

**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 CoSP, Texas will conduct a City Council Budget Workshop on Wednesday, August 12, 2020 at 5:30 p.m. immediately following the Special City Council Budget Meeting at 900 Saddletree Court, Shavano Park City Council Chambers for the purpose of considering the following agenda:**

**SUPPLEMENTAL NOTICE OF MEETING BY LIVESTREAM / TELEPHONE  
CONFERENCE:**

**THIS MEETING WILL BE A LIMITED TO APPROXIMATELY 10 IN-  
PERSON ATTENDEES IN ORDER TO MAINTAIN SOCIAL  
DISTANCING.**

**In accordance with Order of the Office of the Governor issued March 16th, 2020, the governor has suspended various provisions of the Open Meetings Act pursuant to his state disaster authority, which now authorize the participation of a meeting by live-video stream or telephone.** The City of Shavano Park will conduct the Regular Meeting on Monday, August 6 27, 2020 at 5:30 p.m. at 900 Saddletree Court, Shavano Park Council Chambers in part by Livestream / telephone conference in order to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) and slow down the spread of the Coronavirus (COVID-19).

**Livestream Participation.** The livestream available via the GoToMeeting website from your computer, tablet or smartphone at: <https://youtu.be/Y0RP4W5s2tM>

**Telephone Participation.** The public toll-free dial-in number to participate in the telephonic meeting is 1-866-899-4679 and requires access code 491-576-533. The Livestream / telephone conference will be available to join at 5:00 p.m. (30 minutes prior to the meeting). If you have issues accessing Telephone Participation or Livestream, please call City Secretary Zina Tedford at 210-787-0366.

The public will be permitted to offer comments telephonically as provided by the agenda during Citizen’s to be Heard. Citizens who want to speak during this period, should sign up to speak prior to the beginning of the meeting by stating their intent and providing Name, Address, and Topic to be addressed. Follow the guidelines under agenda item 3. If unable to participate in the meeting, you may submit public comments by email to [ztedford@shavanopark.org](mailto:ztedford@shavanopark.org).

The meeting agenda and agenda packet are posted online at [www.shavanopark.org](http://www.shavanopark.org).

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request.

## **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.**

- A. Pursuant to Resolution No. 04-11 citizens are given three minutes (3:00) to speak during “Citizens to be Heard.”
- B. Only citizens may speak.
- C. Each citizen may only speak once, and no citizen may pass his/her time allotment to another person.
- D. Direct your comments to the entire Council, not to an individual member.
- E. 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. AGENDA ITEMS**

### **5.1. Discussion - FY 2019-20 Budget - City Manager**

## **6. 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 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, the undersigned authority, do hereby certify that the above Notice of Meeting was posted at Shavano City Hall, 900 Saddletree Court, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the 7th day of August 2020 at 4:15 p.m.

**Zina Tedford**  
**City Secretary**



# FY 2021



## *City Manager's Proposed Budget Shavano Park, Texas*

*City Living with Country Charm*





Section 102.005(b) of the Texas Local Government Code, adopted in September 2007, requires any budget adopted after September 2007 to include the following language on a cover page:

**“This budget will raise more total property taxes than last year’s budget by \$201,832 or 5.54%, and of that amount \$103,376 is tax revenue to be raised from new property added to the tax roll this year.”**



**COUNCIL OF THE CITY OF SHAVANO PARK**

**BOB WERNER**

**MAYOR**

**MICHELE BUNTING ROSS**

**MAYOR PRO TEM**

**MICHAEL COLEMERE**

**ALDERMAN**

**KONRAD KUYKENDALL**

**ALDERMAN**

**MAGGI KAUTZ**

**ALDERMAN**

**LEE POWERS**

**ALDERMAN**

**BILL HILL**

**CITY MANAGER**

**ZINA TEDFORD**

**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.

**CITY OF SHAVANO PARK**

**FISCAL YEAR 2020-2021 CITY MANAGER'S PROPOSED BUDGET**

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# CITY OF SHAVANO PARK



August 6, 2020

Honorable Mayor, City Council, and Citizens:

I am pleased to submit the proposed budget for Fiscal Year (FY) 2020-21. This budget is defined and developed based upon a clear set of goals and objectives. This memorandum highlights key points that are important to you and the community. The proposed Budget is balanced as required by law and is consistent with the mission, vision, and strategic goals of the City of Shavano Park. This proposed Budget reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

The proposed Budget proposes a tax rate of \$0.287742 cent per \$100 of valuation. 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, the budget accounts for Council objectives, Compensation Sub-Committee recommendations, several new requirements, and a number of capital replacement requirements. The budgeted General Fund expenditures are approximately \$5.53M while the total expenditures of all funds is approximately \$8.08M.

## **BUDGET OVERVIEW**

- This is a requirement-based budget (prioritized based upon essential needs and objectives)
- Required Directors to 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
- Provide funds for the Capital Improvement Replacement Fund

**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.

- Provide excellent municipal services while anticipating future requirements
- Protect and provide a city-wide safe environment
- Protect City property values, enhance resources and maintain fiscal discipline
- Maintain excellent infrastructure (buildings, streets, and utilities)
- Enhance and support commercial business activities and opportunities
- Enhance the City image and maintain a rural atmosphere
- Promote effective communications and outreach with citizens
- Mitigate storm water runoff

## **MAJOR REVENUES**

**Taxable Assessed Value / New Improvements:** The total taxable assessed value of property including property in tax freeze is \$1,411,197,570 and represents a \$86,745,385 increase or 6.55%. Of that amount, the total taxable value of new improvements and personal property was \$35,926,630. “New” means the item was not on the 2019 appraisal roll. The average Taxable Homestead Value is \$748,994 up \$34,870 from last year (about 4.8% increase). The City’s portion of tax on average taxable homestead value is approximately \$2,155/year (\$100 increase at last year’s rate).

**Advalorem Taxes (Property Taxes):** This budget proposes City Council adopt a FY 2020-21 budget tax rate of \$0.287742 / \$100 of valuation, which is no change from prior year’s tax rate. Total revenue collected from property taxes will be approximately \$201,832 or 5.5% more than last year (assuming last year’s rate). Additional revenue available for the General Fund is approximately \$191,217 or 5.5%.

**Freeze Taxable Value:** The total freeze taxable value (homeowners age 65 or older or disabled) for 2020 tax values amounted to \$393,034,484, which is an increase of 6.4% over the 2019 freeze adjusted taxable value of \$369,384,737 and 27.85% of the net taxable values. There are 1,400 residential properties in Shavano Park and of those 593 (42%) qualify for the Over 65 Tax Freeze.

**No-New-Revenue (NNR) Tax Rate:** The NNR 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 \$0.287742 / \$100 is lower than the “2020 NNR Tax Rate” of \$0.289401 / \$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 \$0.287742 / \$100 is well below the “Voter Approval Tax Rate” of \$0.301124 / \$100.

**Sales Tax:** There are a small number of retail sale companies operating in Shavano Park. One additional retail store was expected to open late FY20, however unforeseen delays have pushed that back to FY2021. This proposed budget assumes sales tax revenues for the General Fund of \$500,000, which is slightly higher than FY2020’s projected revenues (\$488,000).

### **Other Revenues:**

- Permit Fees: During FY2020, residential and commercial development (and permit fees) decreased from FY2019, as the remaining undeveloped property is being built out. For FY2021, we anticipate a continued decrease in the level of residential and new commercial development. This will result in less permit fee revenue.
- Franchise revenues are expected to decrease slightly over last year, due to the non-renewal of the SAWS agreement and the first full year under the state’s new municipal rights-of-way payment requirements for telecommunication and cable providers.
- EMS Fees. This budget projects a level revenue stream for this source.
- Other revenues are expected to decline, especially interest income with the sharply lower rates.



## **EXPENDITURES**

**Personnel:** Council accepted the internal Compensation Subcommittee recommendations and this budget accounts for the recommended 2.5% salary raise recommendation and the increase in one pay grade for all sworn police officers. The budget accounts for a 6% change in our employee health benefits provided by the Texas Municipal League Health Benefits Pool. The proposed budget includes an increase of the defined contribution of \$34 per employee/month, which is an increase from \$572 to \$606 per employee (total cost increase is budgeted for \$19,992). This Budget proposes that the City continues to fund the Texas Municipal Retirement System at the full funding rate.

**General Fund:** General Fund (GF) expenditures increased in personnel salaries and benefits 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.

**Administration:** The Administration Department budget requirements are significantly lower than last year due to the completion of the pavilion/playscape project and NW Military initial engineering in FY20. This budget includes funding the installation of an emergency power system for City Hall (joint with the Crime Control District) and proposes the replacement of one HVAC unit (purchased only if needed) out of the Capital Replacement Fund.

**Public Works:** The Public Works Department operating expenses are projected to decrease 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. From the Capital Replacement Fund, this proposed budget funds the purchase of a more versatile equipment trailer (\$8,000). Additionally, from the Capital Replacement Fund under the Public Works this budget proposes \$450,00 for drainage improvement projects and planning. Note: the planned work from FY 2019-20 is expected to be at approximately 50% completion at September 30, 2020.

**Fire:** The Fire Department operating expenses are projected to remain stable and includes the purchase of nine sets of bunker gear, for \$21,200 as required under NFPA standards. Capital items funded from the Capital Replacement Fund include \$138,486 to upgrade the Department's hand-held radios to current communication requirements.

**Police:** The Police Department operating expenses are projected to increase to reflect the one pay grade increase for all sworn staff. The budget also includes a number of purchases funded from the Crime Control Prevention District Fund: replacement of two patrol vehicles (\$152,000) and the CID vehicle (\$46,000), upgrade the Department's hand-held radios to meet current communication requirements (\$162,412), fund installation of an emergency power system at City Hall (\$37,500 - joint with the Capital Replacement Fund), purchase exterior body armor carriers (\$20,000) and continued funding of the taser program over 5 years (\$8,640).

**Capital Improvement/Replacement Fund:** The proposed budget includes a “transfer-in” of \$306,590 from General Fund revenues to fund the future purchases of Capital Improvements and Equipment in accordance with the Capital Replacement Schedule. This amount is allocated in support of the Departments as follows: Administrative (\$37,925); Fire (\$224,318); and Public Works (\$39,347) and Drainage (\$5,000). A number of updates were made to the replacement schedule to improve accuracy and prepare for the future.

**Water Fund:** The proposed Water Fund Budget includes a small decrease in water consumption revenues, a decrease in expenditures and a reduction in Capital Equipment purchases. Significant costs from FY20 not budgeted for FY21 include the unforecasted requirements to repair well #5 and assess the viability of the Trinity Well. This budget includes \$12,000 to loop the water lines within one cul-de-sac to improve water flow (there are 8 other cul-de-sacs anticipated for similar improvement) and utilization of \$29,000 from the Water Capital Replacement Fund for meter replacement. The proposed Budget includes transferring \$121,255 to the Water Capital Replacement Fund for future infrastructure, vehicles, and equipment replacement.

**Street Maintenance Fund:** For FY20, the City expects to receive revenues of approximately \$122,800 and projects approximately \$125,000 during the FY 2020-21 budget year. There are \$50,000 proposed expenditures included in this budget. Over time, the City will save funds in advance to address street maintenance requirements. Anticipated requirements include the repair of deteriorating streets in the old section of Shavano Park (Saddletree Road, Shavano Drive, and Fawn Drive), as well as the future resurfacing DeZavala Road, and Lockhill Selma Road.

**Court Restricted Fund:** The proposed budget includes \$50,000 from court security funds for the installation of bullet resistant glass in the Court Clerks window and \$4,200 police security during the monthly court sessions. Court security funds have very limited use and we have approximately \$54,275 in fund balance.

**Debt:** The City of Shavano Park’s total debt obligation is \$3,150,000 with \$2,081,398 of this supported by water revenue.

I wish to extend my appreciation to City Council for the contributions put forth by attending budget workshops, reviewing budget documents, and providing guidance in developing the proposed budget. I would also like 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



# PROPOSED BUDGET CALENDAR FOR FY 2020-21

## 2020

20-30 April	Receive Preliminary Property Tax Report; pass to Council
30 April – 15 May	Budget Kick Off with Departments - FY 2020 -21 Goals, Objectives, Unfunded Requirements
11-22 May	Department Budget Meetings - FY 2020-21 Goals, Objectives, Unfunded Requirements
<b>Monday 11 May</b>	Brief Water Advisory Committee FY 2020-21 Goals and Objectives
<b>Monday 8 June</b>	Water Advisory Committee Meeting / Budget Workshop (Revenues, G&O)
<b>Wednesday 10 June</b>	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance
8-19 June	Prepare Revenues for Preliminary Budget
<b>Monday 22 June</b>	Council Workshop - Budget Basics and Staff Analysis of Council Objectives / Compensation Analysis 4:30pm (before regular City Council meeting)
<b>Monday 13 July</b>	Water Advisory Committee Meeting - Budget Workshop - Water Fund Expenses
<b>Wednesday 15 July</b>	Budget Work Shop 4:00pm – Capital Replacement Funds; Expense Estimates
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - 2 August	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue and Voter-Approval Tax Rates
<b>Tuesday 28 July (T)</b>	Water Advisory Committee Meeting – Recommendation of Initial Water Fund Budget
<b>Thursday 6 August</b>	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2020-21 Budget (No anticipated Council action)</li> <li>- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations</li> </ul>
<b>Wednesday 12 August</b>	Special Council Meeting / Workshop 5:30pm <ul style="list-style-type: none"> <li>- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearing.</li> </ul>
<b>Tuesday 18 August</b>	Special Council Budget Workshop 5:30pm
Wednesday 19 August	Publish Notice of 2020 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) (Date of Public Hearing Published in Newspaper)
<b>Monday 24 August</b>	Budget Work Shop 5:30pm / Regular Council Meeting
Wednesday 26 August	Publication Notice of 1 <sup>st</sup> and 2 <sup>nd</sup> Budget Reading
<b>Monday 14 September</b>	Special Council Meeting 6:30pm – <ul style="list-style-type: none"> <li>- 1<sup>st</sup> Reading of Budget/Public Hearing</li> <li>- Schedule and announce meeting to adopt tax rate 3-14 days from this date.</li> </ul>
<b>Monday 21 September</b>	Regular Council Meeting (a week early)– <ul style="list-style-type: none"> <li>- 2<sup>nd</sup> Reading of Budget/Public Hearing</li> <li>- Adopt Budget by Ordinance</li> <li>- Levy Tax Rate by Resolution and take record vote</li> </ul>

(T) tentative

# **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 for accomplishing them. While the budget is reviewed and approved by the City Council in September of each year, its preparation begins much earlier. In spring, 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 and changes to eventually create the final Adopted Budget.

## **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 taxes and other taxes, intergovernmental revenue, 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)
- General Fund targets a fund balance at approximately 50% (~\$2.9M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- Excess Debt Service fund balance will continue to be used to pay down debt
- 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 of 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/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. The breakdown of the remaining 1.5% is 1% City, .25% Crime Control District, and .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** - should 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, (e.g., inventory, prepaid items).
  - 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, Capital Projects 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 Oak Wilt 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.
- (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. In the event that 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.

### **Type 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.

### **Internal Control**

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

### **Risk Management**

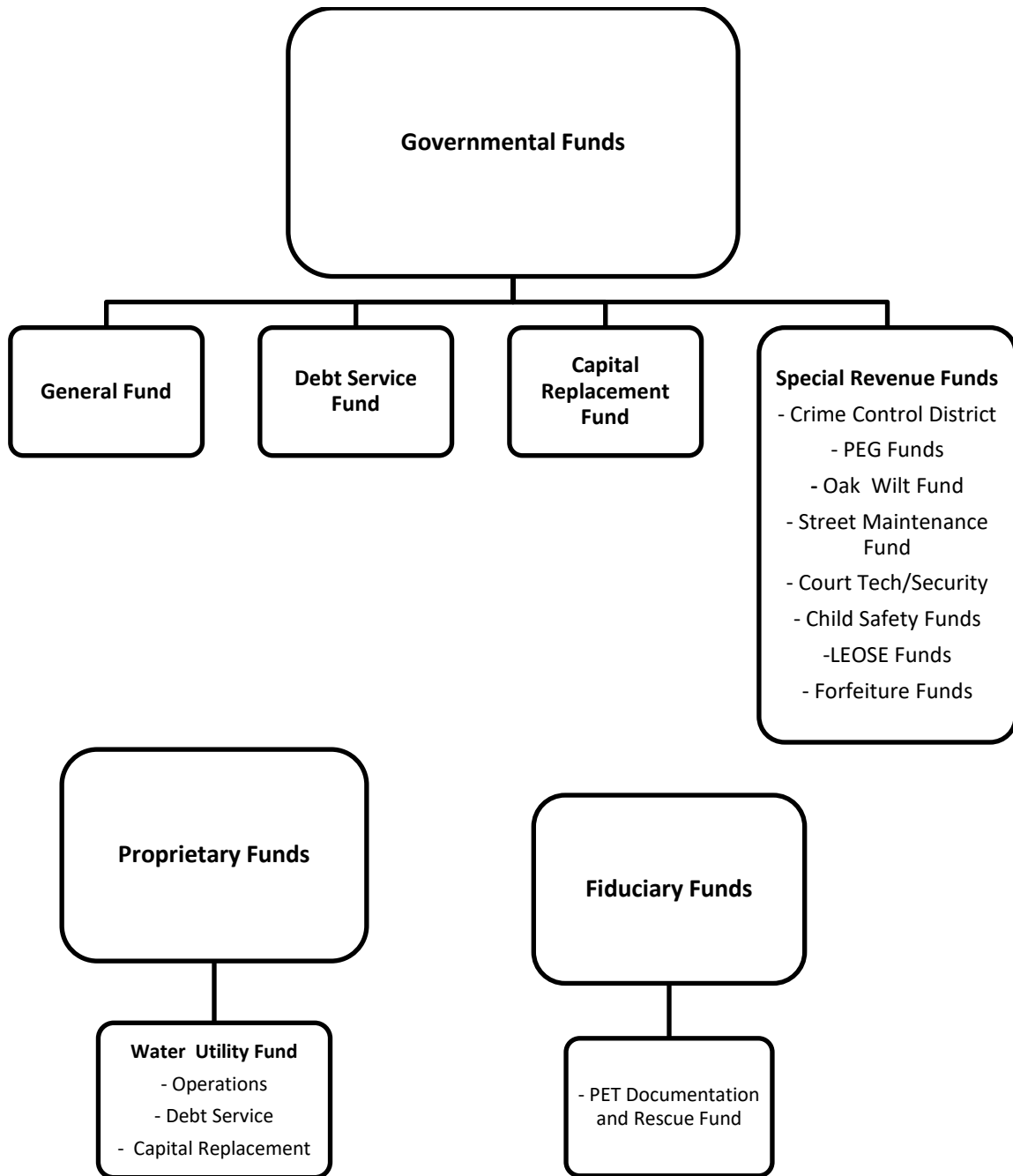
Prevent and/or reduce financial impact of claims and losses to the City through prevention/education and transfer of liability/insurance.

### **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.

# 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 14 separate funds of the following fund types: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

### **Governmental Funds**

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

#### **Major Funds**

The City currently has two funds that are classified as Major: the General 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 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.

##### **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 equipment, police patrol vehicles, 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. It is classified as a major fund due to the amount of assets recorded in it.

#### **Non-Major Funds (Special Revenue)**

The City has a number of 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 Fund (PEG)**

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, cameras related to PEG's. No operating costs can be compensated with these dollars.

#### **45 – Oak Wilt 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 only to maintain and repair municipal streets that existed on the date of the election to adopt the tax. 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 Technology & Security Fund**

Court Technology fund is allowed by the state statute through a municipal ordinance to collect a court fee designated 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 designated to be used for security personnel, services and items related to buildings that house the operations of Municipal Court.

#### **52 – Child Safety Fund**

Funds are collected at the county level through a fee on vehicle registration and divided, after certain expenses, amongst municipalities based on population. The funds are to be utilized 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 Fund (LEOSE)**

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

### **54 – Forfeiture Funds**

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

## **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.

## **Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and cannot be used to support the government's own programs.

### **75 – PET Documentation and Rescue Fund**

The PET Documentation Fund was established by ordinance in August 2007 for the funds related to the program.

## Chart of Accounts & Account Classification System

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

Assets then 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 &amp; 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 salary pay scale.

### **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% to 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, deposited to Health Reimbursement Account (HRA) or Health Savings Account (HSA) at the employee's option.

### **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 full dental insurance premium and provides 25% towards dependent dental insurance.

### **1035 VISION**

The City covers an employee's full vision insurance premium and provides 25% towards dependent vision insurance.

### **1036 LIFE/ADD INSURANCE**

Includes City's portion of Life/Accidental Death & Dismemberment coverage for employees.

#### **1037 WORKER'S COMP**

Premiums paid to Texas Municipal League Intergovernmental Risk Pool (TML) 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 fiscal 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.

#### **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 card stock, door hangers, forms, business cards, utility bills, warrant notices, ticket books 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.

## **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 chlorimeters, 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 those not relating to other specified categories approved by the City.

## **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.

### **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 TML-IRP for general comprehensive liability, real and personal property, automobile/automobile physical damage liability, law enforcement liability, errors and omissions.

### **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**

Fees charged for banking services performed by the City depository and fees associated with accepting credit cards and equipment.

### **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, monthly printed newsletter, online survey services, special mailers. Costs associated 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.

**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 1% on all funds collected by tax collector.

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 and the related legal notices.

#### **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, skidsteers, excavators, etc.

#### **5010 EQUIPMENT MAINTENANCE & REPAIR**

Includes parts and supplies used in normal operation and routine maintenance of all equipment, i.e. pumps, motors, fittings, valves, repair clamps, lamps, curb stop replacements repairs to backhoe, bobcat, etc. equipment.

#### **5015 ELECTRONIC EQUIPMENT MAINTENANCE**

Electronic office equipment needing repair costing less than \$200 in the normal daily routine, i.e. printers, 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, 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 FUEL**

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

#### **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, water measuring devices, etc. for maintenance, repair and/or replacement of items within the tank as well as required yearly tank inspections.

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, an 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.

#### **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 currently not in operation.

#### **6064 WELL SITE #4**

Site located at Cliffside Drive currently not in operation.

#### **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.

#### **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**

A Trinity Aquifer water resource located at Wagon Trail Road. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, 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 well site #1's 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, 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.

**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, cell 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.

**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.

**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.

**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.

**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.

**8080 CAPITAL – IMPROVEMENT PROJECTS**

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

**8085 CAPITAL – STREETS**

Expenditure towards major repair or reconstruction of existing streets beyond just general maintenance approved by Council costing 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.

**OTHER LINE ITEMS****9000 GRANT EXPENDITURES**

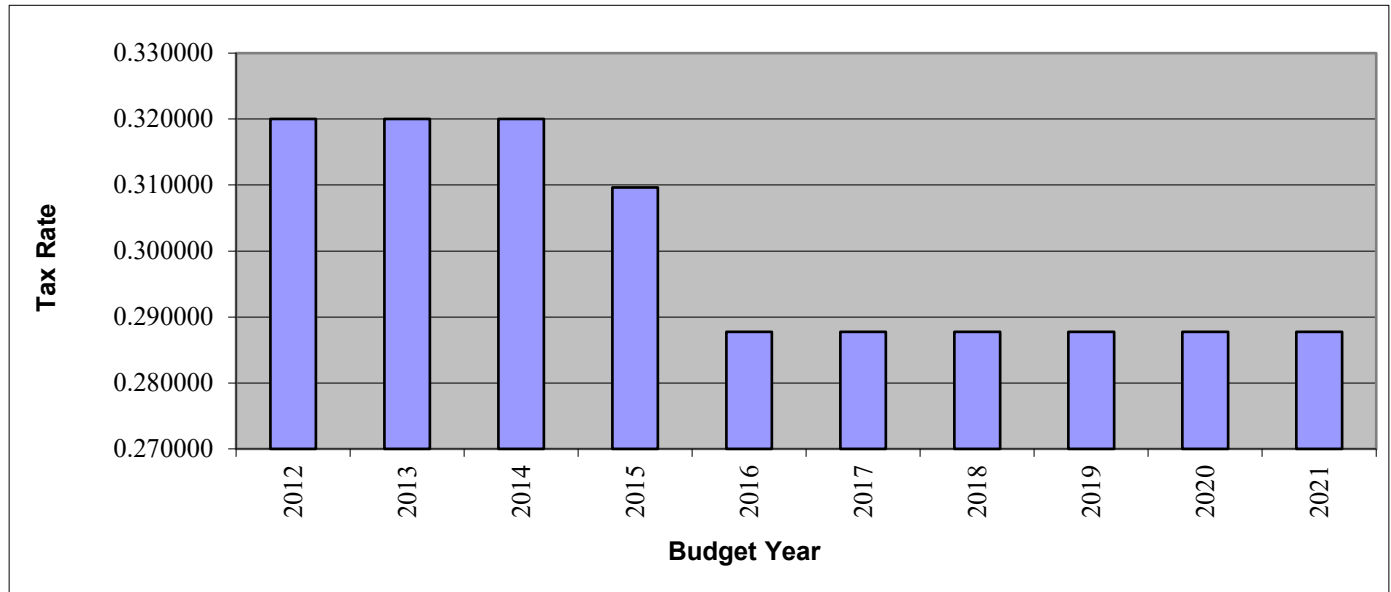
Expenditures financed via grants are separated from normal operations and maintenance items.

**9010 TRANSFER TO OTHER FUNDS**

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

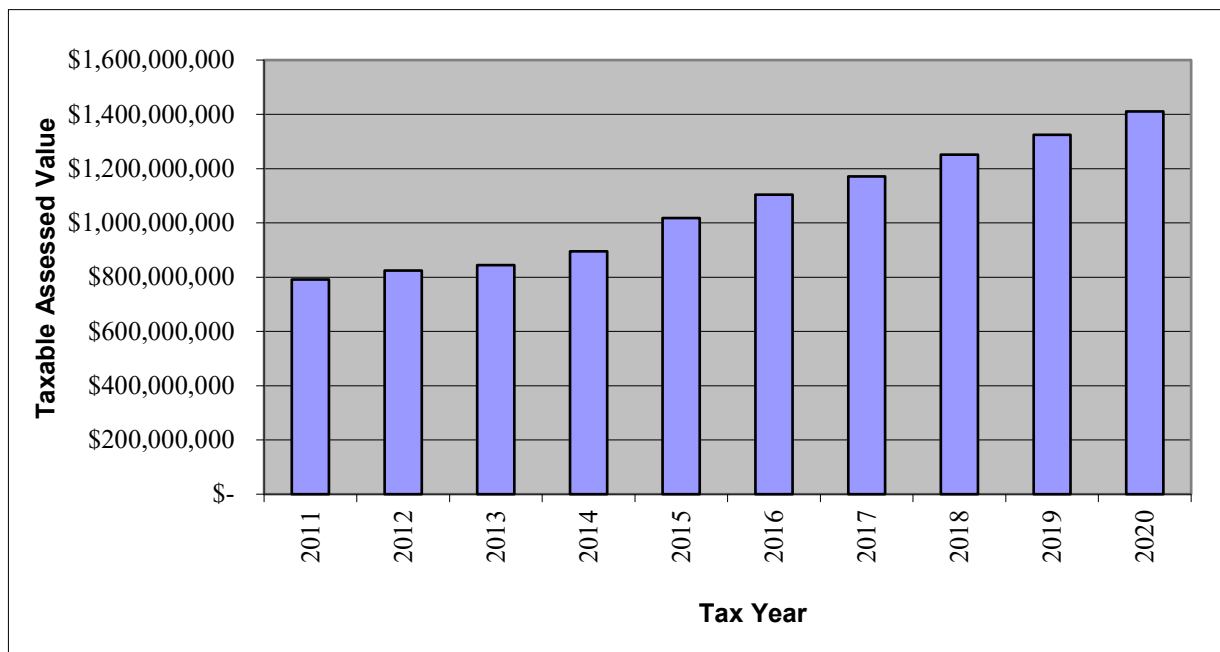
## City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$748,994 Home Valuation	Change
2012	2011		0.28173	0.03827	<b>0.320000</b>	0.0000	0.00%	<b>2,397</b>	<b>0</b>
2013	2012		0.28243	0.03757	<b>0.320000</b>	0.0000	0.00%	<b>2,397</b>	<b>0</b>
2014	2013		0.27244	0.04756	<b>0.320000</b>	0.0000	0.00%	<b>2,397</b>	<b>0</b>
2015	2014		0.290429	0.019188	<b>0.309617</b>	(0.0104)	-3.35%	<b>2,319</b>	<b>(78)</b>
2016	2015		0.264066	0.023676	<b>0.287742</b>	(0.0219)	-7.60%	<b>2,155</b>	<b>(164)</b>
2017	2016		0.272352	0.015390	<b>0.287742</b>	0.0000	0.00%	<b>2,155</b>	<b>0</b>
2018	2017		0.274870	0.012872	<b>0.287742</b>	0.0000	0.00%	<b>2,155</b>	<b>0</b>
2019	2018		0.273279	0.01446	<b>0.287742</b>	0.0000	0.00%	<b>2,155</b>	<b>0</b>
2020	2019		0.274995	0.012747	<b>0.287742</b>	0.0000	0.00%	<b>2,155</b>	<b>0</b>
2021	2020	Proposed	0.274639	0.013103	<b>0.287742</b>	0.0000	0.00%	<b>2,155</b>	<b>0</b>



## City of Shavano Park Historical Taxable Assessed Value

Budget Year Ending	Tax Year	Taxable Assessed Value Including Freeze	Change from Prior Valuation	%
2012	2011	\$ 791,642,564	\$ 2,093,974	0.27%
2013	2012	\$ 824,544,198	\$ 32,901,634	4.16%
2014	2013	\$ 844,730,323	\$ 20,186,125	2.45%
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	\$ 1,411,197,570 **	\$ 86,745,385	6.55%



\*\* Certified grand total reported from Bexar Appraisal District as of July 25, 2020. Includes all freeze taxable values as well as properties under protest. Excludes exemption amounts.

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2019-20 vs. FY 2020-21**

	FY 2019-20 Assessment	FY 2020-21 Current Rate	FY 2020-21 Voter-Approval Tax Rate	FY 2020-21 No-New-Revenue Tax Rate	FY 2020-21 Proposed
Total Taxable Assessed Value (Freeze not Included)	\$ 953,976,758	\$ 1,013,163,086	\$ 1,013,163,086	\$ 1,013,163,086	\$ 1,013,163,086
Total Tax Rate (Per \$100)	0.287742	0.287742	0.301124	0.289401	0.287742
Levy on Properties not subject to Ceiling Limit	\$ 2,744,992	\$ 2,915,296	\$ 3,050,877	\$ 2,932,104	\$ 2,915,296
Add Back: Actual Tax on Properties under Ceiling Limit	898,780	930,308	930,308	930,308	930,308
<b>Total City Tax Levy</b>	\$ 3,643,772	\$ 3,845,604	\$ 3,981,185	\$ 3,862,412	\$ 3,845,604
Less: Debt Service Portion (I&S) Collection	(121,603)	(129,670)	(129,670)	(129,670)	(129,670)
Less: Debt Service from Properties under Ceiling Limit	(39,816)	(42,364)	(40,481)	(42,121)	(42,364)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	\$ 3,482,353	\$ 3,673,570	\$ 3,811,034	\$ 3,690,621	\$ 3,673,570
<b>Revenue Difference from FY 2019-20 for General Fund</b>		\$ 191,217	\$ 328,681	\$ 208,268	\$ 191,217
Tax Rate Comparison FY 2019-20 vs. FY 2020-21		\$ -	\$ 0.013382	\$ 0.001659	\$ -

\* Council guidance was to utilize 100% collection rate for budget purposes in FY 2020-21.

	FY 2019-20 Assessment	FY 2020-21 Current Rate	FY 2020-21 Voter-Approval Tax Rate	FY 2020-21 No-New-Revenue Tax Rate	FY 2020-21 Proposed
Rate Effects on Average Taxable Homestead Value	\$ 714,128	\$ 748,994	\$ 748,994	\$ 748,994	\$ 748,994
Total Tax Rate (Per \$100)	0.287742	0.287742	0.301124	0.289401	0.287742
Total City Tax Levy	\$ 2,055	\$ 2,155	\$ 2,255	\$ 2,168	\$ 2,155
Difference In City Tax Paid FY 2019-20 vs. FY 2020-21 **		\$ 100	\$ 201	\$ 113	\$ 100

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

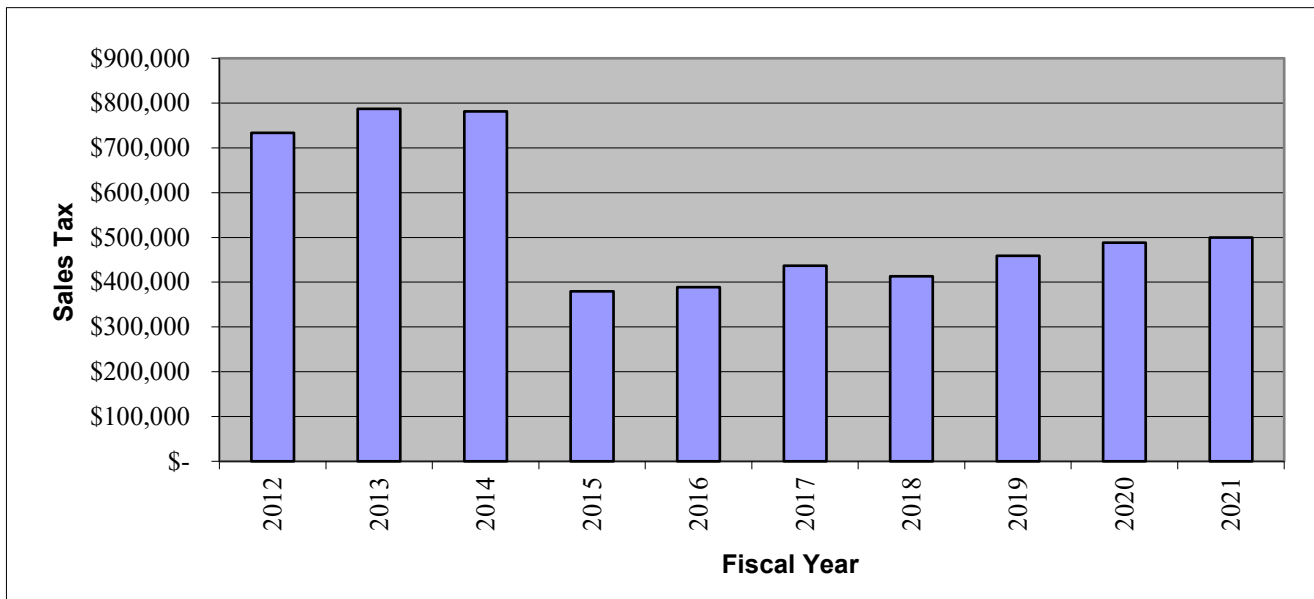


## City of Shavano Park Historical Sales Tax Rates

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

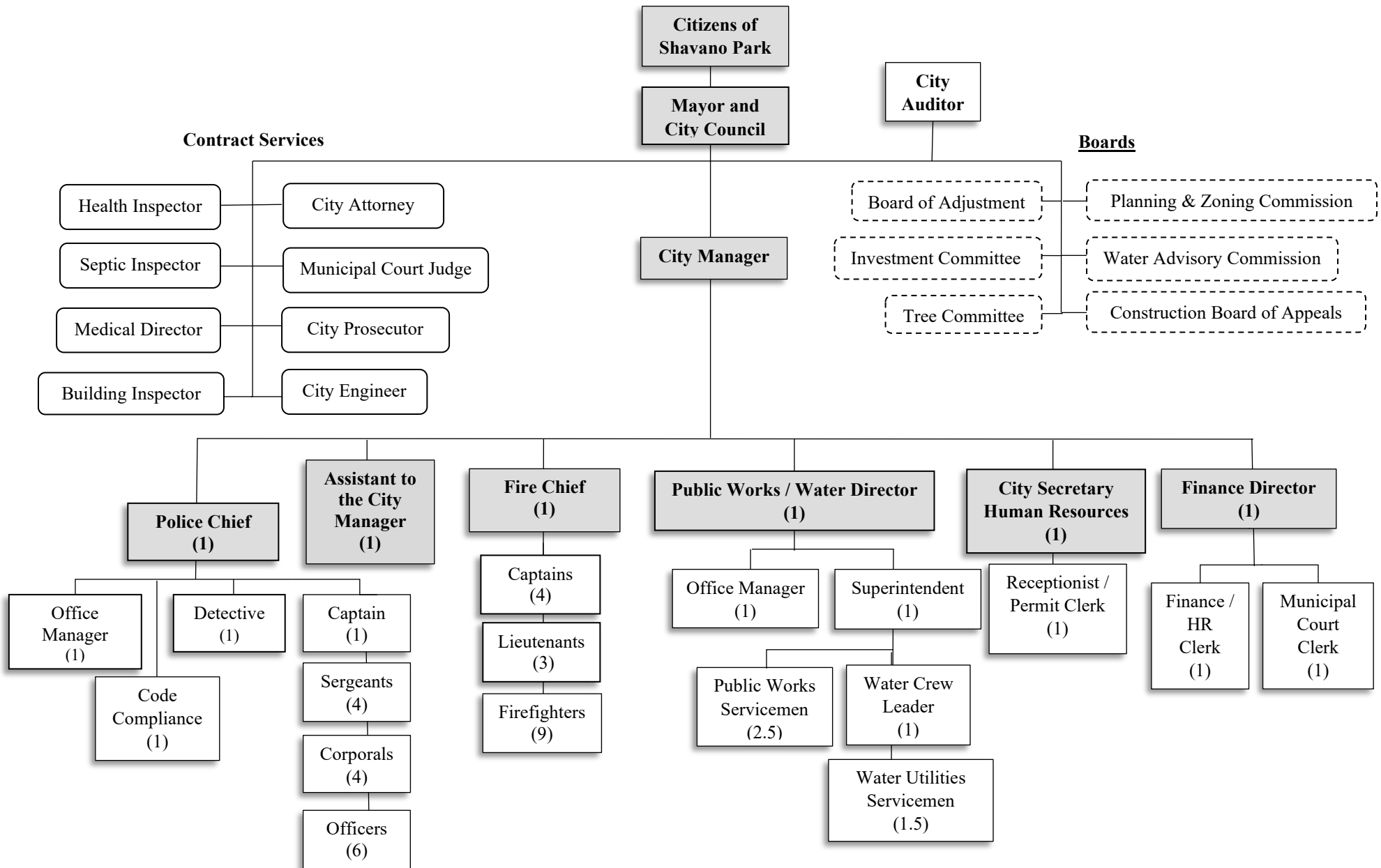
### General Fund Sales Tax Collections Only

<b>Budget Year</b>	<b>Sales Tax Collected</b>	<b>Change from Prior Year</b>	<b>%</b>
2012	\$ 733,107	\$ 522,736	248.483%
2013	\$ 786,838	\$ 53,731	7.329%
2014	\$ 781,683	\$ (5,155)	-0.655%
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 Estimated	\$ 488,000	\$ 29,362	6.402%
2021 Proposed	\$ 500,000	\$ 12,000	2.459%



# ORGANIZATIONAL FLOWCHART

Approved by Council on August 26, 2019.



## HISTORICAL STAFFING LEVELS

	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<b>CITY MANAGER PROPOSED FY 2020-21</b>
<b>10-General Fund</b>						
GENERAL ADMINISTRATION - 601						
City Manager	1	1	1	1	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
Planner/Information Systems Manager	1	1	0	0	0	0
Assistant to the City Manager	0	0	1	1	1	1
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	0	0.5	0.5	0.5	0.5
Public Works/Water Foreman 50/50	0.5	0.5	0	0	0	0
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	0	1	1	1	0	0
Captain	2	1	1	0	0	0
Fire Captain	1	2	2	3	4	4
Fire Lieutenant	3	3	3	3	3	3
Fire Fighter	10	9	9	9	9	9
Department Total	17	17	17	17	17	17
Paramedic Certification	8	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 MANAGER PROPOSED FY 2020-21
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	
<b>10-General Fund (continued)</b>						
POLICE 605						
Police Chief	1	1	1	1	1	1
Police Office Manager	1	1	1	1	1	1
Police Captain	0	0	1	1	1	1
Police Lieutenant	1	1	0	0	0	0
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	4	4	6	6	6	6
Police Officer/Code Enforcement	1	1	1	1	1	1
Department Total	17	17	19	19	19	19
General Fund Total	45	45	47	47	47	47
<b>20 - Water Fund</b>						
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	0	0.5	0.5	0.5	0.5
Public Works/Water Foreman	0.5	0.5	0	0	0	0
Water Crew Leader	0	0	0	1	1	1
Water Servicemen	2.5	2.5	2.5	1.5	1.5	1.5
Water Fund Total	4	4	4	4	4	4
<b>CITY - WIDE TOTAL</b>	<b>49</b>	<b>49</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>

# **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

## **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 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
- Enforce ordinances / policies consistently
- Engage residents to participate in municipal planning
- Review Contracts / Professional Services and request RFQs as appropriate
- Fully fund Capital Replacement requirements as scheduled
- Resource and conduct compensation study to ensure City pay scale is within current market range

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

- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code provisions
- 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
- 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



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

- Investigate revenue enhancement options
- Continue growth of the Oak Wilt Fund
- Strive to earn the Texas Comptroller Transparency Star Award
- Earn Government Finance Officers Association Budget Award
- Maintain Reserves in accordance with our Fund Balance Policy
- Investigate bonding options (funds available and costs)

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

- Complete a city-wide street assessment, maintenance, and replacement schedule with options for repair with focus on the streets that are in most need of repair
- Continue to implement asphalt preservation applications west side of NW Military from DeZavala to Mossy Cup West; applications include crack seal to assist in maintaining pavement conditions
- Plan / Implement environmentally friendly parking options in partnership with TxDOT and otherwise promote natural parking south of City Hall.
- Maintain essential public water infrastructure to include a capital replacement program.
  - 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 resolved
- Continuously assess city requirements for NW Military MPO project scheduled for 2021, and plan and implement as required
- Execute and fund via joint bid with TxDOT the City's requirements for relocation and improvements to portions of the water mains on NW Military
- Complete installation of an Emergency Generator for City Hall and plan for Fire / PW.
- Assess secure parking options for Staff personally owned vehicles

5. Enhance and support commercial business activities and opportunities

- 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 to coordinate with Bitterblue and TxDOT for completion of sidewalk / trail from NW Military Highway to link up with the Salado Creek Greenway Trail
- City of Shavano Park supports the City of San Antonio completion of sidewalks on the east side of Lockhill-Selma between DeZavala and Huebner
- Improve the Cliffside trail accessibility and safety for pedestrians and cyclists

6. Enhance the City Image while maintaining a rural atmosphere (continued)

- 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
- Develop a plan and implement a second rain garden at City Hall and consider plans for other locations
- Continue to support the landscaping plan for the City Monument at City Hall and other city properties
- Improve and maintain the nature trail adjacent to City Hall

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 construction and traffic control
- Conduct up to seven City sponsored events (City-wide Garage Sale, Picnic in the Park, 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 options for publishing a Community Directory in 2021
- Decide and consider options for comprehensive Town Plan for 2018
- Improve outreach in order to grow the Neighborhood Watch Program

8. Mitigate storm water runoff

- Support the mitigation of stormwater problems throughout the City
- Complete Drainage plan culverts at Chimney Rock, Windmill and Bent Oak
- Assess the implementation of the previously approved prioritized plan to address City drainage issues; revise the plan and implement as it is feasible
- Investigate funding options for the DeZavala culvert drainage project
- Continue drainage improvements
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Lockhill Selma pooling of water – Consider installation of an inlet screen to capture debris, to help receive water faster

## 10 - GENERAL FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 2,678,988	\$ 2,377,488	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 5,458,847 *	\$ 5,526,883	\$ 68,036
<b>DEPARTMENT EXPENDITURES AND OTHER USES:</b>			
CITY COUNCIL	\$ 35,247	\$ 39,158	\$ 3,911
ADMINISTRATION	1,238,591	935,952	(302,639)
COURT	90,970	91,238	268
PUBLIC WORKS	599,307	572,058	(27,249)
FIRE DEPARTMENT	1,932,711	1,956,558	23,847
POLICE DEPARTMENT	1,779,346	1,847,869	68,523
DEVELOPMENT SERVICES	84,175	84,050	(125)
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 5,760,347</b>	<b>\$ 5,526,883</b>	<b>\$ (233,464)</b>
<b>TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ (301,500)</b>	<b>\$ -</b>	<b>\$ 301,500</b>
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 2,377,488</b>	<b>\$ 2,377,488</b>	

\* Does not include budgeted use of \$301,500 of fund balance to cover expenditures.

### 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 2020 -21, 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 2020	\$ 6,838
Amount budgeted for FY 20201	\$ 4,750

## General Fund - Fund Balance Funding %

FY 2020-21 CITY MANAGER PROPOSED BUDGET	PROJECTED 9-30-2020 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
<u>\$ 5,526,883</u>	<u>\$ 2,377,488</u>	

### Fund Balance % of Budget

20%	\$ 1,105,377	\$ 1,272,111
25%	\$ 1,381,721	\$ 995,767
30%	\$ 1,658,065	\$ 719,423
40%	\$ 2,210,753	\$ 166,735
45%	\$ 2,487,097	\$ (109,609)
50%	\$ 2,763,442	\$ (385,954)
75%	\$ 4,145,162	\$ (1,767,674)
80%	\$ 4,421,506	\$ (2,044,018)
85%	\$ 4,697,851	\$ (2,320,363)
95%	\$ 5,250,539	\$ (2,873,051)
100%	\$ 5,526,883	\$ (3,149,395)

10 -GENERAL FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	2,913,974	3,078,356	3,236,219	3,482,353	3,366,608	3,425,000	3,673,570	
10-599-1020 DELINQUENT ADVALOREM TAXES	67,737	( 40,362)	41,072	45,000	35,513	38,000	20,000	
10-599-1030 PENALTY & INTEREST REVENUE	8,042	11,752	20,434	9,500	13,583	14,000	15,000	
10-599-1040 MUNICIPAL SALES TAX	436,447	413,230	458,638	465,000	382,299	488,000	500,000	
10-599-1060 MIXED BEVERAGE TAX	<u>19,230</u>	<u>20,647</u>	<u>20,991</u>	<u>23,000</u>	<u>16,577</u>	<u>17,479</u>	<u>20,000</u>	
TOTAL TAXES	3,445,430	3,483,622	3,777,354	4,024,853	3,814,580	3,982,479	4,228,570	
FRANCHISE REVENUES								
10-599-2020 FRANCHISE FEES - ELECTRIC	283,708	294,509	282,357	310,000	197,251	310,000	315,000	
10-599-2022 FRANCHISE FEES - GAS	25,482	28,983	27,301	30,000	22,580	30,000	31,000	
10-599-2024 FRANCHISE FEES - CABLE	77,142	80,636	83,311	85,000	58,032	74,400	66,000	
10-599-2026 FRANCHISE FEES - PHONE	24,684	25,138	22,593	9,500	14,343	17,734	14,200	
10-599-2027 FRANCHISE FEES - SAWS	11,635	13,950	11,723	16,000	0	3,000	0	
10-599-2028 FRANCHISE FEES - REFUSE	<u>31,105</u>	<u>31,620</u>	<u>31,774</u>	<u>32,000</u>	<u>25,714</u>	<u>34,226</u>	<u>35,000</u>	
TOTAL FRANCHISE REVENUES	453,756	474,837	459,058	482,500	317,920	469,360	461,200	
PERMITS & LICENSES								
10-599-3010 BUILDING PERMITS	478,524	350,102	313,548	295,000	247,062	310,000	310,000	
10-599-3012 PLAN REVIEW FEES	63,403	59,885	39,507	46,000	20,142	30,000	40,000	
10-599-3018 CERT OF OCCUPANCY PERMITS	6,400	10,400	4,700	6,000	2,500	4,000	6,000	
10-599-3020 PLATTING FEES	11,242	2,965	3,800	2,000	0	2,000	2,000	
10-599-3025 VARIANCE/RE-ZONE FEES	1,850	1,100	1,750	1,000	1,050	2,100	2,000	
10-599-3040 CONTRACTORS' LICENSES	1,610	6,555	1,601	3,000	3,370	5,500	9,000	
10-599-3045 INSPECTION FEES	9,470	9,550	5,880	7,000	4,205	5,500	7,000	
10-599-3048 COMMERCIAL SIGN PERMITS	1,700	2,300	2,150	1,500	1,300	1,500	1,500	
10-599-3050 GARAGE SALE & OTHER PERMITS	1,253	450	1,560	1,500	790	1,000	1,500	
10-599-3055 HEALTH INSPECTIONS	4,900	3,050	2,600	4,000	1,600	3,000	4,000	
10-599-3060 DEVELOPMENT FEES	<u>18,005</u>	<u>64,440</u>	<u>8,000</u>	<u>5,000</u>	<u>0</u>	<u>2,314</u>	<u>5,000</u>	
TOTAL PERMITS & LICENSES	598,356	510,797	385,096	372,000	282,020	366,914	388,000	
COURT FEES								
10-599-4010 MUNICIPAL COURT FINES	155,342	135,445	132,745	140,000	87,663	105,000	120,000	
10-599-4021 ARREST FEES	4,960	4,872	4,736	5,000	2,904	3,500	4,000	
10-599-4028 STATE COURT COST ALLOCATION	6,467	6,367	4,696	6,000	0	4,500	5,000	
10-599-4030 WARRANT FEES	23,850	20,349	17,430	21,000	13,200	16,000	18,000	
10-599-4036 JUDICIAL FEE - CITY	<u>708</u>	<u>682</u>	<u>653</u>	<u>750</u>	<u>328</u>	<u>500</u>	<u>500</u>	
TOTAL COURT FEES	191,327	167,715	160,260	172,750	104,095	129,500	147,500	

10 -GENERAL FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	365	428	420	400	73	150	300	
10-599-6020 POLICE DEPT - UNCLAIMED FUN	0	0	76	0	0	0	0	
10-599-6030 POLICE DEPT. REVENUE	4,525	3,534	3,185	3,500	1,101	1,750	2,500	
10-599-6060 EMS FEES	111,170	119,207	159,857	165,000	99,612	135,000	165,000	
10-599-6065 CARES ACT PROVIDER RELIEF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,503</u>	<u>4,503</u>	<u>0</u>	
TOTAL POLICE/FIRE REVENUES	116,061	123,169	163,538	168,900	105,289	141,403	167,800	
<u>MISC./GRANTS/INTEREST</u>								
10-599-7000 INTEREST INCOME	22,191	54,646	82,505	81,194	33,929	36,300	10,014	
10-599-7021 FEDERAL GRANTS	6,370	13,250	11,880	38,010	15,199	38,010	0	
10-599-7023 BEXAR COUNTY ILA - CRF	0	0	0	0	0	0	0	
10-599-7025 US DOJ VEST GRANT	2,781	2,260	1,712	2,500	1,972	2,450	4,000	
REIMBURSED 50% EA VEST 8 500.00								4,000
10-599-7030 FORESTRY SERVICE GRANT	0	3,645	8,499	10,000	0	4,000	10,000	
10-599-7036 TEXAS COMM. ON FIRE PROTECT	625	0	0	0	0	0	0	
10-599-7037 STRAC	7,790	11,115	10,392	7,000	0	12,000	0	
10-599-7040 PUBLIC RECORDS REVENUE	1	21	6	50	11	20	50	
10-599-7050 ADMINISTRATIVE INCOME	90,642	4,169	3,219	4,000	6,429	8,150	16,264	
VARIOUS MISC COLLECTION 0 0.00								4,000
TML HEALTH RENEWAL CRED 12 1,022.00								12,264
10-599-7055 BEXAR COUNTY ELECTION	0	0	0	0	718	718	500	
10-599-7060 CC SERVICE FEES	4,260	4,632	4,557	4,000	2,998	4,500	4,500	
10-599-7070 RECYCLING REVENUE	2,536	3,295	4,215	3,500	2,982	4,500	4,000	
10-599-7075 SITE LEASE/LICENSE FEES	42,185	43,816	45,513	26,150	19,502	26,154	26,935	
T-MOBILE 0 1,667.00								0
CCATT-AT&T 0 0.00								26,935
10-599-7084 DONATIONS- FIRE DEPARTMENT	0	64	0	0	0	0	0	
10-599-7085 DONATIONS- POLICE DEPARTMEN	255	550	50	0	0	0	0	
10-599-7086 DONATIONS- ADMINISTRATION	8,393	7,180	4,876	6,000	2,000	2,000	4,500	
10-599-7087 DONATIONS - BEAUTIFICATION	0	0	1,000	0	0	0	0	
10-599-7090 SALE OF CITY ASSETS	23,245	39,464	39,447	20,000	2,272	3,000	22,500	
OTHER MISC EQUIPMENT 1 7,500.00								7,500
SPPD VEHICLES (3) 0 0.00								15,000
10-599-7097 INSURANCE PROCEEDS	<u>12,030</u>	<u>37,543</u>	<u>0</u>	<u>0</u>	<u>494</u>	<u>494</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	223,304	225,649	217,869	202,404	88,507	142,296	103,263	
<u>TRANSFERS IN</u>								
10-599-8020 TRF IN -WATER FUND	79,312	22,050	22,050	22,050	22,050	22,050	22,050	
10-599-8040 TRF IN -CRIME CONTROL	215,106	210,054	3,600	4,990	0	4,990	0	
10-599-8050 TRF IN -COURT RESTRICTED	4,013	8,749	8,400	8,400	0	7,350	8,500	
INCODE - COURT 0 0.00								4,300
COURT SECURITY - SPPD 0 0.00								4,200
10-599-8054 TRF IN -FORFEITURE FUNDS	6,244	0	0	0	0	0	0	
10-599-8070 TRF IN -CAPITAL REPLACEMENT	300,620	239,297	0	0	0	0	0	
10-599-8090 PRIOR PERIOD ADJUSTMENT	118,796	0	0	0	0	0	0	
10-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>301,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	724,091	480,150	34,050	336,940	22,050	34,390	30,550	



CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

10 -GENERAL FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TOTAL NON-DEPARTMENTAL	5,752,324	5,465,938	5,197,225	5,760,347	4,734,460	5,266,342	5,526,883	
TOTAL REVENUES	5,752,324	5,465,938	5,197,225	5,760,347	4,734,460	5,266,342	5,526,883	

**Major Budget Changes:**

Increase in Travel/Lodging/Meals (3040) as the annual TML conference is in Grapevine (was in San Antonio in FY20).

**Supplies:**

-2037 City Sponsored Events

\$ 24,000

Up to 6 City sponsored events are funded from this account

**Capital Outlay:**

- 8015 Non-Capital - Computer Equipment

Laptop

\$ 500

10 -GENERAL FUND  
CITY COUNCIL

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	308	464	49	300	208	300	300	
600-2035 COUNCIL/EMPLOYEE APPRECIATI	950	892	696	900	126	500	900	
600-2037 CITY SPONSORED EVENTS	18,590	19,284	25,122	23,000	13,004	13,004	24,000	
EVENTS(3) ARBOR, JULY,	3	7,000.00						21,000
EVENT (1)	1	2,000.00						2,000
EVENTS (2) GARAGE SALE,	2	500.00						1,000
600-2040 MEETING SUPPLIES	733	893	1,740	900	554	950	900	
COUNCIL MEETINGS	6	75.00						450
GENERAL SUPPLIES	0	0.00						450
600-2080 UNIFORMS	0	0	601	200	62	150	100	
CITY APPAREL	0	0.00						100
TOTAL SUPPLIES	20,582	21,533	28,207	25,300	13,955	14,904	26,200	
<u>SERVICES</u>								
600-3018 CITY WIDE CLEAN UP	1,628	1,400	796	1,400	0	0	1,400	
SHRED	2	700.00						1,400
600-3020 ASSOCIATION DUES & PUBS	1,628	1,628	1,747	1,747	1,743	1,743	1,758	
TML -MEMBERSHIP	0	0.00						1,143
AACOG	0	0.00						600
ARBOR DAY FOUNDATION	0	0.00						15
600-3030 TRAINING/EDUCATION	1,546	1,580	1,765	1,800	0	1,600	1,800	
VARIOUS SEMINARS	9	200.00						1,800
600-3040 TRAVEL/LODGING/MEALS	1,587	3,269	4,507	500	162	162	4,500	
TML CONFERENCE - GRAPEV	0	0.00						4,500
TOTAL SERVICES	6,389	7,877	8,815	5,447	1,905	3,505	9,458	
<u>CONTRACTUAL</u>								
600-4088 ELECTION SERVICES	1,841	2,913	4,835	3,000	155	155	3,000	
NOTICE PUBLICATION	0	0.00						750
BEXAR CO SERVICES	0	0.00						2,250
TOTAL CONTRACTUAL	1,841	2,913	4,835	3,000	155	155	3,000	
<u>CAPITAL OUTLAY</u>								
600-8010 NON-CAP-ELECTRONIC EQUIPMEN	576	0	0	0	0	0	0	
600-8015 NON-CAPITAL-COMPUTER EQUIPM	0	428	443	1,500	1,820	1,820	500	
LAPTOP	0	0.00						500
TOTAL CAPITAL OUTLAY	576	428	443	1,500	1,820	1,820	500	
TOTAL CITY COUNCIL	29,388	32,751	42,300	35,247	17,835	20,384	39,158	

## **Administration Department – 601**

### **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
- Upgrade City IT infrastructure in coordination with IT contractor

### **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
- Continue implementation of the City Communications Plan
- Develop an internal publications policy
- Post select Roadrunner articles on social media

#### **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
- Effectively administer municipal elections
- Maintain excellent records management program
- Implement an emergency power supply (generators) for City Hall
- 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
- Earn the Texas Comptroller Transparency Award for Traditional Finances
- Earn Government Finance Officers Association Distinguished Budget Presentation Award
- Complete the City's FY20 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)
- Complete funding of the City's requirements for the 2021 NW Military Highway MPO project.
- Complete three low water crossing improvement projects at Chimney Rock, Bent Oak and Windmill.

#### 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 2021 ChildSafe Cardboard Kids program to promote child abuse awareness in Bexar County.
- Update to 2018 Building Codes

#### Maintain City IT infrastructure in coordination with IT contractor

- Improve the accessibility of City communications by growing digital presence
- Continue City participation in Multi-State Information Sharing & Analysis Center (MS-ISAC)
- Renew cloud email security service licenses (annual)
- Renew firewall licenses (annual)
- Continue to assess primary office printer
- Assess options and perform a cost/benefit analysis for digital and web-based permitting process
- Implement digital web-based permitting process with a technology fee
- Instead of PC replacement of 6-year-old machines, minor hardware upgrade on oldest PCs to save money and extend useful life

<b>ADMINISTRATION PERFORMANCE MEASURES:</b>				
<b>Description:</b>	<b>Actual FY17-18</b>	<b>Actual FY18-19</b>	<b>Projected FY19-20</b>	<b>Target FY20-21</b>
Number of Public Meetings Held	46	52	49	50
Number of New Employees On-boarded	4	4	8	3
City Maintenance & Operation Budget:				
Per Capita (Census Bureau)	\$1,353.18	\$1,308.67	\$1,327.53	\$1,300.00
Per Property (BCAD)	\$2,501.54	\$2,490.34	\$2,563.57	\$2,580.00
Tax Rate (per \$100 valuation)	\$0.287742	\$0.287742	\$0.287742	\$0.287742
% of Unreserved General Fund Balance	50.37%	51.80%	44.99%	45.00%

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



## Administration - 601

### Major Budget Changes:

#### Personnel Salary/Benefits:

No change in personnel. Council provided consensus guidance for a 2.50% raise for all Department staff. The budget accounts for a 6.0% increase in the employee health benefits provided by the Texas Municipal League Health Benefits Pool, increasing the defined contribution by \$34 per employee/month from \$572 to \$606.

#### Services:

-3012 Prof. Services - Engineers	\$	-
Reduction of \$43,850 as engineering for NW Military completed in FY20		

#### Maintenance:

- 5030 Building Maintenance	\$	33,825
City Hall janitorial services moved from Public Works \$11,700		

#### Capital Outlay:

- 8015 Non-Capital - Computer		
Computer memory, to extend life of older machines	\$	3,500
Reduction from prior year as pavilion/playscape, fiber line relocation and City Hall public restroom projects were completed in FY20		

<b>Interfund Transfers- Capital Replacement (- 9010)</b>	<b>\$</b>	<b>37,925</b>
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Funds included in this line item are dollars being set aside for future capital replacement. Additional information and further break down can be located in the Capital Replacement Fund portion of the budget. Decrease of \$3,912 from prior year's budget.

10 -GENERAL FUND  
ADMINISTRATION

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
601-1010 SALARIES	391,812	407,650	429,883	452,800	347,106	452,800	487,200	
601-1015 OVERTIME	0	0	369	500	52	52	500	
601-1020 MEDICARE	5,574	5,696	6,051	6,674	4,934	6,674	7,166	
601-1025 TWC (SUI)	67	1,134	54	1,080	864	864	1,080	
601-1030 HEALTH INSURANCE	27,404	33,050	33,180	34,320	25,740	34,320	36,360	
601-1031 HSA	222	220	178	222	152	207	222	
601-1033 DENTAL INSURANCE	2,529	2,589	2,772	2,771	2,056	2,735	2,720	
601-1035 VISION CARE INSURANCE	527	497	527	528	395	527	528	
601-1036 LIFE INSURANCE	478	471	473	422	316	422	422	
601-1037 WORKERS' COMP INSURANCE	1,056	1,128	1,097	1,177	901	1,170	1,151	
601-1040 TMRS RETIREMENT	54,698	56,887	60,778	64,208	49,177	64,208	68,937	
601-1070 SPECIAL ALLOWANCES	<u>6,375</u>	<u>6,375</u>	<u>6,952</u>	<u>6,975</u>	<u>5,366</u>	<u>6,975</u>	<u>6,975</u>	
TOTAL PERSONNEL	490,742	515,698	542,314	571,677	437,059	570,954	613,261	
<b>SUPPLIES</b>								
601-2020 GENERAL OFFICE SUPPLIES	6,991	7,400	7,775	6,500	5,084	7,200	6,800	
601-2025 BENEFITS CITYWIDE	1,613	2,411	2,398	2,000	450	900	1,000	
TUITION REIMBURSEMENT 0	0.00							1,000
601-2030 POSTAGE/METER RENTAL	12,372	11,856	11,639	11,980	8,147	12,100	12,520	
ROADRUNNER POSTAGE 12	720.00							8,640
POSTAGE METER LEASE 4	170.00							680
METER REFILLS 0	0.00							3,000
COURIER SERVICES 0	0.00							200
601-2035 EMPLOYEE APPRECIATION	1,284	2,479	2,259	3,000	957	2,750	3,000	
601-2050 PRINTING & COPYING	998	989	1,296	1,000	1,292	1,400	1,250	
601-2060 MED EXAMS/SCREENING/TESTING	787	1,147	869	1,260	629	839	1,000	
DRUG SCREENS/PHYS/BACK 0	0.00							160
EAP - DEER OAKS 4	210.00							840
601-2070 JANITORIAL SUPPLIES	0	0	0	0	991	1,250	1,250	
601-2080 UNIFORMS	767	0	0	0	0	0	0	
601-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,421</u>	<u>3,000</u>	<u>0</u>	
TOTAL SUPPLIES	24,812	26,282	26,237	25,740	19,970	29,439	26,820	
<b>SERVICES</b>								
601-3010 ADVERTISING EXPENSE	6,709	3,796	3,901	4,000	6,838	7,200	4,000	
601-3012 PROF. SERVICES-ENGINEERS	0	3,200	4,053	43,850	18,125	44,000	0	
NW MILITARY 0	0.00							0
601-3013 PROFESSIONAL SERVICES	5,000	18,718	8,263	4,450	1,950	1,950	3,950	
SALARY SURVEY 0	0.00							2,000
CONTINUING DISCLOSURE - 0	0.00							1,500
SA AREA WAGE SURVEY 0	0.00							450
601-3015 PROF. SERVICES-LEGAL	34,501	36,186	68,481	48,000	48,123	60,000	54,000	
MONTHLY 12	4,500.00							54,000
601-3016 CODIFICATION EXPENSE	4,726	5,225	3,865	2,500	6,376	7,400	4,000	
601-3020 ASSOCIATION DUES & PUBLICAT	3,949	3,222	4,392	4,100	4,065	4,065	4,100	

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2019-2020 -----) (----- 2020-2021 -----)							
EXPENDITURES		2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TCMA	0	0.00							275
GFOAT	0	0.00							75
GFOA	0	0.00							505
ICMA	0	0.00							1,730
TMCA	0	0.00							100
TMHRA	0	0.00							150
OTHER DUES/PUBLICATIONS	0	0.00							1,265
601-3030 TRAINING/EDUCATION		4,449	4,434	3,644	4,500	1,236	2,500	4,500	
	0	0.00							4,500
TML CONFERENCE - 2	0	0.00							0
GFOAT FALL/SPRING CONFE	0	0.00							0
TMCA CONFERENCE	0	0.00							0
HR/PAYROLL	0	0.00							0
ELECTIONS	0	0.00							0
VARIOUS DAY SEMINARS	0	0.00							0
601-3040 TRAVEL/MILEAGE/LODGING/PERD		4,738	6,671	4,671	4,500	1,707	2,000	5,000	
601-3050 LIABILITY INSURANCE		6,268	9,142	12,440	9,700	14,040	14,040	11,800	
PREMIUM	0	0.00							9,300
DEDUCTIBLE X1	1	2,500.00							2,500
601-3070 PROPERTY INSURANCE		0	0	0	0	0	0	1,150	
PAVILION/PLAYSCAPES	0	0.00							1,150
601-3075 BANK/CREDIT CARD FEES		6,958	4,384	3,204	3,500	2,340	3,200	3,200	
601-3080 SPECIAL SERVICES		0	0	1,756	0	0	0	0	
601-3085 WEBSITE TECHNOLOGY		2,100	2,400	2,400	2,400	2,400	2,400	2,500	
ANNUAL MAINTENANCE - RE	0	0.00							2,200
WEB PHOTOGRAPHY	0	0.00							300
601-3087 CITIZENS COMMUNICATION/EDUC		3,339	4,397	7,633	6,000	3,539	4,500	7,900	
VARIOUS PUBLIC MAILINGS	0	0.00							2,664
SURVEY MONKEY	0	0.00							336
DIRECTORY - CITY/BUSINE	0	0.00							1,900
PARKING STICKERS	0	0.00							0
FIESTA MEDALS	0	0.00							3,000
TOTAL SERVICES		82,737	101,774	128,703	137,500	110,739	153,255	106,100	
CONTRACTUAL									
601-4050 DOCUMENT STORAGE/ARCHIVES		4,663	4,454	4,676	4,000	1,973	2,700	3,000	
MONTHLY STORAGE	0	0.00							1,500
ARCHIVE SERVICES	0	0.00							1,500
601-4060 IT SERVICES		26,544	32,857	37,331	39,600	34,986	40,200	45,300	
IT CONTRACT	1	26,000.00							26,000
ANTI-VIRUS	0	0.00							0
CLOUD BACKUPS (2.5TB)	0	0.00							10,900
VARIOUS NON-CONTRACT	0	0.00							4,200
EMAIL SECURITY	0	0.00							1,500
FIREWALL LICENSE	0	0.00							2,200
SSL CERTIFICATES	0	0.00							500
601-4075 COMPUTER SOFTWARE/INCODE		13,654	12,607	12,694	15,840	15,639	15,639	11,471	
INCODE - GL	0	0.00							1,948

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2019-2020 -----) (----- 2020-2021 -----)							
EXPENDITURES		2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
INCODE - GL IMPORT	0	0.00							198
INCODE - AP	0	0.00							1,392
INCODE - PAYROLL	0	0.00							2,359
INCODE - CASH RECEIPTS	0	0.00							1,115
INCODE - ACUSERV	0	0.00							478
INCODE - BASIC NETWORK	0	0.00							1,336
INCODE - FIXED ASSETS	0	0.00							418
INCODE - POSITIVE PAY	0	0.00							507
ADOBE-CREATIVE-PHOTOSHOP	0	0.00							1,100
TYLER ONLINE	0	0.00							1,902
LESS ALLOCATED TO COURT	0	0.00						(	1,282)
601-4083 AUDIT SERVICES		16,900	16,000	15,500	16,300	15,250	15,250	16,450	
601-4084 BEXAR COUNTY APPRAISAL DIST		14,668	16,182	15,776	15,847	12,384	16,590	16,500	
601-4085 BEXAR COUNTY TAX ASSESSOR		2,970	3,237	3,385	3,620	3,544	3,544	3,600	
601-4086 CONTRACT LABOR	(	332)	14,316	2,133	500	1,990	1,990	0	
TOTAL CONTRACTUAL		79,066	99,653	91,495	95,707	85,766	95,913	96,321	
MAINTENANCE									
601-5005 EQUIPMENT LEASES		4,600	4,183	3,968	3,700	2,927	3,600	3,700	
MONTHLY COPY FEES	0	0.00							3,700
601-5010 EQUIPMENT MAINT & REPAIR		100	0	0	500	301	301	300	
601-5015 ELECTRONIC EQPT MAINT		112	0	724	500	0	0	300	
601-5030 BUILDING MAINTENANCE		27,769	45,642	36,728	17,680	15,077	20,000	29,525	
CH JANITORIAL SERVICES	0	0.00							8,200
CH CARPET/TILE CLEANING	0	0.00							3,500
SECURITY SYSTEM	0	0.00							500
PEST CONTROL	0	0.00							1,400
FIRE EXTINGUISHERS	0	0.00							1,500
SEPTIC MAINTENANCE	0	0.00							1,500
FLOOR MATS	0	0.00							1,925
VARIOUS MINOR REPAIRS	0	0.00							9,000
SUPPLIES	0	0.00							2,000
TOTAL MAINTENANCE		32,581	49,825	41,420	22,380	18,305	23,901	33,825	
UTILITIES									
601-7042 UTILITIES - PHONE/CELL/VOIP		15,651	16,636	16,577	17,300	15,601	19,700	17,000	
ISP CONTRACT	0	0.00							15,800
TIME WARNER	0	0.00							1,200
TOTAL UTILITIES		15,651	16,636	16,577	17,300	15,601	19,700	17,000	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

10 -GENERAL FUND  
ADMINISTRATION

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8010 NON-CAPITAL-ELECTRONIC EQUI	0	1,376	0	0	0	0	0	
601-8015 NON-CAPITAL-COMPUTER	1,475	6,216	2,243	1,500	1,754	1,754	3,500	
COMPUTER/MONITOR w/RAM	0	0.00						3,000
SERVER DRIVES	0	0.00						500
601-8025 NON-CAPITAL-OFFICE FURNITUR	0	0	156	200	0	0	200	
601-8026 NON-CAPITAL - FURNITURE	0	0	0	0	0	0	1,000	
PAVILION	0	0.00						1,000
601-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	0	2,345	5,850	0	
601-8080 CAPITAL - IMPROVEMENTS	<u>7,684</u>	<u>55,164</u>	<u>24,520</u>	<u>324,750</u>	<u>26,429</u>	<u>325,000</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	9,159	62,756	26,919	326,450	30,528	332,604	4,700	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFERS/CAPITAL REPLACEME	10,000	43,415	52,078	41,837	41,837	41,837	37,925	
UPGRADE VARIOUS IT RELA	0	0.00						8,625
CITY HALL ROOF	0	0.00						5,000
EMERGENCY BACKUP POWER	0	0.00						12,500
TELEPHONE SYSTEM	0	0.00						6,200
OTHER	0	<u>0.00</u>						<u>5,600</u>
TOTAL INTERFUND TRANSFERS	10,000	43,415	52,078	41,837	41,837	41,837	37,925	
TOTAL ADMINISTRATION	744,748	916,038	925,742	1,238,591	759,803	1,267,603	935,952	

## Municipal Court – 602



### **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.
- 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
- Reevaluate the plan to harden the windows and walls to increase security in the Court Clerk's office to maximize the available funding.

<b>MUNICIPAL COURT PERFORMANCE MEASURES:</b>					
<b>Description:</b>	<b>Actual FY16-17</b>	<b>Actual FY17-18</b>	<b>Actual FY18-19</b>	<b>Projected FY19-20</b>	<b>Target FY20-21</b>
Citations Filed	1,801	1,626	1,493	1,526	1,500
Citations Resolved	1,717	1,565	1,424	1,385	1,400
Warrants Issued	714	601	433	400	450
Warrants Cleared	717	637	494	750	500
Warrant Fines & Fees Collected	\$ 130,658	\$ 114,582	\$ 105,266	\$ 96,500	\$ 110,000
Total Revenue Received	\$ 199,693	\$ 175,798	\$ 163,297	\$ 147,840	\$ 155,000
Total Expenditures	\$ 79,517	\$ 92,617	\$ 89,633	\$ 96,343	\$ 140,000

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

**Major Budget Changes:**

**Personnel Salary/Benefits:**

No change in personnel. Council provided consensus guidance for 2.50% raise. The Court Clerk does not participate in the City provided medical, dental or vision insurance programs.

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



CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

10 -GENERAL FUND  
COURT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
602-1010 SALARIES	43,111	44,483	46,042	51,820	39,644	51,820	53,115	
602-1020 MEDICARE	625	645	684	776	588	776	788	
602-1025 TWC (SUI)	9	162	9	180	144	144	180	
602-1036 LIFE INSURANCE	80	80	79	70	53	70	70	
602-1037 WORKERS' COMP INSURANCE	114	121	118	137	104	134	127	
602-1040 TMRS RETIREMENT	5,923	6,112	6,561	7,466	5,659	7,466	7,580	
602-1070 SPECIAL ALLOWANCES	<u>0</u>	<u>0</u>	<u>1,154</u>	<u>1,200</u>	<u>923</u>	<u>1,200</u>	<u>1,200</u>	
TOTAL PERSONNEL	49,862	51,602	54,648	61,649	47,115	61,610	63,060	
<b>SUPPLIES</b>								
602-2020 OFFICE SUPPLIES	600	707	567	600	388	500	500	
602-2050 PRINTING & COPYING	1,075	843	360	1,000	747	850	850	
602-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>651</u>	<u>750</u>	<u>250</u>	
TOTAL SUPPLIES	1,675	1,551	927	1,600	1,785	2,100	1,600	
<b>SERVICES</b>								
602-3015 JUDGE/PROSECUTOR	15,600	15,600	15,600	15,600	11,700	15,600	15,600	
JUDGE 0	0.00							7,800
PROSECUTOR 0	0.00							7,800
602-3020 ASSOCIATION DUES & PUBS	96	613	300	300	75	150	150	
T.M.C.A. 0	0.00							150
602-3030 TRAINING/EDUCATION	550	770	800	1,000	250	250	1,000	
0	0.00							1,000
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
602-3040 TRAVEL/MILEAGE/LODGING/PERD	1,050	912	1,705	1,500	187	187	1,500	
602-3050 LIABILITY INSURANCE	84	98	102	107	100	100	105	
602-3070 PROPERTY INSURANCE	42	49	51	54	50	50	53	
602-3075 BANK/CREDIT CARD FEES	<u>1,464</u>	<u>1,369</u>	<u>1,381</u>	<u>1,600</u>	<u>904</u>	<u>1,500</u>	<u>1,600</u>	
TOTAL SERVICES	18,885	19,410	19,939	20,161	13,266	17,837	20,008	
<b>CONTRACTUAL</b>								
602-4075 COMPUTER SOFTWARE/INCODE	4,013	4,128	4,324	4,530	4,432	4,432	4,746	
INCODE - COURT 0	0.00							2,227
INCODE - TICKET INTERFA 0	0.00							1,237
INCODE - GL/CASH 0	<u>0.00</u>							<u>1,282</u>
TOTAL CONTRACTUAL	4,013	4,128	4,324	4,530	4,432	4,432	4,746	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

10 -GENERAL FUND  
COURT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	1,069	1,041	1,234	1,130	1,130	1,583	1,824	
AT&T 12	<u>152.00</u>							<u>1,824</u>
TOTAL UTILITIES	1,069	1,041	1,234	1,130	1,130	1,583	1,824	
<u>CAPITAL OUTLAY</u>								
602-8010 NON CAPITAL-ELECTRONIC EQUI	0	4,736	0	0	0	0	0	
602-8015 NON-CAPITAL-COMPUTER	0	1,401	0	1,900	1,356	1,835	0	
602-8025 NON-CAPITAL - OFFICE FURNIT	<u>0</u>	<u>0</u>	<u>163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	6,137	163	1,900	1,356	1,835	0	
TOTAL COURT	75,504	83,869	81,233	90,970	69,085	89,397	91,238	

## **Public Works Department – 603**

### **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.)
- Maintain excellent transportation infrastructure (street repairs and transportation maintenance)
- Maintain excellent building facilities and work for energy efficiency
- Improve employee proficiency to include educational training and development opportunities
- Mitigate storm water runoff (improve drainage culverts and infrastructure)
- Maintain strategic 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 requirements

### **Objectives:**

#### **Maintain all facilities grounds and public Right of Way (R.O.W.)**

- Implement a tree maintenance program around City Hall (Municipal Tract)
- Continue to provide ground maintenance for the City Hall building, municipal tract, garden areas and islands throughout Shavano Park as well as maintain the integrity of the monuments throughout the City.
- Maintain current aesthetics for landscaping around the NW Military Highway and DeZavala monuments
- Provide ground maintenance for trails within the City
- Plan / Implement environmentally friendly parking options in partnership with TxDOT and otherwise promote natural parking south of City Hall.

#### **Maintain excellent transportation infrastructure (street repairs and transportation maintenance)**

- Continue to implement asphalt preservation applications west side of NW Military from DeZavala to Mossy Cup West; applications include crack seal and seal coat to assist in maintaining pavement conditions
- Restripe DeZavala and Lockhill Selma
- Provide a full street evaluation, propose a 5 to 10 year street maintenance program and consider future improvements.
- Continue to partner with TxDOT to provide a clean right of way (ROW) along NW Military Hwy, an improved State highway and safer traffic flow
- Encourage the use of the new online form, a pothole repair program, create a form to be available and submitted online

Maintain excellent transportation infrastructure (street repairs and transportation maintenance) (cont'd)

- 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 MPO project scheduled for February 2021
- Complete the relocation and improvements to portions of the water mains on NW Military for MPO project
- Assist TxDOT in achieving City requirements for relocation and improvements to portions of the water mains on NW Military

Maintain excellent building facilities and work for energy efficiency

- Continue to investigate energy efficient ideas to help ensure City facilities are energy efficient
- Clean City Hall floor surfaces yearly
- Professionally clean all chairs in City Hall chambers
- Replace additional HVAC units for City Hall as required – (Original Equipment 2001)
- Routinely clean and maintain City pavilion, playgrounds, and walking trails

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, initiate lost accident tally board.
- Continue 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)

- Coordinate with City Engineer on drainage projects from KFW's study (2017)
- Conduct brush clearing projects as needed and within capability to improve storm water drainage
- Storm Drainage – Develop a plan and initiate 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 KFW with design for the next phase of Turkey Creek, Elm Spring, and Municipal Tract drainage projects
- Develop a plan and implement a second rain garden at City Hall and consider plans for other locations
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Lockhill Selma pooling of water – Consider installation of an inlet screen to capture debris, to help receive water faster

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

- Continue to provide assistance to CPS / AT&T during the utility pole replacement during 2020/2021
- Provide locates in a timely manner to ensure less risk of utilities being damaged
- 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 prompt manner to earn the trust of residents
- Refine and improve the capital equipment schedule
- Assess Public Works requirements vs. resources for consideration of organizational structure / personnel change/ contracting arrangements for presentation to City Manager / Council
- Assess utilization of a Utility Task Vehicle (UTV) for maintenance of trails, parks and at City-sponsored events. Include in the Capital Replacement Schedule, saving for future funding.
- Replace existing, undersized 12-foot bumper pull trailer with a more usable trailer capable of hauling individual pieces of equipment. Existing trailer to be traded in on replacement or sold outright. Funding provided by monies set aside for the large dump truck replacement which is actually being funded by the TCEQ grant.

PUBLIC WORKS PERFORMANCE MEASURES:				
Description:	Actual FY17-18	Actual FY18-19	Projected FY19-20	Target FY20-21
Street Repairs (tons of hot mix asphalt):				
In-house	60	36	36	40
Contracted	100	200	0	100
Miles of Streets Crack Sealed	7	7	3	9
Pot Holes Repaired (bags of cold mix used)	12	18	25	25
Number of Signs Replaced	58	33	82	40
Number of Storm Drain Inlets/Channels Cleared	8	26	12	26

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

No change in personnel. Council provided consensus guidance for 2.50% raise. The budget accounts for a 6.0% increase in employee health benefits provided by the Texas Municipal League Health Benefits Pool, which increases the defined contribution of \$34 per employee/month from \$572 to \$606 per employee/month.

#### Services

##### - 3013 Professional Services

Tree Services - Municipal Properties	\$	10,000
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Landscape maintenance at City Hall	\$	5,000
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Reduction of \$11,700 as the janitorial services for City Hall have been included in Administration

#### Maintenance

- 5030 Building Maintenance	\$	7,000
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#### Dept. Materials - Services

- 6080 Street Maintenance	\$	41,000
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\$10,000 for street striping and \$31,000 for general maintenance

Reduction of \$34,350 as Lockhill Selma restriping projected postponed

#### Capital Outlay

##### - 8015 Non-Capital Computer

Monitor	\$	400
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Purchases funded via Capital Replacement Fund are recorded in that fund

#### Interfund Transfers- Capital Replacement (- 9010)

	\$	44,347
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Funds included in this line item are set aside for future capital replacement.

Additional information may be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND  
PUBLIC WORKS

	2016-2017	2017-2018	2018-2019	(------ 2019-2020 -----) (------ 2020-2021 -----)					
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<b>PERSONNEL</b>									
603-1010 SALARIES	149,572	174,145	158,543	200,550	137,999	186,500	215,107		
603-1015 OVERTIME	3,240	1,223	2,014	3,000	2,057	2,500	7,000		
603-1020 MEDICARE	2,222	2,578	2,358	3,320	2,064	2,850	3,580		
603-1025 TWC (SUI)	36	817	48	720	722	722	720		
603-1030 HEALTH INSURANCE	18,903	24,116	21,969	27,456	17,446	24,310	29,088		
603-1031 HSA	132	143	123	178	113	157	178		
603-1033 DENTAL INSURANCE	1,273	1,368	1,216	1,536	1,017	1,427	1,706		
603-1035 VISION CARE INSURANCE	302	324	289	365	228	319	365		
603-1036 LIFE INSURANCE	277	298	268	281	170	237	281		
603-1037 WORKERS' COMP INSURANCE	5,136	5,753	5,367	5,249	3,650	5,500	5,166		
603-1040 TMRS RETIREMENT	21,684	25,160	23,341	31,935	20,373	27,400	34,440		
603-1070 SPECIAL ALLOWANCES	<u>6,508</u>	<u>7,374</u>	<u>7,391</u>	<u>7,200</u>	<u>5,989</u>	<u>7,200</u>	<u>7,200</u>		
TOTAL PERSONNEL	209,286	243,299	222,927	281,790	191,826	259,122	304,831		
<b>SUPPLIES</b>									
603-2020 OFFICE SUPPLIES	467	1,256	681	1,000	1,204	1,300	1,000		
603-2050 PRINTING & COPYING	73	0	117	175	24	75	175		
603-2060 MEDICAL EXAMS/SCREENING/TES	225	164	1,121	200	324	324	200		
603-2070 JANITORIAL SUPPLIES	2,518	2,525	2,923	2,000	3,220	4,000	3,000		
603-2080 UNIFORMS	685	1,016	461	1,500	751	1,200	2,200		
603-2090 SMALL TOOLS	2,340	2,693	3,751	3,000	2,996	3,250	3,500		
603-2091 SAFETY GEAR	<u>889</u>	<u>1,378</u>	<u>1,377</u>	<u>1,000</u>	<u>2,298</u>	<u>2,500</u>	<u>1,000</u>		
TOTAL SUPPLIES	7,198	9,033	10,431	8,875	10,817	12,649	11,075		
<b>SERVICES</b>									
603-3012 PROFESSIONAL - ENGINEERING	30,975	23,925	10,161	5,000	0	5,000	5,000		
MS4	0	0.00						0	
GENERAL	0	0.00						5,000	
603-3013 PROFESSIONAL SERVICES	18,808	16,112	27,418	26,700	11,519	25,200	15,000		
TREE SERVICE/MUNICIPAL P	0	0.00						10,000	
LANDSCAPE MAINT @ CITY	0	0.00						5,000	
603-3014 PROF SERV - CH & MONUMENTS	0	0	0	20,000	2,813	5,000	20,000		
LANDSCAPING/LIGHTING	0	0.00						20,000	
MUNI TRACT LANDSCAPING	0	0.00						0	
603-3020 ASSOCIATION DUES & PUBS	100	0	400	300	0	400	300		
MS4	0	0.00						100	
GENERAL	0	0.00						200	
603-3030 TRAINING/EDUCATION	229	455	750	300	75	225	300		
603-3040 TRAVEL/MILEAGE/LODGING/PERD	0	30	0	250	170	170	250		
603-3050 LIABILITY INSURANCE	2,836	3,457	3,702	3,890	3,625	3,625	3,750		
603-3060 UNIFORM SERVICE	1,887	1,016	1,825	1,500	1,972	2,400	2,000		
603-3070 PROPERTY INSURANCE	<u>1,399</u>	<u>1,705</u>	<u>1,836</u>	<u>1,930</u>	<u>1,799</u>	<u>1,799</u>	<u>1,825</u>		
TOTAL SERVICES	56,234	46,700	46,092	59,870	21,972	43,819	48,425		

10 -GENERAL FUND  
PUBLIC WORKS

		2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)		
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
								PROPOSED BUDGET
<u>CONTRACTUAL</u>								
603-4075 COMPUTER SOFTWARE		0	0	0	600	200	200	1,180
ADOBE LICENSE	1	180.00						180
PAVER	0	0.00						1,000
603-4086 CONTRACT LABOR		<u>0</u>	<u>0</u>	<u>2,194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACTUAL		0	0	2,194	600	200	200	1,180
<u>MAINTENANCE</u>								
603-5005 EQUIPMENT LEASES		1,429	3,467	4,057	3,000	0	2,500	3,000
603-5010 EQUIPMENT MAINT & REPAIR		15,534	16,550	10,981	12,000	9,862	11,000	12,000
603-5015 ELECTRONIC EQPT MAINT		316	0	0	0	63	63	0
603-5020 VEHICLE MAINTENANCE		13,511	8,600	7,757	7,000	788	6,050	7,000
603-5030 BUILDING MAINTENANCE		9,398	13,217	13,293	11,000	9,082	10,500	7,000
SECURITY SYSTEM	0	0.00						1,000
JANITORIAL SUPPLIES-MAT	0	0.00						1,000
VARIOUS	0	0.00						2,000
LIGHTS	0	0.00						3,000
603-5060 VEHICLE & EQPT FUELS		<u>3,581</u>	<u>6,520</u>	<u>6,037</u>	<u>5,000</u>	<u>5,031</u>	<u>6,200</u>	<u>6,000</u>
TOTAL MAINTENANCE		43,769	48,354	42,125	38,000	24,826	36,313	35,000
<u>DEPT MATERIALS-SERVICES</u>								
603-6011 CHEMICALS		295	718	810	750	1,276	1,300	800
603-6055 FIRE HYDRANTS		0	1,993	0	0	0	0	0
603-6080 STREET MAINTENANCE		40,645	19,660	29,762	75,350	26,806	30,000	41,000
MAINTENANCE	0	0.00						31,000
STRIPING	0	0.00						10,000
603-6081 SIGN MAINTENANCE		9,279	2,912	2,008	2,000	2,004	4,004	3,000
GENERAL SIGN MAINTENANC	0	0.00						1,000
NW MILITARY SIGNS	0	0.00						2,000
603-6083 DRAINAGE MAINT		0	0	0	0	123	123	500
603-6084 PAVILION/PLAY/PATH MAINT		0	0	0	0	0	0	500
603-6085 STRIPING		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPT MATERIALS-SERVICES		50,219	25,283	32,580	78,100	30,210	35,427	45,800
<u>UTILITIES</u>								
603-7040 UTILITIES - ELECTRIC		37,847	39,738	38,272	38,000	25,316	38,000	38,000
603-7041 UTILITIES - GAS		1,025	1,340	307	1,000	250	400	500
603-7042 UTILITIES - PHONE		934	434	505	500	333	444	500
603-7044 UTILITIES - WATER		11,287	15,241	16,175	12,000	12,804	13,750	13,000
603-7045 STREET LIGHTS		<u>35,163</u>	<u>34,018</u>	<u>28,364</u>	<u>30,000</u>	<u>22,039</u>	<u>28,300</u>	<u>29,000</u>
TOTAL UTILITIES		86,256	90,772	83,623	81,500	60,742	80,894	81,000



10 -GENERAL FUND  
PUBLIC WORKS

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	0	410	300	0	0	0	
603-8010 NON-CAPITAL-ELECTRONIC EQUI	6,209	0	0	0	0	0	0	
603-8015 NON-CAPITAL-COMPUTER	1,288	579	397	1,150	725	825	400	
COMPUTER/MONITOR 1	400.00							400
603-8020 NON-CAPITAL-MAINTENANCE EQU	2,497	3,540	7,391	0	0	0	0	
603-8060 CAPITAL - EQUIPMENT	137,362	61,889	0	0	0	0	0	
ATV 0	0.00							0
603-8080 CAPITAL IMPROVEMENT PROJECT	0	0	7,500	0	0	0	0	
603-8081 CAPITAL - BUILDINGS	<u>10,813</u>	<u>0</u>	<u>25,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	158,168	66,008	41,295	1,450	725	825	400	
<u>INTERFUND TRANSFERS</u>								
603-9010 TRF TO CAPITAL REPLACEMENT	41,479	163,877	50,572	49,122	44,122	46,436	44,347	
EMERGENCY BACKUP POWER 0	0.00							10,000
FUTURE EQUIPMENT REPLAC 0	0.00							29,347
DRAINAGE DEVELOPMENT 0	<u>0.00</u>							<u>5,000</u>
TOTAL INTERFUND TRANSFERS	41,479	163,877	50,572	49,122	44,122	46,436	44,347	
TOTAL PUBLIC WORKS	652,609	693,326	531,840	599,307	385,439	515,685	572,058	

## Fire Department - 604



### **Mission Statement**

The City of Shavano Park Fire Department continuously works to prevent and suppresses fires, educates and rescues citizens, provides 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
- Seek to maintain / improve our current ISO rating of 2
- 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
- Reorganize the rank structure to include Battalion Chiefs for improved ISO credit
- Develop a plan to house female firefighter for future hiring possibilities
- Continue compliance and code enforcement of tree ordinance
- Purchase backup generator to power FD Offices and repair/replace backup generator for truck bays
- Develop/implement commendation program for fire personnel
- Federally mandated P25 Radio Standard compliance upgrade
- Develop/Implement a fee schedule for fire inspection and plan review

<b>FIRE &amp; EMS PERFORMANCE MEASURES:</b>				
<b>Description:</b>	<b>Actual FY17-18</b>	<b>Actual FY18-19</b>	<b>To date FY19-20</b>	<b>Target FY20-21</b>
Overall Average Response Time (Minutes)	4:16	4:08	4:14	4:00
Total Number of EMS Responses	560	559	263	500
Number of EMS Transports	305	235	81	275
Number of Fire Calls for Service	31	24	19	25
Total Number of Responses	1,012	936	395	1,000

**Major Budget Changes**

**Personnel Salary/Benefits**

Council provided consensus guidance for a 2.50% raise recommendation. The budget accounts for a 6.0% increase in employee health benefits provided by the Texas Municipal League Health Benefits Pool, which increases the defined contribution by \$34 per employee/month from \$572 to \$606 per employee/month.

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

**Capital Outlay**

- 8015 Non-capital - computer equipment		
Digital permitting review	\$	3,000
-8040 PPE Equipment		
Purchase 9 sets of bunker gear, NFPA requirement	\$	21,200
Rear driveway extension completed in FY20		

<b>Interfund Transfers - Capital Replacement (- 9010)</b>	<b>\$</b>	<b>206,623</b>
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Funds included in this line item are set aside for future capital replacement. Additional information may be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND  
FIRE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
604-1010 SALARIES	996,280	1,006,779	1,019,600	1,103,800	804,256	1,051,400	1,104,150	
604-1015 OVERTIME	26,090	39,333	48,063	35,000	40,941	50,000	40,000	
604-1020 MEDICARE	14,517	14,938	15,136	16,907	11,957	15,900	16,850	
604-1025 TWC (SUI)	155	2,923	153	3,060	2,465	2,465	3,060	
604-1030 HEALTH INSURANCE	86,242	108,461	107,327	116,688	85,228	114,400	123,624	
604-1031 HSA	662	594	583	755	426	570	755	
604-1033 DENTAL INSURANCE	6,719	6,479	6,221	6,543	4,919	6,625	6,825	
604-1035 VISION CARE INSURANCE	1,616	1,553	1,477	1,542	1,173	1,578	1,625	
604-1036 LIFE INSURANCE	1,320	1,331	1,306	1,193	872	1,170	1,193	
604-1037 WORKERS' COMP INSURANCE	19,647	22,707	21,666	30,992	17,268	29,300	32,340	
604-1040 TMRS RETIREMENT	141,721	146,136	150,568	162,660	119,466	155,700	162,090	
604-1070 SPECIAL ALLOWANCES	<u>9,077</u>	<u>17,469</u>	<u>15,393</u>	<u>16,520</u>	<u>11,192</u>	<u>14,800</u>	<u>17,300</u>	
TOTAL PERSONNEL	1,304,044	1,368,703	1,387,494	1,495,660	1,100,162	1,443,908	1,509,812	
<b>SUPPLIES</b>								
604-2020 OFFICE SUPPLIES	1,836	1,377	1,480	1,500	699	1,200	1,200	
604-2060 MEDICAL EXAMS/SCREENING/TES	1,339	619	556	1,000	954	954	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	2,018	2,799	1,873	2,500	2,558	2,800	3,000	
604-2080 UNIFORMS & ACCESSORIES	6,832	5,597	6,857	7,000	6,640	7,200	7,000	
UNIFORMS - (17) FIRE FI	<u>0.00</u>							<u>7,000</u>
TOTAL SUPPLIES	12,025	10,392	10,766	12,000	10,850	12,154	12,200	
604-2080 UNIFORMS & ACCESSORIES								
								NEXT YEAR NOTES:
								I am asking to increase line by \$1500 from \$7000 to \$8500 to
								cover uniform costs with the addition of adding one uniform
								pant and/or polo shirt per firefighter.
<b>SERVICES</b>								
604-3017 PROFESSIONAL - MEDICAL DIRE	4,500	4,805	5,400	5,400	4,050	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	6,169	7,255	7,080	8,420	4,672	7,600	8,420	
TCFP DUES & CERT FEES	0	0.00						4,045
STRAC DUES	0	0.00						200
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
ALAMO AREA FIRE CHIEFS	0	0.00						25

10 -GENERAL FUND  
FIRE DEPARTMENT

		(----- 2019-2020 -----) (----- 2020-2021 -----)							
EXPENDITURES		2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TX FIRE CHIEFS/BEST PRA		0	0.00						500
UT/UNIV. HOSPITAL INF C		0	0.00						600
604-3030 TRAINING/EDUCATION			7,415	5,208	6,544	7,000	6,528	7,000	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			2,272	3,475	2,605	4,000	1,975	2,000	4,000
TRAVEL-MILEAGE-LODGING		0	0.00						3,500
FOOD FOR TRAINING/MEETI		0	0.00						500
604-3050 LIABILITY INSURANCE			13,873	16,910	19,653	22,000	20,504	20,504	21,100
604-3070 PROPERTY INSURANCE			6,899	8,409	11,310	13,000	12,116	12,116	12,200
604-3080 SPECIAL SERVICES			1,727	2,710	12,218	10,800	7,516	10,500	11,800
EMERGICON		12	900.00						10,800
DELINQUENT COLLECTIONS		0	0.00						1,000
604-3090 COMMUNICATIONS SERVICES			4,126	4,072	4,481	4,668	3,568	4,800	4,668
DATA CARDS-MDTS		12	264.00						3,168
AT&T PHONE SERVICE		12	105.00						1,260
AT&T MDT SERVICE		12	20.00						240
TOTAL SERVICES			46,980	52,844	69,291	75,288	60,929	69,920	74,588
CONTRACTUAL									
604-4045 RADIO ACCESS FEES - COSA			5,832	5,832	5,832	6,000	5,832	5,832	6,000
COSA/HARRIS RADIO		0	0.00						6,000
HARRIS RADIO MAINT.		0	0.00						0
604-4075 COMPUTER SOFTWARE/MAINTENAN			0	216	0	3,900	3,900	3,900	500
GENERAL		0	0.00						500
604-4086 CONTRACT LABOR			0	0	15,902	0	0	0	0
TOTAL CONTRACTUAL			5,832	6,048	21,734	9,900	9,732	9,732	6,500
MAINTENANCE									
604-5010 EQUIPMENT MAINT & REPAIR			4,331	4,224	4,213	4,500	2,786	4,200	4,500
FIRE EQUIPMENT		0	0.00						3,000
EMS		0	0.00						750
VARIOUS EQUIPMENT		0	0.00						750
604-5020 VEHICLE MAINTENANCE			20,453	21,063	32,127	15,000	12,553	17,000	15,000
FIRE ENGINES		2	4,000.00						8,000
EMS UNITS		2	2,000.00						4,000
BRUSH, SUPPORT, CHIEF T		3	1,000.00						3,000
604-5030 BUILDING MAINTENANCE			8,078	6,036	6,824	7,000	5,595	7,500	6,000
FIRE STATION		0	0.00						5,000
LIVING QUARTERS		0	0.00						1,000
604-5060 VEHICLE & EQPT FUELS			9,206	11,214	10,184	10,000	7,536	10,200	10,000
TOTAL MAINTENANCE			42,068	42,538	53,349	36,500	28,470	38,900	35,500

10 -GENERAL FUND  
FIRE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
604-6015 ELECTRONIC EQPT MAINT	5,015	10,048	5,997	7,000	4,468	6,500	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	968	328	28	1,500	880	1,200	1,500	
604-6040 EMS SUPPLIES	21,120	24,664	21,964	25,340	19,331	25,150	25,340	
EMS OXYGEN 12	120.00							1,440
DISPOSABLE MEDICAL SUPP 0	0.00							13,500
MEDICATIONS 0	0.00							9,000
BIO HAZARD WASTE DISPOS 0	0.00							1,400
604-6045 FIRE FIGHTING EQPT SUPPLIES	5,548	9,675	11,724	10,000	6,615	9,500	10,000	
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							2,000
604-6060 PPE MAINTENANCE	14,191	13,571	9,923	14,100	12,119	16,100	14,100	
GEAR REPLACEMENT 5	2,000.00							10,000
NEW GEAR 0	0.00							2,000
REPAIRS 0	0.00							1,000
AIR QUALITY TESTING 0	0.00							500
MISC. PPE 0	0.00							600
TOTAL DEPT MATERIALS-SERVICES	46,842	58,286	49,636	57,940	43,413	58,450	57,440	
<u>UTILITIES</u>								
604-7044 UTILITIES - WATER	1,629	1,404	1,617	1,400	4,333	7,000	2,000	
TOTAL UTILITIES	1,629	1,404	1,617	1,400	4,333	7,000	2,000	
<u>CAPITAL OUTLAY</u>								
604-8010 NON-CAPITAL-ELECTRONIC EQUI	17,043	16,600	0	0	0	0	0	
604-8012 NON-CAPITAL-FIRE ARMS/TASER	0	797	0	0	0	0	0	
604-8015 NON-CAPITAL-COMPUTER EQUIPM	394	468	0	1,900	1,900	1,900	3,000	
COMPUTER/MONITOR 0	0.00							400
DIGITAL PERMITTING 0	0.00							2,600
604-8020 NON-CAPITAL MAINTENANCE EQP	156	0	0	0	0	0	0	
604-8025 NON CAPITAL-OFFICE FURN/EQU	648	269	407	0	0	0	0	
604-8035 FIRE FIGHTING EQPT PURCH	1,273	0	0	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	0	0	0	2,500	1,413	1,413	21,200	
2ND SET BUNKER GEAR - 9 0	0.00							21,200
604-8050 CAPITAL - VEHICLE	179,939	186,490	0	0	0	0	0	
604-8060 CAPITAL - EQUIPMENT	50,828	21,575	0	0	0	0	0	
604-8080 CAPITAL - IMPROVEMENT	8,065	0	0	16,000	16,471	16,471	0	
TOTAL CAPITAL OUTLAY	258,347	226,200	407	20,400	19,784	19,784	24,200	

10 -GENERAL FUND  
FIRE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERFUND TRANSFERS</u>								
604-9000 GRANT EXPENDITURES	7,054	10,728	13,854	17,000	4,000	4,000	10,000	
TEXAS FOREST SERVICE 0	0.00							10,000
604-9010 TRF TO CAPITAL REPLACEMENT	199,553	422,343	208,106	206,623	206,623	206,623	224,318	
EQUIPMENT REPLACEMENT 0	0.00							68,645
EMERGENCY BACKUP POWER 0	0.00							11,250
APPARATUS 0	0.00							144,423
TOTAL INTERFUND TRANSFERS	206,607	433,071	221,960	223,623	210,623	210,623	234,318	
TOTAL FIRE DEPARTMENT	1,924,374	2,199,486	1,816,254	1,932,711	1,488,295	1,870,471	1,956,558	



## Police Department - 605



### **Mission Statement**

The City of Shavano Park Police Department provides for the safety and security of the citizens and visitors of Shavano Park through the implementation of 24-hour proactive and customer-based policing across the City of Shavano Park jurisdiction in order that citizens, business owners and visitors may enjoy the peace and tranquility that the City offers.

### **Goals:**

- Effectively conduct Community-Oriented Policing to provide safety and security of the citizens and visitors of Shavano Park
- Provide proactive enforcement of traffic code, criminal statutes, and city ordinances
- Increase safety of citizens and officers through technology and training
- Reduce potential legal liabilities for City and employees by having a trained and prepared police force
- Publish and execute an annual training plan to increase professional development of employees, improve job performance, and mitigate safety hazards

### **Objectives:**

- Maintain crime rates across the City
- Maintain average police response times to less than 4 minutes
- Continue to assess manning needs for Police Department
- Effectively provide the staff quality in-service and outside training opportunities
- Continue to seek positive methods for enhancing Community Policing
- Improve citizen/officer interaction through increasing public contact by use of various social media and web opportunities
- Assess emerging technology for officer safety and efficiency
- Publish monthly crime update
- Update 5-year historical crime assessment
- Continue to pursue grant opportunities
- Purchase two replacement patrol vehicles (Crime Control)
- Purchase one replacement Criminal Investigation vehicle (Crime Control)
- Purchase exterior body armor carrier system for all sworn staff (Crime Control)
- Purchase twelve patrol rifles for duty issue (Crime Control)
- Replace 24 portable radios, upgrade 12 mobile radios for P-25 compliance (Crime Control)

<b>POLICE DEPARTMENT PERFORMANCE MEASURES:</b>				
<b>Description:</b>	<b>Calendar Year 2017</b>	<b>Calendar Year 2018</b>	<b>Calendar Year 2019</b>	<b>Target 2020</b>
Calls for Service	2,797	2,645	2,263	2,100
Response Time	not measured	not measured	3.5 minutes	< 4 minutes
Citations Written	1,220	1,114	1,208	1,200
Warnings Issued	1,995	1,986	2,066	2,100
# of Offense Reports Generated	161	98	88	90
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:

No change in personnel. Council provided consensus guidance for 2.50% raise recommendation and one pay grade increase for the all sworn Department staff. The budget accounts for a 6.0% increase in employee health benefits provided by the Texas Municipal League Health Benefits Pool, which increases the defined contribution by \$34 per employee/month from \$572 to \$606 per employee/month.

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, estimated at three hours per officer for three officers per session.

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

#### Contractual:

-4075 Computer Software/Incode	\$	18,264
Increase in annual maintenance for the updated record management system		

#### Maintenance:

5020 Vehicle Maintenance	\$	30,000
Increased maintenance as City extended fleet life an additional year.		

#### Capital Outlay:

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

10 -GENERAL FUND  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
605-1010 SALARIES	959,239	1,072,728	1,093,180	1,129,812	849,371	1,096,000	1,191,850	
605-1015 OVERTIME	9,874	13,585	16,484	16,000	22,047	24,000	30,000	
605-1020 MEDICARE	14,001	15,743	16,255	17,149	12,681	16,750	18,240	
605-1025 TWC (SUI)	351	3,078	233	3,420	2,892	3,050	3,420	
605-1030 HEALTH INSURANCE	88,000	124,463	124,250	130,416	95,524	128,128	138,168	
605-1031 HSA	726	799	799	844	607	807	844	
605-1033 DENTAL INSURANCE	6,482	7,551	7,239	7,216	5,538	7,425	7,560	
605-1035 VISION CARE INSURANCE	1,639	1,776	1,693	1,744	1,308	1,755	1,785	
605-1036 LIFE INSURANCE	1,381	1,540	1,477	1,334	977	1,310	1,334	
605-1037 WORKERS' COMP INSURANCE	23,085	28,335	28,072	28,046	22,356	27,700	29,860	
605-1040 TMRS RETIREMENT	136,169	153,641	158,990	164,985	125,071	160,900	175,450	
605-1070 SPECIAL ALLOWANCES	<u>21,925</u>	<u>31,894</u>	<u>34,025</u>	<u>36,875</u>	<u>25,148</u>	<u>33,300</u>	<u>35,825</u>	
TOTAL PERSONNEL	1,262,872	1,455,134	1,482,698	1,537,841	1,163,519	1,501,125	1,634,336	
<b>SUPPLIES</b>								
605-2020 OFFICE SUPPLIES	2,198	2,541	2,990	3,000	2,602	3,000	3,000	
605-2050 PRINTING & COPYING	1,266	1,297	1,383	1,300	730	1,300	1,300	
FORMS, MIRANDA, LEGISLA 0	0.00							1,300
605-2060 MEDICAL/SCREENING/TESTING/B	417	264	368	500	453	550	500	
PSYCHOLOGICAL EVALUATIO 0	0.00							200
DRUG SCREEN-PYHSICALS 0	0.00							300
605-2070 JANITORIAL/BUILDING SUPPLIE	496	490	0	0	0	0	0	
605-2080 UNIFORMS & ACCESSORIES	24,525	25,286	26,515	27,000	25,964	27,500	27,000	
UNIFORMS 0	0.00							19,000
8- BULLET PROOF VESTS 0	0.00							8,000
605-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	28,901	29,878	31,256	31,800	29,749	32,350	31,800	
<b>SERVICES</b>								
605-3020 ASSOCIATION DUES & PUBS	1,235	6,023	2,287	2,869	1,399	2,300	2,869	
NATIONAL ASSN. OF POLIC 0	0.00							60
TX POLICE CHIEF ASSN. - 0	0.00							50
TEXAS POLICE ASSOCIATIO 0	0.00							30
CRIMINAL LAW & TRAFFIC 0	0.00							1,200
TX POLICE CHIEF ASSN - 0	0.00							350
NOTARY PUBLIC - RENEWAL 0	0.00							130
TX BEST PRACTICE FEE 0	0.00							500
PERF 0	0.00							360
SHRM 0	0.00							189
605-3030 TRAINING/EDUCATION	1,714	2,013	150	3,500	0	500	3,500	
0	0.00							3,500
FIREARMS TRAINING 22 OF 0	0.00							0
~ 20 VARIOUS TRAINING C 0	0.00							0
TML CONFERENCE 0	0.00							0
605-3040 TRAVEL/MILEAGE/LODGING/PERD	1,286	2,653	4,962	5,000	1,867	1,867	5,000	

10 -GENERAL FUND  
POLICE DEPARTMENT

<div>(----- 2019-2020 -----) (----- 2020-2021 -----)</div>								
EXPENDITURES	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
605-3050 LIABILITY INSURANCE	12,448	17,343	17,029	17,900	16,683	16,683	18,350	
605-3060 UNIFORM MAINTENANCE	2,715	3,862	4,052	6,000	3,848	5,400	6,000	
21 OFFICERS AT ~\$350 EA 0	0.00							6,000
605-3071 PROPERTY INSURANCE	5,692	6,938	7,960	8,400	7,829	7,829	7,900	
605-3072 ANIMAL CONTROL SERVICES	12,000	12,000	12,000	12,500	9,500	12,500	12,500	
DEZAVALA SHAVANO VET CL 12	1,000.00							12,000
ANIMAL CONTROL EQUIPMEN 0	0.00							500
605-3087 CITIZENS COMMUNICATION/ED	200	610	400	400	110	400	500	
605-3090 COMMUNCIATIONS SERVICES	4,391	5,985	5,586	5,600	2,929	5,000	8,800	
MDT SERVICES 0	0.00							5,600
IPADS (7) 0	0.00							3,200
TOTAL SERVICES	41,681	57,427	54,426	62,169	44,165	52,479	65,419	
<b>CONTRACTUAL</b>								
605-4045 CONTRACT/RADIO FEES COSA	6,696	7,776	7,992	8,000	7,776	7,776	8,000	
605-4075 COMPUTER SOFTWARE/INCODE	12,577	13,403	13,423	15,886	12,335	14,500	18,264	
INCODE - TDEX INTERFACE 0	0.00							621
INCODE - CALLS FOR SERV 0	0.00							708
INCODE - PUBLIC SAFETY 0	0.00							7,543
INCODE - CASE MANAGEMEN 0	0.00							1,540
INCODE - PERSONNEL 0	0.00							688
INCODE - PROPERTY ROOM 0	0.00							1,100
BRAZOS TECHNOLOGY 0	0.00							2,610
LEADS ONLINE 0	0.00							1,758
PRODUCTIVITY (TCLEDDs) 0	0.00							500
ACCURINT (LEXIS-NEXIS) 0	0.00							396
ADOBE LICENSES 0	0.00							800
TOTAL CONTRACTUAL	19,273	21,179	21,415	23,886	20,111	22,276	26,264	
<b>MAINTENANCE</b>								
605-5005 EQUIPMENT LEASES	1,895	2,168	1,803	2,000	1,254	1,700	2,000	
MONTHLY COPY FEES - PER 0	0.00							2,000
605-5010 EQUIPMENT MAINT & REPAIR	962	2,836	894	3,000	1,361	1,900	2,000	
605-5015 ELECTRONIC EQPT MAINT	9,288	3,791	1,274	5,350	4,062	4,800	5,350	
MIDWEST RADAR-CERTIFICA 0	0.00							350
DAILY WELLS - RAIDO REP 0	0.00							2,000
COPTRAX/TECH SUPPORT/RE 0	0.00							3,000
605-5020 VEHICLE MAINTENANCE	24,689	34,697	24,697	23,000	31,622	35,000	30,000	
605-5060 VEHICLE & EQPT FUELS	29,746	35,968	35,207	30,000	23,811	30,000	30,000	
TOTAL MAINTENANCE	66,581	79,460	63,874	63,350	62,111	73,400	69,350	

10 -GENERAL FUND  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>DEPT MATERIALS-SERVICES</b>								
605-6030 INVESTIGATIVE SUPPLIES	3,462	2,224	2,983	3,000	2,660	2,800	3,000	
605-6032 POLICE SAFETY SUPPLIES	2,250	2,250	3,391	3,000	3,314	4,000	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	5,109	5,969	5,676	6,500	6,607	6,607	8,800	
AMMUNITION	0	0.00						6,300
TARGETS/SHOOTING PADS	0	0.00						2,000
CLEANING SUPPLIES	0	0.00						500
TOTAL DEPT MATERIALS-SERVICES	10,821	10,443	12,050	12,500	12,581	13,407	14,800	
<b>UTILITIES</b>								
605-7042 UTILITES- PHONE	5,498	4,474	4,144	4,400	2,694	3,300	5,500	
CELL PHONES	0	0.00						2,900
AT&T DISPATCH LINE	0	0.00						1,500
WAVE APP	0	0.00						1,100
TOTAL UTILITIES	5,498	4,474	4,144	4,400	2,694	3,300	5,500	
<b>CAPITAL OUTLAY</b>								
605-8010 NON-CAPITAL-ELECTRONIC EQUI	23,851	20,397	0	0	0	0	0	
605-8012 NON CAPITAL-FIRE ARMS/TASER	16,219	8,640	0	0	0	0	0	
605-8015 NON-CAPITAL-COMPUTER EQUIP.	3,842	9,706	0	400	0	0	400	
COMPUTER/MONITOR	1	400.00						400
605-8020 NON-CAPITAL MAINT. EQUIPMEN	4,012	0	0	0	0	0	0	
605-8025 NON-CAPITAL - OFFICE FURNIT	0	3,107	0	0	0	0	0	
605-8030 CAPITAL - ELECTRONIC EQUIPM	54,754	0	0	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	7,213	0	0	0	0	0	0	
605-8050 CAPITAL - VEHICLES	42,044	147,129	0	0	0	0	0	
605-8081 CAPITAL - BUILDING	5,980	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	157,916	188,979	0	400	0	0	400	
<b>INTERFUND TRANSFERS</b>								
605-9000 GRANT EXPENDITURES	0	14,000	16,279	43,000	16,199	43,000	0	
TOTAL INTERFUND TRANSFERS	0	14,000	16,279	43,000	16,199	43,000	0	
TOTAL POLICE DEPARTMENT	1,593,543	1,860,974	1,686,140	1,779,346	1,351,129	1,741,337	1,847,869	

## Development Services - 607

### Major Budget Changes

#### Personnel Salary/Benefits

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

#### Contractual:

-4075 Computer Software/Maintenance	\$	5,000
City planning to transition to digital permitting process		

No significant change in the day to day operations of this department.

10 -GENERAL FUND  
DEVELOPMENT SERVICES

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
607-2020 OFFICE SUPPLIES	0	340	0	325	13	340	100	
607-2050 PRINTING & COPYING	<u>207</u>	<u>1,096</u>	<u>864</u>	<u>750</u>	<u>67</u>	<u>500</u>	<u>750</u>	
TOTAL SUPPLIES	207	1,436	864	1,075	80	840	850	
<u>SERVICES</u>								
607-3012 PROF -ENGINEERING REVIEW	1,400	0	0	2,000	0	0	2,000	
607-3015 PROF -BLDG INSPECTION SERVI	91,292	94,603	77,407	75,000	58,460	74,300	70,000	
607-3016 PROF -HEALTH INSPECTOR	2,040	2,160	1,980	2,000	1,620	2,000	2,000	
607-3017 PROF -SANITARY INSPECTION S	1,750	3,000	2,090	2,500	2,560	2,900	2,500	
607-3020 ASSOCIATION DUES & PUBS	0	0	0	100	0	0	1,700	
2018 I-CODES 1	<u>1,700.00</u>							<u>1,700</u>
TOTAL SERVICES	96,482	99,763	81,477	81,600	62,640	79,200	78,200	
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE/MAINTENAN	1,400	1,400	1,400	1,500	1,500	1,500	5,000	
DIGITAL PERMITTING 0	<u>0.00</u>							<u>5,000</u>
TOTAL CONTRACTUAL	1,400	1,400	1,400	1,500	1,500	1,500	5,000	
TOTAL DEVELOPMENT SERVICES	98,089	102,599	83,741	84,175	64,221	81,540	84,050	
TOTAL EXPENDITURES	<u>5,118,254</u>	<u>5,889,043</u>	<u>5,167,251</u>	<u>5,760,347</u>	<u>4,135,807</u>	<u>5,586,417</u>	<u>5,526,883</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	<u>634,070</u>	<u>( 423,105)</u>	<u>29,974</u>	<u>0</u>	<u>598,653</u>	<u>( 320,075)</u>	<u>0</u>	



## 30 - DEBT SERVICE FUND

	FY 2019-20 AMENDED BUDGET		FY 2020-21 CITY MANAGER PROPOSED BUDGET		DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 195,469		\$ 117,721		
REVENUES	\$ 121,603 **		\$ 129,670 ***		\$ 8,067
EXPENDITURES	\$ 199,351		\$ 197,766		\$ (1,585)
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (77,748)		\$ (68,096)		
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 117,721</u>		<u>\$ 49,625</u>		

\*\* Revenues do not include transfer of \$37,748 from prior year excess collection and \$40,000 from Fund Balance

\*\*\* Revenues do not include transfer of \$38,096 from prior year excess collection and \$30,000 from Fund Balance.

DEBT SERVICE *	FUNDING	TOTAL PRINCIPAL	TOTAL INTEREST
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,805,000	\$ 751,400
General Obligation Refunding Bonds, Series 2018 (Split)	Water Supported	276,397	22,153
	Tax Supported	1,068,603	85,648
		<u>\$ 3,150,000</u>	<u>\$ 859,201</u>

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

30 -DEBT SERVICE FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
30-599-1010 CURRENT ADVALOREM TAXES	164,662	144,157	171,273	121,603	156,054	157,000	129,670	_____
30-599-1020 DELINQUENT ADVALOREM TAXES	7,756	( 3,217)	4,912	0	2,054	2,500	0	_____
30-599-1030 PENALTY & INTEREST	<u>540</u>	<u>573</u>	<u>1,345</u>	<u>0</u>	<u>684</u>	<u>750</u>	<u>0</u>	<u>_____</u>
TOTAL TAXES	172,958	141,513	177,530	121,603	158,792	160,250	129,670	_____
<u>TRANSFERS IN</u>								
30-599-8001 PROCEEDS OF LONG TERM DEBT	0	0	1,100,383	0	0	0	0	_____
30-599-8010 INTEREST INCOME	1,537	3,789	4,702	0	1,792	1,850	0	_____
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	77,748	0	0	68,096	_____
EST. 2019 CERT EXCESS C 0	0.00						38,096	_____
FUNDS TO REDUCE DEBT 0	<u>0.00</u>	_____	_____	_____	_____	_____	<u>30,000</u>	_____
TOTAL TRANSFERS IN	1,537	3,789	1,105,085	77,748	1,792	1,850	68,096	_____
<hr/>								
TOTAL NON-DEPARTMENTAL	174,495	145,302	1,282,615	199,351	160,584	162,100	197,766	_____
<hr/>								
TOTAL REVENUES	<u>174,495</u>	<u>145,302</u>	<u>1,282,615</u>	<u>199,351</u>	<u>160,584</u>	<u>162,100</u>	<u>197,766</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

30 -DEBT SERVICE FUND  
DEBT SERVICE

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	139,038	143,010	154,928	154,928	154,928	154,928	0	
607-8052 2009 GO REFUNDING-INTEREST	64,007	59,071	9,296	3,099	3,099	3,099	0	
607-8054 BOND AGENT FEES	300	300	150	500	0	300	500	
607-8055 BOND ISSUE COSTS	0	0	28,707	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	0	0	19,863	11,918	11,918	11,918	170,818	
607-8057 2018 GO REFUNDING (2009) IN	0	0	21,522	28,906	14,533	28,906	26,448	
607-8090 PMT TO REFUNDING AGENT ESCR	<u>0</u>	<u>0</u>	<u>1,070,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	203,345	202,381	1,305,292	199,351	184,477	199,151	197,766	
TOTAL DEBT SERVICE	203,345	202,381	1,305,292	199,351	184,477	199,151	197,766	
TOTAL EXPENDITURES	203,345	202,381	1,305,292	199,351	184,477	199,151	197,766	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 28,850)	( 57,079)	( 22,677)	0	( 23,892)	( 37,051)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2018  
 Original Issue Amount: \$1,385,000  
 Callable 2/15/2023 (not eligible for tax-exempt advance refunding)  
 Paying Agent: First National Bank Texas  
 \*\*\*PAYMENT SOURCE: 79.45% GENERAL FUND\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2021	170,817.50	2.690%	14,372.70	185,190.20	
08/15/2021			12,075.21	12,075.21	
09/30/2021					197,265.41
02/15/2022	178,762.50	2.690%	12,075.21	190,837.71	
08/15/2022			9,670.85	9,670.85	
09/30/2022					200,508.56
02/15/2023	182,735.00	2.690%	9,670.85	192,405.85	
08/15/2023			7,213.07	7,213.07	
09/30/2023					199,618.92
02/15/2024	190,680.00	2.690%	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	2.690%	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	2.690%	2,030.34	152,985.34	
09/30/2026					152,985.34
	1,068,602.50		85,648.48	1,154,250.98	1,154,250.98

## 20 - WATER FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>UNRESTRICTED</b>	\$ 471,168	\$ 471,168	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	503,088	573,458	
<b>BEGINNING FUND BALANCE</b>	<u>\$ 974,256</u>	<u>\$ 1,044,626</u>	
 REVENUES	 <u>\$ 1,070,208</u>	 <u>\$ 1,021,000</u>	 \$ (49,208)
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 789,754	\$ 743,771	\$ (45,983)
TRANSFER TO GENERAL FUND	22,050	22,050	-
DEBT SERVICE	188,034	186,424	(1,610)
 TOTAL EXPENSES	 <u>\$ 999,838</u>	 <u>\$ 952,245</u>	 <u>\$ (47,593)</u>
 Income/(Loss)	 \$ 70,370	 \$ 68,755	
 <b>ESTIMATED UNRESTRICTED</b>	 <u>\$ 471,168</u>	 <u>\$ 471,168</u>	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	573,458	642,213	\$ 68,755
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 1,044,626</u></u>	<u><u>\$ 1,113,381</u></u>	
 CAPITAL REPLACEMENT	 <u><u>124,020</u></u> **	 <u><u>121,255</u></u> **	 <u><u>\$ (2,765)</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, \$2,344,594 at September 30, 2019

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.

20 -WATER FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
<u>WATER SALES</u>								
20-599-5015 WATER CONSUMPTION	658,287	661,864	586,511	627,000	431,011	635,000	623,000	
20-599-5016 LATE CHARGES	4,412	6,010	7,401	6,000	2,467	2,467	6,000	
20-599-5018 DEBT SERVICE	53,555	53,530	87,465	188,317	141,870	189,000	189,900	
20-599-5019 WATER SERVICE FEE	58,605	58,646	59,270	58,092	44,066	58,700	58,800	
20-599-5036 EAA PASS THRU CHARGE	87,732	89,139	76,975	83,681	57,925	86,400	82,700	
20-599-5037 CONNECTION/DISCONNECT FEE	2,800	0	0	0	0	0	0	
20-599-5040 TAPPING FEES	<u>750</u>	<u>0</u>	<u>1,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL WATER SALES	866,141	869,190	819,421	963,090	677,339	971,567	960,400	
<u>MISC./GRANTS/INTEREST</u>								
20-599-7000 INTEREST INCOME	6,852	11,822	15,964	12,000	8,294	8,400	2,000	
20-599-7011 OTHER INCOME	40	49	1,181	0	57	80	0	
20-599-7012 LEASE OF WATER RIGHTS	7,000	10,000	10,000	10,000	7,500	7,500	15,000	
20-599-7028 TCEQ GRANT	0	0	0	46,718	0	46,718	0	
20-599-7060 CC SERVICE FEES	337	788	1,404	1,200	1,339	1,500	5,000	
20-599-7075 SITE/TOWER LEASE REVENUE	14,749	15,491	15,647	37,200	27,844	37,200	38,600	
SPRINT	0	0.00					16,500	
T-MOBILE (FROM GF)	0	0.00					22,100	
20-599-7090 SALE OF FIXED ASSETS	( 18,787)	4,705	641	0	622	622	0	
20-599-7097 INSURANCE PROCEEDS	<u>45,707</u>	<u>9,838</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	55,897	52,693	44,837	107,118	45,655	102,020	60,600	
<u>TRANSFERS IN</u>								
20-599-8072 TRF IN-CAPITAL REPLACEMENT	0	37,048	58,645	53,650	30,982	53,650	52,500	
WATER METER REPLACEMENT 100	290.00						29,000	
WELL #1	0	0.00					23,500	
20-599-8090 PRIOR PERIOD ADJUSTMENT	0	( 4,839)	0	0	0	0	0	
20-599-8099 TRF IN - RESERVES	<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	32,209	58,645	53,650	30,982	53,650	52,500	
TOTAL NON-DEPARTMENTAL	922,038	954,092	922,903	1,123,858	753,976	1,127,237	1,073,500	
TOTAL REVENUES	<u>922,038</u>	<u>954,092</u>	<u>922,903</u>	<u>1,123,858</u>	<u>753,976</u>	<u>1,127,237</u>	<u>1,073,500</u>	<u>=====</u>

## Water Utility Department - 606

### **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 employee proficiency to include educational training and development opportunities
- Improve water system functions 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 and 2 Class D water operators within the Water Department
- Educate the public while implementing the backflow prevention program approved by Council in accordance with an appropriate strategy
- Monitor all backflow devices within the water system for compliance with City ordinance and TCEQ requirements
- Pass TCEQ Audit in 2021; inspections are every 3 years, last inspection was May 2018

Resource and maintain appropriate equipment and assets

- Maintain enough money in reserve to handle emergencies, and cushion for low water consumption years (approx. \$500K)
- Annually re-evaluate adequacy of Edwards water rights and Trinity resources
- Continue to replace meters that have registered approximately 2 million gallons
- Actively apply for grants/funding for other equipment that would make crews more efficient
- Continue working with KFW (City Engineer) to initiate a geographic information system (GIS) program to include utilities, streets, and drainage information
- Continue preparing a schedule based on needs to replace all undersized water mains within the system
- Based on power supply needs, initiate applying for grants to pay a portion of or all costs for installation of emergency power supply (generators) for City facilities

- Consider a water rate study to determine if the tiered water rates / water service fee should be restructured/increased

Improve employee quality to include educational training and development opportunities.

- Provide additional quality educational opportunities and send crews to classes to earn credits to upgrade and improve knowledge of water systems
- Continue to have a safe working environment and 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, initiate lost accident tally board.
- Improve the preventative maintenance program by establishing a tracking schedule for each piece of equipment/vehicle and when they should be replaced

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

- Continue to take corrective action on dead end main issues to lessen flushing and reduce loss ratio rate
- Work with TxDOT to prepare relocating portions of the water mains on NW Military during MPO project construction starting in February
- 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 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
- Raise / install 5 fire hydrants with valves to proper height for Fire Department access per year
- Prepare drainage culvert to install boxes for crossing the creek to Well site # 8
- Consider outsourcing printing water utility bills
- Televise and investigate options of some or all wells not in production, evaluate possibilities to place back in production or plug. (Wells #1, #2, #3, and #4)
- Inspect all valves along NW Military prior to start of construction, repair/replace/install valves where needed to reduce number of residents that will be impacted during water line replacement.

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

- 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 quality of new SCADA system and entire water system as changes and repairs are accomplished.



<b>WATER UTILITY FUND PERFORMANCE MEASURES:</b>				
<b>Description:</b>	<b>Actual FY17-18</b>	<b>Actual FY18-19</b>	<b>Projected FY19-20</b>	<b>Target FY20-21</b>
Number of Water Meters Installed	39	76	100	100
Number of Fire Hydrants Maintained or Repaired	5	10	8	5
Number of Dead End Mains Flushed	17	15	15	15
Number of Taste and Odor Complaints	31	26	7	0
Lost Water Ratio	4.46%	6.62%	4.03%	5.00%

The Shavano Park Water Utility has approximately 711 customers and provides water service only, no sanitary sewer.

## Water Department - 606

### Major Budget Changes:

#### Personnel Salary/Benefits:

No change in personnel. Council provided consensus guidance for a 2.50% raise for all department staff. Increase in planned overtime due to water line relocation associated with the TxDOT Northwest Military Highway expansion project. The budget accounts for a 6.0% increase in employee health benefits provided by the Texas Municipal League Health Benefits Pool, which increases the defined contribution by \$34 per employee/month from \$572 to \$606.

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

<b>Supplies:</b>	\$	19,845
Increase of \$2,900 in Credit Card fees assessed by the processor		
Increase of \$700 in safety supplies/equipment to address Covid-19		
<b>Services:</b>	\$	35,615
Increase of \$1,050 for training, to address goal to have a minimum number of licensed water operators		
<b>Contractual:</b>	\$	92,954
<b>Maintenance:</b>	\$	16,500
<b>Dept. Materials - Services:</b>	\$	108,650
Decrease of \$4,000 as SCADA computer updates were successfully completed in FY20.		
<b>Utilities:</b>	\$	73,750
Decrease of \$2,375 as electrical expenses expected to decrease with Trinity well site being removed from service.		
<b>Capital Outlay:</b>	\$	86,020
Reduction of \$62,484, dump truck and well #5 pump replacement completed in prior year.		
- 8080 Water System Improvements		
Replace spider water lines in cul-de-sac	\$12,000	
Other projects	\$16,700	
- 8081 Water Meter Replacement		
Funding comes from the capital replacement funds set aside from the water service fees charged to customers.	\$29,000	
<b><u>Interfund Transfers- Capital Replacement (9010)</u></b>	\$	143,305
- 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	\$121,255	

20 -WATER FUND  
WATER DEPARTMENT

	2016-2017	2017-2018	2018-2019	(------ 2019-2020 -----) (------ 2020-2021 -----)					
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<b>PERSONNEL</b>									
606-1010 SALARIES	148,231	169,239	175,518	206,130	145,375	193,200	212,300		
606-1015 OVERTIME	8,280	8,741	11,405	8,000	8,766	10,500	15,000		
606-1020 MEDICARE	2,398	2,617	2,737	2,990	2,263	2,950	3,200		
606-1025 TWC (SUI)	55	508	27	720	432	576	720		
606-1030 HEALTH INSURANCE	19,442	22,453	25,086	27,450	19,162	26,026	29,088		
606-1031 HSA	142	135	147	170	124	170	178		
606-1033 DENTAL INSURANCE	1,361	1,284	1,371	1,360	1,017	1,380	1,365		
606-1035 VISION CARE INSURANCE	319	309	326	330	248	340	365		
606-1036 LIFE INSURANCE	301	298	301	280	189	255	281		
606-1037 WORKERS' COMP INSURANCE	4,398	5,218	4,684	6,890	4,982	5,950	5,760		
606-1040 TMRS RETIREMENT	22,423	25,154	26,867	28,750	22,195	28,400	30,680		
606-1070 SPECIAL ALLOWANCES	<u>6,658</u>	<u>8,666</u>	<u>7,604</u>	<u>10,650</u>	<u>4,962</u>	<u>6,450</u>	<u>11,500</u>		
TOTAL PERSONNEL	214,007	244,619	256,071	293,720	209,714	276,197	310,437		
<b>SUPPLIES</b>									
606-2020 OFFICE SUPPLIES	1,724	1,463	1,601	1,500	1,353	1,500	1,700		
606-2030 POSTAGE	3,018	2,776	3,124	3,130	3,149	3,900	3,100		
POSTAGE 12	240.00							2,880	
ANNUAL BULK MAIL PERMIT 0	0.00							220	
606-2035 EMPLOYEE APPRECIATION	0	0	0	100	22	75	150		
606-2050 PRINTING & COPYING	722	459	971	600	426	850	500		
606-2060 MED EXAMS/SCREENING/TESTING	544	147	45	100	0	0	100		
606-2070 JANITORIAL SUPPLIES	0	384	0	100	70	100	100		
606-2075 BANK/CREDITCARD FEES	5,485	7,001	5,820	5,100	6,827	7,800	8,000		
ELAVON - 3 ACCOUNTS 0	0.00							8,000	
606-2080 UNIFORMS	1,102	743	864	1,200	622	1,100	1,795		
BOOTS - ANNUAL ALLOWANC 4	200.00							800	
RAINWARE/ WINTER COATS/ 0	0.00							400	
OTHER 0	0.00							595	
606-2090 SMALL TOOLS	1,314	1,929	2,901	2,000	2,046	2,400	2,500		
606-2091 SAFETY SUPPLIES/EQUIPMENT	<u>1,818</u>	<u>1,212</u>	<u>1,213</u>	<u>1,200</u>	<u>656</u>	<u>1,200</u>	<u>1,900</u>		
TOTAL SUPPLIES	15,727	16,113	16,540	15,030	15,170	18,925	19,845		
<b>SERVICES</b>									
606-3012 ENGINEERING SERVICES	6,000	191	4,635	10,000	8,346	14,000	10,000		
BASIC MISC SERVICES 0	0.00							5,000	
NM MILITARY 0	0.00							5,000	
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	895	996	1,057	2,215	1,102	1,500	2,215		
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

		(----- 2019-2020 -----) (----- 2020-2021 -----)							
EXPENDITURES		2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
Stormwater Impact Fee	0	0.00							100
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		2,859	2,583	2,251	2,700	2,420	2,500	3,750	
606-3040 TRAVEL/MILEAGE/LODGING/PERD		1,387	1,779	1,557	1,500	1,571	1,571	1,000	
606-3050 INSURANCE - LIABILITY		3,022	6,183	3,870	4,075	3,798	3,798	3,900	
606-3060 UNIFORM SERVICES		1,533	1,556	1,728	2,500	1,900	2,500	3,000	
606-3070 INSURANCE - PROPERTY		1,503	1,832	1,887	1,985	1,850	1,850	1,900	
606-3075 CONSERV. ED./REBATES		0	0	0	100	0	0	100	
606-3080 SPECIAL SERVICES		0	138	248	500	528	575	750	
SA HAZARDOUS MAT'L PERM	0	0.00							300
ONE CALL LOCATES	0	0.00							450
606-3082 WATER ANALYSIS FEES		7,421	5,074	4,741	6,500	5,390	6,800	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
TOTAL SERVICES		24,620	20,332	21,974	34,075	26,906	35,094	35,615	
CONTRACTUAL									
606-4075 COMPUTER SOFTWARE/INCODE		7,597	6,083	7,086	9,066	6,477	6,950	8,870	
INCODE-UTILITYSOFTWARE	0	0.00							3,100
INCODE-METER READER INT	0	0.00							669
INCODE-BILLPAY WEB HOST	0	0.00							1,200
INCODE-BILL PAY ONLINE	0	0.00							340
INCODE - HAND HELD METE	0	0.00							636
BEACON SERVICE AGREEMEN	0	0.00							900
BEACON MOBILE READER	2	360.00							720
BEACON METER SOFTWARE	0	0.00							525
SCADA ANTIVIRUS - 2 COM	0	0.00							75
GIS LICENSE	0	0.00							500
ADOBE LICENSE	1	205.00							205
606-4085 EAA -WATER MANAGEMENT FEES		75,726	69,765	79,878	84,084	60,539	80,300	84,084	
MONTHLY EAA FEES	1,001	40.00							40,040
MONTHLY HABITAT FEE	1,001	44.00							44,044
606-4086 CONTRACT LABOR		100	0	0	0	0	0	0	
606-4099 WATER RIGHTS/LEASE PAYMENTS		33,292	78,227	12,282	0	0	0	0	
PURCHASE 13 AC/FT	5,000	0.00							0
TOTAL CONTRACTUAL		116,715	154,074	99,245	93,150	67,016	87,250	92,954	

20 -WATER FUND  
WATER DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>MAINTENANCE</b>								
606-5005 EQUIPMENT LEASES	1,883	1,954	600	1,500	150	750	1,500	
606-5010 EQUIPMENT MAINT & REPAIR	8,937	3,492	1,042	5,000	4,193	4,800	5,000	
606-5015 ELECTRONIC EQPT MAINTENANCE	89	0	150	500	177	350	500	
606-5020 VEHICLE MAINTENANCE	1,914	4,039	5,117	3,000	2,956	3,100	3,000	
606-5030 BUILDING MAINTENANCE	2,962	2,170	1,265	2,500	897	1,500	2,500	
GENERAL 0	0.00							2,500
606-5060 VEHICLE & EQPT FUELS	<u>4,282</u>	<u>3,340</u>	<u>4,712</u>	<u>4,000</u>	<u>2,657</u>	<u>3,400</u>	<u>4,000</u>	
TOTAL MAINTENANCE	20,067	14,995	12,887	16,500	11,030	13,900	16,500	
<b>DEPT MATERIALS-SERVICES</b>								
606-6011 CHEMICALS	17,163	19,295	15,439	16,500	8,553	11,000	10,000	
606-6050 WATER METERS & BOXES	2,193	5,224	4,693	4,500	2,644	4,500	4,500	
MAINTENANCE-METER/BOX R 0	0.00							4,500
606-6055 FIRE HYDRANTS & VALVES	1,691	3,367	11,951	7,000	8,941	8,941	10,000	
HYDRANTS AND VALVES 0	0.00							10,000
606-6060 HUEBNER STORAGE TANK	20,988	15,232	3,060	5,000	11,013	11,500	5,000	
GENERAL 0	0.00							5,000
606-6061 WELL SITE #1	11,598	3,286	4,641	4,750	874	2,500	8,750	
WELL SITE 0	0.00							6,750
ELEVATED STORAGE TANK 0	0.00							2,000
606-6062 WELL SITE #2-EAA MONITORED	75	0	0	1,300	0	100	1,300	
606-6063 WELL SITE #3-NOT OPERATION	0	0	0	1,800	0	0	1,800	
606-6064 WELL SITE #4-NOT OPERATION	0	0	0	1,300	910	1,100	1,300	
606-6065 WELL SITE #5-EDWARDS BLENDI	4,214	26,282	627	1,000	7,703	8,500	1,000	
606-6066 WELL SITE #6-MUNI TRACT	9,299	8,887	3,720	4,000	20,767	21,500	4,000	
606-6067 WELL SITE #7	6,873	5,907	3,802	4,000	4,605	5,000	4,000	
GENERAL 0	0.00							4,000
606-6068 WELL SITE #8	9,092	2,132	2,544	4,000	223	1,000	4,000	
GENERAL 0	0.00							4,000
606-6069 WELL SITE #9-TRINITY	182,801	2,408	279	4,000	7,775	8,000	1,000	
606-6070 SCADA SYSTEM MAINTENANCE	1,233	4,967	2,339	7,000	6,185	9,000	3,000	
ANNUAL MAINTENANCE CONT 0	0.00							3,000
606-6071 SHAVANO DRIVE PUMP STATION	21,239	33,710	22,257	22,500	10,164	15,000	15,000	
606-6072 WATER SYSTEM MAINTENANCE	20,101	( 34,398)	34,720	22,500	12,419	15,000	30,000	
606-6080 STREET MAINT SUPPLIES	<u>3,294</u>	<u>1,099</u>	<u>254</u>	<u>1,500</u>	<u>3,256</u>	<u>3,256</u>	<u>4,000</u>	
TOTAL DEPT MATERIALS-SERVICES	311,854	97,398	110,325	112,650	106,032	125,897	108,650	
<b>UTILITIES</b>								
606-7040 UTILITIES - ELECTRIC	79,063	78,782	59,353	75,000	43,156	65,000	72,000	
606-7042 UTILITIES - PHONE/CELL	814	810	696	825	999	1,300	1,350	
606-7044 UTILITIES - WATER	<u>348</u>	<u>254</u>	<u>255</u>	<u>300</u>	<u>340</u>	<u>450</u>	<u>400</u>	
TOTAL UTILITIES	80,225	79,847	60,303	76,125	44,494	66,750	73,750	

20 -WATER FUND  
WATER DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
606-8010 NON-CAP ELECTRONIC EQUIPMEN	6,091	0	0	0	0	0	0	
606-8015 NON-CAPITAL - COMPUTERS	0	0	0	750	724	724	0	
606-8020 NON-CAPITAL MAINTENANCE EQU	2,408	6,210	0	1,000	1,078	1,078	4,820	
RESPIRATORS (MASK-CARTR 1	320.00							320
QUICKY SAW 1	2,500.00							2,500
GENERATOR 1	2,000.00							2,000
606-8045 CAPITAL-COMPUTER EQUIPMENT	11,000	0	0	0	0	0	0	
606-8050 CAPITAL - VEHICLES	0	0	0	46,718	0	46,718	0	
606-8060 CAPITAL- EQUIPMENT	30,000	4,906	31,175	0	0	0	0	
606-8080 WATER SYSTEM IMPROVEMENTS	253,149	44,674	52,760	28,700	0	0	28,700	
REPL SPIDERS IN CUL DE 0	0.00							12,000
PROJECTS 0	0.00							16,700
606-8081 CAPITAL - BUILDING	15,237	0	0	0	0	0	0	
606-8085 CAPITAL-WATER TOWER/STORAGE	11,976	0	0	0	0	0	0	
606-8087 WATER METER REPLACEMENT	2,575	5,748	3,185	30,150	7,482	30,150	29,000	
METERS 100	290.00							29,000
606-8091 CAPITAL - WELL #1	0	0	0	23,500	23,857	23,857	23,500	
606-8095 CAPITAL - WELL #5	0	0	0	17,686	17,157	17,157	0	
TOTAL CAPITAL OUTLAY	332,434	61,537	87,120	148,504	50,298	119,684	86,020	
<u>INTERFUND TRANSFERS</u>								
606-9000 EOY ASSET RECLASS	( 316,938)	( 138,963)	( 77,914)	0	0	0	0	
606-9010 TRF TO GENERAL FUND	79,312	22,050	22,050	22,050	22,050	22,050	22,050	
606-9020 TRF TO CAPITAL REP. FUND 72	0	109,487	71,946	124,020	0	124,020	121,255	
INFRASTRUCTURE 0	0.00							62,765
VEHICLES/EQUIPMENT 0	0.00							33,490
METER REPLACEMENT 0	0.00							10,000
WATER LINE RELOCATION 0	0.00							15,000
606-9050 BAD DEBT EXPENSE	0	0	0	0	860	860	0	
606-9090 DEPRECIATION EXPENSE	203,800	190,805	205,401	0	0	0	0	
606-9095 PENSION EXPENSE	6,066	2,883	14,100	0	0	0	0	
TOTAL INTERFUND TRANSFERS	( 27,760)	186,262	235,583	146,070	22,910	146,930	143,305	
TOTAL WATER DEPARTMENT	1,087,891	875,177	900,047	935,824	553,571	890,627	887,076	

## BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2018  
 Original Issue Amount: \$1,385,000  
 Callable 2/15/2023 (not eligible for tax-exempt advance refunding)  
 Paying Agent: First National Bank Texas  
 \*\*\*PAYMENT SOURCE: 20.55% WATER\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2021	44,182.50	2.690%	3,717.55	47,900.05	
08/15/2021			3,123.29	3,123.29	
09/30/2021					51,023.34
02/15/2022	46,237.50	2.690%	3,123.29	49,360.79	
08/15/2022			2,501.40	2,501.40	
09/30/2022					51,862.19
02/15/2023	47,265.00	2.690%	2,501.40	49,766.40	
08/15/2023			1,865.68	1,865.68	
09/30/2023					51,632.08
02/15/2024	49,320.00	2.690%	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	2.690%	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	2.690%	525.16	39,570.16	
09/30/2026					39,570.16
	276,397.50		22,153.27	298,550.77	298,550.77

## BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2017  
 Original Issue Amount: \$1,925,000  
 Callable 2/15/2027 (not eligible for tax-exempt advance refunding)  
 Paying Agent: Bank of Texas  
 Payment Source: 100% Water

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2021	70,000	2.000%	32,850	102,850	
08/15/2021			32,150	32,150	
09/30/2021					135,000
02/15/2022	70,000	2.000%	32,150	102,150	
08/15/2022			31,450	31,450	
09/30/2022					133,600
02/15/2023	70,000	2.000%	31,450	101,450	
08/15/2023			30,750	30,750	
09/30/2023					132,200
02/15/2024	75,000	3.000%	30,750	105,750	
08/15/2024			29,625	29,625	
09/30/2024					135,375
02/15/2025	75,000	3.000%	29,625	104,625	
08/15/2025			28,500	28,500	
09/30/2025					133,125
02/15/2026	80,000	3.000%	28,500	108,500	
08/15/2026			27,300	27,300	
09/30/2026					135,800
02/15/2027	80,000	4.000%	27,300	107,300	
08/15/2027			25,700	25,700	
09/30/2027					133,000
02/15/2028	85,000	4.000%	25,700	110,700	
08/15/2028			24,000	24,000	
09/30/2028					134,700
02/15/2029	90,000	4.000%	24,000	114,000	
08/15/2029			22,200	22,200	
09/30/2029					136,200
02/15/2030	90,000	4.000%	22,200	112,200	
08/15/2030			20,400	20,400	
09/30/2030					132,600
02/15/2031	95,000	4.000%	20,400	115,400	
08/15/2031			18,500	18,500	
09/30/2031					133,900
02/15/2032	100,000	4.000%	18,500	118,500	
08/15/2032			16,500	16,500	
09/30/2032					135,000
02/15/2033	100,000	4.000%	16,500	116,500	
08/15/2033			14,500	14,500	
09/30/2033					131,000
02/15/2034	110,000	4.000%	14,500	124,500	
08/15/2034			12,300	12,300	
09/30/2034					136,800
02/15/2035	115,000	4.000%	12,300	127,300	
08/15/2035			10,000	10,000	
09/30/2035					137,300
02/15/2036	120,000	4.000%	10,000	130,000	
08/15/2036			7,600	7,600	
09/30/2036					137,600
02/15/2037	120,000	4.000%	7,600	127,600	
08/15/2037			5,200	5,200	



## BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2017  
 Original Issue Amount: \$1,925,000  
 Callable 2/15/2027 (not eligible for tax-exempt advance refunding)  
 Paying Agent: Bank of Texas  
 Payment Source: 100% Water

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/30/2037					132,800
02/15/2038	130,000	4.000%	5,200	135,200	
08/15/2038			2,600	2,600	
09/30/2038					137,800
02/15/2039	130,000	4.000%	2,600	132,600	
09/30/2039					132,600
	1,805,000		751,400	2,556,400	2,556,400

20 -WATER FUND  
DEBT SERVICE

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	( 120,963)	( 101,990)	( 110,210)	0	0	0	0	
607-8011 ACCRUED BOND INTEREST	( 3,571)	( 427)	( 954)	0	0	0	0	
607-8012 2009 CO - PRINCIPAL	55,000	0	0	0	0	0	0	
607-8013 2009 CO - INTEREST	72,883	0	0	0	0	0	0	
607-8014 2009 GO REFUND - PRINCIPAL	35,963	36,990	40,073	40,073	40,073	40,073	0	
607-8015 2009 GO REFUND - INTEREST	16,556	15,279	4,432	801	801	801	0	
607-8016 2017 GO REFUNDING (2009) PR	30,000	65,000	65,000	70,000	70,000	70,000	70,000	
607-8017 2017 GO REFUNDING (2009) IN	10,215	70,288	68,163	66,400	33,550	66,400	65,000	
607-8020 BOND UNAMORTIZED LOSS	2,027	( 1,702)	1,730	0	0	0	0	
607-8030 BOND AGENT FEES	150	200	400	200	200	400	400	
607-8035 BOND ISSUANCE COSTS	76,349	0	7,470	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	0	0	5,138	3,083	3,083	3,083	44,183	
607-8057 2018 GO REFUNDING (2009) IN	<u>0</u>	<u>0</u>	<u>5,567</u>	<u>7,477</u>	<u>3,759</u>	<u>7,477</u>	<u>6,841</u>	
TOTAL CAPITAL OUTLAY	174,609	83,637	86,807	188,034	151,465	188,234	186,424	
TOTAL DEBT SERVICE	174,609	83,637	86,807	188,034	151,465	188,234	186,424	
TOTAL EXPENDITURES	<u>1,262,499</u>	<u>958,814</u>	<u>986,854</u>	<u>1,123,858</u>	<u>705,036</u>	<u>1,078,861</u>	<u>1,073,500</u>	<u>=====</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>( 340,462)</u>	<u>( 4,722)</u>	<u>( 63,951)</u>	<u>0</u>	<u>48,940</u>	<u>48,376</u>	<u>0</u>	<u>=====</u>

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2020	Proposed Funding 9/30/2021	Committed Additional Future Yrs Funding	Total Committed Balance
<b><u>Meter Replacement Program</u></b>								
713 meters at \$290 per brass meter	various	\$ 206,770	various	10	\$ 72,607	\$ 10,000	\$ 124,163	\$ 206,770
<b><u>Water Distribution System</u></b>								
	various	TBD	unknown		\$ 17,500	\$ 15,000	\$ -	\$ 32,500
<b><u>Raw Water Supply System (Wells to Tanks)</u></b>								
	various	TBD	unknown		\$ 4,000	\$ 5,000	\$ -	\$ 9,000
<b><u>Water Line Relocation</u></b>								
		TBD	TBD		\$ 25,000	\$ 15,000	\$ -	\$ 40,000
<b><u>Vehicles/Equipment</u></b>								
Case Bobcat skid loader (one third-W/two thirds-PW)	2019	20,000	2034	15	\$ 1,000	\$ 1,250	\$ 17,750	\$ 20,000
Mini excavator (50/50)	2018	20,000	2034	15	1,000	1,250	17,750	20,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	2,830	1,250	28,970	33,050
Public Works Director Truck (\$40,000 - 50/50)	Future	20,000	2022	15	12,000	2,500	5,500	20,000
Vactron	2017	60,000	2047	30	4,932	2,040	53,028	60,000
F250 Ford Utility Truck #1	2014	40,000	2029	15	7,975	3,400	28,625	40,000
Ford F350 Flatbed/Tilt Bed '08 (3492) (\$72,000 - 50/50)	2001	36,000	2023	15	15,835	6,700	13,465	36,000
Chevrolet Silverado HD3500 (2283) (\$45,000 50/50)	2013	22,500	2028	15	6,239	2,500	13,761	22,500
Dump truck, 50/50 (Grant funded)	2020	45,000	2040	20	-	2,500	42,500	45,000
Trailer Mounted Ingersol Rand Air Compressor (50/50)	2006	4,000	2026	20	2,289	100	1,611	4,000
SCADA System Main	2017	235,000	2037	20	48,284	10,000	176,716	235,000
<b>Vehicle/Equipment Sub Totals</b>		<b>\$ 535,550</b>			<b>\$ 102,384</b>	<b>\$ 33,490</b>	<b>\$ 399,676</b>	<b>\$ 535,550</b>
<b><u>General Buildings</u></b>								
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
<b><u>Huebner Plant</u></b>								
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	2013	18,000	2023	10				
60 HP Booster Pump/motor #2	2013	18,000	2023	10				
125 HP Booster Pump/motor	2013	20,000	2023	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				
<b>Huebner Plant- Equipment subtotal</b>		<b>\$ 247,000</b>			<b>\$ 133,168</b>	<b>\$ 6,000</b>	<b>\$ 107,832</b>	<b>\$ 247,000</b>
VFD Building	2013	10,000	2063	50	-	-	10,000	10,000
Fence	1992	15,000	2042	50	-	-	15,000	15,000
<b>Huebner Plant- total</b>		<b>\$ 272,000</b>			<b>\$ 133,168</b>	<b>\$ 6,000</b>	<b>\$ 132,832</b>	<b>\$ 272,000</b>

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2020	Proposed Funding 9/30/2021	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #1</b>								
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	2019	12,000	2029	10				
20 HP Goulds booster pump/motor - #2	2019	12,000	2029	10				
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	2013	80,000	2023	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	2023	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters	2013	100,000	2033	20				
Sand Filters - media	2019	12,000	2022	3				
Back Wash Filters	2013	5,000	2033	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Open hole		15,000						
<b>Well #1 Equipment subtotal</b>		<b>\$ 632,000</b>			<b>\$ 94,393</b>	<b>\$ 14,765</b>	<b>\$ 522,842</b>	<b>\$ 632,000</b>
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
<b>Well #1 total</b>		<b>\$ 706,000</b>			<b>\$ 94,393</b>	<b>\$ 14,765</b>	<b>\$ 596,842</b>	<b>\$ 706,000</b>

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2020	Proposed Funding 9/30/2021	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #5</b>								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2019	35,000	2028	10				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2018	1,600	2020	2				
Injector	2018	500	2019	1				
Pump	2014	2,300	2024	10				
Leak Detector	2014	500	2024	10				
Meter	2017	1,500	2027	10				
<b>Well #5 Equipment subtotal</b>		<b>\$ 58,600</b>			<b>\$ 8,237</b>	<b>\$ 4,000</b>	<b>\$ 46,363</b>	<b>\$ 58,600</b>
Chlorine Building	2014	5,000	2064	50			5,000	5,000
Fence	1990	3,000	2040	50			3,000	3,000
<b>Well #5 total</b>		<b>\$ 66,600</b>			<b>\$ 8,237</b>	<b>\$ 4,000</b>	<b>\$ 54,363</b>	<b>\$ 66,600</b>
<b>Well #6</b>								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2018	35,000	2028	10				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2014	1,600	2016	2				
Injector	2014	500	2015	1				
Pump	2014	2,300	2024	10				
Leak Detector	2014	500	2024	10				
Meter	2017	1,500	2027	10				
<b>Well #6 Equipment subtotal</b>		<b>\$ 58,600</b>			<b>\$ 19,440</b>	<b>\$ 2,500</b>	<b>\$ 36,660</b>	<b>\$ 58,600</b>
Chlorine Building	2006	5,000	2056	50			5,000	5,000
Fence	1995	500	2045	50			500	500
<b>Well #6 total</b>		<b>\$ 64,100</b>			<b>\$ 19,440</b>	<b>\$ 2,500</b>	<b>\$ 42,160</b>	<b>\$ 64,100</b>
<b>Well #7</b>								
Electric Panel	1983	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)								
Pump	1999	55,000	TBD	20				
250 HP Motor	1999	25,000	TBD	20				
Misc components	1999	20,000	TBD	20				
Chlorine Equipment								
Scales	2018	2,200	2023	5				
Regulator	2017	1,600	2019	2				
Injector	2017	500	2018	1				
Pump	2018	1,800	2028	10				
Leak Detector	2013	500	2023	10				
Meter	UNK	5,000		10				
<b>Well #7 Equipment subtotal</b>		<b>\$ 126,600</b>			<b>\$ 44,857</b>	<b>\$ 9,000</b>	<b>\$ 72,743</b>	<b>\$ 126,600</b>
Well House	1983	10,000	2033	50			10,000	10,000
Chlorine Building	2007	5,000	2057	50			5,000	5,000
Fence	1983	5,000	2033	50			5,000	5,000
<b>Well #7 total</b>		<b>\$ 146,600</b>			<b>\$ 44,857</b>	<b>\$ 9,000</b>	<b>\$ 92,743</b>	<b>\$ 146,600</b>

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2020	Proposed Funding 9/30/2021	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #8</b>								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	2022	15				
VFD AC unit	2019	9,500	2029	10				
Pump and Motor (All components in the well)								
Pump	1983	55,000	TBD	20				
250 HP Motor	2010	25,000	2030	20				
Misc Components	1983	20,000	TBD	20				
Chlorine Equipment								
Scales	2017	2,200	2022	5				
Regulator	2013	1,600	2015	2				
Injector	2013	500	2014	1				
Pump	2018	1,800	2028	10				
Leak Detector	2013	500	2023	10				
Meter	2017	5,000	2027	10				
Drive Shaft Motor (John Deere) - replacing w/ generator	2010	50,000	2030	20				
<b>Well #8 Equipment subtotal</b>		<b>\$ 201,100</b>			<b>\$ 54,127</b>	<b>\$ 6,500</b>	<b>\$ 140,473</b>	<b>\$ 201,100</b>
Well House	1983	10,000	2033	50			10,000	10,000
Chlorine Building	2007	5,000	2057	50			5,000	5,000
Fence	1983	16,000	2033	50			16,000	16,000
<b>Well #8 total</b>		<b>\$ 232,100</b>			<b>\$ 54,127</b>	<b>\$ 6,500</b>	<b>\$ 171,473</b>	<b>\$ 232,100</b>
<b>Well #9</b>								
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				
<b>Well #9 Equipment subtotal</b>		<b>\$ 88,000</b>			<b>\$ 28,727</b>	<b>\$ -</b>	<b>\$ 59,273</b>	<b>\$ 88,000</b>
Fence	2014	20,000	2064	50			20,000	20,000
<b>Well #9 total</b>		<b>\$ 108,000</b>			<b>\$ 28,727</b>	<b>\$ -</b>	<b>\$ 79,273</b>	<b>\$ 108,000</b>
<b>TOTAL</b>		<b>\$ 2,502,720</b>			<b>\$ 604,440</b>	<b>\$ 121,255</b>	<b>\$ 1,858,525</b>	<b>\$ 2,584,220</b>

72 -WATER CAPITAL REPLACEMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
TRANSFERS IN								
72-599-8020 TRANSFER FROM WATER FUND	0	109,487	71,946	124,020	0	124,020	121,255	_____
72-599-8099 FUND BALANCE RESERVE	<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	109,487	71,946	124,020	0	124,020	121,255	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	109,487	71,946	124,020	0	124,020	121,255	
<hr/>								
TOTAL REVENUES	<u>0</u>	<u>109,487</u>	<u>71,946</u>	<u>124,020</u>	<u>0</u>	<u>124,020</u>	<u>121,255</u>	=====

72 -WATER CAPITAL REPLACEMENT  
WATER DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8087 WATER METER REPLACEMENT	<u>0</u>	<u>37,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	37,048	0	0	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	0	0	58,645	53,650	30,982	53,650	52,500	<u></u>
WATER METER REPLACEMENT 100	290.00							29,000
WELL #1 0	<u>0.00</u>							<u>23,500</u>
TOTAL INTERFUND TRANSFERS	0	0	58,645	53,650	30,982	53,650	52,500	
<hr/>								
TOTAL WATER DEPARTMENT	0	37,048	58,645	53,650	30,982	53,650	52,500	
<hr/>								
TOTAL EXPENDITURES	<u>0</u>	<u>37,048</u>	<u>58,645</u>	<u>53,650</u>	<u>30,982</u>	<u>53,650</u>	<u>52,500</u>	<u></u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>0</u>	<u>72,439</u>	<u>13,301</u>	<u>70,370</u>	<u>( 30,982)</u>	<u>70,370</u>	<u>68,755</u>	<u></u>



## 70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>FUND BALANCE, BY DESIGNATION:</b>			
ADMIN	\$ 140,002	\$ 116,941	
PW	164,306	151,847	
FIRE	537,180	736,333	
STREETS	250,000	250,000	
DRAINAGE	1,358,945	546,172	
NW MILITARY	25,000	25,000	
MUNICIPAL TRACT	2,955	2,955	
SIDEWALK PATHWAYS	35,000	10,989	
UNDESIGNATED	-	7,439	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 2,513,388</b>	<b>\$ 1,847,676</b>	
REVENUES AND OTHER SOURCES	\$ 360,612 *	\$ 307,590 *	\$ (53,022)
EXPENDITURES AND OTHER USES	1,191,218 **	643,030	\$ (548,188)
<b>TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ (830,606)</b>	<b>\$ (335,440)</b>	
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 1,682,782</b>	<b>\$ 1,512,236</b>	

\* Does not include budgeted use of \$830,606 and \$335,440, respectively, of fund balance to cover expenditures.

\*\* Due to unforeseen delays, the drainage construction projects did not proceed as expected and are anticipated to be at approximately 50% complete at September 30, 2020. A portion of the projects cost will be re-budgeted for FY 2020-21.

**The following projects/purchases are planned for FY 2020-2021:**

City Hall air conditioning unit replacement (if needed)	\$ 9,000
City Hall emergency power supply (joint with Crime Control District funding)	37,500
Public Works equipment trailer	8,000
Completion of three low water crossings drainage projects (50% FY20)	450,044
Purchase P25 compliant hand held radios - Shavano Park Fire Department	138,486
	<u>\$ 643,030</u>

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 CITY PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance At 9/30/2020	Proposed Funding 9/30/2021	Additional Future Yrs Funding	Total Committed Balance
<b>Administrative</b>								
Upgrade - Incode to Invision	Future	\$ 60,000	2027	5	\$ 21,000	\$ 5,500	\$ 33,500	\$ 60,000
City Hall Septic Tank Replacement (w/ Bexar 911)	2020	60,000	2050	30	-	1,850	58,150	60,000
Application Server	2012	13,000	2023	7	9,874	1,042	2,084	13,000
Email Server	2015	13,000	2023	7	6,749	2,083	4,168	13,000
Firewall Server	2017	7,000	2023	7	7,000	-	-	7,000
Telephone system, from landline to VOIP	Future	31,000	2024	7	6,200	6,200	18,600	31,000
A/C Units - City Hall (8)	Various	70,000	Varies	15	35,368	3,000	31,632	70,000
City Hall Roof	2019	100,000	2039	20	5,000	5,000	90,000	100,000
City Hall Sprinkler System & Emergency Lighting (Lighting FY 2017-18)		8,000	TBD		750	750	6,500	8,000
Backup Power Supply/Auxiliary Power Unit (CH w/Crime Control)		37,500	2021		25,000	12,500	-	37,500
Sub Totals		\$ 399,500			\$ 116,941	\$ 37,925	\$ 244,634	\$ 399,500
<b>Public Works</b>								
Ford F250 Crew Cab	2018	\$ 45,000	2034	15	\$ 3,279	\$ 2,765	\$ 38,956	\$ 45,000
Ford F350 Small Dump/Tilt Bed (3492) (\$60,000 - 50/50)	2001	30,000	2022	15	24,415	2,142	3,443	30,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	36,000	2023	15	30,793	1,403	2,804	36,000
Chevrolet Silverado HD3500 (2283) (\$45,000 - 50/50)	2013	22,500	2028	15	22,500	-	-	22,500
Hotsy 225 Gallon Tank/Washer/Trailer (0193)	2009	10,000	2023	10	5,000	1,333	3,667	10,000
Bobcat Skid-Steer Loader (\$50,000 - 50/50)	1999		2019	15	-	-	-	-
Case Bobcat skid loader(two thirds/one third)	2019	40,000	2038	20	2,000	2,000	36,000	40,000
Vermeer 8" Chipper	2019	37,500	2035	15	1,487	2,400	33,613	37,500
Roller (ASCO)	2016	27,000	2034	18	4,800	1,300	20,900	27,000
Trailer (Magnum) for roller	2016	9,000	2024	8	3,250	1,437	4,313	9,000
Grasshopper MaxTorque Model 325D mower, rear discharge	2019	12,500	2028	8	120	1,548	10,832	12,500
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	2,222	1,336	29,492	33,050
Crack Seal Machine - Trailer Mounted - CL200 Cimline	2017	50,000	2033	15	6,119	3,333	40,548	50,000
Grasshopper MaxTorque Model 325D mower, side discharge	2017	12,000	2025	8	3,900	1,600	6,500	12,000
Mini-excavator (50/50)	2018	20,000	2039	20	1,000	1,000	18,000	20,000
Trailer mounted Ingersoll Rand Air Compressor(50/50)	2006	4,000	TBD	20	-	1,000	3,000	4,000
Public Works Director Truck (\$40,000 - 50/50)	Future	20,000	2022	15	11,000	4,500	4,500	20,000
Equipment Trailer	2009	7,000	TBD	20	-	-	-	7,000
5 yd International Dump Truck (\$80,000, 50/50)	2006	40,000	2031	25	12,212	-	27,788	40,000
Dump truck 50/50 (Grant funded)	2020	45,000	2040	20	-	-	-	45,000
Landscape Trailer	2018	5,000	2038	20	250	250	4,500	5,000
Backup Power Supply/Auxiliary Power Unit	Future	37,500	2022	TBD	17,500	10,000	10,000	37,500
Sub Totals		\$ 543,050			\$ 151,847	\$ 39,347	\$ 298,856	\$ 543,050

**CITY OF SHAVANO PARK**  
**FY 2020 - 21 CITY PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance At 9/30/2020	Proposed Funding 9/30/2021	Additional Future Yrs Funding	Total Committed Balance
<b>Fire Department</b>								
Hallmark Trailer-Wells Cargo (1086)	2004	\$ 8,000	2032	10	\$ 8,000	\$ -	\$ -	\$ 8,000
Ambulance (4617)	2017	180,000	2028	10	36,000	18,000	126,000	180,000
Ambulance (1796) remount box on new cab/chassis	2018	140,000	2029	10	14,000	14,000	112,000	140,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	700,000	2033	20	246,599	34,769	418,632	700,000
Pierce 2017 Platform Apparatus (purchased 2019)	2017	1,750,000	2039	20	60,000	60,000	1,630,000	1,750,000
Ford F350 Pickup (5691)	2010	50,000	2024	14	22,000	5,000	23,000	50,000
Ford F550 Fire Brush Truck (5797)	2010	86,000	2026	15	31,678	9,054	45,268	86,000
Chevy Tahoe LS - Command 1752	2014	60,000	2025	10	17,000	3,600	39,400	60,000
Max Air Trailer Mounted Breathing Air System Complete	2005/17	20,000	2037	20	250	500	19,250	20,000
Communication System (hand held/mobile mounted radios)	2012	138,486	2021	10	112,748	25,738	-	138,486
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	26,533	4,233	4,234	35,000
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	26,533	4,233	4,234	35,000
Stryker - Stretcher	2017	18,000	2028	10	5,400	1,800	10,800	18,000
Stryker - Stretcher	2018	18,000	2029	10	3,600	1,800	12,600	18,000
Roof on Living Quarters (metal)	2016	20,000	2056	40	500	500	19,000	20,000
SCBA units (12)	2018	125,000	2034	15	8,000	8,357	108,643	125,000
Thermal Imaging Cameras	2017	10,000	2025	8	3,956	1,191	4,853	10,000
Thermal Imaging Cameras	2017	10,000	2025	8	3,956	1,191	4,853	10,000
Mobile Computers (13)	Various	39,000	Various	7	11,800	4,000	23,200	39,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2022	12	10,000	-	-	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	TBD	10	10,000	-	-	10,000
Zoll Auto Pulse (1)	2012	18,000	2022	10	18,000	-	-	18,000
Zoll Auto Pulse (1)	2012	18,000	2022	10	12,000	3,000	3,000	18,000
Generac Emergency Generator 25KW (Gas)( Bay Doors & Radios)	2015	25,000	2035	20	5,000	1,250	18,750	25,000
Amkus Rescue Tool Complete	2006	38,000	2022	15	19,875	9,000	9,125	38,000
Skyline 40LB Extractor	2020	8,000	2035	15	530	498	6,972	8,000
StairPro Stair Master (1)	2006	4,500	2026	15	3,875	104	521	4,500
StairPro Stair Master (1)	2006	4,500	2026	15	3,000	250	1,250	4,500
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	500	1,000	47,000	48,500
Backup Power Supply/Auxiliary Power Unit	Future	37,500	2022	TBD	15,000	11,250	11,250	37,500
Sub Totals		\$ 3,664,486			\$ 736,333	\$ 224,318	\$ 2,703,835	\$ 3,664,486
Total Capital Replacement Funds		\$ 4,607,036			\$ 1,005,121	\$ 301,590	\$ 3,247,325	\$ 4,607,036

70 -CAPITAL REPLACEMENT FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
OTHER SOURCES								
=====								
<u>MISC./GRANTS/INTEREST</u>								
70-599-7028 TCEQ GRANT	0	0	0	28,030	0	28,030	0	
70-599-7090 SALE OF CITY ASSETS	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	45,000	28,030	0	28,030	0	
<hr/>								
<u>TRANSFERS IN</u>								
70-599-8010 INTEREST INCOME	10,117	36,427	58,038	35,000	14,379	15,500	1,000	
70-599-8020 TRF IN - GENERAL FUND	251,032	629,635	310,756	297,582	292,582	294,896	306,590	
ADMINISTRATION 0	0.00							37,925
FIRE VEHICLES/EQUIPMENT 0	0.00							224,318
PUBLIC WORKS VEHICLES/E 0	0.00							39,347
DRAINAGE DEVELOPMENT 0	0.00							5,000
70-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>830,606</u>	<u>0</u>	<u>0</u>	<u>335,440</u>	
TOTAL TRANSFERS IN	261,149	666,062	368,794	1,163,188	306,961	310,396	643,030	
<hr/>								
TOTAL OTHER SOURCES	261,149	666,062	413,794	1,191,218	306,961	338,426	643,030	
<hr/>								
TOTAL REVENUES	<u>261,149</u>	<u>666,062</u>	<u>413,794</u>	<u>1,191,218</u>	<u>306,961</u>	<u>338,426</u>	<u>643,030</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

70 -CAPITAL REPLACEMENT FUND  
COUNCIL

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>23,521</u>	<u>25,521</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL	0	0	0	30,000	23,521	25,521	0	
<hr/>								
TOTAL COUNCIL	0	0	0	30,000	23,521	25,521	0	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

70 -CAPITAL REPLACEMENT FUND  
ADMIN

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	0	0	0	6,000	4,260	4,260	0	
601-8080 CAPITAL IMPROVEMENTS	0	0	0	275,000	23,711	275,000	0	
601-8081 CAPITAL - BUILDING	0	0	87,112	58,000	55,590	58,264	46,500	
CITY HALL HVAC           1	9,000.00							9,000
CH EMERGENCY POWER    0	<u>0.00</u>							<u>37,500</u>
TOTAL CAPITAL OUTLAY	0	0	87,112	339,000	83,561	337,524	46,500	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFER TO - GENERAL FUND	<u>7,684</u>	<u>48,799</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	7,684	48,799	0	0	0	0	0	
TOTAL ADMIN	7,684	48,799	87,112	339,000	83,561	337,524	46,500	

70 -CAPITAL REPLACEMENT FUND  
PUBLIC WORKS

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
603-8050 CAPITAL - VEHICLES	0	0	39,236	46,718	0	46,718	0	
603-8060 CAPITAL - EQUIPMENT	0	0	52,964	39,500	37,893	37,894	8,000	
EQUIPMENT TRAILER 0	0.00							8,000
603-8080 CAPITAL-IMPROVEMENT PROJECT	0	62,914	78,905	728,000	93,913	500,000	450,044	
WINDMILL CULVERT 0	0.00							140,375
BENT OAK CULVERT 0	0.00							102,210
BENT OAK - SITE WORK 0	0.00							13,810
CHIMNEY ROCK CULVERT 0	0.00							146,424
CONSTRUCTION BOND 0	0.00							9,725
ENGINEERING (estimated) 0	0.00							37,500
TOTAL CAPITAL OUTLAY	0	62,914	171,105	814,218	131,806	584,612	458,044	
<u>INTERFUND TRANSFERS</u>								
603-9010 TRANSFER TO - GENERAL FUND	48,455	35,527	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	48,455	35,527	0	0	0	0	0	
TOTAL PUBLIC WORKS	48,455	98,441	171,105	814,218	131,806	584,612	458,044	

70 -CAPITAL REPLACEMENT FUND  
FIRE

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
604-8030 ELECTRONIC EQUIPMENT	0	0	0	0	0	0	138,486	
18 HANDHELD RADIOS 0	0.00						138,486	
604-8040 CAPITAL - PPE EQUIPMENT	0	0	116,318	8,000	7,470	7,470	0	
604-8050 CAPITAL - APPARATUS	<u>0</u>	<u>0</u>	<u>1,164,965</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	0	1,281,284	8,000	7,470	7,470	138,486	
<u>INTERFUND TRANSFERS</u>								
604-9010 TRANSFER TO - GENERAL FUND	<u>244,481</u>	<u>154,971</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	244,481	154,971	0	0	0	0	0	
 TOTAL FIRE	 244,481	 154,971	 1,281,284	 8,000	 7,470	 7,470	 138,486	
 TOTAL EXPENDITURES	 300,620 =====	 302,211 =====	 1,539,500 =====	 1,191,218 =====	 246,357 =====	 955,127 =====	 643,030 =====	 =====
 REVENUE OVER/(UNDER) EXPENDITURES	 ( 39,471) =====	 363,851 =====	 ( 1,125,706) =====	 0 =====	 60,604 =====	 ( 616,701) =====	 0 =====	 =====



## 40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 598,769	\$ 623,614	
<b>REVENUE AND OTHER SOURCES</b>	\$ 123,750	\$ 125,000 *	\$ 1,250
<b>EXPENDITURES AND OTHER USES</b>	98,905	446,877	347,972
<b>TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES</b>	\$ 24,845	\$ (321,877)	\$ (346,722)
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	\$ 623,614	\$ 301,737	

Included in above ending fund balance amount:

Planned Equipment Replacement	\$ 481,414	\$ 301,737
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\* Revenues and other sources do not include budgeted use of \$321,877 of fund balance to cover current year expenditures

Capital and non-capital purchases are budgeted for the Fire and Police Departments. Larger items include upgrading 24 hand held radios \$162,412, replacing two patrol vehicles \$152,000 and the Criminal Investigator's vehicle \$46,000, installing an emergency back up power supply (shared with City) \$37,500, exterior body armor carriers for all sworn staff \$20,000 and Tasers \$9,265.

\$ 430,977

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

\$ 15,900

# CITY OF SHAVANO PARK

## FY 2020 - 21 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 Thru 9/30/2020	Proposed Funding FY2021	Additional Funding Future Yrs	Total Funding
509	Chevy Tahoe - Chief	2013	***			\$ -	\$ -	\$ -	\$ -
508	Chevy Tahoe - CID	2013	\$ 46,000	2021	10	-	46,000	-	46,000
511	Ford Explorer	2015	76,000	2021	5	50,069	25,931	-	76,000
512	Ford Explorer	2015	76,000	2021	5	50,069	25,931	-	76,000
514	Chevy 1500 Silverado - Code Compliance	2015	50,000	2026	10	24,284	4,286	21,430	50,000
516	Ford Explorer	2016	76,000	2022	5	41,761	17,119	17,120	76,000
517	Ford Explorer	2016	76,000	2022	5	41,761	17,119	17,120	76,000
518	Ford Explorer	2017	76,000	2023	5	31,250	14,917	29,833	76,000
519	Ford Explorer	2017	76,000	2023	5	21,000	18,333	36,667	76,000
520	Ford Explorer	2017	76,000	2024	5	21,000	13,750	41,250	76,000
521	Ford Explorer	2017	76,000	2024	5	37,250	9,687	29,063	76,000
	Communication System (radios)	2012	162,412	2021	10	130,414	31,998	-	162,412
	Back up Power Supply/Auxiliary Power Unit - CH	Future	37,500	2021	TBD	25,000	12,500	-	37,500
	Police Department Video Server	2016	13,000	2023	6	7,556	1,814	3,630	13,000
Total *			\$ 916,912			\$ 481,414	\$ 239,385	\$ 196,113	\$ 916,912

\*\*\* 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

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	109,944	103,244	113,458	116,250	94,635	122,000	125,000	
TOTAL TAXES	109,944	103,244	113,458	116,250	94,635	122,000	125,000	
<u>MISC./GRANTS/INTEREST</u>								
40-599-7085 POLICE DEPT - DONATIONS	0	0	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	0	
<u>TRANSFERS IN</u>								
40-599-8005 INTEREST INCOME	2,582	8,038	9,573	7,500	3,524	3,800	0	
40-599-8070 TRF IN - CAPITAL FUND	0	0	0	0	0	0	0	
40-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	
40-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	321,877	
TOTAL TRANSFERS IN	2,582	8,038	9,573	7,500	3,524	3,800	321,877	
<hr/>								
TOTAL NON-DEPARTMENTAL	112,526	111,282	123,030	123,750	98,159	125,800	446,877	
<hr/>								
TOTAL REVENUES	112,526	111,282	123,030	123,750	98,159	125,800	446,877	
	=====	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT  
FIRE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
604-3030 TRAINING/EDUCATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>2,149</u>	<u>2,500</u>	<u>2,500</u>	<u></u>
TOTAL SERVICES	0	0	0	5,000	2,149	2,500	2,500	
<hr/>								
<u>CAPITAL OUTLAY</u>								
604-8010 ELECTRONIC EQUIPMENT	0	0	0	900	286	900	0	<u></u>
604-8012 NON-CAPITAL - FIREARMS/TASE	0	0	624	625	624	624	625	<u></u>
TASER PROGRAM - YEAR 2 0	<u>0.00</u>							<u>625</u>
TOTAL CAPITAL OUTLAY	0	0	624	1,525	910	1,524	625	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
604-9011 TRANSFER OUT - GENERAL FUND	<u>0</u>	<u>6,612</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	6,612	0	0	0	0	0	
<hr/>								
TOTAL FIRE DEPARTMENT	0	6,612	624	6,525	3,059	4,024	3,125	

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

				(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	1,987	2,526	2,192	6,400	2,132	3,200	6,400	
TAPEIT 0	0.00							1,500
VARIOUS CLASSES 15	200.00							3,000
MIDWEST RADAR OFFICER C 0	0.00							600
CHIEF LEADERSHIP TRAINI 0	0.00							1,300
605-3087 CITIZENS COMMUNICATION/EDUC	5,233	5,483	6,550	9,000	6,093	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	7,220	8,009	8,743	15,400	8,225	10,200	13,400	
<u>CONTRACTUAL</u>								
605-4075 COMPUTER SOFTWARE	0	0	0	4,750	4,568	4,568	0	
TOTAL CONTRACTUAL	0	0	0	4,750	4,568	4,568	0	
<u>CAPITAL OUTLAY</u>								
605-8010 ELECTRONIC EQUIPMENT PURCHA	0	0	2,029	17,900	9,400	17,900	0	
605-8012 NON CAPITAL - FIRE ARMS/TAS	0	0	8,640	8,640	0	8,640	8,640	
TASER 5 YR PROGRAM 0	0.00							8,640
605-8015 NON-CAPITAL - COMPUTER EQUI	0	0	6,622	1,900	1,851	1,851	0	
605-8018 NON-CAPITAL BUILDING	0	0	0	2,300	894	1,000	1,300	
SPPD/CH ALARM REPLACEME 0	0.00							1,300
605-8025 NON-CAPITAL - OFFICE FURNIT	0	0	1,000	0	0	0	0	
605-8030 POLICE EQUIPMENT PURCHASE	0	0	0	36,500	33,632	36,000	182,412	
24 HANDHELD RADIOS 0	0.00							162,412
EXT BODY ARMOR CARRIERS 0	0.00							20,000
605-8042 CAPITAL - FIREARMS	0	0	23,089	0	0	0	0	
DUTY PATROL RIFLES 0	0.00							0
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	19,959	0	0	0	2,500	
LAPTOP COMPUTER/SOFTWARE 0	0.00							2,500
605-8050 CAPITAL - VEHICLES	0	33,546	0	0	0	0	198,000	
PATROL VEHICLES 2	76,000.00							152,000
CID VEHICLE 1	46,000.00							46,000
605-8081 CAPITAL - BUILDING	0	0	0	0	0	0	37,500	
EMERGENCY POWER SYSTEM 0	0.00							37,500
TOTAL CAPITAL OUTLAY	0	33,546	61,339	67,240	45,777	65,391	430,352	

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERFUND TRANSFERS</u>								
605-9011 TRANSFER TO - GENERAL FUND	215,106	203,442	3,600	4,990	0	4,990	0	
NIBRS - LOCAL FUNDS 0	<u>0.00</u>							<u>0</u>
TOTAL INTERFUND TRANSFERS	215,106	203,442	3,600	4,990	0	4,990	0	
<hr/>								
TOTAL POLICE DEPARTMENT	222,326	244,997	73,681	92,380	58,570	85,149	443,752	
<hr/>								
TOTAL EXPENDITURES	222,326	251,609	74,305	98,905	61,629	89,173	446,877	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 109,800)	( 140,327)	48,725	24,845	36,530	36,627	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## 42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUNDS (PEG)

	<b>FY 2019-20 AMENDED BUDGET</b>	<b>FY 2020-21 CITY MANAGER PROPOSED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 106,909</u>	<u>\$ 104,809</u>	
REVENUES	\$ 17,200 *	\$ 16,500	\$ (700)
EXPENDITURES	\$ 19,300	\$ 800	\$ (18,500)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u><u>\$ 104,809</u></u>	<u><u>\$ 120,509</u></u>	

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

\* Does not include budgeted use of \$2,100 of fund balance to cover expenditures

### **CAPITAL OUTLAY:**

The proposed budget includes \$800 for replacement microphones. \$ 800

42 -PEG FUNDS

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	15,212	16,127	16,662	16,000	12,433	16,500	16,500	
TOTAL FRANCHISE REVENUES	15,212	16,127	16,662	16,000	12,433	16,500	16,500	
MISC./GRANTS/INTEREST								
42-599-7000 INTEREST	27	1,255	1,626	1,200	626	700	0	
TOTAL MISC./GRANTS/INTEREST	27	1,255	1,626	1,200	626	700	0	
TRANSFERS IN								
42-599-8090 PRIOR PERIOD ADJUSTMENT	0	3,893	0	0	0	0	0	
42-599-8099 FUND BALANCE RESERVE	0	0	0	2,100	0	0	0	
TOTAL TRANSFERS IN	0	3,893	0	2,100	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	15,239	21,275	18,289	19,300	13,059	17,200	16,500	
<hr/>								
TOTAL REVENUES	15,239	21,275	18,289	19,300	13,059	17,200	16,500	
	=====	=====	=====	=====	=====	=====	=====	=====



CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

42 -PEG FUNDS  
ADMINISTRATION

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
601-8030 CAPITAL-ELECTRONIC EQUIPMEN	0	35,784	1,021	19,300	5,251	10,000	800	
REPLACEMENT MICROPHONES 2	<u>400.00</u>							<u>800</u>
TOTAL CAPITAL OUTLAY	0	35,784	1,021	19,300	5,251	10,000	800	
<hr/>								
TOTAL ADMINISTRATION	0	35,784	1,021	19,300	5,251	10,000	800	
<hr/>								
TOTAL EXPENDITURES	0	35,784	1,021	19,300	5,251	10,000	800	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	15,239	( 14,509)	17,268	0	7,808	7,200	15,700	
	=====	=====	=====	=====	=====	=====	=====	=====

## 45- OAK WILT FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	<u>DIFFERENCE</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 96,477</u>	<u>\$ 106,977</u>	
REVENUES	\$ 11,000	\$ 13,000	\$ 2,000
EXPENDITURES	\$ 500 *	\$ 500	\$ -
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 106,977</u></u>	<u><u>\$ 119,477</u></u>	

\* A case of Oak Wilt has been recently identified within the City and remediation efforts have begun. A budget amendment will be proposed to fund the remediation expenditures.

45 -OAK WILT FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>PERMITS &amp; LICENSES</u>								
45-599-3015 TREE TRIMMING PERMITS	<u>13,700</u>	<u>12,915</u>	<u>13,230</u>	<u>11,000</u>	<u>4,505</u>	<u>13,000</u>	<u>13,000</u>	<u>=====</u>
TOTAL PERMITS & LICENSES	13,700	12,915	13,230	11,000	4,505	13,000	13,000	
<u>MISC./GRANTS/INTEREST</u>								
45-599-7030 TEXAS FORESTRY GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>=====</u>
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	3,000	0	
<u>TRANSFERS IN</u>								
45-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>=====</u>
TOTAL TRANSFERS IN	0	0	0	0	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	13,700	12,915	13,230	11,000	4,505	16,000	13,000	
<hr/>								
TOTAL REVENUES	<u>13,700</u>	<u>12,915</u>	<u>13,230</u>	<u>11,000</u>	<u>4,505</u>	<u>16,000</u>	<u>13,000</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

45 -OAK WILT FUND  
ADMINISTRATION

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3012 PROFESSIONAL SERVICES	0	0	0	0	0	20,000	0	
601-3087 CITIZENS COMMUNICATION/EDUC	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u></u>
TOTAL SERVICES	0	0	0	500	0	20,500	500	
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
601-6085 SUPPLIES/MATERIAL/CHEMICALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u></u>
TOTAL DEPT MATERIALS-SERVICES	0	0	0	0	0	5,000	0	
<hr/>								
TOTAL ADMINISTRATION	0	0	0	500	0	25,500	500	
<hr/>								
TOTAL EXPENDITURES	0	0	0	500	0	25,500	500	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	13,700	12,915	13,230	10,500	4,505	( 9,500)	12,500	
	=====	=====	=====	=====	=====	=====	=====	=====

## 48 - STREET MAINTENANCE FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 469,261	\$ 535,511	
REVENUES	\$ 116,250	\$ 125,000	\$ 8,750
EXPENDITURES	\$ 50,000 *	\$ 50,000	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 535,511</u>	<u>\$ 610,511</u>	

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.

### FUTURE POTENTIAL PROJECTS

Resurface Shavano Dr.  
 Resurface Fawn Dr.  
 Resurface Saddletree  
 Resurface Lockhill Selma Road  
 Resurface DeZavala Road

\* Due to unforeseen circumstances, the planned expenditures for FY20 will not be accomplished.

48 -STREET MAINTENANCE FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	<u>109,112</u>	<u>103,307</u>	<u>114,659</u>	<u>116,250</u>	<u>95,574</u>	<u>122,000</u>	<u>125,000</u>	<u>          </u>
TOTAL TAXES	109,112	103,307	114,659	116,250	95,574	122,000	125,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	109,112	103,307	114,659	116,250	95,574	122,000	125,000	
<hr/>								
TOTAL REVENUES	<u>109,112</u>	<u>103,307</u>	<u>114,659</u>	<u>116,250</u>	<u>95,574</u>	<u>122,000</u>	<u>125,000</u>	<u>          </u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

48 -STREET MAINTENANCE FUND  
PUBLIC WORKS

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
603-6080 STREET MAINTENANCE	<u>0</u>	<u>0</u>	<u>49,998</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u></u>
TOTAL DEPT MATERIALS-SERVICES	0	0	49,998	50,000	0	0	50,000	
<hr/>								
TOTAL PUBLIC WORKS	0	0	49,998	50,000	0	0	50,000	
<hr/>								
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>49,998</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u></u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>109,112</u>	<u>103,307</u>	<u>64,661</u>	<u>66,250</u>	<u>95,574</u>	<u>122,000</u>	<u>75,000</u>	<u></u>

## 50 - COURT TECHNOLOGY & SECURITY FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>COURT TECHNOLOGY &amp; EFFICIENCY:</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 1,699	\$ 1,799	
REVENUES	\$ 4,300	\$ 4,300	\$ -
EXPENDITURES	\$ 4,200	\$ 4,300	\$ 100
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 1,799</u>	<u>\$ 1,799</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:

<b>BEGINNING FUND BALANCE</b>	\$ 54,558	\$ 53,558	
REVENUES	\$ 3,200 *	\$ 3,200 *	\$ -
EXPENDITURES AND OTHER USES	\$ 54,200 **	\$ 54,200	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 3,558</u>	<u>\$ 2,558</u>	

\* Does not include budgeted use of \$50,900 of fund balance to cover expenditures

\*\* Budgeted expenditures included \$50,000 for the bullet resistance glass and steel panels project. Due to difficulty finding vendors, the project has been re-evaluated and re-proposed for FY2021.

Planned expenditures include \$50,000 to add bullet resistance glass and steel panels to the Municipal Court office area and \$4,200 for court security provided by Shavano Park Police Department.

### TRUANCY PREVENTION (new effective 1/1/2020):

<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ 1,200	\$ 1,200
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ 1,200</u>	

### JURY FUND (new effective 1/1/2020):

<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ 100	\$ 100
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ 100</u>	



CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

50 -COURT RESTRICTED FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)		
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	61	104	82	100	62	75	100
50-599-4023 COURT SECURITY REVENUE	3,559	3,419	3,279	3,200	2,344	3,000	3,200
50-599-4024 TRUANCY PREVENTION FUND	0	0	0	0	714	800	1,200
50-599-4025 COURT TECHNOLOGY REVENUE	4,746	4,559	4,372	4,200	2,763	3,600	4,200
50-599-4026 JURY FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>20</u>	<u>100</u>
TOTAL COURT FEES	8,366	8,083	7,734	7,500	5,898	7,495	8,800
<hr/>							
TRANSFERS IN							
50-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,900</u>	<u>0</u>	<u>0</u>	<u>51,000</u>
TOTAL TRANSFERS IN	0	0	0	50,900	0	0	51,000
<hr/>							
TOTAL NON-DEPARTMENTAL	8,366	8,083	7,734	58,400	5,898	7,495	59,800
<hr/>							
TOTAL REVENUES	<u>8,366</u>	<u>8,083</u>	<u>7,734</u>	<u>58,400</u>	<u>5,898</u>	<u>7,495</u>	<u>59,800</u>
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND  
OPERATING EXPENSES

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	50,000	0	0	50,000	
BULLET RESISTANT GLASS/ 0	<u>0.00</u>						<u>50,000</u>	
TOTAL CAPITAL OUTLAY	0	0	0	50,000	0	0	50,000	
<u>INTERFUND TRANSFERS</u>								
602-9010 TRANSFER TO GENERAL FUND	4,013	8,749	8,400	8,400	0	7,350	8,500	
COURT - INCODE 1	<u>4,300.00</u>						<u>4,300</u>	
COURT SECURITY - SPPD 0	<u>0.00</u>						<u>4,200</u>	
TOTAL INTERFUND TRANSFERS	4,013	8,749	8,400	8,400	0	7,350	8,500	
TOTAL OPERATING EXPENSES	4,013	8,749	8,400	58,400	0	7,350	58,500	
TOTAL EXPENDITURES	<u>4,013</u>	<u>8,749</u>	<u>8,400</u>	<u>58,400</u>	<u>0</u>	<u>7,350</u>	<u>58,500</u>	<u>=====</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>4,353</u>	<u>( 665)</u>	<u>( 666)</u>	<u>0</u>	<u>5,898</u>	<u>145</u>	<u>1,300</u>	<u>=====</u>

## 52 - CHILD SAFETY FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 2,519	\$ 1,519	
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	\$ 1,519	\$ 519	

\* 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

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
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	<u>3,487</u>	<u>4,221</u>	<u>3,995</u>	<u>4,000</u>	<u>2,754</u>	<u>3,700</u>	<u>4,000</u>	<u>=====</u>
TOTAL MISC./GRANTS/INTEREST	3,487	4,221	3,995	4,000	2,754	3,700	4,000	
TRANSFERS IN								
52-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>=====</u>
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	1,000	
<hr/>								
TOTAL NON DEPARTMENTAL	3,487	4,221	3,995	5,000	2,754	3,700	5,000	
<hr/>								
TOTAL REVENUES	<u>3,487</u>	<u>4,221</u>	<u>3,995</u>	<u>5,000</u>	<u>2,754</u>	<u>3,700</u>	<u>5,000</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

52 -CHILD SAFETY FUND  
FIRE DEPARTMENT

				(----- 2019-2020 -----)		(----- 2020-2021 -----)		
EXPENDITURES	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
604-3087 CITIZENS COMMUNICATION/EDUC	1,182	3,044	2,012	2,000	656	1,800	2,000	
CHILD SAFETY/ED/FIRE WI 0	<u>0.00</u>							<u>2,000</u>
TOTAL SERVICES	1,182	3,044	2,012	2,000	656	1,800	2,000	
TOTAL FIRE DEPARTMENT	1,182	3,044	2,012	2,000	656	1,800	2,000	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

52 -CHILD SAFETY FUND  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3087 CITIZENS COMMUNICATION/EDUC	2,445	2,200	3,242	3,000	2,903	3,000	3,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>3,000</u>
TOTAL SERVICES	2,445	2,200	3,242	3,000	2,903	3,000	3,000	
TOTAL POLICE DEPARTMENT	2,445	2,200	3,242	3,000	2,903	3,000	3,000	
TOTAL EXPENDITURES	<u>3,627</u>	<u>5,244</u>	<u>5,253</u>	<u>5,000</u>	<u>3,559</u>	<u>4,800</u>	<u>5,000</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	( 140)	( 1,022)	( 1,258)	0	( 805)	( 1,100)	0	

## 53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 103	\$ 103	
REVENUES	\$ 1,550	\$ 1,550 *	\$ -
EXPENDITURES	\$ 1,550	\$ 1,630	\$ 80
<b>TOTAL REVENUES MORE (LESS) THAN EXPENDITURES</b>	\$ -	\$ (80)	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 103</u>	<u>\$ 23</u>	

\* Does not include budgeted use of \$80 of fund balance to cover expenditures.

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

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

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

53 -LEOSE

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	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>1,563</u>	<u>1,552</u>	<u>1,653</u>	<u>1,550</u>	<u>1,630</u>	<u>1,630</u>	<u>1,550</u>	<u>          </u>
TOTAL POLICE/FIRE REVENUES	1,563	1,552	1,653	1,550	1,630	1,630	1,550	=====
TRANSFERS IN								
53-599-8010 INTEREST	7	0	0	0	0	0	0	<u>          </u>
53-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>	<u>          </u>
TOTAL TRANSFERS IN	7	0	0	0	0	0	80	=====
<hr/>								
TOTAL NON-DEPARTMENTAL	1,570	1,552	1,653	1,550	1,630	1,630	1,630	
<hr/>								
TOTAL REVENUES	<u>1,570</u>	<u>1,552</u>	<u>1,653</u>	<u>1,550</u>	<u>1,630</u>	<u>1,630</u>	<u>1,630</u>	=====



CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

53 -LEOSE  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	<u>3,871</u>	<u>2,065</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>1,630</u>	
TOTAL SERVICES	3,871	2,065	1,550	1,550	1,550	1,550	1,630	
TOTAL POLICE DEPARTMENT	3,871	2,065	1,550	1,550	1,550	1,550	1,630	
TOTAL EXPENDITURES	<u>3,871</u>	<u>2,065</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>1,630</u>	<u>=====</u>
REVENUE OVER/ (UNDER) EXPENDITURES	( <u>2,300</u> )	( <u>513</u> )	<u>103</u>	<u>0</u>	<u>80</u>	<u>80</u>	<u>0</u>	<u>=====</u>

## 54 - POLICE FORFEITURE FUNDS

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

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

54 -POLICE FORFEITURE

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
POLICE/FIRE REVENUES								
54-599-6025 POLICE FORFEITURE FUNDS	<u>0</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL POLICE/FIRE REVENUES	0	0	428	0	0	0	0	
TRANSFERS IN								
54-599-8005 INTEREST	<u>19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL TRANSFERS IN	19	0	0	0	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	19	0	428	0	0	0	0	
<hr/>								
TOTAL REVENUES	<u>19</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

54 -POLICE FORFEITURE  
POLICE DEPARTMENT

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
605-8025 EQUIPMENT	<u>0</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	428	0	0	0	0	
<u>INTERFUND TRANSFERS</u>								
605-9010 TRANSFER TO GENERAL FUND	<u>6,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	6,244	0	0	0	0	0	0	
TOTAL POLICE DEPARTMENT	6,244	0	428	0	0	0	0	
TOTAL EXPENDITURES	<u>6,244</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>( 6,226)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>

## 75 - PET DOCUMENTATION AND RESCUE FUND

	FY 2019-20 AMENDED BUDGET	FY 2020-21 CITY MANAGER PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 2,326	\$ 438	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ 2,326 *	\$ 438	\$ (1,888)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

\* The City did not have sufficient qualifying expenditures during FY20.  
Remaining balance of account will be rebudgeted for FY21

75 -PET DOC & RESCUE FUND

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
ADMINISTRATION								
=====								
MISC./GRANTS/INTEREST								
75-599-7000 INTEREST INCOME	<u>7</u>	<u>25</u>	<u>41</u>	<u>0</u>	<u>14</u>	<u>16</u>	<u>0</u>	<u></u>
TOTAL MISC./GRANTS/INTEREST	7	25	41	0	14	16	0	
TRANSFERS IN								
75-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,326</u>	<u>0</u>	<u>0</u>	<u>438</u>	<u></u>
TOTAL TRANSFERS IN	0	0	0	2,326	0	0	438	
TOTAL ADMINISTRATION	7	25	41	2,326	14	16	438	
TOTAL REVENUES	<u>7</u>	<u>25</u>	<u>41</u>	<u>2,326</u>	<u>14</u>	<u>16</u>	<u>438</u>	<u></u>
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2020

75 -PET DOC & RESCUE FUND  
ADMINISTRATION

	2016-2017	2017-2018	2018-2019	(----- 2019-2020 -----)	(----- 2020-2021 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
607-1010 EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,326</u>	<u>0</u>	<u>1,942</u>	<u>438</u>	
TOTAL PERSONNEL	0	0	0	2,326	0	1,942	438	
TOTAL ADMINISTRATION	0	0	0	2,326	0	1,942	438	
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,326</u>	<u>0</u>	<u>1,942</u>	<u>438</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	<u>7</u>	<u>25</u>	<u>41</u>	<u>0</u>	<u>14</u>	<u>( 1,926)</u>	<u>0</u>	

## 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.

**BALANCED BUDGET**- A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

**BASIS OF ACCOUNTING**- A term used when 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.

**BUDGET AMENDMENT**- A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/retained earnings appropriations to fund expenditures not included in the original adopted budget.

**BUDGET TRANSFER**- A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

**CAPITAL EXPENDITURES** -Expenditures resulting in the acquisition of or addition to the government's general fixed assets

**CAPITAL IMPROVEMENT PROGRAM**- (CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be either a five or a ten year plan.



**CAPITAL LEASE** -An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

**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.

**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 a self-balancing set of 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 taxed needed to fund the unit's debt service for the year.

**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.

**MAJOR FUND** - A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, 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. 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.

**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 taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

**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.

**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** - Sometimes 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.