

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

This notice is posted pursuant to the Texas Open Meetings Act. Notice hereby given that the City Council of the CoSP, Texas will conduct a Special City Council Meeting Budget Workshop on Monday, September 12, 2022 at 6:30 p.m. at 900 Saddletree Court, Shavano Park City Council Chambers for the purpose of considering the following agenda:

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

1. CALL MEETING TO ORDER

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. CITIZENS TO BE HEARD

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

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

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

4. CITY COUNCIL COMMENTS

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

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

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

5. AGENDA ITEMS

- 5.1. Public Hearing - Proposed Annual Operating and Capital Budget - FY 2022-23**
- 5.2. Discussion / action - Ordinance No. O-2022-010 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date (first reading) - City Manager**
- 5.3. Approval - Resolution R-2022-015 Authorizing the submittal of an application for the Bullet-Resistant Shield Program for inclusion in FY 2022-2023 Budget - City Manager - Chief Gene Fox**
- 5.4. Discussion / action - Consideration to establish an advisory board with up to three members to assist in the effective management of the street reconstruction project.**
- 5.5. Discussion / action - City Council adoption of the FY 2023 organizational chart - Alderman Miller / Mayor Pro Tem Kautz**

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 7th day of September 2022 at 4:47p.m. at a place convenient and readily accessible to the general public at all times, and to the City's website, www.shavanopark.org, in compliance with Chapter 551, Texas Government Code

Trish Nichols
City Secretary

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 12, 2022

Agenda item: 5.1 / 5.2

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

6.1 Public Hearing - Proposed Annual Operating and Capital Budget - FY 2022-23

6.2 Discussion / action - Ordinance No. O-2022-010 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date (first reading) - City Manager

X

Attachments for Reference:

- a) Proposed Ordinance O-2022-010
- b) Council Proposed FY 2022-23 Budget

BACKGROUND / HISTORY:

The City Manager presented the proposed budget to City Council on August 4th with a tax rate of \$ 0.297742, which is a one cent increase from the prior year. The City Council held a special City Council meeting on August 11th and they voted to propose a tax rate of \$0.297742. City Council Workshops were conducted on August 11th to further refine the budget.

DISCUSSION: Council directed a couple of changes which have been incorporated into this final draft budget. Staff has updated the proposed budget document (attachment #2) with the changes directed in the budget meetings. Changes included:

- Updated City Manager Cover Letter
 - Added expenditure bar charts for General Fund by department and natural category
 - Added Combined Fund Summary and Budget Summary by Fund schedules
 - Updated Fund Balance figures
 - Updated Department Goals and Objectives to reflect final budget resourcing
 - Updated the Department recap pages
 - Modified proposed budget amounts for selected revenue and expenditure accounts.
 - Updated projections based on current activity.
-

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

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

MOTION REQUESTED: Approve Ordinance No. O-2022-010 approving and adopting a budget for the City of Shavano Park, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023; making appropriations for each fund and department; establishing a Sinking Fund for existing city financial obligations; providing for the levying and collection of a sufficient tax to pay the interest and on such Sinking Fund obligations; repealing conflicting ordinances; providing a savings and severability clause; and declaring an effective date.

ORDINANCE No. O-2022-010

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

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

WHEREAS, the City Manager of the City has submitted, in accordance with state law, such budget for the City for the fiscal year beginning October 1, 2022, and ending September 30, 2023;

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

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

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

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

Section 1. The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City's annual budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

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

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

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

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

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

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

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

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

PASSED AND APPROVED this the 12th day of September 2022 for the first reading.

PASSED AND APPROVED this the 19th day of September 2022 for the second reading.

Robert Werner
Mayor

ATTEST: _____
Trish Nichols
City Secretary

City of Shavano Park

Proposed Budget

2023

City Living with Country Charm





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Shavano Park, Texas, for its Annual Budget for the fiscal year beginning October 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



This budget will raise more revenue from property taxes than last year's budget by an amount of \$389,335, which is a 9.85% 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:

	<u>FY 2022</u>	<u>FY 2023</u>
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*

***While debt obligations are secured by property taxes where appropriate and statutorily allowed, other funding sources are pledged to support a portion of that obligation. See page 97 for additional information.**



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

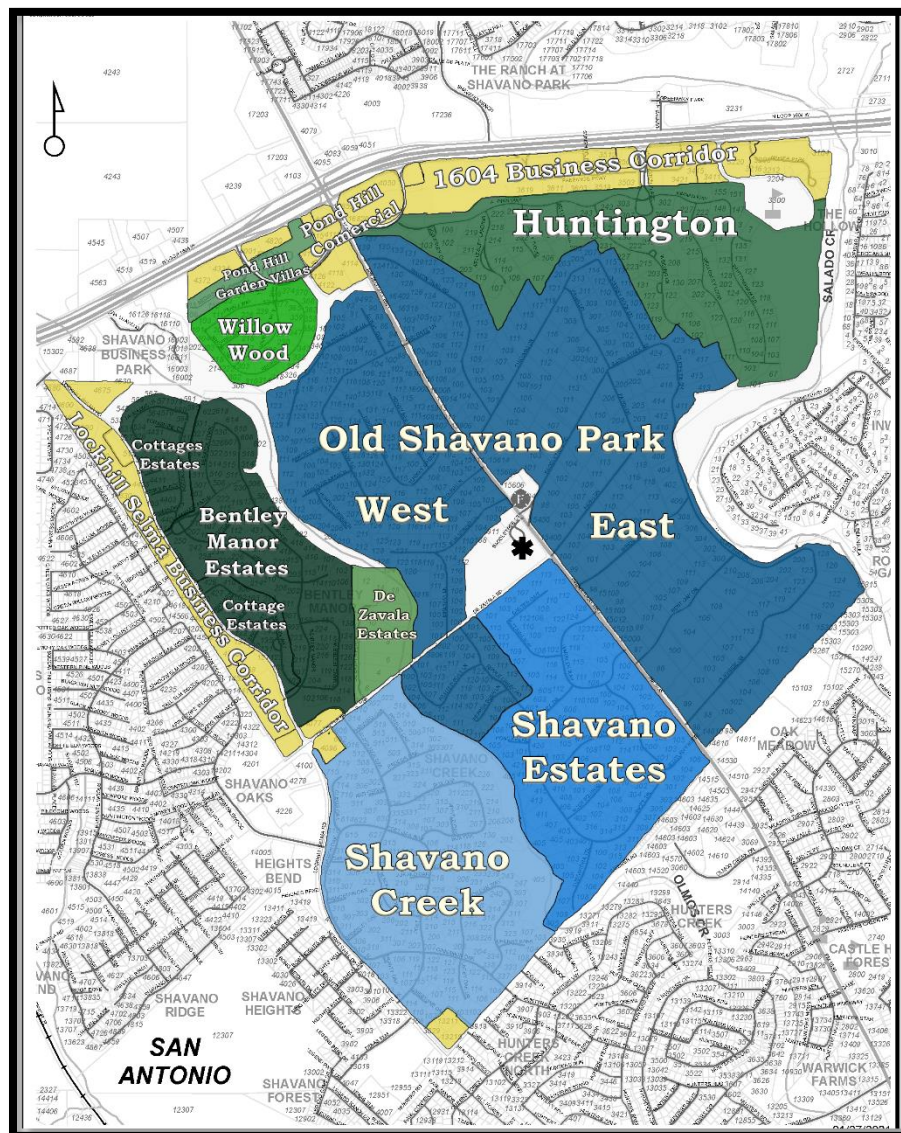
The City of Shavano Park provides exceptional leadership and delivers exemplary municipal services in a professional, cost-effective and efficient manner to citizens, business owners and visitors to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our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

COMMUNITY PROFILE

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

The City of Shavano Park is a Type A General Law City operating under a Council/City Manager form of government consisting of five council members and a Mayor.

The City of Shavano Park is completely surrounded by the City of San Antonio. The City's boundaries are generally Loop 1604 to the north, Huebner Road to the south, Lockhill Selma to the west and Salado Creek to the east. The City encompasses approximately 3.3 square miles of land and has an estimated 4,030 residents. You can read more about the City's history at the Bexar County Bibliotech Digital Library: <https://library.biblioboard.com/anthology/4cd51bfb-976d-4d7d-b977-e16dd4c3c523>



Demographic Analysis

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

Population Growth

Shavano Park has experienced a 16% increase in population between the years of 2010 and 2020. Our population has grown through implementation of our annexation program adopted in 1999 and development of new neighborhoods. These new neighborhoods are nearly built out and the City is dedicated to sustaining large lots with single family homes, so the City's population is expected to remain stable in the future. The City's zoning prohibits multi-family developments.

Population, 1970-2020

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

Source: United States Census Bureau

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

Demographic Characteristics

Shavano Park is a highly educated community with a strong presence of military veterans and their families.

<i>Social Characteristics</i>	Shavano Park		Texas
Population	3,524		
Median Age	52.6		
High school degree or higher	(X)	98.1%	84.6%
Bachelor's degree or higher	(X)	64.3%	30.7%
Military veterans	415	11.8%	6.8%

Source: United States Census Bureau, American Community Survey 2020 Estimates

Shavano Park is an affluent community in a prime location with easy access to nearby businesses, parks, and the highway system of the greater San Antonio metropolitan area.

<i>Economic Characteristics</i>	Shavano Park	Bexar County
Number of Businesses	186	147, 956
Median household income (in U.S. dollars)	\$198,295	\$58,288

Source: United States Census Bureau, American Community Survey 2020 Estimates

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

<i>Housing Characteristics</i>	Shavano Park	Bexar County
Total single-family homes	1,448	557,818
Average value (in U.S. dollars)	\$943,085	\$283,800

Source: The Bexar County Appraisal District, Certified Totals from 2022



City Playgrounds and Pavilion were constructed in 2020.



1950 Real Estate Advertisement

CITY OF SHAVANO PARK
FISCAL YEAR 2022-2023 CITY COUNCIL PROPOSED BUDGET

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CITY OF SHAVANO PARK



September 19, 2022

Honorable Mayor, City Council, and Citizens:

This memorandum summarizes the City of Shavano Park's Fiscal Year (FY) 2022-23 operating budget and highlights key points that are important to the community. This budget is defined and developed based upon a clear set of goals established in the Town Plan and supporting objectives that are updated annually by City Council. The budget is balanced as required by law. This 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 budget proposes a tax rate of \$0.297742 per \$100 of valuation. This 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% or 4.5% compensation cost of living increase, several new and capital replacement requirements. The budgeted General Fund expenditures are approximately \$6.21M while the total expenditures of all funds are approximately \$10.178M (excluding interfund transfers).

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 \$1,588,909,642 and represents a \$134,291,909 or a 9.23% 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 \$844,490 up \$70,934 from last year (about 9.2% increase). The City’s portion of tax on average taxable homestead value is approximately \$2.515 / year (\$283 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 \$4,342,898 or 9.8% more than last year. Additional revenue available for the General Fund is approximately \$232,407 or 6.1%.

Freeze Taxable Value: The total freeze taxable value (homeowners age 65 or older or disabled) for 2022 tax values amounted to \$474,412,034, which is an increase of 16.4% over the 2021 freeze adjusted taxable value of \$407,535,286 and 29.86% 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 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 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 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.
- Charts illustrating the breakout in revenues can be found on pages 41 and 48

MAJOR EXPENDITURES

Personnel: The City Manager's 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 (4.5% COLA for lower pay grade 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 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 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 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 \$162,500 and projects \$175,500 in revenues during the FY 2022-23 budget year. There are \$633,292 transfers to debt service included in this budget to paydown the street bond.

Court Restricted Fund: The 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 49-53. 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 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
Monday 9 May	Water Advisory Committee FY 2022-23 Goals and Objectives, Revenues
Wednesday 25 May	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance (earlier than in past – CM annual leave May 28-June 8)

*****Preparation*****

Monday 20 June	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
Monday 27 June	Council Workshop – Bond issue approval, Compensation, Employee insurance (before regular City Council meeting – 5:00pm)
Thursday 7 July	Water Advisory Committee Meeting - Budget Workshop - Recommendation of initial Water Utility Fund Budget
Wednesday 13 July	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
Thursday 4 August	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2022-23 Budget (No anticipated Council action) - Receive No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations
Thursday 11 August	Special Council Meeting / Workshop 5:30pm <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearing.

*****Review*****

Tuesday 16 August	Special Council Budget Workshop 5:30pm (if needed – canceled)
Monday 22 August	Budget Work Shop 5:30pm (if needed – canceled) / Regular Council Meeting
Wednesday 24 August	Publication - Notice of Budget Hearings

Wednesday, 31 August Publication - Notice of 2022 Tax Year Proposed Tax Rate (No-New-Revenue, Voter-Approval, Deminimis)

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

Monday 12 September Special Council Meeting 6:30pm –
- 1st Reading of Budget/Public Hearing
- Announce meeting to adopt tax rate.

Monday 19 September Regular Council Meeting –
- 2nd Reading of Budget/Public Hearing
- Adopt Budget by Ordinance
- Levy Tax Rate by Resolution and take record vote

BUDGET BASICS

Budget Process

The budget process is the key to the development of the City of Shavano Park's strategic plan, allowing City Council and the departments the opportunity to reassess goals and objectives and the means 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% (~\$3.1M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- The scheduled yearly contribution to the Capital Replacement Fund used for future capital purchases will be fully funded

Budget Adjustments

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

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

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

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

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

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

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

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

Financial Management Policy

The Financial Management Policy compiles all 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.

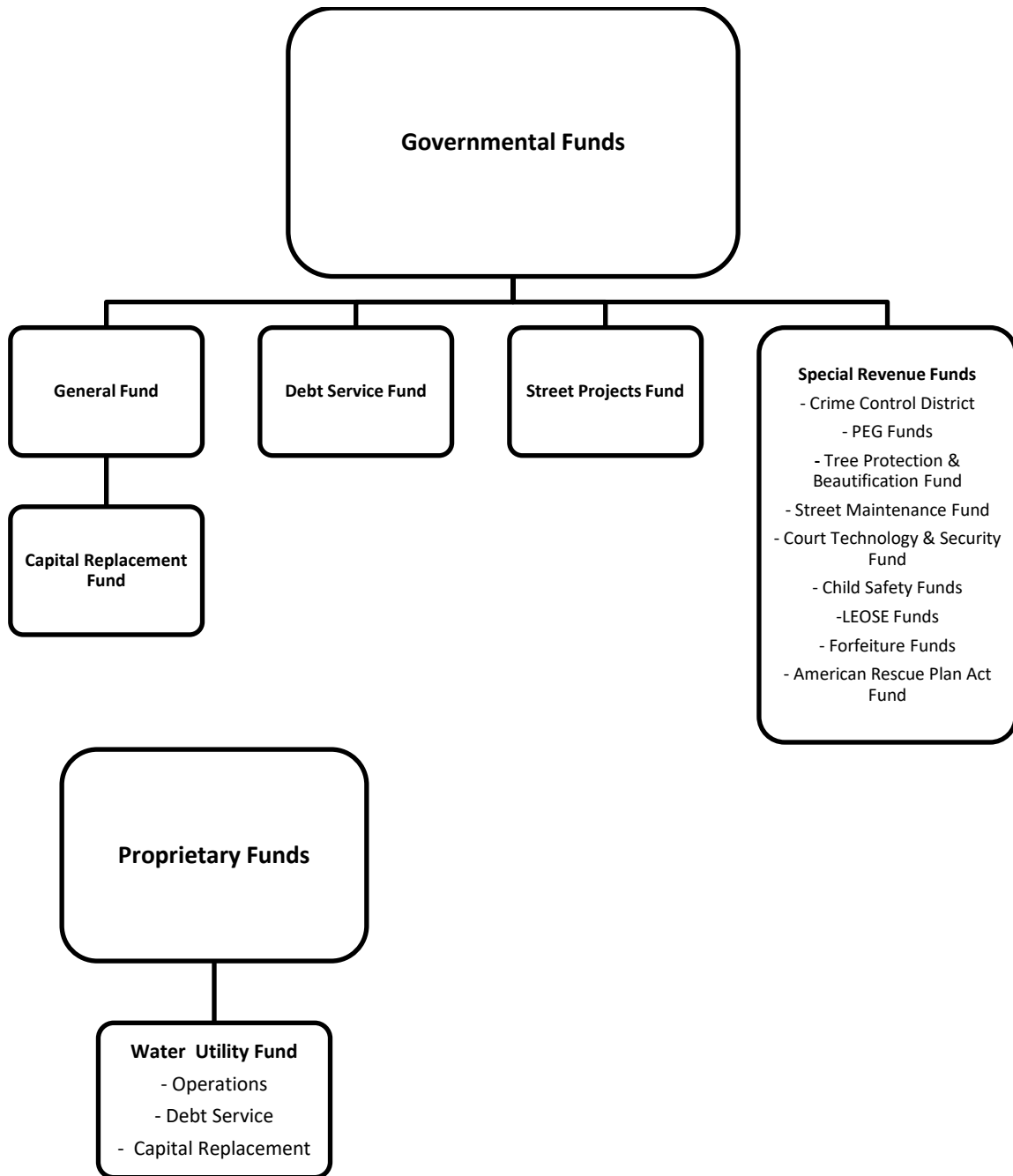
Risk Management

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 three 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.

60 – Street Projects Fund

Funding provided by the proceeds of voter-approved \$9,410,000 general obligation bond issuance as well as federal assistance from the United States 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.

70 – Capital Replacement Fund

This fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire equipment, police patrol vehicles, street reconstruction, and drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy and are designated during the budget process for future use. It is classified as a major fund due to the amount of assets recorded in it.

Non-Major Funds (Special Revenue)

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

40 - Crime Control District

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

42 – Public Education and Governmental Programming Fund (PEG)

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

45 – 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.

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.

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.

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

Chart of Accounts & Account Classification System

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

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

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

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

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

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

Expenditures/Expenses

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

Object Code Classification Definitions for Expenditures

1010 SALARIES

Salaries and wages paid to full, part-time, seasonal, and temporary employees filling council approved positions based on approved 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 3rd party, Department of State Health Services testing, and Chlorine Tier II reporting to TCEQ.

3085 WEBSITE TECHNOLOGY

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

3087 CITIZENS COMMUNICATION/EDUCATION

Costs related to publications either electronically or paper for citizens communications such as directory, e-newsletter, 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.

8070 CAPITAL – LAND

Expenditure for purchase of unimproved land for City purposes.

8080 CAPITAL – IMPROVEMENT PROJECTS

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

8081 CAPITAL - BUILDINGS

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

8085 CAPITAL – STREETS

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

8087 WATER METER REPLACEMENT

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

8090 CAPITAL – HUEBNER PLANT

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

8091 CAPITAL – WELL #1

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

8095 CAPITAL – WELL #5

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

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

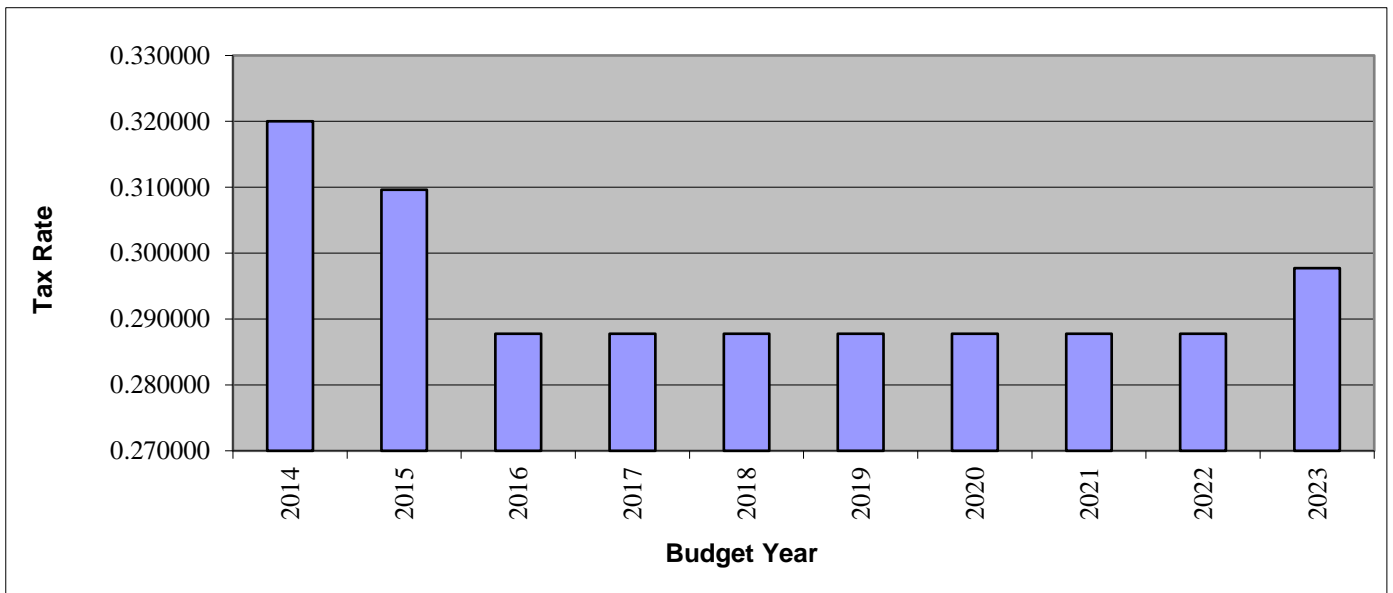
Expenditures financed via grants are separated from normal operations and maintenance items.

90XX TRANSFER TO OTHER FUNDS

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

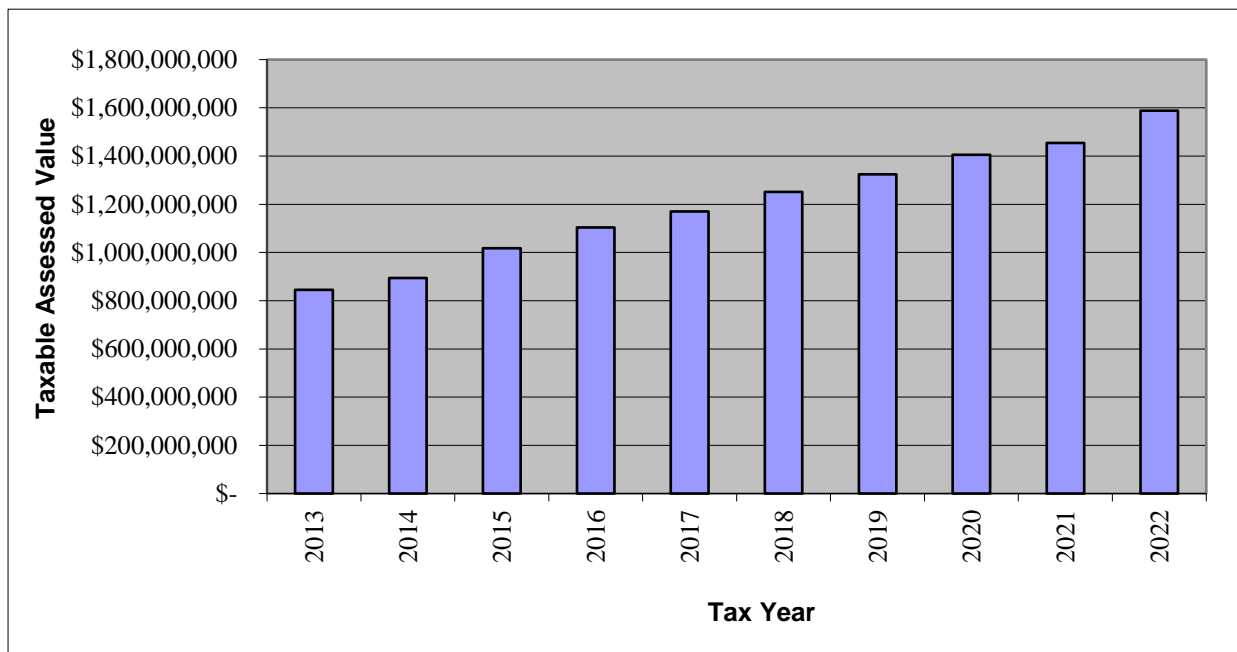
City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$844,490 Home Valuation	Change
2014	2013		0.27244	0.04756	0.320000	0.0000	0.00%	2,702	220
2015	2014		0.290429	0.019188	0.309617	(0.0104)	-3.35%	2,615	(88)
2016	2015		0.264066	0.023676	0.287742	(0.0219)	-7.60%	2,430	(185)
2017	2016		0.272352	0.015390	0.287742	0.0000	0.00%	2,430	0
2018	2017		0.274870	0.012872	0.287742	0.0000	0.00%	2,430	0
2019	2018		0.273279	0.014463	0.287742	0.0000	0.00%	2,430	0
2020	2019		0.274995	0.012747	0.287742	0.0000	0.00%	2,430	0
2021	2020		0.274639	0.013103	0.287742	0.0000	0.00%	2,430	0
2022	2021		0.275479	0.012263	0.287742	0.0000	0.00%	2,430	0
2023	2022	Proposed	0.275069	0.022673	0.297742	0.0100	3.36%	2,514	84



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	\$ 1,588,909,642 **	\$ 134,291,909	9.23%



** Certified grand total reported from Bexar Appraisal District as of September 2, 2022. Includes all freeze taxable values as well as properties under protest.

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

	FY 2021-22 Assessment	FY 2022-23 Current Rate	FY 2022-23 Voter-Approval Tax Rate	FY 2022-23 No-New-Revenue Tax Rate	FY 2022-23 Proposed Tax Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 1,041,153,587	\$ 1,107,727,679	\$ 1,107,727,679	\$ 1,107,727,679	\$ 1,107,727,679
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	\$ 3,187,398	\$ 3,619,932	\$ 3,148,140	\$ 3,298,171
Add Back: Actual Tax on Properties under Ceiling Limit	957,727	1,044,727	1,044,727	1,044,727	1,044,727
Total City Tax Levy	\$ 3,953,563	\$ 4,232,125	\$ 4,664,659	\$ 4,192,867	\$ 4,342,898
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)	(82,321)	(72,484)	(83,347)	(79,557)
Tax Levy Available to General Fund (M&O) @ 100% *	\$ 3,785,867	\$ 3,904,737	\$ 4,347,108	\$ 3,864,453	\$ 4,018,274
Revenue Difference from FY 2021-22 for General Fund		\$ 118,870	\$ 561,241	\$ 78,586	\$ 232,407
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.

	FY 2021-22 Assessment	FY 2022-23 Current Rate	FY 2022-23 Voter-Approval Tax Rate	FY 2022-23 No-New-Revenue Tax Rate	FY 2022-23 Proposed Tax Rate
Rate Effects on Average Taxable Homestead Value	\$ 775,753	\$ 844,490	\$ 844,490	\$ 844,490	\$ 844,490
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Total City Tax Levy	\$ 2,232	\$ 2,430	\$ 2,760	\$ 2,400	\$ 2,514
Difference In City Tax Paid FY 2021-22 vs. FY 2022-23 **		\$ 198	\$ 528	\$ 168	\$ 282

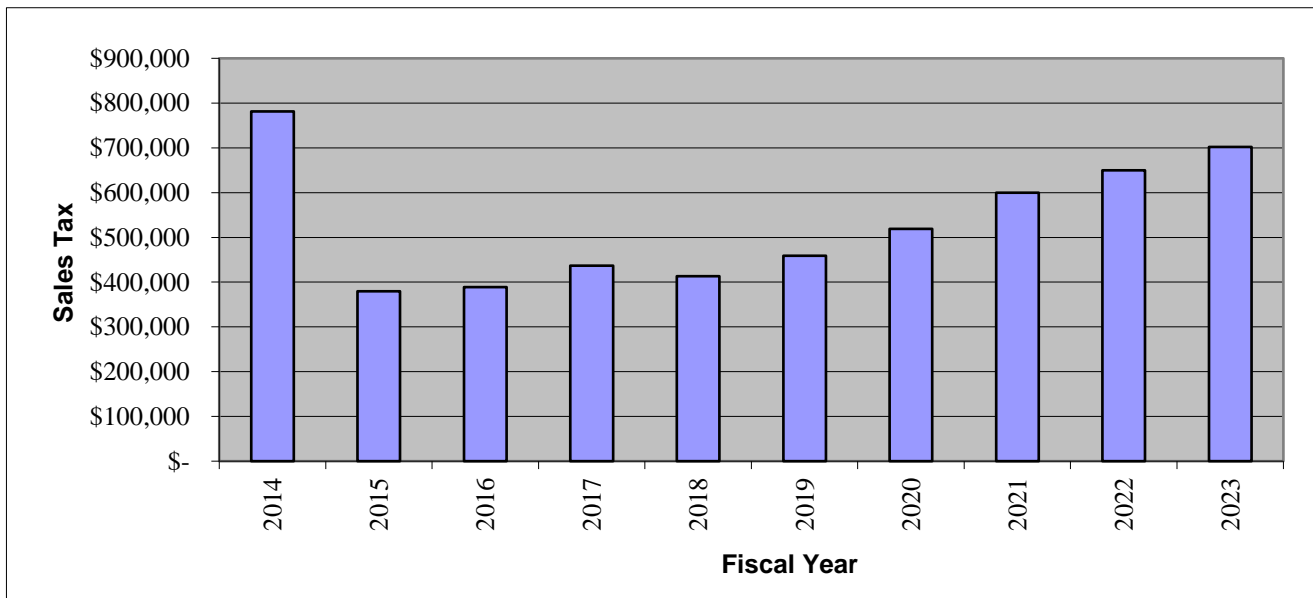
** Difference for individual tax payers may be more or less depending on the specific appraised property values.

City of Shavano Park Historical Sales Tax Rates

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

General Fund Sales Tax Collections Only

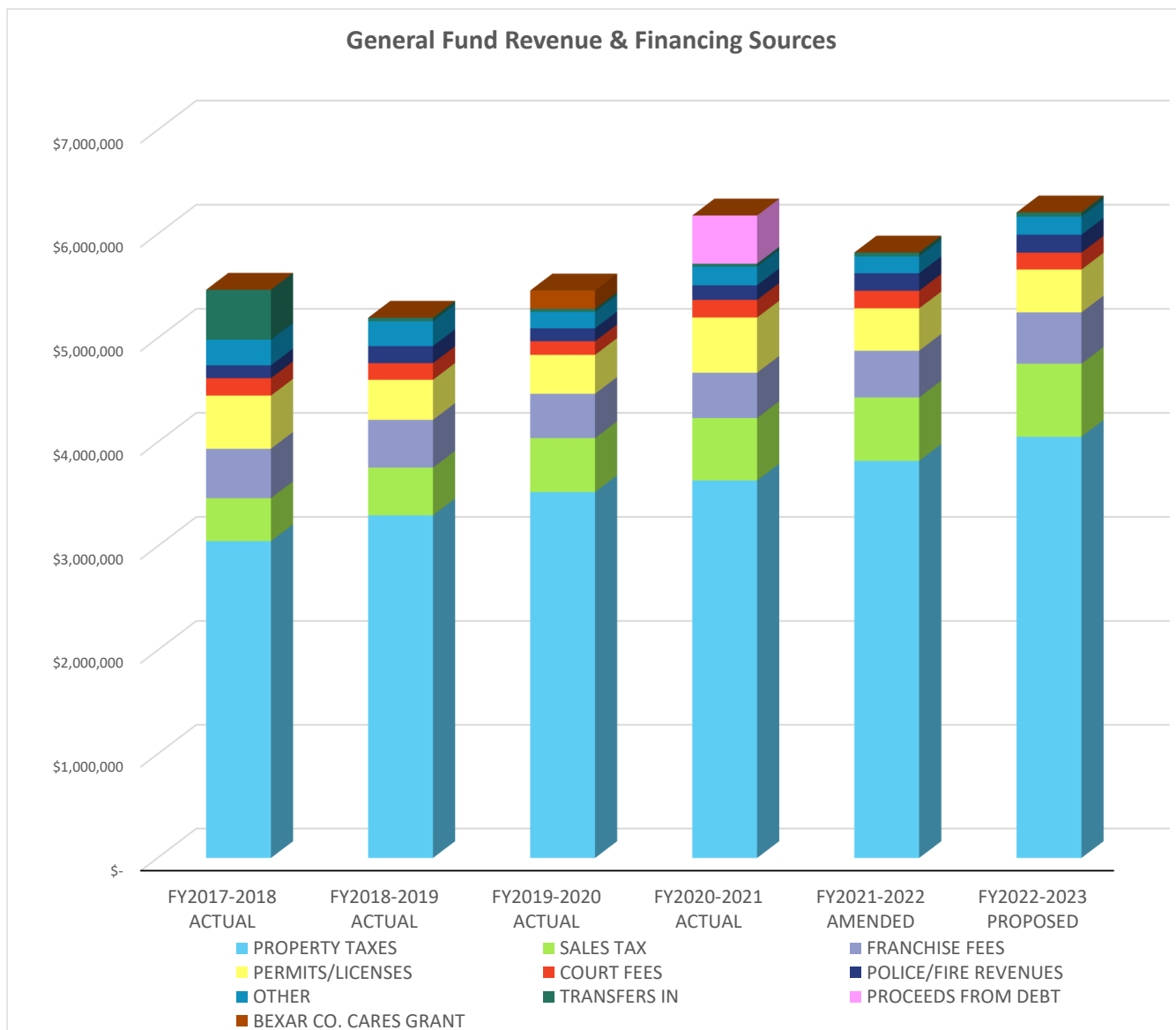
Budget Year	Sales Tax Collected	Change from Prior Year	%
2014	\$ 781,683	\$ (5,155)	-0.655%
2015	\$ 379,771	\$ (401,912)	-51.416%
2016	\$ 388,949	\$ 9,178	2.417%
2017	\$ 436,447	\$ 47,498	12.212%
2018	\$ 413,230	\$ (23,217)	-5.320%
2019	\$ 458,638	\$ 45,408	10.989%
2020	\$ 518,987	\$ 60,349	13.158%
2021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



CITY OF SHAVANO PARK

Historical General Fund Revenue & Financing Sources

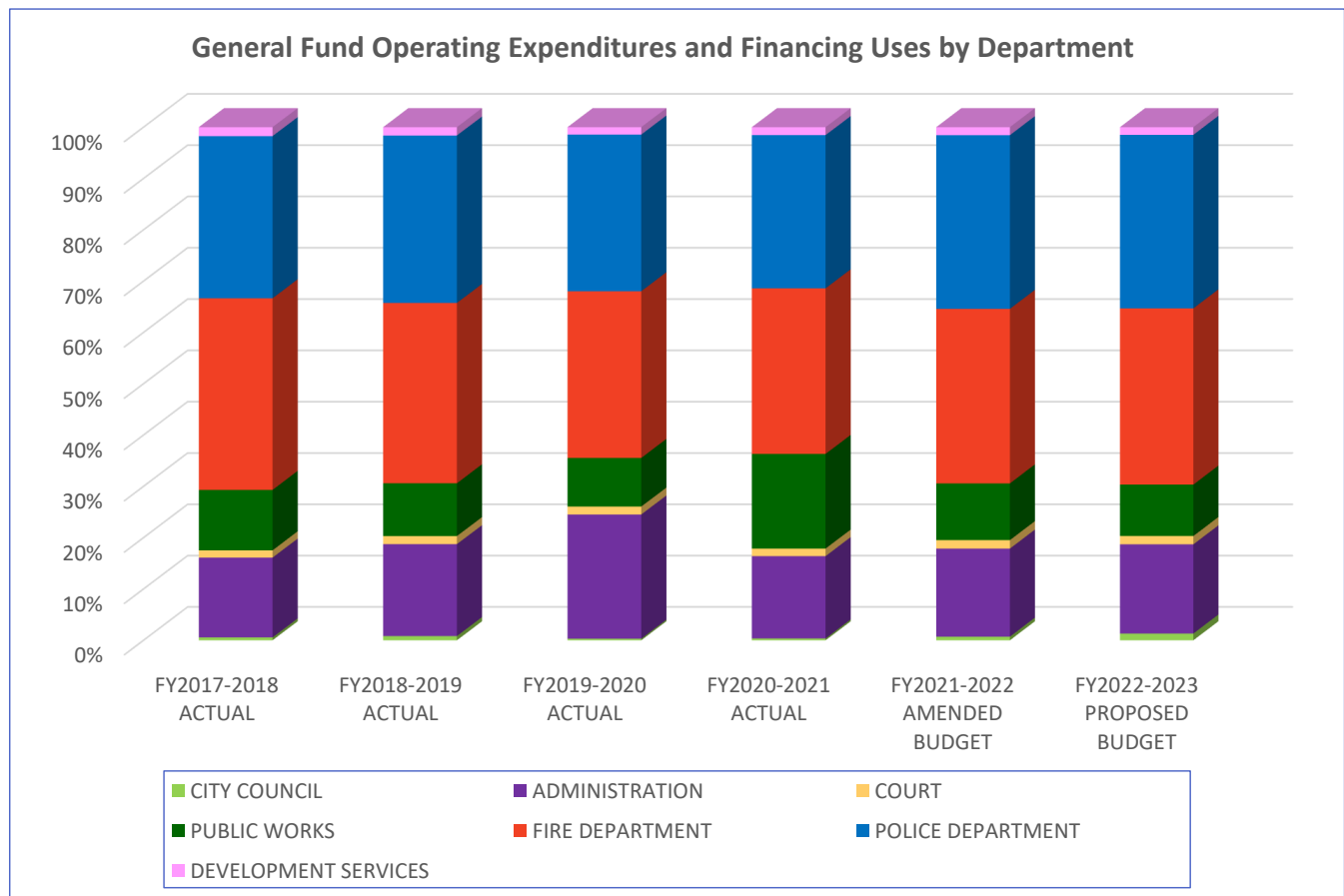
	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED	PROPOSED
PROPERTY TAXES	\$ 3,049,745	\$ 3,297,725	\$ 3,521,722	\$ 3,633,103	\$ 3,821,000	\$ 4,053,000
SALES TAX	413,230	458,638	518,987	599,823	610,000	702,000
FRANCHISE FEES	474,837	459,058	425,455	435,810	449,000	493,000
PERMITS/LICENSES	510,797	385,096	374,072	530,246	407,500	412,300
COURT FEES	167,715	160,260	131,205	169,439	169,000	162,300
POLICE/FIRE REVENUES	123,169	163,538	123,987	140,086	167,800	172,200
OTHER	246,295	238,860	157,739	179,274	162,458	174,070
TRANSFERS IN	480,150	34,050	28,700	28,800	36,842	40,550
PROCEEDS FROM DEBT	-	-	-	462,500	-	-
BEXAR CO. CARES GRANT	-	-	177,051	-	-	-
Total Revenues & Sources	\$ 5,465,938	\$ 5,197,225	\$ 5,458,918	\$ 6,179,081	\$ 5,823,600	\$ 6,209,420



CITY OF SHAVANO PARK

Historical General Fund Operating Expenditures and Financing Uses by Department

	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET
CITY COUNCIL	\$ 32,751	\$ 42,300	\$ 17,835	\$ 21,614	\$ 41,005	\$ 81,958
ADMINISTRATION	916,038	925,742	1,398,312	978,666	999,742	1,079,224
COURT	83,869	81,233	89,240	89,955	96,211	100,750
PUBLIC WORKS	693,326	531,840	547,423	1,125,037	643,635	622,058
FIRE DEPARTMENT	2,199,487	1,816,255	1,877,008	1,968,284	1,981,177	2,132,911
POLICE DEPARTMENT	1,860,974	1,686,140	1,763,571	1,820,929	1,971,230	2,099,919
DEVELOPMENT SERVICES	102,599	83,741	83,287	93,968	90,600	92,600
Total Expenditures & Uses	\$ 5,889,044	\$ 5,167,251	\$ 5,776,676	\$ 6,098,453	\$ 5,823,600	\$ 6,209,420

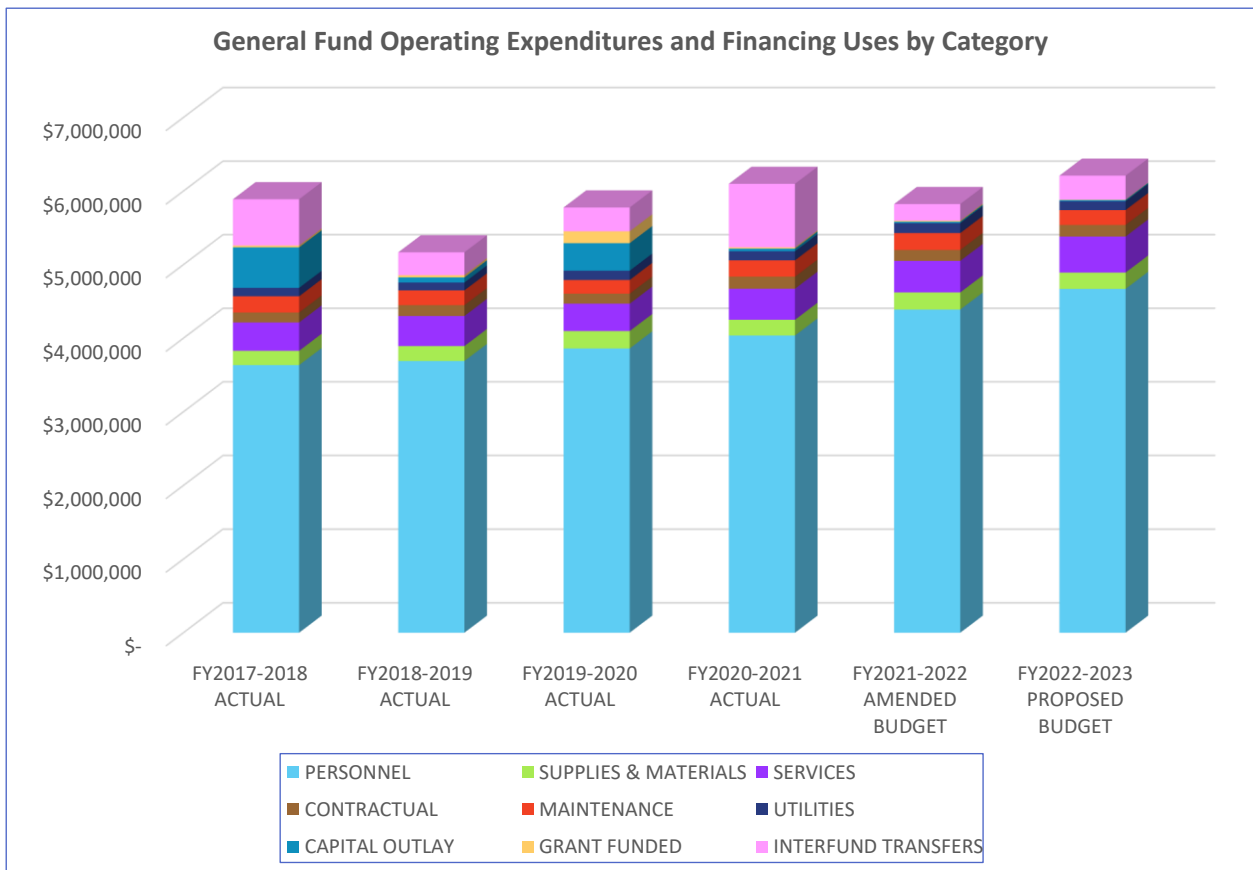


CITY OF SHAVANO PARK

Historical General Fund Operating Expenditures and Financing Uses by Category

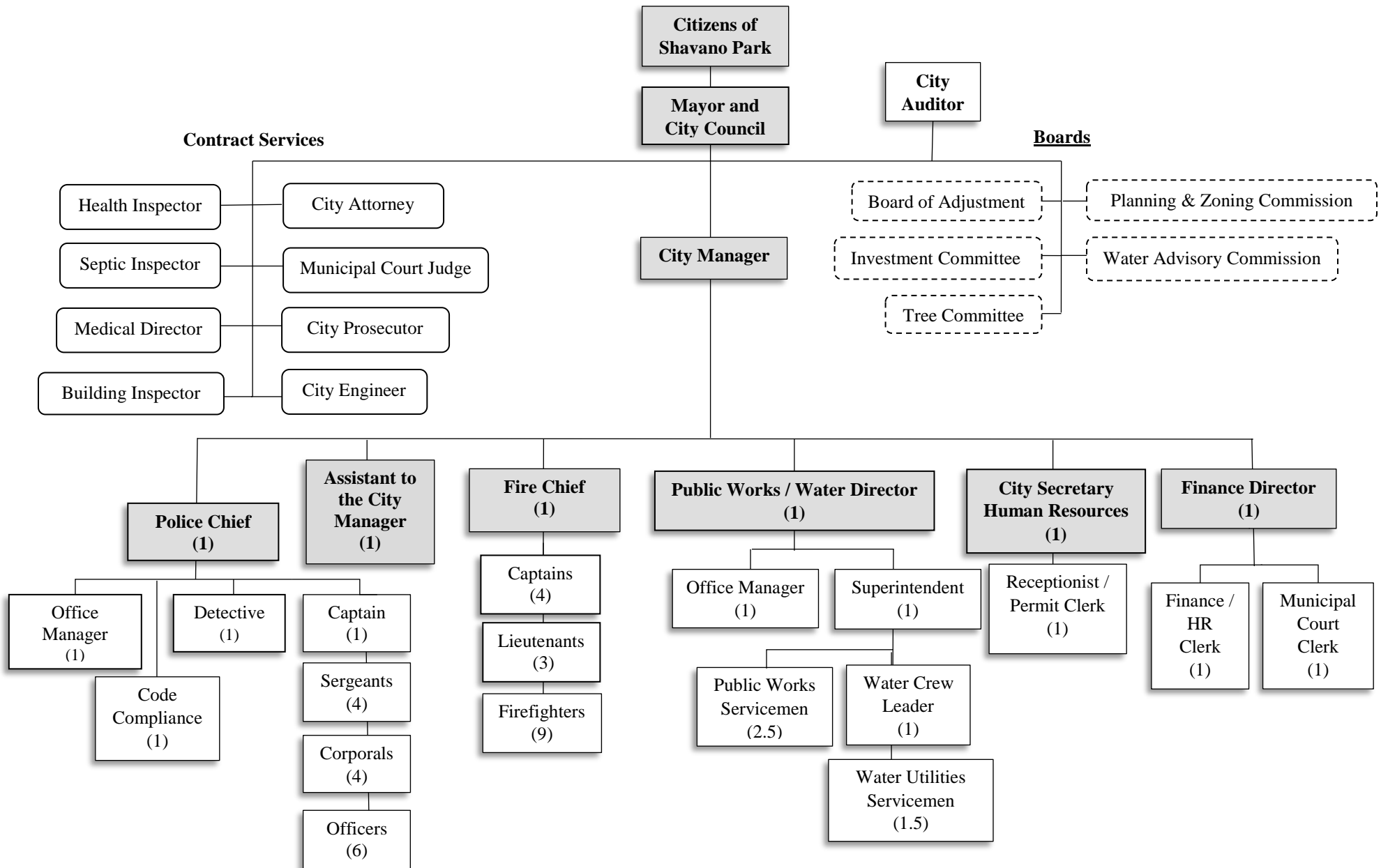
(All City Departments, excluding Water Utility)

	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET
PERSONNEL	\$ 3,634,438	\$ 3,690,080	\$ 3,860,964	\$ 4,036,832	\$ 4,389,218	\$ 4,670,535
SUPPLIES & MATERIALS	194,116	202,954	236,076	213,348	232,849	221,534
SERVICES	385,794	408,742	371,893	422,255	428,587	489,743
CONTRACTUAL	135,321	147,397	136,574	163,763	149,446	157,757
MAINTENANCE	220,176	200,768	185,858	222,317	228,890	201,970
UTILITIES	114,328	107,193	126,493	123,343	135,820	121,150
CAPITAL OUTLAY	550,508	69,228	374,097	35,697	18,300	15,550
GRANT FUNDED	24,728	30,133	160,925	16,783	14,210	5,000
INTERFUND TRANSFERS	629,635	310,756	323,796	864,115	226,280	326,181
Total Expenditures & Uses	\$ 5,889,044	\$ 5,167,251	\$ 5,776,676	\$ 6,098,453	\$ 5,823,600	\$ 6,209,420



ORGANIZATIONAL FLOWCHART

Approved by Council on September 20, 2021.



HISTORICAL STAFFING LEVELS

						CITY COUNCIL 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>
10-General Fund						
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
COUNCIL
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
CITY - WIDE TOTAL	51	51	51	51	51	51

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

**CITY OF SHAVANO PARK
COMBINED FUND SUMMARY**

	FY 2018 - 19 ACTUAL	FY 2019-20 ACTUAL	FY 2020 - 21 ACTUAL	FY 2021-22 ADOPTED	FY 2021 - 22 AMENDED	FY 2022 - 23 PROPOSED
REVENUES & OTHER FINANCING SOURCES						
GENERAL FUND	\$ 5,197,225	\$ 5,458,918	\$ 6,179,080	\$ 5,802,208	\$ 5,823,600	\$ 6,199,420
WATER UTILITY FUND	864,258	1,169,183	1,598,791	1,042,662	1,213,688	1,058,124
CRIME CONTROL FUND	123,030	133,259	149,488	152,500	152,500	175,500
PEG FUND	18,289	17,046	16,228	15,200	15,200	15,200
TREE PROTECTION & BEAUTIFICATION FUND	13,230	14,660	12,390	12,250	12,250	12,250
STREET MAINTENANCE FUND	114,659	129,747	149,956	152,500	152,500	175,500
COURT RESTRICTED FUND	7,734	7,210	13,841	8,800	8,800	13,250
CHILD SAFETY FUND	3,995	3,778	3,975	4,000	4,000	4,000
LEOSE FUND	1,653	1,630	1,480	1,500	1,500	1,300
POLICE FORFEITURE FUND	428	-	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	-	5	484,868	484,868	281,042
STREET PROJECTS FUND	-	-	-	-	10,176,801	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	413,794	334,729	401,751	197,840	197,840	298,741
PET DOCUMENTATION & RESCUE FUND	41	14	-	-	-	-
DEBT SERVICE FUND	1,282,615	165,569	173,481	155,820	155,820	907,299
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 8,040,951	\$ 7,435,743	\$ 8,700,466	\$ 8,030,148	\$ 18,399,367	\$ 9,141,626
LESS INTERFUND TRANSFERS	(344,806)	(352,496)	(892,915)	(256,830)	(263,122)	(990,023)
NET REVENUES	\$ 7,696,145	\$ 7,083,247	\$ 7,807,551	\$ 7,773,318	\$ 18,136,245	\$ 8,151,603
EXPENDITURES & OTHER FINANCING USES						
GENERAL FUND	\$ 5,167,251	\$ 5,776,676	\$ 6,098,454	\$ 5,802,208	\$ 5,823,600	\$ 6,209,420
WATER UTILITY FUND	914,908	960,530	981,411	1,085,737	1,289,895	1,101,640
CRIME CONTROL FUND	74,305	88,314	455,013	139,025	139,025	174,090
PEG FUND	1,021	14,224	927	5,800	5,800	10,800
TREE PROTECTION & BEAUTIFICATION FUND	-	19,175	4,758	25,500	25,500	25,000
STREET MAINTENANCE FUND	49,998	-	46,500	50,000	50,000	683,292
COURT RESTRICTED FUND	8,400	6,650	6,750	8,500	8,500	63,500
CHILD SAFETY FUND	5,253	3,656	3,431	5,000	5,000	5,000
LEOSE FUND	1,550	1,550	1,636	1,500	1,500	1,300
POLICE FORFEITURE FUND	428	-	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	-	-	484,868	484,868	281,042
STREET PROJECTS FUND	-	-	-	-	712,493	1,384,900
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	1,539,500	923,179	703,459	102,950	111,120	269,000
PET DOCUMENTATION & RESCUE FUND	-	1,903	-	477	477	-
DEBT SERVICE FUND	1,305,292	198,849	197,265	229,449	229,449	959,103
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 9,067,906	\$ 7,994,706	\$ 8,499,604	\$ 7,941,014	\$ 8,887,227	\$ 11,168,087
LESS INTERFUND TRANSFERS	(344,806)	(352,496)	(892,915)	(256,830)	(263,122)	(990,023)
NET EXPENDITURES	\$ 8,723,100	\$ 7,642,210	\$ 7,606,689	\$ 7,684,184	\$ 8,624,105	\$ 10,178,064
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,026,955)	\$ (558,963)	\$ 200,862	\$ 89,134	\$ 9,512,140	\$ (2,026,461)
BEGINNING COMBINED FUND BALANCE	11,066,314	10,039,359	9,480,396	9,681,258	9,681,258	19,193,398
ENDING COMBINED FUND BALANCE	\$ 10,039,359	\$ 9,480,396	\$ 9,681,258	\$ 9,770,392	\$ 19,193,398	\$ 17,166,937

City of Shavano Park

City Council Proposed FY2022-23 Budget
September 12, 2022

CITY OF SHAVANO PARK
CITY COUNCIL'S PROPOSED BUDGET SUMMARY BY FUND
FY 2022 - 2023

	GENERAL	WATER	CRIME CONTROL	GENERAL CAPITAL IMPROVEMENT/ REPLACEMENT	PEG FUND	TREE PROTECT. & BEAUT.	STREET MAINTENANCE	COURT RESTRICTED	CHILD SAFETY	LEOSE	POLICE FORFEITURE	AMER. RESCUE PLAN ACT	STREET PROJECTS	DEBT SERVICE	TOTAL
REVENUES & OTHER FINANCING SOURCES:															
PROPERTY TAX	\$ 4,053,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,067	\$ 4,298,067
SALES TAX	702,000	-	175,500	-	-	-	175,500	-	-	-	-	-	-	-	1,053,000
OTHER TAXES	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000
FRANCHISE FEES	493,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493,000
CHARGES FOR SERVICES	-	1,003,600	-	-	-	-	-	-	4,000	-	-	-	-	-	1,007,600
PERMITS/LICENSES	412,300	-	-	-	15,200	12,250	-	-	-	-	-	-	-	-	439,750
COURT FEES	162,300	-	-	-	-	-	-	13,250	-	-	-	-	-	-	175,550
POLICE/FIRE REVENUE	172,200	-	-	-	-	-	-	-	-	-	-	-	-	-	172,200
INTEREST	24,970	1,100	-	1,500	-	-	-	-	-	-	-	-	-	-	27,570
MISCELLANEOUS/GRANTS	121,100	53,424	-	-	-	-	-	-	-	1,300	-	281,042	-	-	456,866
INTERFUND TRANSFERS	30,550	-	-	297,241	-	-	-	-	-	-	-	-	-	662,232	990,023
TOTAL REVENUES & SOURCES	\$ 6,199,420	\$ 1,058,124	\$ 175,500	\$ 298,741	\$ 15,200	\$ 12,250	\$ 175,500	\$ 13,250	\$ 4,000	\$ 1,300	\$ -	\$ 281,042	\$ -	\$ 907,299	\$ 9,141,626
EXPENDITURES & OTHER FINANCING USES:															
GENERAL GOVERNMENT	\$ 1,253,782	\$ -	\$ -	\$ 269,000	\$ 10,800	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,000	\$ -	\$ -	\$ 1,729,582
JUDICIAL	100,750	-	-	-	-	-	-	63,500	-	-	-	-	-	-	164,250
PUBLIC WORKS	622,058	888,468	-	-	-	-	683,292	-	-	-	-	40,500	1,384,900	-	3,619,218
PUBLIC SAFETY	4,232,830	-	174,090	-	-	-	-	-	5,000	1,300	-	69,542	-	-	4,482,762
DEBT SERVICE	-	213,172	-	-	-	-	-	-	-	-	-	-	-	959,103	1,172,275
TOTAL EXPENDITURES & USES	\$ 6,209,420	\$ 1,101,640	\$ 174,090	\$ 269,000	\$ 10,800	\$ 25,000	\$ 683,292	\$ 63,500	\$ 5,000	\$ 1,300	\$ -	\$ 281,042	\$ 1,384,900	\$ 959,103	\$ 11,168,087
REVENUES & SOURCES OVER (UNDER) EXPENDITURES & USES	\$ (10,000)	\$ (43,516)	\$ 1,410	\$ 29,741	\$ 4,400	\$ (12,750)	\$ (507,792)	\$ (50,250)	\$ (1,000)	\$ -	\$ -	\$ -	\$ (1,384,900)	\$ (51,804)	\$ (2,026,461)
BEGINNING FUND BALANCE	2,441,856	4,068,677	351,665	1,709,950	134,431	86,344	804,964	64,208	2,186	28	-	5	9,464,308	64,776	19,193,398
ENDING FUND BALANCE	\$ 2,431,856	\$ 4,025,161	\$ 353,075	\$ 1,739,691	\$ 138,831	\$ 73,594	\$ 297,172	\$ 13,958	\$ 1,186	\$ 28	\$ -	\$ 5	\$ 8,079,408	\$ 12,972	\$ 17,166,937

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 3rd 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 2023
- 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
- Engage as an active participant with the Texas Water Development Board (TWDB) Region 12 San Antonio Regional Flood Planning Group
- Successfully register the City's three remaining drainage projects for inclusion in the pending Region 12 Regional Flood Plan
- Submit a request for funding to update the CoSP Drainage Plan for inclusion in the pending Region 12 Regional Flood Plan

10 - GENERAL FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 2,441,856	\$ 2,441,856	
TOTAL REVENUES AND OTHER SOURCES	\$ 5,823,600	\$ 6,199,420 *	\$ 375,820
DEPARTMENT EXPENDITURES AND OTHER USES:			
CITY COUNCIL	\$ 41,005	\$ 81,958	\$ 40,953
ADMINISTRATION	999,742	1,079,224	79,482
COURT	96,211	100,750	4,539
PUBLIC WORKS	643,635	622,058	(21,577)
FIRE DEPARTMENT	1,981,177	2,132,911	151,734
POLICE DEPARTMENT	1,971,230	2,099,919	128,689
DEVELOPMENT SERVICES	90,600	92,600	2,000
TOTAL EXPENDITURES AND OTHER USES	\$ 5,823,600	\$ 6,209,420	\$ 385,820
TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES	\$ -	\$ (10,000)	\$ (10,000)
ENDING FUND BALANCE, PROJECTED	\$ 2,441,856	\$ 2,431,856	

* Does not include \$10,000 of budgeted use of fund balance

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	\$ 14,210
Amount budgeted for FY 2023	\$ 11,000

General Fund - Fund Balance Funding %

FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	PROJECTED 9-30-2022 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
<u>\$ 6,209,420</u>	<u>\$ 2,431,856</u>	

Fund Balance % of Budget

20%	\$ 1,241,884	\$ 1,189,972
25%	\$ 1,552,355	\$ 879,501
30%	\$ 1,862,826	\$ 569,030
39%	\$ 2,431,856	
40%	\$ 2,483,768	\$ (51,912)
45%	\$ 2,794,239	\$ (362,383)
50%	\$ 3,104,710	\$ (672,854)
75%	\$ 4,657,065	\$ (2,225,209)
80%	\$ 4,967,536	\$ (2,535,680)
85%	\$ 5,278,007	\$ (2,846,151)
95%	\$ 5,898,949	\$ (3,467,093)
100%	\$ 6,209,420	\$ (3,777,564)

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	3,736,321	3,758,000	4,018,000	
10-599-1020 DELINQUENT ADVALOREM TAXES	41,072	35,761	811	20,000	1,233	3,000	20,000	
10-599-1030 PENALTY & INTEREST REVENUE	20,434	16,293	11,034	15,000	11,608	15,000	15,000	
10-599-1040 MUNICIPAL SALES TAX	458,638	518,987	599,823	610,000	528,263	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>23,271</u>	<u>27,500</u>	<u>28,000</u>	
TOTAL TAXES	3,777,354	4,058,187	4,257,375	4,454,000	4,300,695	4,453,500	4,783,000	
FRANCHISE REVENUES								
10-599-2020 FRANCHISE FEES - ELECTRIC	282,357	279,711	292,755	310,000	214,708	335,000	335,000	
10-599-2022 FRANCHISE FEES - GAS	27,301	25,775	31,824	31,000	39,095	45,000	45,000	
10-599-2024 FRANCHISE FEES - CABLE	83,311	70,095	66,019	62,000	50,452	68,000	66,000	
10-599-2026 FRANCHISE FEES - PHONE	22,593	14,945	11,355	11,000	7,855	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>32,000</u>	<u>36,000</u>	
TOTAL FRANCHISE REVENUES	459,058	425,455	435,810	449,000	336,181	491,000	493,000	
PERMITS & LICENSES								
10-599-3010 BUILDING PERMITS	313,548	320,469	376,524	350,000	305,139	345,000	350,000	
10-599-3012 PLAN REVIEW FEES	39,507	24,984	16,057	25,000	20,858	24,000	23,000	
10-599-3018 CERT OF OCCUPANCY PERMITS	4,700	3,100	3,200	4,500	2,100	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	8,215	9,500	9,000	
10-599-3045 INSPECTION FEES	5,880	5,505	11,215	7,500	11,405	14,000	14,000	
10-599-3048 COMMERCIAL SIGN PERMITS	2,150	2,500	800	1,500	1,800	2,000	1,800	
10-599-3050 GARAGE SALE & OTHER PERMITS	1,560	850	2,290	2,500	1,200	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	356,666	408,250	412,300	
COURT FEES								
10-599-4010 MUNICIPAL COURT FINES	132,745	105,269	140,927	140,000	102,627	125,000	135,000	
10-599-4021 ARREST FEES	4,736	3,381	4,993	4,500	3,615	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	11,341	14,000	16,000	
10-599-4036 JUDICIAL FEE - CITY	<u>653</u>	<u>366</u>	<u>179</u>	<u>500</u>	<u>86</u>	<u>250</u>	<u>300</u>	
TOTAL COURT FEES	160,260	131,205	169,439	169,000	117,669	150,250	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	164	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	1,800	6,000	
10-599-6060 EMS FEES	159,857	118,099	137,358	165,000	117,390	140,000	165,000	
10-599-6065 CARES ACT PROVIDER RELIEF	0	4,503	619	0	0	0	0	
TOTAL POLICE/FIRE REVENUES	163,538	123,987	140,086	167,800	118,742	143,416	172,200	
<u>MISC./GRANTS/INTEREST</u>								
10-599-7000 INTEREST INCOME	82,505	36,770	5,219	7,500	8,691	16,000	24,970	
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	9,210	9,210	9,210	0	
10-599-7040 PUBLIC RECORDS REVENUE	6	14	0	0	306	400	500	
10-599-7050 ADMINISTRATIVE INCOME	3,219	8,168	20,691	15,108	4,615	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	638	1,100	500	
10-599-7060 CC SERVICE FEES	4,557	4,470	7,942	7,000	6,800	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	3,910	4,500	6,000	
10-599-7075 SITE LEASE/LICENSE FEES	45,513	26,154	28,139	27,750	25,142	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	15,000	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	5,890	7,873	7,873	0	
10-599-7099 PROCEEDS OF DEBT ISSUANCE	0	0	462,500	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	217,869	317,311	617,325	139,458	84,254	124,634	146,070	
<u>TRANSFERS IN</u>								
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	22,050	22,050	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	8,500	8,500	8,500	
INCODE - COURT 0	0.00						4,300	
COURT SECURITY - SPPD 0	0.00						4,200	
10-599-8060 TRF IN - STREET PROJECTS FU	0	0	0	6,292	0	6,292	0	
10-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	10,000	

10 -GENERAL FUND

		(------ 2021-2022 -----) (------ 2022-2023 -----)						
REVENUES		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
PROJECT - STARR FAMILY		0						
TOTAL TRANSFERS IN		0.00						10,000
		34,050	28,700	28,800	36,842	30,550	36,842	40,550
TOTAL NON-DEPARTMENTAL		5,197,225	5,458,918	6,179,081	5,823,600	5,344,758	5,807,892	6,209,420
TOTAL REVENUES		5,197,225	5,458,918	6,179,081	5,823,600	5,344,758	5,807,892	6,209,420
		=====	=====	=====	=====	=====	=====	=====

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: \$ 50,138

-3001 Council Discretionary - final expenditure allocation to be determined

-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

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	632	650	650	
600-2037 CITY SPONSORED EVENTS	25,122	13,004	12,570	24,000	22,864	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	24,178	25,693	25,570	
<u>SERVICES</u>								
600-3001 COUNCIL DISCRETIONARY	0	0	0	0	0	0	14,000	
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	2,670	2,670	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	8,781	9,388	50,138	
<u>CONTRACTUAL</u>								
600-4088 ELECTION SERVICES	4,835	155	3,327	3,750	9,175	9,175	4,250	
TOTAL CONTRACTUAL	4,835	155	3,327	3,750	9,175	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	42,135	44,256	81,958	

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

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

Administration - 601

Major Budget Changes:

Personnel Salary/Benefits: \$ 708,118

No change in personnel. Compensation adjustment reflects a 4.0% or 4.5% cost of living increase (dependent on position) 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 per employee.

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 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
PERSONNEL								
601-1010 SALARIES	429,883	455,069	467,847	525,965	443,022	526,000	561,269	
601-1015 OVERTIME	369	52	1,802	1,000	0	0	500	
601-1020 MEDICARE	6,051	6,460	6,577	7,755	6,302	7,630	8,260	
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	30,300	36,360	40,500	
601-1031 HSA	178	204	118	90	74	90	133	
601-1033 DENTAL INSURANCE	2,772	2,735	2,707	2,848	2,364	2,800	2,733	
601-1035 VISION CARE INSURANCE	527	527	466	427	370	445	444	
601-1036 LIFE INSURANCE	473	421	404	422	351	421	842	
601-1037 WORKERS' COMP INSURANCE	1,097	1,172	1,052	1,310	937	1,300	1,215	
601-1040 TMRS RETIREMENT	60,778	64,462	66,476	75,735	63,376	74,489	82,997	
601-1070 SPECIAL ALLOWANCES	6,952	6,975	6,871	7,875	6,629	7,875	7,875	
TOTAL PERSONNEL	542,314	573,262	590,376	661,407	553,779	657,464	708,118	
SUPPLIES								
601-2020 GENERAL OFFICE SUPPLIES	7,775	6,015	7,058	6,800	5,950	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	11,347	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	1,099	1,300	1,500	
601-2050 PRINTING & COPYING	1,296	1,292	1,453	1,300	470	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	20,600	25,200	27,654	
SERVICES								
601-3010 ADVERTISING EXPENSE	3,901	10,194	4,992	11,730	8,803	15,000	11,000	
601-3012 PROF. SERVICES-ENGINEERS	4,053	1,715	0	5,000	390	4,000	2,500	
NW MILITARY 0	0.00							2,500
601-3013 PROFESSIONAL SERVICES	8,263	1,950	39,199	1,950	4,745	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	24,380	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	3,200	4,200	1,724	
TCMA 0	0.00							275
GFOAT 0	0.00							75

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	1,335	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	7,433	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	2,500	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	8,812	2,517	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	109,867	82,302	111,585	116,684	
<u>CONTRACTUAL</u>									
601-4050 DOCUMENT STORAGE/ARCHIVES		4,676	3,309	3,677	3,800	2,885	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	47,616	52,500	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	11,052	11,100	10,759	
INCODE - GL	0	0.00							2,148
INCODE - GL IMPORT	0	0.00							218
INCODE - AP	0	0.00							1,534

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	17,552	20,291	
601-4085 BEXAR COUNTY TAX ASSESSOR		3,385	3,549	3,638	3,775	3,701	3,701	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	92,475	102,813	110,350	

MAINTENANCE

601-5005 EQUIPMENT LEASES		3,968	4,329	4,154	3,700	3,126	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	49,900	46,358	51,000	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	54,200	49,524	54,600	39,170	

UTILITIES

601-7042 UTILITIES - PHONE/CELL/VOIP		16,577	20,160	18,491	17,000	15,667	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	15,667	18,800	16,650	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	925	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	0.00							10,000
TOTAL CAPITAL OUTLAY	26,919	349,668	11,181	1,750	1,106	2,000	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	0	0	0	28,940	0	28,940	28,940	
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	999,742	815,452	1,001,402	1,079,224	

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 & provide a city-wide, safe and secure environment.</i>					
<i>Department Goal - Prompt & accurate processing of Class C misdemeanor charges & fine collections.</i>					
Citations Resolved	1,424	1,128	1,321	1,500	1,500
Warrants Issued	433	269	302	600	500
Warrants Cleared	494	657	407	440	550
Warrant Fines & Fees Collected	\$ 105,266	\$ 97,176	\$ 97,396	\$ 97,500	\$ 100,000
Total Revenue Received	\$ 163,297	\$ 138,415	\$ 175,361	\$ 173,080	\$ 175,450
Total Expenditures	\$ 89,633	\$ 95,890	\$ 95,990	\$ 101,391	\$ 159,800

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:

\$ 70,635

No change in personnel. Compensation adjustment reflects a 4.5% 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 per employee.

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
PERSONNEL								
602-1010 SALARIES	46,042	52,135	53,280	55,322	46,731	55,322	59,256	
602-1015 OVERTIME	0	0	0	500	0	0	0	
602-1020 MEDICARE	684	773	790	820	692	820	877	
602-1025 TWC (SUI)	9	144	252	270	9	9	225	
602-1036 LIFE INSURANCE	79	70	70	70	59	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	6,729	7,930	8,808	
602-1070 SPECIAL ALLOWANCES	<u>1,154</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,015</u>	<u>1,200</u>	<u>1,200</u>	
TOTAL PERSONNEL	54,648	61,897	63,313	66,326	55,335	65,481	70,635	
SUPPLIES								
602-2020 OFFICE SUPPLIES	567	601	317	500	511	525	500	
602-2050 PRINTING & COPYING	360	899	802	850	147	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	657	925	1,250	
SERVICES								
602-3015 JUDGE/PROSECUTOR	15,600	15,600	16,900	15,600	13,000	15,600	15,600	
JUDGE	0	0.00						7,800
PROSECUTOR	0	0.00						7,800
602-3020 ASSOCIATION DUES & PUBS	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>1,466</u>	<u>1,800</u>	<u>1,800</u>	
TOTAL SERVICES	19,939	17,337	18,859	21,343	16,361	19,445	21,263	
CONTRACTUAL								
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	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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
<u>UTILITIES</u>								
602-7042 UTILITIES - PHONE/CELL/VOIP	1,234	1,587	2,021	2,220	2,141	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	2,141	2,500	2,400	
<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	
TOTAL COURT	81,233	89,240	89,955	96,211	79,360	93,216	100,750	

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

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

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

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

Public Works - 603

Major Budget Changes

Personnel Salary/Benefits: \$ 340,975

No change in personnel. Compensation adjustment reflects a 4.0% or 4.5% cost of living increase (dependent on position) 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 per employee.

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
PERSONNEL								
603-1010 SALARIES	158,543	192,645	215,018	233,031	190,405	233,031	238,491	
603-1015 OVERTIME	2,014	3,092	7,956	9,500	4,686	8,000	9,500	
603-1020 MEDICARE	2,358	2,879	3,265	3,767	2,855	3,610	3,993	
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	24,240	29,088	32,400	
603-1031 HSA	123	157	170	178	141	170	178	
603-1033 DENTAL INSURANCE	1,216	1,422	1,546	1,633	1,252	1,510	1,535	
603-1035 VISION CARE INSURANCE	289	319	352	325	265	320	325	
603-1036 LIFE INSURANCE	268	237	264	281	234	281	562	
603-1037 WORKERS' COMP INSURANCE	5,367	5,052	4,855	5,880	4,046	5,300	5,317	
603-1040 TMRS RETIREMENT	23,341	28,416	32,225	36,786	28,540	35,250	40,124	
603-1070 SPECIAL ALLOWANCES	<u>7,391</u>	<u>7,962</u>	<u>7,529</u>	<u>8,100</u>	<u>6,473</u>	<u>7,950</u>	<u>7,650</u>	
TOTAL PERSONNEL	222,927	267,212	302,819	329,649	263,190	324,564	340,975	
SUPPLIES								
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	134	325	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	2,750	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	3,229	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>2,048</u>	<u>2,250</u>	<u>1,500</u>	
TOTAL SUPPLIES	10,431	12,753	13,311	11,935	7,786	11,335	11,225	
SERVICES								
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	25,800	11,716	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	5,000	4,282	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	2,824	2,950	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	45,825	27,374	40,248	49,050	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	650	650	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	650	650	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	7,957	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	2,957	5,200	6,000	
603-5030 BUILDING MAINTENANCE	13,293	13,038	7,460	7,500	7,615	8,000	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	17,000	15,882	17,800	10,000	
TOTAL MAINTENANCE	42,125	38,023	32,861	47,000	34,877	44,000	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	7,481	18,000	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	4,783	6,500	2,000	
GENERAL MAINTENANCE 0	0.00							2,000
603-6086 EAGLE SCOUT PROJECTS	0	0	0	0	1,007	1,007	750	
TOTAL DEPT MATERIALS-SERVICES	32,580	53,169	37,651	40,300	15,916	29,407	31,550	
<u>UTILITIES</u>								
603-7040 UTILITIES - ELECTRIC	38,272	35,663	39,864	38,000	36,111	40,000	39,500	
603-7041 UTILITIES - GAS	307	320	314	500	332	470	500	
603-7042 UTILITIES - PHONE	505	444	444	500	909	1,000	1,000	
603-7044 UTILITIES - WATER	16,175	24,051	26,166	35,000	31,893	35,000	20,000	
603-7045 STREET LIGHTS	28,364	29,345	30,168	29,000	21,323	26,500	28,000	
603-7046 UTILITIES - SAWS	0	0	0	6,000	4,252	6,000	6,000	
TOTAL UTILITIES	83,623	89,823	96,956	109,000	94,820	108,970	95,000	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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>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	<u>25,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
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	50,176	50,176	56,858	
FUTURE EQUIPMENT REPLAC 0	0.00							56,858
603-9072 TRANSFER TO WATER CAPITAL	<u>0</u>	<u>0</u>	<u>462,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	50,572	46,436	601,872	50,176	50,176	50,176	56,858	
TOTAL PUBLIC WORKS	531,840	547,423	1,125,037	643,635	500,576	616,698	622,058	

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

FIRE & EMS PERFORMANCE MEASURES:				
Description:	Actual FY19-20	Actual FY20-21	To date FY21-22	Target FY22-23
<i>Strategic Goal - Protect and provide a city-wide safe and secure environment.</i>				
<i>Department Goal - Provide an effective Emergency Medical Service system.</i>				
<i>Department Goal - Provide an effective Fire Suppression & Prevention program.</i>				
Overall Average Response Time (Minutes)	4:48	4:42	4:48	4:00
Total Number of EMS Responses	429	455	477	500
Number of EMS Transports	213	235	288	275
Number of Fire Calls for Service	383	566	508	500
Total Number of Responses	812	1,021	985	1,000

FIRE DEPARTMENT - 604

Major Budget Changes

Personnel Salary/Benefits: \$ 1,690,553

No change in personnel. Compensation adjustment reflects a 4.0% or 4.5% cost of living increase (dependent on position) 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 per employee.

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.

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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
PERSONNEL								
604-1010 SALARIES	1,019,600	1,062,707	1,079,780	1,166,576	917,907	1,120,000	1,220,000	
604-1015 OVERTIME	48,063	47,833	51,907	40,000	64,115	85,000	40,000	
604-1020 MEDICARE	15,136	15,698	15,992	17,927	14,079	17,900	17,760	
604-1025 TWC (SUI)	153	2,465	4,536	4,590	177	225	5,175	
FULL TIME 17	225.00							3,825
PART TIME 6	225.00							1,350
604-1030 HEALTH INSURANCE	107,327	113,984	120,963	123,624	92,112	114,000	137,700	
604-1031 HSA	583	570	559	755	451	630	755	
604-1033 DENTAL INSURANCE	6,221	6,625	6,597	6,653	4,887	5,940	6,768	
604-1035 VISION CARE INSURANCE	1,477	1,578	1,568	1,390	1,036	1,300	1,405	
604-1036 LIFE INSURANCE	1,306	1,170	1,164	1,193	889	1,090	2,387	
604-1037 WORKERS' COMP INSURANCE	21,666	22,466	30,587	36,137	25,514	31,500	40,235	
604-1040 TMRS RETIREMENT	150,568	157,026	160,058	175,075	139,522	170,000	187,968	
604-1070 SPECIAL ALLOWANCES	15,393	15,093	15,684	30,100	21,007	26,000	30,400	
TOTAL PERSONNEL	1,387,494	1,447,216	1,489,395	1,604,020	1,281,698	1,573,585	1,690,553	
SUPPLIES								
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	1,847	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	3,241	3,400	3,000	
604-2080 UNIFORMS & ACCESSORIES	6,857	7,608	7,958	8,500	6,044	8,200	8,500	
UNIFORMS - (17) FIRE FI 0	0.00							8,500
TOTAL SUPPLIES	10,766	12,559	12,679	14,465	12,186	15,765	14,465	
SERVICES								
604-3017 PROFESSIONAL - MEDICAL DIRE	5,400	5,400	5,400	5,400	4,500	5,400	5,400	
MEDICAL DIRECTOR 12	400.00							4,800
OTHER PROF. SERV. 0	0.00							200
EMERGENCY MANAGEMENT PL 0	0.00							400
604-3020 ASSOCIATION DUES & PUBS	7,080	7,293	8,383	8,420	6,840	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	5,056	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	1,365	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	9,943	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	6,323	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	74,151	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	2,977	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	20,830	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	4,272	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	16,687	19,500	15,000	
TOTAL MAINTENANCE		53,349	40,094	65,449	41,450	44,766	53,500	44,450	

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>DEPT MATERIALS-SERVICES</u>								
604-6015 ELECTRONIC EQPT MAINT	5,997	6,120	1,999	6,500	2,043	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	19,678	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	4,575	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	7,795	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	34,123	55,000	60,940	
<u>UTILITIES</u>								
604-7044 UTILITIES - WATER	1,617	11,244	1,934	2,500	1,672	1,900	2,000	
TOTAL UTILITIES	1,617	11,244	1,934	2,500	1,672	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

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
<u>INTERFUND TRANSFERS</u>								
604-9000 GRANT EXPENDITURES	13,854	4,000	16,783	14,210	9,763	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>147,164</u>	<u>147,164</u>	<u>220,075</u>	
TOTAL INTERFUND TRANSFERS	221,960	210,623	241,101	161,374	156,927	161,374	225,075	
TOTAL FIRE DEPARTMENT	1,816,254	1,877,008	1,968,284	1,981,177	1,618,112	1,955,958	2,132,911	

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 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: \$ 1,860,254

No change in personnel. Compensation adjustment reflects a 4.0% or 4.5% cost of living increase (dependent on position) 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 per employee.

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.

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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
PERSONNEL								
605-1010 SALARIES	1,093,180	1,107,975	1,166,563	1,265,600	1,059,289	1,250,000	1,355,493	
605-1015 OVERTIME	16,484	22,108	26,853	32,500	32,182	35,000	32,500	
605-1020 MEDICARE	16,255	16,430	17,377	19,410	16,073	19,200	20,747	
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	106,050	128,472	145,800	
605-1031 HSA	799	799	733	800	577	700	755	
605-1033 DENTAL INSURANCE	7,239	7,371	7,013	7,215	5,757	6,975	7,160	
605-1035 VISION CARE INSURANCE	1,693	1,741	1,663	1,485	1,210	1,465	1,487	
605-1036 LIFE INSURANCE	1,477	1,299	1,299	1,334	1,082	1,310	2,668	
605-1037 WORKERS' COMP INSURANCE	28,072	28,890	27,778	33,396	24,357	31,100	38,102	
605-1040 TMRS RETIREMENT	158,990	162,257	171,697	189,550	159,033	187,500	208,467	
605-1070 SPECIAL ALLOWANCES	<u>34,025</u>	<u>33,048</u>	<u>37,390</u>	<u>40,500</u>	<u>36,862</u>	<u>39,500</u>	<u>42,800</u>	
TOTAL PERSONNEL	1,482,698	1,511,376	1,590,928	1,727,816	1,442,895	1,701,657	1,860,254	
SUPPLIES								
605-2020 OFFICE SUPPLIES	2,990	3,110	3,052	3,000	686	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	889	1,500	1,300	
FORMS, MIRANDA, LEGISLA	0	0.00						1,300
605-2060 MEDICAL/SCREENING/TESTING/B	368	1,344	40	1,000	225	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	600	500	
605-2080 UNIFORMS & ACCESSORIES	26,515	27,805	28,577	27,000	12,856	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	14,955	30,805	31,655	

605-2070 JANITORIAL/BUILDING SUPPLINEXT YEAR NOTES:
JANITORIAL/BREAKROOM

SERVICES								
605-3020 ASSOCIATION DUES & PUBS	2,287	1,877	1,434	4,869	2,224	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 MBRSHP	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	1,535	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	3,869	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	10,182	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	446	500	600	
605-3090 COMMUNICATIONS SERVICES	5,586	4,371	9,387	9,600	6,755	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	59,048	68,352	74,580	
CONTRACTUAL								
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	14,999	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	22,559	27,060	27,780	
MAINTENANCE								
605-5005 EQUIPMENT LEASES	1,803	1,684	1,748	2,000	2,311	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	35,890	21,680	27,500	28,000	
605-5030 BUILDING MAINTENANCE	0	0	0	0	3,200	3,350	3,000	
MISC BUILDING MAINTENAN	0	0.00						3,000
605-5060 VEHICLE & EQPT FUELS	35,207	31,250	39,426	41,000	61,043	73,000	46,000	
TOTAL MAINTENANCE	63,874	82,876	72,039	86,240	90,931	112,700	83,350	

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
<u>DEPT MATERIALS-SERVICES</u>								
605-6030 INVESTIGATIVE SUPPLIES	2,983	2,847	11,255	5,000	3,516	4,750	5,000	
605-6032 POLICE SAFETY SUPPLIES	3,391	3,599	2,882	3,000	1,829	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	5,651	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	10,995	16,400	16,800	
<u>UTILITIES</u>								
605-7042 UTILITES- PHONE	4,144	3,679	3,942	5,100	3,394	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	3,394	4,100	5,100	
<u>CAPITAL OUTLAY</u>								
605-8015 NON-CAPITAL-COMPUTER EQUIP.	0	0	812	400	353	400	400	
COMPUTER/MONITOR & EQUI	1	400.00						400
TOTAL CAPITAL OUTLAY	0	0	812	400	353	400	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	
TOTAL POLICE DEPARTMENT	1,686,140	1,763,571	1,820,929	1,971,230	1,645,130	1,961,474	2,099,919	

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	70,175	83,000	80,000	
607-3016 PROF -HEALTH INSPECTOR	1,980	2,040	2,640	2,000	2,220	2,400	2,800	
607-3017 PROF -SANITARY INSPECTION S	2,090	4,370	4,690	4,000	2,030	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	74,425	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	74,744	89,550	92,600	
TOTAL EXPENDITURES	<u>5,167,251</u>	<u>5,776,676</u>	<u>6,098,453</u>	<u>5,823,600</u>	<u>4,775,509</u>	<u>5,762,554</u>	<u>6,209,420</u>	
REVENUE OVER/(UNDER) EXPENDITURES	<u>29,974</u>	<u>(317,758)</u>	<u>80,628</u>	<u>0</u>	<u>569,249</u>	<u>45,338</u>	<u>0</u>	

30 - DEBT SERVICE FUND

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

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

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

As of September 30, 2022, the City's long-term debt consists of three outstanding bonds and one State Infrastructure Bank loan note:

- 1) **General Obligation Refunding Bonds, Series 2017.** Dated June 1, 2017, with an original principal amount of \$1,925,000, the bonds' current principal outstanding is \$1,665,000 with \$622,800 in interest for a total debt service of \$2,287,800. These bonds bear interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.

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

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

- 2) **General Obligation Refunding Bonds, Series 2018.** Dated November 20, 2018, with an original principal amount of \$1,385,000, the bonds' current principal outstanding is \$905,000 with \$47,142 in interest for a total debt service of \$952,142. These bonds bear an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.

- \$195,665 (or 20.55%) of the debt service is supported by water revenues.
- \$756,477 (or 79.45%) of the debt service is supported by ad valorem taxes.

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

3) **State Infrastructure Bank loan note, Series 2020.** Dated November 11, 2020 with an original principal amount of \$925,000, the loan's current principal outstanding is \$867,120 with \$174,710 in interest for a total debt service of \$1,041,830. This loan is non-interest bearing until November 11, 2023, after which it carries a rate of 2.33%. The final principal and interest payment is due August 15, 2040.

- \$520,915 (or 50%) of the debt service is supported by water revenues.
- \$520,915 (or 50%) of the debt service is supported by ad valorem taxes.

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

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

4) **General Obligation Bonds, Series 2022.** Dated July 15, 2022 with an original principal amount of \$9,410,000, the bonds' current principal outstanding is \$9,410,000 with \$5,193,354 in interest for a total debt service of \$14,603,354. These bonds bear a stated interest rate of 5%. The final principal and interest payment is due February 15, 2042. This bonds' issuance was voter-approved in the May 7, 2022 Bond Election.

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

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

The Debt Service Fund supports \$15,880,746 in total debt service requirements.

The Water Debt Service Fund supports the remaining \$3,004,380 of future total debt service requirements. See page 118 for information on the Water Fund portion of the debt.

Fund Changes. This budget provides for \$245,067 in revenues from ad valorem taxes, \$28,940 transfer from the General Fund, \$15,000 from fund balance, \$36,804 in certified prior year excess ad valorem tax collections* and a transfer in of \$633,292 from the Street Maintenance Fund. A total of \$959,103 will be expensed for debt service in fiscal year 2022 – 2023.

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

Debt Service Ratio. The City’s fiscal year 2022 – 2023 debt service ratio is 0.135 or 13.52%. In other words, 13.52% of the City’s revenues (excluding the Water Utility and transfers from other funds) are committed to debt service. The City is utilizing the Street Maintenance Fund this Fiscal Year to fund a portion the debt service, transferring \$633,292 to the General Fund. See page 154 for information on the Street Maintenance Fund.

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

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

Per the City’s Financial Advisors using the Texas Attorney General’s guideline for general law Cities, the City’s legal debt margin is based on a tax rate of \$1.00 per \$100 of net assessed property value with projected 90% collection of the tax levy. For the fiscal year 2022 – 2023 budget, the City’s legal debt margin is \$13,501,486. This means the City could issue debt (bonds) up to an amount that generates a maximum debt service requirement of less than \$13,501,486.

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

Estimated Net Assessed Value: \$ 1,500,165,138

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

\$13,501,486	City of Shavano Park’s maximum legal debt service requirement (based on tax rate of \$1.00 per \$100 value and 90% collection)
\$ 960,281	City of Shavano Park’s maximum annual debt requirements for existing G.O. debt (will occur in fiscal year end 2025)
<hr/>	
\$12,541,205	City of Shavano Park’s FY23 Debt Margin

According to the City's Financial Advisor, a debt margin of \$13,501,486 translates into additional debt capacity of approximately \$156 million in bonds (depending on factors such as number of debt issues and the interest rate environment).

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

30 - DEBT SERVICE FUND

	FY 2021-22 AMENDED BUDGET		FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET		DIFFERENCE
BEGINNING FUND BALANCE	\$ 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)		
ENDING FUND BALANCE, PROJECTED	<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	166,323	167,000	245,067	
30-599-1020 DELINQUENT ADVALOREM TAXES	4,912	2,066	111	0	123	250	0	
30-599-1030 PENALTY & INTEREST	<u>1,345</u>	<u>810</u>	<u>527</u>	<u>0</u>	<u>547</u>	<u>750</u>	<u>0</u>	
TOTAL TAXES	177,530	163,708	173,409	126,880	166,993	168,000	245,067	
TRANSFERS IN								
30-599-8001 PROCEEDS OF LONG TERM DEBT	1,100,383	0	0	0	8,245	8,245	0	
30-599-8010 INTEREST INCOME	4,702	1,861	73	0	325	600	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	8,570	37,785	714,036	
TOTAL NON-DEPARTMENTAL	1,282,615	165,569	173,481	229,449	175,563	205,785	959,103	
TOTAL REVENUES	<u>1,282,615</u>	<u>165,569</u>	<u>173,481</u>	<u>229,449</u>	<u>175,563</u>	<u>205,785</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	21,599	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	229,302	959,103	
<hr/>								
TOTAL DEBT SERVICE	1,305,292	198,849	197,265	229,449	190,838	229,302	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>229,302</u>	<u>959,103</u>	<u>=====</u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(22,677)	(33,280)	(23,784)	0	(15,275)	(23,517)	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 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
UNRESTRICTED	\$ 692,742	\$ 582,742	
COMMITTED FOR CAPITAL REPLACEMENT	481,293	515,086	
BEGINNING FUND BALANCE	<u>\$ 1,174,035</u>	<u>\$ 1,097,828</u>	
REVENUES AND OTHER SOURCES	<u>\$ 1,213,688</u>	<u>\$ 1,058,124</u>	<u>\$ (155,564)</u>
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 943,042	\$ 756,418	\$ (186,624)
TRANSFER TO GENERAL FUND	22,050	22,050	-
DEBT SERVICE	214,803	213,172	(1,631)
CAPITAL PROJECT	110,000 **	110,000 **	-
TOTAL EXPENSES	<u>\$ 1,289,895</u>	<u>\$ 1,101,640</u>	<u>\$ (188,255)</u>
Income/(Loss)	\$ (76,207)	\$ (43,516)	
ESTIMATED UNRESTRICTED	<u>\$ 582,742</u>	<u>\$ 472,742</u>	
COMMITTED FOR CAPITAL REPLACEMENT	<u>515,086</u>	<u>581,570</u>	<u>\$ 66,484</u>
ENDING FUND BALANCE, PROJECTED BUDGET	<u><u>\$ 1,097,828</u></u>	<u><u>\$ 1,054,312</u></u>	
CAPITAL REPLACEMENT	<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	777,426	575,482	850,000	656,000	
20-599-5016 LATE CHARGES	7,401	505	2,183	11,000	8,392	10,800	8,000	
20-599-5018 DEBT SERVICE	87,465	189,198	189,830	189,900	158,150	189,800	189,900	
20-599-5019 WATER SERVICE FEE	59,270	58,764	59,038	58,800	50,425	61,100	64,000	
20-599-5036 EAA PASS THRU CHARGE	76,975	91,813	88,264	99,700	74,842	104,500	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	1,136,826	867,291	1,216,200	1,003,600	
<u>MISC./GRANTS/INTEREST</u>								
20-599-7000 INTEREST INCOME	15,964	9,295	3,092	1,000	1,890	2,700	1,100	
20-599-7011 OTHER INCOME	1,181	93	182	20,000	1,065	5,500	0	
20-599-7012 LEASE OF WATER RIGHTS	10,000	10,500	15,750	21,000	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	6,610	8,700	6,000	
20-599-7075 SITE/TOWER LEASE REVENUE	15,647	37,244	38,784	26,062	22,145	26,000	24,424	
T-MOBILE 0	0.00						24,424	
20-599-7090 SALE OF FIXED ASSETS	641	(10,551)	9,033	4,800	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	76,862	57,504	68,900	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>33,132</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	58,645	81,544	636,387	33,132	0	0	0	
TOTAL NON-DEPARTMENTAL	922,903	1,221,827	1,772,677	1,246,820	924,794	1,285,100	1,058,124	
TOTAL REVENUES	<u>922,903</u>	<u>1,221,827</u>	<u>1,772,677</u>	<u>1,246,820</u>	<u>924,794</u>	<u>1,285,100</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

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 SCADA and entire water system as changes and repairs are accomplished
- Plan for reactivation of Well #1 to add additional support to the Shavano ground storage tank 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 & meet state requirements.</i>				
Number of Cellular Water Meters:				
Installed	67	188	457	0
Repaired	N/A	N/A	6	<10
Number of non-compliant Fire Hydrants repaired	N/A	10	4	8
Percentage of RPZ Backflow Devices	N/A	3%	3%	5%
Number of Main Valves Exercised	N/A	30	40	45
Lost Water Ratio	4.03%	8.91%	9.10%	7.00%

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

Water Department - 606

Major Budget Changes:

Personnel Salary/Benefits: \$ 347,607

No change in personnel. Compensation adjustment reflects a 4.0% or 4.5% cost of living increase, depending on position, 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 per employee.

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
PERSONNEL								
606-1010 SALARIES	175,518	191,971	205,261	224,560	189,675	224,500	238,000	
606-1015 OVERTIME	11,405	12,132	17,155	15,000	13,720	16,500	15,000	
606-1020 MEDICARE	2,737	2,932	3,227	3,400	3,003	3,500	3,673	
606-1025 TWC (SUI)	27	432	737	1,080	18	36	900	
606-1030 HEALTH INSURANCE	25,086	26,026	28,482	29,088	24,240	29,088	32,400	
606-1031 HSA	147	168	174	178	133	170	133	
606-1033 DENTAL INSURANCE	1,371	1,379	1,489	1,535	1,252	1,500	1,480	
606-1035 VISION CARE INSURANCE	326	340	399	330	279	335	330	
606-1036 LIFE INSURANCE	301	256	270	281	234	280	562	
606-1037 WORKERS' COMP INSURANCE	4,684	6,393	5,314	6,450	4,542	5,800	5,830	
606-1040 TMRS RETIREMENT	26,867	28,804	31,766	33,210	29,899	34,000	36,299	
606-1070 SPECIAL ALLOWANCES	<u>7,604</u>	<u>6,277</u>	<u>8,233</u>	<u>13,200</u>	<u>9,681</u>	<u>11,800</u>	<u>13,000</u>	
TOTAL PERSONNEL	256,071	277,111	302,506	328,312	276,676	327,509	347,607	
SUPPLIES								
606-2020 OFFICE SUPPLIES	1,601	1,886	1,313	1,700	302	1,200	1,200	
606-2030 POSTAGE	3,124	3,868	3,070	3,160	3,548	4,200	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	830	1,000	600	
606-2060 MED EXAMS/SCREENING/TESTING	45	0	0	100	0	0	100	
606-2070 JANITORIAL SUPPLIES	0	70	100	100	170	250	100	
606-2075 BANK/CREDITCARD FEES	5,820	9,624	9,107	8,000	7,336	9,600	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	3,477	4,000	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	16,695	23,000	20,765	
SERVICES								
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	0	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 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TRWA - TX RURAL WATER A 0	0.00							325
WATER LICENSE RENEWALS 5	111.00							555
TX MUNI UTILITIES ASSN 0	0.00							75
606-3030 TRAINING/EDUCATION	2,251	2,631	4,433	3,750	1,839	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	2,638	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	4,605	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	800	980	0	
TOTAL SERVICES	21,974	60,906	38,835	35,345	29,306	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	63,065	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	70,757	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	10,000	10,677	12,000	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	3,777	4,500	3,000	
606-5030 BUILDING MAINTENANCE	1,265	942	1,913	9,300	5,485	11,000	2,500	
GENERAL 0	0.00							2,500
606-5060 VEHICLE & EQPT FUELS	4,712	3,360	5,079	9,000	8,014	8,900	6,500	
TOTAL MAINTENANCE	12,887	19,037	21,835	36,800	31,965	41,350	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	4,103	6,500	9,000	
606-6050 WATER METERS & BOXES	4,693	4,349	4,189	0	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	11,597	16,000	5,000	
GENERAL 0	0.00							5,000
606-6061 WELL SITE #1	4,641	1,689	1,941	31,150	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	18,725	18,725	18,725	0	
606-6064 WELL SITE #4-NOT OPERATION	0	910	8,262	30,868	30,868	30,868	1,000	
606-6065 WELL SITE #5-EDWARDS BLENDI	627	8,328	3,187	6,238	10,893	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	8,225	9,000	4,000	
GENERAL 0	0.00							4,000
606-6068 WELL SITE #8	2,544	5,339	23,797	4,000	9,756	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	3,936	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	32,383	1,927	2,000	15,000	
606-6072 WATER SYSTEM MAINTENANCE	34,720	25,459	33,026	45,000	38,947	44,000	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	214,664	185,108	204,652	108,250	
<u>UTILITIES</u>								
606-7040 UTILITIES - ELECTRIC	59,353	72,583	69,518	72,000	64,172	80,000	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>407</u>	<u>475</u>	<u>400</u>	
TOTAL UTILITIES	60,303	75,074	70,596	73,750	64,808	80,704	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	103,500	98,455	100,000	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	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

20 -WATER FUND
WATER 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
METERS/ENDPOINTS 0	0.00							3,000
606-8090 CAPITAL - HUEBNER PLANT	0	0	19,609	27,894	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	<u>0</u>	<u>0</u>	<u>92,807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	87,120	114,294	273,678	136,914	99,974	103,000	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	22,050	22,050	22,050	
606-9020 TRF TO CAPITAL REP. FUND 72	71,946	124,020	121,255	66,925	66,925	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	<u>14,100</u>	<u>4,727</u>	<u>(1,056)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	235,583	211,654	62,345	88,975	88,975	88,975	88,534	
TOTAL WATER DEPARTMENT	900,047	1,008,144	1,024,666	1,032,017	864,266	992,964	844,952	

20 WATER UTILITY FUND -DEBT SERVICE - 607

As of September 30, 2022, the City's long-term debt supported by water revenues includes:

- 1) **General Obligation Refunding Bonds, Series 2017.** The bonds' current principal outstanding is \$1,665,000 with \$622,800 in interest for a total debt service of \$2,287,800. These bonds bear interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.
 - 100% of the debt service is supported by water revenues.

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

- 2) **General Obligation Refunding Bonds, Series 2018.** The bonds' current principal outstanding is \$905,000 with \$47,142 in interest for a total debt service of \$952,142. These bonds bear an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.
 - \$195,665 (or 20.55%) of the debt service is supported by water revenues.
 - \$756,477 (or 79.45%) of the debt service is supported by ad valorem taxes.

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

- 3) **State Infrastructure Bank Loan, Series 2020.** Dated November 11, 2020 with an original principal amount of \$925,000, the loan's current principal outstanding is \$867,120 with \$174,710 in interest for a total debt service of \$1,041,830. This loan is non-interest bearing until November 11, 2023, after which it carries a 2.33% rate. The final principal and interest payment is due August 15, 2040.
 - \$520,915 (or 50%) of the debt service is supported by water revenues.
 - \$520,915 (or 50%) of the debt service is supported by ad valorem taxes.

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

The Water Fund supports \$3,004,380 in total future debt service.

See the Debt Service Fund (see page 96) for details on the ad valorem supported tax debt service.

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

Fund Changes. This budget expends \$213,172 for debt service. Principal payments are budgeted as an expense and are reclassified at year end to reduce the related liability for financial reporting purposes.

Debt Service Ratio. The City of Shavano Park's fiscal year 2022 – 2023 Water Fund debt service ratio is 0.2014 or 20.14%. In other words, approximately 20.14% of the Utility's revenues are spent on debt service.

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

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

BOND DEBT SERVICE

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

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

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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	5,587	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	214,765	213,172	
TOTAL DEBT SERVICE	86,807	76,406	70,999	214,803	151,711	214,765	213,172	
TOTAL EXPENDITURES	986,854	1,084,550	1,095,665	1,246,820	1,015,977	1,207,729	1,058,124	
REVENUE OVER/(UNDER) EXPENDITURES	(63,951)	137,277	677,012	0	(91,182)	77,371	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	Proposed Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
<u>Meter Replacement Program</u>								
713 meters at \$292 per brass meter	various	\$ 208,196	various	10	\$ 39,000	\$ 10,000	\$ 159,196	\$ 208,196
<u>Water Distribution System</u>								
	various	TBD	unknown		\$ 36,500	\$ 3,000	\$ -	\$ 39,500
<u>Raw Water Supply System (Wells to Tanks)</u>								
	various	TBD	unknown		\$ 10,000	\$ 1,000	\$ -	\$ 11,000
<u>Water Line Relocation</u>								
		TBD	TBD		\$ 42,500	\$ 2,500	\$ -	\$ 45,000
<u>Vehicles/Equipment</u>								
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
Vehicle/Equipment Sub Totals		\$ 599,550			\$ 162,730	\$ 25,734	\$ 411,086	\$ 599,550
<u>General Buildings</u>								
PW/W Shop (50/50)	UNK	\$ 75,000					\$ 75,000	\$ 75,000
Vehicle Covered Parking (50/50)	2017/2018	\$ 15,000					15,000	15,000
PW/W Administration Building (50/50)	2015	\$ 75,000					75,000	75,000
<u>Huebner Plant</u>								
Electric Panel	2013	\$ 20,000	2028	15				
500K Gallon Ground Storage Tank								
Repaint	2013	65,000	2023	10				
New construction \$750,000	1992							
Cathodic Protection	UNK	15,000	TBD	30				
60 HP Booster Pump/motor #1	2021	18,000	2031	10				
60 HP Booster Pump/motor #2	2021	18,000	2031	10				
125 HP Booster Pump/motor (refurbished)	2018	20,000	2028	10				
VFD Yaskawa P7 #1	2013	12,000	2028	15				
VFD Yaskawa P7 #2	2013	12,000	2028	15				
VFD Yaskawa P7 #3	2013	12,000	2028	15				
AC Unit	2013	5,000	2023	10				
Drive Shaft Motor (Detroit) - replacing w/generator	1992	50,000	TBD	25				
Huebner Plant- Equipment subtotal		\$ 247,000			\$ 74,631	\$ 2,000	\$ 170,369	\$ 247,000
VFD Building	2013	10,000	2043	30		-	10,000	10,000
Fence	1992	15,000	2025	30		-	15,000	15,000
Huebner Plant- total		\$ 272,000			\$ 74,631	\$ 2,000	\$ 195,369	\$ 272,000

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	Proposed Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
Well #1								
Elevated Storage Tank (150K Gallons) (new \$450,000)								
Repaint, cost saving to paint vs replace	2016	\$ 200,000	2046	30				
Cathodic Protection	2016	15,000	2046	30				
Ground Storage Tank (110K Gallons) (new \$110,000)								
Repaint, cost saving to paint vs replace	2010	50,000	2030	20				
Cathodic Protection	2017	12,000	2047	30				
20 HP Goulds booster pump/motor - #1	2022	15,000	2027	5				
20 HP Goulds booster pump/motor - #2	2022	15,000	2027	5				
VFD Yaskawa iQ1000 #1	2016	8,000	2026	10				
VFD Yaskawa iQ1000 #2	2016	8,000	2026	10				
Electric Panel	2013	15,000	2028	15				
Mioxx System:								
Filtration system	2013	45,000	2033	20				
mioxx - cells and all cabinet components	2019	80,000	2029	10				
Chlorine tank	2013	500	2028	15				
Air compressor to actuate the sand filter valves	2018	500	2028	10				
chlorine pump #1 - New	2017	5,500	2027	10				
Chlorine Pump #2 - refurbished	2017	5,500	2027	10				
Kinetico water softener	2013	3,000	TBD	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters (piping needs repairs)	2013	100,000	2033	20				
Sand Filters - media	Empty	18,000	TBD	3				
Back Wash Filters	Empty	5,000	TBD	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Open hole		15,000						
Well #1 Equipment subtotal		\$ 644,000			\$ 77,587	\$ 5,000	\$ 561,413	\$ 644,000
Mioxx Building	2013	\$ 20,000	2113	100			20,000	20,000
Chlorine Bulk storage building	2017	10,000	2117	100			10,000	10,000
Drying Beds	2017	8,000	2117	100			8,000	8,000
Verizon Building	1990	20,000	2090	100			20,000	20,000
Fence	2018	16,000	2048	30			16,000	16,000
Well #1 total		\$ 718,000			\$ 77,587	\$ 5,000	\$ 635,413	\$ 718,000

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	Proposed Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
Well #5								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2019	35,000	2028	10				
Chlorine Equipment								
Scales	2022	2,200	2024	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2017	2,000	2022	5				
Meter (interior replaced)	2020	1,500	2030	10				
Well #5 Equipment subtotal		\$ 60,100			\$ 8,999	\$ 2,000	\$ 49,101	\$ 60,100
Chlorine Building	2022	15,000	2037	15			15,000	15,000
Fence (extended)	2016	8,000	2046	30			8,000	8,000
Well #5 total		\$ 83,100			\$ 8,999	\$ 2,000	\$ 72,101	\$ 83,100
Well #6								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2018	35,000	2028	10				
Chlorine Equipment								
Scales	2021	2,200	2023	2				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2022	2,300	2025	3				
Leak Detector	2022	2,000	2027	5				
Meter	2017	1,500	2027	10				
Well #6 Equipment subtotal		\$ 60,100			\$ 23,190	\$ 1,250	\$ 35,660	\$ 60,100
Chlorine Building (relocated to other side of site)	2017	15,000	2032	15			15,000	15,000
Fence (repaired and relocated gate)	2019	2,000	2049	30			2,000	2,000
Well #6 total		\$ 77,100			\$ 23,190	\$ 1,250	\$ 52,660	\$ 77,100
Well #7								
Electric Panel	1983	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)								
Pump	2021	20,000	2041	20				
250 HP Motor (refurbished)	2021	65,000	2041	20				
Misc components	2021	20,000	2041	20				
Chlorine Equipment								
Scales	2022	2,200	2027	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter	UNK	5,000		10				
Well #7 Equipment subtotal		\$ 133,600			\$ 10,974	\$ 8,000	\$ 114,626	\$ 133,600
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	2024	15			15,000	15,000
Fence	1983	5,000	2013	30			5,000	5,000
Well #7 total		\$ 163,600			\$ 10,974	\$ 8,000	\$ 144,626	\$ 163,600

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	Proposed Funding 9/30/2023	Committed Additional Future Yrs Funding	Total Committed Balance
Well #8								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	2024	15				
VFD AC unit	2019	9,500	2029	10				
Pump and Motor (All components in the well)								
Pump	2020	55,000	TBD	20				
250 HP Motor (refurbished)	2021	25,000	2041	20				
Misc Components	2020	20,000	TBD	20				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2022	1,600	2024	2				
Injector	2022	500	2023	1				
Pump	2021	2,300	2024	3				
Leak Detector	2022	2,000	2027	5				
Meter (new interior)	2020	5,000	2030	10				
Drive Shaft Motor (John Deere) - replacing w/ generator	2010	50,000	2030	20				
Well #8 Equipment subtotal		\$ 203,100			\$ 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			15,000	15,000
Fence	1983	16,000	2013	30			16,000	16,000
Well #8 total		\$ 244,100			\$ 8,975	\$ 6,000	\$ 229,125	\$ 244,100
Well #9								
Electric Panel	2013	\$ 20,000	2033	20				
Pump and Motor (All components in the well)	2017	65,000	2027	10				
Meter	2017	3,000	2027	10				
Well #9 Equipment subtotal		\$ 88,000			\$ 20,000	\$ -	\$ 68,000	\$ 88,000
Fence	2014	20,000	2044	30			20,000	20,000
Well #9 total		\$ 108,000			\$ 20,000	\$ -	\$ 88,000	\$ 108,000
TOTAL		\$ 2,638,646			\$ 515,086	\$ 66,484	\$ 2,152,576	\$ 2,734,146

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	66,925	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	66,925	66,925	66,484	
TOTAL NON-DEPARTMENTAL	71,946	124,020	583,755	66,925	66,925	66,925	66,484	
TOTAL REVENUES	71,946	124,020	583,755	66,925	66,925	66,925	66,484	
=====								

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>33,132</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	58,645	52,644	636,387	33,132	0	0	0	
<hr/>								
TOTAL WATER DEPARTMENT	58,645	52,644	636,387	143,132	0	0	110,000	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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/>								
<u>CAPITAL OUTLAY</u>								
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>143,132</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>(76,207)</u>	<u>66,925</u>	<u>66,925</u>	<u>(43,516)</u>	<u></u>

70 - GENERAL CAPITAL IMPROVEMENT / REPLACEMENT FUND

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

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

Fund Revenues. This budget includes \$297,241 in transfers from the General Fund for future capital improvements and vehicle/equipment replacement. In addition, this budget anticipates \$1,500 in interest income as revenue for the fund.

How are Capital items identified?

The City maintains Capital Replacement Schedules organized by City Department (see pages 135-136 for tracked equipment). Every item is given an estimated useful life (creating a replacement date) as well as an estimated replacement cost. Funds are then scheduled by cost and projected replacement date for each item. As a large capital purchase nears its projected date of replacement or purchase, funds are prioritized for the expenditure. Items on the schedule may be advanced or delayed a year depending on a Department's experience with the operation and maintenance of that capital item. Savings in the Capital Replacement Fund gives the City flexibility to match real world demands while maintaining fiscal discipline.

See page 143 for Police Department capital items in the Crime Control and Prevention Budget.

See page 124-127 for Water capital items in the Water Budget.

See page 170 for ARPA Funded capital items.

Fund Expenses. This budget includes \$269,000 in expenditures for capital equipment replacement and land purchase. \$260,000 is budgeted for potential purchase of a vacant lot across the street from City Hall. As of Budget passage, approval for this purchase has not been finalized. The General Fund will pay back the Capital Replacement Fund in a plan yet to be determined by Council. These items are organized by City Department and major City endeavors identified in the 2018 Town Plan. A summary of each designation is on the next page.

American Rescue Plan Act (ARPA) Funding. Not all planned capital purchases are reflected in this fund due to ARPA. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing

recession. See page 170 for the ARPA Fund and capital items being funded using federal stimulus monies.

Administration: This budget expends \$9,000 for possible City Hall air conditioner replacement. A comprehensive listing of all equipment and its replacement schedule is on page 135. See page 170 for ARPA funded capital items for the Administration Department. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

FY 2023 Capital Item	Long-term Operating Costs Anticipated
City Hall air conditioner replacement	No additional operational costs. Potential cost savings as new equipment would have improved efficiency.

Public Works: This budget expends no monies on capital items this fiscal year in the Public Works Department. See page 170 for ARPA funded capital items for the Public Works Department. A comprehensive listing of this equipment and its replacement schedule is on page 135.

Fire: This budget expends no monies on capital items this fiscal year in the Fire Department. See page 170 for ARPA funded capital items for the Fire Department. A comprehensive listing of this equipment and its replacement schedule is on page 136.

Police: The City customarily budgets capital purchases for the Police Department in the Crime Control & Prevention District Fund. For this fund's details and a comprehensive listing of police capital equipment and its replacement schedule see page 143. City Council has authorized the use of ARPA funding for Police Department purposes. See page 170 for ARPA Fund details.

Street Maintenance: This designation is for the construction or major redevelopment of the current streets in the City. There are no planned expenditures under this category this budget year. Note that in the May 7, 2022 Bond Election the voters approved a \$10 million bond issuance for reconstruction of all streets identified in Phase 1 and Phase 1a of the Street Maintenance Plan. See the Street Projects Fund on page 181 for details on the Street Maintenance Plan and its financing.

In addition to monies designated for street maintenance in this fund, the City possesses a Street Maintenance Fund which receives a portion of sales tax revenues (see page 154 for fund details).

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

- **Area 1 - Kinnan Way berm** - Complete.
- **Area 2 - Wagon Trail depression pump** – Complete.
- **Area 3 – Turkey Creek area** – Preliminary Engineering Report Complete. Awaiting Funding.
- **Area 4.1 – Elm Spring area** – Preliminary Engineering Report Complete. Awaiting Funding.

- **Area 4.2 – De Zavala / Ripple Creek area** – Being packaged with De Zavala Road Project (see page 181 for Street Projects Fund)
- **Area 5 – Bent Oak clearing** – Complete.
- **Area 5 – Windmill culvert** – Complete.
- **Area 5 – Bent Oak culvert** – Complete.
- **Area 12 – Chimney Rock culvert** – Complete.

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

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

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

70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
FUND BALANCE, BY DESIGNATION:			
ADMIN	\$ 120,325	\$ 104,155	
PW	179,778	179,954	
FIRE	822,165	874,379	
STREETS	250,000	515,948	
DRAINAGE	215,948	-	
NW MILITARY	25,000	25,000	
SIDEWALK PATHWAYS	6,923	6,923	
UNDESIGNATED	3,091	3,591	
TOTAL BEGINNING FUND BALANCE	\$ 1,623,230	\$ 1,709,950	
REVENUES AND OTHER SOURCES	\$ 197,840	\$ 298,741	\$ 100,901
EXPENDITURES AND OTHER USES	111,120	269,000	\$ 157,880
TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES	\$ 86,720	\$ 29,741	
ENDING FUND BALANCE, PROJECTED	\$ 1,709,950	\$ 1,739,691	

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
<u>Administrative</u>								
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
<u>Public Works</u>								
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	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
Fire Department								
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	-	3,752	35,248	39,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	-	3,752	35,248	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			\$ 874,379	\$ 220,075	\$ 2,483,046	\$ 3,577,500
Total Capital Replacement Funds		\$ 4,552,550			\$ 1,158,488	\$ 297,241	\$ 3,096,821	\$ 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	116	1,000	1,500	
70-599-8020 TRF IN - GENERAL FUND	310,756	294,896	401,615	197,340	197,340	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	197,456	198,340	298,741	
TOTAL OTHER SOURCES	413,794	334,729	401,751	197,840	197,456	198,340	298,741	
TOTAL REVENUES	413,794	334,729	401,751	197,840	197,456	198,340	298,741	
=====	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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

	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>								
601-8015 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	16,170	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	16,170	16,170	16,170	9,000	
<u>INTERFUND TRANSFERS</u>								
<hr/>								
TOTAL ADMIN	87,112	320,942	72,925	16,170	16,170	16,170	9,000	

CITY OF SHAVANO PARK
 PROPOSED BUDGET WORKSHEET
 AS OF: JULY 31ST, 2022

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	
<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	
<hr/>								
<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	111,120	108,165	108,165	269,000	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(1,125,706)	(588,451)	(301,708)	86,720	89,290	90,175	29,741	
	=====	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 338,190	\$ 351,665	
REVENUE AND OTHER SOURCES	\$ 152,500	\$ 175,500	\$ 23,000
EXPENDITURES AND OTHER USES	139,025	174,090	35,065
TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES	\$ 13,475	\$ 1,410	\$ (12,065)
ENDING FUND BALANCE, PROJECTED	\$ 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
Total			\$ 806,000			\$ 284,991	\$ 109,212	\$ 411,797	\$ 806,000

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

40 -CRIME CONTROL DISTRICT

	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>								
40-599-1050 SALES - CRIME CONTROL DIST	<u>113,458</u>	<u>129,722</u>	<u>149,456</u>	<u>152,500</u>	<u>131,627</u>	<u>162,500</u>	<u>175,500</u>	<u> </u>
TOTAL TAXES	113,458	129,722	149,456	152,500	131,627	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>25</u>	<u>30</u>	<u>0</u>	<u> </u>
TOTAL TRANSFERS IN	9,573	3,538	32	0	25	30	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	123,030	133,259	149,488	152,500	131,652	162,530	175,500	
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TOTAL REVENUES	<u>123,030</u>	<u>133,259</u>	<u>149,488</u>	<u>152,500</u>	<u>131,652</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	
<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	
<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	6,254	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	10,383	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	120,000	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	122,450	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	103,320	135,350	172,890	
TOTAL EXPENDITURES	74,305	88,314	455,012	139,025	103,944	135,974	174,090	
REVENUE OVER/ (UNDER) EXPENDITURES	48,725	44,946	(305,524)	13,475	27,708	26,556	1,410	

42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUND (PEG)

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 125,031</u>	<u>\$ 134,431</u>	
REVENUES	\$ 15,200	\$ 15,200	\$ -
EXPENDITURES	\$ 5,800	\$ 10,800	\$ 5,000
ENDING FUND BALANCE, PROJECTED	<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								
=====								
<u>FRANCHISE REVENUES</u>								
42-599-2024 FRANCHISE - PEG FEES	<u>16,662</u>	<u>16,417</u>	<u>16,218</u>	<u>15,200</u>	<u>12,856</u>	<u>16,360</u>	<u>15,200</u>	<u> </u>
TOTAL FRANCHISE REVENUES	16,662	16,417	16,218	15,200	12,856	16,360	15,200	
<u>MISC./GRANTS/INTEREST</u>								
42-599-7000 INTEREST	<u>1,626</u>	<u>628</u>	<u>10</u>	<u>0</u>	<u>9</u>	<u>12</u>	<u>0</u>	<u> </u>
TOTAL MISC./GRANTS/INTEREST	1,626	628	10	0	9	12	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	18,289	17,046	16,228	15,200	12,865	16,372	15,200	
<hr/>								
TOTAL REVENUES	<u>18,289</u>	<u>17,046</u>	<u>16,228</u>	<u>15,200</u>	<u>12,865</u>	<u>16,372</u>	<u>15,200</u>	<u> </u>

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 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></u>	<u></u>	<u></u>	<u></u>	<u></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	<u>1,021</u>	<u>14,224</u>	<u>927</u>	<u>5,800</u>	<u>5,334</u>	<u>5,750</u>	<u>10,800</u>	<u></u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>17,268</u>	<u>2,821</u>	<u>15,301</u>	<u>9,400</u>	<u>7,531</u>	<u>10,622</u>	<u>4,400</u>	<u></u>

45- TREE PROTECTION & BEAUTIFICATION FUND

FORMERLY KNOWN AS THE OAK WILT FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 99,594	\$ 86,344	
REVENUES	\$ 12,250 *	\$ 12,250 **	\$ -
EXPENDITURES	\$ 25,500	\$ 25,000	\$ (500)
ENDING FUND BALANCE, PROJECTED BUDGET	<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 & LICENSES</u>								
45-599-3015 TREE TRIMMING PERMITS	13,230	11,660	12,390	12,250	6,265	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	6,265	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	6,265	11,900	25,000	
<hr/>								
TOTAL REVENUES	<u>13,230</u>	<u>14,660</u>	<u>12,390</u>	<u>25,500</u>	<u>6,265</u>	<u>11,900</u>	<u>25,000</u>	<u>=====</u>

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: JULY 31ST, 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>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	6,053	11,688	0	
	=====	=====	=====	=====	=====	=====	=====	=====

48 - STREET MAINTENANCE FUND

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

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

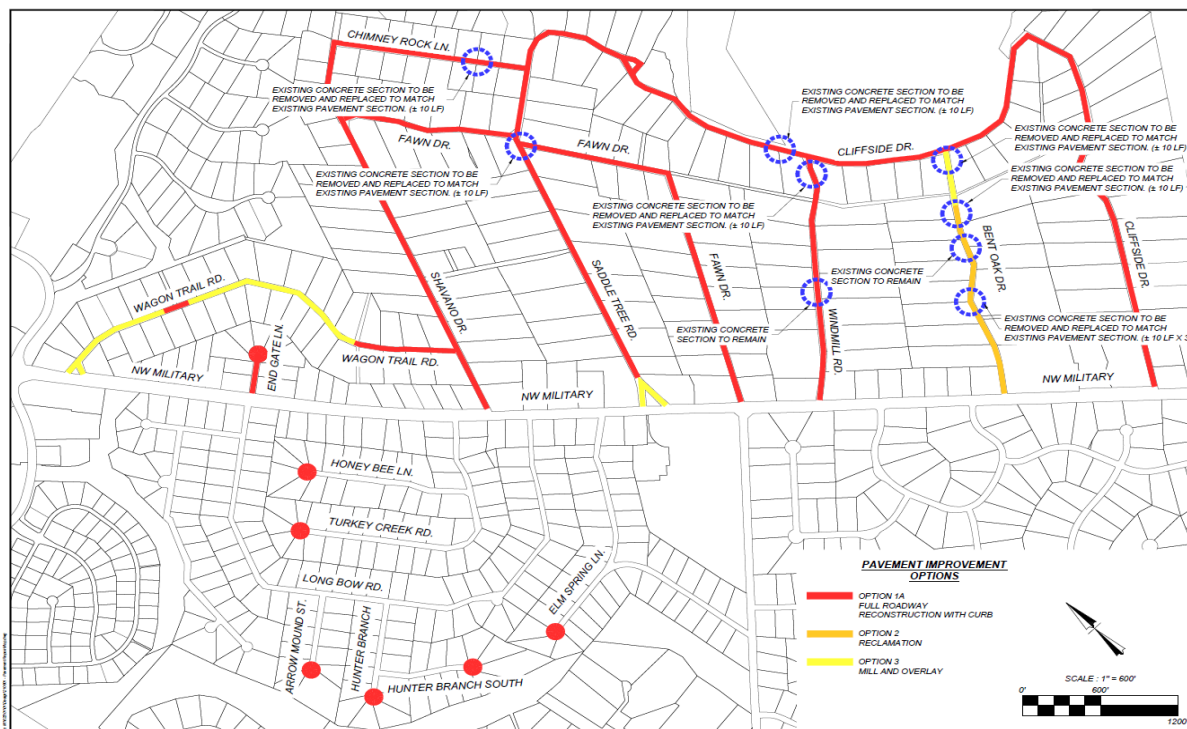
Street Maintenance Fund was approved by voters in May 2014 and began receiving sales tax revenues October 1, 2014. It was re-approved by the voters in May 2018 and again in May 2022.

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.

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

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



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

48 -STREET MAINTENANCE FUND

	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								
48-599-1040 SALES - STREET MAINTENANCE	114,659	129,747	149,956	152,500	132,066	162,500	175,500	
TOTAL TAXES	114,659	129,747	149,956	152,500	132,066	162,500	175,500	
PERMITS & LICENSES								
TRANSFERS IN								
48-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	507,792	
TOTAL TRANSFERS IN	0	0	0	0	0	0	507,792	
TOTAL NON-DEPARTMENTAL	114,659	129,747	149,956	152,500	132,066	162,500	683,292	
TOTAL REVENUES	114,659	129,747	149,956	152,500	132,066	162,500	683,292	
=====								

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
<hr/>								
<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	
<hr/>								
<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	
<hr/>								
TOTAL PUBLIC WORKS	49,998	0	46,500	50,000	0	0	683,292	
<hr/>								
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>	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	<u>64,661</u>	<u>129,747</u>	<u>103,456</u>	<u>102,500</u>	<u>132,066</u>	<u>162,500</u>	<u>0</u>	
	=====	=====	=====	=====	=====	=====	=====	=====

50 - COURT RESTRICTED FUND

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

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

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

COURT SECURITY:

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

* Does not include budgeted use 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	<u>\$ 6,387</u>	<u>\$ 10,387</u>	

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

MUNICIPAL JURY:

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

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
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>COURT FEES</u>								
50-599-4022 COURT EFFICIENCY REVENUE	82	70	84	100	127	140	150	
50-599-4023 COURT SECURITY REVENUE	3,279	2,836	4,979	3,200	3,679	4,800	4,800	
50-599-4024 TRUANCY PREVENTION FUND	0	1,019	4,168	1,200	3,317	4,000	4,000	
50-599-4025 COURT TECHNOLOGY REVENUE	4,372	3,265	4,527	4,200	3,224	4,300	4,200	
50-599-4026 JURY FUND	<u>0</u>	<u>20</u>	<u>83</u>	<u>100</u>	<u>66</u>	<u>90</u>	<u>100</u>	
TOTAL COURT FEES	7,734	7,210	13,841	8,800	10,414	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	
<hr/>								
TOTAL NON-DEPARTMENTAL	7,734	7,210	13,841	59,800	10,414	13,330	69,250	
<hr/>								
TOTAL REVENUES	<u>7,734</u>	<u>7,210</u>	<u>13,841</u>	<u>59,800</u>	<u>10,414</u>	<u>13,330</u>	<u>69,250</u>	<u>=====</u>

50 -COURT RESTRICTED FUND
OPERATING EXPENSES

	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>								
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	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
602-9010 TRANSFER TO GENERAL FUND	8,400	6,650	6,750	8,500	8,500	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	8,500	8,500	8,500	
<hr/>								
TOTAL OPERATING EXPENSES	8,400	6,650	6,750	58,500	8,500	8,500	63,500	
<hr/>								
TOTAL EXPENDITURES	8,400	6,650	6,750	58,500	8,500	8,500	63,500	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(666)	560	7,091	1,300	1,914	4,830	5,750	
	=====	=====	=====	=====	=====	=====	=====	=====

52 - CHILD SAFETY FUND

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

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

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

52 -CHILD SAFETY FUND

	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>MISC./GRANTS/INTEREST</u>								
52-599-7010 SCHOOL CROSSING GUARD FUNDS	<u>3,995</u>	<u>3,778</u>	<u>3,975</u>	<u>4,000</u>	<u>3,291</u>	<u>4,000</u>	<u>4,000</u>	<u> </u>
TOTAL MISC./GRANTS/INTEREST	3,995	3,778	3,975	4,000	3,291	4,000	4,000	
<u>TRANSFERS IN</u>								
52-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u> </u>
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	1,000	
<hr/>								
TOTAL NON DEPARTMENTAL	3,995	3,778	3,975	5,000	3,291	4,000	5,000	
<hr/>								
TOTAL REVENUES	<u>3,995</u>	<u>3,778</u>	<u>3,975</u>	<u>5,000</u>	<u>3,291</u>	<u>4,000</u>	<u>5,000</u>	<u> </u>
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK
 PROPOSED BUDGET WORKSHEET
 AS OF: JULY 31ST, 2022

52 -CHILD SAFETY 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
<hr/>								
<u>SERVICES</u>								
604-3087 CITIZENS COMMUNICATION/EDUC	2,012	656	1,570	2,000	443	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	443	1,800	2,000	
<hr/>								
TOTAL FIRE DEPARTMENT	2,012	656	1,570	2,000	443	1,800	2,000	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 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	3,443	4,800	5,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(1,258)	123	544	0	(152)	(800)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 28	\$ 28	
REVENUES	\$ 1,500	\$ 1,300	\$ (200)
EXPENDITURES	\$ 1,500	\$ 1,300	\$ (200)
TOTAL REVENUES MORE (LESS) THAN EXPENDITURES	\$ -	\$ -	
ENDING FUND BALANCE, PROJECTED	<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: JULY 31ST, 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 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ -	\$ -	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	<u>\$ -</u>	<u>\$ -</u>	

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

54 -POLICE FORFEITURE

	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

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

Fund Description. The fund accounts for all transactions related to the use of the awarded amounts. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The Act provides for a State and Local Fiscal Recovery Fund of \$350 billion dollars of which the City is anticipating receipt of approximately \$986,000 over the grant period, with \$484,868 budgeted in FY2022 and \$281,042 in FY2023. The City anticipates expending the remaining ARPA funds in FY2024

The Act's funding objectives include:

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

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

Fund Revenues. This budget includes \$281,042 in ARPA federal stimulus monies.

Fund Expenses. This budget includes \$281,042 in expenditures for replacement of capital equipment and down payment of a land purchase. A breakdown of the expenses by Department follows.

City Council: This budget expends \$122,000 on capital items this fiscal year in City Council projects for (1) down payment on purchase of vacant land across from City Hall, (2) shade covers for playgrounds on the Municipal Tract. The long-term operating costs anticipated for the Council capital expenditures are as follows:

FY2023 Capital Item	Long-term Operating Costs Anticipated
Land purchase down payment	No additional operational costs unless Council approves further development after purchase is finalized.
Playground shade covers	Minimal increase in operational costs for maintenance.

Administration: This budget expends \$49,000 on capital items this fiscal year in the Administration Department for (1) replacing the City's email server, (2) replacing server room air conditioner, (3) upgrades to the City Hall HVAC and (4) replacing network switches. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

FY2023 Capital Item	Long-term Operating Costs Anticipated
Email server	No additional operational costs.
Server room air conditioner	Decreased operational costs due to reduced service calls.
City Hall HVAC upgrades	No additional operational costs.
Replace network switches	No additional operational costs.

Public Works: This budget expends \$40,500 on capital items this fiscal year in the Public Works Department for (1) emergency generator and (2) key fob entry system for Public Works building. The generator project was originally budgeted in FY 2022, but the generator has an extended delivery date and is not expected to be delivered until FY 2023. The long-term operating costs anticipated for the Public Works capital expenditures are as follows:

FY2023 Capital Item	Long-term Operating Costs Anticipated
Emergency Generator	Natural gas service & maintenance of generator.
Key fob entry system	Minimal increase in operational costs for maintenance.

Fire: This budget expends \$29,000 on capital items this fiscal year in the Fire Department for (1) replace fire barracks entry doors, (2) replace mattresses and couches, (3) two replacement tablets, (4) vehicle radio upgrades for P25 compliance and (5) remodel dorm rooms. The long-term operating costs anticipated for the Fire Department capital expenditures are as follows:

FY2023 Capital Item	Long-term Operating Costs Anticipated
Fire barracks entry doors	No additional operational costs.
Mattresses and couches	No additional operational costs.
2 replacement tablets	No additional operational costs.
Vehicle radio upgrades	No additional operational costs.
Remodel dorm rooms	No additional operational costs.

Police: This budget expends \$40,542 on capital items this fiscal year in the Police Department for (1) purchase of narcotics incinerator, (2) vehicle radio upgrades for P25 compliance, (3) criminal investigations file storage and backup, and (4) installation of secondary vehicle gate. The long-term operating costs anticipated for the Police Department capital expenditures are as follows:

FY 2023 Capital Item	Long-term Operating Costs Anticipated
Narcotics incinerator	No additional operational costs.
Vehicle radio upgrades	No additional operational costs
Criminal investigations file storage and backup	Reduction in annual cloud-based backup costs.
Secondary vehicle gate	Minimal increase in operational costs for maintenance.

58 - AMERICAN RESCUE PLAN ACT FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 5	\$ 5	
REVENUES	\$ 484,868	\$ 281,042	\$ (203,826)
EXPENDITURES	\$ 484,868	\$ 281,042	\$ (203,826)
ENDING FUND BALANCE, PROJECTED	<u>\$ 5</u>	<u>\$ 5</u>	

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

Significant expenditures include:

Vacant land purchase, down payment	\$ 65,000
Playground shade cover	\$ 57,000
Emergency power supply for	
Public Works and Fire Departments	\$ 38,000
Information Technology	\$ 36,500
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	706	1,100	0	
58-599-7021 ARPA FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>484,868</u>	<u>360,379</u>	<u>395,936</u>	<u>281,042</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	5	484,868	361,084	397,036	281,042	
<hr/>								
TOTAL NON DEPARTMENTAL	0	0	5	484,868	361,084	397,036	281,042	
<hr/>								
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5</u>	<u>484,868</u>	<u>361,084</u>	<u>397,036</u>	<u>281,042</u>	<u>=====</u>

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

58 -AMER RESCUE PLAN ACT FUND
CITY COUNCIL

				2021-2022			2022-2023	
	2018-2019	2019-2020	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<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	
TOTAL CITY COUNCIL	0	0	0	0	0	0	122,000	

58 -AMER RESCUE PLAN ACT FUND
CITY ADMINISTRATION

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>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	
<u>CAPITAL OUTLAY</u>								
601-8015 NON CAPITAL - COMPUTERS	0	0	0	2,800	2,799	2,799	0	
601-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	0	37,000	21,989	25,000	0	
601-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	21,600	20,569	21,000	22,500	
UPGRADE/REPL EMAIL SERV 1	20,500.00						20,500	
NETWORK SWITCHES (3) 0	0.00						2,000	
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	48,799	49,000	
TOTAL CITY ADMINISTRATION	0	0	0	64,800	48,756	52,199	49,000	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

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

	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>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	
<hr/>								
<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	17,496	30,000	38,000	
GENERATOR (TOTAL) 0	<u>0.00</u>							<u>38,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	45,700	18,100	30,604	38,000	
<hr/>								
TOTAL PUBLIC WORKS/GOV. BLDG.	0	0	0	45,700	18,100	30,604	40,500	

58 -AMER RESCUE PLAN ACT 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
<hr/>								
<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	
<hr/>								
<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	<u>2,750.00</u>							<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	0	10,000	
REMODEL DORM ROOMS 0	<u>0.00</u>							<u>10,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	149,668	93,456	93,455	27,000	
<hr/>								
TOTAL FIRE DEPARTMENT	0	0	0	149,668	93,456	93,455	29,000	

58 -AMER RESCUE PLAN ACT 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>CAPITAL OUTLAY</u>								
605-8015 NON CAPITAL - COMPUTERS	0	0	0	7,000	6,693	6,693	0	
605-8030 POLICE EQUIPMENT	0	0	0	63,000	63,111	63,111	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	69,804	40,542	
<hr/>								
TOTAL POLICE DEPARTMENT	0	0	0	70,000	69,804	69,804	40,542	

CITY OF SHAVANO PARK
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 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>130,395</u>	<u>150,400</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	154,700	130,969	150,974	0	
<hr/>								
TOTAL WATER DEPARTMENT	0	0	0	154,700	130,969	150,974	0	
<hr/>								
TOTAL EXPENDITURES	0	0	0	484,868	361,084	397,036	281,042	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	5	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

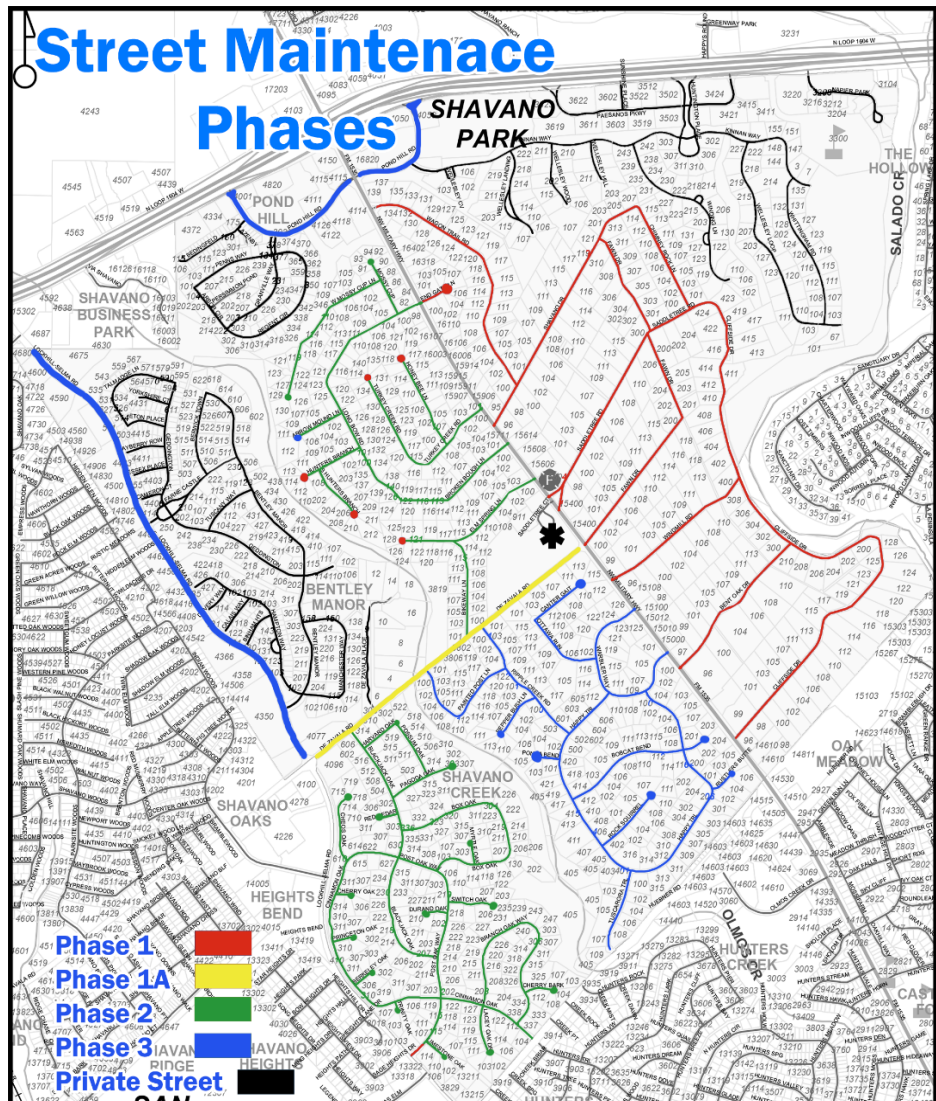
60 – STREET PROJECTS FUND

Fund Purpose. This fund accounts for the proceeds of the Series 2022 General Obligation Bonds issued to fund Phase I and IA of the City's Street Maintenance Plan as identified in the City's Street Maintenance Schedule and below.

History. On February 18, 2022, City Council unanimously approved ordinance O-2022-003 calling for a bond election to be held, approved resolution R-2022-006 establishing the City's intent to reimburse itself for expenditures incurred for authorized purposes, and also approved \$1,115,805 of engineering task orders for Phase I & IA street reconstruction.

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

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



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

Fund Expenditures. This budget includes \$1,384,900 in expenditures for engineering and initial construction costs, all reflected in Public Works department accounts. This fund currently shows only lump sum engineering and construction costs with no breakdown. Staff will prepare street-by-street expenses accounts to match the bid line items so expenses can be tracked and transparency increased. The request for proposals for the Street Maintenance Phase 1 is anticipated to be released January 2023. The request for proposal for Street Maintenance Phase 1A is anticipated in spring or summer of 2023.

Public Works: This budget expends \$1,384,900 this fiscal year for (1) engineering services – Phase I and IA and (2) initial construction costs. The long-term operating costs anticipated for the Public Works capital expenditures are as follows:

FY2023 Capital Item	Long-term Operating Costs Anticipated
Street reconstruction	Reduced maintenance costs due to newly reconstructed streets; but regular scheduled maintenance still required.

Streets in Phase 1:

Scope: Complete reconstruction of all listed streets with addition of ribbon cut curbs where curb is lacking.

- Bent Oak Drive
- Chimney Rock Lane
- Cliffside Drive
- End Gate Lane
- Fawn Drive
- Saddletree Road
- Shavano Drive
- Wagon Trail Road
- Windmill Road
- Cud-de-sacs of Honey Bee Lane, Turkey Creek Road, Hunters Branch, Hunters Branch South, and Elm Spring Lane
- Entrance of Post Oak Way from Lockhill-Selma Road to Limestone Oak

Streets in Phase 1A:

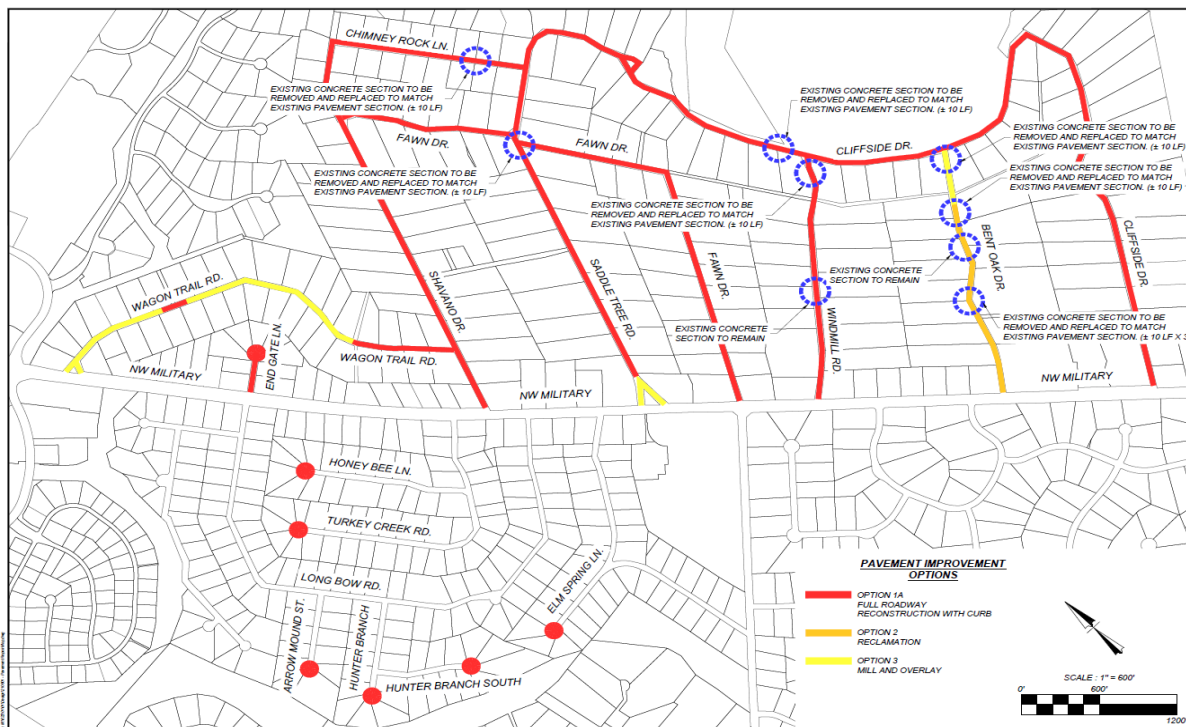
Scope: Mill and overlay of De Zavala Road with installation of storm drain, along with construction of dedicated sidewalks and bike lanes.

60 - STREET PROJECTS FUND

	FY 2021-22 AMENDED BUDGET	FY 2022-23 CITY COUNCIL'S PROPOSED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ -	\$ 9,464,308	
REVENUES	\$ 10,176,801	\$ - *	\$ (10,176,801)
EXPENDITURES	\$ 712,493	\$ 1,384,900	\$ 672,407
ENDING FUND BALANCE, PROJECTED	<u>\$ 9,464,308</u>	<u>\$ 8,079,408</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 Phase I of 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
NON-DEPARTMENTAL								
=====								
TRANSFERS IN								
60-599-8001 PROCEEDS OF BOND ISSUANCE	0	0	0	10,176,801	10,176,801	10,176,801	0	
60-599-8010 INTEREST INCOME	0	0	0	0	2,233	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	10,176,801	10,179,035	10,204,301	1,384,900	
TOTAL NON-DEPARTMENTAL	0	0	0	10,176,801	10,179,035	10,204,301	1,384,900	
TOTAL REVENUES	0	0	0	10,176,801	10,179,035	10,204,301	1,384,900	
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK
 PROPOSED BUDGET WORKSHEET
 AS OF: JULY 31ST, 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>176,801</u>	<u>176,801</u>	<u>176,801</u>	<u>0</u>	<u></u>
TOTAL SERVICES	0	0	0	176,801	176,801	176,801	0	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSF TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,292</u>	<u>0</u>	<u>6,292</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	0	0	6,292	0	6,292	0	
<hr/>								
TOTAL ADMINISTRATION	0	0	0	183,093	176,801	183,093	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	459,400	77,225	459,400	262,000	
603-3013 ENGINEERING - DEZAVALA	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>6,585</u>	<u>70,000</u>	<u>122,900</u>	
TOTAL SERVICES	0	0	0	529,400	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	529,400	83,810	529,400	1,384,900	
<hr/>								
TOTAL EXPENDITURES	0	0	0	712,493	260,611	712,493	1,384,900	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	9,464,308	9,918,423	9,491,808	0	
	=====	=====	=====	=====	=====	=====	=====	=====

ORDINANCE No. O-2022-010

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

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

WHEREAS, the City Manager of the City has submitted, in accordance with state law, such budget for the City for the fiscal year beginning October 1, 2022, and ending September 30, 2023;

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

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

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

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

Section 1. The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City’s annual budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

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

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

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

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

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

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

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

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

PASSED AND APPROVED this the 12th day of September 2022 for the first reading.

PASSED AND APPROVED this the 19th day of September 2022 for the second reading.

Robert Werner
Mayor

ATTEST: _____
Trish Nichols
City Secretary

A RESOLUTION OF THE CITY OF SHAVANO PARK, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID

Whereas, pursuant to Ordinance No. 2022-016, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

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

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

SECTION ONE: There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Shavano Park (herein the "City") and to provide an Interest and Sinking fund for the 2022-2023 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2022 subject to taxation, a tax of **\$0.297742** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and support of the general government (General Fund), **\$0.275069** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.022673** on each \$100 valuation of property.

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

SECTION THREE: That taxes levied under this Resolution shall be due October 1, 2022 and if not paid before February 1, 2023 shall immediately become delinquent.

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

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

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

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

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

PASSED AND APPROVED THIS THE 19th DAY OF SEPTEMBER, 2022 by the following motion “To approve the total tax rate of **\$0.297742**, for a breakdown of Maintenance and Operation of **\$0.275069** and Interest and Sinking of **\$0.022673** on each \$100 valuation of property”.

Robert Werner
MAYOR

Attest: _____
Trish Nichols
City Secretary

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.	2021 total taxable value. 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). ¹	\$ 1,443,789,234
2.	2021 tax ceilings. 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. ²	\$ 415,545,888
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,028,243,346
4.	2021 total adopted tax rate.	\$ 0.287742 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	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. ³	\$ 5,054,051
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 8,294,630
	B. 2021 disputed value:.....	-\$ 8,294,630
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,054,051

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,033,297,397
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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. <p>A. Absolute exemptions. Use 2021 market value:..... \$ 23,126</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 207,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 230,126
11.	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. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <p>A. 2021 market value:..... \$ 0</p> <p>B. 2022 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 230,126
13.	2021 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,033,067,271
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,972,568
16.	Taxes refunded for years preceding tax year 2021. 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. ⁹	\$ 16,108
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,988,676
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values:..... \$ 1,442,353,963</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 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.¹²..... - \$ 0</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ 1,442,353,963

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

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

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(c)

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

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.041

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

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0444

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 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.	Taxable Sales. 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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.284198 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.284198 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.304339 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.304339 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(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.³⁹ 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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. 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.	2020 unused increment rate. 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.	2019 unused increment rate. 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.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.022450 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.326789 / \$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.⁴⁴

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.272142 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.046259 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.022673 / \$100
72.	De minimis rate. 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.⁴⁶

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(c)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.287742/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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. - or - 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. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - 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.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.287742/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,033,067,271
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,972,568
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.326789/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.284198/\$100
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>	
Voter-approval tax rate.	\$ 0.326789/\$100
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>	
De minimis rate.	\$ 0.341074/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ➔ Brenda Morey, Finance Director
Printed Name of Taxing Unit Representative

sign here ➔ Brenda Morey
Taxing Unit Representative

8/2/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §26.042(a)(1)

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 COUNCIL STAFF SUMMARY

Meeting Date: September 12th, 2022

Agenda item: 5.3

Prepared by: Chief Gene Fox

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Approval – Resolution R-2022-015 Authorizing the submittal of an application for the Bullet-Resistant Shield Program for inclusion in FY 2022-2023 Budget - City Manager / Chief Gene Fox

X

Attachments for Reference:

1) Resolution R-2022-015

2) Initial application for Bullet-Resistant Grant

BACKGROUND / HISTORY: The Texas Legislature, in an effort to help protect Texas Peace Officers, has allocated funding for Bullet-Resistant Shield purchases. This grant is scheduled to be a 100% funding, paid as a reimbursement, once the agency is approved. The Police Department wishes to participate in this program. Applications must be received by September 19th, 2022

DISCUSSION: The Texas Legislature, in an effort to assist Texas Law Enforcement after the May 24th, 2022 attack in Uvalde, Texas, is expecting to make available 50 million dollars for approved grant applicants to purchase bullet-resistant shields. These shields would be available to each officer for use in higher risk calls, such as high-risk search/arrest warrants or other active events (such as an active shooter event) at a school or business. This grant, if approved, will provide for 100% of the approved cost for the shields.

COURSES OF ACTION: Approve or deny the resolution

FINANCIAL IMPACT: If the grant is approved, the city will return to request a budget amendment for the approved amount. In turn, once the city receives 100% reimbursement of the funds expended, those funds can be returned to the general fund. There are no matching funds requested or required.

MOTION REQUESTED: Approve Resolution R-2022-015 Authorizing the submittal of an application for the Bullet-Resistant Shield Program for inclusion in FY 2022-2023 Budget



Date Submitted: _____

CITY OF SHAVANO PARK
GRANT OPPORTUNITY APPLICATION

*Please provide **all** relevant grant documentation attached to this application.*

Incomplete applications will not be processed.

Please submit application to the Finance Director.

Grant Description

Purpose of Grant: _____

Grant Title: _____

Grant Issuing Entity: _____

Submission Deadline: _____

Other Timeline Details: _____

Financial Information

*Grant Value (\$): _____

*Matching Requirements (percentage or dollar amount): _____

Proposed Budget Line Item: _____

Foreseen Maintenance Costs: _____

Reviewed by

Finance Director: _____ Date: _____

City Manager: _____ Date: _____

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

City Council Approved on this Date: _____

RESOLUTION NO. R-2022-015

**A RESOLUTION BY THE CITY COUNCIL OF SHAVANO PARK, TEXAS
AUTHORIZING THE SUBMITTAL OF AN APPLICATION FOR THE BULLET-
RESISTANT SHIELD GRANT ADMINISTARTED BY THE GOVERNOR OF THE STATE
OF TEXAS CRIMINAL JUSTICE DIVISION FOR 2023 FISCAL YEAR**

WHEREAS, The City of Shavano Park City Council finds it in the best interest of the citizens of the City of Shavano Park that the Bullet-Resistant Shield Grant be operated for the Fiscal Year of 2023; and

WHEREAS, The City of Shavano Park City Council designates the Chief of Police, Gene Fox as the grantee's authorized official. The authorized official is given the authority to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency; and

WHEREAS, The City of Shavano Park City Council agrees to fulfill all requirements for the said project, including appropriate matching funds, as prescribed by the State Criminal Justice Division Fund Solicitation; and

WHEREAS, the City of Shavano Park City Council agrees that in the event of loss or misuse of the Criminal Justice Division funds, the City of Shavano Park City Council assures that the funds will be returned to the Criminal Justice Division in full; and

NOW THEREFORE, BE IT RESOLVED that the City of Shavano Park City Council approves submission of the grant application for the Bullet-Resistant Shield Grant to the Office of the Governor, Criminal Justice Division.

PASSED AND APPROVED by the City Council of the City of Shavano Park on the 12th day of September, 2022.

Robert Werner
MAYOR

Attest: _____

Trish Nichols
CITY SECRETARY

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 12, 2022

Agenda item: 5.4

Prepared by: Pete Miller

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Consideration to establish a 3-person advisory board to assist in the effective management of the street reconstruction project.

X

Attachments for Reference:

1) PowerPoint Presentation with Backup Material

BACKGROUND / HISTORY: At the February 22, 2022, City Council meeting, Ordinance 0-2021-003 was reviewed that discussed a “Way Ahead” proposal that highlighted the importance of proactive oversight to ensure the effective communication and management of the proposed \$10M Bond and street reconstruction project. The Way-Ahead presentation provided five (5) recommendations: (1) develop a communication strategy to ensure voters have the information they needed to make an informed decision; (2) ensure that KFW had minimized the project capital outlay prior to the bond election while still being able to maintain project schedule; (3) work with KFW Engineering to define roles and expectations and give consideration on how best to provide project oversight and quality assurance; (4) develop a strategy to manage any construction logistical issues and quickly resolve any homeowner issues; and (5) ensuring adequate processes and internal resources are available to ensure project success.

Items (1) and (2) have been successfully completed. This agenda items addresses the 3rd, 4th, and 5th recommendations that were presented at the February 22nd City Council meeting.

DISCUSSION: Proactive oversight is important to ensure project success to learn from past projects and industry lessons learned. Issues that are identified and worked early in the design phase of any project offer the greatest opportunity for successful intervention. An advisory board would help the City Manager identify these issues early in the design phase of the street reconstruction project. The establishment of an advisory board would work with the City Manager to: (1) provide project management and civil engineering expertise; (2) assist in the plan review process to provide recommendations; and (3) observe construction to identify potential modifications or corrections that might be needed.

The proposed members of this advisory board would be selected by the City Manager and approved by the City Mayor. The formation of this advisory board would be temporary in nature and would be disbanded upon the completion of the street reconstruction project. Shavano Park prides itself in efficiently managing our city’s financial resources. This advisory board will help

ensure the same level of diligence that we provide in all our financial decision management. It is worth noting that the project cost is almost 2 times our annual city budget.

COURSES OF ACTION: Approve the establishment of a 3-person advisory board that works with the City Manager assisting in the effective management of the street reconstruction project or provide other guidance.

FINANCIAL IMPACT: N/A

MOTION REQUESTED: I MOVE THAT THE CITY OF SHAVANO PARK, TEXAS ESTABLISH A 3-PERSON ADVISORY BOARD THAT WORKS WITH THE CITY MANAGER TO ASSIST IN THE EFFECTIVE MANAGEMENT OF THE STREET RECONSTRUCTION PROJECT.

ADVISORY BOARD

Ensuring Project
Success

Street Reconstruction Project



February 22nd City Council Discussion

Way Ahead - Ordinance O-2021-003

The importance of Due Diligence to Ensuring Project Success

Key Message: *Learning from past projects and leveraging industry best practices will improve performance.*





February Way-Ahead Recommendations

- ✓ Develop a communication strategy to ensure voters have the information they need to make an informed decision.
 - ✓ KFW has minimized project capital outlay prior to the bond election while still being able to maintaining project schedule.
- ❑ Work with KFW to define roles and expectations. Consider how best to provide project oversight and quality assurance.
 - ❑ Develop a strategy to manage construction logistical issues and quickly resolve any homeowner issues.
 - ❑ Ensuring adequate processes and internal resources are available to ensure success.

MOTION

Establish a 3-person advisory board that works with the City Manager to assist in the effective management of the street reconstruction project.

Issues identified and worked early in the project design phase offer the greatest opportunity for successful intervention.

Function and Membership of Advisory Board



1. **Provide Expertise**

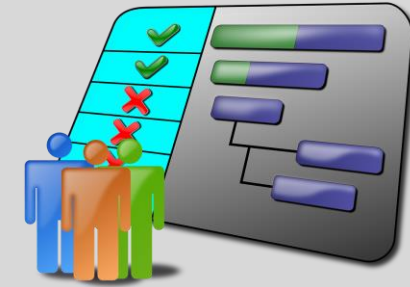


2. **Review Plans and Provide Recommendations**



3. **Observe Construction and Provide Recommendations**

Ensuring Project Success



Board Membership

Members to be selected by the City Manager and confirmed by Mayor.

Needed Board Skill Sets:

- ☐ Project Management
- ☐ Civil Engineering
- ☐ Residential Perspective

CITY COUNCIL STAFF SUMMARY

Meeting Date: September 12, 2022

Agenda item: 8.6

Prepared by: Bill Hill

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - City Council adoption of organizational chart – Alderman Miller / Mayor Pro Tem Kautz

X

Attachments for Reference: 1) 8.6a FY22 Organization Chart

BACKGROUND / HISTORY: The Organization Chart is approved annually by Council for inclusion in the budget documentation and employee handbook.

DISCUSSION: Discussion will be led by Alderman Miller / Mayor Pro Tem Kautz.

COURSES OF ACTION: Approve City Organization Chart; or alternatively decline and provide further guidance to staff.

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Approve City Organizational Chart.

ORGANIZATIONAL FLOWCHART

Approved by Council on August 22, 2022.

