

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

**This notice is posted pursuant to the Texas Open Meetings Act. Notice hereby given that the City Council of the City of Shavano Park, Texas will conduct a Special City Council Meeting Budget Workshop on Thursday, August 4, 2022 at 5:30 p.m. at 900 Saddletree Court, Shavano Park City Council Chambers for the purpose of considering the following agenda:**

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

**1. CALL MEETING TO ORDER**

**2. PLEDGE OF ALLEGIANCE AND INVOCATION**

**3. CITIZENS TO BE HEARD**

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

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

The Mayor will rule any disruptive behavior, including shouting or derogatory statements or comments, out of order. Continuation of this type of behavior could result in a request by the Mayor that the individual leave the meeting, and if refused, an order of removal. In compliance with the Texas Open Meetings Act, no member of City Council may deliberate on citizen comments. (Attorney General Opinion –JC 0169)

**4. CITY COUNCIL COMMENTS**

Pursuant to TEX. GOV’T CODE §551.415(b), the Mayor and each City Council member may announce city events/community interests and request that items be placed on future City Council agendas. “Items of Community Interest” include:

- expressions of thanks, congratulations, or condolences;
- information regarding holiday schedules;
- an honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in status of a person’s public office or public employment is not honorary or salutary recognition for purposes of this subdivision;

- a reminder about an upcoming event organized or sponsored by the governing body;
- information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality or county; and
- announcements involving an imminent threat to the public health and safety of people in the municipality or county that has arisen after posting of the agenda

## **5. AGENDA ITEMS**

- 5.1. Presentation / discussion - Receipt of the No-New-Revenue, Voter-Approval and De Minimis Tax Rate Calculations in accordance with the State Tax Reform and Transparency Act - City Manager**
- 5.2. Presentation / discussion - Submission of the City Manager Proposed Budget for FY 2022-23 - 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 Council may vote and/or act upon each of the items set out in this agenda. In addition, the City Council for the City of Shavano Park has the right to adjourn into executive session at any time during the course of this meeting to discuss any matter authorized by Texas Government Code Sections 551.071 (Consultation with Attorney); 551.072 (Deliberations related to Real Property); and Section 551.074 (Personnel Matters).

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

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

The facility is wheelchair accessible and accessible parking spaces are also available in the front and sides of the building. The entry ramp is located in the front of the building. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the City Secretary at 210-493-3478 x240 or TDD 1-800-735-2989.

**CERTIFICATION:**

I hereby certify that the above Notice of Meeting was posted on the City Hall bulletin board on the 29th day of July 2022 at 2:17 p.m. at a place convenient and readily accessible to the general public at all times, and to the City's website, [www.shavanopark.org](http://www.shavanopark.org), in compliance with Chapter 551, Texas Government Code

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Trish Nichols  
City Secretary

## CITY COUNCIL STAFF SUMMARY

Meeting Date: August 4, 2022

Agenda item: 5.1

Prepared by: Brenda Morey

Reviewed by: Bill Hill

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### **AGENDA ITEM DESCRIPTION:**

**Presentation / discussion - Receipt of the No-New-Revenue, Voter-Approval and De Minimis Tax Rate Calculations in accordance with the State Tax Reform and Transparency Act - City Manager Hill**



#### **Attachments for Reference:**

- a) Tax Analysis Worksheet
- b) Tax Rate Calculations Worksheet
- c) City of Shavano Park Certified Tax Summary

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### **BACKGROUND / HISTORY:**

The Bexar Appraisal District provided the 2022 Certified Tax Totals on July 23rd (Attachment c). The Bexar County Tax Assessor/Collector provided the No-New-Revenue Tax Rate, Voter-Approval Tax Rate and De Minimis Tax Rate Calculations Worksheet on July 29th (Attachment b), which City staff uses to determine the amount of ad valorem taxes that will be received based upon different tax rates.

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**DISCUSSION:** A number of requirements are placed on municipalities who implement a tax rate higher than the No-New-Revenue or Voter-Approval tax rates.

The Tax Analysis Worksheet (Attachment a) provides the “Total Taxable Assessed Value (Freeze not included), the actual tax assessed on freeze valued properties, summarizes the amounts of potential taxes collected (Total M&O and I&S) based upon last year’s collection and projections for FY 2022 - 23 based upon the current rate, the Voter-Approval rate, the No-New-Revenue rate, and the City Manager Proposed rate.

In June, Staff directed the Bexar County Assessor Collector to use \$15,000 from the unencumbered Debt Service fund balance in order to reduce the Interest & Sinking tax rate and gradually draw down the fund balance and to use \$632,500 from the Street Maintenance Fund in support of the first-year payments on the Series 2022 General Obligation Bonds. These amounts are reflected in Attachment b, the No-New-Revenue Tax Rate and Voter-Approval Tax Rate Calculation Worksheet, page six, lines item 42 B and D. City Manager Proposed total tax rate is \$0.297742/\$100 (a one cent increase from the prior year’s rate).

This proposed rate of \$0.297742/\$100 is higher than the No-New-Revenue rate of \$0.284198/ \$100. This requires a public hearing to be conducted. Traditionally, Shavano Park conducts two public hearings prior to the first and second reading of the budget ordinance in September.



This proposed rate of \$0.297742 is significantly lower than the Voter-Approval tax rate of \$0.326789/\$100. This is the second year the Voter-Approval tax rate includes an unused increment rate component of \$0.022450/\$100. This unused increment rate is the three-year rolling sum of the difference between the adopted tax rate and voter-approval rate. The City has the ability to ‘bank’ any unused amounts below the voter-approval rate for up to three years.

This proposed rate of \$0.297742 is significantly lower than the de minimis tax rate of \$0.341074/\$100. The de minimis rate is a tax rate calculation designed to give smaller taxing units, including cities with a population of less than 30,000, some relief from the three and a half percent voter-approval rate. The de minimis rate is the sum of a taxing unit’s no-new-revenue maintenance and operations rate; the rate that, when applied to a taxing unit’s current total value, will impose an amount of taxes equal to \$500,000; and a taxing unit’s current debt rate.

Voters may petition to hold a tax approval election if the de minimis rate exceeds the voter-approval rate and the adopted rate is equal to or lower than the de minimis rate but higher than the voter-approval rate. The voter-approval rate in this instance may be calculated in one of two ways, depending on the qualifications of the taxing unit. These voter-approval calculations are either:

- (a) a three and half percent increase to maintenance and operations plus the unused increment plus debt or
- (b) if a city were also a special taxing unit with an eight percent rate increase to maintenance and operations and debt.

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**COURSES OF ACTION:** N/A

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**FINANCIAL IMPACT:** Varies

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**MOTION REQUESTED:** None

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2021-22 vs. FY 2022-23**

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 1,041,153,587	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Levy on Properties not subject to Ceiling Limit	\$ 2,995,836	\$ 3,164,012	\$ 3,593,373	\$ 3,125,042	\$ 3,273,972
Add Back: Actual Tax on Properties under Ceiling Limit	957,727	1,044,873	1,044,873	1,044,873	1,044,873
<b>Total City Tax Levy</b>	<b>\$ 3,953,563</b>	<b>\$ 4,208,885</b>	<b>\$ 4,638,246</b>	<b>\$ 4,169,915</b>	<b>\$ 4,318,845</b>
Less: Debt Service Portion (I&S) Collection	(126,880)	(245,067)	(245,067)	(245,067)	(245,067)
Less: Debt Service from Properties under Ceiling Limit	(40,816)	(82,332)	(72,495)	(83,359)	(79,568)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 3,785,867</b>	<b>\$ 3,881,486</b>	<b>\$ 4,320,684</b>	<b>\$ 3,841,489</b>	<b>\$ 3,994,210</b>
<b>Revenue Difference from FY 2021-22 for General Fund</b>		<b>\$ 95,619</b>	<b>\$ 534,817</b>	<b>\$ 55,622</b>	<b>\$ 208,343</b>
Tax Rate Comparison FY 2021-22 vs. FY 2022-23		\$ -	\$ 0.039047	\$ (0.003544)	\$ 0.010000

\* Council guidance to utilize 100% collection rate for budget purposes in FY 2022-23.

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Rate Effects on Average Taxable Homestead Value	\$ 775,753	\$ 845,424	\$ 845,424	\$ 845,424	\$ 845,424
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Total City Tax Levy	\$ 2,232	\$ 2,433	\$ 2,763	\$ 2,403	\$ 2,517
Difference In City Tax Paid FY 2021-22 vs. FY 2022-23 **		\$ 201	\$ 531	\$ 171	\$ 285

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

SHAVANO PARK, CITY OF

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,443,789,234
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 415,545,888
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,028,243,346
4.	<b>2021 total adopted tax rate.</b>	\$ 0.287742 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: ..... \$ 58,019,051	
	B. 2021 values resulting from final court decisions: ..... - \$ 52,965,000	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 5,054,051
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: ..... \$ 8,294,630	
	B. 2021 disputed value: ..... - \$ 8,294,630	
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 5,054,051

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,033,297,397
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 23,126 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 207,000 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 230,126
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 230,126
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,033,067,271
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,972,568
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 16,108
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,988,676
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,442,353,963 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,442,353,963

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>113,519,224</u>	
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>113,519,224</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>475,011,961</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,080,861,226</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>29,245,600</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>29,245,600</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,051,615,626</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.284198</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____/\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.275479</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,033,297,397</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,846,517
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 15,381 <b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 15,381 <b>E.</b> Add Line 30 to 31D.	\$ 2,861,898
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.272142/\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0 <b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.272142/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . . \$ _____ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____ 0.272142/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.281666/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
<b>42.</b>	<b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 929,273 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 15,000 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 632,500 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 281,773
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 36,804
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 244,969
<b>45.</b>	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.96 % <b>B.</b> Enter the 2021 actual collection rate. .... 99.96 % <b>C.</b> Enter the 2020 actual collection rate. .... 99.54 % <b>D.</b> Enter the 2019 actual collection rate. .... 99.57 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	99.96 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 245,067
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.022673 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.304339 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)<sup>28</sup> Tex. Tax Code § 26.012(7)<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code § 26.04(b)<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.284198 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.284198 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.304339 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.304339 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.304339 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009068 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.013382 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.022450 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.326789 /\$100

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.272142 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.046259 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.022673 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.341074 /\$100

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.287742/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. <b>- or -</b> If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.287742/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,033,067,271
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,972,568
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.326789/\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.284198/\$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.326789/\$100
<b>De minimis rate.</b> ..... If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.341074/\$100

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

print  
here

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		353,144,795			
Non Homesite:		127,794,285			
Ag Market:		6,742,993			
Timber Market:		0	<b>Total Land</b>	(+)	487,682,073
Improvement		Value			
Homesite:		871,814,395			
Non Homesite:		193,263,569	<b>Total Improvements</b>	(+)	1,065,077,964
Non Real		Count	Value		
Personal Property:	292		39,346,130		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					39,346,130
					1,592,106,167
Ag		Non Exempt	Exempt		
Total Productivity Market:	6,742,993		0		
Ag Use:	3,950		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	6,739,043		0		1,585,367,124
				<b>Homestead Cap</b>	(-)
					88,857,170
				<b>Assessed Value</b>	=
					1,496,509,954
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	54,155,991
				<b>Net Taxable</b>	=
					1,442,353,963

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,062,457	1,062,457	2,200.55	2,200.55	1			
OV65	449,692,036	437,811,671	961,779.02	969,832.24	589			
<b>Total</b>	<b>450,754,493</b>	<b>438,874,128</b>	<b>963,979.57</b>	<b>972,032.79</b>	<b>590</b>	<b>Freeze Taxable</b>	(-)	438,874,128
<b>Tax Rate</b>	<b>0.287742</b>							
						<b>Freeze Adjusted Taxable</b>	=	1,003,479,835

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
3,851,412.52 = 1,003,479,835 \* (0.287742 / 100) + 963,979.57

Calculated Estimate of Market Value: 1,592,106,167  
Calculated Estimate of Taxable Value: 1,442,353,963

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	4	0	40,000	40,000
DV4	52	0	444,000	444,000
DV4S	7	0	12,000	12,000
DVHS	30	0	22,758,704	22,758,704
DVHSS	6	0	3,357,321	3,357,321
EX-XV	38	0	12,802,849	12,802,849
EX-XV (Prorated)	1	0	2,787,671	2,787,671
EX366	43	0	40,340	40,340
LVE	19	8,856,356	0	8,856,356
OV65	613	2,990,000	0	2,990,000
OV65S	3	15,000	0	15,000
PC	1	4,250	0	4,250
<b>Totals</b>		<b>11,865,606</b>	<b>42,290,385</b>	<b>54,155,991</b>

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		42,056,470			
Non Homesite:		11,018,600			
Ag Market:		188,680			
Timber Market:		0	<b>Total Land</b>	(+)	53,263,750
Improvement		Value			
Homesite:		102,758,010			
Non Homesite:		11,236,190	<b>Total Improvements</b>	(+)	113,994,200
Non Real		Count	Value		
Personal Property:	2		49,428		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					49,428
					167,307,378
Ag		Non Exempt	Exempt		
Total Productivity Market:	188,680		0		
Ag Use:	310		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	188,370		0		167,119,008
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	840,947
				<b>Net Taxable</b>	=
					150,997,120

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	36,925,712	36,137,833	80,893.73	81,991.51	47			
<b>Total</b>	36,925,712	36,137,833	80,893.73	81,991.51	47	<b>Freeze Taxable</b>	(-)	36,137,833
<b>Tax Rate</b>	0.287742							
						<b>Freeze Adjusted Taxable</b>	=	114,859,287

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 411,392.14 = 114,859,287 \* (0.287742 / 100) + 80,893.73

Calculated Estimate of Market Value: 131,665,775  
 Calculated Estimate of Taxable Value: 129,829,482  
 Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	10,000	10,000
DV2	1	0	7,500	7,500
DV4	5	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	497,879	497,879
EX366	1	0	568	568
OV65	54	265,000	0	265,000
Totals		265,000	575,947	840,947

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

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Land		Value			
Homesite:		395,201,265			
Non Homesite:		138,812,885			
Ag Market:		6,931,673			
Timber Market:		0	<b>Total Land</b>	(+)	540,945,823
Improvement		Value			
Homesite:		974,572,405			
Non Homesite:		204,499,759	<b>Total Improvements</b>	(+)	1,179,072,164
Non Real		Count	Value		
Personal Property:	294		39,395,558		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					39,395,558
					1,759,413,545
Ag		Non Exempt	Exempt		
Total Productivity Market:	6,931,673		0		
Ag Use:	4,260		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	6,927,413		0		1,752,486,132
				<b>Homestead Cap</b>	(-)
					104,138,111
				<b>Assessed Value</b>	=
					1,648,348,021
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	54,996,938
				<b>Net Taxable</b>	=
					1,593,351,083

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,062,457	1,062,457	2,200.55	2,200.55	1			
OV65	486,617,748	473,949,504	1,042,672.75	1,051,823.75	636			
<b>Total</b>	<b>487,680,205</b>	<b>475,011,961</b>	<b>1,044,873.30</b>	<b>1,054,024.30</b>	<b>637</b>	<b>Freeze Taxable</b>	(-)	475,011,961
<b>Tax Rate</b>	<b>0.287742</b>							
						<b>Freeze Adjusted Taxable</b>	=	1,118,339,122

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 4,262,804.66 = 1,118,339,122 \* (0.287742 / 100) + 1,044,873.30

Calculated Estimate of Market Value: 1,723,771,942  
 Calculated Estimate of Taxable Value: 1,572,183,445

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	3	0	15,000	15,000
DV1S	1	0	5,000	5,000
DV2	6	0	45,000	45,000
DV3	4	0	40,000	40,000
DV4	57	0	492,000	492,000
DV4S	8	0	24,000	24,000
DVHS	31	0	23,256,583	23,256,583
DVHSS	6	0	3,357,321	3,357,321
EX-XV	38	0	12,802,849	12,802,849
EX-XV (Prorated)	1	0	2,787,671	2,787,671
EX366	44	0	40,908	40,908
LVE	19	8,856,356	0	8,856,356
OV65	667	3,255,000	0	3,255,000
OV65S	3	15,000	0	15,000
PC	1	4,250	0	4,250
<b>Totals</b>		<b>12,130,606</b>	<b>42,866,332</b>	<b>54,996,938</b>

**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

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**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,295	1,213.8659	\$18,360,340	\$1,220,210,489	\$1,101,688,794
C1	VACANT LOTS AND LAND TRACTS	99	185.8386	\$0	\$20,340,458	\$20,340,458
D1	QUALIFIED OPEN-SPACE LAND	4	46.0110	\$0	\$6,742,993	\$3,950
E	RURAL LAND, NON QUALIFIED OPE	10	58.8300	\$0	\$12,434,596	\$12,434,596
F1	COMMERCIAL REAL PROPERTY	91	126.2300	\$7,240,070	\$272,067,820	\$272,067,820
J4	TELEPHONE COMPANY (INCLUDI	2	1.3770	\$0	\$953,918	\$953,918
J7	CABLE TELEVISION COMPANY	4		\$0	\$418,181	\$418,181
L1	COMMERCIAL PERSONAL PROPE	216		\$0	\$28,591,393	\$28,587,143
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$735,943	\$735,943
O	RESIDENTIAL INVENTORY	17	11.0422	\$1,227,670	\$5,123,160	\$5,123,160
X	TOTALLY EXEMPT PROPERTY	97	98.2094	\$0	\$24,487,216	\$0
<b>Totals</b>			1,741.4041	\$26,828,080	\$1,592,106,167	\$1,442,353,963

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

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**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	153	151.2569	\$2,232,500	\$145,376,400	\$129,255,080
C1	VACANT LOTS AND LAND TRACTS	12	15.1272	\$0	\$3,340,540	\$3,340,540
D1	QUALIFIED OPEN-SPACE LAND	1	3.6400	\$0	\$188,680	\$310
E	RURAL LAND, NON QUALIFIED OPE	2	5.3218	\$0	\$1,465,190	\$1,465,190
F1	COMMERCIAL REAL PROPERTY	18	6.3218	\$197,370	\$16,887,140	\$16,887,140
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$48,860	\$48,860
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$568	\$0
<b>Totals</b>			181.6677	\$2,429,870	\$167,307,378	\$150,997,120

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

1:16:55AM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,448	1,365.1228	\$20,592,840	\$1,365,586,889	\$1,230,943,874
C1	VACANT LOTS AND LAND TRACTS	111	200.9658	\$0	\$23,680,998	\$23,680,998
D1	QUALIFIED OPEN-SPACE LAND	5	49.6510	\$0	\$6,931,673	\$4,260
E	RURAL LAND, NON QUALIFIED OPE	12	64.1518	\$0	\$13,899,786	\$13,899,786
F1	COMMERCIAL REAL PROPERTY	109	132.5518	\$7,437,440	\$288,954,960	\$288,954,960
J4	TELEPHONE COMPANY (INCLUDI	2	1.3770	\$0	\$953,918	\$953,918
J7	CABLE TELEVISION COMPANY	4		\$0	\$418,181	\$418,181
L1	COMMERCIAL PERSONAL PROPE	217		\$0	\$28,640,253	\$28,636,003
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$735,943	\$735,943
O	RESIDENTIAL INVENTORY	17	11.0422	\$1,227,670	\$5,123,160	\$5,123,160
X	TOTALLY EXEMPT PROPERTY	98	98.2094	\$0	\$24,487,784	\$0
<b>Totals</b>			1,923.0718	\$29,257,950	\$1,759,413,545	\$1,593,351,083

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK

Effective Rate Assumption

7/23/2022

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**New Value**

TOTAL NEW VALUE MARKET:	\$29,257,950
TOTAL NEW VALUE TAXABLE:	\$29,245,600

**New Exemptions**

Exemption	Description	Count		
EX366	HOUSE BILL 366	18	2021 Market Value	\$23,126
ABSOLUTE EXEMPTIONS VALUE LOSS				<b>\$23,126</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
OV65	OVER 65	39	\$195,000
PARTIAL EXEMPTIONS VALUE LOSS		<b>41</b>	<b>\$207,000</b>
NEW EXEMPTIONS VALUE LOSS			<b>\$230,126</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			<b>\$230,126</b>

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,262	\$927,942	\$82,518	\$845,424
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,262	\$927,942	\$82,518	\$845,424

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
188	\$167,307,378.00	\$129,829,482

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2021-22 vs. FY 2022-23**

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 1,041,153,587	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Levy on Properties not subject to Ceiling Limit	\$ 2,995,836	\$ 3,164,012	\$ 3,593,373	\$ 3,125,042	\$ 3,273,972
Add Back: Actual Tax on Properties under Ceiling Limit	957,727	1,044,873	1,044,873	1,044,873	1,044,873
<b>Total City Tax Levy</b>	<b>\$ 3,953,563</b>	<b>\$ 4,208,885</b>	<b>\$ 4,638,246</b>	<b>\$ 4,169,915</b>	<b>\$ 4,318,845</b>
Less: Debt Service Portion (I&S) Collection	(126,880)	(245,067)	(245,067)	(245,067)	(245,067)
Less: Debt Service from Properties under Ceiling Limit	(40,816)	(82,332)	(72,495)	(83,359)	(79,568)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 3,785,867</b>	<b>\$ 3,881,486</b>	<b>\$ 4,320,684</b>	<b>\$ 3,841,489</b>	<b>\$ 3,994,210</b>
<b>Revenue Difference from FY 2021-22 for General Fund</b>		<b>\$ 95,619</b>	<b>\$ 534,817</b>	<b>\$ 55,622</b>	<b>\$ 208,343</b>
Tax Rate Comparison FY 2021-22 vs. FY 2022-23		\$ -	\$ 0.039047	\$ (0.003544)	\$ 0.010000

\* Council guidance to utilize 100% collection rate for budget purposes in FY 2022-23.

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Rate Effects on Average Taxable Homestead Value	\$ 775,753	\$ 845,424	\$ 845,424	\$ 845,424	\$ 845,424
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Total City Tax Levy	\$ 2,232	\$ 2,433	\$ 2,763	\$ 2,403	\$ 2,517
Difference In City Tax Paid FY 2021-22 vs. FY 2022-23 **		\$ 201	\$ 531	\$ 171	\$ 285

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

SHAVANO PARK, CITY OF

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,443,789,234
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 415,545,888
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,028,243,346
4.	<b>2021 total adopted tax rate.</b>	\$ 0.287742 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: ..... \$ 58,019,051	
	B. 2021 values resulting from final court decisions: ..... - \$ 52,965,000	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 5,054,051
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: ..... \$ 8,294,630	
	B. 2021 disputed value: ..... - \$ 8,294,630	
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 5,054,051

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,033,297,397
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 23,126 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 207,000 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 230,126
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 230,126
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,033,067,271
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,972,568
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 16,108
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,988,676
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,442,353,963 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,442,353,963

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>113,519,224</u>	
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>113,519,224</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>475,011,961</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,080,861,226</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>29,245,600</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>29,245,600</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,051,615,626</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.284198</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____/\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.275479</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,033,297,397</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,846,517
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 15,381 <b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 15,381 <b>E. Add Line 30 to 31D.</b>	\$ 2,861,898
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.272142/\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0 <b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.272142/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . . \$ _____ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____ 0.272142/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.281666/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
<b>42.</b>	<b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 929,273 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 15,000 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 632,500 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 281,773
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 36,804
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 244,969
<b>45.</b>	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.96 % <b>B.</b> Enter the 2021 actual collection rate. .... 99.96 % <b>C.</b> Enter the 2020 actual collection rate. .... 99.54 % <b>D.</b> Enter the 2019 actual collection rate. .... 99.57 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	99.96 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 245,067
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.022673 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.304339 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)<sup>28</sup> Tex. Tax Code § 26.012(7)<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code § 26.04(b)<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.284198 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.284198 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.304339 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.304339 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.304339 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009068 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.013382 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.022450 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.326789 /\$100

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.272142 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.046259 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.022673 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.341074 /\$100

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.287742 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. <b>- or -</b> If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.287742 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,033,067,271
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,972,568
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.326789 / \$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.284198 / \$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.326789 / \$100
<b>De minimis rate.</b> ..... If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.341074 / \$100

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

print  
here

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		353,144,795			
Non Homesite:		127,794,285			
Ag Market:		6,742,993			
Timber Market:		0	<b>Total Land</b>	(+)	487,682,073
Improvement		Value			
Homesite:		871,814,395			
Non Homesite:		193,263,569	<b>Total Improvements</b>	(+)	1,065,077,964
Non Real		Count	Value		
Personal Property:	292		39,346,130		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	39,346,130
					1,592,106,167
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,742,993	0			
Ag Use:	3,950	0	<b>Productivity Loss</b>	(-)	6,739,043
Timber Use:	0	0	<b>Appraised Value</b>	=	1,585,367,124
Productivity Loss:	6,739,043	0	<b>Homestead Cap</b>	(-)	88,857,170
			<b>Assessed Value</b>	=	1,496,509,954
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	54,155,991
			<b>Net Taxable</b>	=	1,442,353,963

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,062,457	1,062,457	2,200.55	2,200.55	1		
OV65	449,692,036	437,811,671	961,779.02	969,832.24	589		
<b>Total</b>	<b>450,754,493</b>	<b>438,874,128</b>	<b>963,979.57</b>	<b>972,032.79</b>	<b>590</b>	<b>Freeze Taxable</b>	(-) 438,874,128
<b>Tax Rate</b>	<b>0.287742</b>						
						<b>Freeze Adjusted Taxable</b>	= 1,003,479,835

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,851,412.52 = 1,003,479,835 \* (0.287742 / 100) + 963,979.57

Calculated Estimate of Market Value: 1,592,106,167  
 Calculated Estimate of Taxable Value: 1,442,353,963

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	4	0	40,000	40,000
DV4	52	0	444,000	444,000
DV4S	7	0	12,000	12,000
DVHS	30	0	22,758,704	22,758,704
DVHSS	6	0	3,357,321	3,357,321
EX-XV	38	0	12,802,849	12,802,849
EX-XV (Prorated)	1	0	2,787,671	2,787,671
EX366	43	0	40,340	40,340
LVE	19	8,856,356	0	8,856,356
OV65	613	2,990,000	0	2,990,000
OV65S	3	15,000	0	15,000
PC	1	4,250	0	4,250
<b>Totals</b>		<b>11,865,606</b>	<b>42,290,385</b>	<b>54,155,991</b>

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		42,056,470			
Non Homesite:		11,018,600			
Ag Market:		188,680			
Timber Market:		0	<b>Total Land</b>	(+)	53,263,750
Improvement		Value			
Homesite:		102,758,010			
Non Homesite:		11,236,190	<b>Total Improvements</b>	(+)	113,994,200
Non Real		Count	Value		
Personal Property:	2		49,428		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 49,428
			<b>Market Value</b>	=	167,307,378
Ag	Non Exempt	Exempt			
Total Productivity Market:	188,680	0			
Ag Use:	310	0	<b>Productivity Loss</b>	(-)	188,370
Timber Use:	0	0	<b>Appraised Value</b>	=	167,119,008
Productivity Loss:	188,370	0	<b>Homestead Cap</b>	(-)	15,280,941
			<b>Assessed Value</b>	=	151,838,067
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	840,947
			<b>Net Taxable</b>	=	150,997,120

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	36,925,712	36,137,833	80,893.73	81,991.51	47		
<b>Total</b>	36,925,712	36,137,833	80,893.73	81,991.51	47	<b>Freeze Taxable</b>	(-) 36,137,833
<b>Tax Rate</b>	0.287742						
						<b>Freeze Adjusted Taxable</b>	= 114,859,287

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 411,392.14 = 114,859,287 \* (0.287742 / 100) + 80,893.73

Calculated Estimate of Market Value:	131,665,775
Calculated Estimate of Taxable Value:	129,829,482
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	10,000	10,000
DV2	1	0	7,500	7,500
DV4	5	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	497,879	497,879
EX366	1	0	568	568
OV65	54	265,000	0	265,000
<b>Totals</b>		<b>265,000</b>	<b>575,947</b>	<b>840,947</b>

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		395,201,265			
Non Homesite:		138,812,885			
Ag Market:		6,931,673			
Timber Market:		0	<b>Total Land</b>	(+)	540,945,823
Improvement		Value			
Homesite:		974,572,405			
Non Homesite:		204,499,759	<b>Total Improvements</b>	(+)	1,179,072,164
Non Real		Count	Value		
Personal Property:	294		39,395,558		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					39,395,558
					1,759,413,545
Ag		Non Exempt	Exempt		
Total Productivity Market:	6,931,673		0		
Ag Use:	4,260		0	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	6,927,413		0		1,752,486,132
				<b>Homestead Cap</b>	(-)
					104,138,111
				<b>Assessed Value</b>	=
					1,648,348,021
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	54,996,938
				<b>Net Taxable</b>	=
					1,593,351,083

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,062,457	1,062,457	2,200.55	2,200.55	1			
OV65	486,617,748	473,949,504	1,042,672.75	1,051,823.75	636			
<b>Total</b>	<b>487,680,205</b>	<b>475,011,961</b>	<b>1,044,873.30</b>	<b>1,054,024.30</b>	<b>637</b>	<b>Freeze Taxable</b>	(-)	475,011,961
<b>Tax Rate</b>	<b>0.287742</b>							
						<b>Freeze Adjusted Taxable</b>	=	1,118,339,122

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
4,262,804.66 = 1,118,339,122 \* (0.287742 / 100) + 1,044,873.30

Calculated Estimate of Market Value: 1,723,771,942  
Calculated Estimate of Taxable Value: 1,572,183,445

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	3	0	15,000	15,000
DV1S	1	0	5,000	5,000
DV2	6	0	45,000	45,000
DV3	4	0	40,000	40,000
DV4	57	0	492,000	492,000
DV4S	8	0	24,000	24,000
DVHS	31	0	23,256,583	23,256,583
DVHSS	6	0	3,357,321	3,357,321
EX-XV	38	0	12,802,849	12,802,849
EX-XV (Prorated)	1	0	2,787,671	2,787,671
EX366	44	0	40,908	40,908
LVE	19	8,856,356	0	8,856,356
OV65	667	3,255,000	0	3,255,000
OV65S	3	15,000	0	15,000
PC	1	4,250	0	4,250
<b>Totals</b>		<b>12,130,606</b>	<b>42,866,332</b>	<b>54,996,938</b>

**2022 CERTIFIED TOTALS**

Property Count: 1,842

36 - CITY OF SHAVANO PARK  
ARB Approved Totals

7/23/2022

1:16:55AM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,295	1,213.8659	\$18,360,340	\$1,220,210,489	\$1,101,688,794
C1	VACANT LOTS AND LAND TRACTS	99	185.8386	\$0	\$20,340,458	\$20,340,458
D1	QUALIFIED OPEN-SPACE LAND	4	46.0110	\$0	\$6,742,993	\$3,950
E	RURAL LAND, NON QUALIFIED OPE	10	58.8300	\$0	\$12,434,596	\$12,434,596
F1	COMMERCIAL REAL PROPERTY	91	126.2300	\$7,240,070	\$272,067,820	\$272,067,820
J4	TELEPHONE COMPANY (INCLUDI	2	1.3770	\$0	\$953,918	\$953,918
J7	CABLE TELEVISION COMPANY	4		\$0	\$418,181	\$418,181
L1	COMMERCIAL PERSONAL PROPE	216		\$0	\$28,591,393	\$28,587,143
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$735,943	\$735,943
O	RESIDENTIAL INVENTORY	17	11.0422	\$1,227,670	\$5,123,160	\$5,123,160
X	TOTALLY EXEMPT PROPERTY	97	98.2094	\$0	\$24,487,216	\$0
<b>Totals</b>			1,741.4041	\$26,828,080	\$1,592,106,167	\$1,442,353,963

**2022 CERTIFIED TOTALS**

Property Count: 188

36 - CITY OF SHAVANO PARK  
Under ARB Review Totals

7/23/2022

1:16:55AM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	153	151.2569	\$2,232,500	\$145,376,400	\$129,255,080
C1	VACANT LOTS AND LAND TRACTS	12	15.1272	\$0	\$3,340,540	\$3,340,540
D1	QUALIFIED OPEN-SPACE LAND	1	3.6400	\$0	\$188,680	\$310
E	RURAL LAND, NON QUALIFIED OPE	2	5.3218	\$0	\$1,465,190	\$1,465,190
F1	COMMERCIAL REAL PROPERTY	18	6.3218	\$197,370	\$16,887,140	\$16,887,140
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$48,860	\$48,860
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$568	\$0
<b>Totals</b>			181.6677	\$2,429,870	\$167,307,378	\$150,997,120

**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Grand Totals

7/23/2022

1:16:55AM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,448	1,365.1228	\$20,592,840	\$1,365,586,889	\$1,230,943,874
C1	VACANT LOTS AND LAND TRACTS	111	200.9658	\$0	\$23,680,998	\$23,680,998
D1	QUALIFIED OPEN-SPACE LAND	5	49.6510	\$0	\$6,931,673	\$4,260
E	RURAL LAND, NON QUALIFIED OPE	12	64.1518	\$0	\$13,899,786	\$13,899,786
F1	COMMERCIAL REAL PROPERTY	109	132.5518	\$7,437,440	\$288,954,960	\$288,954,960
J4	TELEPHONE COMPANY (INCLUDI	2	1.3770	\$0	\$953,918	\$953,918
J7	CABLE TELEVISION COMPANY	4		\$0	\$418,181	\$418,181
L1	COMMERCIAL PERSONAL PROPE	217		\$0	\$28,640,253	\$28,636,003
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$735,943	\$735,943
O	RESIDENTIAL INVENTORY	17	11.0422	\$1,227,670	\$5,123,160	\$5,123,160
X	TOTALLY EXEMPT PROPERTY	98	98.2094	\$0	\$24,487,784	\$0
<b>Totals</b>			1,923.0718	\$29,257,950	\$1,759,413,545	\$1,593,351,083



**2022 CERTIFIED TOTALS**

Property Count: 2,030

36 - CITY OF SHAVANO PARK  
Effective Rate Assumption

7/23/2022

1:16:55AM

**New Value**

TOTAL NEW VALUE MARKET:	\$29,257,950
TOTAL NEW VALUE TAXABLE:	\$29,245,600

**New Exemptions**

Exemption	Description	Count		
EX366	HOUSE BILL 366	18	2021 Market Value	\$23,126
ABSOLUTE EXEMPTIONS VALUE LOSS				\$23,126

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
OV65	OVER 65	39	\$195,000
PARTIAL EXEMPTIONS VALUE LOSS		41	\$207,000
NEW EXEMPTIONS VALUE LOSS			\$230,126

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$230,126

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,262	\$927,942	\$82,518	\$845,424
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,262	\$927,942	\$82,518	\$845,424

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
188	\$167,307,378.00	\$129,829,482



# *City of Shavano Park*

## *Proposed Budget*

# 2023

*City Living with Country Charm*







This budget will raise more revenue from property taxes than last year's budget by an amount of \$365,282, which is a 9.24% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$87,076.

Record Vote on:

Budget:

Tax Rate Ratify:

Mayor

Bob Werner

(Votes only in event of a tie)

Council Members

Maggi Kautz (Pro Tem)

—

—

Albert Aleman

—

—

Konrad Kuykendall

—

—

Pete Miller

—

—

Lee Powers

—

—

Property Tax Rate Comparison:

FY 2022

FY 2023

Adopted/Proposed Total Tax Rate

0.287742

0.297742

No-New-Revenue Total Tax Rate

0.286074

0.284198

No-New-Revenue Maintenance & Operations

0.273811

0.261525

Adopted/Proposed Maintenance & Operations

0.275479

0.275069

Voter-Approval Total Tax Rate

0.310192

0.326789

Debt Tax Rate (I&S)

0.012263

0.022673

De Minimis Tax Rate

0.335514

0.341074

Total debt obligation for the City of Shavano Park secured by property taxes: \$12,847,120.



**COUNCIL OF THE CITY OF SHAVANO PARK**

**BOB WERNER**

**MAYOR**

**MAGGI KAUTZ**

**MAYOR PRO TEM**

**ALBERT ALEMAN**

**ALDERMAN**

**KONRAD KUYKENDALL**

**ALDERMAN**

**PETE MILLER**

**ALDERMAN**

**LEE POWERS**

**ALDERMAN**

**BILL HILL**

**CITY MANAGER**

**TRISH NICHOLS**

**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 2022-2023 CITY MANAGER’S PROPOSED BUDGET**

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# CITY OF SHAVANO PARK



August 4, 2022

Honorable Mayor, City Council, and Citizens:

I am pleased to submit the proposed budget for Fiscal Year (FY) 2022-23. This budget is defined and developed based upon a clear set of goals established in the Town Plan and supporting objectives set by City Council. This memorandum highlights key points that are important to you and the community. The proposed Budget is balanced as required by law. This proposed budget is consistent with the mission, vision, and strategic goals of the City of Shavano Park and reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

This proposed budget proposes a tax rate of \$0.297742 cent per \$100 of valuation. This proposed rate is a one cent increase from prior year's tax rate to pay new debt costs associated with the voter-approved \$10M Bond in the May 7, 2022 Bond Election. Based upon the assumed level of revenue, the budget allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. While meeting funding requirements during this period of inflation, the budget accounts for an 4% compensation cost of living increase, several new and capital replacement requirements. The budgeted General Fund expenditures are approximately \$6.18M while the total expenditures of all funds are approximately \$10.135M.

## **BUDGET OVERVIEW**

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

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

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

## **MAJOR REVENUES**

**Taxable Assessed Value / New Improvements:** The total taxable assessed value of property including property in tax freeze is \$1,593,351,083 and represents a \$138,733,350 or a 9.53% increase. Of that amount, the total taxable value of new improvements and personal property was \$29,245,600. “New” means the item was not on the 2021 appraisal roll. The average Taxable Homestead Value is \$845,424 up \$71,868 from last year (about 9.3% increase). The City’s portion of tax on average taxable homestead value is approximately \$2,517/year (\$285 increase).

**Advalorem Taxes (Property Taxes):** This budget proposes City Council adopt a FY 2022-23 budget tax rate of \$0.297742 / \$100 of valuation, which is a one cent increase from prior year’s tax rate used to pay new debt costs associated with the voter-approved \$10M Bond in the May 7, 2022 Bond Election. Total revenue collected from property taxes will be approximately \$365,282 or 9.2% more than last year. Additional revenue available for the General Fund is approximately \$208,343 or 5.5%.

**Freeze Taxable Value:** The total freeze taxable value (homeowners age 65 or older or disabled) for 2022 tax values amounted to \$475,011,961, which is an increase of 16.5% over the 2021 freeze adjusted taxable value of \$407,535,286 and 29.8% of the net taxable values. There are 1,448 residential properties in Shavano Park and of those 667 (46%) qualify for the Over 65 Tax Freeze.

**“No-New-Revenue Tax” Rate:** The No-New-Revenue Tax rate is the rate that will generate the same amount of property taxes as the previous year based only on the properties that are on the tax roll both years. This is the comparison used in the Truth-in-Taxation calculations to determine if there is an actual tax rate increase. The proposed tax rate of \$0.297742 / \$100 is slightly higher than the 2022 NNR Tax Rate of \$0.284198 / \$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 \$0.297742 / \$100 is well below the “Voter Approval Tax Rate” of \$0.326789 / \$100.

**Sales Tax:** There are a small number of retail sale companies operating in Shavano Park. This proposed budget assumes sales tax revenues for the General Fund of \$702,000, which is higher than FY2022’s projected revenues (\$650,000) in large part due to increasing on-line sales.

### **Other Revenues:**

- Permit Fees: During FY2022, residential and commercial development (and permit fees) stayed about the same from FY2021, as the remaining undeveloped property is being built out. For FY2023, we anticipate about the same level of residential and new commercial development. This is projected to generate about the same fees budgeted in FY2022, but slightly less than what was actually collected.
- Franchise revenues are expected to increase slightly over last year, based upon new developments and provider rate increases
- EMS Fees. This budget projects a level revenue stream for this source.
- Other revenues are expected to slightly decline.

## **MAJOR EXPENDITURES**

**Personnel:** The City Manager's proposed budget includes a salary increase for fire fighters, an increase in Paramedic Certification pay, and a 4% cost of living increase with 2.5% step increase for all City employees. The budget proposes an 11.3% increase in the City's contribution for our employee health benefits and an increase in employee group term life insurance coverage provided by the Texas Municipal League Health Benefits Pool. This budget proposes that the City continues to fund the Texas Municipal Retirement System at the full funding rate.

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

**Council:** Council's budgeted general expenses remain constant. This year's budget will include a city-wide Hazardous Household Waste collection event at a cost of \$27,500 of which \$25,000 will be reimbursed from an AACOG sponsored TCEQ Grant awarded to the City. Other expenses include: the purchase of an overhead shade cover for the City Hall "playscape" for \$57,000 (American Rescue Act Fund) and the \$325,000 purchase of the vacant lot across from City Hall at 15400 NW Military Highway (Capital Replacement Fund / American Rescue Act Fund).

**Administration:** The Administration Department budget requirements are projected to increase slightly primarily due to personnel cost. This budget includes the replacement of one HVAC unit (purchased only if needed) out of the Capital Replacement Fund. This budget includes funding for an upgraded email server and improved storage backups. This budget includes funding from the American Rescue Act Fund the purchase of eight APR-E valves for the HVAC units at City Hall to reduce humidity in the building.

**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. This budget includes funding from the American Rescue Act Fund for an emergency generator to supply backup power to the Public Works building and Fire Department living barracks.

**Fire:** The Fire Department operating expenses are projected to increase primarily in increased compensation and inflation driven costs. This budget includes funding from the American Rescue Act Fund: the purchase of replacement doors to the living quarters, new mattresses, replacement tablets, and the cost to remodel one dorm room.

**Police:** The Police Department operating expenses are projected to increase to reflect compensation increases for staff, fuel, and other rising costs. The budget also includes purchases of replacement of two patrol vehicles (\$130,000) funded from the Crime Control Prevention District Fund. This budget includes funding from the American Rescue Act Fund: the purchase of a secondary vehicle access gate, the CID computer backup and file storage, and a narcotics incinerator (shared with the Fire Department).

**Capital Improvement/Replacement Fund:** The proposed budget includes \$325,000 from General Fund revenues and reallocation of Capital funds to fund the future purchases of Capital Improvements and Equipment in accordance with the Capital Replacement Schedule. This year's allocation in support of the Departments as follows: Administrative (\$20,308); Fire (\$220,075); and Public Works (\$56,858).



**Water Fund:** The proposed Water Fund Budget includes a small increase in water consumption revenues and expenditures. This budget includes \$37,647 to loop the water lines within one cul-de-sac to improve water flow (there are 6 other cul-de-sacs anticipated for similar improvement). The proposed budget includes transferring \$66,484 to the Water Capital Replacement Fund for future infrastructure, vehicles, and equipment replacement.

**Street Projects Fund:** On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan and these funds are placed and expended from the new Street Projects Fund. Budgeted expenses for the year are the City Engineer planning costs for Phase I (\$262,000) and the DeZavala Road improvement project (\$122,900) and \$1,000,000 for initial construction.

**Street Maintenance Fund:** For FY2021-22, the City expects to receive sales tax revenues of approximately \$156,00 and projects \$175,500 in revenues during the FY 2022-23 budget year. There are \$633,292 proposed transfers to debt service included in this budget to paydown the street bond.

**Court Restricted Fund:** The proposed budget includes \$55,000 from court security funds for the installation of bullet resistant glass in the Court Clerks window; \$4,200 police security during the monthly court sessions, and \$4,300 for annual software costs.

**Debt:** On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan. The total debt obligation is \$12,847,119 with \$2,284,537 of this supported by water revenue.

### **CHANGES IN PRIORITIES AND SERVICE LEVELS**

The overall budget priorities are driven by the City's Strategic Goals as established by City Council and their corresponding Objectives (updated annually) found on pages 44-48. Major budgetary changes include emphasis on staff compensation to account for inflation; emergency preparedness in backup power; the relocation of numerous water service lines and water main crossing in preparation for street reconstruction, the reconstruction of approximately six miles of residential roads, and the engineer planning of DeZavala Road improvements (storm water drainage, the addition of bike lanes and sidewalks, and repaving). There are no planned reductions in service levels nor increases in fees. Incremental improvements in service levels include: upgraded information technology capabilities; backup power generation; facility improvements; and a shade cover for the playscape.

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

*"Here to Serve!"*



Bill Hill  
City Manager

# CITY OF SHAVANO PARK

## PROPOSED BUDGET CALENDAR FOR FY 2022-23

### 2022

#### \*\*\*\*\*Planning\*\*\*\*\*

Monday 11 April	Water Advisory Committee Meeting – Brief Water Utility FY23 Goals & Objectives
20 - 29 April	Receive Preliminary Property Tax Report; pass to Council
2 – 6 May	Department Budget Meetings with General Fund Departments - FY 2022 -23 Goals, Objectives, Unfunded Requirements
<b>Monday 9 May</b>	Water Advisory Committee FY 2022-23 Goals and Objectives, Revenues
<b>Wednesday 25 May</b>	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance (earlier than in past – CM annual leave May 28-June 8)

#### \*\*\*\*\*Preparation\*\*\*\*\*

<b>Monday 20 June</b>	Water Advisory Committee Meeting / Budget Workshop (Expenses, G&O)
13-24 June	Prepare Revenues for Preliminary Budget
15 June	Council Workshop 5pm – Budget Basics and Staff Analysis of Council Objectives
<b>Monday 27 June</b>	Council Workshop – Bond issue approval, Compensation, Employee insurance (before regular City Council meeting – 5:00pm)
<b>Thursday 7 July</b>	Water Advisory Committee Meeting - Budget Workshop - Recommendation of initial Water Utility Fund Budget
<b>Wednesday 13 July</b>	Budget Work Shop 5:00pm – Capital Replacement Funds; Expense Estimates
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - August 5	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue, Voter-Approval and Deminimis Tax Rates
<b>Thursday 4 August</b>	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2022-23 Budget (No anticipated Council action)</li> <li>- Receive No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations</li> </ul>
<b>Wednesday 10 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>

#### \*\*\*\*\*Review\*\*\*\*\*

<b>Tuesday 16 August</b>	Special Council Budget Workshop 5:30pm
<b>Monday 22 August</b>	Budget Work Shop 5:30pm / Regular Council Meeting
Wednesday 24/31 August	Publication - Notice of Budget Hearing (publication - one date only)

Wednesday, 31 August or 7 September      Publication - Notice of 2022 Tax Year Proposed Tax Rate (No-New-Revenue, Voter-Approval, Deminimis) (publication – one date only)

**\*\*\*\*\*Public Adoption\*\*\*\*\***

- Monday 12 September**      Special Council Meeting 6:30pm –
- 1<sup>st</sup> Reading of Budget/Public Hearing
  - Announce meeting to adopt tax rate.
- Monday 19 September**      Regular Council Meeting –
- 2<sup>nd</sup> Reading of Budget/Public Hearing
  - Adopt Budget by Ordinance
  - Levy Tax Rate by Resolution and take record vote

# BUDGET BASICS

## Budget Process

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

## Public Engagement in the Budget Process

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

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

## What is the City Budget?

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

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

### **A Policy Document**

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

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

### **An Operations Guide**

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

### **A Communications Tool**

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

### **A Financial Plan**

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



## **BASIS OF ACCOUNTING AND BUDGETING**

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

### **Governmental Funds**

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

Those revenues susceptible to accrual under the modified accrual method are property 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)
- Anticipating a 1¢ increase in the ad valorem tax rate, which will be applied to the Interest & Sinking rate for debt service on the new ten-million-dollar street bonds
- General Fund targets a fund balance at approximately 50% (~\$2.9M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- The scheduled yearly contribution to the Capital Replacement Fund used for future capital purchases will be fully funded

## **Budget Adjustments**

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

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

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

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

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

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

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

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

# Financial Management Policy

The Financial Management Policy compiles all 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 or unpredictable revenue sources should not be utilized for ongoing expenses/expenditures.

#### **Primary Sources of Revenue:**

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

**Sales Taxes** - the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to VIA Metropolitan Transit System. The breakdown of the remaining 1.5% is 1% 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.
  - At the end of each fiscal year, the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District Fund, Court Restricted Fund, Street Maintenance Fund, PEG Fund, State and Federal grant funds).
  - At the end of each fiscal year, the City will report "restricted" fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision-making authority.
  - The amount designated for Tree Preservation & Beautification (formerly 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.
  - The amount designated for the street projects in the Street Projects Capital Improvement Fund shall be classified as Committed Fund Balance.
- (4) Assigned fund balance includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts.
  - In accordance with GASB Statement 54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB Statement 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so.

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

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

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

It is the goal of the City to achieve and maintain an unassigned General Fund balance equal to 25 percent to 50 percent of budgeted expenditures. The City considers a balance of less than 20 percent to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than 50 percent as excessive. An amount in excess of 50 percent is to be considered for reservation to accumulate funding for capital projects and equipment, and/or to reduce the tax levy requirements, and shall be determined in conjunction with the annual budget process. 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.

#### **Types of Debt Instruments:**

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

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

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

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

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

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

### **Economic Development**

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

### **Fiscal Monitoring**

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

### **Accounting, Auditing and Financial Reporting**

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

### **Internal Control**

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

### **Risk Management**

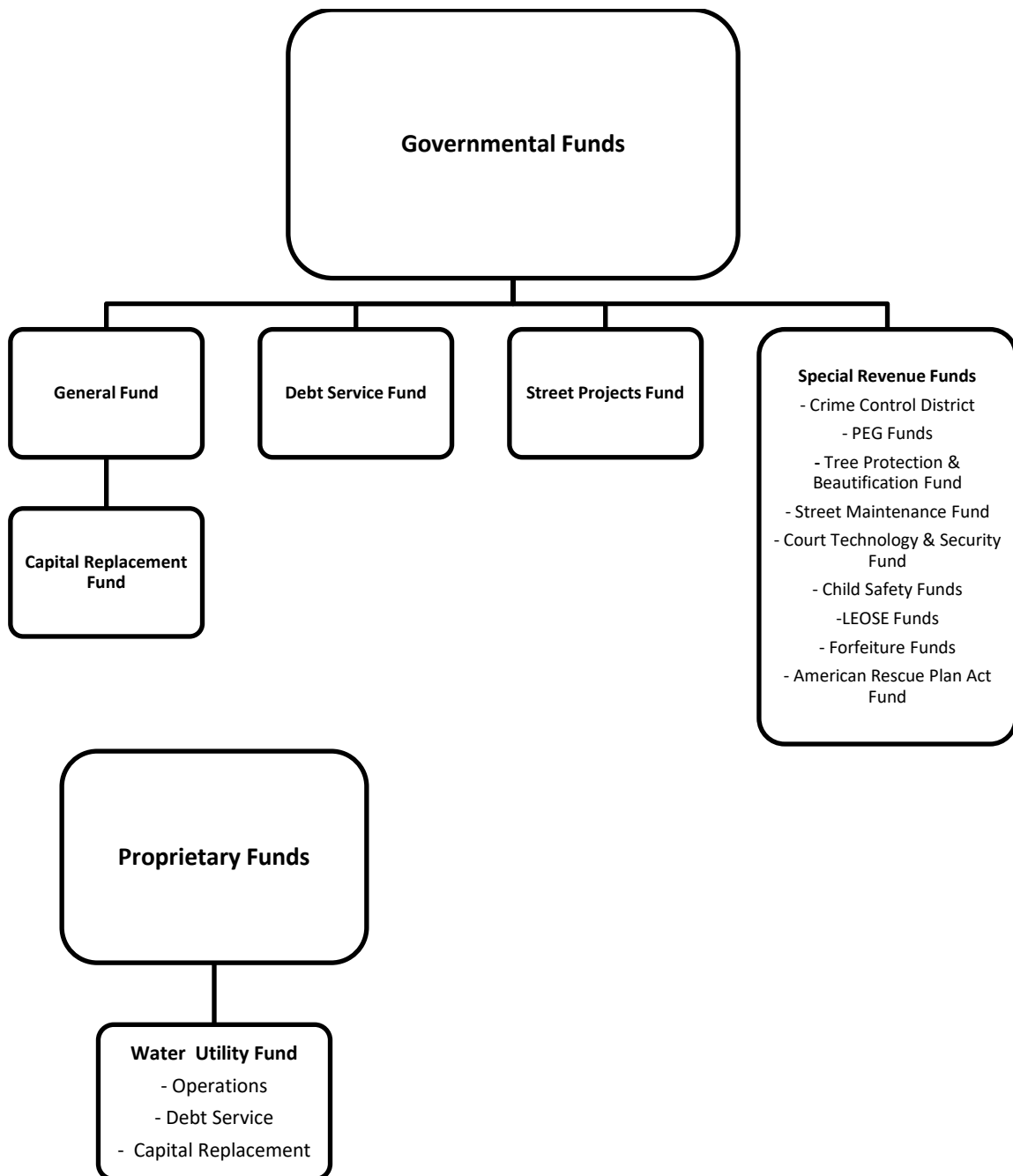
Prevent and/or reduce financial impact of claims and losses to the City through prevention/education and transfer of liability/insurance.

### **Budget**

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



# City of Shavano Park Fund Structure Flow Chart



## **Fund Structure**

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

#### **10 - General Fund**

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

#### **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.

#### **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 in this special revenue fund. It may not be used to build new streets. This tax expires every four years after it takes effect. Voters must vote to continue with this sales tax in an election held for that purpose. This is classified as a major fund due to the amount of assets it holds.

## **60 – Street Projects Fund**

Funding provided by the proceeds of voter-approved \$10,000,000 general obligation bond issuance as well as federal assistance from the United States Treasury reflected in this capital projects fund. Expenditures to recondition/reconstruct specified existing streets and cul-de-sacs that are nearing failure, including engineering and other related costs. Classified as a major fund due to the amount of assets it holds.

## **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 – Tree Protection & Beautification Fund (formerly 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.

### **50 – Court Restricted Fund**

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

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

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

## **52 – Child Safety Fund**

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

## **53 – Law Enforcement Officers Standards Education 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.

## **58 – American Rescue Plan Act Fund**

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

## **Debt Service**

### **30 – Debt Service Fund**

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

## **Proprietary Funds**

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

### **Business-Type Activities**

#### **20 – Water Utility Fund**

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

## 72 – Capital Replacement Fund

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

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

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

## Chart of Accounts & Account Classification System

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

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

<u>Assets</u>		<u>Liabilities &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% for Medicare.

### **1025 UNEMPLOYMENT**

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

### **1030 HEALTH INSURANCE**

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

### **1031 HEALTH SAVINGS ACCOUNT (HSA)**

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

### **1033 DENTAL**

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

### **1035 VISION**

The City covers an employee's 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 under the group term life insurance program.

**1037 WORKER'S COMP**

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

**1040 TMRS**

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

**1070 CERTIFICATE PAY/SPECIAL ALLOWANCES**

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

**2020 OFFICE SUPPLIES**

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

**2025 BENEFITS CITYWIDE**

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

**2030 POSTAGE/METER RENTAL**

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

**2035 COUNCIL/EMPLOYEE APPRECIATION**

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

**2040 MEETING EXPENSE**

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

**2050 PRINTING/COPYING**

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

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

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

**2070 JANITORIAL/BUILDING SUPPLIES**

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

**2075 BANK/CREDIT CARD FEES**

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

**2080 UNIFORMS AND CLOTHING**

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

**2090 SMALL TOOLS**

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

**2091 SAFETY SUPPLIES/EQUIPMENT**

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

**3010 ADVERTISING (LEGAL NOTICES)**

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

**3012 ENGINEERING AND CONSULTING**

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

**3013 PROFESSIONAL SERVICES**

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

**3014 PROFESSIONAL SERVICES – CITY HALL AND MONUMENTS**

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

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

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

**3016 CODIFICATION/HEALTH INSPECTION SERVICES**

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

**3017 PROFESSIONAL – SANITARY INSPECTION**

Fees paid to independent party to perform sanitary inspections.

**3020 ASSOCIATION DUES/SUBSCRIPTIONS/PUBLICATIONS**

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

**3030 TRAINING/EDUCATION**

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

**3040 TRAVEL/MILEAGE/LODGING**

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

**3050 & 3070 GENERAL LIABILITY AND PROPERTY INSURANCE**

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

**3060 UNIFORM SERVICE**

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

**3072 ANIMAL CONTROL OPERATING SUPPLIES/SERVICES**

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

### **3075 BANK SERVICE FEES (GENERAL FUND)**

#### **CONSERVATION EDUCATION/REBATES (WATER UTILITY FUND)**

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

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

### **3080 SPECIAL SERVICES**

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

### **3082 WATER ANALYSIS FEES**

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

### **3085 WEBSITE TECHNOLOGY**

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

### **3087 CITIZENS COMMUNICATION/EDUCATION**

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

### **3090 COMMUNICATION EQUIPMENT**

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

### **4045 CONTRACT - RADIO FEES**

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

### **4060 IT SERVICES**

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

**4075 COMPUTER SOFTWARE/MAINTENANCE**

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

**4083 AUDIT SERVICES**

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

**4084 TAX APPRAISAL FEES**

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

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

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

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

**4086 CONTRACT LABOR**

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

**4088 ELECTION EXPENSE**

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

**4099 WATER RIGHTS/LEASE PAYMENTS**

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

**5005 EQUIPMENT LEASES**

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

**5010 EQUIPMENT MAINTENANCE & REPAIR**

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

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

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

#### **5020 VEHICLE MAINTENANCE**

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

#### **5030 BUILDING AND GROUNDS MAINTENANCE**

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

#### **5060 VEHICLE & EQUIPMENT FUELS**

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

#### **6011 CHEMICALS**

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

#### **6030 INVESTIGATIVE SUPPLIES/PROCESSING**

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

#### **6032 POLICE PERSONAL PROTECTIVE EQUIPMENT (PPE) SUPPLIES/MAINTENANCE**

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

#### **6035 FIREARMS EQUIPMENT**

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

#### **6040 EMS SUPPLIES**

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

#### **6045 FIRE FIGHTING/EQUIPMENT SUPPLIES**

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

#### **6050 WATER METERS & BOXES**

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

#### **6055 FIRE HYDRANTS AND VALVES**

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

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

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

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

#### **6061 WELL SITE #1 – ELEVATED/GROUND STORAGE TANKS**

A well site at Shavano Drive with a 150,000-gallon water storage tower, a 110,000-gallon ground storage tank for water blending, a MIOX/Sand Filter treatment facility which treats the Trinity water prior to blending in the ground storage tank. Includes, but not limited to, supplies such as pipes, meters, registers, fittings, valves, chemical pumps, electrical parts, water measuring devices, salt and filters etc. for maintenance, repair and/or replacement of items within the tanks as well as the required yearly tank inspections. Includes maintenance of building facilities, Well #1 and all equipment needed for day-to-day operations.

#### **6062 WELL SITE #2 – EAA MONITORED**

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

#### **6063 WELL SITE #3**

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

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

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

#### **6065 WELL SITE #5 - EDWARDS BLENDING**

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

#### **6066 WELL SITE #6 – MUNICIPAL TRACT**

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

#### **6067 WELL SITE #7**

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

#### **6068 WELL SITE #8**

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

#### **6069 WELL SITE #9 – TRINITY ACQUIFER**

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

#### **6070 SCADA SYSTEM/MAINTENANCE**

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

#### **6071 SHAVANO DRIVE PUMP STATION**

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

#### **6072 WATER SYSTEM MAINTENANCE**

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



**6080 STREET MAINTENANCE/SUPPLIES/BEDDING MATERIAL**

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

**6081 SIGN MAINTENANCE**

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

**6083 DRAINAGE MAINTENANCE**

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

**6084 PAVILION, PLAYGROUND, PATH MAINTENANCE**

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

**6085 STRIPING**

Materials/services used to restripe new or improved surfaces.

**7040 ELECTRIC**

Costs for electricity for City facilities.

**7041 NATURAL GAS**

Costs for natural gas for City facilities.

**7042 PHONE/CELL**

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

**7044 WATER**

Costs for water service at all City facilities.

**7045 STREET LIGHTS**

Costs for electricity for City street lights.

**7046 SAWS**

Costs for water service to the Lockhill Selma Road medians.

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

**8005 & 8025 NON-CAPITAL - OFFICE FURNITURE AND EQUIPMENT**

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

**8010 NON-CAPITAL - ELECTRONIC EQUIPMENT**

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

**8015 NON-CAPITAL - OFFICE COMPUTER EQUIPMENT**

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

**8020 NON-CAPITAL - MAINTENANCE EQUIPMENT**

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

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

**8030 CAPITAL - ELECTRONIC EQUIPMENT**

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

**8045 CAPITAL - COMPUTER EQUIPMENT**

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

**8050 CAPITAL - VEHICLES**

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

**8060 CAPITAL - EQUIPMENT**

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

**8080 CAPITAL – IMPROVEMENT PROJECTS**

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

**8081 CAPITAL - BUILDINGS**

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

**8085 CAPITAL – STREETS**

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

**8087 WATER METER REPLACEMENT**

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

**8090 CAPITAL – HUEBNER PLANT**

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

**8091 CAPITAL – WELL #1**

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

**8095 CAPITAL – WELL #5**

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

**8097 CAPITAL – WELL #7**

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

**8098 CAPITAL – WELL #8**

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

## **OTHER LINE ITEMS**

### **9000 GRANT EXPENDITURES**

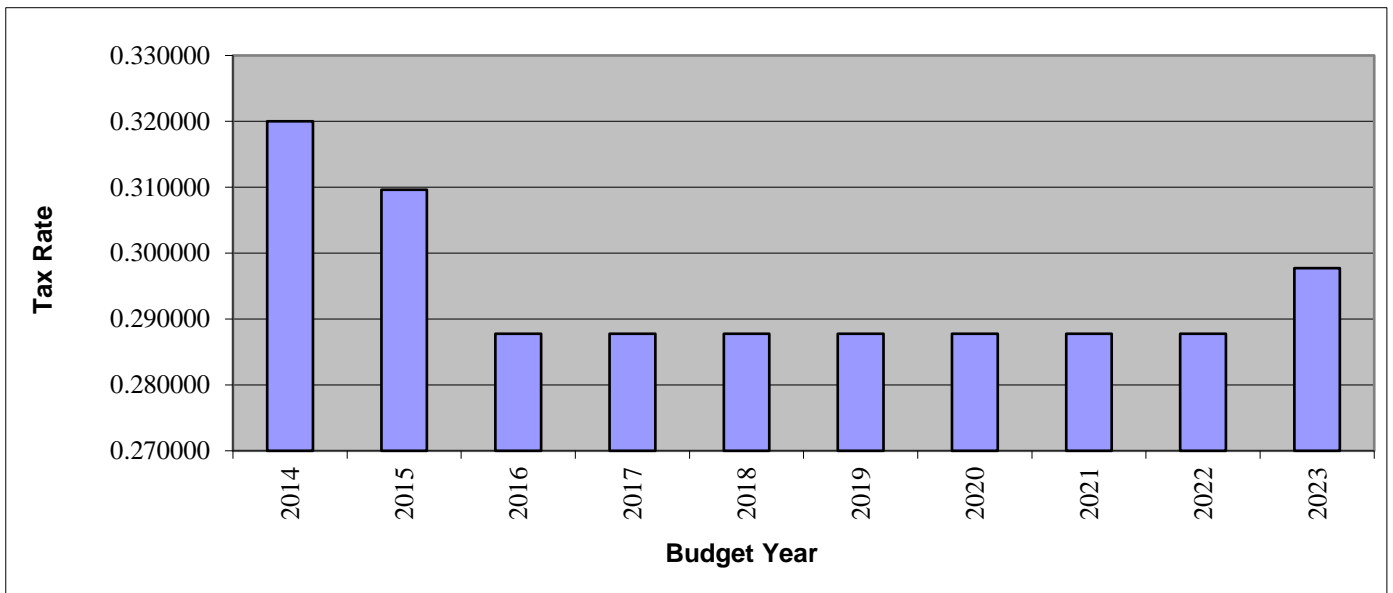
Expenditures financed via grants are separated from normal operations and maintenance items.

### **90XX TRANSFER TO OTHER FUNDS**

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

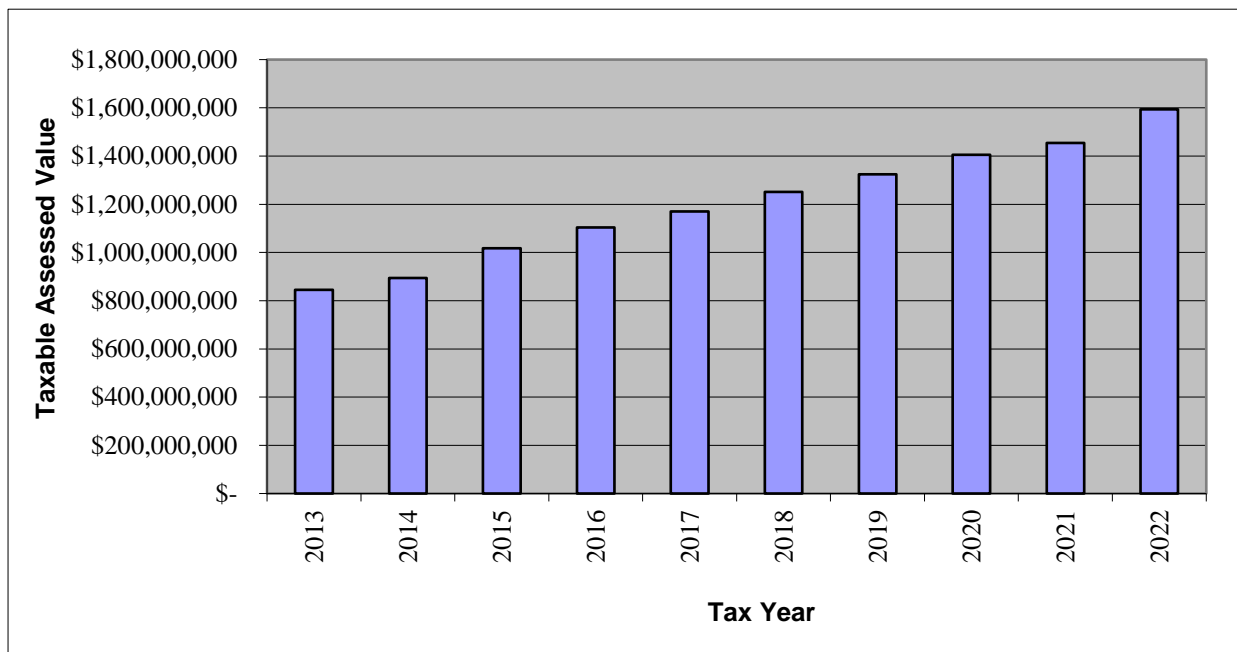
## City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$845,424 Home Valuation	Change
2014	2013		0.27244	0.04756	<b>0.320000</b>	0.0000	0.00%	<b>2,705</b>	<b>223</b>
2015	2014		0.290429	0.019188	<b>0.309617</b>	(0.0104)	-3.35%	<b>2,618</b>	<b>(88)</b>
2016	2015		0.264066	0.023676	<b>0.287742</b>	(0.0219)	-7.60%	<b>2,433</b>	<b>(185)</b>
2017	2016		0.272352	0.015390	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2018	2017		0.274870	0.012872	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2019	2018		0.273279	0.014463	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2020	2019		0.274995	0.012747	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2021	2020		0.274639	0.013103	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2022	2021		0.275479	0.012263	<b>0.287742</b>	0.0000	0.00%	<b>2,433</b>	<b>0</b>
2023	2022	Proposed	0.275069	0.022673	<b>0.297742</b>	0.0100	3.36%	<b>2,517</b>	<b>85</b>



## City of Shavano Park Historical Taxable Assessed Value

Budget Year Ending	Tax Year	Taxable Assessed Value Including Freeze	Change from Prior Valuation	%
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	\$ 1,405,594,925	\$ 81,142,740	6.13%
2022	2021	\$ 1,454,617,733	\$ 49,022,808	3.49%
2023	2022	\$ 1,593,351,083 **	\$ 138,733,350	9.54%



\*\* Certified grand total reported from Bexar Appraisal District as of July 23, 2022. Includes all freeze taxable values as well as properties under protest. Excludes exemption amounts.

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2021-22 vs. FY 2022-23**

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 1,041,153,587	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Levy on Properties not subject to Ceiling Limit	\$ 2,995,836	\$ 3,164,012	\$ 3,593,373	\$ 3,125,042	\$ 3,273,972
Add Back: Actual Tax on Properties under Ceiling Limit	957,727	1,044,873	1,044,873	1,044,873	1,044,873
<b>Total City Tax Levy</b>	<b>\$ 3,953,563</b>	<b>\$ 4,208,885</b>	<b>\$ 4,638,246</b>	<b>\$ 4,169,915</b>	<b>\$ 4,318,845</b>
Less: Debt Service Portion (I&S) Collection	(126,880)	(245,067)	(245,067)	(245,067)	(245,067)
Less: Debt Service from Properties under Ceiling Limit	(40,816)	(82,332)	(72,495)	(83,359)	(79,568)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 3,785,867</b>	<b>\$ 3,881,486</b>	<b>\$ 4,320,684</b>	<b>\$ 3,841,489</b>	<b>\$ 3,994,210</b>
<b>Revenue Difference from FY 2021-22 for General Fund</b>		<b>\$ 95,619</b>	<b>\$ 534,817</b>	<b>\$ 55,622</b>	<b>\$ 208,343</b>
Tax Rate Comparison FY 2021-22 vs. FY 2022-23		\$ -	\$ 0.039047	\$ (0.003544)	\$ 0.010000

\* Council guidance to utilize 100% collection rate for budget purposes in FY 2022-23.

	<b>FY 2021-22 Assessment</b>	<b>FY 2022-23 Current Rate</b>	<b>FY 2022-23 Voter-Approval Tax Rate</b>	<b>FY 2022-23 No-New-Revenue Tax Rate</b>	<b>FY 2022-23 Proposed Tax Rate</b>
Rate Effects on Average Taxable Homestead Value	\$ 775,753	\$ 845,424	\$ 845,424	\$ 845,424	\$ 845,424
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Total City Tax Levy	\$ 2,232	\$ 2,433	\$ 2,763	\$ 2,403	\$ 2,517
Difference In City Tax Paid FY 2021-22 vs. FY 2022-23 **		\$ 201	\$ 531	\$ 171	\$ 285

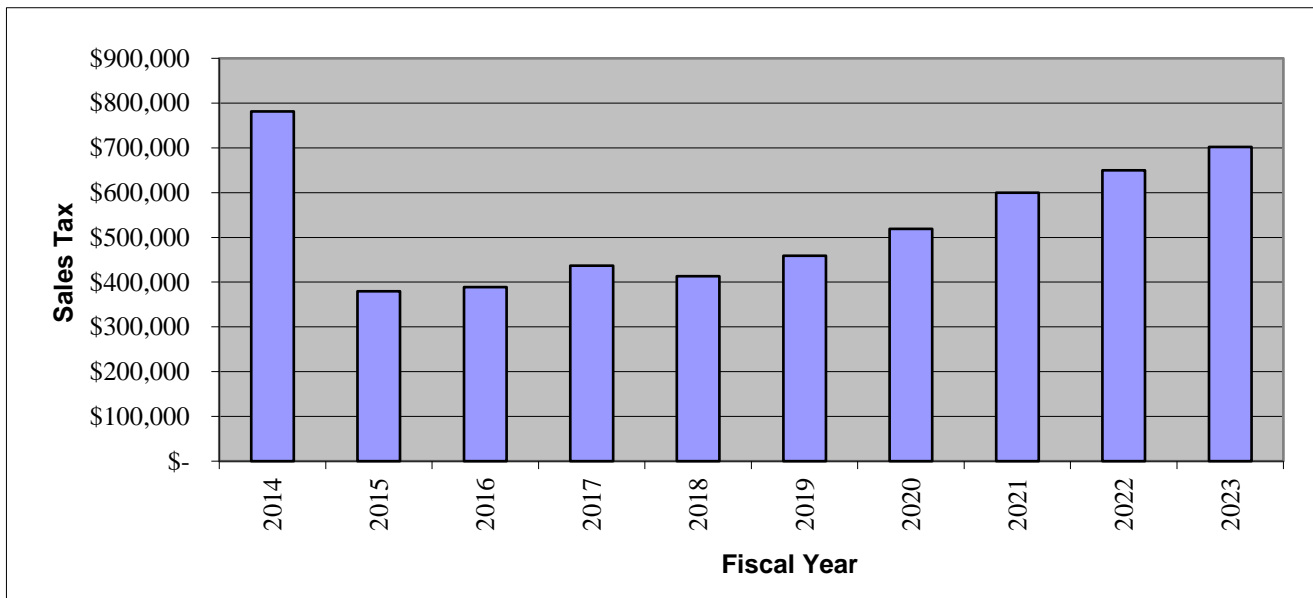
\*\* Difference for individual tax payers may be more or less depending on the specific appraised property values.

## 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

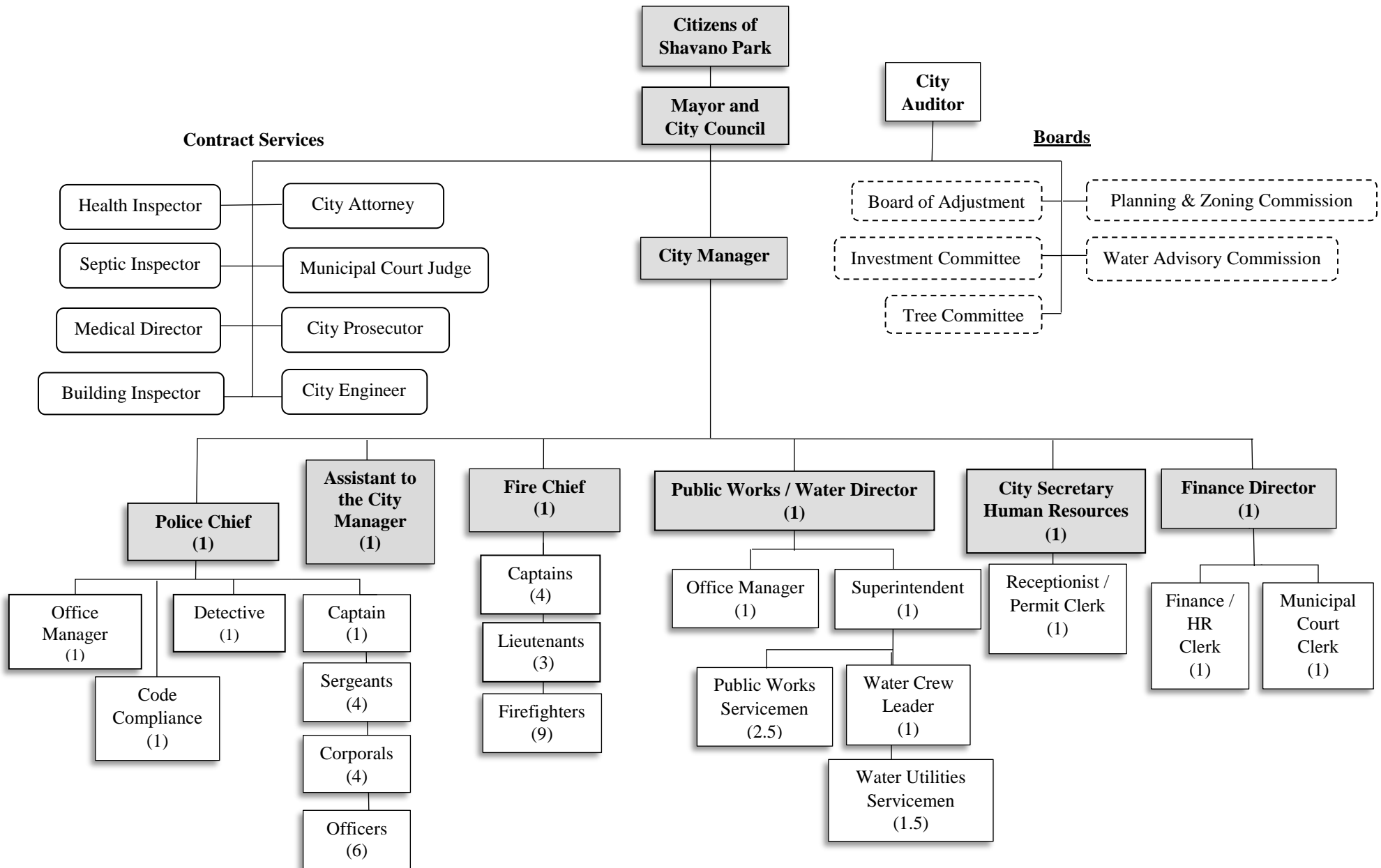
<b>Budget Year</b>	<b>Sales Tax Collected</b>	<b>Change from Prior Year</b>	<b>%</b>
2014	\$ 781,683	\$ (5,155)	-0.655%
2015	\$ 379,771	\$ (401,912)	-51.416%
2016	\$ 388,949	\$ 9,178	2.417%
2017	\$ 436,447	\$ 47,498	12.212%
2018	\$ 413,230	\$ (23,217)	-5.320%
2019	\$ 458,638	\$ 45,408	10.989%
2020	\$ 518,987	\$ 60,349	13.158%
2021	\$ 599,823	\$ 80,836	15.576%
2022 Estimated	\$ 650,000	\$ 50,177	8.365%
2023 Proposed	\$ 702,000	\$ 52,000	8.000%





# ORGANIZATIONAL FLOWCHART

Approved by Council on September 20, 2021.



## HISTORICAL STAFFING LEVELS

						CITY MANAGER PROPOSED
	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY2021-22</u>	<u>FY 2022-23</u>
<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	0	0	0	0	0	0
Assistant to the City Manager	1	1	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	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Servicemen	2.5	2.5	2.5	2.5	2.5	2.5
Department Total	4	4	4	4	4	4
FIRE DEPARTMENT - 604						
Fire Chief	1	1	1	1	1	1
Fire Admin/Lieutenant	1	1	0	0	0	0
Captain	1	0	0	0	0	0
Fire Captain	2	3	4	4	4	4
Fire Lieutenant	3	3	3	3	3	3
Fire Fighter	9	9	9	9	9	9
Department Total	17	17	17	17	17	17
Paramedic Certification	10	10	10	10	10	10

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

## HISTORICAL STAFFING LEVELS

**CITY  
MANAGER  
PROPOSED  
FY 2022-23**

**FY 2017-18   FY 2018-19   FY 2019-20   FY 2020-21   FY2021-22**

### 10-General Fund (continued)

#### POLICE 605

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

### 20 - Water Fund

#### WATER - 606

Director of Public Works 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Superintendent 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Water Crew Leader	0	1	1	1	1	1
Water Servicemen	2.5	1.5	1.5	1.5	1.5	1.5
Water Fund Total	4	4	4	4	4	4
<b>CITY - WIDE TOTAL</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>

Note: All listed positions are full time equivalent (FTE). City Council has not authorized any part time staff.

# **Strategic Goals and Objectives**

## **Strategic Vision**

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

## **Mission**

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

## **Values**

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

## **Essential Task List**

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

## **Strategic Goals**

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

## **Objectives**

### **1. Provide excellent municipal services while anticipating future requirements**

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

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

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

municipal areas in coordination with the Texas A&M Forest Service

- Continue to implement Winter Storm Uri safety recommendations
- Continue participating in the Bexar County Hazard Mitigation Plan. Consider joining the Bexar County inter-jurisdictional emergency management program allowing shared emergency management duties in a catastrophic event
- Reassess risk assessments for all departments annually

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

- Investigate revenue enhancement options
- Continue growth of the Tree Preservation & Beautification Fund (formerly Oak Wilt Fund)
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Budget Award
- Maintain Reserves in accordance with our Fund Balance Policy
- Ensure detailed accounting and records for both ARPA and Street Bond funds

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

- Update the 2018 Town Plan as a Comprehensive Planning document
- Complete engineer planning for Phase I Street Maintenance Program; compete contract; and initiate reconstruction of streets identified in Phase I
- Complete engineer planning for DeZavala Drainage and Road Improvement Project; pending Federal funding compete contract; and initiate construction
- Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats
- Pursue high speed internet opportunities for residential neighborhoods
- Consider options for using the 3<sup>rd</sup> year American Rescue Plan Act Funds
- Consider options for street repairs / restoration for Phase II of the 25-30 year restoration program
- Complete installation of an Emergency Generator for Fire / PW
- Continue to implement asphalt preservation applications within Shavano Creek and major arterials; applications include crack seal to assist in maintaining pavement conditions
- Continue to implement Winter Storm Uri infrastructure recommendations as appropriate
- Protect existing trees, landscaping, and grounds of the overflow City Hall Parking area, while streets and road construction crews use the area
- Maintain essential public water infrastructure to include a capital replacement program.
  - Continue to evaluate water system isolation valves and develop recommendations
  - Conduct water line replacement of all long water services on the old Shavano Park side in preparation for the street bond program
  - Extend and reroute water mains and services in cul-de-sacs to prepare for street bond program

- Continue coordination with TxDOT city requirements for NW Military Hwy improvement project scheduled for 2021-23
- Assess the mold and humidity situation within City Hall and remediate as appropriate

#### 5. Enhance and support commercial business activities and opportunities

- Actively participate with City developers to shape and influence commercial activities that posture the City of Shavano Park for future success
- Pursue high speed internet opportunities for businesses
- 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
- Emplace a City Hall Playground Shade Cover

#### 6. Enhance the City Image while maintaining a rural atmosphere

- Emphasize friendly customer service and make opportunities to engage with public
- Continue Tree City USA recognition
- Continue and promote Firewise recognition; investigate additional muni-tract Firewise projects
- Maintain and promote National Wildlife Federation recognition as a Community Wildlife Habitat
- Continue to support the landscaping plan for the City Monument at City Hall and other city properties
- Citizen's committee to begin development of recommendations and funding requirements for possible foliage replacement on NW Military Highway
- Maintain the Lockhill Selma median
- Consider building a splash pad play area
- Continue to coordinate with Bitterblue, Inc. and TxDOT for completion of sidewalk / trail from NW Military Highway to link up with the Salado Creek Greenway Trail
- Support the City of San Antonio completion of sidewalks on the east side of Lockhill-Selma between DeZavala and Huebner
- Improve and maintain the nature trail adjacent to City Hall; Implement a \$10,000 project as the Starr Family Municipal Tract Trail Project
- Incremental improvements to the Cliffside trail accessibility and safety for pedestrians and cyclists; reduce rock obstacles at vicinity of the north-west trail turn

#### 7. Promote effective communications and outreach with citizens

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

Highway / Phase I Street program construction and traffic control

- Conduct up to six City sponsored events (City-wide Garage Sale, Arbor / Earth Day, Independence Day, National Night Out, Trunk or Treat, Holiday Event)
- Support the City of Shavano Park celebration of Fiesta in coordination with Arbor / Earth Day with Fiesta Medals
- Maintain City website and evaluate additional website applications
- Conduct written engagements with Citizens (Water System, Town Plan, RR Stickers, Key Numbers, i-INFO)
- Continue to conduct website surveys
- Complete the publishing of a Community Directory in 2022
- Consider further implementation options for the 2018 comprehensive Town Plan
- Improve outreach in order to grow the Neighborhood Watch Program

8. Mitigate storm water runoff

- Complete the engineering plan for the DeZavala culvert and storm water drainage project
- Pending Federal funding, initiate construction on the DeZavala culvert and storm water drainage project
- Support the mitigation of stormwater problems throughout the City
- Continue to assess the previously approved Drainage Study for implementation opportunities
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Collaborate with TxDOT regarding Northwest Military Highway drainage improvements



## 10 - GENERAL FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 2,441,856	\$ 2,441,856	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 5,802,208	\$ 6,182,548	\$ 380,340
<b>DEPARTMENT EXPENDITURES AND OTHER USES:</b>			
CITY COUNCIL	\$ 41,005	\$ 67,958	\$ 26,953
ADMINISTRATION	978,450	1,076,779	98,329
COURT	96,211	100,422	4,211
PUBLIC WORKS	663,635	620,933	(42,702)
FIRE DEPARTMENT	1,971,967	2,127,100	155,133
POLICE DEPARTMENT	1,960,340	2,096,756	136,416
DEVELOPMENT SERVICES	90,600	92,600	2,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 5,802,208</b>	<b>\$ 6,182,548</b>	<b>\$ 380,340</b>
<b>TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 2,441,856</b>	<b>\$ 2,441,856</b>	

### 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 2022 -23, 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 2022, to date	\$ 13,836
Amount budgeted for FY 2023	\$ 11,000

## General Fund - Fund Balance Funding %

FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	PROJECTED 9-30-2022 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
<u>\$ 6,182,548</u>	<u>\$ 2,441,856</u>	

### Fund Balance % of Budget

20%	\$ 1,236,510	\$ 1,205,346
25%	\$ 1,545,637	\$ 896,219
30%	\$ 1,854,764	\$ 587,092
<b>39%</b>	<b>\$ 2,441,856</b>	
40%	\$ 2,473,019	\$ (31,163)
45%	\$ 2,782,147	\$ (340,291)
50%	\$ 3,091,274	\$ (649,418)
75%	\$ 4,636,911	\$ (2,195,055)
80%	\$ 4,946,038	\$ (2,504,182)
85%	\$ 5,255,166	\$ (2,813,310)
95%	\$ 5,873,421	\$ (3,431,565)
100%	\$ 6,182,548	\$ (3,740,692)

10 -GENERAL FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
TAXES								
10-599-1010 CURRENT ADVALOREM TAXES	3,236,219	3,469,667	3,621,257	3,786,000	3,652,625	3,758,000	3,997,000	
10-599-1020 DELINQUENT ADVALOREM TAXES	41,072	35,761	811	20,000	1,273	3,000	20,000	
10-599-1030 PENALTY & INTEREST REVENUE	20,434	16,293	11,034	15,000	13,534	15,000	15,000	
10-599-1040 MUNICIPAL SALES TAX	458,638	518,987	599,823	610,000	473,141	650,000	702,000	
10-599-1060 MIXED BEVERAGE TAX	<u>20,991</u>	<u>17,479</u>	<u>24,449</u>	<u>23,000</u>	<u>20,870</u>	<u>27,000</u>	<u>28,000</u>	
TOTAL TAXES	3,777,354	4,058,187	4,257,375	4,454,000	4,161,443	4,453,000	4,762,000	
FRANCHISE REVENUES								
10-599-2020 FRANCHISE FEES - ELECTRIC	282,357	279,711	292,755	310,000	214,708	305,000	330,000	
10-599-2022 FRANCHISE FEES - GAS	27,301	25,775	31,824	31,000	39,095	44,000	45,000	
10-599-2024 FRANCHISE FEES - CABLE	83,311	70,095	66,019	62,000	50,452	66,000	65,000	
10-599-2026 FRANCHISE FEES - PHONE	22,593	14,945	11,355	11,000	8,537	11,000	11,000	
10-599-2027 FRANCHISE FEES - SAWS	11,723	0	0	0	0	0	0	
10-599-2028 FRANCHISE FEES - REFUSE	<u>31,774</u>	<u>34,928</u>	<u>33,859</u>	<u>35,000</u>	<u>24,071</u>	<u>33,000</u>	<u>36,000</u>	
TOTAL FRANCHISE REVENUES	459,058	425,455	435,810	449,000	336,863	459,000	487,000	
PERMITS & LICENSES								
10-599-3010 BUILDING PERMITS	313,548	320,469	376,524	350,000	245,257	345,000	350,000	
10-599-3012 PLAN REVIEW FEES	39,507	24,984	16,057	25,000	18,344	22,000	23,000	
10-599-3018 CERT OF OCCUPANCY PERMITS	4,700	3,100	3,200	4,500	2,000	3,700	4,000	
10-599-3020 PLATTING FEES	3,800	2,480	6,465	3,000	2,400	3,000	3,000	
10-599-3025 VARIANCE/RE-ZONE FEES	1,750	2,100	0	1,000	1,050	1,050	1,000	
10-599-3040 CONTRACTORS' LICENSES	1,601	7,570	8,670	8,000	6,980	9,000	9,000	
10-599-3045 INSPECTION FEES	5,880	5,505	11,215	7,500	10,290	14,000	14,000	
10-599-3048 COMMERCIAL SIGN PERMITS	2,150	2,500	800	1,500	1,700	2,000	1,898	
10-599-3050 GARAGE SALE & OTHER PERMITS	1,560	850	2,290	2,500	890	2,000	2,000	
10-599-3055 HEALTH INSPECTIONS	2,600	2,200	5,000	4,500	2,500	4,000	4,500	
10-599-3060 DEVELOPMENT FEES	<u>8,000</u>	<u>2,314</u>	<u>100,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL PERMITS & LICENSES	385,096	374,072	530,246	407,500	291,411	405,750	412,398	
COURT FEES								
10-599-4010 MUNICIPAL COURT FINES	132,745	105,269	140,927	140,000	95,724	130,000	135,000	
10-599-4021 ARREST FEES	4,736	3,381	4,993	4,500	3,398	4,500	4,500	
10-599-4028 STATE COURT COST ALLOCATION	4,696	5,340	7,944	6,000	0	6,500	6,500	
10-599-4030 WARRANT FEES	17,430	16,850	15,396	18,000	10,673	16,000	16,000	
10-599-4036 JUDICIAL FEE - CITY	<u>653</u>	<u>366</u>	<u>179</u>	<u>500</u>	<u>82</u>	<u>250</u>	<u>300</u>	
TOTAL COURT FEES	160,260	131,205	169,439	169,000	109,877	157,250	162,300	

10 -GENERAL FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	420	285	83	300	157	200	200	
10-599-6020 POLICE DEPT - UNCLAIMED FUN	76	0	924	0	666	666	0	
10-599-6030 POLICE DEPT. REVENUE	3,185	1,101	1,103	2,500	521	750	1,000	
10-599-6040 TOWING CONTRACT	0	0	0	0	0	0	6,000	
10-599-6060 EMS FEES	159,857	118,099	137,358	165,000	103,469	140,000	165,000	
10-599-6065 CARES ACT PROVIDER RELIEF	<u>0</u>	<u>4,503</u>	<u>619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL POLICE/FIRE REVENUES	163,538	123,987	140,086	167,800	104,814	141,616	172,200	
<u>MISC./GRANTS/INTEREST</u>								
10-599-7000 INTEREST INCOME	82,505	36,770	5,219	7,500	5,997	10,000	25,000	
10-599-7021 GRANTS	11,880	33,905	20,149	0	0	0	25,000	
AACOG TCEQ HHHW 0	0.00						25,000	
10-599-7023 BEXAR COUNTY ILA - CRF	0	177,051	0	0	0	0	0	
10-599-7024 BEXAR COUNTY	0	0	0	20,000	0	0	0	
10-599-7025 US DOJ VEST GRANT	1,712	2,419	4,163	3,000	1,455	2,900	3,000	
REIMBURSED 50% EA VEST 6	500.00						3,000	
10-599-7030 FORESTRY SERVICE GRANT	8,499	4,000	2,250	5,000	0	1,500	5,000	
10-599-7037 STRAC	10,392	12,298	17,813	0	9,210	9,210	0	
10-599-7040 PUBLIC RECORDS REVENUE	6	14	0	0	301	400	500	
10-599-7050 ADMINISTRATIVE INCOME	3,219	8,168	20,691	15,108	4,218	13,600	10,500	
VARIOUS MISC COLLECTION 0	0.00						2,500	
LOCKHILL SELMA COA 0	0.00						8,000	
10-599-7055 BEXAR COUNTY ELECTION	0	1,409	9,076	300	260	500	500	
10-599-7060 CC SERVICE FEES	4,557	4,470	7,942	7,000	6,170	8,000	8,000	
10-599-7070 RECYCLING REVENUE	4,215	5,052	2,573	4,200	0	0	4,000	
10-599-7072 PAVILION RENTAL	0	0	1,965	5,000	3,720	4,500	6,000	
10-599-7075 SITE LEASE/LICENSE FEES	45,513	26,154	28,139	27,750	22,490	30,000	28,600	
CCATT-AT&T 0	0.00						28,600	
10-599-7085 DONATIONS- POLICE DEPT	50	0	0	0	50	50	0	
10-599-7086 DONATIONS- ADMINISTRATION	4,876	2,000	2,598	2,500	14,501	14,501	2,500	
10-599-7087 DONATIONS - BEAUTIFICATION	1,000	0	0	0	0	0	0	
10-599-7090 SALE OF CITY ASSETS	39,447	3,108	26,050	27,000	1,064	20,000	27,500	
2 PATROL VEHICLES 2	10,000.00						20,000	
OTHER MISC EQUIPMENT 1	7,500.00						7,500	
10-599-7097 INSURANCE PROCEEDS	0	494	6,198	0	5,890	7,873	0	
10-599-7099 PROCEEDS OF DEBT ISSUANCE	<u>0</u>	<u>0</u>	<u>462,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	217,869	317,311	617,325	124,358	75,326	123,034	146,100	
<u>TRANSFERS IN</u>								
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	22,050	0	22,050	22,050	
10-599-8040 TRF IN -CRIME CONTROL	3,600	0	0	0	0	0	0	
10-599-8050 TRF IN -COURT RESTRICTED	8,400	6,650	6,750	8,500	0	8,500	8,500	
INCODE - COURT 0	0.00						4,300	
COURT SECURITY - SPDP 0	0.00						4,200	
10-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	10,000	
PROJECT - STARR FAMILY 0	<u>0.00</u>						<u>10,000</u>	
TOTAL TRANSFERS IN	34,050	28,700	28,800	30,550	0	30,550	40,550	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

10 -GENERAL FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
TOTAL NON-DEPARTMENTAL	5,197,225	5,458,918	6,179,081	5,802,208	5,079,734	5,770,200	6,182,548	
<hr/>								
TOTAL REVENUES	5,197,225	5,458,918	6,179,081	5,802,208	5,079,734	5,770,200	6,182,548	
	=====	=====	=====	=====	=====	=====	=====	=====

## Council - 600

### Major Budget Changes:

Decrease in Travel/Lodging/Meals (3040) as the annual TML conference for FY23 is in San Antonio with the prior conference being in Houston.

**Supplies:** \$ 25,570

-2037 City Sponsored Events accounts for \$24,000 of this amount

Up to 5 City sponsored events are funded from this account

**Services:** \$ 36,138

-3018 City Wide Clean Up - Household Hazardous Waste event 90% funded with TCEQ grant

**Contractual:**

-4088 Election Services \$ 4,250

**Capital Outlay:** \$ 2,000

-8005 - Non-Capital - Office Furniture - refurbish Council conference room \$1,000

- 8015 Non-Capital - Computer Equipment, laptop replacement \$1,000

10 -GENERAL FUND  
CITY COUNCIL

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	49	208	81	300	163	250	200	
600-2035 COUNCIL/EMPLOYEE APPREC.	696	126	340	750	479	650	650	
600-2037 CITY SPONSORED EVENTS	25,122	13,004	12,570	24,000	19,145	24,000	24,000	
EVENTS(3) ARBOR, JULY,	0							23,000
EVENTS (2) GARAGE SALE,	500.00							1,000
600-2040 MEETING SUPPLIES	1,740	554	576	900	351	625	720	
COUNCIL MEETINGS	6	70.00						420
GENERAL SUPPLIES	0	0.00						300
600-2080 UNIFORMS	601	62	0	0	168	168	0	
TOTAL SUPPLIES	28,207	13,955	13,567	25,950	20,307	25,693	25,570	
<u>SERVICES</u>								
600-3018 CITY WIDE CLEAN UP	796	0	1,400	1,500	860	860	29,220	
SHRED	2	860.00						1,720
HHHW EVENT	0	0.00						27,500
600-3020 ASSOCIATION DUES & PUBS	1,747	1,743	1,743	1,760	1,153	1,760	1,768	
TML -MEMBERSHIP	0	0.00						1,153
AACOG	0	0.00						600
ARBOR DAY FOUNDATION	0	0.00						15
600-3030 TRAINING/EDUCATION	1,765	0	1,515	2,475	0	2,640	3,800	
TML CONFERENCE	6	550.00						3,300
OTHER TRAININGS	2	250.00						500
600-3040 TRAVEL/LODGING/MEALS	4,507	162	40	4,370	4,048	4,048	1,350	
2022 TML CONF - UBER/PA	0	0.00						700
2022 TML CONF - MEALS	0	0.00						650
600-3090 COMMUNICATIONS SERVICES	0	0	0	0	50	50	0	
TOTAL SERVICES	8,815	1,905	4,698	10,105	6,111	9,358	36,138	
<u>CONTRACTUAL</u>								
600-4088 ELECTION SERVICES	4,835	155	3,327	3,750	9,111	9,175	4,250	
TOTAL CONTRACTUAL	4,835	155	3,327	3,750	9,111	9,175	4,250	
<u>CAPITAL OUTLAY</u>								
600-8005 NON CAPITAL - OFFICE FURNIT	0	0	0	0	0	0	1,000	
CHAMBERS CONF ROOM	0	0.00						1,000
600-8015 NON-CAPITAL-COMPUTER EQUIPM	443	1,820	23	1,200	0	0	1,000	
LAPTOP REPLACEMENT (if	0	0.00						1,000
TOTAL CAPITAL OUTLAY	443	1,820	23	1,200	0	0	2,000	
TOTAL CITY COUNCIL	42,300	17,835	21,615	41,005	35,529	44,226	67,958	

## Administration Department – 601

Color Code Purple

### Goals:

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

### Objectives:

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

- Maintain an informative, effective, and user-friendly website
- Survey Shavano Park businesses concerning City services; update business directory
- Update and continue implementation of the City Communications Plan
- Improve quality of staff Roadrunner articles
- Post selected Roadrunner articles on social media

#### 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 a plan to harden the windows and the walls of the Court office area

#### Efficiently use and protect fiscal resources through sound financial practices

- Provide City Council and Staff with timely, accurate financial information
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Distinguished Budget Presentation Award
- Complete the City's FY22 annual financial audit with no audit adjustments
- Implement Winter Storm Uri infrastructure recommendations as appropriate



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

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

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

- Continue to provide quality City presentations
- Consistently enforce ordinances and policies
- Coordinate with San Antonio to complete the sidewalks (Hike and Bike trail) from Huebner Road north along Lockhill Selma to connect with N. Loop 1604 as well as options to connect to the Salado Creek Trail System
- Review contracts /professional services and request RFQs/RFPs as appropriate
- Maintain Tree City USA recognition
- Maintain Scenic City recognition
- Provide effective Staff planning and support to the City Sponsored events
- Participate in 2023 ChildSafe Cardboard Kids program to promote child abuse awareness in Bexar County
- Renovate rear Council Chambers conference room to improve its professional presentation
- Improve acoustics and lighting of Council Chambers

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

- 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
- Renew firewall licenses
- Complete Cybersecurity Awareness Training
- Renew web traffic security licenses
- Expand “Cyber Guardian” award for employees for outstanding cybersecurity actions taken during normal work duties to include a quarterly Cyber Guardian Chow award
- Replace server room air conditioning unit
- Upgrade email server
- Adopt a compromised password detection application for City accounts

- Improve City backups & control rising costs with purchase of Backup and Disaster Recovery appliance

ADMINISTRATION PERFORMANCE MEASURES:				
Description:	Actual FY19-20	Actual FY20-21	Projected FY21-22	Target FY22-23
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i>				
<i>Department Goal - Conduct effective master planning to posture the City now and for the future.</i>				
<b># of Public Meetings Held</b>	<b>44</b>	<b>43</b>	<b>48</b>	<b>44</b>
<i>Strategic Goal - Promote effective communications and outreach with citizens.</i>				
<i>Department Goal - Effectively communicate with residents, businesses, visitors and others.</i>				
<b>Average # of Monthly Unique City Website Visitors</b>	<b>Not measured</b>	<b>Not measured</b>	<b>2,185 per month</b>	<b>2,100 per month</b>
<i>Department Goal - Provide exceptional customer service and effective administration of services.</i>				
<b># of New Employees Onboarded</b>	<b>9</b>	<b>6</b>	<b>10</b>	<b>5</b>
<i>Strategic Goal - Preserve City property values, protect fiscal resources and maintain fiscal discipline.</i>				
<i>Department Goal - Efficiently use &amp; protect fiscal resources through sound financial practices.</i>				
<b>City Maintenance &amp; Operation Budget:</b>				
<b>Per Capita (Census Bureau)</b>	<b>\$1,351.02</b>	<b>\$1,341.94</b>	<b>\$1,432.45</b>	<b>\$1,435.00</b>
<b>Per Property (BCAD)</b>	<b>\$2,560.73</b>	<b>\$2,578.70</b>	<b>\$2,753.36</b>	<b>\$2,750.00</b>
<b>Tax Rate (per \$100 valuation)</b>	<b>\$0.287742</b>	<b>\$0.287742</b>	<b>\$0.287742</b>	<b>\$0.297742</b>
<b>% of General Fund Fund Balance</b>	<b>42.14%</b>	<b>42.08%</b>	<b>42.00%</b>	<b>44.00%</b>
<i>Strategic Goal - Maintain excellent infrastructure (buildings, streets and utilities)</i>				
<i>Department Goal - Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats</i>				
<b>Cybersecurity Awareness Training compliance</b>	<b>100%</b>	<b>97%</b>	<b>100%</b>	<b>100%</b>

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

## Administration - 601

### Major Budget Changes:

**Personnel Salary/Benefits:** \$ 705,673

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$606 to \$675 and also an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

**Supplies:** \$ 27,654

Approximately \$780 increase in Postage 2030 as pricing on mailing City newsletter expected to rise.

**Services:** \$ 116,684

- 3010 Advertising - Received notice that costs for required publications are increasing
- 3013 - Prof services - addition of annual compensation update services and COBRA administration
- 3020 Dues - discontinued ICMA membership, reduction approximately \$1,400
- 3050/-3070 Property and liability insurance premiums expected to increase, 20% and 5% respectively

**Contractual:** \$ 110,350

- 4060 IT Services - increase \$8,800 improved backups and password monitoring
- 4084 Bexar County Appraisal District - increased \$2,951, mainly personnel driven

**Capital Outlay:** \$ 11,350

Includes Starr Family donation project, received in FY2022

**Interfund Transfers** \$ 49,248

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 - \$20,308.

Transfer to Debt Service Fund in support of State Infrastructure Bank debt service, shared with Water Utility - \$28,940.

10 -GENERAL FUND  
ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
601-1010 SALARIES	429,883	455,069	467,847	525,965	402,543	526,000	559,166	
601-1015 OVERTIME	369	52	1,802	1,000	0	300	500	
601-1020 MEDICARE	6,051	6,460	6,577	7,755	5,719	7,630	8,230	
601-1025 TWC (SUI)	54	864	1,512	1,620	54	54	1,350	
601-1030 HEALTH INSURANCE	33,180	34,320	34,544	36,360	27,270	36,360	40,500	
601-1031 HSA	178	204	118	90	67	90	133	
601-1033 DENTAL INSURANCE	2,772	2,735	2,707	2,848	2,136	2,800	2,733	
601-1035 VISION CARE INSURANCE	527	527	466	427	333	445	444	
601-1036 LIFE INSURANCE	473	421	404	422	316	421	842	
601-1037 WORKERS' COMP INSURANCE	1,097	1,172	1,052	1,310	937	1,300	1,210	
601-1040 TMRS RETIREMENT	60,778	64,462	66,476	75,735	57,558	74,489	82,690	
601-1070 SPECIAL ALLOWANCES	6,952	6,975	6,871	7,875	6,023	7,875	7,875	
TOTAL PERSONNEL	542,314	573,262	590,376	661,407	502,956	657,764	705,673	
<b>SUPPLIES</b>								
601-2020 GENERAL OFFICE SUPPLIES	7,775	6,015	7,058	6,800	5,800	7,100	7,000	
601-2025 BENEFITS CITYWIDE	2,398	450	1,500	1,500	0	0	1,200	
TUITION REIMBURSEMENT 0	0.00							1,200
601-2030 POSTAGE/METER RENTAL	11,639	11,919	12,915	14,004	10,045	13,800	14,754	
ROADRUNNER POSTAGE 12	900.00							10,800
POSTAGE METER LEASE 4	176.00							704
METER REFILLS 0	0.00							3,250
601-2035 EMPLOYEE APPRECIATION	2,259	2,239	1,247	1,300	908	1,300	1,500	
601-2050 PRINTING & COPYING	1,296	1,292	1,453	1,300	268	1,000	1,000	
601-2060 MED EXAMS/SCREENING/TESTING	869	629	1,700	1,000	0	0	200	
DRUG SCREENS/PHYS/BACK 0	0.00							200
601-2070 JANITORIAL SUPPLIES	0	1,742	731	1,250	1,733	2,000	2,000	
601-2080 UNIFORMS	0	0	18	0	0	0	0	
601-2091 SAFETY SUPPLIES	0	2,532	0	0	0	0	0	
TOTAL SUPPLIES	26,237	26,817	26,621	27,154	18,754	25,200	27,654	
<b>SERVICES</b>								
601-3010 ADVERTISING EXPENSE	3,901	10,194	4,992	5,750	8,429	15,000	11,000	
601-3012 PROF. SERVICES-ENGINEERS	4,053	1,715	0	5,000	390	2,500	2,500	
NW MILITARY 0	0.00							2,500
601-3013 PROFESSIONAL SERVICES	8,263	1,950	39,199	1,950	3,245	4,745	5,460	
CONTINUING DISCLOSURE - 0	0.00							1,500
SA AREA WAGE SURVEY 0	0.00							500
COMPENSATION UPDATE 0	0.00							2,500
TML HEALTH - COBRA ADMI 12	80.00							960
601-3015 PROF. SERVICES-LEGAL	68,481	58,560	49,222	40,000	23,163	37,500	43,000	
601-3016 CODIFICATION EXPENSE	3,865	6,376	3,970	4,500	4,605	4,605	5,000	
601-3020 ASSOCIATION DUES & PUBL.	4,392	4,498	4,209	4,200	3,144	4,200	1,724	
TCMA 0	0.00							275
GFOAT 0	0.00							75

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2021-2022 -----) (----- 2022-2023 -----)							
EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
GFOA	0	0.00							505
SHRM	0	0.00							219
TMHRA	0	0.00							150
OTHER DUES/PUBLICATIONS	0	0.00							500
601-3030 TRAINING/EDUCATION		3,644	1,385	2,914	4,500	445	2,500	4,500	
	0	0.00							4,500
TML CONFERENCE - 2	0	0.00							0
GFOAT FALL/SPRING CONF.	0	0.00							0
TMCA CONFERENCE	0	0.00							0
HR/PAYROLL	0	0.00							0
ELECTIONS	0	0.00							0
VARIOUS DAY SEMINARS	0	0.00							0
601-3040 TRAVEL/MILEAGE/LODGING/PERD		4,671	1,707	2,179	3,000	3,957	4,000	4,000	
601-3050 LIABILITY INSURANCE		12,440	14,040	10,298	14,300	14,842	14,842	15,500	
601-3070 PROPERTY INSURANCE		0	0	1,238	1,375	1,593	1,593	2,000	
601-3075 BANK/CREDIT CARD FEES		3,204	3,550	7,593	6,000	6,585	8,600	8,000	
601-3080 SPECIAL SERVICES		1,756	0	0	2,000	2,000	2,000	2,000	
INTERN STIPEND	0	0.00							2,000
601-3085 WEBSITE TECHNOLOGY		2,400	2,400	2,500	2,500	2,200	2,500	2,500	
ANNUAL MAINTENANCE - RE	0	0.00							2,200
WEB PHOTOGRAPHY	0	0.00							300
601-3087 CITIZENS COMMUNICATION/EDUC		7,633	5,152	1,684	8,500	2,265	5,500	9,500	
VARIOUS PUBLIC MAILINGS	0	0.00							1,564
SURVEY MONKEY	0	0.00							336
DIRECTORY	0	0.00							2,000
FIESTA MEDALS	0	0.00							2,000
I INFO	0	0.00							200
TEXTING SERVICE	0	0.00							3,400
TOTAL SERVICES		128,703	111,527	129,998	103,575	76,863	110,085	116,684	
<u>CONTRACTUAL</u>									
601-4050 DOCUMENT STORAGE/ARCHIVES		4,676	3,309	3,677	3,800	2,642	3,850	4,100	
MONTHLY STORAGE	12	250.00							3,000
ARCHIVE SERVICES	0	0.00							600
SHREDDING SERVICES	0	0.00							500
601-4060 IT SERVICES		37,331	41,668	43,442	46,700	43,536	51,500	55,500	
IT CONTRACT	1	26,000.00							26,000
BACKUPS SERVICES	0	0.00							21,000
VARIOUS NON-CONTRACT	0	0.00							2,000
EMAIL SECURITY	0	0.00							1,800
FIREWALL LICENSE	0	0.00							1,700
SSL CERTIFICATES	0	0.00							700
CYBER TRAINING/AWARD	0	0.00							1,100
PASSWORD MONITORING	0	0.00							1,200
601-4075 COMPUTER SOFTWARE/INCODE		12,694	15,899	11,972	11,209	11,049	11,500	10,759	
INCODE - GL	0	0.00							2,148
INCODE - GL IMPORT	0	0.00							218
INCODE - AP	0	0.00							1,534

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2021-2022 -----) (----- 2022-2023 -----)							
EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
INCODE - PAYROLL	0	0.00							2,600
INCODE - CASH RECEIPTS	0	0.00							1,229
INCODE - ACUSERV	0	0.00							527
INCODE - BASIC NETWORK	0	0.00							1,473
INCODE - POSITIVE PAY	0	0.00							512
TYLER ONLINE	0	0.00							1,902
LESS ALLOCATED TO COURT	0	0.00						(	1,384)
601-4083 AUDIT SERVICES		15,500	15,250	14,805	16,600	14,110	14,110	16,000	
601-4084 BEXAR COUNTY APPRAISAL DIST		15,776	16,590	16,140	17,340	13,111	17,340	20,291	
601-4085 BEXAR COUNTY TAX ASSESSOR		3,385	3,549	3,638	3,775	3,668	3,668	3,700	
601-4086 CONTRACT LABOR		2,133	1,990	18,431	0	0	0	0	
601-4090 CARES EXPENDITURES		<u>0</u>	<u>123,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONTRACTUAL		91,495	221,276	112,104	99,424	88,116	101,968	110,350	

MAINTENANCE

601-5005 EQUIPMENT LEASES		3,968	4,329	4,154	3,700	2,955	3,500	2,920	
MONTHLY COPIER LEASE	12	160.00							1,920
PRINT/COPY	0	0.00							1,000
601-5010 EQUIPMENT MAINT & REPAIR		0	301	0	300	0	0	300	
601-5015 ELECTRONIC EQPT MAINT		724	0	0	300	40	100	300	
601-5030 BUILDING MAINTENANCE		36,728	20,235	47,814	34,900	44,799	45,000	35,650	
CH JANITORIAL SERVICES	12	725.00							8,700
CH CARPET/TILE CLEANING	0	0.00							3,500
SECURITY SYSTEM	0	0.00							500
PEST CONTROL	0	0.00							1,750
FIRE EXTINGUISHERS	0	0.00							1,600
SEPTIC MAINTENANCE	0	0.00							3,000
FLOOR MATS	0	0.00							2,600
VARIOUS REPAIRS	0	0.00							9,000
AC FILTERS/MAINTENANCE	0	0.00							3,000
SUPPLIES	0	<u>0.00</u>							<u>2,000</u>
TOTAL MAINTENANCE		41,420	24,865	51,969	39,200	47,794	48,600	39,170	

UTILITIES

601-7042 UTILITIES - PHONE/CELL/VOIP		16,577	20,160	18,491	17,000	14,079	18,800	16,650	
ISP CONTRACT	0	0.00							13,050
TIME WARNER	0	0.00							1,200
FIRE ALARMS	12	<u>200.00</u>							<u>2,400</u>
TOTAL UTILITIES		16,577	20,160	18,491	17,000	14,079	18,800	16,650	

10 -GENERAL FUND  
ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8015 NON-CAPITAL-COMPUTER	2,243	2,475	3,558	600	915	915	600	
COMPUTER/MONITOR 0	0.00							600
601-8025 NON-CAPITAL-OFFICE FURN.	156	0	110	150	160	160	0	
601-8026 NON-CAPITAL - FURNITURE	0	0	193	1,000	31	750	750	
PAVILION REPLACE TABLES 0	0.00							750
601-8045 CAPITAL - COMPUTER EQPT.	0	6,172	0	0	0	0	0	
601-8080 CAPITAL - IMPROVEMENTS	24,520	341,022	7,320	0	0	0	10,000	
STARR FAMILY DONATION P 0	<u>0.00</u>							<u>10,000</u>
TOTAL CAPITAL OUTLAY	26,919	349,668	11,181	1,750	1,106	1,825	11,350	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFERS/CAP. REPLACE.	52,078	41,837	37,925	0	0	0	20,308	
EQUIPMENT REPLACEMENT 0	0.00							20,308
601-9021 TRANSFER TO WATER (NWM)	0	28,900	0	0	0	0	0	
601-9030 TRANSFER TO DEBT SERVICE FU	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,940</u>	<u>0</u>	<u>28,940</u>	<u>28,940</u>	
TOTAL INTERFUND TRANSFERS	52,078	70,737	37,925	28,940	0	28,940	49,248	
TOTAL ADMINISTRATION	925,742	1,398,312	978,666	978,450	749,667	993,182	1,076,779	

## Municipal Court – 602

Color Code Gold



### **Mission Statement**

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

### **Goals:**

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

### **Objectives:**

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



## MUNICIPAL COURT PERFORMANCE MEASURES:

Description:	Actual FY18-19	Actual FY19-20	Actual FY20-21	Projected FY21-22	Target FY22-23
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i>					
<i>Strategic Goal - Protect &amp; provide a city-wide, safe and secure environment.</i>					
<i>Department Goal - Prompt &amp; accurate processing of Class C misdemeanor charges &amp; fine collections.</i>					
<b>Citations Resolved</b>	<b>1,424</b>	<b>1,128</b>	<b>1,321</b>	<b>1,500</b>	<b>1,500</b>
<b>Warrants Issued</b>	<b>433</b>	<b>269</b>	<b>302</b>	<b>600</b>	<b>500</b>
<b>Warrants Cleared</b>	<b>494</b>	<b>657</b>	<b>407</b>	<b>440</b>	<b>550</b>
<b>Warrant Fines &amp; Fees Collected</b>	<b>\$ 105,266</b>	<b>\$ 97,176</b>	<b>\$ 97,396</b>	<b>\$ 97,500</b>	<b>\$ 100,000</b>
<b>Total Revenue Received</b>	<b>\$ 163,297</b>	<b>\$ 138,415</b>	<b>\$ 175,361</b>	<b>\$ 173,080</b>	<b>\$ 175,450</b>
<b>Total Expenditures</b>	<b>\$ 89,633</b>	<b>\$ 95,890</b>	<b>\$ 95,990</b>	<b>\$ 101,391</b>	<b>\$ 159,800</b>

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

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

**Major Budget Changes:**

**Personnel Salary/Benefits:**

\$ 70,307

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

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

10 -GENERAL FUND  
COURT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
602-1010 SALARIES	46,042	52,135	53,280	55,322	42,475	55,322	58,973	
602-1015 OVERTIME	0	0	0	500	0	0	0	
602-1020 MEDICARE	684	773	790	820	629	820	873	
602-1025 TWC (SUI)	9	144	252	270	9	9	225	
602-1036 LIFE INSURANCE	79	70	70	70	53	70	140	
602-1037 WORKERS' COMP INSURANCE	118	135	121	139	100	130	129	
602-1040 TMRS RETIREMENT	6,561	7,440	7,600	8,005	6,113	7,930	8,767	
602-1070 SPECIAL ALLOWANCES	<u>1,154</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>923</u>	<u>1,200</u>	<u>1,200</u>	
TOTAL PERSONNEL	54,648	61,897	63,313	66,326	50,302	65,481	70,307	
<b>SUPPLIES</b>								
602-2020 OFFICE SUPPLIES	567	601	317	500	511	511	500	
602-2050 PRINTING & COPYING	360	899	802	850	86	400	750	
602-2091 SAFETY SUPPLIES	<u>0</u>	<u>651</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	927	2,151	1,119	1,350	596	911	1,250	
<b>SERVICES</b>								
602-3015 JUDGE/PROSECUTOR	15,600	15,600	16,900	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	300	150	225	150	250	400	150	
T.M.C.A.	0	0.00						150
602-3030 TRAINING/EDUCATION	800	200	250	1,300	700	700	1,500	
	0	0.00						1,100
TMCEC	0	0.00						0
LEGISLATIVE UPDATE	0	0.00						0
COURT CASE MANAGEMENT	0	0.00						0
REGIONAL CLERKS SEMINAR	0	0.00						0
ANNUAL JUDGES	2	200.00						400
602-3040 TRAVEL/MILEAGE/LODGING	1,705	187	0	2,500	754	754	2,000	
602-3050 LIABILITY INSURANCE	102	100	113	130	129	129	135	
602-3070 PROPERTY INSURANCE	51	50	57	63	62	62	78	
602-3075 BANK/CREDIT CARD FEES	<u>1,381</u>	<u>1,049</u>	<u>1,313</u>	<u>1,600</u>	<u>1,308</u>	<u>1,800</u>	<u>1,800</u>	
TOTAL SERVICES	19,939	17,337	18,859	21,343	14,903	19,445	21,263	
<b>CONTRACTUAL</b>								
602-4075 COMPUTER SOFTWARE/INCODE	4,324	4,432	4,644	4,972	4,865	4,865	5,202	
INCODE COURT CASE MGMT	0	0.00						2,455
INCODE TICKET INTERFACE	0	0.00						1,363
INCODE - GL/CASH	<u>0</u>	<u>0.00</u>						<u>1,384</u>
TOTAL CONTRACTUAL	4,324	4,432	4,644	4,972	4,865	4,865	5,202	

10 -GENERAL FUND  
COURT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----) (----- 2022-2023 -----)				
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>UTILITIES</u>								
602-7042 UTILITIES - PHONE/CELL/VOIP	1,234	1,587	2,021	2,220	1,913	2,500	2,400	
AT&T 12	<u>200.00</u>							<u>2,400</u>
TOTAL UTILITIES	1,234	1,587	2,021	2,220	1,913	2,500	2,400	
<hr/>								
<u>CAPITAL OUTLAY</u>								
602-8015 NON-CAPITAL-COMPUTER	0	1,835	0	0	0	0	0	
602-8025 NON-CAPITAL - OFFICE FURN.	<u>163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	163	1,835	0	0	0	0	0	
<hr/>								
TOTAL COURT	81,233	89,240	89,955	96,211	72,579	93,202	100,422	

## Public Works Department – 603

Color Code Dark Green

### Mission Statement

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

### Goals:

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

### Objectives:

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

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

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

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

be available and submitted online

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

Maintain excellent building facilities and work for energy efficiency

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

Improve employee proficiency to include educational training and development opportunities.

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

Mitigate storm water runoff (improve drainage culverts and infrastructure)

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

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

- Continue to provide assistance to CPS / AT&T during the utility pole replacement during 2022/2023
- Coordinate as required with other service providers (City Public Service, San Antonio Water System, Bexar County, Cable providers, etc.)

Provide excellent municipal services while anticipating future requirements

- Respond in a timely manner to earn the trust of residents
- Continue to implement Winter Storm Uri infrastructure recommendations as needed
- Assess Public Works requirements vs. resources for consideration of organizational structure / personnel change/ contracting arrangements for presentation to City Manager / Council

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

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

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

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

## Public Works - 603

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 339,850

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$606 to \$675 and also an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

**Services:** \$ 49,050

Decrease of \$12,775 proposed, includes \$5,000 decrease for tree service of all municipal properties and landscape service at City Hall, \$7,500 decrease in City Hall and Monument landscaping/lighting, 5% increase in liability insurance premiums and 20% increase in property insurance premiums.

**Maintenance:** \$ 35,000

Decrease of \$2,000 reflects an increase of \$3,000 in Vehicle & Equipment Fuels for higher prices, offset by \$3,500 decrease in Building Maintenance, and \$1,000 decrease in Equipment Leases and Vehicle Maintenance.

**Dept. Materials - Services :** \$ 31,550

Decrease of \$43,750 due to DeZavala street striping \$35,000 (project postponed due to upcoming reconstruction), decrease \$6,000 in street maintenance and decrease of \$3,000 in pavilion/playground/path maintenance

**Utilities:** \$ 95,000

Increased \$7,000 for CPS Energy 3.85% rate increase on electricity and added Lockhill Selma median irrigation \$6,000

**Capital Outlay:** \$ 1,400

Expenditures include maintenance equipment and computer monitor.

**Interfund Transfers:** \$ 56,858

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

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



10 -GENERAL FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
603-1010 SALARIES	158,543	192,645	215,018	233,031	173,248	233,031	237,751	
603-1015 OVERTIME	2,014	3,092	7,956	9,500	3,413	8,000	9,500	
603-1020 MEDICARE	2,358	2,879	3,265	3,767	2,587	3,610	3,730	
603-1025 TWC (SUI)	48	722	1,764	1,080	54	54	900	
603-1030 HEALTH INSURANCE	21,969	24,310	27,876	29,088	21,816	29,088	32,400	
603-1031 HSA	123	157	170	178	126	170	178	
603-1033 DENTAL INSURANCE	1,216	1,422	1,546	1,633	1,126	1,510	1,535	
603-1035 VISION CARE INSURANCE	289	319	352	325	239	320	325	
603-1036 LIFE INSURANCE	268	237	264	281	211	281	562	
603-1037 WORKERS' COMP INSURANCE	5,367	5,052	4,855	5,880	4,046	5,300	5,305	
603-1040 TMRS RETIREMENT	23,341	28,416	32,225	36,786	25,850	35,250	40,014	
603-1070 SPECIAL ALLOWANCES	<u>7,391</u>	<u>7,962</u>	<u>7,529</u>	<u>8,100</u>	<u>5,885</u>	<u>7,950</u>	<u>7,650</u>	
TOTAL PERSONNEL	222,927	267,212	302,819	329,649	238,600	324,564	339,850	
<b>SUPPLIES</b>								
603-2020 OFFICE SUPPLIES	681	1,840	1,048	1,000	819	950	750	
603-2035 EMPLOYEE APPRECIATION	0	0	591	360	191	360	400	
PW/W EMPLOYEES 8	50.00							400
603-2050 PRINTING & COPYING	117	24	249	175	0	150	175	
603-2060 MEDICAL EXAMS/SCREENINGS	1,121	324	175	200	0	0	200	
603-2070 JANITORIAL SUPPLIES	2,923	3,911	3,568	3,000	387	2,500	2,500	
603-2080 UNIFORMS	461	751	819	2,200	978	1,200	2,200	
603-2090 SMALL TOOLS	3,751	3,250	3,128	3,500	3,148	3,500	3,500	
603-2091 SAFETY GEAR	<u>1,377</u>	<u>2,653</u>	<u>3,732</u>	<u>1,500</u>	<u>1,953</u>	<u>2,150</u>	<u>1,500</u>	
TOTAL SUPPLIES	10,431	12,753	13,311	11,935	7,476	10,810	11,225	
<b>SERVICES</b>								
603-3012 PROFESSIONAL - ENGINEERING	10,161	2,200	0	5,000	405	1,500	4,000	
GENERAL 0	0.00							4,000
603-3013 PROFESSIONAL SERVICES	27,418	24,967	12,531	31,800	10,440	20,000	26,800	
TREE SERVICE/MUNICIPAL P 0	0.00							10,000
LANDSCAPE MAINT @ CITY 0	0.00							6,800
LOCKHILL SELMA MEDIAN 0	0.00							10,000
603-3014 PROF SERV - CH & MONUMENTS	0	2,813	15,337	15,000	3,059	7,500	7,500	
LANDSCAPING/LIGHTING 0	0.00							7,500
603-3020 ASSOCIATION DUES & PUBS	400	0	0	300	205	300	300	
MS4 0	0.00							100
GENERAL 0	0.00							200
603-3030 TRAINING/EDUCATION	750	530	709	600	680	680	600	
603-3040 TRAVEL/MILEAGE/LODGING/PERD	0	248	146	250	393	450	250	
603-3050 LIABILITY INSURANCE	3,702	3,625	4,107	4,700	4,656	4,656	4,900	
603-3060 UNIFORM SERVICE	1,825	2,902	3,166	2,000	2,557	2,900	2,000	
603-3070 PROPERTY INSURANCE	<u>1,836</u>	<u>1,799</u>	<u>1,965</u>	<u>2,175</u>	<u>2,212</u>	<u>2,212</u>	<u>2,700</u>	
TOTAL SERVICES	46,092	39,083	37,960	61,825	24,606	40,198	49,050	

10 -GENERAL FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	200	904	1,200	0	1,200	1,000	
PAVER 0	0.00							1,000
603-4086 CONTRACT LABOR	2,194	0	0	0	0	0	0	
TOTAL CONTRACTUAL	2,194	200	904	1,200	0	1,200	1,000	
<u>MAINTENANCE</u>								
603-5005 EQUIPMENT LEASES	4,057	3,285	1,516	3,500	466	1,500	2,500	
603-5010 EQUIPMENT MAINT & REPAIR	10,981	10,635	15,625	12,000	7,726	11,500	12,000	
603-5015 ELECTRONIC EQPT MAINT	0	63	0	0	0	0	0	
603-5020 VEHICLE MAINTENANCE	7,757	4,783	2,480	7,000	2,922	5,200	6,000	
603-5030 BUILDING MAINTENANCE	13,293	13,038	7,460	7,500	6,715	6,850	4,500	
SECURITY SYSTEM 0	0.00							1,000
JANITORIAL SUPPLIES-MAT 0	0.00							1,000
VARIOUS 0	0.00							2,500
603-5060 VEHICLE & EQPT FUELS	6,037	6,219	5,780	7,000	14,830	16,000	10,000	
TOTAL MAINTENANCE	42,125	38,023	32,861	37,000	32,659	41,050	35,000	
<u>DEPT MATERIALS-SERVICES</u>								
603-6011 CHEMICALS	810	1,512	695	800	53	500	500	
603-6080 STREET MAINTENANCE	29,762	47,245	30,437	31,000	6,931	25,000	25,000	
MAINTENANCE 0	0.00							25,000
603-6081 SIGN MAINTENANCE	2,008	4,288	4,584	3,000	2,593	3,100	3,000	
GENERAL SIGN MAINTENANC 0	0.00							1,000
BARRICADES 0	0.00							2,000
603-6083 DRAINAGE MAINT	0	123	0	500	0	300	300	
603-6084 PAVILION/PLAY/PATH MAINT	0	0	1,936	5,000	6,006	6,500	2,000	
GENERAL MAINTENANCE 0	0.00							2,000
603-6085 STRIPING	0	0	0	35,000	0	0	0	
603-6086 EAGLE SCOUT PROJECTS	0	0	0	0	1,007	1,007	750	
TOTAL DEPT MATERIALS-SERVICES	32,580	53,169	37,651	75,300	16,589	36,407	31,550	
<u>UTILITIES</u>								
603-7040 UTILITIES - ELECTRIC	38,272	35,663	39,864	38,000	31,160	40,000	39,500	
603-7041 UTILITIES - GAS	307	320	314	500	309	470	500	
603-7042 UTILITIES - PHONE	505	444	444	500	729	1,000	1,000	
603-7044 UTILITIES - WATER	16,175	24,051	26,166	20,000	25,241	29,000	20,000	
603-7045 STREET LIGHTS	28,364	29,345	30,168	29,000	18,765	26,500	28,000	
603-7046 UTILITIES - SAWS	0	0	0	0	3,028	5,000	6,000	
TOTAL UTILITIES	83,623	89,823	96,956	88,000	79,232	101,970	95,000	

10 -GENERAL FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	CURRENT	2021-2022	2022-2023		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>								
603-8005 OFFICE FURNITURE	410	0	55	1,500	1,573	1,573	0	
603-8015 NON-CAPITAL-COMPUTER	397	725	648	400	275	275	400	
COMPUTER/MONITOR 1	400.00							400
603-8020 NON-CAPITAL-MAINT EQPT	7,391	0	0	6,650	3,939	5,500	1,000	
REPLACEMENT WEED EATERS 0	0.00							1,000
603-8080 CAPITAL IMPROVEMENT PROJECT	7,500	0	0	0	0	0	0	
603-8081 CAPITAL - BUILDINGS	25,597	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	41,295	725	703	8,550	5,787	7,348	1,400	
<u>INTERFUND TRANSFERS</u>								
603-9010 TRF TO CAPITAL REPLACEMENT	50,572	46,436	139,372	50,176	0	50,176	56,858	
FUTURE EQUIPMENT REPLAC 0	0.00							56,858
603-9072 TRANSFER TO WATER CAPITAL	0	0	462,500	0	0	0	0	
TOTAL INTERFUND TRANSFERS	50,572	46,436	601,872	50,176	0	50,176	56,858	
TOTAL PUBLIC WORKS	531,840	547,423	1,125,037	663,635	404,949	613,723	620,933	

## Fire Department – 604

Color Code Red



### **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
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers
- Foster a culture that emphasizes and enhances employee health and safety
- Promote a highly motivated and well-trained workforce
- Strive to complete the Texas Best Practice program
- Strive to maintain an average response time under 4 minutes
- Investigate options for a long-term cancer screening plan for fire fighters
- Continue compliance and code enforcement of tree ordinance
- Purchase backup generator to power FD Offices
- Develop/implement commendation program for fire personnel
- Develop a plan to replace fitness equipment initially purchased by employees
- Remodel dorms to house female firefighter for future hiring possibilities
- Replace mattresses and couches in day room
- Replace both entry doors to barracks
- Investigate options to replace station treadmill
- Co-purchase w/Police Department drug incinerator for proper disposal of expired EMS medications

- Purchase 2 tablet replacements for oldest laptops

<b>FIRE &amp; EMS PERFORMANCE MEASURES:</b>				
<b>Description:</b>	<b>Actual FY19-20</b>	<b>Actual FY20-21</b>	<b>To date FY21-22</b>	<b>Target FY22-23</b>
<i>Strategic Goal - Protect and provide a city-wide safe and secure environment.</i>				
<i>Department Goal - Provide an effective Emergency Medical Service system.</i>				
<i>Department Goal - Provide an effective Fire Suppression &amp; Prevention program.</i>				
<b>Overall Average Response Time (Minutes)</b>	<b>4:48</b>	<b>4:42</b>	<b>4:41</b>	<b>4:00</b>
<b>Total Number of EMS Responses</b>	<b>429</b>	<b>455</b>	<b>183</b>	<b>500</b>
<b>Number of EMS Transports</b>	<b>213</b>	<b>235</b>	<b>110</b>	<b>275</b>
<b>Number of Fire Calls for Service</b>	<b>383</b>	<b>566</b>	<b>163</b>	<b>500</b>
<b>Total Number of Responses</b>	<b>812</b>	<b>1,021</b>	<b>346</b>	<b>1,000</b>

## FIRE DEPARTMENT - 604

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 1,684,742

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$606 to \$675 and also an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

**Services:** \$ 89,228

Increase of \$4,800 includes 24% premium increase for property insurance, 5% premium increase for liability insurance

**Maintenance:** \$ 44,450

Increase of \$3,000 in Vehicle & Equipment Fuels to reflect higher fuel prices.

**Capital Outlay:** \$ 400

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

**Interfund Transfers:**

-9010 Capital Replacement \$ 225,075

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

10 -GENERAL FUND  
FIRE DEPARTMENT

				(------ 2021-2022 -----)			(------ 2022-2023 -----)	
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
604-1010 SALARIES	1,019,600	1,062,707	1,079,780	1,166,576	835,949	1,120,000	1,217,771	
604-1015 OVERTIME	48,063	47,833	51,907	40,000	52,479	75,000	40,000	
604-1020 MEDICARE	15,136	15,698	15,992	17,927	12,741	17,500	17,545	
604-1025 TWC (SUI)	153	2,465	4,536	4,590	177	185	4,725	
FULL TIME 17	225.00							3,825
PART TIME 4	225.00							900
604-1030 HEALTH INSURANCE	107,327	113,984	120,963	123,624	83,022	114,000	137,700	
604-1031 HSA	583	570	559	755	407	630	755	
604-1033 DENTAL INSURANCE	6,221	6,625	6,597	6,653	4,404	5,940	6,768	
604-1035 VISION CARE INSURANCE	1,477	1,578	1,568	1,390	935	1,300	1,405	
604-1036 LIFE INSURANCE	1,306	1,170	1,164	1,193	801	1,090	2,387	
604-1037 WORKERS' COMP INSURANCE	21,666	22,466	30,587	36,137	25,514	31,500	39,808	
604-1040 TMRS RETIREMENT	150,568	157,026	160,058	175,075	126,560	170,000	185,778	
604-1070 SPECIAL ALLOWANCES	15,393	15,093	15,684	30,100	19,168	26,000	30,100	
TOTAL PERSONNEL	1,387,494	1,447,216	1,489,395	1,604,020	1,162,159	1,563,145	1,684,742	
<b>SUPPLIES</b>								
604-2020 OFFICE SUPPLIES	1,480	842	1,377	1,200	1,054	1,400	1,200	
604-2035 EMPLOYEE APPRECIATION	0	0	0	765	0	765	765	
17 FF 17	45.00							765
604-2060 MEDICAL EXAMS/SCREENINGS	556	954	545	1,000	1,782	2,000	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	1,873	3,155	2,799	3,000	2,357	3,200	3,000	
604-2080 UNIFORMS & ACCESSORIES	6,857	7,608	7,958	8,500	6,117	8,200	8,500	
UNIFORMS - (17) FIRE FI 0	0.00							8,500
TOTAL SUPPLIES	10,766	12,559	12,679	14,465	11,310	15,565	14,465	
<b>SERVICES</b>								
604-3017 PROFESSIONAL - MEDICAL DIRE	5,400	5,400	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	7,080	7,293	8,383	8,420	5,494	7,500	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
TX FIRE CHIEFS/BEST PRA 0	0.00							500

10 -GENERAL FUND  
FIRE DEPARTMENT

		(----- 2021-2022 -----) (----- 2022-2023 -----)							
EXPENDITURES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
UT/UNIV. HOSP INF CTR		0	0.00						600
604-3030 TRAINING/EDUCATION			6,544	7,048	6,708	7,000	4,816	6,500	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			2,605	2,730	3,398	4,000	1,277	3,000	4,000
TRAVEL-MILEAGE-LODGING		0	0.00						3,500
FOOD FOR TRAINING/MEETI		0	0.00						500
604-3050 LIABILITY INSURANCE			19,653	20,504	22,714	26,100	25,857	25,857	27,500
604-3070 PROPERTY INSURANCE			11,310	12,116	13,133	14,400	14,266	14,266	17,800
604-3080 SPECIAL SERVICES			12,218	8,926	12,233	13,000	8,465	12,200	13,000
EMERGICON		12	1,000.00						12,000
DELINQUENT COLLECTIONS		0	0.00						1,000
604-3090 COMMUNICATIONS SERVICES			4,481	4,867	5,542	6,108	5,702	7,500	6,108
DATA CARDS-MDTS		12	264.00						3,168
PHONE SERVICE		0	0.00						2,700
MDT SERVICE		0	0.00						240
TOTAL SERVICES			69,291	68,883	77,511	84,428	69,928	82,223	89,228
CONTRACTUAL									
604-4045 RADIO ACCESS FEES - COSA			5,832	5,832	5,832	6,000	5,616	5,616	5,800
COSA/HARRIS RADIO		0	0.00						5,800
604-4075 COMPUTER SOFTWARE/MAINTENAN			0	3,900	307	350	380	400	0
604-4086 CONTRACT LABOR			15,902	0	0	0	0	0	0
TOTAL CONTRACTUAL			21,734	9,732	6,139	6,350	5,996	6,016	5,800
MAINTENANCE									
604-5010 EQUIPMENT MAINT & REPAIR			4,213	4,719	6,952	5,000	2,954	5,500	5,000
FIRE EQUIPMENT		0	0.00						3,000
EMS		0	0.00						1,000
VARIOUS EQUIPMENT		0	0.00						1,000
604-5020 VEHICLE MAINTENANCE			32,127	18,565	38,676	18,100	17,670	22,000	18,100
FIRE ENGINES		2	4,500.00						9,000
EMS UNITS		2	2,300.00						4,600
BRUSH, SUPPORT, CHIEF T		3	1,500.00						4,500
604-5030 BUILDING MAINTENANCE			6,824	6,967	9,644	6,350	3,837	6,500	6,350
FIRE STATION		0	0.00						5,250
LIVING QUARTERS		0	0.00						1,100
604-5060 VEHICLE & EQPT FUELS			10,184	9,842	10,177	12,000	15,199	18,000	15,000
TOTAL MAINTENANCE			53,349	40,094	65,449	41,450	39,660	52,000	44,450



10 -GENERAL FUND  
FIRE DEPARTMENT

	2021-2022				2022-2023			
	(-----	(-----	(-----	(-----	(-----	(-----	(-----	(-----
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
604-6015 ELECTRONIC EQPT MAINT	5,997	6,120	1,999	6,500	2,030	4,500	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	28	880	0	1,000	31	250	750	
604-6040 EMS SUPPLIES	21,964	25,289	26,161	27,940	18,097	27,500	27,940	
EMS OXYGEN	12 120.00							1,440
DISPOSABLE MEDICAL SUPP	0 0.00							15,000
MEDICATIONS	0 0.00							10,000
BIO HAZARD WASTE DISPOS	0 0.00							1,500
604-6045 FIRE FIGHTING EQPT SUPPLIES	11,724	9,495	9,985	10,000	4,540	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	9,923	14,824	12,954	14,750	7,115	13,250	15,750	
GEAR REPLACEMENT	5 2,700.00							13,500
REPAIRS	0 0.00							1,000
AIR QUALITY TESTING	0 0.00							500
MISC. PPE	0 0.00							750
TOTAL DEPT MATERIALS-SERVICES	49,636	56,608	51,099	60,190	31,812	55,000	60,940	
<u>UTILITIES</u>								
604-7044 UTILITIES - WATER	1,617	11,244	1,934	2,500	1,461	1,900	2,000	
TOTAL UTILITIES	1,617	11,244	1,934	2,500	1,461	1,900	2,000	
<u>CAPITAL OUTLAY</u>								
604-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	0	1,500	1,733	1,733	0	
604-8015 NON-CAPITAL-COMPUTER EQUIPM	0	2,165	22	4,900	4,862	4,862	400	
COMPUTER/MONITOR	0 0.00							400
604-8025 NON CAP - OFFICE FURN/EQPT	407	0	0	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	0	1,413	22,956	0	0	0	0	
604-8080 CAPITAL - IMPROVEMENT	0	16,471	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	407	20,049	22,978	6,400	6,595	6,595	400	

10 -GENERAL FUND  
FIRE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	13,854	4,000	16,783	5,000	5,910	14,210	5,000	
TEXAS FOREST SERVICE 0	0.00							5,000
604-9010 TRF TO CAPITAL REPLACEMENT	<u>208,106</u>	<u>206,623</u>	<u>224,318</u>	<u>147,164</u>	<u>0</u>	<u>147,164</u>	<u>220,075</u>	
TOTAL INTERFUND TRANSFERS	221,960	210,623	241,101	152,164	5,910	161,374	225,075	
TOTAL FIRE DEPARTMENT	1,816,254	1,877,008	1,968,284	1,971,967	1,334,831	1,943,818	2,127,100	

## Police Department – 605



### **Mission Statement**

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

### **Goals:**

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

### **Objectives:**

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

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

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

- Improve citizen/officer interaction through increasing public contact by use of various social media and web opportunities
- Publish monthly crime statistics in newsletter
- More proactive use of Neighborhood Crime Watch and i-Info email systems
- Publish weekly crime blotters to increase community awareness
- Conduct citizen awareness courses in Self-Defense and Active Shooter environments

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

- Implement a secondary vehicle access gate for emergency ingress/egress when needed as part of Winter Storm Uri recommendation
- Assess emerging technology for officer safety and efficiency
- Purchase and implement a Drone program to aid the police department in enhancing investigations and to benefit the city as a whole as a multi-purpose tool with various community projects
- Purchase and install an internal De-Humidifier system to reduce interior humidity rates, improve employee wellness while maintaining manpower efficiency, and ensure the protection of perishable evidence
- Purchase a compact drug incinerator for combined use between the police and fire departments in order to allow for the destruction of court ordered or expired narcotics.
- Improve Police video upload capability in parking lot

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

- Continue to assess staffing needs within the Police Department
- Effectively provide the staff with quality in-service and external training opportunities
- Continue to pursue grant opportunities
- Purchase of two replacement patrol vehicles
- Implement dedicated Criminal Investigations file storage and backup system

POLICE DEPARTMENT PERFORMANCE MEASURES:				
Description:	Calendar Year 2019	Calendar Year 2020	Calendar Year 2021	Target Calendar Year 2022
Non-Criminal Calls	2,175	1,813	1,890	2,000
Response Time	3.5 minutes	3.5 minutes	3:05	< 3 minutes
Traffic Contacts	3,272	1,917	3,512	4,000
Criminal Offense Cases	140	208	250	250
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:** \$ 1,857,091

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$606 to \$675 and also an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

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

**Maintenance:** \$ 83,350

Increase in Vehicle & Equipment Fuels to reflect higher fuel costs

**Capital Outlay:** \$ 400

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

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

10 -GENERAL FUND  
POLICE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
605-1010 SALARIES	1,093,180	1,107,975	1,166,563	1,265,600	961,343	1,250,000	1,353,100	
605-1015 OVERTIME	16,484	22,108	26,853	32,500	28,172	35,000	32,500	
605-1020 MEDICARE	16,255	16,430	17,377	19,410	14,527	19,200	20,719	
605-1025 TWC (SUI)	233	2,892	4,932	5,130	423	435	4,275	
605-1030 HEALTH INSURANCE	124,250	126,568	127,629	130,896	95,748	128,472	145,800	
605-1031 HSA	799	799	733	800	522	700	710	
605-1033 DENTAL INSURANCE	7,239	7,371	7,013	7,215	5,195	6,975	7,309	
605-1035 VISION CARE INSURANCE	1,693	1,741	1,663	1,485	1,092	1,465	1,487	
605-1036 LIFE INSURANCE	1,477	1,299	1,299	1,334	977	1,310	2,668	
605-1037 WORKERS' COMP INSURANCE	28,072	28,890	27,778	33,396	24,357	31,100	38,057	
605-1040 TMRS RETIREMENT	158,990	162,257	171,697	189,550	143,652	187,500	208,191	
605-1070 SPECIAL ALLOWANCES	<u>34,025</u>	<u>33,048</u>	<u>37,390</u>	<u>40,500</u>	<u>30,194</u>	<u>39,500</u>	<u>42,275</u>	
TOTAL PERSONNEL	1,482,698	1,511,376	1,590,928	1,727,816	1,306,202	1,701,657	1,857,091	
<b>SUPPLIES</b>								
605-2020 OFFICE SUPPLIES	2,990	3,110	3,052	3,000	599	2,750	3,000	
605-2035 EMPLOYEE APPRECIATION	0	0	671	855	0	855	855	
19 FTE	45.00							855
605-2050 PRINTING & COPYING	1,383	898	1,372	1,500	729	1,500	1,300	
FORMS, MIRANDA, LEGISLA	0	0.00						1,300
605-2060 MEDICAL/SCREENING/TESTING/B	368	1,344	40	1,000	177	600	1,000	
PSYCHOLOGICAL EVALUATIO	0	0.00						400
DRUG SCREEN-PHYSICALS	0	0.00						200
POLYGRAPS	0	0.00						400
605-2070 JANITORIAL/BUILDING SUPPLIE	0	0	0	500	299	450	500	
605-2080 UNIFORMS & ACCESSORIES	26,515	27,805	28,577	27,000	9,967	24,500	25,000	
UNIFORMS	0	0.00						17,000
8- BULLET PROOF VESTS	0	0.00						8,000
605-2091 SAFETY SUPPLIES	<u>0</u>	<u>11,596</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	31,256	44,753	33,713	33,855	11,772	30,655	31,655	
605-2070 JANITORIAL/BUILDING SUPPLINEXT YEAR NOTES:								
JANITORIAL/BREAKROOM								
<b>SERVICES</b>								
605-3020 ASSOCIATION DUES & PUBS	2,287	1,877	1,434	4,869	2,199	3,500	3,180	
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 MBRSH	0	0.00						1,000
PERF	0	0.00						360
	0	0.00						0

10 -GENERAL FUND  
POLICE DEPARTMENT

				(------ 2021-2022 -----)			(------ 2022-2023 -----)	
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
605-3030 TRAINING/EDUCATION	150	300	2,180	3,500	1,465	3,000	3,000	
0	0.00							3,000
FIREARMS TRAINING 22 OF	0							0
~ 20 VARIOUS TRAINING C	0							0
605-3040 TRAVEL/MILEAGE/LODGING/PERD	4,962	2,232	4,205	5,000	2,286	4,000	5,000	
605-3050 LIABILITY INSURANCE	17,029	16,683	19,753	22,700	22,489	22,489	23,600	
605-3060 UNIFORM MAINTENANCE	4,052	5,677	4,425	6,000	3,513	4,800	6,000	
21 OFFICERS AT ~\$350 EA	0	0.00						6,000
605-3071 PROPERTY INSURANCE	7,960	7,829	8,504	9,350	9,263	9,263	11,300	
605-3072 ANIMAL CONTROL SERVICES	12,000	12,500	12,334	12,500	9,182	12,200	12,500	
DEZAVALA SHAVANO VET CL	12	1,000.00						12,000
ANIMAL CONTROL EQUIPMEN	0	0.00						500
605-3087 CITIZENS COMMUNICATION/ED	400	120	65	500	607	500	600	
605-3090 COMMUNICATIONS SERVICES	5,586	4,371	9,387	9,600	6,095	8,600	9,400	
CONNECTIVITY - ROUTERS	0	0.00						4,700
CONNECTIVITY - TICKET W	0	0.00						3,300
MOBILE HOTSPOTS	0	0.00						1,400
TOTAL SERVICES	54,426	51,589	62,287	74,019	57,098	68,352	74,580	
<b>CONTRACTUAL</b>								
605-4045 CONTRACT/RADIO FEES COSA	7,992	7,776	7,992	8,000	7,560	7,560	8,000	
605-4075 COMPUTER SOFTWARE/INCODE	13,423	14,522	19,743	19,000	14,964	19,500	19,780	
INCODE - TDEX INTERFACE	0	0.00						718
INCODE - CALLS FOR SERV	0	0.00						820
INCODE - PUBLIC SAFETY	0	0.00						8,732
INCODE - CASE MANAGEMEN	0	0.00						1,698
INCODE - PERSONNEL	0	0.00						759
INCODE - PROPERTY ROOM	0	0.00						1,213
INCODE - BRAZOS TECHNOL	0	0.00						2,857
LEADS ONLINE	0	0.00						1,758
PRODUCTIVITY (TCLEDDS)	0	0.00						500
ACCURINT (LEXIS-NEXIS)	0	0.00						725
605-4086 CONTRACT LABOR	0	0	6,498	0	0	0	0	
TOTAL CONTRACTUAL	21,415	22,298	34,232	27,000	22,524	27,060	27,780	
<b>MAINTENANCE</b>								
605-5005 EQUIPMENT LEASES	1,803	1,684	1,748	2,000	2,179	2,700	2,000	
MONTHLY COPY FEES - PER	0	0.00						2,000
605-5010 EQUIPMENT MAINT & REPAIR	894	1,714	1,609	2,000	1,330	1,950	2,000	
605-5015 ELECTRONIC EQPT MAINT	1,274	4,591	1,695	5,350	1,366	4,200	2,350	
MIDWEST RADAR-CERTIFICA	0	0.00						350
DAILY WELLS - RADIO REP	0	0.00						2,000
605-5020 VEHICLE MAINTENANCE	24,697	43,637	27,560	30,000	20,538	27,500	28,000	
605-5030 BUILDING MAINTENANCE	0	0	0	0	3,200	3,200	3,000	
MISC BUILDING MAINTENAN	0	0.00						3,000
605-5060 VEHICLE & EQPT FUELS	35,207	31,250	39,426	36,000	54,832	68,000	46,000	
TOTAL MAINTENANCE	63,874	82,876	72,039	75,350	83,445	107,550	83,350	

10 -GENERAL FUND  
POLICE DEPARTMENT

(------ 2021-2022 -----) (------ 2022-2023 -----)								
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
605-6030 INVESTIGATIVE SUPPLIES	2,983	2,847	11,255	5,000	2,852	4,750	5,000	
605-6032 POLICE SAFETY SUPPLIES	3,391	3,599	2,882	3,000	894	2,900	3,000	
FLARES	0	0.00						500
SABA	0	0.00						1,700
GLOVES, TRAFFIC CONES,	0	0.00						800
605-6035 FIREARMS EQUIPMENT/SUPPLIES	5,676	6,649	8,839	8,800	5,191	8,750	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	12,050	13,095	22,975	16,800	8,936	16,400	16,800	
<u>UTILITIES</u>								
605-7042 UTILITES- PHONE	4,144	3,679	3,942	5,100	3,053	4,100	5,100	
CELL PHONES	0	0.00						2,500
AT&T DISPATCH LINE	0	0.00						1,500
WAVE APP	0	0.00						1,100
TOTAL UTILITIES	4,144	3,679	3,942	5,100	3,053	4,100	5,100	
<u>CAPITAL OUTLAY</u>								
605-8015 NON-CAPITAL-COMPUTER EQUIP.	0	0	812	400	297	300	400	
COMPUTER/MONITOR & EQUI	1	400.00						400
TOTAL CAPITAL OUTLAY	0	0	812	400	297	300	400	
<u>INTERFUND TRANSFERS</u>								
605-9000 GRANT EXPENDITURES	16,279	33,905	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	16,279	33,905	0	0	0	0	0	
<hr/>								
TOTAL POLICE DEPARTMENT	1,686,140	1,763,571	1,820,929	1,960,340	1,493,328	1,956,074	2,096,756	



## Development Services - 607

### Major Budget Changes

#### **Personnel Salary/Benefits**

\$ -

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

#### **Services:**

\$ 88,800

-3015 Professional Services - building Inspections

Additional volume of inspections anticipated, increase \$5,800

#### **Contractual:**

-4075 Computer Software/Maintenance

\$ 3,375

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

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

10 -GENERAL FUND  
DEVELOPMENT SERVICES

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	13	253	100	156	200	125	
607-2050 PRINTING & COPYING	<u>864</u>	<u>204</u>	<u>360</u>	<u>750</u>	<u>163</u>	<u>200</u>	<u>300</u>	
TOTAL SUPPLIES	864	217	613	850	319	400	425	
<u>SERVICES</u>								
607-3012 PROF -ENGINEERING REVIEW	0	0	0	2,000	0	0	2,000	
607-3015 PROF -BLDG INSPECTION SERVI	77,407	75,160	82,560	75,000	64,125	83,000	80,000	
607-3016 PROF -HEALTH INSPECTOR	1,980	2,040	2,640	2,000	1,980	2,400	2,800	
607-3017 PROF -SANITARY INSPECTION S	2,090	4,370	4,690	4,000	1,780	3,750	4,000	
607-3020 ASSOCIATION DUES & PUBS	<u>0</u>	<u>0</u>	<u>1,051</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SERVICES	81,477	81,570	90,942	83,000	67,885	89,150	88,800	
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE/MAINTENAN	1,400	1,500	2,413	6,750	0	0	3,375	
DIGITAL PERMITTING 0	0.00						6,000	
LESS ALLOC TO TREE FUND 35(	<u>7.50)</u>						<u>(</u>	<u>2,625)</u>
TOTAL CONTRACTUAL	1,400	1,500	2,413	6,750	0	0	3,375	
TOTAL DEVELOPMENT SERVICES	83,741	83,288	93,968	90,600	68,204	89,550	92,600	
TOTAL EXPENDITURES	<u>5,167,251</u>	<u>5,776,676</u>	<u>6,098,453</u>	<u>5,802,208</u>	<u>4,159,087</u>	<u>5,733,775</u>	<u>6,182,548</u>	
REVENUE OVER/(UNDER) EXPENDITURES	<u>29,974</u>	<u>( 317,758)</u>	<u>80,628</u>	<u>0</u>	<u>920,646</u>	<u>36,425</u>	<u>0</u>	

## 30 - DEBT SERVICE FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 138,405	\$ 64,776	
REVENUES	\$ 155,820 **	\$ 907,299 ***	\$ 751,479
EXPENDITURES	\$ 229,449	\$ 959,103	\$ 729,654
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (73,629)	\$ (51,804)	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 64,776</u>	<u>\$ 12,972</u>	

\*\* Revenues do not include transfer of \$38,629 from prior year excess collections and \$35,000 from Fund Balance.

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

DEBT SERVICE *	FUNDING	TOTAL PRINCIPAL	TOTAL INTEREST
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,665,000	\$ 622,800
General Obligation Refunding Bonds, Series 2018	Water Supported	185,977	9,688
	Tax Supported	719,023	37,455
General Obligation Bonds, Series 2022	Tax Supported	9,410,000	5,193,354
State Infrastructure Bank Loan, issued 2020	Water Supported	433,560	87,356
	Tax Supported	433,560	87,356
		<u>\$ 12,847,120</u>	<u>\$ 6,038,008</u>

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

30 -DEBT SERVICE FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
TAXES								
30-599-1010 CURRENT ADVALOREM TAXES	171,273	160,831	172,770	126,880	162,597	164,000	245,067	
30-599-1020 DELINQUENT ADVALOREM TAXES	4,912	2,066	111	0	125	250	0	
30-599-1030 PENALTY & INTEREST	<u>1,345</u>	<u>810</u>	<u>527</u>	<u>0</u>	<u>633</u>	<u>750</u>	<u>0</u>	
TOTAL TAXES	177,530	163,708	173,409	126,880	163,355	165,000	245,067	
TRANSFERS IN								
30-599-8001 PROCEEDS OF LONG TERM DEBT	1,100,383	0	0	0	0	8,245	0	
30-599-8010 INTEREST INCOME	4,702	1,861	73	0	199	350	0	
30-599-8012 TRANSFER FROM GENERAL FUND	0	0	0	28,940	0	28,940	28,940	
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	73,629	0	0	51,804	
CERTIFIED EXCESS COLLEC 0	0.00						36,804	
FUND BALANCE APPLIED 0	0.00						15,000	
30-599-8048 TRANSFER IN - STREET MAINT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>633,292</u>	
TOTAL TRANSFERS IN	1,105,085	1,861	73	102,569	199	37,535	714,036	
TOTAL NON-DEPARTMENTAL	1,282,615	165,569	173,481	229,449	163,554	202,535	959,103	
TOTAL REVENUES	<u>1,282,615</u>	<u>165,569</u>	<u>173,481</u>	<u>229,449</u>	<u>163,554</u>	<u>202,535</u>	<u>959,103</u>	
=====								

30 -DEBT SERVICE FUND  
DEBT SERVICE

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
607-8050 2009 GO REFUNDING-PRINCIPAL	154,928	154,928	0	0	0	0	0	
607-8052 2009 GO REFUNDING-INTEREST	9,296	3,099	0	0	0	0	0	
607-8054 BOND AGENT FEES	150	0	0	0	0	0	500	
607-8055 BOND ISSUE COSTS	28,707	0	0	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	19,863	11,918	170,818	178,763	178,763	178,763	178,763	
607-8057 2018 GO REFUNDING (2009) IN	21,522	28,906	26,448	21,746	12,075	21,746	21,746	
607-8058 2022 GO BOND - PRINCIPAL	0	0	0	0	0	0	265,000	
607-8059 2022 GO BONDS - INTEREST	0	0	0	0	0	0	464,154	
607-8060 SIB LOAN - PRINCIPAL	0	0	0	28,940	0	28,940	28,940	
607-8090 PMT TO REFUNDING AGENT ESCR	<u>1,070,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	1,305,292	198,849	197,265	229,449	190,838	229,449	959,103	
<hr/>								
TOTAL DEBT SERVICE	1,305,292	198,849	197,265	229,449	190,838	229,449	959,103	
<hr/>								
TOTAL EXPENDITURES	<u>1,305,292</u>	<u>198,849</u>	<u>197,265</u>	<u>229,449</u>	<u>190,838</u>	<u>229,449</u>	<u>959,103</u>	<u>=====</u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	( 22,677)	( 33,280)	( 23,784)	0	( 27,284)	( 26,914)	0	<u>=====</u>

## BOND DEBT SERVICE

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2023	182,735.00	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	7,213.07	197,893.07	
08/15/2024		4,648.42	4,648.42	
09/30/2024				202,541.49
02/15/2025	194,652.50	4,648.42	199,300.92	
08/15/2025		2,030.34	2,030.34	
09/30/2025				201,331.26
02/15/2026	150,955.00	2,030.34	152,985.34	
09/30/2026				152,985.34
	719,022.50	37,454.51	756,477.01	756,477.01

## BOND DEBT SERVICE

City of Shavano Park, Texas  
General Obligation Bonds, Series 2022

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2023	265,000	246,003.75	511,003.75	
08/15/2023		218,150.00	218,150.00	
09/30/2023				729,153.75
02/15/2024	300,000	218,150.00	518,150.00	
08/15/2024		210,650.00	210,650.00	
09/30/2024				728,800.00
02/15/2025	315,000	210,650.00	525,650.00	
08/15/2025		202,775.00	202,775.00	
09/30/2025				728,425.00
02/15/2026	335,000	202,775.00	537,775.00	
08/15/2026		194,400.00	194,400.00	
09/30/2026				732,175.00
02/15/2027	345,000	194,400.00	539,400.00	
08/15/2027		189,225.00	189,225.00	
09/30/2027				728,625.00
02/15/2028	360,000	189,225.00	549,225.00	
08/15/2028		180,225.00	180,225.00	
09/30/2028				729,450.00
02/15/2029	380,000	180,225.00	560,225.00	
08/15/2029		170,725.00	170,725.00	
09/30/2029				730,950.00
02/15/2030	400,000	170,725.00	570,725.00	
08/15/2030		160,725.00	160,725.00	
09/30/2030				731,450.00
02/15/2031	420,000	160,725.00	580,725.00	
08/15/2031		150,225.00	150,225.00	
09/30/2031				730,950.00
02/15/2032	440,000	150,225.00	590,225.00	
08/15/2032		139,225.00	139,225.00	
09/30/2032				729,450.00
02/15/2033	465,000	139,225.00	604,225.00	
08/15/2033		127,600.00	127,600.00	
09/30/2033				731,825.00
02/15/2034	485,000	127,600.00	612,600.00	
08/15/2034		115,475.00	115,475.00	
09/30/2034				728,075.00
02/15/2035	510,000	115,475.00	625,475.00	
08/15/2035		102,725.00	102,725.00	
09/30/2035				728,200.00
02/15/2036	540,000	102,725.00	642,725.00	
08/15/2036		89,225.00	89,225.00	
09/30/2036				731,950.00
02/15/2037	565,000	89,225.00	654,225.00	
08/15/2037		75,100.00	75,100.00	
09/30/2037				729,325.00
02/15/2038	595,000	75,100.00	670,100.00	
08/15/2038		60,225.00	60,225.00	
09/30/2038				730,325.00
02/15/2039	625,000	60,225.00	685,225.00	
08/15/2039		44,600.00	44,600.00	
09/30/2039				729,825.00
02/15/2040	660,000	44,600.00	704,600.00	
08/15/2040		28,100.00	28,100.00	
09/30/2040				732,700.00
02/15/2041	690,000	28,100.00	718,100.00	

## BOND DEBT SERVICE

City of Shavano Park, Texas  
General Obligation Bonds, Series 2022

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2041		14,300.00	14,300.00	
09/30/2041				732,400.00
02/15/2042	715,000	14,300.00	729,300.00	
09/30/2042				729,300.00
	9,410,000	5,193,353.75	14,603,353.75	14,603,353.75



# BOND DEBT SERVICE

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2023	28,940.00		28,940.00	
09/30/2023				28,940.00
08/15/2024	21,764.52	7,175.49	28,940.01	
09/30/2024				28,940.01
08/15/2025	20,019.47	8,920.53	28,940.00	
09/30/2025				28,940.00
08/15/2026	20,485.92	8,454.08	28,940.00	
09/30/2026				28,940.00
08/15/2027	20,963.25	7,976.76	28,940.01	
09/30/2027				28,940.01
08/15/2028	21,451.69	7,488.31	28,940.00	
09/30/2028				28,940.00
08/15/2029	21,951.51	6,988.49	28,940.00	
09/30/2029				28,940.00
08/15/2030	22,462.98	6,477.02	28,940.00	
09/30/2030				28,940.00
08/15/2031	22,986.37	5,953.63	28,940.00	
09/30/2031				28,940.00
08/15/2032	23,521.95	5,418.05	28,940.00	
09/30/2032				28,940.00
08/15/2033	24,070.01	4,869.99	28,940.00	
09/30/2033				28,940.00
08/15/2034	24,630.85	4,309.16	28,940.01	
09/30/2034				28,940.01
08/15/2035	25,204.74	3,735.26	28,940.00	
09/30/2035				28,940.00
08/15/2036	25,792.01	3,147.99	28,940.00	
09/30/2036				28,940.00
08/15/2037	26,392.97	2,547.03	28,940.00	
09/30/2037				28,940.00
08/15/2038	27,007.92	1,932.08	28,940.00	
09/30/2038				28,940.00
08/15/2039	27,637.21	1,302.79	28,940.00	
09/30/2039				28,940.00
08/15/2040	28,276.67	658.85	28,935.52	
09/30/2040				28,935.52
	433,560.04	87,355.51	520,915.55	520,915.55

## 20 - WATER FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>UNRESTRICTED</b>	\$ 692,742	\$ 582,742	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	481,293	548,218	
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,174,035</u>	<u>\$ 1,130,960</u>	
REVENUES AND OTHER SOURCES	<u>\$ 1,042,662</u>	<u>\$ 1,058,124</u>	<u>\$ 15,462</u>
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 738,884	\$ 756,418	\$ 17,534
TRANSFER TO GENERAL FUND	22,050	22,050	-
DEBT SERVICE	214,803	213,172	(1,631)
CAPITAL PROJECT	110,000 **	110,000 **	-
<b>TOTAL EXPENSES</b>	<u>\$ 1,085,737</u>	<u>\$ 1,101,640</u>	<u>\$ 15,903</u>
Income/(Loss)	\$ (43,075)	\$ (43,516)	
<b>ESTIMATED UNRESTRICTED</b>	<u>\$ 582,742</u>	<u>\$ 472,742</u>	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	<u>548,218</u>	<u>614,702</u>	<u>\$ 66,484</u>
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 1,130,960</u></u>	<u><u>\$ 1,087,444</u></u>	
<b>CAPITAL REPLACEMENT</b>	<u><u>\$ 66,925 *</u></u>	<u><u>\$ 66,484 *</u></u>	<u><u>\$ (441)</u></u>

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

Notes: Fund Balance amounts do not include the Net Investment in Capital Assets of \$2,970,849 at September 30, 2021.

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

\*\* the Water Utility has approximately \$110,000 of unutilized State Infrastructure Bank loan proceeds (held in the Water Capital Replacement Fund). If these funds are not needed for the Northwest Military Highway expansion project, they will be returned the State Infrastructure Bank, reducing the outstanding loan amount. The amount originally budgeted in FY2022 is not expected to be expended during the fiscal year and will be rebudgeted for FY2023

20 -WATER FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	586,511	709,130	661,861	640,000	449,414	730,000	656,000	
20-599-5016 LATE CHARGES	7,401	505	2,183	6,000	7,284	10,000	8,000	
20-599-5018 DEBT SERVICE	87,465	189,198	189,830	189,900	142,299	189,800	189,900	
20-599-5019 WATER SERVICE FEE	59,270	58,764	59,038	58,800	45,130	61,000	64,000	
20-599-5036 EAA PASS THRU CHARGE	76,975	91,813	88,264	84,700	60,156	96,500	85,700	
20-599-5040 TAPPING FEES	<u>1,800</u>	<u>0</u>	<u>2,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL WATER SALES	819,421	1,049,409	1,003,976	979,400	704,282	1,087,300	1,003,600	
<u>MISC./GRANTS/INTEREST</u>								
20-599-7000 INTEREST INCOME	15,964	9,295	3,092	1,000	1,610	2,500	1,100	
20-599-7011 OTHER INCOME	1,181	93	182	20,000	1,056	1,500	0	
20-599-7012 LEASE OF WATER RIGHTS	10,000	10,500	15,750	15,000	21,000	21,000	23,000	
LEASE FOR 100 ACRE FT 0	0.00						15,000	
DENTIST LEASE 0	0.00						8,000	
20-599-7028 TCEQ GRANT	0	42,335	0	0	0	0	0	
20-599-7060 CC SERVICE FEES	1,404	1,958	5,275	4,000	5,575	6,500	6,000	
20-599-7075 SITE/TOWER LEASE REVENUE	15,647	37,244	38,784	23,262	20,215	26,000	24,424	
T-MOBILE 0	0.00						24,424	
20-599-7090 SALE OF FIXED ASSETS	641	( 10,551)	9,033	0	4,793	5,000	0	
20-599-7097 INSURANCE PROCEEDS	<u>0</u>	<u>0</u>	<u>60,199</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	44,837	90,874	132,315	63,262	54,249	62,500	54,524	
<u>TRANSFERS IN</u>								
20-599-8010 TRANSFER FROM GENERAL (NWM)	0	28,900	0	0	0	0	0	
20-599-8072 TRF IN-CAPITAL REPLACEMENT	<u>58,645</u>	<u>52,644</u>	<u>636,387</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	58,645	81,544	636,387	0	0	0	0	
TOTAL NON-DEPARTMENTAL	922,903	1,221,827	1,772,677	1,042,662	758,531	1,149,800	1,058,124	
TOTAL REVENUES	<u>922,903</u>	<u>1,221,827</u>	<u>1,772,677</u>	<u>1,042,662</u>	<u>758,531</u>	<u>1,149,800</u>	<u>1,058,124</u>	<u>=====</u>

## Water Utility Department – 606

Color Code [Light Blue](#)

### **Mission Statement**

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

### **Goals:**

- Continually provide safe and reliable drinking water through efficient treatment and delivery of water, meet or exceed environmental and public health standards
- Resource and maintain appropriate equipment and assets
- Improve 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 and investigate and research requirements to obtain an Outstanding Water System rating
- Ensure State requirements are met by having a minimum of 2 Class C groundwater operators within the Water Department
- Educate the public while implementing the backflow prevention program approved by Council in accordance with an appropriate strategy
- Maintain accurate records of Reduced Pressure Backflow Prevention Device testing per residence / connection for compliance with City ordinance and TCEQ requirements
- Develop Pre-Scripted Public Info Messages

### **Resource and maintain appropriate equipment and assets**

- Maintain sufficient money in reserve to handle emergencies, and provide a cushion for low water consumption years
- Annually re-evaluate adequacy of Edwards water rights and resources
- Continue to implement Winter Storm Uri infrastructure recommendations as appropriate

- Evaluate Water Infrastructure for Emergencies and create a minimum of 3 EOPs (Emergency Operating Procedures)
- Actively apply for grants/funding for other equipment that would make crews more efficient
- Continue working with City Engineer to initiate a geographic information system (GIS) program to include utilities, streets, and drainage information
- Continue preparing a schedule based on priority/classification to replace all undersized water mains within the system; and apply for grants
- 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 water facilities
- Assess all wooden well houses (chlorine buildings), develop a plan to incrementally rebuild, to enclose (weatherize) all well pumps and chemical feeds – rebuild a minimum 1 building per year
- Consider a water rate study to determine if the tiered water rates / water service fee should be restructured/increased
- Assess all 6 ft well site security fences, continue to incrementally replace as needed with 8ft chain link – rebuild a minimum 1 building per year
- Replace small dump truck with a stake body truck (split 50/50)

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
- Improve the preventative maintenance program

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

- Continue with corrective action on dead end main issues to lessen flushing and reduce loss ratio rate
- Work with TxDOT during construction of NW Military to avoid any additional issues or concerns with the water system infrastructure
- 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 7%
- Respond to all water system complaints within one service day. Provide summary of complaints and resolutions to Water Advisory Committee

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

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

- 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
- Reactive Well #1 adding additional support to the ground storage tank at Shavano to efficiently run both booster pumps
- Replace all long services on the old Shavano Park side in preparation for the street bond program
- Extend and reroute water mains and services in cul de sacs to prepare for street bond program
- Continue to evaluate water system isolation valves and develop recommendations

WATER UTILITY FUND PERFORMANCE MEASURES:				
Description:	Actual FY19-20	Actual FY20-21	Projected FY21-22	Target FY22-23
<i>Strategic Goal - Maintain excellent infrastructure.</i> <i>Department Goal - Resource and maintain appropriate equipment and assets.</i> <i>Department Goal - Improve water system functions to achieve an efficient operation level &amp; meet state requirements.</i>				
<b>Number of Cellular Water Meters:</b>				
<b>Installed</b>	<b>67</b>	<b>188</b>	<b>457</b>	<b>0</b>
<b>Repaired</b>	<b>N/A</b>	<b>N/A</b>	<b>6</b>	<b>&lt;10</b>
<b>Number of Fire Hydrants not in Compliance</b>	<b>N/A</b>	<b>10</b>	<b>4</b>	<b>8</b>
<b>Percentage of Backflow Devices in Compliance</b>	<b>N/A</b>	<b>3%</b>	<b>3%</b>	<b>5%</b>
<b>Number of Main Valves Exercised</b>	<b>N/A</b>	<b>30</b>	<b>40</b>	<b>45</b>
<b>Lost Water Ratio</b>	<b>4.03%</b>	<b>8.91%</b>	<b>9.10%</b>	<b>7.00%</b>

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

## Water Department - 606

### Major Budget Changes:

**Personnel Salary/Benefits:** \$ 347,607

No change in personnel. Compensation adjustment reflects a 4.0% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City retirement plan increased the annual contribution rate from 14.16% for calendar year 2022 to 14.57% for calendar year 2023. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$606 to \$675 and also an increase in the group term life insurance coverage amount from \$25,000 to \$50,000.

**Supplies:** \$ 20,765

Increases in postage, credit card processing fees and small tools

**Services:** \$ 38,965

Increases in property (16.6%) and liability (6.5%) insurance and locating paint supplies.

**Contractual:** \$ 96,214

Small decrease due to discontinuing the handheld meter reading hardware and software annual fees with the installation of the cellular read meters

**Maintenance:** \$ 24,500

Increase of \$2,500 in fuel account and \$2,000 in equipment leases related to

**Dept. Materials - Services:** \$ 108,250

Decrease of \$3,000 in meter box replacement as all would have been replaced with the new meters. Decrease of \$2,000 in SCADA maintenance as updates were completed in FY22

**Utilities:** \$ 76,450

Electricity rate increase of 3.85%

**Capital Outlay:** \$ 43,667

Approved \$37,647 to repair spider lines in one cul-de-sac, \$3,000 for replacement meters (as needed) and \$2,320 for maintenance equipment

**Interfund Transfers- Capital Replacement (9010)** \$ 88,534

- 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 \$66,484



20 -WATER FUND  
WATER DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
606-1010 SALARIES	175,518	191,971	205,261	224,560	172,524	224,500	236,600	
606-1015 OVERTIME	11,405	12,132	17,155	15,000	12,390	13,500	15,000	
606-1020 MEDICARE	2,737	2,932	3,227	3,400	2,729	3,400	3,800	
606-1025 TWC (SUI)	27	432	737	1,080	18	36	900	
606-1030 HEALTH INSURANCE	25,086	26,026	28,482	29,088	21,816	29,088	32,400	
606-1031 HSA	147	168	174	178	122	170	135	
606-1033 DENTAL INSURANCE	1,371	1,379	1,489	1,535	1,126	1,500	1,480	
606-1035 VISION CARE INSURANCE	326	340	399	330	251	335	330	
606-1036 LIFE INSURANCE	301	256	270	281	211	280	562	
606-1037 WORKERS' COMP INSURANCE	4,684	6,393	5,314	6,450	4,542	5,800	5,800	
606-1040 TMRS RETIREMENT	26,867	28,804	31,766	33,210	27,147	33,500	38,600	
606-1070 SPECIAL ALLOWANCES	<u>7,604</u>	<u>6,277</u>	<u>8,233</u>	<u>13,200</u>	<u>8,746</u>	<u>11,800</u>	<u>12,000</u>	
TOTAL PERSONNEL	256,071	277,111	302,506	328,312	251,622	323,909	347,607	
<b>SUPPLIES</b>								
606-2020 OFFICE SUPPLIES	1,601	1,886	1,313	1,700	187	1,200	1,200	
606-2030 POSTAGE	3,124	3,868	3,070	3,160	3,078	3,465	3,895	
POSTAGE 12	300.00							3,600
ANNUAL BULK MAIL PERMIT 0	0.00							295
606-2035 EMPLOYEE APPRECIATION	0	22	39	150	0	150	370	
606-2050 PRINTING & COPYING	971	426	848	600	232	500	600	
606-2060 MED EXAMS/SCREENING/TESTING	45	0	0	100	0	0	100	
606-2070 JANITORIAL SUPPLIES	0	70	100	100	0	100	100	
606-2075 BANK/CREDITCARD FEES	5,820	9,624	9,107	8,000	6,265	9,400	8,500	
ELAVON - 2 ACCOUNTS 0	0.00							8,500
606-2080 UNIFORMS	864	622	1,349	1,795	600	1,400	1,600	
BOOTS - ANNUAL ALLOWANC 4	200.00							800
RAINWARE/ WINTER COATS/ 0	0.00							400
OTHER 0	0.00							400
606-2090 SMALL TOOLS	2,901	2,137	2,250	2,500	2,382	2,600	3,000	
606-2091 SAFETY SUPPLIES/EQUIPMENT	<u>1,213</u>	<u>796</u>	<u>1,036</u>	<u>1,900</u>	<u>433</u>	<u>1,200</u>	<u>1,400</u>	
TOTAL SUPPLIES	16,540	19,451	19,113	20,005	13,178	20,015	20,765	
<b>SERVICES</b>								
606-3012 ENGINEERING SERVICES	4,635	38,670	16,578	10,000	8,452	10,000	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	1,057	1,510	2,169	2,115	1,568	2,000	2,115	
TWUA 0	0.00							360
S.A.R.A. ANNUAL FEE 0	0.00							200
S.A.R.A DUES - SEPARATE 0	0.00							200
REG WTR RES DEV (RWRD) 0	0.00							300
AWWA - AMER WTR WKS ASS 0	0.00							100

20 -WATER FUND  
WATER DEPARTMENT

				2021-2022			2022-2023	
				(-----	(-----	(-----	(-----	(-----
EXPENDITURES	2018-2019	2019-2020	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TRWA - TX RURAL WATER A	0	0.00						325
WATER LICENSE RENEWALS	5	111.00						555
TX MUNI UTILITIES ASSN	0	0.00						75
606-3030 TRAINING/EDUCATION	2,251	2,631	4,433	3,750	1,726	3,600	3,750	
606-3040 TRAVEL/MILEAGE/LODGING/PERD	1,557	1,609	99	1,000	327	500	1,000	
606-3050 INSURANCE - LIABILITY	3,870	3,798	4,198	4,830	4,785	4,785	5,100	
606-3060 UNIFORM SERVICES	1,728	2,832	3,127	3,000	2,484	3,100	3,000	
606-3070 INSURANCE - PROPERTY	1,887	1,850	2,045	2,250	2,229	2,229	2,600	
606-3075 CONSERV. ED./REBATES	0	0	0	100	0	0	100	
606-3080 SPECIAL SERVICES	248	598	293	1,300	2,062	3,100	2,300	
SA HAZARDOUS MAT'L PERM	0	0.00						300
ONE CALL LOCATES/PAINT	0	0.00						2,000
606-3082 WATER ANALYSIS FEES	4,741	7,408	5,894	7,000	4,512	7,000	7,000	
WATER ANALYSIS FEES	0	0.00						2,145
TCEQ ANNUAL WATER TESTI	0	0.00						3,000
DSHS CENTRAL LAB - TCEQ	0	0.00						1,805
TIER II REPORT FEES - A	0	0.00						50
606-3090 COMMUNICATIONS SERVICES	0	0	0	0	620	980	0	
TOTAL SERVICES	21,974	60,906	38,835	37,345	28,765	37,294	38,965	
CONTRACTUAL								
606-4075 COMPUTER SOFTWARE/INCODE	7,086	7,022	9,250	13,168	7,692	10,800	12,130	
INCODE-UTILITYSOFTWARE	0	0.00						3,419
INCODE-BILLPAY WEB HOST	0	0.00						1,200
INCODE-BILL PAY ONLINE	0	0.00						336
BEACON SERVICE AGREEMEN	0	0.00						900
BEACON METER FEE	0	0.00						6,000
SCADA ANTIVIRUS - 2 COM	0	0.00						75
SOFTWARE LICENSE	1	200.00						200
606-4085 EAA -WATER MANAGEMENT FEES	79,878	80,298	76,518	84,084	56,759	75,680	84,084	
MONTHLY EAA FEES	1,001	40.00						40,040
MONTHLY HABITAT FEE	1,001	44.00						44,044
606-4086 CONTRACT LABOR	0	0	1,301	0	0	0	0	
606-4099 WATER RIGHTS/LEASE PAYMENTS	12,282	0	0	0	0	0	0	
TOTAL CONTRACTUAL	99,245	87,321	87,069	97,252	64,451	86,480	96,214	
MAINTENANCE								
606-5005 EQUIPMENT LEASES	600	6,055	4,563	5,000	4,012	4,750	5,000	
606-5010 EQUIPMENT MAINT & REPAIR	1,042	4,193	4,438	5,000	7,264	8,000	7,000	
606-5015 ELECTRONIC EQPT MAINTENANCE	150	177	0	500	0	200	500	
606-5020 VEHICLE MAINTENANCE	5,117	4,310	5,841	3,000	3,057	3,750	3,000	
606-5030 BUILDING MAINTENANCE	1,265	942	1,913	2,500	4,285	4,900	2,500	
GENERAL	0	0.00						2,500
606-5060 VEHICLE & EQPT FUELS	4,712	3,360	5,079	4,000	7,137	8,400	6,500	
TOTAL MAINTENANCE	12,887	19,037	21,835	20,000	25,756	30,000	24,500	

20 -WATER FUND  
WATER DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
606-6011 CHEMICALS	15,439	10,033	5,813	10,000	3,677	6,500	9,000	
606-6050 WATER METERS & BOXES	4,693	4,349	4,189	5,000	0	0	2,000	
METER BOX REPLACEMENT 0	0.00							2,000
606-6055 FIRE HYDRANTS & VALVES	11,951	8,941	1,056	10,000	10,009	10,009	10,000	
HYDRANTS AND VALVES 0	0.00							10,000
606-6060 HUEBNER STORAGE TANK	3,060	12,587	13,181	5,000	3,651	5,000	5,000	
GENERAL 0	0.00							5,000
606-6061 WELL SITE #1	4,641	1,689	1,941	8,750	24,108	25,000	8,750	
WELL SITE 0	0.00							6,750
ELEVATED STORAGE TANK 0	0.00							2,000
606-6062 WELL SITE #2-EAA MONITORED	0	0	0	1,300	0	0	500	
606-6063 WELL SITE #3-NOT OPERATION	0	0	3,865	1,800	18,725	18,725	0	
606-6064 WELL SITE #4-NOT OPERATION	0	910	8,262	1,800	30,868	30,868	1,000	
606-6065 WELL SITE #5-EDWARDS BLENDI	627	8,328	3,187	1,000	10,677	11,500	1,000	
606-6066 WELL SITE #6-MUNI TRACT	3,720	22,476	11,224	4,000	9,518	10,750	8,500	
606-6067 WELL SITE #7	3,802	6,389	25,419	4,000	7,794	9,000	4,000	
GENERAL 0	0.00							4,000
606-6068 WELL SITE #8	2,544	5,339	23,797	4,000	9,325	10,500	4,000	
GENERAL 0	0.00							4,000
606-6069 WELL SITE #9-TRINITY	279	10,712	325	1,000	0	0	500	
606-6070 SCADA SYSTEM MAINTENANCE	2,339	12,651	10,155	7,000	81	6,000	5,000	
ANNUAL MAINTENANCE CONT 0	0.00							3,000
0	0.00							2,000
606-6071 SHAVANO DRIVE PUMP STATION	22,257	10,979	1,273	15,000	1,927	2,000	15,000	
606-6072 WATER SYSTEM MAINTENANCE	34,720	25,459	33,026	30,000	39,576	42,000	30,000	
USUAL & CUSTOMARY 0	0.00							30,000
606-6080 STREET MAINT SUPPLIES	<u>254</u>	<u>2,454</u>	<u>1,975</u>	<u>4,000</u>	<u>2,495</u>	<u>3,800</u>	<u>4,000</u>	
TOTAL DEPT MATERIALS-SERVICES	110,325	143,295	148,688	113,650	172,433	191,652	108,250	
<u>UTILITIES</u>								
606-7040 UTILITIES - ELECTRIC	59,353	72,583	69,518	72,000	50,707	70,000	74,700	
606-7042 UTILITIES - PHONE/CELL	696	1,986	587	1,350	229	229	1,350	
606-7044 UTILITIES - WATER	<u>255</u>	<u>505</u>	<u>491</u>	<u>400</u>	<u>358</u>	<u>475</u>	<u>400</u>	
TOTAL UTILITIES	60,303	75,074	70,596	73,750	51,294	70,704	76,450	
<u>CAPITAL OUTLAY</u>								
606-8015 NON-CAPITAL - COMPUTERS	0	724	589	700	0	0	700	
606-8020 NON-CAPITAL MAINTENANCE EQU	0	1,078	4,718	4,820	1,520	3,000	2,320	
RESPIRATORS (MASK-CARTR 1	320.00							320
CHLORINE GAS MONITOR 1	1,000.00							1,000
AIRPACKS 0	0.00							1,000
606-8050 CAPITAL - VEHICLES	0	42,335	0	0	0	0	0	
606-8060 CAPITAL- EQUIPMENT	31,175	0	0	0	0	0	0	
606-8080 WATER SYSTEM IMPROVEMENTS	52,760	0	0	43,050	84,066	90,000	37,647	
REPL SPIDERS IN CUL DE 0	0.00							37,647
606-8087 WATER METER REPLACEMENT	3,185	29,144	62,582	0	0	0	3,000	

20 -WATER FUND  
WATER DEPARTMENT

		(------ 2021-2022 -----) (------ 2022-2023 -----)						
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
METERS/ENDPOINTS 0	0.00							3,000
606-8090 CAPITAL - HUEBNER PLANT	0	0	19,609	0	0	0	0	
606-8091 CAPITAL - WELL #1	0	23,857	14,980	0	0	0	0	
606-8095 CAPITAL - WELL #5	0	17,157	0	0	0	0	0	
606-8097 CAPITAL - WELL #7	0	0	78,394	0	0	0	0	
606-8098 CAPITAL - WELL #8	0	0	92,807	0	0	0	0	
TOTAL CAPITAL OUTLAY	87,120	114,294	273,678	48,570	85,586	93,000	43,667	
<u>INTERFUND TRANSFERS</u>								
606-9000 EOY ASSET RECLASS	( 77,914)	( 149,094)	( 294,172)	0	0	0	0	
606-9010 TRF TO GENERAL FUND	22,050	22,050	22,050	22,050	0	22,050	22,050	
606-9020 TRF TO CAPITAL REP. FUND 72	71,946	124,020	121,255	66,925	0	66,925	66,484	
INFRASTRUCTURE 0	0.00							30,750
VEHICLES/EQUIPMENT 0	0.00							25,734
METER REPLACEMENT 0	0.00							10,000
606-9050 BAD DEBT EXPENSE	0	860	0	0	0	0	0	
606-9090 DEPRECIATION EXPENSE	205,401	209,091	214,268	0	0	0	0	
606-9095 PENSION EXPENSE	14,100	4,727	( 1,056)	0	0	0	0	
TOTAL INTERFUND TRANSFERS	235,583	211,654	62,345	88,975	0	88,975	88,534	
TOTAL WATER DEPARTMENT	900,047	1,008,144	1,024,666	827,859	693,085	942,029	844,952	

## BOND DEBT SERVICE

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2023	70,000	31,450	101,450	
08/15/2023		30,750	30,750	
09/30/2023				132,200
02/15/2024	75,000	30,750	105,750	
08/15/2024		29,625	29,625	
09/30/2024				135,375
02/15/2025	75,000	29,625	104,625	
08/15/2025		28,500	28,500	
09/30/2025				133,125
02/15/2026	80,000	28,500	108,500	
08/15/2026		27,300	27,300	
09/30/2026				135,800
02/15/2027	80,000	27,300	107,300	
08/15/2027		25,700	25,700	
09/30/2027				133,000
02/15/2028	85,000	25,700	110,700	
08/15/2028		24,000	24,000	
09/30/2028				134,700
02/15/2029	90,000	24,000	114,000	
08/15/2029		22,200	22,200	
09/30/2029				136,200
02/15/2030	90,000	22,200	112,200	
08/15/2030		20,400	20,400	
09/30/2030				132,600
02/15/2031	95,000	20,400	115,400	
08/15/2031		18,500	18,500	
09/30/2031				133,900
02/15/2032	100,000	18,500	118,500	
08/15/2032		16,500	16,500	
09/30/2032				135,000
02/15/2033	100,000	16,500	116,500	
08/15/2033		14,500	14,500	
09/30/2033				131,000
02/15/2034	110,000	14,500	124,500	
08/15/2034		12,300	12,300	
09/30/2034				136,800
02/15/2035	115,000	12,300	127,300	
08/15/2035		10,000	10,000	
09/30/2035				137,300
02/15/2036	120,000	10,000	130,000	
08/15/2036		7,600	7,600	
09/30/2036				137,600
02/15/2037	120,000	7,600	127,600	
08/15/2037		5,200	5,200	
09/30/2037				132,800
02/15/2038	130,000	5,200	135,200	
08/15/2038		2,600	2,600	
09/30/2038				137,800
02/15/2039	130,000	2,600	132,600	
09/30/2039				132,600
	1,665,000	622,800	2,287,800	2,287,800

## BOND DEBT SERVICE

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/15/2023	47,265.00	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	1,865.68	51,185.68	
08/15/2024		1,202.33	1,202.33	
09/30/2024				52,388.01
02/15/2025	50,347.50	1,202.33	51,549.83	
08/15/2025		525.16	525.16	
09/30/2025				52,074.99
02/15/2026	39,045.00	525.16	39,570.16	
09/30/2026				39,570.16
	185,977.50	9,687.74	195,665.24	195,665.24

# BOND DEBT SERVICE

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2023	28,940.00		28,940.00	
09/30/2023				28,940.00
08/15/2024	21,764.52	7,175.49	28,940.01	
09/30/2024				28,940.01
08/15/2025	20,019.47	8,920.53	28,940.00	
09/30/2025				28,940.00
08/15/2026	20,485.92	8,454.08	28,940.00	
09/30/2026				28,940.00
08/15/2027	20,963.25	7,976.76	28,940.01	
09/30/2027				28,940.01
08/15/2028	21,451.69	7,488.31	28,940.00	
09/30/2028				28,940.00
08/15/2029	21,951.51	6,988.49	28,940.00	
09/30/2029				28,940.00
08/15/2030	22,462.98	6,477.02	28,940.00	
09/30/2030				28,940.00
08/15/2031	22,986.37	5,953.63	28,940.00	
09/30/2031				28,940.00
08/15/2032	23,521.95	5,418.05	28,940.00	
09/30/2032				28,940.00
08/15/2033	24,070.01	4,869.99	28,940.00	
09/30/2033				28,940.00
08/15/2034	24,630.85	4,309.16	28,940.01	
09/30/2034				28,940.01
08/15/2035	25,204.74	3,735.26	28,940.00	
09/30/2035				28,940.00
08/15/2036	25,792.01	3,147.99	28,940.00	
09/30/2036				28,940.00
08/15/2037	26,392.97	2,547.03	28,940.00	
09/30/2037				28,940.00
08/15/2038	27,007.92	1,932.08	28,940.00	
09/30/2038				28,940.00
08/15/2039	27,637.21	1,302.79	28,940.00	
09/30/2039				28,940.00
08/15/2040	28,276.67	658.85	28,935.52	
09/30/2040				28,935.52
	433,560.04	87,355.51	520,915.55	520,915.55

20 -WATER FUND  
DEBT SERVICE

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	( 110,210)	( 113,155)	( 114,183)	0	0	0	0	
607-8011 ACCRUED BOND INTEREST	( 954)	( 386)	( 324)	0	0	0	0	
607-8014 2009 GO REFUND - PRINCIPAL	40,073	40,073	0	0	0	0	0	
607-8015 2009 GO REFUND - INTEREST	4,432	795	0	0	0	0	0	
607-8016 2017 GO REFUNDING (2009) PR	65,000	70,000	70,000	70,000	70,000	70,000	70,000	
607-8017 2017 GO REFUNDING (2009) IN	68,163	66,400	65,000	63,600	32,150	63,600	62,200	
607-8020 BOND UNAMORTIZED LOSS	1,730	1,720	( 918)	0	0	0	0	
607-8030 BOND AGENT FEES	400	400	400	400	200	400	400	
607-8035 BOND ISSUANCE COSTS	7,470	0	0	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	5,138	3,083	44,183	46,238	46,238	46,238	47,265	
607-8057 2018 GO REFUNDING (2009) IN	5,567	7,477	6,841	5,625	3,123	5,625	4,367	
607-8060 SIB LOAN - PRINCIPAL	0	0	0	28,940	0	28,940	28,940	
SIB LOAN, ONE HALF PMT	0							28,940
TOTAL CAPITAL OUTLAY	86,807	76,406	70,999	214,803	151,711	214,803	213,172	
TOTAL DEBT SERVICE	86,807	76,406	70,999	214,803	151,711	214,803	213,172	
TOTAL EXPENDITURES	986,854	1,084,550	1,095,665	1,042,662	844,796	1,156,832	1,058,124	
REVENUE OVER/(UNDER) EXPENDITURES	( 63,951)	137,277	677,012	0	( 86,265)	( 7,032)	0	



**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Projected Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
<b><u>Meter Replacement Program</u></b>								
713 meters at \$292 per brass meter	various	\$ 208,196	various	10	\$ 39,000	\$ 10,000	\$ 159,196	\$ 208,196
<b><u>Water Distribution System</u></b>								
	various	TBD	unknown		\$ 36,500	\$ 3,000	\$ -	\$ 39,500
<b><u>Raw Water Supply System (Wells to Tanks)</u></b>								
	various	TBD	unknown		\$ 10,000	\$ 1,000	\$ -	\$ 11,000
<b><u>Water Line Relocation</u></b>								
		TBD	TBD		\$ 42,500	\$ 2,500	\$ -	\$ 45,000
<b><u>Vehicles/Equipment</u></b>								
Case Bobcat skid loader (one third-W/two thirds-PW)	2019	20,000	2034	15	\$ 3,000	\$ 750	\$ 16,250	\$ 20,000
Mini excavator (50/50)	2018	20,000	2034	15	3,000	750	16,250	20,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	4,830	750	27,470	33,050
Public Works Director Truck (\$40,000 - 50/50)	Future	25,000	2024	15	15,325	2,332	7,343	25,000
Vactron	2017	75,000	2047	30	7,972	1,000	66,028	75,000
F250 Ford Utility Truck #1	2014	60,000	2029	15	12,875	1,500	45,625	60,000
Ford F350 Flatbed/Tilt Bed '08 (3492) (\$72,000 - 50/50)	2001	42,500	2023	15	30,000	6,000	6,500	42,500
Chevrolet Silverado HD3500 (2283) (\$45,000 50/50)	2013	40,000	2028	15	9,739	1,500	28,761	40,000
Dump truck, 50/50 (Grant funded)	2020	45,000	2040	20	3,500	1,000	40,500	45,000
Trailer Mounted Ingersol Rand Air Compressor (50/50)	2006	4,000	2026	20	2,489	152	1,359	4,000
SCADA System Main	2017	235,000	2037	20	70,000	10,000	155,000	235,000
<b>Vehicle/Equipment Sub Totals</b>		<b>\$ 599,550</b>			<b>\$ 162,730</b>	<b>\$ 25,734</b>	<b>\$ 411,086</b>	<b>\$ 599,550</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	2021	18,000	2031	10				
60 HP Booster Pump/motor #2	2021	18,000	2031	10				
125 HP Booster Pump/motor (refurbished)	2018	20,000	2028	10				
VFD Yaskawa P7 #1	2013	12,000	2028	15				
VFD Yaskawa P7 #2	2013	12,000	2028	15				
VFD Yaskawa P7 #3	2013	12,000	2028	15				
AC Unit	2013	5,000	2023	10				
Drive Shaft Motor (Detroit) - replacing w/generator	1992	50,000	TBD	25				
<b>Huebner Plant- Equipment subtotal</b>		<b>\$ 247,000</b>			<b>\$ 102,525</b>	<b>\$ 2,000</b>	<b>\$ 142,475</b>	<b>\$ 247,000</b>
VFD Building	2013	10,000	2043	30		-	10,000	10,000
Fence	1992	15,000	2025	30		-	15,000	15,000
<b>Huebner Plant- total</b>		<b>\$ 272,000</b>			<b>\$ 102,525</b>	<b>\$ 2,000</b>	<b>\$ 167,475</b>	<b>\$ 272,000</b>

**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Projected Funding 9/30/2023	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	2022	15,000	2027	5				
20 HP Goulds booster pump/motor - #2	2022	15,000	2027	5				
VFD Yaskawa iQ1000 #1	2016	8,000	2026	10				
VFD Yaskawa iQ1000 #2	2016	8,000	2026	10				
Electric Panel	2013	15,000	2028	15				
Mioxx System:								
Filtration system	2013	45,000	2033	20				
mioxx - cells and all cabinet components	2019	80,000	2029	10				
Chlorine tank	2013	500	2028	15				
Air compressor to actuate the sand filter valves	2018	500	2028	10				
chlorine pump #1 - New	2017	5,500	2027	10				
Chlorine Pump #2 - refurbished	2017	5,500	2027	10				
Kinetico water softener	2013	3,000	TBD	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters (piping needs repairs)	2013	100,000	2033	20				
Sand Filters - media	Empty	18,000	TBD	3				
Back Wash Filters	Empty	5,000	TBD	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Open hole		15,000						
<b>Well #1 Equipment subtotal</b>		<b>\$ 644,000</b>			<b>\$ 77,587</b>	<b>\$ 5,000</b>	<b>\$ 561,413</b>	<b>\$ 644,000</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>\$ 718,000</b>			<b>\$ 77,587</b>	<b>\$ 5,000</b>	<b>\$ 635,413</b>	<b>\$ 718,000</b>

**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Projected Funding 9/30/2023	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	2022	2,200	2024	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2017	2,000	2022	5				
Meter (interior replaced)	2020	1,500	2030	10				
<b>Well #5 Equipment subtotal</b>		<b>\$ 60,100</b>			<b>\$ 14,237</b>	<b>\$ 2,000</b>	<b>\$ 43,863</b>	<b>\$ 60,100</b>
Chlorine Building	2022	15,000	2037	15			5,000	5,000
Fence (extended)	2016	8,000	2046	30			3,000	3,000
<b>Well #5 total</b>		<b>\$ 83,100</b>			<b>\$ 14,237</b>	<b>\$ 2,000</b>	<b>\$ 51,863</b>	<b>\$ 68,100</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	2021	2,200	2023	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2022	2,000	2027	5				
Meter	2017	1,500	2027	10				
<b>Well #6 Equipment subtotal</b>		<b>\$ 60,100</b>			<b>\$ 23,190</b>	<b>\$ 1,250</b>	<b>\$ 35,660</b>	<b>\$ 60,100</b>
Chlorine Building (relocated to other side of site)	2017	15,000	2032	15			5,000	5,000
Fence (repaired and relocated gate)	2019	2,000	2049	30			500	500
<b>Well #6 total</b>		<b>\$ 77,100</b>			<b>\$ 23,190</b>	<b>\$ 1,250</b>	<b>\$ 41,160</b>	<b>\$ 65,600</b>
<b>Well #7</b>								
Electric Panel	1983	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)								
Pump	2021	20,000	2041	20				
250 HP Motor (refurbished)	2021	65,000	2041	20				
Misc components	2021	20,000	2041	20				
Chlorine Equipment								
Scales	2022	2,200	2027	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter	UNK	5,000		10				
<b>Well #7 Equipment subtotal</b>		<b>\$ 133,600</b>			<b>\$ 10,974</b>	<b>\$ 8,000</b>	<b>\$ 114,626</b>	<b>\$ 133,600</b>
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	2024	15			5,000	5,000
Fence	1983	5,000	2013	30			5,000	5,000
<b>Well #7 total</b>		<b>\$ 163,600</b>			<b>\$ 10,974</b>	<b>\$ 8,000</b>	<b>\$ 134,626</b>	<b>\$ 153,600</b>

**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Projected Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #8</b>								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	2024	15				
VFD AC unit	2019	9,500	2029	10				
Pump and Motor (All components in the well)								
Pump	2020	55,000	TBD	20				
250 HP Motor (refurbished)	2021	25,000	2041	20				
Misc Components	2020	20,000	TBD	20				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter (new interior)	2020	5,000	2030	10				
Drive Shaft Motor (John Deere) - replacing w/ generator	2010	50,000	2030	20				
<b>Well #8 Equipment subtotal</b>		\$ 203,100			\$ 8,975	\$ 6,000	\$ 188,125	\$ 203,100
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	2022	15			5,000	5,000
Fence	1983	16,000	2013	30			16,000	16,000
<b>Well #8 total</b>		\$ 244,100			\$ 8,975	\$ 6,000	\$ 219,125	\$ 234,100
<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>		\$ 88,000			\$ 20,000	\$ -	\$ 68,000	\$ 88,000
Fence	2014	20,000	2044	30			20,000	20,000
<b>Well #9 total</b>		\$ 108,000			\$ 20,000	\$ -	\$ 88,000	\$ 108,000
<b>TOTAL</b>		<u>\$ 2,638,646</u>			<u>\$ 548,218</u>	<u>\$ 66,484</u>	<u>\$ 2,072,944</u>	<u>\$ 2,687,646</u>

72 -WATER CAPITAL REPLACEMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
TRANSFERS IN								
72-599-8015 TRANSFER FROM GENERAL FUND	0	0	462,500	0	0	0	0	
72-599-8020 TRANSFER FROM WATER FUND	71,946	124,020	121,255	66,925	0	66,925	66,484	
INFRASTRUCTURE	0	0.00						30,750
VEHICLES/EQUIPMENT	0	0.00						25,734
METER REPLACEMENT	0	0.00						10,000
TOTAL TRANSFERS IN	71,946	124,020	583,755	66,925	0	66,925	66,484	
TOTAL NON-DEPARTMENTAL	71,946	124,020	583,755	66,925	0	66,925	66,484	
TOTAL REVENUES	71,946	124,020	583,755	66,925	0	66,925	66,484	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

72 -WATER CAPITAL REPLACEMENT  
WATER DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8080 WATER SYSTEM IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	110,000	0	0	110,000	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	<u>58,645</u>	<u>52,644</u>	<u>636,387</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	58,645	52,644	636,387	0	0	0	0	
<hr/>								
TOTAL WATER DEPARTMENT	58,645	52,644	636,387	110,000	0	0	110,000	

72 -WATER CAPITAL REPLACEMENT  
DEBT SERVICE

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
CAPITAL OUTLAY								
607-8055 DEBT ISSUE COSTS	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	7,000	0	0	0	0	
<hr/>								
TOTAL DEBT SERVICE	0	0	7,000	0	0	0	0	
<hr/>								
TOTAL EXPENDITURES	<u>58,645</u>	<u>52,644</u>	<u>643,387</u>	<u>110,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u></u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>13,301</u>	<u>71,376</u>	<u>( 59,632)</u>	<u>( 43,075)</u>	<u>0</u>	<u>66,925</u>	<u>( 43,516)</u>	<u></u>

## 70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>FUND BALANCE, BY DESIGNATION:</b>			
ADMIN	\$ 120,325	\$ 112,325	
PW	179,778	179,954	
FIRE	822,165	874,379	
STREETS	250,000	300,000	
DRAINAGE	215,948	215,948	
NW MILITARY	25,000	25,000	
SIDEWALK PATHWAYS	6,923	6,923	
UNDESIGNATED	3,091	3,591	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,623,230</b>	<b>\$ 1,718,120</b>	
REVENUES AND OTHER SOURCES	\$ 197,840	\$ 298,741	\$ 100,901
EXPENDITURES AND OTHER USES	102,950	269,000	\$ 166,050
<b>TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ 94,890</b>	<b>\$ 29,741</b>	
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 1,718,120</b>	<b>\$ 1,747,861</b>	

**The following projects/purchases are approved for FY 2022-2023:**

Purchase vacant land	\$ 260,000
City Hall air conditioning unit replacement (if needed)	9,000
	<u>\$ 269,000</u>



**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Proposed Additional Funding 9/30/2023	Additional Future Yrs Funding	Total Committed Balance
<b><u>Administrative</u></b>								
Upgrade - Incode to Invision	Future	\$ 60,000	2028	5	\$ 33,080	\$ 4,717	\$ 22,203	\$ 60,000
City Hall Septic Tank Replacement (w/ Bexar 911)	2020	60,000	2050	30	6,143	1,925	51,932	60,000
Application Server	2022	21,000	2029	7	-	3,000	18,000	21,000
Email Server	2015	19,000	2023	7	11,915	(11,915)	19,000	19,000
Firewall Server	2017	7,000	2024	7	7,000	-	-	7,000
Telephone system, from landline to VOIP	Future	37,000	2024	7	9,811	13,594	13,595	37,000
A/C Units - City Hall (8)	Various	70,000	Varies	15	20,206	3,320	46,474	70,000
City Hall Roof	2019	100,000	2039	20	16,000	5,000	79,000	100,000
Backup Power Supply/Auxiliary Power Unit (CH w/Crime Control)	2021	20,000	2051	30	-	667	19,333	20,000
Sub Totals		\$ 394,000			\$ 104,155	\$ 20,308	\$ 269,537	\$ 394,000
<b><u>Public Works</u></b>								
Ford F250 Crew Cab	2019	\$ 60,000	2034	15	\$ 8,809	\$ 4,266	\$ 46,925	\$ 60,000
Ford F350 Small Dump/Tilt Bed (3492) (\$85,000 - 50/50)	2001	42,500	2024	15	28,278	7,111	7,111	42,500
Ford XL F350 Pickup/Lift Gate (0612)	2008	80,000	2025	15	34,098	15,300	30,602	80,000
Chevrolet Silverado HD3500 (2283) (\$80,000 - 50/50)	2013	40,000	2028	15	22,500	2,916	14,584	40,000
Hotsy 225 Gallon Tank/Washer/Trailer (0193)	2009	10,000	2024	10	8,167	917	916	10,000
Case Bobcat skid loader(two thirds/one third)	2019	40,000	2038	20	6,000	2,000	32,000	40,000
Vermeer 8" Chipper	2019	37,500	2035	15	6,287	2,400	28,813	37,500
Roller (ASCO)	2016	27,000	2034	18	7,400	1,300	18,300	27,000
Trailer (Magnum) for roller	2016	9,000	2024	8	6,124	1,437	1,439	9,000
Grasshopper MaxTorque Model 325D mower, rear discharge	2019	16,000	2028	8	3,215	2,131	10,654	16,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	4,894	1,336	26,820	33,050
Crack Seal Machine - Trailer Mounted - CL200 Cimline	2017	50,000	2033	15	12,785	3,333	33,882	50,000
Grasshopper MaxTorque Model 325D mower, side discharge	2017	16,000	2025	8	7,100	2,966	5,934	16,000
Mini-excavator (50/50)	2018	20,000	2039	20	3,000	1,000	16,000	20,000
Trailer mounted Ingersoll Rand Air Compressor(50/50)	2006	4,000	TBD	20	2,000	1,000	1,000	4,000
Public Works Director Truck (\$50,000 - 50/50)	Future	25,000	TBD	15	15,500	3,665	5,835	25,000
Equipment Trailer	2021	6,288	2041	20	797	300	5,191	6,288
Dump truck 50/50 (Grant funded)	2020	45,000	2040	20	2,250	2,250	40,500	45,000
Landscape Trailer	2018	5,000	2038	20	750	250	4,000	5,000
Kubota UTV	2021	14,712	2036	15	-	980	13,732	14,712
Backup Power Supply/Auxiliary Power Unit	2023	TBD	2053	30	-	-	-	-
Sub Totals		\$ 581,050			\$ 179,954	\$ 56,858	\$ 344,238	\$ 581,050

**CITY OF SHAVANO PARK**  
**FY 2022 - 23 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Proposed Additional Funding 9/30/2023	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	72,000	18,000	90,000	180,000
Ambulance (1796) remount box on new cab/chassis	2018	140,000	2029	10	42,000	14,000	84,000	140,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	800,000	2033	20	324,568	43,200	432,232	800,000
Pierce 2017 Platform Apparatus (purchased 2019)	2017	1,500,000	2039	20	196,700	76,700	1,226,600	1,500,000
Ford F350 Pickup (5691)	2010	75,000	2030	20	32,300	5,300	37,400	75,000
Ford F550 Fire Brush Truck (5797)	2010	86,000	2030	20	45,762	5,030	35,208	86,000
Chevy Tahoe LS - Command 1752	2014	70,000	2030	10	26,100	5,500	38,400	70,000
Max Air Trailer Mounted Breathing Air System Complete	2005/17	20,000	2037	20	1,250	500	18,250	20,000
Communication System (hand held/mobile mounted radios)	2021	140,000	2036	15	9,400	9,400	121,200	140,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	1,478	3,752	33,770	39,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	1,478	3,752	33,770	39,000
Stryker - Stretcher	2017	18,000	2028	10	9,000	1,800	7,200	18,000
Stryker - Stretcher	2018	18,000	2029	10	7,200	1,800	9,000	18,000
Roof on Living Quarters (metal)	2016	20,000	2056	40	1,500	500	18,000	20,000
SCBA units (12)	2018	125,000	2034	15	24,714	8,357	91,929	125,000
Thermal Imaging Cameras	2017	10,000	2025	8	6,338	1,191	2,471	10,000
Thermal Imaging Cameras	2017	10,000	2025	8	6,338	1,191	2,471	10,000
Mobile Computers (13)	Various	39,000	Various	7	19,800	4,000	15,200	39,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2023	12	10,000	-	-	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	TBD	10	10,000	-	-	10,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	-	2,400	21,600	24,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	-	2,400	21,600	24,000
Generac Emergency Generator 25KW (Gas)( Bay Doors & Radios)	2015	25,000	2035	20	7,500	1,250	16,250	25,000
Extrication tools (Jaws of Life)	2022	38,000	2032	10	-	3,800	34,200	38,000
Skyline 40LB Extractor	2020	8,000	2035	15	1,526	498	5,976	8,000
StairPro Stair Master (1)	2006	4,500	2026	15	4,083	104	313	4,500
StairPro Stair Master (1)	2006	4,500	2026	15	3,500	250	750	4,500
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	2,500	1,000	45,000	48,500
Second set - bunker gear (9)	2021	23,000	2031	10	2,300	2,300	18,400	23,000
Second set - bunker gear (8)	2022	21,000	2032	10	-	2,100	18,900	21,000
Backup Power Supply/Auxiliary Power Unit	2023	TBD	2053	30	-	-	-	-
Sub Totals		\$ 3,577,500			\$ 877,335	\$ 220,075	\$ 2,480,090	\$ 3,577,500
Total Capital Replacement Funds		\$ 4,552,550			\$ 1,161,444	\$ 297,241	\$ 3,093,865	\$ 4,552,550

70 -CAPITAL REPLACEMENT FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
OTHER SOURCES								
=====								
MISC./GRANTS/INTEREST								
70-599-7028 TCEQ GRANT	0	25,401	0	0	0	0	0	
70-599-7090 SALE OF CITY ASSETS	45,000	0	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	45,000	25,401	0	0	0	0	0	
TRANSFERS IN								
70-599-8010 INTEREST INCOME	58,038	14,432	136	500	104	120	1,500	
70-599-8020 TRF IN - GENERAL FUND	310,756	294,896	401,615	197,340	0	197,340	297,241	
ADMINISTRATION 0	0.00							20,308
FIRE VEHICLES/EQUIPMENT 0	0.00							220,075
PUBLIC WORKS VEHICLES/E 0	0.00							56,858
TOTAL TRANSFERS IN	368,794	309,328	401,751	197,840	104	197,460	298,741	
TOTAL OTHER SOURCES	413,794	334,729	401,751	197,840	104	197,460	298,741	
TOTAL REVENUES	413,794	334,729	401,751	197,840	104	197,460	298,741	
=====	=====	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND  
COUNCIL

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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>28,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL	0	28,077	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>260,000</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	260,000	
<hr/>								
TOTAL COUNCIL	0	28,077	0	0	0	0	260,000	

70 -CAPITAL REPLACEMENT FUND  
ADMIN

EXPENDITURES	2018-2019	2019-2020	2020-2021	(------ 2021-2022 -----)		(------ 2022-2023 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
601-8015 COMPUTER EQUIPMENT	0	5,795	0	0	0	0	0	
601-8080 CAPITAL IMPROVEMENTS	0	258,192	23,409	0	0	0	0	
601-8081 CAPITAL - BUILDING	87,112	56,955	49,516	8,000	16,170	16,170	9,000	
CITY HALL HVAC 1	<u>9,000.00</u>							<u>9,000</u>
TOTAL CAPITAL OUTLAY	87,112	320,942	72,925	8,000	16,170	16,170	9,000	
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL ADMIN	87,112	320,942	72,925	8,000	16,170	16,170	9,000	

70 -CAPITAL REPLACEMENT FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
603-8050 CAPITAL - VEHICLES	39,236	42,335	0	0	0	0	0	
603-8060 CAPITAL - EQUIPMENT	52,964	37,893	21,000	0	0	0	0	
603-8080 CAPITAL-IMPROVEMENT PROJECT	<u>78,905</u>	<u>486,462</u>	<u>471,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	171,105	566,691	492,047	0	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL PUBLIC WORKS	171,105	566,691	492,047	0	0	0	0	

70 -CAPITAL REPLACEMENT FUND  
FIRE

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
604-8030 ELECTRONIC EQUIPMENT	0	0	138,486	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	116,318	7,470	0	0	0	0	0	
604-8050 CAPITAL - APPARATUS	1,164,965	0	0	0	0	0	0	
604-8060 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>94,950</u>	<u>91,995</u>	<u>91,995</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	1,281,284	7,470	138,486	94,950	91,995	91,995	0	
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL FIRE	1,281,284	7,470	138,486	94,950	91,995	91,995	0	
<hr/>								
TOTAL EXPENDITURES	1,539,500	923,179	703,458	102,950	108,165	108,165	269,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 1,125,706)	( 588,451)	( 301,708)	94,890	( 108,061)	89,295	29,741	
	=====	=====	=====	=====	=====	=====	=====	=====

## 40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 338,190	\$ 351,665	
<b>REVENUE AND OTHER SOURCES</b>	\$ 152,500	\$ 175,500	\$ 23,000
<b>EXPENDITURES AND OTHER USES</b>	139,025	174,090	35,065
<b>TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES</b>	\$ 13,475	\$ 1,410	\$ (12,065)
<b>ENDING FUND BALANCE, PROJECTED</b>	\$ 351,665	\$ 353,075	

Included in above ending fund balance amount:

Planned Equipment Replacement	\$ 284,991	\$ 264,203
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Capital and non-capital purchases are budgeted for the Fire and Police Departments. Larger items include replacing two patrol vehicles for \$130,000 and \$29,490 for the second year lease payment on the vehicle and body worn camera system

\$ 159,490

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

\$ 14,600



## CITY OF SHAVANO PARK

### FY 2022 - 23 PROPOSED CRIME CONTROL & PREVENTION DISTRICT - POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

Fleet Number	Description	Year Model	Estimated Replacement Cost	Scheduled Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2022	Proposed Additional Funding 9/30/2023	Additional Funding Future Yrs	Total Funding
509	Chevy Tahoe - Chief	2013	***			\$ -	\$ -	\$ -	\$ -
514	Chevy 1500 Silverado - Code Compliance	2015	50,000	2026	10	34,856	3,786	11,358	50,000
518	Ford Explorer	2017	65,000	2023	5	55,084	9,916	-	65,000
519	Ford Explorer	2017	65,000	2023	5	55,511	9,489	-	65,000
520	Ford Explorer	2017	65,000	2024	5	45,166	9,917	9,917	65,000
521	Ford Explorer	2017	65,000	2024	5	53,291	5,854	5,855	65,000
522	Chevrolet Tahoe	2020	65,000	2026	5	12,000	13,250	39,750	65,000
523	Chevrolet Tahoe	2020	65,000	2026	5	12,000	13,250	39,750	65,000
524	Ford Expedition - CID	2020	46,000	2029	8	5,750	5,750	34,500	46,000
525	Ford Explorer	2022	65,000	2027	5	-	13,000	52,000	65,000
526	Ford Explorer	2022	65,000	2027	5	-	13,000	52,000	65,000
	Back up Power Supply/Auxiliary Power Unit - CH	2021	20,000	2051	30	-	667	19,333	20,000
	Communication System (mobile radios)	2021	170,000	2036	15	11,333	11,333	147,334	170,000
<b>Total</b>			<b>\$ 806,000</b>			<b>\$ 284,991</b>	<b>\$ 109,212</b>	<b>\$ 411,797</b>	<b>\$ 806,000</b>

\*\*\* 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

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
40-599-1050 SALES - CRIME CONTROL DIST	<u>113,458</u>	<u>129,722</u>	<u>149,456</u>	<u>152,500</u>	<u>117,842</u>	<u>162,500</u>	<u>175,500</u>	
TOTAL TAXES	113,458	129,722	149,456	152,500	117,842	162,500	175,500	
<u>MISC./GRANTS/INTEREST</u>								
<u>TRANSFERS IN</u>								
40-599-8005 INTEREST INCOME	<u>9,573</u>	<u>3,538</u>	<u>32</u>	<u>0</u>	<u>22</u>	<u>30</u>	<u>0</u>	
TOTAL TRANSFERS IN	9,573	3,538	32	0	22	30	0	
TOTAL NON-DEPARTMENTAL	123,030	133,259	149,488	152,500	117,864	162,530	175,500	
TOTAL REVENUES	<u>123,030</u>	<u>133,259</u>	<u>149,488</u>	<u>152,500</u>	<u>117,864</u>	<u>162,530</u>	<u>175,500</u>	<u>=====</u>

40 -CRIME CONTROL DISTRICT  
FIRE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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>4,576</u>	<u>25</u>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>1,200</u>	<u></u>
TOTAL SERVICES	0	4,576	25	2,500	0	0	1,200	
<hr/>								
<u>CAPITAL OUTLAY</u>								
604-8010 ELECTRONIC EQUIPMENT	0	928	0	0	0	0	0	<u></u>
604-8012 NON-CAPITAL - FIREARMS/TASE	<u>624</u>	<u>624</u>	<u>624</u>	<u>625</u>	<u>624</u>	<u>624</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	624	1,552	624	625	624	624	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<hr/>								
TOTAL FIRE DEPARTMENT	624	6,128	649	3,125	624	624	1,200	

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	2,192	6,616	5,014	6,400	5,892	6,400	6,400	
TAPEIT 0	0.00							1,500
VARIOUS CLASSES 12	300.00							3,600
CHIEF LEADERSHIP TRAINI 0	0.00							1,300
605-3087 CITIZENS COMMUNICATION/EDUC	6,550	8,015	3,844	7,000	4,129	6,500	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	8,743	14,631	8,857	13,400	10,021	12,900	13,400	
<u>CONTRACTUAL</u>								
605-4075 COMPUTER SOFTWARE	0	4,624	0	0	0	0	0	
TOTAL CONTRACTUAL	0	4,624	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
605-8010 ELECTRONIC EQUIPMENT PURCHA	2,029	15,438	0	0	0	0	0	
605-8012 NON CAPITAL - FIRE ARMS/TAS	8,640	8,640	8,640	0	0	0	0	
605-8015 NON-CAPITAL - COMPUTER EQUI	6,622	1,953	0	0	0	0	0	
605-8018 NON-CAPITAL BUILDING	0	894	0	0	0	0	0	
605-8025 NON-CAPITAL - OFFICE FURNIT	1,000	0	0	0	0	0	0	
605-8030 POLICE EQUIPMENT PURCHASE	0	36,006	203,981	0	0	0	29,490	
VEHICLE/BODY WORN CAMER 0	0.00							29,490
605-8042 CAPITAL - FIREARMS	23,089	0	0	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	19,959	0	2,629	2,500	1,805	2,450	0	
605-8050 CAPITAL - VEHICLES	0	0	192,755	120,000	91,132	118,000	130,000	
PATROL VEHICLES 2	65,000.00							130,000
605-8081 CAPITAL - BUILDING	0	0	37,500	0	0	0	0	
TOTAL CAPITAL OUTLAY	61,339	62,931	445,505	122,500	92,937	120,450	159,490	
<u>INTERFUND TRANSFERS</u>								
605-9011 TRANSFER TO - GENERAL FUND	3,600	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	3,600	0	0	0	0	0	0	
TOTAL POLICE DEPARTMENT	73,681	82,185	454,363	135,900	102,958	133,350	172,890	
TOTAL EXPENDITURES	74,305	88,314	455,012	139,025	103,582	133,974	174,090	
REVENUE OVER/ (UNDER) EXPENDITURES	48,725	44,946	( 305,524)	13,475	14,282	28,556	1,410	

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

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 125,031</u>	<u>\$ 134,431</u>	
REVENUES	\$ 15,200	\$ 15,200	\$ -
EXPENDITURES	\$ 5,800	\$ 10,800	\$ 5,000
<b>ENDING FUND BALANCE, PROJECTED</b>	<u><u>\$ 134,431</u></u>	<u><u>\$ 138,831</u></u>	

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

### **CAPITAL OUTLAY:**

The proposed budget includes \$10,000 to upgrade Council Chambers lighting & acoustics and \$800 for replacement microphones.

42 -PEG FUNDS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	<u>16,662</u>	<u>16,417</u>	<u>16,218</u>	<u>15,200</u>	<u>11,508</u>	<u>15,200</u>	<u>15,200</u>	<u>          </u>
TOTAL FRANCHISE REVENUES	16,662	16,417	16,218	15,200	11,508	15,200	15,200	
MISC./GRANTS/INTEREST								
42-599-7000 INTEREST	<u>1,626</u>	<u>628</u>	<u>10</u>	<u>0</u>	<u>8</u>	<u>12</u>	<u>0</u>	<u>          </u>
TOTAL MISC./GRANTS/INTEREST	1,626	628	10	0	8	12	0	
TRANSFERS IN	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<hr/>								
TOTAL NON-DEPARTMENTAL	18,289	17,046	16,228	15,200	11,517	15,212	15,200	
<hr/>								
TOTAL REVENUES	<u>18,289</u>	<u>17,046</u>	<u>16,228</u>	<u>15,200</u>	<u>11,517</u>	<u>15,212</u>	<u>15,200</u>	<u>          </u>
<hr/>								

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

42 -PEG FUNDS  
ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	1,021	14,224	927	5,800	5,334	5,750	10,800	
REPLACEMENT MICROPHONES 2	400.00							800
LIGHTING & ACOUSTICS 0	<u>0.00</u>							<u>10,000</u>
TOTAL CAPITAL OUTLAY	1,021	14,224	927	5,800	5,334	5,750	10,800	
<hr/>								
TOTAL ADMINISTRATION	1,021	14,224	927	5,800	5,334	5,750	10,800	
<hr/>								
TOTAL EXPENDITURES	1,021	14,224	927	5,800	5,334	5,750	10,800	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	17,268	2,821	15,301	9,400	6,183	9,462	4,400	
	=====	=====	=====	=====	=====	=====	=====	=====

## 45- TREE PROTECTION & BEAUTIFICATION FUND

FORMERLY KNOWN AS THE OAK WILT FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 99,594	\$ 86,344	
REVENUES	\$ 12,250 *	\$ 12,250 **	\$ -
EXPENDITURES	\$ 25,500	\$ 25,000	\$ (500)
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u>\$ 86,344</u>	<u>\$ 73,594</u>	

\* Does not include budgeted use of \$13,250 of fund balance to cover expenditures.

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

This fund was created by ordinance with revenues provided by tree trimming permits.

Accumulated amounts are available to fund efforts to prevent the spread of oak wilt, if such an outbreak should occur.



45 -TREE PROTECT & BEAUT FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	13,230	11,660	12,390	12,250	3,850	11,900	12,250	
TREE TRIMMING PERMITS 350	<u>35.00</u>						<u>12,250</u>	
TOTAL PERMITS & LICENSES	13,230	11,660	12,390	12,250	3,850	11,900	12,250	
<u>MISC./GRANTS/INTEREST</u>								
45-599-7030 TEXAS FORESTRY GRANT	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	0	3,000	0	0	0	0	0	
<u>TRANSFERS IN</u>								
45-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,250</u>	<u>0</u>	<u>0</u>	<u>12,750</u>	
TOTAL TRANSFERS IN	0	0	0	13,250	0	0	12,750	
<hr/>								
TOTAL NON-DEPARTMENTAL	13,230	14,660	12,390	25,500	3,850	11,900	25,000	
<hr/>								
TOTAL REVENUES	<u>13,230</u>	<u>14,660</u>	<u>12,390</u>	<u>25,500</u>	<u>3,850</u>	<u>11,900</u>	<u>25,000</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

45 -TREE PROTECT & BEAUT FUND  
ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
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	16,061	2,399	0	0	0	0	
601-3087 CITIZENS COMMUNICATION/EDUC	<u>0</u>	<u>87</u>	<u>0</u>	<u>500</u>	<u>212</u>	<u>212</u>	<u>500</u>	<u></u>
TOTAL SERVICES	0	16,148	2,399	500	212	212	500	
<u>DEPT MATERIALS-SERVICES</u>								
601-6085 SUPPLIES/MATERIAL/CHEMICALS	<u>0</u>	<u>3,027</u>	<u>2,359</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>21,875</u>	<u></u>
TOTAL DEPT MATERIALS-SERVICES	0	3,027	2,359	25,000	0	0	21,875	
<hr/>								
TOTAL ADMINISTRATION	0	19,175	4,758	25,500	212	212	22,375	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

45 -TREE PROTECT & BEAUT FUND  
DEVELOPMENT SERVICES

EXPENDITURES	(------ 2021-2022 -----) (------ 2022-2023 -----)							
	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE	0	0	0	0	0	0	2,625	
ON LINE PERMITTING 350	<u>7.50</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>2,625</u>
TOTAL CONTRACTUAL	0	0	0	0	0	0	2,625	
<hr/>								
TOTAL DEVELOPMENT SERVICES	0	0	0	0	0	0	2,625	
<hr/>								
TOTAL EXPENDITURES	0	19,175	4,758	25,500	212	212	25,000	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	13,230	( 4,515)	7,632	0	3,638	11,688	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## 48 - STREET MAINTENANCE FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 702,464	\$ 804,964	
REVENUES	\$ 152,500	\$ 175,500 *	\$ 23,000
EXPENDITURES	\$ 50,000	\$ 683,292	\$ 633,292
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 804,964</u>	<u>\$ 297,172</u>	

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

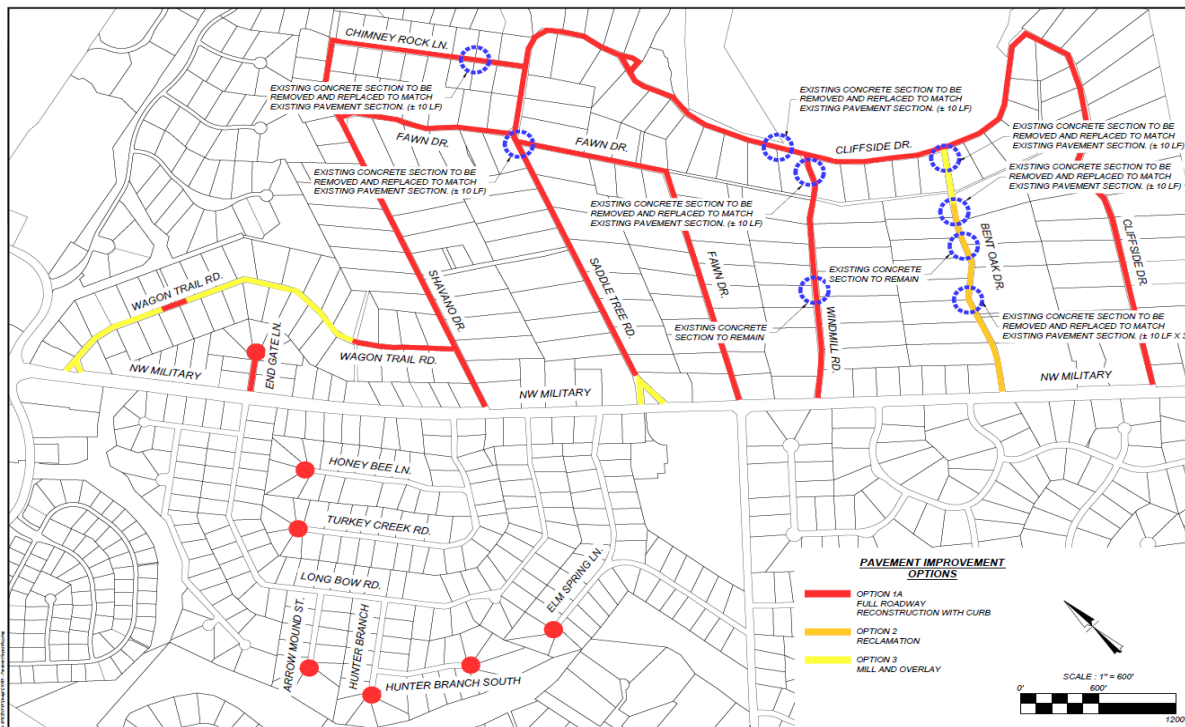
Street Maintenance Fund was approved by voters in May 2014 and began receiving sales tax revenues October 1, 2014. It was re-approved by the voters in May 2018 and again in May 2022.

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

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

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

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



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

48 -STREET MAINTENANCE FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
48-599-1040 SALES - STREET MAINTENANCE	<u>114,659</u>	<u>129,747</u>	<u>149,956</u>	<u>152,500</u>	<u>118,285</u>	<u>162,500</u>	<u>175,500</u>	<u>          </u>
TOTAL TAXES	114,659	129,747	149,956	152,500	118,285	162,500	175,500	
<u>PERMITS &amp; LICENSES</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>TRANSFERS IN</u>								
48-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>507,792</u>	<u>          </u>
TOTAL TRANSFERS IN	0	0	0	0	0	0	507,792	
<hr/>								
TOTAL NON-DEPARTMENTAL	114,659	129,747	149,956	152,500	118,285	162,500	683,292	
<hr/>								
TOTAL REVENUES	<u>114,659</u>	<u>129,747</u>	<u>149,956</u>	<u>152,500</u>	<u>118,285</u>	<u>162,500</u>	<u>683,292</u>	<u>          </u>
	=====	=====	=====	=====	=====	=====	=====	=====

48 -STREET MAINTENANCE FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
603-6080 STREET MAINTENANCE	<u>49,998</u>	<u>0</u>	<u>46,500</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	
TOTAL DEPT MATERIALS-SERVICES	49,998	0	46,500	50,000	0	0	50,000	
<u>INTERFUND TRANSFERS</u>								
603-9030 TRANS TO DEBT SERVICE	0	0	0	0	0	0	633,292	
2022 GO STREET BONDS 0	<u>0.00</u>						<u>633,292</u>	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	633,292	
TOTAL PUBLIC WORKS	49,998	0	46,500	50,000	0	0	683,292	
TOTAL EXPENDITURES	<u>49,998</u>	<u>0</u>	<u>46,500</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>683,292</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	<u>64,661</u>	<u>129,747</u>	<u>103,456</u>	<u>102,500</u>	<u>118,285</u>	<u>162,500</u>	<u>0</u>	

## 50 - COURT RESTRICTED FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b><u>COURT TECHNOLOGY &amp; EFFICIENCY:</u></b>			
BEGINNING FUND BALANCE	\$ 1,144	\$ 1,144	
REVENUES	\$ 4,300	\$ 4,350	\$ 50
EXPENDITURES	\$ 4,300	\$ 4,300	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 1,144	\$ 1,194	

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

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

### **COURT SECURITY:**

BEGINNING FUND BALANCE	\$ 57,473	\$ 56,473	
REVENUES	\$ 3,200 *	\$ 4,800 *	\$ 1,600
EXPENDITURES AND OTHER USES	\$ 54,200 **	\$ 59,200 ***	\$ 5,000
ENDING FUND BALANCE, PROJECTED	\$ 6,473	\$ 2,073	

\* Does not include budgeted use of \$51,000 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 FY2023.

\*\*\* Planned expenditures include \$55,000 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 & DIVERSION:**

BEGINNING FUND BALANCE	\$ 5,187	\$ 6,387	
REVENUES	\$ 1,200	\$ 4,000	\$ 2,800
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 6,387	\$ 10,387	

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

### **MUNICIPAL JURY:**

BEGINNING FUND BALANCE	\$ 104	\$ 204	
REVENUES	\$ 100	\$ 100	\$ -
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 204	\$ 304	

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

50 -COURT RESTRICTED FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
<u>COURT FEES</u>								
50-599-4022 COURT EFFICIENCY REVENUE	82	70	84	100	119	140	150	
50-599-4023 COURT SECURITY REVENUE	3,279	2,836	4,979	3,200	3,448	4,800	4,800	
50-599-4024 TRUANCY PREVENTION FUND	0	1,019	4,168	1,200	3,099	4,000	4,000	
50-599-4025 COURT TECHNOLOGY REVENUE	4,372	3,265	4,527	4,200	3,027	4,300	4,200	
50-599-4026 JURY FUND	<u>0</u>	<u>20</u>	<u>83</u>	<u>100</u>	<u>62</u>	<u>90</u>	<u>100</u>	
TOTAL COURT FEES	7,734	7,210	13,841	8,800	9,755	13,330	13,250	
<u>TRANSFERS IN</u>								
50-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>0</u>	<u>0</u>	<u>56,000</u>	
TOTAL TRANSFERS IN	0	0	0	51,000	0	0	56,000	
TOTAL NON-DEPARTMENTAL	7,734	7,210	13,841	59,800	9,755	13,330	69,250	
TOTAL REVENUES	<u>7,734</u>	<u>7,210</u>	<u>13,841</u>	<u>59,800</u>	<u>9,755</u>	<u>13,330</u>	<u>69,250</u>	<u>=====</u>



50 -COURT RESTRICTED FUND  
OPERATING EXPENSES

(------ 2021-2022 -----) (------ 2022-2023 -----)								
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 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	55,000	
BULLET RESISTANT GLASS/ 0	<u>0.00</u>						<u>55,000</u>	
TOTAL CAPITAL OUTLAY	0	0	0	50,000	0	0	55,000	
<u>INTERFUND TRANSFERS</u>								
602-9010 TRANSFER TO GENERAL FUND	8,400	6,650	6,750	8,500	0	8,500	8,500	
COURT - INCODE 1	4,300.00						4,300	
COURT SECURITY - SPPD 0	<u>0.00</u>						<u>4,200</u>	
TOTAL INTERFUND TRANSFERS	8,400	6,650	6,750	8,500	0	8,500	8,500	
TOTAL OPERATING EXPENSES	8,400	6,650	6,750	58,500	0	8,500	63,500	
TOTAL EXPENDITURES	8,400	6,650	6,750	58,500	0	8,500	63,500	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 666)	560	7,091	1,300	9,755	4,830	5,750	
	=====	=====	=====	=====	=====	=====	=====	=====

## 52 - CHILD SAFETY FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 3,186	\$ 2,186	
<b>REVENUES</b>	\$ 4,000 *	\$ 4,000 *	\$ -
<b>EXPENDITURES:</b>			
FIRE DEPARTMENT	\$ 2,000	\$ 2,000	\$ -
POLICE DEPARTMENT	3,000	3,000	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 5,000	\$ 5,000	
<b>TOTAL REVENUES LESS THAN EXPENDITURES</b>	\$ (1,000)	\$ (1,000)	
<b>ENDING FUND BALANCE, PROJECTED</b>	\$ 2,186	\$ 1,186	

\* 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

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
52-599-7010 SCHOOL CROSSING GUARD FUNDS	3,995	3,778	3,975	4,000	2,910	3,800	4,000	
TOTAL MISC./GRANTS/INTEREST	3,995	3,778	3,975	4,000	2,910	3,800	4,000	
<hr/>								
TRANSFERS IN								
52-599-8089 FUND BALANCE RESERVE	0	0	0	1,000	0	0	1,000	
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	1,000	
<hr/>								
TOTAL NON DEPARTMENTAL	3,995	3,778	3,975	5,000	2,910	3,800	5,000	
<hr/>								
TOTAL REVENUES	3,995	3,778	3,975	5,000	2,910	3,800	5,000	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

52 -CHILD SAFETY FUND  
FIRE DEPARTMENT

EXPENDITURES	2018-2019	2019-2020	2020-2021	(------ 2021-2022 -----)		(------ 2022-2023 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
604-3087 CITIZENS COMMUNICATION/EDUC	2,012	656	1,570	2,000	105	1,800	2,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>2,000</u>
TOTAL SERVICES	2,012	656	1,570	2,000	105	1,800	2,000	
<hr/>								
TOTAL FIRE DEPARTMENT	2,012	656	1,570	2,000	105	1,800	2,000	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

52 -CHILD SAFETY FUND  
POLICE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
605-3087 CITIZENS COMMUNICATION/EDUC	3,242	3,000	1,861	3,000	3,000	3,000	3,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>3,000</u>
TOTAL SERVICES	3,242	3,000	1,861	3,000	3,000	3,000	3,000	
<hr/>								
TOTAL POLICE DEPARTMENT	3,242	3,000	1,861	3,000	3,000	3,000	3,000	
<hr/>								
TOTAL EXPENDITURES	5,253	3,656	3,431	5,000	3,105	4,800	5,000	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	( 1,258)	123	544	0	( 194)	( 1,000)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

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

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 28	\$ 28	
REVENUES	\$ 1,500	\$ 1,300	\$ (200)
EXPENDITURES	\$ 1,500	\$ 1,300	\$ (200)
<b>TOTAL REVENUES MORE (LESS) THAN EXPENDITURES</b>	\$ -	\$ -	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 28</u>	<u>\$ 28</u>	

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

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

53 -LEOSE

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>POLICE/FIRE REVENUES</u>								
53-599-6020 LEOSE FUNDS	<u>1,653</u>	<u>1,630</u>	<u>1,480</u>	<u>1,500</u>	<u>1,282</u>	<u>1,282</u>	<u>1,300</u>	<u></u>
TOTAL POLICE/FIRE REVENUES	1,653	1,630	1,480	1,500	1,282	1,282	1,300	
<u>TRANSFERS IN</u>								
<hr/>								
TOTAL NON-DEPARTMENTAL	1,653	1,630	1,480	1,500	1,282	1,282	1,300	
<hr/>								
TOTAL REVENUES	1,653	1,630	1,480	1,500	1,282	1,282	1,300	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

53 -LEOSE  
POLICE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	<u>1,550</u>	<u>1,550</u>	<u>1,636</u>	<u>1,500</u>	<u>1,310</u>	<u>1,310</u>	<u>1,300</u>	<u></u>
TOTAL SERVICES	1,550	1,550	1,636	1,500	1,310	1,310	1,300	
<hr/>								
TOTAL POLICE DEPARTMENT	1,550	1,550	1,636	1,500	1,310	1,310	1,300	
<hr/>								
TOTAL EXPENDITURES	<u>1,550</u>	<u>1,550</u>	<u>1,636</u>	<u>1,500</u>	<u>1,310</u>	<u>1,310</u>	<u>1,300</u>	<u></u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>103</u>	<u>80</u>	<u>( 156)</u>	<u>0</u>	<u>( 28)</u>	<u>( 28)</u>	<u>0</u>	<u></u>



## 54 - POLICE FORFEITURE FUNDS

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S 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

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>POLICE/FIRE REVENUES</u>								
54-599-6025 POLICE FORFEITURE FUNDS	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL POLICE/FIRE REVENUES	428	0	0	0	0	0	0	
<u>TRANSFERS IN</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<hr/>								
TOTAL NON-DEPARTMENTAL	428	0	0	0	0	0	0	
<hr/>								
TOTAL REVENUES	428	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFEITURE  
POLICE DEPARTMENT

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
CAPITAL OUTLAY								
605-8025 EQUIPMENT	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	428	0	0	0	0	0	0	
INTERFUND TRANSFERS	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<hr/>								
TOTAL POLICE DEPARTMENT	428	0	0	0	0	0	0	
<hr/>								
TOTAL EXPENDITURES	428	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====	=====

## 58 - AMERICAN RESCUE PLAN ACT FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 5	\$ 5	
REVENUES	\$ 484,868	\$ 281,742	\$ (203,126)
EXPENDITURES	\$ 484,868	\$ 281,742	\$ (203,126)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 5</u>	<u>\$ 5</u>	

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

Significant expenditures include:

Vacant land purchase	\$ 65,000
Playground shade cover	\$ 57,000
Emergency power supply for	
Public Works and Fire Departments	\$ 38,000
Information Technology	\$ 37,200
City Hall HVAC	\$ 26,500
Police Dept - Secondary Vehicle Gate	\$ 18,000
Public Safety vehicle radio upgrades	\$ 16,042

58 -AMER RESCUE PLAN ACT FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
58-599-7000 INTEREST INCOME	0	0	5	0	446	850	0	
58-599-7021 ARPA FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>484,868</u>	<u>289,420</u>	<u>351,218</u>	<u>281,742</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	5	484,868	289,866	352,068	281,742	
<hr/>								
TOTAL NON DEPARTMENTAL	0	0	5	484,868	289,866	352,068	281,742	
<hr/>								
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5</u>	<u>484,868</u>	<u>289,866</u>	<u>352,068</u>	<u>281,742</u>	<u>=====</u>

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

58 -AMER RESCUE PLAN ACT FUND  
CITY COUNCIL

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	0	0	0	0	0	0	65,000	
600-8080 CAPITAL - IMPROVEMENTS	0	0	0	0	0	0	57,000	
PLAYGROUND SHADE COVERS 0	<u>0.00</u>							<u>57,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	122,000	
<hr/>								
TOTAL CITY COUNCIL	0	0	0	0	0	0	122,000	

58 -AMER RESCUE PLAN ACT FUND  
CITY ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3087 CITIZEN COMMUNICATION	0	0	0	3,400	3,400	3,400	0	
TOTAL SERVICES	0	0	0	3,400	3,400	3,400	0	
<hr/>								
<u>CAPITAL OUTLAY</u>								
601-8015 NON CAPITAL - COMPUTERS	0	0	0	2,800	2,799	2,750	0	
601-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	0	37,000	21,989	25,000	4,200	
SAFE EXCHANGE CAMERAS 0	0.00							4,200
601-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	21,600	20,569	18,108	19,000	
UPGRADE/REPL EMAIL SERV 1	19,000.00							19,000
601-8080 CAPITAL - IMPROVEMENT PROJ	0	0	0	0	0	0	6,500	
REPL SERVER ROOM AC 0	0.00							6,500
601-8081 CAPITAL - BUILDINGS	0	0	0	0	0	0	20,000	
CITY HALL HVAC 0	0.00							20,000
TOTAL CAPITAL OUTLAY	0	0	0	61,400	45,356	45,858	49,700	
<hr/>								
TOTAL CITY ADMINISTRATION	0	0	0	64,800	48,756	49,258	49,700	

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

EXPENDITURES	(------ 2021-2022 -----) (------ 2022-2023 -----)							
	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
603-5030 BUILDING MAINTENANCE	0	0	0	0	0	0	2,500	
KEY FOB ENTRY SYSTEM 0	<u>0.00</u>							<u>2,500</u>
TOTAL MAINTENANCE	0	0	0	0	0	0	2,500	
<u>CAPITAL OUTLAY</u>								
603-8015 NON CAPITAL - COMPUTERS	0	0	0	700	604	604	0	
603-8081 CAPITAL - BUILDINGS	0	0	0	45,000	7,369	5,000	38,000	
GENERATOR (TOTAL) 0	<u>0.00</u>							<u>38,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	45,700	7,973	5,604	38,000	
<hr/>								
TOTAL PUBLIC WORKS/GOV. BLDG.	0	0	0	45,700	7,973	5,604	40,500	



58 -AMER RESCUE PLAN ACT FUND  
FIRE DEPARTMENT

(------ 2021-2022 -----) (------ 2022-2023 -----)								
EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
604-5030 BUILDING MAINTENANCE	0	0	0	0	0	0	2,000	
REPL BARRACKS ENTRY DOOR 0	<u>0.00</u>							<u>2,000</u>
TOTAL MAINTENANCE	0	0	0	0	0	0	2,000	
<u>CAPITAL OUTLAY</u>								
604-8005 FURNITURE	0	0	0	0	0	0	4,000	
MATTRESSES (5) & COUCHE 0	0.00							<u>4,000</u>
604-8015 NON CAPITAL - COMPUTERS	0	0	0	1,400	1,446	1,446	5,500	
REPLACEMENT TABLETS 2	2,750.00							<u>5,500</u>
604-8030 ELECTRONIC EQUIPMENT	0	0	0	0	0	0	7,500	
VEHICLE RADIOS UPGRADE 0	0.00							<u>7,500</u>
604-8040 CAPITAL - FIRE EQUIPMENT	0	0	0	103,268	92,009	92,009	0	
604-8081 CAPITAL - BUILDING	0	0	0	45,000	0	5,000	10,000	
REMODEL DORM ROOMS 0	<u>0.00</u>							<u>10,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	149,668	93,456	98,455	27,000	
TOTAL FIRE DEPARTMENT	0	0	0	149,668	93,456	98,455	29,000	

58 -AMER RESCUE PLAN ACT FUND  
POLICE DEPARTMENT

EXPENDITURES	(----- 2021-2022 -----) (----- 2022-2023 -----)							
	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
CAPITAL OUTLAY								
605-8015 NON CAPITAL - COMPUTERS	0	0	0	7,000	6,693	6,677	0	
605-8030 POLICE EQUIPMENT	0	0	0	63,000	63,111	56,000	14,042	
NARCOTICS INCINERATOR      0	0.00							5,500
VEHICLE RADIOS UPGRADE      0	0.00							8,542
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	0	0	0	8,500	
CID FILE STORAGE & BACK      0	0.00							8,500
605-8080 CAPITAL - IMPROVEMENT PROJ	0	0	0	0	0	0	18,000	
SECONDARY VEHICLE GATE      0	0.00							18,000
TOTAL CAPITAL OUTLAY	0	0	0	70,000	69,804	62,677	40,542	
<hr/>								
TOTAL POLICE DEPARTMENT	0	0	0	70,000	69,804	62,677	40,542	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

58 -AMER RESCUE PLAN ACT FUND  
WATER DEPARTMENT

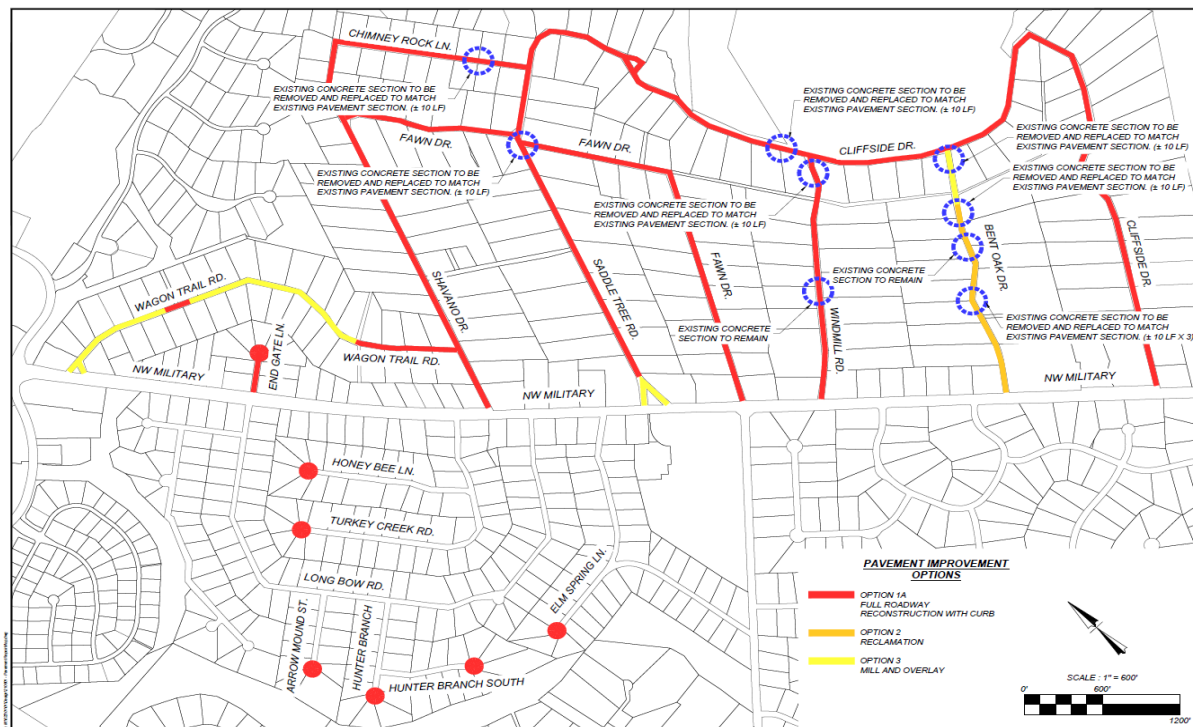
	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8015 NON CAPITAL - COMPUTERS	0	0	0	700	574	574	0	
606-8087 WATER METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,000</u>	<u>69,303</u>	<u>135,000</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	154,700	69,877	135,574	0	
<hr/>								
TOTAL WATER DEPARTMENT	0	0	0	154,700	69,877	135,574	0	
<hr/>								
TOTAL EXPENDITURES	0 =====	0 =====	0 =====	484,868 =====	289,866 =====	351,568 =====	281,742 =====	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0 =====	0 =====	5 =====	0 =====	0 =====	500 =====	0 =====	

## 60 - STREET PROJECTS FUND

	FY 2021-22 ORIGINAL BUDGET	FY 2022-23 CITY MANAGER'S PROPOSED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
<b>REVENUES</b>	\$ -	\$ - *	\$ -
<b>EXPENDITURES</b>	\$ -	\$ 1,384,900	\$ 1,384,900
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ (1,384,900)</u>	

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

\* Revenues do not include \$1,384,900 budgeted use of fund balance to cover proposed expenditures



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

60 -STREET PROJECTS FUND

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
TRANSFERS IN								
60-599-8001 PROCEEDS OF LONG TERM DEBT	0	0	0	0	0	10,176,801	0	
60-599-8010 INTEREST INCOME	0	0	0	0	0	27,500	0	
60-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	1,384,900	
ENGINEERING - PHASE I 0	0.00						262,000	
ENGINEERING - DEZAVALA 0	0.00						122,900	
CONSTRUCTION 0	0.00						1,000,000	
TOTAL TRANSFERS IN	0	0	0	0	0	10,204,301	1,384,900	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	10,204,301	1,384,900	
<hr/>								
TOTAL REVENUES	0	0	0	0	0	10,204,301	1,384,900	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2022

60 -STREET PROJECTS FUND  
ADMINISTRATION

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3055 BOND ISSUE COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>181,601</u>	<u>0</u>	<u></u>
TOTAL SERVICES	0	0	0	0	0	181,601	0	
<u>INTERFUND TRANSFERS</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<hr/>								
TOTAL ADMINISTRATION	0	0	0	0	0	181,601	0	

60 -STREET PROJECTS FUND  
PUBLIC WORKS

	2018-2019	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
603-3012 ENGINEERING - PHASE I	0	0	0	0	77,225	459,400	262,000	
603-3013 ENGINEERING - DEZAVALA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,585</u>	<u>70,000</u>	<u>122,900</u>	
TOTAL SERVICES	0	0	0	0	83,810	529,400	384,900	
<hr/>								
<u>CAPITAL OUTLAY</u>								
603-8085 CAPITAL - STREETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	1,000,000	
<hr/>								
TOTAL PUBLIC WORKS	0	0	0	0	83,810	529,400	1,384,900	
<hr/>								
TOTAL EXPENDITURES	0	0	0	0	83,810	711,001	1,384,900	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	( 83,810)	9,493,300	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## Glossary

**ACCRUAL BASIS** - The recording of the financial effects of transactions and other events and circumstances on a government that have cash consequences in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**ACTIVITY** - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

**AD VALOREM TAX** - A tax based on value (e.g., a property tax).

**AGENCY FUND** - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**AMORTIZATION** - Allocation of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

**APPROPRIATION** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ASSESSED VALUATION** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AUDIT** - A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

**BALANCED BUDGET** - A term used to signify budgeted expenditures/expenses are equally offset by budgeted revenues. In some instances, reserves set aside for a specific use may be included to offset budgeted expenditures/expenses; i.e., fire equipment reserves set aside in prior fiscal years to replace outdated equipment in the current fiscal year.

**BASIS OF ACCOUNTING** - A term used to describe how revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BOND** - Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

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



**BUDGET TRANSFER** - A reallocation of appropriated funds between revenue or expenditure accounts.

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

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

**CAPITAL PROJECTS FUND** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**CASH BASIS** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**DEBT SERVICE FUND** - A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a Sinking Fund)

**DEBT SERVICE FUND REQUIREMENTS** - The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

**DEBT SERVICE REQUIREMENTS** - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

**DEFERRED REVENUE** - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

**DELINQUENT TAXES** - Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DEPRECIATION** - Allocation of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

**ENTERPRISE FUND** - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

**EXPENDITURES** - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENSES** - Reduction in net financial resources which represents the operational cost of doing business.

**FIDUCIARY FUND** - A fund used to account for assets that are held in trust for others.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

**FRANCHISE** - A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FUND** - A fiscal and accounting entity with self-balancing accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE** - The difference between fund assets and fund liabilities of governmental and similar trust funds

**FUND BALANCE – ASSIGNED** - An account used to segregate a portion of fund balance that is constrained by City Council's intent to be used for specific purposes.

**FUND BALANCE – COMMITTED** - An account used to segregate a portion of fund balance that can only be used for specific purposes according to constraints imposed by the City Council.

**FUND BALANCE-RESTRICTED FOR DEBT SERVICE** - An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

**FUND BALANCE-NONSPENDABLE -FOR PREPAID ITEMS** - An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable financial resources even though they are a component of net current assets.

**FUND TYPE** - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GENERAL FUND (GF)** - The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL LONG-TERM DEBT** - Long-term debt expected to be repaid from governmental funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOVERNMENTAL FUND TYPES** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except those accounted for in proprietary

funds and fiduciary funds. In essence, the funds are an accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**INTERFUND TRANSFERS** - All inter-fund transactions except loans, quasi-external transactions and reimbursements.

**INTERGOVERNMENTAL REVENUES** - Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes (PILOT).

**INTERNAL SERVICE FUND** - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INTEREST AND SINKING (I&S)** - The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of taxed needed to fund the unit's debt service for the year.

**LEASE** - A contract that conveys control of the right to use another entity's nonfinancial asset, such as buildings, land, vehicles or equipment, as specified in the contract for a period of time in an exchange transaction. Criteria for accounting for leases is set forth in Governmental Accounting Standards Board Statement No. 87, *Leases*.

**LEVY** - (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITIES** - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

**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.

**NON-MAJOR FUND** – A non-major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10% of corresponding totals for all governmental or enterprise funds and less than 5% of the total amount for all governmental and enterprise funds for the same item. The non-major funds are typically aggregated in one column for reporting in the basic fund financial statements.

**OBJECT** - As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

**ORDINANCE** - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT)** - Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

**PROPRIETARY FUND TYPES** - Also referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income,

financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**RETAINED EARNINGS** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**REVENUES** - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

**TAX RATE** - The amount of tax (M&O and I&S combined) stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.) Adopted by Ordinance by the governing body.

**TAX ROLL** - The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**TRUST FUNDS** - Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

**WORKING CAPITAL** - Operating liquidity, available to a business, organization or other entity, including governmental entities, that is calculated as Current Assets less Current Liabilities. Working capital is considered and evaluated in enterprise funds.



## **City Manager FY 2022-23 Budget August 4, 2022**

**Capital / Major Purchases – Department Requirements  
– City Manager/ Department Directors**

- Council**
- Admin**
- Police Department**
- Fire Department**
- Public Works**
- Water**



Priority	Description	Cost	Funded In Capital Replacement / CCPD / Other	Additional Required	Included in CM FY23 Budget
1	Fund NW Military water main relocation SIB Loan Payment	\$57,880	\$ 28,940 Water Utility	\$28,940	Yes
2	Fund 2022 GO Bond debt service (streets)	\$729,154	N/A	\$729,154	Yes
3	Fund Purchase of Residential Lot	\$325,000 / \$65,000	No	\$65,000	Yes
4	Fund Capital Replacement (Fully) - FY 2021-22 funded \$197,340, pending ARPA	\$ 327,381	N/A	\$ 0	Yes
5	Up to 6x City Sponsored Events	\$ 29,000	\$ 5,000	\$ 24,000	Yes
6	Fund Compensation Position Adjustment Fund COLA and Step Increases	\$36,211 \$269,537	No	\$36,211 \$269,537	Yes
7	Fund playground shade cover	\$57,000 / \$77,000	No	\$57,000	Yes
8	Renovate rear Council Chambers conference room	TBD'ed	No	\$1,000	Yes
9	Landscaping Plan for City Hall and Monuments	\$ 7,500	No	\$7,500	Yes

\$

American Rescue Plan Act Funding Eligible

# Administration / Court



*Together We Can!*

Priority	Description	Cost	Funded In Capital Replacement/ Other	Additional Required	Included in CM FY23 Budget
1	Fund increased cost of employee health insurance, 11.3% increase	\$39,744	No	\$39,744	Yes
2	Fund increase in employee group term life insurance coverage	\$3,580	No	\$3,580	Yes
3	City Hall HVAC Replacement (if needed)	\$ 9,000	\$ 9,000	\$ 0	Yes
4	Purchase and Install 8x APR-E Valves for existing City Hall HVAC for humidity control	\$ 20,000	\$ 0	\$ 20,000	Yes
5	Implement a plan to harden the windows and walls of the Court Clerk Office area	TBD'ed	Court Security \$55,000	TBD'ed	Yes
6	Improve acoustics and lighting of Council Chambers	\$ 10,800	PEG Funds	\$ 0	Yes

\$

American Rescue Plan Act Funding Eligible





Priority	Description	Cost	Funded In Capital Replacement/ CCPD	Additional Required	Included in CM FY23 Budget
1	Upgrade Email Server	\$19,000	Partial	\$7,085	Yes
2	Replace Server Room AC Unit	\$6,500	No	\$6,500	Yes
3	Improve City Backups	\$3,000	No	\$3,000	Yes
4	CID File Storage + Backup (PD)	\$8,500	No	\$8,500	Yes
5	2 Replacement Tablets (FD)	\$5,500	No	\$5,500	Yes
6	Upgrade Phone system	\$37,000	Partial	\$27,189	No
7	Fire Captain-PC Upgrade (FD)	\$1,400	No	\$1,400	No
8	Police Parking Lot Wi-Fi Upgrade (PD)	\$2,500	No	\$2,500	No
9	Intern-PC Upgrade	\$1,400	No	\$1,400	No

\$

American Rescue Plan Act Funding Eligible

# Fire Department

*Together We Can!*



Priority	Description	Cost	Funded In Capital Repl/ARPA	Additional Required	Included in CM FY23 Budget
1	Emergency Generator for PW/FD (PW/W Office, Shop, FD Living Qtrs) - 80KW Generator costs approx. \$100,000	\$ 38,000	ARPA FY22	0	Yes
2	Remodel 1x Firefighter Dorm Room	\$ 10,000	No	\$ 10,000	Yes
3	Replacement of both entry doors to FD living quarters	\$ 800 - \$1,200 + labor	No	\$ 2,000	Yes
4	Replace mattresses in dorm rooms (5) and couches in day room (2)	\$ 4,000	No	\$ 4,000	Yes
5	Purchase treadmill for the station	\$ 1,000	No	\$ 1,000	No
6	Cancer Screening/Fit for Duty Testing and Medical Physicals for all Firefighters	\$ 9,775	No	\$ 9,775	No
7	Upgrade 9 mobile radios for P-25 compliance **	\$7,500	No	\$ 7,500	Yes

\$

American Rescue Plan Act Funding Eligible

# Police Department

*Together We Can!*



Priority	Description	Cost	Funds Allocated In CCPD	Additional Required	Included in CM 22/23 Budget
1	Purchase two replacement Patrol Vehicles	\$ 130,000	\$130,000	No	Yes
2	Purchase Dehumidifier System	\$ 18,000	No	\$18,000	No
3	Secondary Vehicle Gate	\$ 18,000	No	\$ 18,000	Yes
4	CID Computer Backup	\$ 8,500	No	\$ 8,500	Yes
5	Narcotics Incinerator	\$ 5,500	No	\$ 5,500	Yes
6	Drone Program	\$ 11,000	No	\$11,000 Possible Donations	No
7	Upgrade 12 mobile radios for P-25 compliance **	\$8542.5	No	\$ 8542.5	Yes

\*\*Chief plans defer this upgrade until radio towers operational



American Rescue Plan  
Act Funding Eligible



Crime Control  
Prevention District  
Funded



Priority	Description	Cost	Funded In Capital Replacement	Additional Required	Included in CM FY23 Budget
1	Continue Tree Maintenance Program	\$ 10,000	No	\$ 10,000	Yes
2	Continue Ground Maintenance Program	\$ 10,000	No	\$ 10,000	Yes
3	Maintenance of Lockhill Selma Median (include water bills to SAWS)	\$ 16,000	\$ 8,000 COA	\$ 8,000	Yes
4	Emergency Generator for the PW/FD (PW/W Office, Shop, FD Living Qtrs) combine services - 80KW Generator costs approx. \$100,000	\$ 38,000	ARPA FY22	\$0	Yes
5	Replace small dump truck with stake body (Split 50/50)	\$ 85,000	Yes	\$42,500	No
6	Key Fob Security System for PW building	TBD	No	TBD	Yes
7	KFW design for drainage project (Municipal Tract / Ripple Creek / DeZavala) Total Cost Estimate - \$1.3M Engineer Fees - \$108 K	\$ 108,000	Street Projects Fund	\$ 108,000	Yes

\$

American Rescue Plan Act Funding Eligible

# ARPA Funded Expenditures



*Together We Can!*

Priority	Description	Cost	Funded In Capital Replacement	Additional Required	Included in CM FY23 Budget
1	City Council – 1 <sup>st</sup> Payment Vacant Lot	\$ 65,000	No	\$ 0	Yes
2	City Council – Playground Shade Cover	\$ 57,000	No	\$ 0	Yes
3	Admin – Email Server	\$ 19,000	Partial	\$ 0	Yes
4	Admin – Server Room HVAC	\$ 6,500	No	\$ 0	Yes
5	Admin – Safe Exchange Cameras	\$ 4,200	No	\$ 0	Yes
5	Admin – APR-E HVAC Valves City Hall	\$ 20,000	No	\$ 0	Yes
6	Public Works/Fire Dept – Generator	\$ 38,000	ARPA FY2022	\$ 0	Yes
7	Fire – 2x Replacement Tablets	\$ 5,500	No	\$ 0	Yes
8	Fire – Remodel Dorm Rooms & Mattresses	\$ 14,000	No	\$ 0	Yes
9	Fire – Barracks Doors	\$ 2,000	No	\$ 0	Yes
10	Police – CID File Storage and Backup	\$ 8,500	No	\$ 0	Yes
11	Police – Narcotics Incinerator	\$ 5,500	No	\$ 0	Yes
12	Police – Secondary Vehicle Gate	\$ 18,000	No	\$ 0	Yes
13	PW – Key Fob Entry System	TBD	No	\$ 0	Yes
14	Upgrade P/F mobile radios for P-25 compli...	16,042.5	No	\$ 0	Yes

\$

American Rescue Plan Act Funding Eligible

# Overall Take Aways



*Together We Can!*

- Most of Police Capital Equipment can be funded from CCPD Fund
- Maximizes use of American Recovery Plan Act funds over two fiscal years
- Capital Replacement Fund – few major capital purchases projected for FY23 – **any previously allocated savings can be redistributed (redistributed \$ amount will need to be “gained” next year)**
- Final funding Decisions based upon priority and available revenue