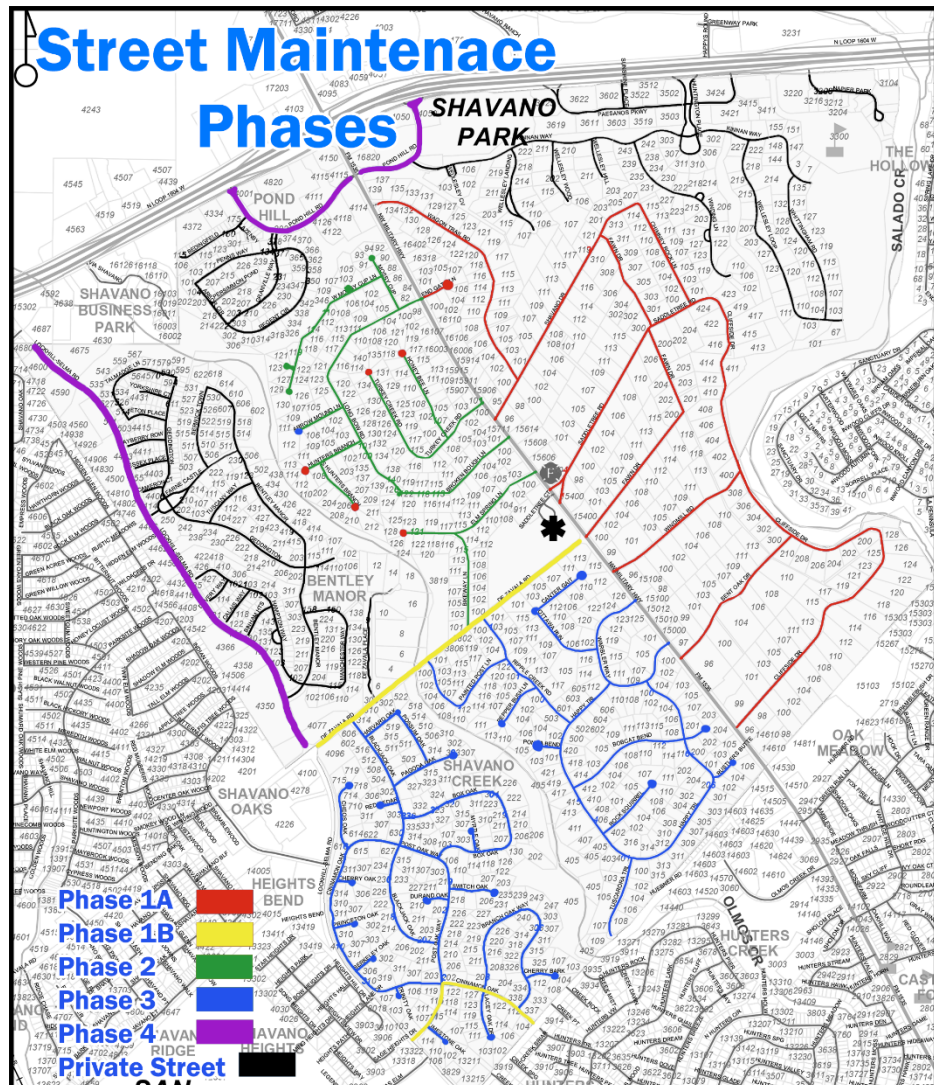
58 -AMER RESCUE PLAN ACT FUND
DEBT SERVICE

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8052 PRINCIPAL - FINANCED EQUIPM	0	0	28,713	0	0	0	0	
607-8053 INTEREST - FINANCED EQUIPME	0	0	777	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	29,490	0	0	0	0	
<hr/>								
TOTAL DEBT SERVICE	0	0	29,490	0	0	0	0	
<hr/>								
TOTAL EXPENDITURES	0	0	560,693	325,872	207,416	245,752	235,461	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	5	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

60 – STREET PROJECTS FUND

Fund Purpose. This fund accounts for the proceeds of the Series 2022 General Obligation Bonds issued to fund Phase 1A (previously just Phase 1) of the City's Street Maintenance Plan as identified in the City's Street Maintenance Schedule and below.

History. City residents approved the issuance of the \$9,410,000 Series 2022 General Obligation Bonds in the May 7, 2022 general election for the purpose of funding reconstruction of specifically identified City streets and cul-de-sacs. After paying bond issuance costs of approximately \$177,000, and including an issuance premium of \$775,000, net proceeds of \$10,000,000 were deposited in this fund, in separately identified investment accounts, on July 28, 2022 (the closing date).



Map showing City the Street Maintenance Schedule Red will be reconstructed with 2022 General Obligation Bonds.

Fund Revenues. This budget reflects no budgeted revenues, as the bond issuance occurred in FY2022, but reflects the spend down of the accumulated fund balance.

Fund Expenditures. This budget includes \$4,845,000 in expenditures for engineering services, street inspector services and construction costs. This fund currently shows only lump sum engineering and construction costs with no breakdown. Staff will prepare street-by-street expenses accounts to match the bid line items so expenses can be tracked and transparency increased. Construction on Phase 1A streets began July 10, 2023 on Wagon Trail Road and End Gate Lane.

Street Construction: This budget expends \$4,845,000 this fiscal year for (1) engineering services – Phase 1A and 1B, (2) street inspector services for Phase 1A and (2) construction costs of Phase 1A. The long-term operating costs anticipated for the Public Works capital expenditures are as follows:

FY2024 Capital Item	Long-term Operating Costs Anticipated
Street reconstruction	Reduced street maintenance costs due to new construction; but regular scheduled maintenance still required.

Streets in Phase 1A:

Scope: These street projects will be funded using the 2022 General Obligation Bonds. Complete reconstruction of all listed streets with addition of ribbon cut curbs where curb is lacking.

- Bent Oak Drive
- Chimney Rock Lane
- Cliffside Drive
- End Gate Lane (Started reconstruction July 2023)
- Fawn Drive
- Saddletree Road
- Shavano Drive
- Wagon Trail Road (Started reconstruction July 2023)
- Windmill Road
- Cud-de-sacs of Honey Bee Lane, Turkey Creek Road, Hunters Branch, Hunters Branch South, and Elm Spring Lane

Streets in Phase 1B:

Scope: These street projects will be federally-funded under an Economic Development Initiative Community Project from the U.S. Department of Housing & Urban Development

- Mill and overlay of De Zavala Road with installation of storm drain, along with construction of dedicated sidewalks and bike lanes
- Entrance of Post Oak Way from Lockhill-Selma Road to Limestone Oak.

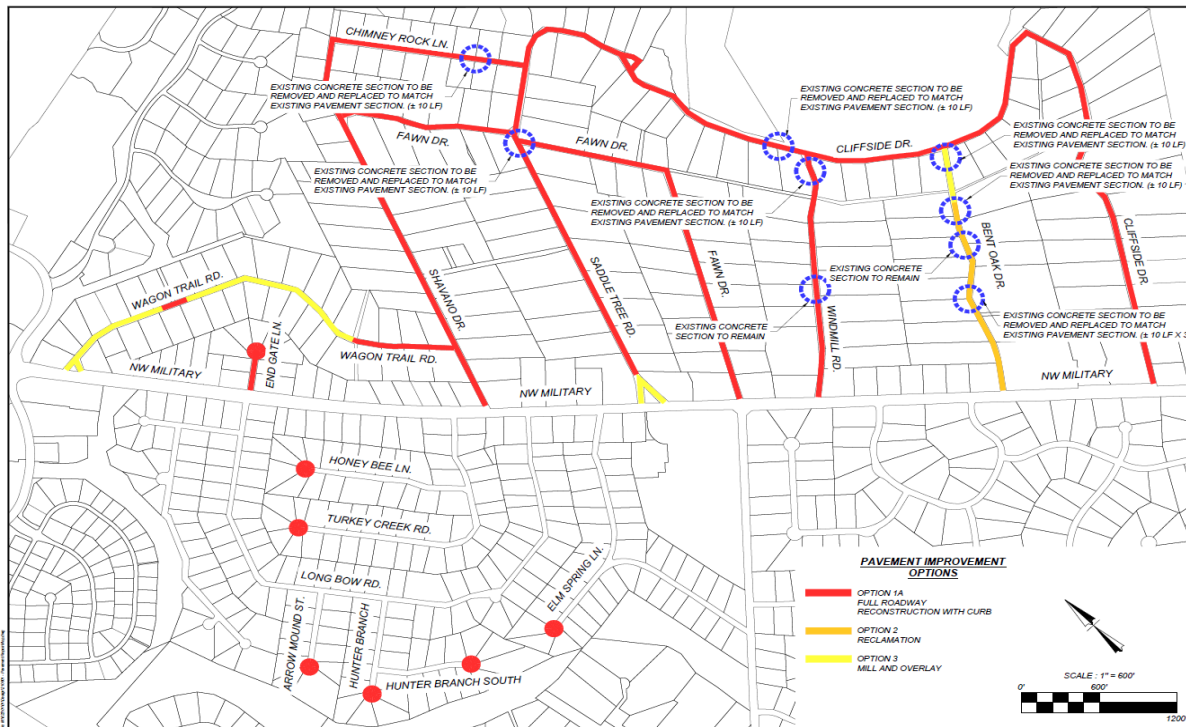
60 - STREET PROJECTS FUND

	FY 2022-23 AMENDED BUDGET	FY 2023-24 CITY COUNCIL PROPOSED	DIFFERENCE
BEGINNING FUND BALANCE	\$ 9,512,799	\$ 8,187,799	
REVENUES	\$ 400,000 *	\$ - **	\$ (400,000)
EXPENDITURES	\$ 1,725,000	\$ 4,845,000	\$ 3,120,000
ENDING FUND BALANCE, PROJECTED	<u>\$ 8,187,799</u>	<u>\$ 3,342,799</u>	

Fund established in FY 2021-22 to account for the proceeds of the issuance of voter-approved Series 2022 General Obligation Bonds for the reconstruction of identified streets east of Northwest Military Highway, specified cul du sacs and DeZavala Road

* Revenues do not include \$1,325,000 budgeted use of fund balance to cover proposed expenditures

** Revenues do not include \$4,845,000 budgeted use of fund balance to cover proposed expenditures



Map showing City streets & cul-de-sacs in Phase I of the Street Maintenance Schedule.

60 -STREET PROJECTS FUND

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
TRANSFERS IN								
60-599-8001 PROCEEDS OF BOND ISSUANCE	0	0	9,410,000	0	0	0	0	
60-599-8002 PREMIUM RECD ON BOND ISSUE	0	0	766,801	0	0	0	0	
60-599-8010 INTEREST INCOME	0	0	39,856	400,000	337,461	414,000	0	
60-599-8099 FUND BALANCE RESERVE	0	0	0	1,325,000	0	0	4,845,000	
ENGINEERING - PHASE I	0	0.00						135,000
ENGINEERING - DEZAVALA	0	0.00						75,000
PHASE I CONSTRUCTION	0	0.00						4,500,000
CONSTRUCTION INSPECTION	0	0.00						135,000
TOTAL TRANSFERS IN	0	0	10,216,658	1,725,000	337,461	414,000	4,845,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	10,216,658	1,725,000	337,461	414,000	4,845,000	
<hr/>								
TOTAL REVENUES	0	0	10,216,658	1,725,000	337,461	414,000	4,845,000	
	=====	=====	=====	=====	=====	=====	=====	=====

60 -STREET PROJECTS FUND
ADMINISTRATION

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3055 BOND ISSUE COSTS	0	0	176,801	0	0	0	0	
601-3087 CITIZEN COMMUNICATION	0	0	6,292	0	0	0	0	
TOTAL SERVICES	0	0	183,093	0	0	0	0	
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL ADMINISTRATION	0	0	183,093	0	0	0	0	

60 -STREET PROJECTS FUND
PUBLIC WORKS

	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
603-3012 ENGINEERING - PHASE I	0	0	454,415	325,000	276,681	325,000	135,000	
603-3013 ENGINEERING - DEZAVALA	0	0	66,351	150,000	115,223	150,000	75,000	
TOTAL SERVICES	0	0	520,766	475,000	391,903	475,000	210,000	
<u>CAPITAL OUTLAY</u>								
603-8085 CAPITAL - STREETS	0	0	0	1,250,000	286,282	1,000,000	4,635,000	
PHASE I CONSTRUCTION 0	0.00						4,500,000	
CONSTRUCTION INSPECTION 0	0.00						135,000	
TOTAL CAPITAL OUTLAY	0	0	0	1,250,000	286,282	1,000,000	4,635,000	
TOTAL PUBLIC WORKS	0	0	520,766	1,725,000	678,186	1,475,000	4,845,000	
TOTAL EXPENDITURES	0	0	703,859	1,725,000	678,186	1,475,000	4,845,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	9,512,798	0	(340,724)	(1,061,000)	0	

ORDINANCE No. O-2023-014

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

WHEREAS, Section 102.002 of the Texas Local Government Code requires the City of Shavano Park, Texas (the “City”) to prepare an annual budget;

WHEREAS, the City Manager of the City has submitted, in accordance with state law, such budget for the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024;

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer at the City Secretary’s office and on the City’s website;

WHEREAS, proper and timely notice that public hearings on such proposed budget, stating the date, time, place and subject matter of said public hearings was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, said public hearings were held in accordance with such notice.

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

Section 1. The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City’s annual budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

Section 2. The City Secretary is directed to maintain a certified copy of this Ordinance with a true copy of the attached budget.

Section 3. The City Secretary is also directed to post the adopted budget and the budget cover page on the City’s website.

Section 4. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

Section 5. All ordinances, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

Section 6. This Ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 8. It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 9. This Ordinance shall be effective upon passage and publication as required by State and local law.

PASSED AND APPROVED this the 11th day of September 2023 for the first reading.

PASSED AND APPROVED this the 18th day of September 2023 for the second reading.

Robert Werner
Mayor

ATTEST: _____
Kristen M. Hetzel
City Secretary

A RESOLUTION OF THE CITY OF SHAVANO PARK, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID

Whereas, pursuant to Ordinance No. 2023-014, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

Whereas, it is necessary that a resolution be passed levying an ad valorem tax on property both real, personal and mixed, within the corporate limits of the City of Shavano Park, Texas in accordance with such budget and the Texas Tax Code;

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

SECTION ONE: There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Shavano Park (herein the "City") and to provide an Interest and Sinking fund for the 2022-2023 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2023 subject to taxation, a tax of **\$0.307742** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and support of the general government (General Fund), **\$0.275342** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.0324000** on each \$100 valuation of property.

SECTION TWO: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION THREE: That taxes levied under this Resolution shall be due October 1, 2023 and if not paid before February 1, 2024 shall immediately become delinquent.

SECTION FOUR: All taxes shall become a lien upon property against which assessed, and the Bexar County Tax Assessor - Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

SECTION FIVE: That this Resolution shall take effect and be in force from and after its passage.

SECTION SIX: In case any section, phrase, or sentence of this Resolution shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Resolution.

SECTION SEVEN: It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business

to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

PASSED AND APPROVED THIS THE 18th DAY OF SEPTEMBER, 2023 by the following motion “To approve the total tax rate of **\$0.307742**, for a breakdown of Maintenance and Operation of **\$0.275342** and Interest and Sinking of **\$0.032400** on each \$100 valuation of property”.

Robert Werner
MAYOR

Attest: _____
Kristen M. Hetzel
City Secretary

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

SHAVANO PARK, CITY OF

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,585,267,917
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 478,972,403
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,106,295,514
4.	2022 total adopted tax rate.	\$ 0.297742 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 8,903,970 B. 2022 values resulting from final court decisions: - \$ 8,400,000 C. 2022 value loss. Subtract B from A. ³	\$ 503,970
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 16,356,170 B. 2022 disputed value: - \$ 16,356,170 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 503,970

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,106,799,484
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2022 market value: \$ 5,505,480</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,871,483</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 8,376,963
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,376,963
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,098,422,521
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,270,465
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 3,010
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,273,475
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 1,579,873,856</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,579,873,856

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §26.03(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 160,634,829	
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 160,634,829
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 550,382,079
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,190,126,606
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 38,132,410
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 38,132,410
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 1,151,994,196
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.284157 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.275069 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,106,799,484

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(c)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,044,462
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 2,882 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,882 E. Add Line 30 to 31D.	\$ 3,047,344
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,151,994,196
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.264527 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.044

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.264527</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.264527</u> /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.273785</u> /\$100

²⁵ Tex. Tax Code §26.0442.
²⁶ Tex. Tax Code §26.0443.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 931,842 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 473,750 E. Adjusted debt. Subtract B, C and D from A. \$ 458,092	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 75,951
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 382,141
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 99.10 % B. Enter the 2022 actual collection rate. 99.10 % C. Enter the 2021 actual collection rate. 99.61 % D. Enter the 2020 actual collection rate. 99.54 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 99.10 %	
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 385,611
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,190,126,606
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.032400 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.306185 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.041(a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), and (z)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	0 \$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,190,126,606 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0 \$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.284157 \$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.284157 \$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.306185 \$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.306185 \$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	0 \$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,190,126,606 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0 \$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.306185 \$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(d)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.326789 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.022450 /\$100	
C.	Subtract B from A..... \$ 0.304339 /\$100	
D.	Adopted Tax Rate..... \$ 0.297742 /\$100	
E.	Subtract D from C..... \$ 0.006597 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.310192 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.013382 /\$100	
C.	Subtract B from A..... \$ 0.296810 /\$100	
D.	Adopted Tax Rate..... \$ 0.287742 /\$100	
E.	Subtract D from C..... \$ 0.009068 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.301124 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0 /\$100	
C.	Subtract B from A..... \$ 0.301124 /\$100	
D.	Adopted Tax Rate..... \$ 0.287742 /\$100	
E.	Subtract D from C..... \$ 0.013382 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.029047 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.335232 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.0501(a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.264527 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,190,126,606
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.042012 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.032400 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.338939 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.297742 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,098,422,521
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,151,994,196
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(d)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.335232 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.284157 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.335232 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate. \$ 0.338939 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

**print
here** ➡_____
Printed Name of Taxing Unit Representative**sign
here** ➡_____
Taxing Unit Representative_____
Date

Glossary

ACCRUAL BASIS - The recording of the financial effects of transactions and other events and circumstances on a government that have cash consequences in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

AD VALOREM TAX - A tax based on value (e.g., a property tax).

AGENCY FUND - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION - Allocation of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT - A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

BALANCED BUDGET - A term used to signify budgeted expenditures/expenses are equally offset by budgeted revenues. In some instances, reserves set aside for a specific use may be included to offset budgeted expenditures/expenses; i.e., fire equipment reserves set aside in prior fiscal years to replace outdated equipment in the current fiscal year.

BASIS OF ACCOUNTING - A term used to describe how revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND - Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

BUDGET AMENDMENT - A term used to refer to a change to the budget after its initial adoption. Reflects additional revenue or fund balance/retained earnings appropriations to fund expenditures/expenses not included in the original adopted budget.

BUDGET TRANSFER - A reallocation of appropriated funds between revenue or expenditure accounts.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's capital assets.

CAPITAL IMPROVEMENT PROGRAM - (CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program is generally either a five or a ten-year plan.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a Sinking Fund)

DEBT SERVICE FUND REQUIREMENTS - The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED REVENUE - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION - Allocation of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES - Reduction in net financial resources which represents the operational cost of doing business.

FIDUCIARY FUND - A fund used to account for assets that are held in trust for others.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FRANCHISE - A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND - A fiscal and accounting entity with self-balancing accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds

FUND BALANCE – ASSIGNED - An account used to segregate a portion of fund balance that is constrained by City Council's intent to be used for specific purposes.

FUND BALANCE – COMMITTED - An account used to segregate a portion of fund balance that can only be used for specific purposes according to constraints imposed by the City Council.

FUND BALANCE-RESTRICTED FOR DEBT SERVICE - An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

FUND BALANCE-NONSPENDABLE -FOR PREPAID ITEMS - An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable financial resources even though they are a component of net current assets.

FUND TYPE - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND (GF) - The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT - Long-term debt expected to be repaid from governmental funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except those accounted for in proprietary

funds and fiduciary funds. In essence, the funds are an accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INTERFUND TRANSFERS - All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES - Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes (PILOT).

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INTEREST AND SINKING (I&S) - The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of ad valorem taxes needed to fund the unit's debt service for the year.

LEASE - A contract that conveys control of the right to use another entity's nonfinancial asset, such as buildings, land, vehicles or equipment, as specified in the contract for a period of time in an exchange transaction. Criteria for accounting for leases is set forth in Governmental Accounting Standards Board Statement No. 87, *Leases*.

LEVY - (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

MAINTENANCE - The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MAINTENANCE & OPERATION (M&O) - The component of the adopted tax rate of the taxing unit that will impose the amount of ad valorem taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

MAJOR FUND - A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is a defined major fund. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

NON-MAJOR FUND – A non-major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10% of corresponding totals for all governmental or enterprise funds and less than 5% of the total amount for all governmental and enterprise funds for the same item. The non-major funds are typically aggregated in one column for reporting in the basic fund financial statements.

OBJECT - As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ORDINANCE - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT) - Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

PROPRIETARY FUND TYPES - Also referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income,

financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

TAX RATE - The amount of tax (M&O and I&S combined) stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.) Adopted by Ordinance by the governing body.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TRUST FUNDS - Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

WORKING CAPITAL - Operating liquidity, available to a business, organization or other entity, including governmental entities, that is calculated as Current Assets less Current Liabilities. Working capital is considered and evaluated in enterprise funds.

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 11, 2023

Agenda item: 6.3 / 6.4

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

6.3 Public Hearing – Proposed Tax Rate – FY 2023-24

6.4 Discussion - Setting the City of Shavano Park 2023 total Tax Rate of \$0.307742 with the Maintenance & Operation rate being \$0.275342 and the Interest & Sinking rate being \$0.032400 and announcing the meeting to vote on the tax rate - City Manager

☒

Attachments for Reference:

a) Proposed Resolution R-2023-012

BACKGROUND / HISTORY: Per the Tax Code, Title 1. Property Tax Code, Subtitle D. Appraisal and Assessment, Chapter 26. Assessment, 26.05 Tax Rate. (a) “The governing body of each taxing unit, before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted. The tax rate consists of the two components, each of which must be approved separately.”

DISCUSSION: The City received the No-New-Revenue and the Voter-Approval Rate Calculation on July 31, 2023 which was prepared by Bexar County Tax Assessor Collector. CoSP City Council approved a motion to propose a tax rate of \$0.307742 per \$100 valuation on August 15, 2023. The tax rate proposed did exceed the No-New-Revenue but not the Voter-Approval rate, so a subsequent tax hearing is required. The required “Notice of Public Hearing on Tax Increase” was published on August 30, 2023 in the official city paper as well as on the City’s website. The resolution and required motions reflect this tax rate.

Attached is a copy of the resolution providing for the required language within Section One with the breakdown of the M&O and I&S rate. As the total tax rate proposed is higher than the current FY2023 rate, section two of the resolution includes the required statement “THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”, per 26.05 (b) “the tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year...”

COURSES OF ACTION: No action to be taken at this time. Final approval of the FY24 tax rate is on the agenda for the City Council's September 18, 2023 meeting.

FINANCIAL IMPACT: various, depending on final approved tax rate.

STAFF RECOMMENDATION: No action at this time.

A RESOLUTION OF THE CITY OF SHAVANO PARK, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID

Whereas, pursuant to Ordinance No. 2023-014, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

Whereas, it is necessary that a resolution be passed levying an ad valorem tax on property both real, personal and mixed, within the corporate limits of the City of Shavano Park, Texas in accordance with such budget and the Texas Tax Code;

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

SECTION ONE: There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Shavano Park (herein the "City") and to provide an Interest and Sinking fund for the 2022-2023 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2023 subject to taxation, a tax of **\$0.307742** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and support of the general government (General Fund), **\$0.275342** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.0324000** on each \$100 valuation of property.

SECTION TWO: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION THREE: That taxes levied under this Resolution shall be due October 1, 2023 and if not paid before February 1, 2024 shall immediately become delinquent.

SECTION FOUR: All taxes shall become a lien upon property against which assessed, and the Bexar County Tax Assessor - Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

SECTION FIVE: That this Resolution shall take effect and be in force from and after its passage.

SECTION SIX: In case any section, phrase, or sentence of this Resolution shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Resolution.

SECTION SEVEN: It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business

to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

PASSED AND APPROVED THIS THE 18th DAY OF SEPTEMBER, 2023 by the following motion “To approve the total tax rate of **\$0.307742**, for a breakdown of Maintenance and Operation of **\$0.275342** and Interest and Sinking of **\$0.032400** on each \$100 valuation of property”.

Robert Werner
MAYOR

Attest: _____
Kristen M. Hetzel
City Secretary

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 11, 2023

Agenda item: 6.5

Prepared by: Bill Hill

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - City Council adoption of organizational chart – City Manager

X

Attachments for Reference: 1) 8.6a Proposed FY24 Organization Chart

BACKGROUND / HISTORY: The Organization Chart is approved annually by Council for inclusion in the budget documentation and employee handbook. The Organization Chart was last approved in September 2022

DISCUSSION: There are two proposed changes to the Organization Chart.

#1. Fire Department. A part-time Firefighter box has been added to reflect the current situation where we have a number of part-time firefighters who work to fill absence resulting from vacancies / leave / training ([see new box with blue font](#)).

#2. Police Department. A box to reflect Part-time Police Officers, Reserve Police Officers, and Cadets was added. The Police Department is currently authorized Reserve Officers. While not planned, it is possible to utilize part-time police officers in the future. We've added Cadets within the box to allow an opportunity to sponsor a Cadet through the Police Academy for future employment with the City of Shavano Park ([see new box with blue font](#)).

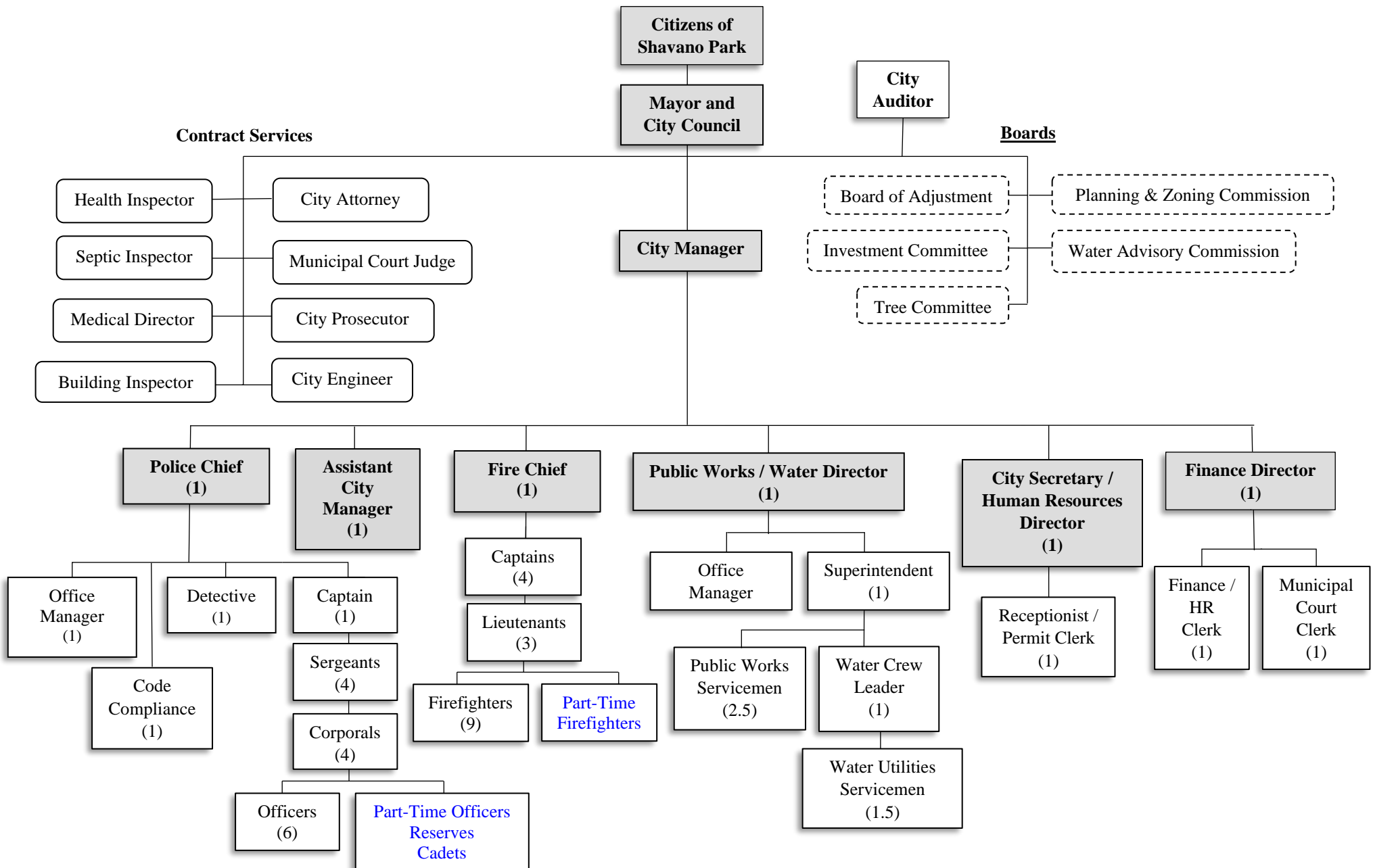
No increases in the Full-Time Equivalent number of employees (51).

COURSES OF ACTION: Approve City Organization Chart; or alternatively decline and provide further guidance to staff.

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Approve the proposed City Organizational Chart.

ORGANIZATIONAL FLOWCHART
Approved by Council on September 11, 2023.



CITY COUNCIL STAFF SUMMARY

Meeting Date: September 11, 2023

Agenda item: 6.6

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Approval of Ordinance O-2023-015 amending the FY 2022-23 Budget to adjust the revenues and expenditures to include resourcing additional acre feet of water and the related EAA management fees (Administrative).

X

Attachments for Reference:

- a) Ordinance O-2023-015
- b) Proposed FY 2022-23 Budget Amendment #2,
Budget Comparison Report (Incode)

BACKGROUND / HISTORY:

Several items require the budget to be amended. See discussion below.

DISCUSSION:

Attached is item b) the “Budget Comparison Report” for the proposed budget amendment related to the Water Utility fund. The Y-T-D Actual column includes all revenues and expenses posted as of July 31, 2023. The “Current Budget” column is the original adopted budget plus amendment #1 approved by City Council at the August 15, 2023 meeting. The “Selected Budget” Column includes the amounts to be adjusted. Only the line items that have an amount in the “Difference” column are being amended.

City Staff is proposing the following as amendment #2 to the FY 2022-23 budget:

Water Utility Fund (20)

Due to the continued drought, the San Antonio pool of the Edwards Aquifer Authority in state 4 pumping restrictions, While the area has received a few rain showers lately, it has not impacted the aquifer. To ensure adequate supply through the end of the calendar year, the Water Utility has entered into a lease agreement for 165 AF of water with an independent third party. The lease price was \$19,800 (\$120/AF) with \$14,850 or 75% applicable to FY2023 and \$4,950 or 25% applicable to FY24. The additional EAA fees amount to \$13,860 (165AF * \$84/AF), with \$10,395 applicable to FY23 and \$3,465 applicable to FY24. This amendment proposes an increase of \$14,850 to Water Rights/Lease Payments (20-606-4099) with an offsetting amount to Water Consumption (20-599-5015) and an increase of \$10,395 to EAA – Water Management Fees (20-606-4085) with an offsetting amount to EAA Pass Thru Charge (20-599-5036).

If these amendments are approved, the Water Utility’s budgeted revenues and expenses would increase by \$25,245 to \$1,338,809.

COURSES OF ACTION:

1. Approve Ordinance O-2023-015 amending the FY 2022-23 Budget as presented.

2. Modify the proposed budget amendment and approve with changes.
3. Decline the proposed budget amendment and provide further guidance to staff.

FINANCIAL IMPACT: If approved as presented, the Water Utility's budgeted revenues and expenditures would increase \$25,245. All other funds would remain unchanged.

MOTION REQUESTED: Approve Ordinance O-2023-015 amending the City of Shavano Park FY 2022-23 Budget as proposed in Exhibit "A".

ORDINANCE NO. O-2023-015

AN ORDINANCE APPROVING THE SECOND BUDGET AMENDMENT FOR FISCAL YEAR 2022-23 OF THE CITY OF SHAVANO PARK, TEXAS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS:

WHEREAS, the Council previously adopted a budget for the City's 2022-23 fiscal year; and

WHEREAS, Chapter 102 of the Local Government Code provides the City with the authority to make changes in its budget for municipal purposes; and

WHEREAS, the City Council hereby finds and determines it necessary to amend the budget for municipal purposes, listed in the original budget; and

WHEREAS, the City Council hereby finds and determines that the budget amendment provided for herein is in the best interests of the municipal tax payers.

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

That the City of Shavano Park fiscal year 2022-23 budget shall be amended as reflected in the revised budget attached thereto as Exhibit "A".

PASSED AND APPROVED by the City Council of the City of Shavano Park this the 18th day of September, 2023.

ROBERT WERNER, MAYOR

Attest:

KRISTEN M. HETZEL, City Secretary

REVENUES	Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
NON-DEPARTMENTAL					
=====					
<u>WATER SALES</u>					
20-599-5015 WATER CONSUMPTION	532,831	664,440	679,290	14,850	
ORIGINAL	0	0.00	656,000.00		
AMEND #1 - ADD'L CAPACITY	0	0.00	8,440.00		
AMEND #2 - ADD'L 165 AF	0	0.00	14,850.00		
20-599-5016 LATE CHARGES	10,393	8,000	8,000	0	
20-599-5018 DEBT SERVICE	158,083	189,900	189,900	0	
20-599-5019 WATER SERVICE FEE	55,044	64,000	64,000	0	
20-599-5036 EAA PASS THRU CHARGE	70,531	85,700	96,095	10,395	
ORIGINAL	0	0.00	85,700.00		
AMEND #2 - ADD'L 165 AF	0	0.00	10,395.00		
20-599-5037 CONNECTION/DISCONNECT FEE	0	0	0	0	
20-599-5040 TAPPING FEES	0	0	0	0	
20-599-5045 METER UPGRADE FEE	605	0	0	0	
TOTAL WATER SALES	827,486	1,012,040	1,037,285	(25,245)	
<u>MISC./GRANTS/INTEREST</u>					
20-599-7000 INTEREST INCOME	38,749	1,100	1,100	0	
20-599-7005 INTEREST - LEASE RECEIVABLE	0	0	0	0	
20-599-7011 OTHER INCOME	189	0	0	0	
20-599-7012 LEASE OF WATER RIGHTS	11,750	23,000	23,000	0	
LEASE FOR 100 ACRE FT	0	0.00	15,000.00		
DOCTOR LEASE	0	0.00	8,000.00		
20-599-7024 BEXAR COUNTY ILA - ARPA	0	225,000	225,000	0	
AMEND #1 - BEXAR CO ARPA ILA	0	0.00	225,000.00		
20-599-7028 TCEQ GRANT	0	0	0	0	
20-599-7060 CC SERVICE FEES	6,599	6,000	6,000	0	
20-599-7075 SITE/TOWER LEASE REVENUE	20,270	24,424	24,424	0	
T-MOBILE	0	0.00	24,424.00		
20-599-7076 SITE LEASE REVENUE - CONTRA	0	0	0	0	
20-599-7077 AMORT - DEF INFLOW - LEASES	0	0	0	0	
20-599-7090 SALE OF FIXED ASSETS	5,426	5,000	5,000	0	
AMEND #1 - SALE OF SCRAP METAL	0	0.00	5,000.00		
20-599-7097 INSURANCE PROCEEDS	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	82,982	284,524	284,524	0	
<u>TRANSFERS IN</u>					
20-599-8010 TRANSFER FROM GENERAL (NWM)	0	0	0	0	
20-599-8058 TRANSFER FROM ARPA FUND	0	0	0	0	
20-599-8072 TRF IN-CAPITAL REPLACEMENT	17,000	17,000	17,000	0	
SHAVANO - PUMP STA REPL PUMPS	0	0.00	17,000.00		
20-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	
20-599-8099 TRF IN - RESERVES	0	0	0	0	

20 -WATER FUND

REVENUES	Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
TOTAL TRANSFERS IN	17,000	17,000	17,000	0	
TOTAL NON-DEPARTMENTAL	927,469	1,313,564	1,338,809	25,245	
TOTAL REVENUES	927,469 =====	1,313,564 =====	1,338,809 =====	25,245 =====	=====

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES		Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
<u>PERSONNEL</u>						
20-606-1010 SALARIES		192,300	238,000	238,000	0	
20-606-1015 OVERTIME		11,019	15,000	15,000	0	
20-606-1020 MEDICARE		2,998	3,673	3,673	0	
20-606-1025 TWC (SUI)		36	900	900	0	
20-606-1030 HEALTH INSURANCE		26,325	32,400	32,400	0	
20-606-1031 HSA		107	133	133	0	
20-606-1033 DENTAL INSURANCE		1,221	1,480	1,480	0	
20-606-1035 VISION CARE INSURANCE		271	330	330	0	
20-606-1036 LIFE INSURANCE		456	562	562	0	
20-606-1037 WORKERS' COMP INSURANCE		4,195	5,830	5,830	0	
20-606-1040 TMRS RETIREMENT		30,707	36,299	36,299	0	
20-606-1070 SPECIAL ALLOWANCES		<u>9,069</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>	
TOTAL PERSONNEL		278,706	347,607	347,607	0	
<u>SUPPLIES</u>						
20-606-2020 OFFICE SUPPLIES		220	1,200	1,200	0	
20-606-2030 POSTAGE		3,415	3,895	3,895	0	
POSTAGE	12	300.00		3,600.00		
ANNUAL BULK MAIL PERMIT #1024	0	0.00		295.00		
20-606-2035 EMPLOYEE APPRECIATION		83	370	370	0	
20-606-2050 PRINTING & COPYING		899	600	600	0	
20-606-2060 MED EXAMS/SCREENING/TESTING		0	100	100	0	
20-606-2070 JANITORIAL SUPPLIES		0	100	100	0	
20-606-2075 BANK/CREDITCARD FEES		9,276	8,500	8,500	0	
ELAVON - 2 ACCOUNTS	0	0.00		8,500.00		
20-606-2080 UNIFORMS		628	1,600	1,600	0	
BOOTS - ANNUAL ALLOWANCE	4	200.00		800.00		
RAINWARE/ WINTER COATS/HATS	0	0.00		400.00		
OTHER	0	0.00		400.00		
20-606-2090 SMALL TOOLS		3,725	3,000	3,000	0	
20-606-2091 SAFETY SUPPLIES/EQUIPMENT		<u>331</u>	<u>1,400</u>	<u>1,400</u>	<u>0</u>	
TOTAL SUPPLIES		18,577	20,765	20,765	0	
<u>SERVICES</u>						
20-606-3012 ENGINEERING SERVICES		1,080	10,000	10,000	0	
BASIC MISC SERVICES	0	0.00		5,000.00		
NM MILITARY	0	0.00		5,000.00		
20-606-3013 PROFESSIONAL SERVICES		0	2,000	2,000	0	
WATER BILL PRINT-OUTSOURCE	0	0.00		2,000.00		
20-606-3020 ASSOCIATION DUES & PUBS		1,923	2,115	2,115	0	
TWUA	0	0.00		360.00		
S.A.R.A. ANNUAL FEE	0	0.00		200.00		
S.A.R.A DUES - SEPARATE	0	0.00		200.00		
REG WTR RES DEV (RWRD) DUES	0	0.00		300.00		
AWWA - AMER WTR WKS ASSN	0	0.00		100.00		
TRWA - TX RURAL WATER ASSN	0	0.00		325.00		
WATER LICENSE RENEWALS	5	111.00		555.00		

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES		Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
TX MUNI UTILITIES ASSN	0	0.00		75.00		
20-606-3030 TRAINING/EDUCATION	(	55)	3,750	3,750	0	
20-606-3040 TRAVEL/MILEAGE/LODGING/PERDIEM		405	1,000	1,000	0	
20-606-3050 INSURANCE - LIABILITY		4,578	5,100	5,100	0	
20-606-3060 UNIFORM SERVICES		2,464	3,000	3,000	0	
20-606-3070 INSURANCE - PROPERTY		2,334	2,600	2,600	0	
20-606-3075 CONSERV. ED./REBATES		0	100	100	0	
20-606-3080 SPECIAL SERVICES		504	2,300	2,300	0	
SA HAZARDOUS MAT'L PERMITS	0	0.00		300.00		
ONE CALL LOCATES/PAINT	0	0.00		2,000.00		
20-606-3082 WATER ANALYSIS FEES		4,961	7,000	7,000	0	
WATER ANALYSIS FEES	0	0.00		2,145.00		
TCEQ ANNUAL WATER TESTING FEE	0	0.00		3,000.00		
DSHS CENTRAL LAB - TCEQ & PCS	0	0.00		1,805.00		
TIER II REPORT FEES - ANNUAL	0	0.00		50.00		
20-606-3090 COMMUNICATIONS SERVICES		543	0	0	0	
TOTAL SERVICES		18,736	38,965	38,965	0	
CONTRACTUAL						
20-606-4075 COMPUTER SOFTWARE/INCODE		9,904	12,130	12,130	0	
INCODE-UTILITYSOFTWARE	0	0.00		3,419.00		
INCODE-BILLPAY WEB HOST	0	0.00		1,200.00		
INCODE-BILL PAY ONLINE	0	0.00		336.00		
BEACON SERVICE AGREEMENT	0	0.00		900.00		
BEACON METER FEE	0	0.00		6,000.00		
SCADA ANTIVIRUS - 2 COMPUTERS	0	0.00		75.00		
SOFTWARE LICENSE	1	200.00		200.00		
20-606-4085 EAA -WATER MANAGEMENT FEES		66,683	84,084	94,479	10,395	
MONTHLY EAA FEES	1,001	40.00		40,040.00		
MONTHLY HABITAT FEE	1,001	44.00		44,044.00		
AMEND #2 - ADD'L 165 AF	0	0.00		10,395.00		
20-606-4086 CONTRACT LABOR		0	0	0	0	
20-606-4099 WATER RIGHTS/LEASE PAYMENTS		8,440	8,440	23,290	14,850	
AMEND #1 - ADD'L CAPACITY	0	0.00		8,440.00		
AMEND #2 - ADD'L 165 AF	0	0.00		14,850.00		
TOTAL CONTRACTUAL		85,027	104,654	129,899	25,245	
MAINTENANCE						
20-606-5005 EQUIPMENT LEASES		1,666	5,000	5,000	0	
20-606-5010 EQUIPMENT MAINT & REPAIR		6,250	7,000	7,000	0	
20-606-5015 ELECTRONIC EQPT MAINTENANCE		0	500	500	0	
20-606-5020 VEHICLE MAINTENANCE		559	3,000	3,000	0	
20-606-5030 BUILDING MAINTENANCE		160	2,500	2,500	0	
GENERAL	0	0.00		2,500.00		
20-606-5060 VEHICLE & EQPT FUELS		8,410	6,500	6,500	0	
TOTAL MAINTENANCE		17,045	24,500	24,500	0	

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES		Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
<u>DEPT MATERIALS-SERVICES</u>						
20-606-6011 CHEMICALS		5,569	9,000	9,000	0	
20-606-6050 WATER METERS & BOXES		2,216	2,000	2,000	0	
METER BOX REPLACEMENT	0	0.00		2,000.00		
20-606-6055 FIRE HYDRANTS & VALVES		10,313	10,000	10,000	0	
HYDRANTS AND VALVES	0	0.00		10,000.00		
20-606-6060 HUEBNER STORAGE TANK		2,269	5,000	5,000	0	
GENERAL	0	0.00		5,000.00		
20-606-6061 WELL SITE #1		251	8,750	8,750	0	
WELL SITE	0	0.00		6,750.00		
ELEVATED STORAGE TANK	0	0.00		2,000.00		
20-606-6062 WELL SITE #2-EAA MONITORED		0	500	500	0	
20-606-6063 WELL SITE #3-NOT OPERATION		0	0	0	0	
20-606-6064 WELL SITE #4-NOT OPERATION		0	1,000	1,000	0	
20-606-6065 WELL SITE #5-EDWARDS BLENDING		3,677	1,000	1,000	0	
20-606-6066 WELL SITE #6-MUNI TRACT		688	8,500	8,500	0	
20-606-6067 WELL SITE #7		991	4,000	4,000	0	
GENERAL	0	0.00		4,000.00		
20-606-6068 WELL SITE #8		1,756	4,000	4,000	0	
GENERAL	0	0.00		4,000.00		
20-606-6069 WELL SITE #9-TRINITY		0	500	500	0	
20-606-6070 SCADA SYSTEM MAINTENANCE		3,557	5,000	5,000	0	
ANNUAL MAINTENANCE CONTRACT	0	0.00		3,000.00		
	0	0.00		2,000.00		
20-606-6071 SHAVANO DRIVE PUMP STATION		0	2,000	2,000	0	
20-606-6072 WATER SYSTEM MAINTENANCE		28,518	30,000	30,000	0	
USUAL & CUSTOMARY	0	0.00		30,000.00		
20-606-6080 STREET MAINT SUPPLIES		<u>3,745</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	
TOTAL DEPT MATERIALS-SERVICES		63,549	95,250	95,250	0	
<u>UTILITIES</u>						
20-606-7040 UTILITIES - ELECTRIC		59,490	74,700	74,700	0	
20-606-7042 UTILITIES - PHONE/CELL		0	1,350	1,350	0	
20-606-7044 UTILITIES - WATER		<u>421</u>	<u>400</u>	<u>400</u>	<u>0</u>	
TOTAL UTILITIES		59,911	76,450	76,450	0	
<u>CAPITAL OUTLAY</u>						
20-606-8010 NON-CAP ELECTRONIC EQUIPMENT		0	0	0	0	
20-606-8015 NON-CAPITAL - COMPUTERS		95	700	700	0	
20-606-8020 NON-CAPITAL MAINTENANCE EQUIP		4,191	7,320	7,320	0	
RESPIRATORS (MASK-CARTRIDGE)	1	320.00		320.00		
CHLORINE GAS MONITOR	1	1,000.00		1,000.00		
AIRPACKS	0	0.00		1,000.00		
AMEND #1 - HYDR CHAIN SAW	0	0.00		5,000.00		
20-606-8045 CAPITAL-COMPUTER EQUIPMENT		0	0	0	0	
20-606-8050 CAPITAL - VEHICLES		0	0	0	0	
20-606-8060 CAPITAL- EQUIPMENT		0	0	0	0	
20-606-8080 WATER SYSTEM IMPROVEMENTS		276,274	262,647	262,647	0	
REPL SPIDERS IN CUL DE SACS	0	0.00		37,647.00		

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES		Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
AMEND #1 - BEXAR CO ARPA ILA	0	0.00		225,000.00		
20-606-8081 CAPITAL - BUILDING		0	0	0	0	
20-606-8085 CAPITAL-WATER TOWER/STORAGE		0	0	0	0	
20-606-8087 WATER METER REPLACEMENT		1,020	3,000	3,000	0	
METERS/ENDPOINTS	0	0.00		3,000.00		
20-606-8090 CAPITAL - HUEBNER PLANT		0	0	0	0	
20-606-8091 CAPITAL - WELL #1		0	0	0	0	
20-606-8093 CAPITAL - SHAV DR PUMP STA		27,843	30,000	30,000	0	
2 PUMPS REPL	0	0.00		30,000.00		
20-606-8094 WATER CROSSINGS		0	0	0	0	
20-606-8095 CAPITAL - WELL #5		0	0	0	0	
20-606-8096 CAPITAL - WELL #6		0	0	0	0	
20-606-8097 CAPITAL - WELL #7		0	0	0	0	
20-606-8098 CAPITAL - WELL #8		0	0	0	0	
TOTAL CAPITAL OUTLAY		309,423	303,667	303,667	0	
<u>INTERFUND TRANSFERS</u>						
20-606-9000 EOY ASSET RECLASS		0	0	0	0	
20-606-9010 TRF TO GENERAL FUND		0	22,050	22,050	0	
20-606-9020 TRF TO CAPITAL REP. FUND 72		0	66,484	66,484	0	
INFRASTRUCTURE	0	0.00		30,750.00		
VEHICLES/EQUIPMENT	0	0.00		25,734.00		
METER REPLACEMENT	0	0.00		10,000.00		
20-606-9050 BAD DEBT EXPENSE		0	0	0	0	
20-606-9090 DEPRECIATION EXPENSE		0	0	0	0	
20-606-9095 PENSION EXPENSE		0	0	0	0	
TOTAL INTERFUND TRANSFERS		0	88,534	88,534	0	
TOTAL WATER DEPARTMENT		850,973	1,100,392	1,125,637	25,245	

20 -WATER FUND
DEBT SERVICE

EXPENDITURES	Y-T-D ACTUAL	CURRENT BUDGET	SELECTED BUDGET	DIFFERENCE	BUDGET WORKSPACE
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<u>CAPITAL OUTLAY</u>					
20-607-8000 BOND PRINCIPAL EOY	0	0	0	0	
20-607-8011 ACCRUED INTEREST EXPENSE	0	0	0	0	
20-607-8012 2009 CO - PRINCIPAL	0	0	0	0	
20-607-8013 2009 CO - INTEREST	0	0	0	0	
20-607-8014 2009 GO REFUND - PRINCIPAL	0	0	0	0	
20-607-8015 2009 GO REFUND - INTEREST	0	0	0	0	
20-607-8016 2017 GO REFUNDING (2009) PRINC	70,000	70,000	70,000	0	
20-607-8017 2017 GO REFUNDING (2009) INTER	31,450	62,200	62,200	0	
20-607-8020 BOND AMORT - PREM/LOSS/DISC	0	0	0	0	
20-607-8030 BOND AGENT FEES	200	400	400	0	
20-607-8035 BOND ISSUANCE COSTS	0	0	0	0	
20-607-8056 2018 GO REFUNDING (2009) PRIN	47,265	47,265	47,265	0	
20-607-8057 2018 GO REFUNDING (2009) INT	2,501	4,367	4,367	0	
20-607-8060 SIB LOAN - PRINCIPAL	0	28,940	28,940	0	
SIB LOAN, ONE HALF PMT	0	0.00	28,940.00		
20-607-8061 SIB LOAN - INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	151,416	213,172	213,172	0	
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TOTAL DEBT SERVICE	151,416	213,172	213,172	0	
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TOTAL EXPENDITURES	1,002,390	1,313,564	1,338,809	25,245	
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REVENUE OVER/ (UNDER) EXPENDITURES	(74,921)	0	0	0	
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