



2 2  
0 0  
1 - 1  
4 5



**Adopted  
Budget**





**This budget will raise more revenue from property taxes than last year's budget by an amount of \$72,383, which is a 2.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,967.**

**Record Vote on Budget:**

**Mayor**

**David Marne**

**Present (Only votes in event of tie)**

**Council Members**

**Michele Ross**

**For**

**Bob Heintzelman**

**For**

**Mary Ann Hisel**

**For**

**Vicky Maisel**

**Against**

**Vacant**

**Property Tax Comparison:**

	<b>FY 2014</b>	<b>FY 2015</b>
<b>Adopted Tax Rate</b>	<b>0.320000</b>	<b>0.309617</b>
<b>Effective Tax Rate</b>	<b>0.326907</b>	<b>0.315831</b>
<b>Effective Maintenance &amp; Operations</b>	<b>0.288494</b>	<b>0.268916</b>
<b>Rollback Tax Rate</b>	<b>0.359131</b>	<b>0.309617</b>
<b>Debt Tax Rate (I&amp;S)</b>	<b>0.047588</b>	<b>0.019188</b>

**Total debt obligation for the City of Shavano Park secured by property taxes: \$204,671**



## **COUNCIL OF THE CITY OF SHAVANO PARK**

**A. DAVID MARNE**  
**MAYOR**

**MICHELE BUNTING ROSS**  
**MAYOR PRO TEM**

**TODD BRAULICK**  
**ALDERMAN**  
(Resigned Sept 10, 2014)

**BOB HEINTZELMAN**  
**ALDERMAN**

**MARY ANN HISEL**  
**ALDERMAN**

**VICKY MAISEL**  
**ALDERMAN**

**BILL HILL**  
**CITY MANAGER**

**LARA FEAGINS**  
**FINANCE DIRECTOR**



## 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 in order to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

## VISION

Shavano Park is a premier, diverse and welcoming community that celebrates our small town character, within an urban setting, multigenerational heritage, and natural habitat.

**CITY OF SHAVANO PARK**

**COUNCIL FISCAL YEAR 2014-2015 ADOPTED BUDGET**

**Table of Contents**

Required Budget/Tax/Debt Statement.....	i
List of Principal Officials.....	ii
Mission/Vision Statement.....	iii
Table of Contents.....	iv

**OVERVIEW**

Budget Message.....	1
Budget & Tax Calendar.....	4
Budget Ordinance.....	5
Tax Levy Ordinance.....	7
Budget Basics.....	9
Basis of Accounting and Budgeting.....	11
Fund Structure/Fund Flow Chart.....	13
Chart of Accounts/Object Code Classification.....	16
Financial Management Policy.....	28
Property Tax Historical.....	33
General Fund Historical Sales Tax.....	35
City Staffing Levels.....	36

**GENERAL FUND**

Re-Cap.....	38
Revenue Summary.....	41
Mayor and Council.....	43

General Administration.....	45
Municipal Court.....	49
Public Works.....	52
Fire Department.....	56
Police.....	61
Development Services.....	66

### **Debt Service**

Re-Cap.....	69
Tax Rate Analysis.....	70
Revenues.....	71
Expenses.....	72
Debt Service Booklet.....	73

### **Proprietary Funds**

Water Utility Fund Re-Cap.....	77
Water Revenues.....	80
Water Department.....	81

### **Non Major Governmental Funds**

Crime Control District .....	86
PEG Fund.....	90
Oak Wilt Fund.....	92
Street Maintenance Tax.....	94
Court Technology & Security Fund.....	95
Child Safety Funds.....	98

Law Enforcement Officers Standards Education Fund (LEOSE).....	102
State Forfeiture Fund.....	105
Capital Improvement/Replacement Fund.....	107

**Fiduciary Funds**

PET Documentation Fund.....	117
-----------------------------	-----

September 22, 2014

Honorable Mayor, City Council, and citizens of Shavano Park:

This memorandum summarizes the Shavano Park adopted Fiscal Year (FY) 2014-15 Operating Budget and is the result of the guidance and input received from the City Council during the budget process. The Budget is consistent with the established mission, vision and goals of the City of Shavano Park. The 2014-15 Adopted Budget seeks to provide a balance of excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

The Budget adopts a tax rate of \$0.309617 cent per \$100 of valuation. Based upon the assumed level of revenue, the Budget then allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. While meeting our basic needs, the budget allows for no large current year capital improvements and accounts for a few inexpensive initiatives and some capital replacement requirements.

**PRINCIPAL BUDGET OVERVIEW.** We have made a number of improvements to the budget format and process this year, summarized below:

- Creating the budget from bottom up (Directors responsible for budgeting)
- Requirements based (prioritized based upon essential needs and goals)
- Developing the budget using our existing financial software INCODE
- Requiring the Directors to defend their budget requests to the City Manager
- Adding in much more line item detail in the actual budget and then defining each line item for consistency and for a detailed accounting of what will be expended
- Properly establishing required and separate funds for more transparency
- More accurate accounting for actual salary and personnel costs
- Reestablishing and funding of the Capital Improvement Replacement Fund

### **MAJOR REVENUES.**

Current Advalorem Taxes (Property Taxes). The City Council adopted the Rollback Rate of \$0.309617 as determined by the Truth-In-Taxation calculations. This represents a decrease from last year's tax rate of \$0.3200 cent / \$100 of valuation for FY 14-15.

The Effective Tax Rate. The effective tax rate is the tax rate necessary to generate the same amount of taxes as last year based only on the same property that is 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 adopted tax rate of \$0.309617 is below the "Effective Tax Rate" of \$0.315831 needed to generate the same amount of taxes from the same property that was on last year's tax roll.

The Rollback Rate. The rollback tax rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra eight percent increase for those operations, and sufficient funds to pay debts in the coming year. A taxing unit's rollback tax rate is a calculated rate that divides the overall property taxes into two



categories – maintenance and operations (M&O) and debt service, also called interest and sinking (I&S).

Since the rollback rate allows for an eight percent increase based upon the effective rate (adjusted for debt requirements) the rollback rate is usually higher than the effective rate. This is not so this year for the City of Shavano Park (CoSP). Last year, the CoSP paid off a large amount of debt (2004 Bond) and we assumed a collection rate of 98% property taxes, and we collected over that rate. Therefore, debt requirements for this next year are significantly lower, which in effect lowered our rollback rate below both the previous year's tax rate of \$0.32 and this year's effective tax rate of \$0.315831. If the City had not paid off the 2004 Bond last year, the rollback rate would have been approximately \$0.322942, which is above this year's Adopted rate of \$0.32.

Freeze Taxable Value. The total freeze taxable value for 2014 tax values amounted to \$213,992,922, which is an increase of 8.45% over the 2013 freeze adjusted taxable value of \$197,326,536.

New Improvements and Personal Property. The total taxable value of new improvements and personal property includes \$26,552,260 more taxable value than last year. "New" means the item was not on the appraisal roll in 2013.

Sales Tax. Sales Tax collections are expected to significantly decrease in the FY14-15 budget year. This budget assumes sales tax revenues of \$288,000, which is \$449,791 less than this year's actual revenues (\$737,791) through July 31<sup>st</sup>.

Other Revenues. Because of expected commercial and residential developments, we anticipate an increase in permit fees of \$50,000. In the future, this revenue is also likely to be reduced once all areas are built out. Other revenues are expected to generally remain level.

## **EXPENDITURES.**

Personnel. No additional staff positions have been approved. The adopted budget related to personnel for both the General and Water Fund includes the scheduled step increases for all employees. This budget accounts for a 5.7% increase on the health insurance premiums. The City will fund the Texas Municipal Retirement System at the full funding rate as opposed to a previously lower rate. The Code Enforcement Officer full time equivalent position was replaced by the Planner / Information Systems Manager position with a grade increase from 18 to 22.

General Fund. General Fund expenditures remain relatively constant for day to day operations across all departments. Below is a brief review of needs and significant changes for departments, additional detail on changes over \$5k can be located in front of each of the department's budget comparison report or in the budget for line item comparison.

Admin. Included within the Administration Department are funds for possible upgrade to the City Website, archiving documents electronically, video recording and archiving council meetings, as well as the new contract for outside IT Managed Services. Several new line items have been established to help in budgeting and overall tracking of expenditures.

Public Works. The Public Works Department includes funds for professional maintenance on trees located at City Hall and a possible upgrade to the septic system.

Fire. The Fire Department budget includes several changes within line item categories. Operating expenses include a slight increase in EMS supplies based on higher call volume and costs.

Police. The Police Department includes several new line item categories to better track expenses but relatively no increase for day to day operations. The City currently is provided dispatch services from Bexar County and the budgeted amount has been reduced based on the expected allocation of costs and call volume for all entities but this number is always subject to change from year to year.

Capital. The Adopted General Fund Budget includes transferring \$193,174 to the General Capital Improvement/Replacement Fund for future expenditures. The adopted budget also includes \$37,241 transfer from Crime Control Fund revenues in to the Capital Improvement/Replacement Fund. The amounts are based on the current equipment replacement schedule (which needs updating) located on page 101-102 and include \$40,000 for drainage projects and \$40,000 street reconstruction.

Capital expenditures within the General Fund include replacement of one police vehicle and the code enforcement vehicle, four dual band mobile radios, one mobile data terminal (MDT), and one mobile radar unit with funding coming from the Crime Control reserves, a portion of the code enforcement vehicle is being funded from the General Capital Improvement/Replacement Fund. Additionally, funding from the Court Technology Fund will be used to replace four police ticket writers/printers. A “transfer-in” is shown in General Fund revenues to offset the expenditures and a correlating “transfer-out” in the respective funds.

Water. The Water Department budget includes the creation of several new line items to better track expenditures for maintenance and operations at the various well sites, storage tanks, and SCADA system. It also includes an increase of \$44,000 for expenditures within these new line items. The Adopted Water Utility Budget includes transferring \$69,574 to the Water Capital Replacement Fund for future infrastructure replacement. Also adopted is a draw of \$16,100 from capital replacement, this is to cover the replacement of approximately 230 water meters utilizing in house labor. We will start with highest flow meters and work our way down and replace all meter over the next four/five years. Capital Expenditures within the Water Utility Fund include repainting of the elevated water tower at an estimated \$100,000 that will be funded from reserves.

I wish to extend my thanks to each member of the Council for the many contributions put forth by attending budget workshops, reviewing budget documents and providing input to develop the adopted budget. I would also like to express my appreciation to the City Staff for their hard work in striving to maintain high levels of service to our citizens.

*“Here to Serve!”*

Bill Hill  
City Manager

## BUDGET CALENDAR FOR FY 2014-2015

### 2014

4 March	Staff Budget Workshop – City Manager Guidance
<b>27 March</b>	Council Workshop – Staff Presentation
30 April	Receive Preliminary Property Tax Report
1 May	Budget Kick Off with Departments
<b>28 May</b>	Council Workshop – Mission Statement, Goals, Objectives, Guidance
16 June	Create Revenues for Straw-man Budget
<b>23 June</b>	Council Workshop - Budget Basics and Staff Analysis of Council Objectives
<b>14 July</b>	Water Advisory Board Meeting and Budget Workshop
<b>15 July</b>	Budget Work Shop – Health, TMRS, Budget Basics, Water Draft
19 July	Receive Certified Tax Roll
1 August	Effective and Roll Back Rates Calculated
<b>7 August</b>	Special Council Meeting/Budget Work Shop – -Submission of City Manager Proposed Budget -Receive Effective and Rollback Calculation
<b>14 August</b>	Special Council Meeting/Budget Work Shop -Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings.
15 August	Deadline for Newspaper Submission for Proposed Property Tax Rate Notice (7 Days before 1 <sup>st</sup> Public Hearing)
<b>20 August</b>	Special Council Budget Workshop – (Dates of Public Hearings Published in News Paper)
<b>27 August</b>	Special (Regular) Council Meeting/Budget Work Shop
29 August	Deadline for Newspaper Submission for 1 <sup>st</sup> and 2 <sup>nd</sup> Reading of Budget
3 September	Publication Notice of 1 <sup>st</sup> and 2 <sup>nd</sup> Budget Hearing
<b>9 September</b>	Special Council Meeting – -1 <sup>st</sup> Reading of Budget
<b>22 September</b>	Regular Council Meeting – -2 <sup>nd</sup> Reading of Budget -Adopt Budget and Tax Rate

**ORDINANCE No. O-2014-018**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; 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, 2014, and ending September 30, 2015;

**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, 2014, and ending September 30, 2015.

**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.

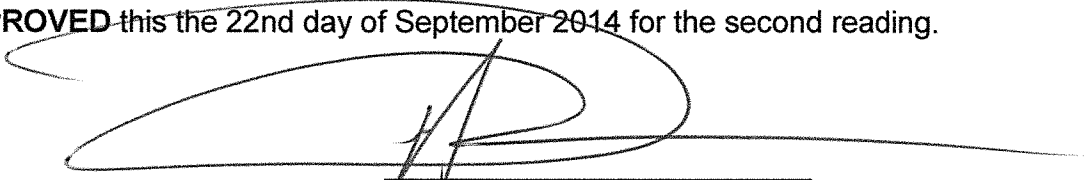
**Section 7.** If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that 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 9th day of September 2014 for the first reading.

**PASSED AND APPROVED** this the 22nd day of September 2014 for the second reading.

  
A. David Marne  
Mayor

ATTEST:

  
Zina Tedford  
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, 2014 AND ENDING SEPTEMBER 30, 2015; 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. 2014-018, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015; 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 2014-2015 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2014 subject to taxation, a tax of **\$0.309617** 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), **\$0.290429** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.019188** 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. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.51.

**SECTION THREE:** That taxes levied under this Resolution shall be due October 1, 2014 and if not paid before February 1, 2015 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 22nd DAY OF SEPTEMBER, 2014** by the following motion "To approve the total tax rate of \$0.309617, for a breakdown of Maintenance and Operation of \$0.290429 and Interest and Sinking of \$0.019188 on each \$100 valuation of property".

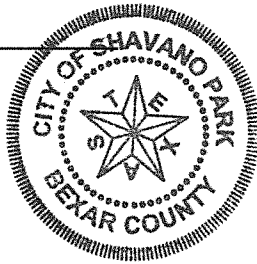


A. DAVID MARNE  
MAYOR

Attest:



Zina Tedford  
City Secretary



Approved as to Form: \_\_\_\_\_  
Charles Zech, City Attorney

# **BUDGET BASICS**

## **Budget Process**

The budget process is the key to the development of Shavano Park's strategic plan, allowing departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Mayor and the Council, its preparation begins much earlier, reassessing projected revenues, reserves and expenditures for the current year and future years.

## **What is the City Budget?**

The budget is one of the key policy documents in any city. It includes the financial planning and legal authority to obligate public funds.

Also, the budget provides policy direction by the City Council to the staff and the community about the role of the city and its services and programs. The budget estimates expected revenue and expenditures needed from each fund to meet the 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, and 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 not limited to budget development policy guidance in a budget message, the financial policies, goals and priorities, 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**

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual 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 in cash.

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**

The proprietary funds use the accrual basis of accounting. Under the accrual 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 expenditures and bond principal payments are included as an expense.

### **Budget Principals**

The budget principal varies from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principals, such as the state of the local economy, the needs of 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 very 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:

- The overall tax rate will not increase
- Efficiently Use and Protect Fiscal Resources
- The City will maintain a reserve of 50% in the GF (~\$2.5M)
- Current expenses should not exceed current revenues
- Consideration of unassigned fund balance used to offset decrease in GF revenue only after all options exhausted including first priority to reduce budget expenses to meet current revenue
- Unassigned fund balance should be used for emergencies, one-time expenditures per the fund balance policy
- Funds for needed major capital purchases will be accrued/earmarked in a separate fund
- Quality of Service will remain at existing levels
- Staffing will remain at existing levels

## **Fund Structure**

The City accounts for revenue 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 funds 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. As depicted below, the budgetary accounting for City of Shavano Park financial activities is reflected within the following funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds which comprise of approximately 13 separate funds.

### **GOVERNMENTAL**

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

#### **Major Funds**

The City currently has only the General Fund classified as a Major Fund.

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

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

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

The City has a variety 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 used to finance all 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 PROGRAMING Fund (PEG)**

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

#### **45 – Oak Wilt Fund**

Revenues from tree trimming permits and fines collected for noncompliance were designated by ordinance to be placed in a separate fund to assist City residents in the defraying of 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 used only to maintain and repair municipal streets that existed on the date of the election to adopt the tax. It may not be used to build new streets. This tax expires every four years after it takes effect, voters must vote to continue in an election held for that purpose.

#### **50 – Court Technology & Security Fund**

Court Technology fund is allowed by the state statute thru a municipal ordinance to collect a court fee designated to finance the purchase and maintain Court technology.

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

#### **52 – Child Safety Fund**

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

#### **53 – Law Enforcement Officers Standards Education Fund (LEOSE)**

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

#### **54 – Forfeiture Funds**

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

### **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, drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy adopted in October 2011 and are designated during the budget process for future use.

### **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 account for the City's activities that are similar to commercial enterprise accounting.

### **Business-Type Activities**

#### **20 – Water Utility Fund**

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

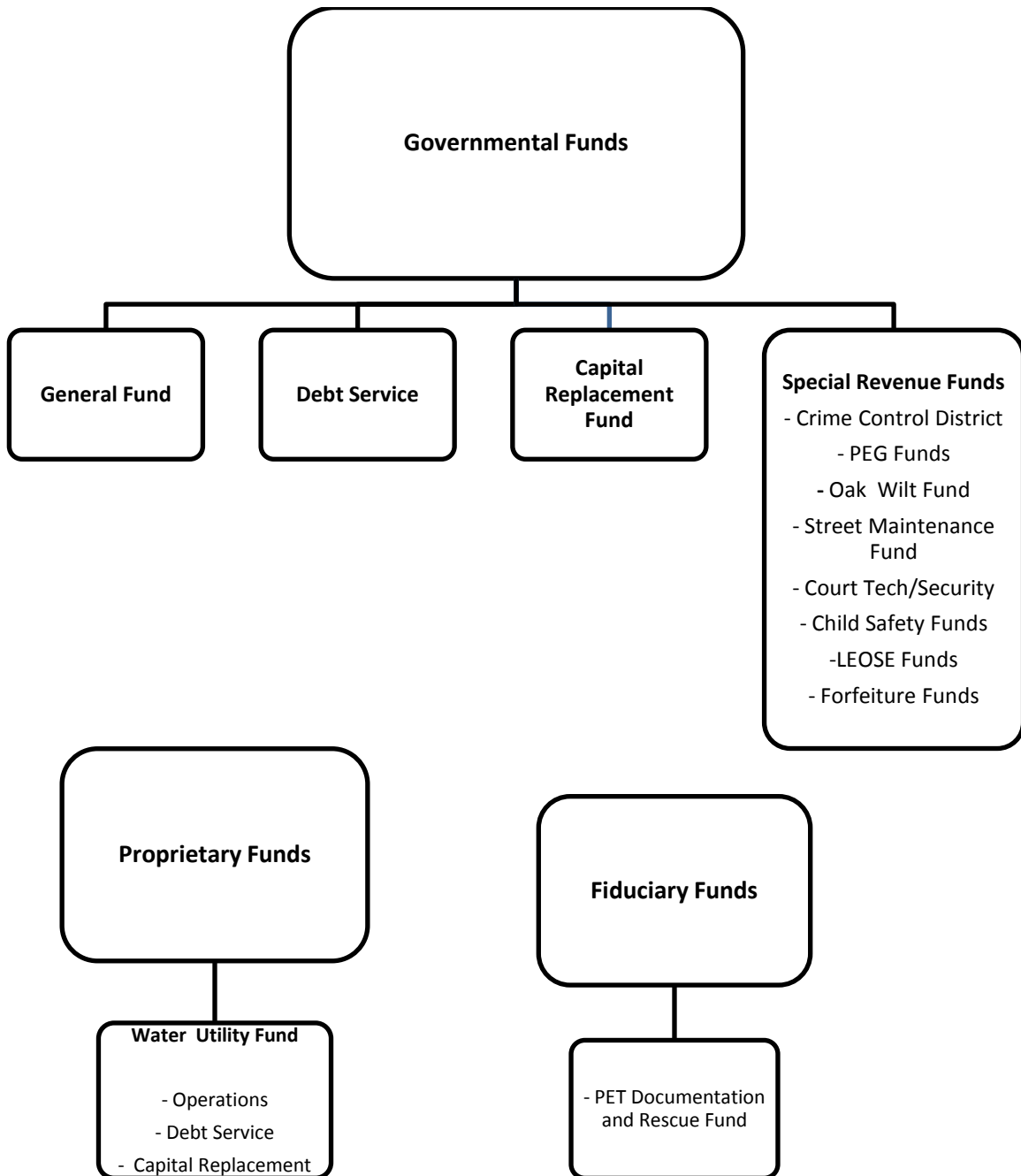
## **FIDUCIARY FUNDS**

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

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

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

# City of Shavano Park Fund Structure Flow Chart



## Chart of Accounts & Account Classification System

Account Numbers always begin with the two digits for the fund. Assets begin with "1" and are only 5 digits, Liabilities begin with "2" & "3" are only 5 digits as well. Revenues begin with a 599 digit code and followed by a 4 digit code. Expenditures begin with a three digit department code, followed by a 4 digit code beginning with "1" thru "9" delineating the categories.

### Assets

<u>Fund</u>	<u>Object Code</u>
XX -	1XXXX

### Liabilities & Fund Balances

<u>Fund</u>	<u>Object Code</u>
XX -	2XXXX
XX -	3XXXX

### Revenue

<u>Fund</u>	<u>Object Code</u>
XX -	599-XXXX

### Expenditure

<u>Fund - Dept.</u>	<u>Object Code</u>	<u>Categories</u>
XX - XXX	-1XXX	Personnel
XX - XXX	-2XXX	General Supplies/Material
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
XX - XXX	-9XXX	Transfers



## **Object Code Classification Definition 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 workweek in accordance with federal wage and hour laws.

### **1020 MEDICARE**

City's portion of mandatory contributions into the Federal Social Security System. At the total rate of 1.45% to Medicare.

### **1025 UNEMPLOYMENT**

### **1030 HEALTH**

Includes the City's portion of health coverage paid for full-time employees and portion paid towards dependents. The plan year follows the same fiscal as the City from October to September. The City currently offers two plans a High Deductible Health Plan (Base Plan) and Buy Up Plan the employer contribution is the same for both plans.

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

If an employee elects the High Deductible Health Plan (HDHP) the City contributes \$1,000 for employee and \$1,500 for family coverage per year. Contributions are paid out quarterly.

### **1033 DENTAL**

Includes the City's portion for employees and a portion paid towards dependents for dental coverage.

### **1035 VISION**

Includes the City's portion for employees and a portion paid towards dependents for vision coverage.

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

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

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

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

**1040 TMRS**

City's participation to Texas Municipal Retirement System (TMRS) for all positions performing 1000 hours plus per fiscal year. The City's portion of the rate changes in January of each year and is 11.56% as of January 1, 2014.

**1070 CERTIFICATE PAY**

A fixed amount set by the City for approved certifications held by full-time employees.

**2035 COUNCIL/EMPLOYEE APPRECIATION**

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

**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.

**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.

**2040 MEETING EXPENSE**

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

**2050 PRINTING/COPYING**

Costs associated with printing of card stock, door hangers, forms, business cards, utility bills, warrant notices, ticket books etc.

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

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

**2070 JANITORIAL / BUILDING SUPPLIES**

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

## **2090 SMALL TOOLS**

Articles normally of small unit value costing less than \$250, which includes items such as testers, chain saw blades, shovels, weed eater heads, small hand tools, pocket chlorimeters, and batteries.

## **2091 SAFETY SUPPLIES / EQUIPMENT**

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

## **3010 ADVERTISING (LEGAL NOTICES)**

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

## **3012 ENGINEERING AND CONSULTING**

Fees paid for professional services provided by engineering firms for various miscellaneous requirements not related to debt services projects.

## **3013 PROFESSIONAL SERVICES**

To include professional service performed for architectural, information technology, financial services, and those not relating to other specified categories approved by the City.

## **3015 PROFESSIONAL – LEGAL SERVICES/JUDGE/ PROSECUTOR**

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.

## **3016 CODIFICATION**

Fees paid to update the code of ordinances books and online when new ordinances/codes are passed by Council.

## **3018 CODE COMPLIANCE / CLEANUP**

Costs associated with enforcement of codes including fees paid to vendors for cleaning/mowing properties in non-compliance.

## **3020 ASSOCIATION DUES, SUBSCRIPTIONS & PUBLICATIONS**

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

## **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 INSURANCE**

Premiums paid to the TML for general comprehensive liability, automobile/automobile physical damage liability, law enforcement liability, errors and omissions

### **3070 ANIMAL CONTROL OPERATING SUPPLIES / SERVICES**

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

### **3075 BANK SERVICE FEES**

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

### **3080 UNIFORM AND CLOTHING**

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

### **301# PLAN REVIEW FEES**

Fees paid for professional service provided by outside providers for plan reviews.

### **3085 WEBSITE TECHNOLOGY**

Costs associated with maintaining City web site, hosting and 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 e-newsletter, monthly printed news letter, online survey services, special mailers. Costs associated supplies for citizen functions such as National Night Out, Town Hall meetings.

### **3090 COMMUNICATION EQUIPMENT**

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

**4005 CONTRACT OFFICE EQUIPMENT**

Includes contractual leasing agreements/annual fees related to office equipment such as postage machine, copiers, time clocks, and billing equipment.

**4015 CONTRACT SERVICES / INSPECTIONS**

Fees paid to outside firm for assisting plan review/inspections of new homes.

**4035 CONTRACT- DISPATCH SERVICES**

Fees paid to City of San Antonio for dispatch services

**4045 CONTRACT- RADIO FEES**

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

**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; INCODE, Microsoft, Brazos Technology, Cardinal, and Badger.

**4083 AUDIT SERVICES**

Fees paid for professional service pertaining to the annual auditing of the City's financial records

**4084 TAX APPRAISAL FEES**

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

**4085 TAX COLLECTOR**

Professional fees paid to Bexar County Tax Assessor Collector to account for the cost of collection/processing statements for ad valorem taxes for the City. The charge is 1% on all funds collected by tax collector.

**4088 ELECTION EXPENSE**

All costs related to City elections, such as location rental, printing of ballots, supplies, election personnel, etc.

**5015 ELECTRONIC EQUIPMENT MAINTENANCE**

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

**5020 VEHICLE MAINTENANCE**

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e. oil change, radiator flush, wiper blades, flat repair, also to include purchase of tires.

**5025 EQUIPMENT MAINTENANCE**

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

**5030 BUILDING AND GROUNDS MAINTENANCE**

To account for general maintenance and repair of buildings and structures to include supplies, HVAC, plumbing, and electrical, fire extinguisher recharge, and repairs performed by others.

**5060 VEHICLE FUEL**

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

**6011 CHEMICALS**

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

**6030 INVESTIGATIVE SUPPLIES/PROCESSING**

Items routinely purchased related to performing criminal investigations and evidence processing.

**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, repair to bunker pants, helmets, boots costing less than \$500.

**6035 FIREARMS EQUIPMENT**

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

**6040 EMS SUPPLIES**

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

**6045 FIRE FIGHTING / EQUIPMENT SUPPLIES**

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

**6046 FIRE PPE SUPPLIES/MAINTENANCE**

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.

**6050 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**

500,000 gallon water storage tank maintenance to include but not limited to supplies such as pipes, fittings, valves, meters, registers, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair and/or replacement of items within the tank as well as required yearly tank inspections.

**6061 WELL SITE #1 – ELEVATED STORAGE TANK**

A well site with a 250,000 gallon water storage tower, a water blending tank, a disinfection MIOXX facility which is also the blending site of water from Well # 5 and # 9, connected to the Trinity Well. To include but not limited to supplies such as pipes, meters, registers, fittings, valves, chemical pumps, electrical parts, water measuring devices, salt and filters etc. for maintenance, repair and/or replacement of items within the tanks as well as the required yearly tank inspections.

**6062 WELL SITE #2 – EAA MONITORED****6063 WELL SITE #3 –**

Currently not in operation.

**6064 WELL SITE #4 –**

Currently not in operation.

**6065 WELL SITE #5 – CONNECTED TRINITY**

A well site connected to the Trinity Aquifer & Edwards Aquifer water supply. 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**

A well site of water supply from the Edwards Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

**6067 WELL SITE #7**

A well site water supply from the Edwards Aquifer. 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 well site of water supply from the Edwards Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

**6069 WELL SITE #9 – TRINITY**

A well site of water supply from the Trinity Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts, landscaping and other items necessary for daily maintenance.

**6070 SCADA SYSTEM/MAINTENANCE**

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

**6072 WATER MAINS AND VALVES**

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

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

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



#### **6081 SIGN MAINTENANCE**

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

#### **6082 WATER SAMPLING / ANALYSIS FEES**

Water sampling/analysis is done regularly from or for the following agencies: EAA, Lower Colorado River Authority (LCRA), Texas Commission on Environmental Quality (TCEQ), Pollution Control Services (PCS) monthly samples taken by City, Dept. of State Health Services (DSHS) and Tier II Reporting Fees monthly/semi-yearly or annually.

#### **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, pagers, cell and other communications services via land, VOIP, and wireless.

#### **7044 WATER**

Costs for water and service at all City facilities.

#### **7045 STREET LIGHTS**

Costs for electricity for City street lights.

**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.

**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.

#### **8010 ELECTRONIC EQUIPMENT-NON CAPITAL**

Includes items such as computers, printers, fax machines, monitors, and electronic equipment approved by the City Council and with values of less than \$4,999 that are not capital outlay.

**8020 MAINTENANCE EQUIPMENT-NON CAPITAL**

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

**8025 OFFICE MACHINERY AND EQUIPMENT-NON CAPITAL**

Includes items such as office furniture, file cabinets, computers, printers, fax machines, and electronic equipment approved by the City Council and with values of less than \$4,999.

**8050 VEHICLES-CAPITAL**

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 EQUIPMENT-CAPITAL**

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.

**8081 BUILDINGS-CAPITAL**

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.

# Financial Management Policy

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

## Financial Objectives

### Revenues

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

### Primary Sources of Revenue

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

**Sales Taxes-** the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to VIA. The breakdown of the remaining 1.5% is 1% City, .25% Crime Control District, and .25% for Street Maintenance Tax.

**User Fees-** specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, garbage, court fines, water/wastewater, and 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 priority of must fund services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

## **Fund Balance**

Fund balance based on GASB Statement 54 is now reported in the governmental fund financial statements based on 5 classifications that comprise a hierarchy that is based primarily 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 in October 2011 following the Statement 54 guidelines and is as follows:

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

### Definitions and policies-

- (1) Non-spendable fund balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually, (e.g., inventory, prepaid items).
  - At the end of each fiscal year the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District, Court Restricted, Capital Project Fund, State and Federal grant funds).
  - At the end of each fiscal year, the City will report "restricted" fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision making authority.
  - The amount designated for Oak Wilt shall be classified as a Committed Fund Balance.
- (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 propose 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 having considered the requirements to assign fund balance, 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 governments' 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 not government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In additions, 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 balances 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 balances 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 and Council should annually review and monitor 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**

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues. 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 funds versus issuing debt when funding capital expenditures and capital improvements, which shall include, but not limited to, sales tax, utility system revenues, developer fees, inter-local agreements, and state and federal grants. Debt will not be used to fund current operating expenditures.

### **Types of Debt Sales**

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

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

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

### **Type of Debt Instruments**

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

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

**Contractual Obligations-** Require no authorization process and are used solely for the acquisition of personal property and are secured by ad valorem taxes or other pledgeable 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 preparer 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), American Institute of Certified Public Accountants (AICPA) and the Governmental Finance Officers Association (GFOA), Texas Comptroller Leadership Circle Texas Transparency.

### **Internal Control**

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

### **Risk Management**

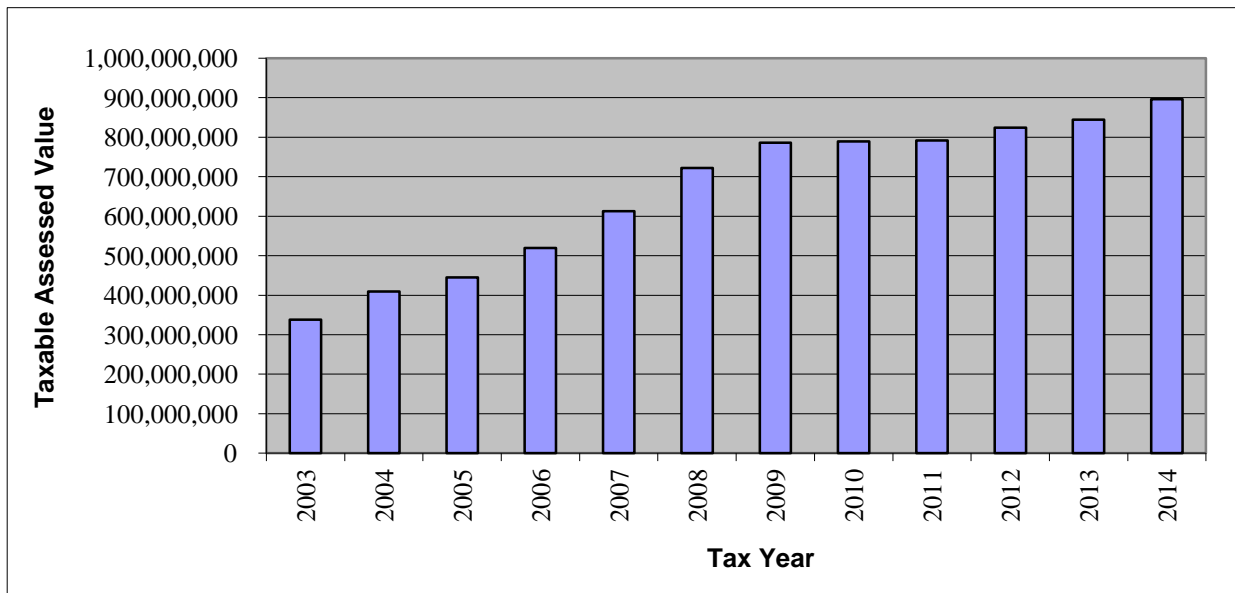
Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

### **Budget**

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

## City of Shavano Park Historical Taxable Assessed Value

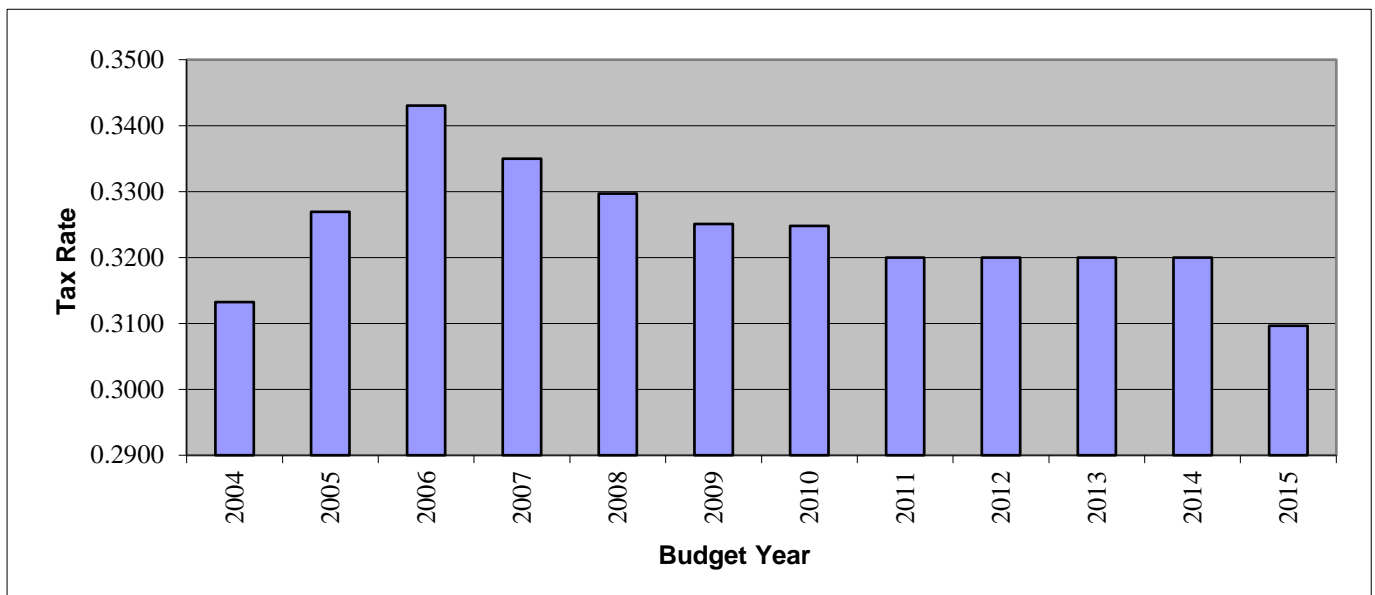
Budget Year	Tax Year	Taxable Assessed Value Including Freeze	Change	%
2004	2003	337,872,260	337,872,260	100%
2005	2004	409,711,014	71,838,754	18%
2006	2005	444,775,033	35,064,019	8%
2007	2006	519,669,448	74,894,415	14%
2008	2007	612,767,664	93,098,216	15%
2009	2008	722,254,773	109,487,109	15%
2010	2009	785,865,195	63,610,422	8%
2011	2010	789,548,590	3,683,395	0%
2012	2011	791,642,564	2,093,974	0%
2013	2012	824,544,198	32,901,634	4%
2014	2013	844,730,323	20,186,125	2%
2015	2014	896,436,537	51,706,214	6%





## City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$570,000 Home Valuation	Change
2004	2003		0.25151	0.06171	<b>0.3132</b>	0.3132	N/A	<b>1,785</b>	<b>N/A</b>
2005	2004		0.25151	0.07540	<b>0.3269</b>	0.0137	4.19%	<b>1,863</b>	<b>78</b>
2006	2005		0.25911	0.08390	<b>0.3430</b>	0.0161	4.69%	<b>1,955</b>	<b>92</b>
2007	2006		0.27653	0.05847	<b>0.3350</b>	(0.0080)	-2.39%	<b>1,910</b>	<b>(46)</b>
2008	2007		0.27349	0.05620	<b>0.3297</b>	(0.0053)	-1.61%	<b>1,879</b>	<b>(30)</b>
2009	2008		0.27349	0.05160	<b>0.3251</b>	(0.0046)	-1.42%	<b>1,853</b>	<b>(26)</b>
2010	2009		0.29087	0.03393	<b>0.3248</b>	(0.0003)	-0.09%	<b>1,851</b>	<b>(2)</b>
2011	2010		0.29087	0.02913	<b>0.3200</b>	(0.0048)	-1.50%	<b>1,824</b>	<b>(27)</b>
2012	2011		0.28173	0.03827	<b>0.3200</b>	0.0000	0.00%	<b>1,824</b>	<b>0</b>
2013	2012		0.28243	0.03757	<b>0.3200</b>	0.0000	0.00%	<b>1,824</b>	<b>0</b>
2014	2013		0.27244	0.04756	<b>0.3200</b>	0.0000	0.00%	<b>1,824</b>	<b>0</b>
2015	2014	Adopted	0.290429	0.019188	<b>0.309617</b>	(0.0104)	-3.35%	<b>1,765</b>	<b>(59)</b>

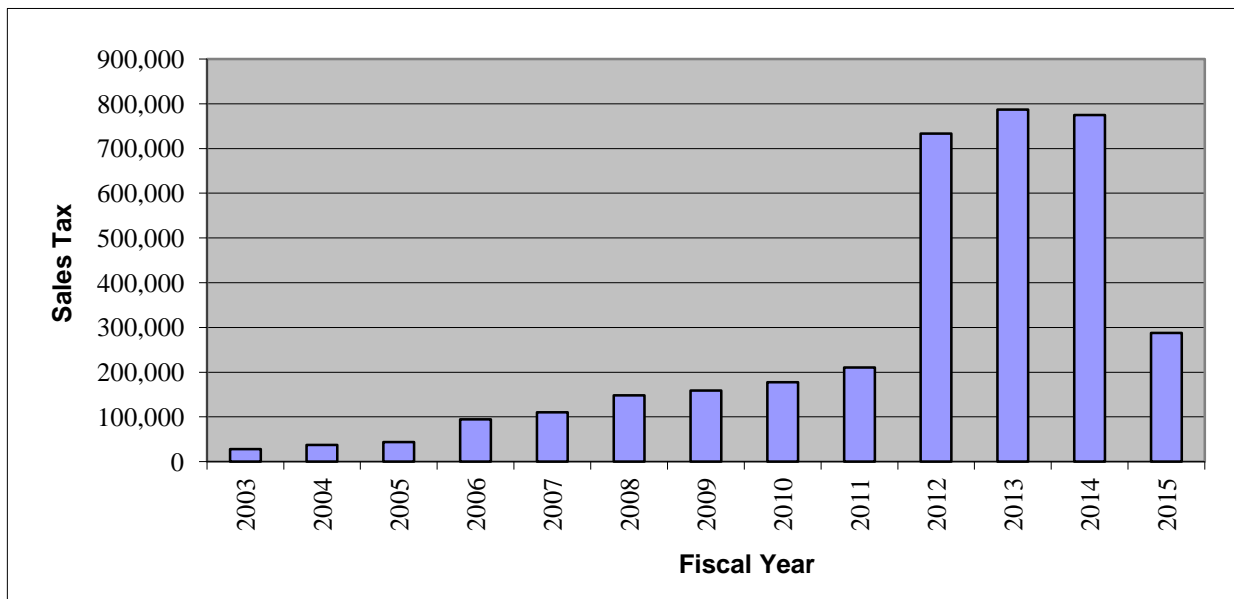


**City of Shavano Park**  
**Historical Sales Tax Rates**  
As of October 1, 2014

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

**General Fund Sales Tax**

<b>Budget Year</b>	<b>Sales Tax</b>	<b>Change</b>	<b>%</b>
2003	27,743	N/A	
2004	37,617	9,874	0.26
2005	44,137	6,520	0.15
2006	94,429	50,292	0.53
2007	110,627	16,198	0.15
2008	148,390	37,763	0.25
2009	159,032	10,642	0.07
2010	177,830	18,798	0.11
2011	210,371	32,541	0.15
2012	733,107	522,736	0.71
2013	786,838	53,731	0.07
2014 Estimated	775,000	(11,838)	-0.02
2015 Estimated	288,000	(487,000)	-1.69



## Current Staffing Levels

### 10 - General Fund

CURRENT BUDGET 2013/2014	COUNCIL ADOPTED 2014/2105
--------------------------------	---------------------------------

#### GENERAL ADMINISTRATION -601

City Manager	1	1
City Secretary	1	1
Finance Director	1	1
Finance/HR Clerk	1	1
Permit Clerk	1	1
Planner/Information Systems Manager	1	1
<b>Totals</b>	6	6

#### MUNICIPAL COURT - 602

Court Clerk	1	1
<b>Totals</b>	1	1

#### PUBLIC WORKS - 603

Director of Public Works 50/50	1	1
Public Works/Water Office Manager 50/50	1	1
Public Works Serviceman	1	1
Public Works Serviceman	1	1
<b>Totals</b>	4	4

#### POLICE - 604

Police Chief	1	1
Police Secretary	1	1
Police Lieutenant	1	1
Police Investigator/Sergeant	1	1
Police Sergeant	1	1
Police Sergeant	1	1
Police Sergeant	1	1
Police Sergeant	1	1
Police Corporal	1	1
Police Corporal	1	1
Police Corporal	1	1
Police Corporal	1	1
Police Officer	1	1
Police Officer	1	1
Police Officer	1	1
Police Officer	1	1
Police Officer	1	1
<b>Totals</b>	17	17

## Current Staffing Levels

### 10 - General Fund Cont.

CURRENT BUDGET 2013/2014	COUNCIL ADOPTED 2014/2105
--------------------------------	---------------------------------

#### FIRE DEPARMENT - 605

Fire Chief	1	1
Captain/Paramedic	1	1
Captain/Paramedic	1	1
Captain	1	1
Lieutenant	1	1
Lieutenant	1	1
Lieutenant	1	1
Fire Fighter/Paramedic	1	1
Fire Fighter/Paramedic	1	1
Fire Fighter/Paramedic	1	1
Fire Fighter/Paramedic	1	1
Fire Fighter/Paramedic	1	1
Fire Fighter	1	1
Fire Fighter	1	1
Fire Fighter	1	1
Fire Fighter	1	1
Fire Fighter	1	1
<b>Totals</b>	17	17

### 20 - Water Fund

#### WATER - 606

Public Works/Water Foreman 50/50	1	1
Public Works/Water Serviceman 50/50	1	1
Water Serviceman	1	1
Water Serviceman	1	1
<b>Totals</b>	4	4

## 10 - GENERAL FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING UNASSIGNED FUND BALANCE</b>	<u>\$ 3,534,618</u>	<u>\$ 3,114,618</u>	
REVENUE TOTAL	<u>\$ 4,369,595</u>	<u>\$ 4,063,259</u>	\$ 306,336
<b>DEPARTMENT EXPENSES</b>			
CITY COUNCIL	\$ 22,000	\$ 17,350	\$ (4,650)
ADMINISTRATION	\$ 1,193,953	\$ 765,003	\$ (428,950)
COURT	\$ 70,577	\$ 69,499	\$ (1,078)
PUBLIC WORKS	\$ 590,198	\$ 483,776	\$ (106,422)
FIRE DEPARTMENT	\$ 1,438,105	\$ 1,368,917	\$ (69,188)
POLICE DEPARTMENT	\$ 1,320,329	\$ 1,307,714	\$ (12,615)
DEVELOPMENT SERVICES	\$ 154,433	\$ 86,000	\$ (68,433)
TOTAL EXPENSES	<u>\$ 4,789,595</u>	<u>\$ 4,098,259</u>	<u>\$ (691,336)</u>
Net Changes in Fund Balance	\$ (420,000)	\$ (35,000)	
<b>ENDING FUND BALANCE</b>	<u>\$ 3,114,618</u>	<u>\$ 3,079,618</u>	

## General Fund - Fund Balance

<b>Per the Audited September 30, 2013 General Fund Balance</b>		4,691,138
<b>9-30-2013 Restricted Balances</b>		
	<b>Non-Spendable</b>	38,679
	<b>50 - Court Technology</b>	34,610
	<b>50 - Court Security</b>	43,395
<b>9-30-2013 Committed Balances</b>		
	<b>45 - Oak Wilt Fund</b>	39,830
	<b>70 - Capital Replacement Fund</b>	929,651
<b>Per the Audited September 30, 2013 Unassigned Fund Balance</b>		<u><b>3,604,973</b></u>
 <b>Amounts Needed to Reserve for Additional Special Revenue Funds</b>		
<b>9-30-2013 Restricted Balances</b>		
	<b>42 - PEG Fee Fund</b>	52,348
	<b>53 - LEOSE Fund</b>	3,531
	<b>54 - Police Forfeiture Fund</b>	76
	<b>52 - Child Safety Fund</b>	14,400
<b>Reduction of Fund Balance due to 2004 Bond payoff</b>		<u>420,000</u>
<b>Estimated Reduction of Unassigned Fund Balance at September 30, 2014</b>		(490,355)
<b>Current 2013/2014 Amended Budgeted Fund Balance Use</b>		0
<b>Approximate Re-adjusted Unassigned Fund Balance</b>		<u><u><b>3,114,618</b></u></u>

\*\*\*\*\*Estimated changes to Unassigned Fund Balance at 9-30-2014\*\*\*\*\*

## General Fund - Fund Balance Funding %

	2014/2015 ADOPTED BUDGET	ESTIMATED FUND BEGINNING BALANCE	Remaining/(Needed) Unassigned Fund Balance at % of Budget
	\$ 4,098,259	\$ 3,114,618	
<b>% of Budget</b>			
20%	\$ 819,652		\$ 2,294,966
25%	\$ 1,024,565		\$ 2,090,053
30%	\$ 1,229,478		\$ 1,885,140
40%	\$ 1,639,304		\$ 1,475,314
50%	\$ 2,049,130		\$ 1,065,489
75%	\$ 3,073,694		\$ 40,924
80%	\$ 3,278,607		\$ (163,989)
85%	\$ 3,483,520		\$ (368,902)
95%	\$ 3,893,346		\$ (778,728)
100%	\$ 4,098,259		\$ (983,641)

## 10 -GENERAL FUND

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
REVENUES							
NON-DEPARTMENTAL =====							
TAXES							
10-599-1010 CURRENT ADVALOREM TAXES	2,231,642	2,174,440	2,268,987	2,315,802	2,225,887	2,315,802	2,580,253
10-599-1020 DELINQUENT ADVALOREM TAXES	0	0	66,814	15,000	13,650	15,000	10,000
10-599-1030 PENALTY & INTEREST REVENUE	0	0	0	3,500	4,349	3,500	3,000
10-599-1040 MUNICIPAL SALES TAX	210,351	733,107	786,838	810,000	762,864	810,000	288,000
10-599-1060 MIXED BEVERAGE TAX	16,505	10,373	13,562	18,000	18,631	18,000	18,000
TOTAL TAXES	2,458,498	2,917,921	3,136,200	3,162,302	3,025,381	3,162,302	2,899,253
FRANCHISE REVENUES							
10-599-2020 FRANCHISE FEES - ELECTRIC	298,923	299,752	212,890	196,000	198,865	196,000	196,000
10-599-2022 FRANCHISE FEES - GAS	0	0	0	30,000	33,704	30,000	30,000
10-599-2024 FRANCHISE FEES - CABLE	0	0	0	50,000	67,389	50,000	50,000
10-599-2026 FRANCHISE FEES - PHONE	0	0	0	25,000	29,724	25,000	25,000
10-599-2028 FRANCHISE FEES - REFUSE	0	0	0	15,000	22,333	15,000	15,000
TOTAL FRANCHISE REVENUES	298,923	299,752	212,890	316,000	352,015	316,000	316,000
PERMITS & LICENCES							
10-599-3010 BUILDING PERMITS	254,085	224,070	247,184	290,000	308,678	290,000	300,000
10-599-3012 PLAN REVIEW FEES	39,599	37,039	44,202	44,000	45,688	44,000	44,000
10-599-3015 TREE TRIMMING PERMITS	1,325	1,515	1,515	0	0	0	0
10-599-3017 GARAGE SALE & OTHER PERMITS	1,610	225	270	250	960	250	250
10-599-3018 CERTIFICATE OF OCCUPANCY PE	3,900	2,500	2,500	2,000	3,400	2,000	2,000
10-599-3020 PLATTING FEES	0	2,105	22,309	6,000	8,020	6,000	6,000
10-599-3025 VARIANCE APPLICATION FEES	1,050	1,750	350	500	400	500	500
10-599-3040 CONTRACTORS' LICENCES	24,268	22,100	( 100)	0	0	0	0
10-599-3045 INSPECTION FEES	8,971	10,600	10,850	12,000	10,710	12,000	12,000
10-599-3060 DEVELOPMENT FEES	0	0	90,685	0	1,357	0	0
TOTAL PERMITS & LICENCES	334,808	301,904	419,765	354,750	379,213	354,750	364,750
COURT							
10-599-4010 MUNICIPAL COURT FINES	239,998	205,125	219,077	170,000	157,154	170,000	170,000
10-599-4021 ARREST FEES	11,270	9,339	9,460	10,000	5,902	10,000	10,000
10-599-4028 STATE COURT COST ALLOCATION	9,327	9,276	8,542	5,000	0	5,000	5,000
10-599-4030 WARRANT FEES	26,069	28,878	44,564	29,000	30,202	29,000	24,000
10-599-4036 JUDICIAL FEE - CITY	1,400	1,206	1,267	1,200	819	1,200	1,200
TOTAL COURT	288,064	253,824	282,910	215,200	194,077	215,200	210,200
POLICE REVENUES							
10-599-6010 POLICE REPORT REVENUE	162	174	391	400	160	400	400
10-599-6020 POLICE OFFICERS EDUCATION F	1,755	0	0	0	0	0	0
10-599-6030 POLICE DEPT. REVENUE	0	825	1,515	3,600	3,766	3,600	1,150
TOTAL POLICE REVENUES	1,917	999	1,906	4,000	3,926	4,000	1,550



## 10 -GENERAL FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
GRANTS & MISCELLANEOUS							
10-599-7010 SCHOOL CROSSING GUARD REIMB	3,479	3,456	3,582	0	0	0	0
10-599-7015 AACOG GRANTS	0	0	12,600	0	0	0	0
10-599-7021 FEDERAL GRANTS	0	23,030	0	0	0	0	0
10-599-7025 US DOJ VEST GRANT	1,006	2,012	0	2,000	900	2,000	2,000
10-599-7037 STRAC	7,376	6,122	4,523	5,623	5,623	5,623	5,000
10-599-7040 PUBLIC RECORDS REVENUE	148	164	241	200	125	200	200
10-599-7050 ADMINISTRATIVE INCOME	17,023	6,205	17,312	10,000	4,100	10,000	3,750
10-599-7060 EMS FEES	62,026	78,231	54,861	60,000	64,909	60,000	60,000
10-599-7070 RECYCLING REVENUE	2,232	0	7,279	500	1,510	500	500
10-599-7075 SITE LEASE/LICENSE FEES	37,009	35,735	18,651	20,000	23,106	20,000	38,640
T-MOBILE	0	0.00					15,684
CCATT-AT&T	0	0.00					22,956
10-599-7084 FIRE DONATIONS/GRANTS/OTHR	2,542	1,370	0	200	0	200	0
10-599-7085 POLICE DEPARTMENT DONATIONS	250	100	150	200	300	200	0
10-599-7090 SALE OF CITY ASSETS	0	1,273	25,222	10,000	6,671	10,000	6,000
10-599-7097 INSURANCE PROCEEDS	0	0	0	7,000	6,898	7,000	0
10-599-7099 MISC REVENUE	0	0	65,521	0	7,898	0	500
TOTAL GRANTS & MISCELLANEOUS	133,090	157,697	209,943	115,723	122,039	115,723	116,590
INTEREST/TRANSFERS IN							
10-599-8010 INTEREST INCOME	13,180	10,849	5,017	9,500	9,214	9,500	10,000
10-599-8020 TRANSFERS FROM WATER SYSTEM	28,403	17,091	21,000	22,050	6,303	22,050	22,050
10-599-8040 TRANSFERS IN - CRIME CONTRO	83,600	14,833	320,197	156,600	0	156,600	83,100
POLICE VEHICLE	1	38,300.00					38,300
DUAL BAND MOBILE RADIOS	4	8,000.00					32,000
MOBILE RADAR UNIT	1	1,800.00					1,800
MDT COMPUTER/SOFTWARE	1	2,000.00					2,000
CODE ENFROCEMENT VEHICL	0	0.00					9,000
10-599-8050 TRANSFER IN - COURT RESTRIC	3,850	642	321	13,470	0	13,470	19,766
INCODE- COURT	0	0.00					3,920
INCODE- BRAZOS - POLICE	0	0.00					4,346
4- TICKET WRITERS/PRINT	0	0.00					11,500
10-599-8070 TRANSFER IN-CAPITAL REPLACE	0	0	0	0	0	0	20,000
PROFESSIONAL - MUNICPAL	0	0.00					0
CODE ENFORCEMENT VEHICL	0	0.00					20,000
10-599-8099 FUND BALANCE RESERVE	0	0	0	420,000	0	420,000	35,000
ENCUMBRANMCE - MUNI TRA	0	0.00					16,030
UNRESERVED - MUNI TRACT	0	0.00					18,970
PARKING LOT PW-FIRE DEP	0	0.00					0
10-599-8200 CPS CEID Refund	0	153,010	153,010	0	0	0	0
TOTAL INTEREST/TRANSFERS IN	129,033	196,425	499,545	621,620	15,517	621,620	189,916
TOTAL NON-DEPARTMENTAL	3,644,334	4,128,522	4,763,159	4,789,595	4,092,168	4,789,595	4,098,259
TOTAL REVENUES	3,644,334	4,128,522	4,763,159	4,789,595	4,092,168	4,789,595	4,098,259

**Major Budget Changes**

There are line items which have been broken out further into new lines, but overall very little change has been made to day to day expenditures.

**Capital Outlay**

No specific request have been included for this year.

10 -GENERAL FUND  
CITY COUNCIL

				(-----	2013-2014	-----)	2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
SUPPLIES							
10-600-2020 GENERAL OFFICE SUPPLIES	0	0	0	300	301	300	300
10-600-2035 COUNCIL/EMPLOYEE APPRECIATI	0	0	0	0	0	0	1,000
10-600-2040 MEETING SUPPLIES	274	311	1,373	2,000	1,260	2,000	2,000
COUNCIL MEETINGS	10	125.00					1,250
GENERAL SUPPLIES	0	0.00					750
TOTAL SUPPLIES	274	311	1,373	2,300	1,561	2,300	3,300
SERVICES							
10-600-3018 CITY WIDE CLEAN UP	0	0	0	1,350	1,350	1,350	1,350
RECYCLING-ELECTRONICS	0	0.00					1,350
10-600-3020 ASSOCIATION DUES & PUBS	776	1,256	2,984	1,700	1,603	1,700	1,700
TML -MEMBERSHIP	0	0.00					1,000
AACOG	0	0.00					500
MISC	0	0.00					200
10-600-3030 TRAINING/EDUCATION	1,150	768	665	3,000	2,634	3,000	3,000
VARIOUS SEMINARS	15	200.00					3,000
10-600-3040 TRAVEL/LODGING/MEALS	1,284	3,580	7,019	3,850	3,347	3,850	5,000
LODGING ~ 10	0	0.00					2,200
MILEAGE	0	0.00					2,000
PER DIEM	0	0.00					800
10-600-3080 SPECIAL SERVICES	27,550	5,188	8,130	800	1,297	800	0
TOTAL SERVICES	30,760	10,793	18,798	10,700	10,231	10,700	11,050
CONTRACTUAL							
10-600-4088 ELECTION SERVICES	0	0	0	3,000	1,818	3,000	3,000
TOTAL CONTRACTUAL	0	0	0	3,000	1,818	3,000	3,000
CAPITAL OUTLAY							
10-600-8010 ELECTRONIC EQPT PURCHASE	0	0	0	6,000	4,295	6,000	0
TOTAL CAPITAL OUTLAY	0	0	0	6,000	4,295	6,000	0
TOTAL CITY COUNCIL	31,034	11,103	20,171	22,000	17,906	22,000	17,350

## Administration - 601

### Major Budget Changes

#### Personnel Salary/Benefits

The "Code Enforcement" position (previously under Development Services) was moved under the Administration and was reclassified as a "Planner/Information Systems Manager" position. No additional personnel are included.

#### Operational Expense

Several new line items have been established in the Administration budget to assist in understanding City expenses and allow for easier tracking.

#### Capital Outlay

No specific request have been included for this year.

#### Interfund Transfers

##### **Capital Replacement Fund (-9010)**

No funds are currently included in this line item future capital replacement. Additional information and further break downs can be located in the Capital Replacement Fund portion of the budget.

##### **Municipal Tract (-9020)**

Fund to cover various costs related to the Municipal Tract such: citizen survey services, design plans, architect, engineering. \$ 50,000

10 -GENERAL FUND  
ADMINISTRATION

	(----- 2013-2014 -----)						2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<b>PERSONNEL</b>							
10-601-1010 SALARIES	269,774	265,197	197,309	308,924	232,427	308,924	355,968
10-601-1015 OVERTIME	92	299	1,087	500	171	500	0
10-601-1020 MEDICARE	3,937	3,773	3,134	4,571	3,417	4,571	5,253
10-601-1025 TWC (SUI)	432	1,729	0	1,035	1,535	1,035	1,242
10-601-1030 HEALTH INSURANCE	16,352	25,161	19,119	13,632	12,442	13,632	20,496
10-601-1031 HSA	0	0	0	3,000	1,250	3,000	4,050
10-601-1033 DENTAL INSURANCE	1,741	1,662	1,515	1,625	1,274	1,625	1,584
10-601-1035 VISION CARE INSURANCE	399	412	315	365	260	365	438
10-601-1036 LIFE INSURANCE	415	457	349	600	301	600	504
10-601-1037 WORKERS' COMP INSURANCE	350	348	950	1,055	623	1,055	1,384
10-601-1038 BENEFITS CITYWIDE	3,000	1,350	600	530	531	530	0
10-601-1039 DISABILITY INSURANCE	1,919	2,391	1,694	0	0	0	0
10-601-1040 TMRS RETIREMENT	28,504	27,007	23,606	36,440	23,057	36,440	49,755
10-601-1070 SPECIAL ALLOWANCES	2,077	5,289	26,267	6,300	5,522	6,300	6,300
TOTAL PERSONNEL	328,991	335,075	275,945	378,577	282,809	378,577	446,974
<b>SUPPLIES</b>							
10-601-2020 GENERAL OFFICE SUPPLIES	3,196	6,306	5,496	7,000	7,661	7,000	7,000
10-601-2030 POSTAGE/METER RENTAL	8,545	8,977	10,087	12,000	9,845	12,000	12,960
ROAD RUNNER POSTAGE	0	0.00					6,600
POSTGAGE METER	0	0.00					5,400
COURIER SERVICES	0	0.00					960
10-601-2035 EMPLOYEE APPRECIATION	0	0	0	0	0	0	400
10-601-2050 PRINTING & COPYING	664	1,015	2,184	1,000	3,331	1,000	1,000
10-601-2060 MED EXAMS/SCREENING/TESTING	0	0	0	0	0	0	750
	0	0.00					750
DRUG SCREENS	0	0.00					0
PHYSICALS	0	0.00					0
BACKGROUNDS	0	0.00					0
TOTAL SUPPLIES	12,405	16,299	17,767	20,000	20,838	20,000	22,110
<b>SERVICES</b>							
10-601-3010 ADVERTISING EXPENSE	1,148	713	2,448	1,500	664	1,500	1,500
10-601-3015 PROFESSIONAL SERVICES-LEGAL	89,266	113,695	265,332	70,000	55,015	70,000	70,000
10-601-3016 CODIFICATION EXPENSE	2,365	7,312	6,343	9,500	3,762	9,500	9,500
10-601-3020 ASSOCIATION DUES & PUBS	3,747	2,736	1,924	4,000	1,357	4,000	3,000
TCMA	0	0.00					275
GFOAT	0	0.00					70
GFOA	0	0.00					160
ICMA	0	0.00					920
TMCA	0	0.00					100
TEXAS-COOP	0	0.00					100
ACT-TAX	0	0.00					300
TMHRA	0	0.00					75
VARIOUS PUBLICATIONS	0	0.00					1,000

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2013-2014 -----)						2014-2015
		2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
	0	0.00						0
10-601-3030 TRAINING/EDUCATION		2,444	4,352	1,179	7,500	3,443	7,500	7,500
	0	0.00						7,500
TML CONFERENCE - 2	0	0.00						0
GFOAT FALL/SPRING CONFE	0	0.00						0
TMCA CONFERENCE	0	0.00						0
NUTS/BOLTS OF HR	0	0.00						0
FLSA SEMINAR	0	0.00						0
TCMA SPRING	0	0.00						0
VARIOUS DAY SEMINARS	0	0.00						0
10-601-3040 TRAVEL/MILEAGE/LODGING/PERD		4,350	7,512	2,212	10,000	4,205	10,000	7,000
10-601-3050 LIABILITY INSURANCE		25,000	21,111	18,908	616	2,743	616	3,232
10-601-3060 WORKERS COMP INS PRIOR YR		0	0	0	12,393	12,393	12,393	0
10-601-3070 PROPERTY INSURANCE		9,500	7,837	9,133	306	294	306	0
10-601-3075 BANK/CREDIT CARD FEES		508	352	0	0	4,365	0	2,400
10-601-3080 SPECIAL SERVICES		3,012	4,005	5,464	10,000	7,484	10,000	3,750
City of San Antonio-Lan	0	0.00						3,750
10-601-3085 WEBSITE TECHNOLOGY		0	0	0	0	4,056	0	19,800
ANNUAL MAINTENANCE	0	0.00						2,000
MONTHLY SUPPORT	0	0.00						2,000
UPGRADE	0	0.00						10,000
VIDEO RECORDING/COUNCIL	0	0.00						5,800
10-601-3090 COMMUNICATIONS SERVICES		14,139	14,617	16,144	15,000	15,566	15,000	0
TOTAL SERVICES		155,478	184,241	329,086	140,815	115,348	140,815	127,682
CONTRACTUAL								
10-601-4050 DOCUMENT STORAGE/ARCHIVES		0	0	0	0	98	0	4,992
MONTHLY STORAGE	0	0.00						1,992
ARCHIVE SERVICES	0	0.00						3,000
10-601-4060 IT SERVICES		0	0	0	0	3,021	0	38,000
10-601-4075 COMPUTER SOFTWARE/INCODE		0	0	0	9,230	9,230	9,230	13,562
INCODE- GL	0	0.00						1,454
INCODE - GL IMPORT	0	0.00						148
INCODE - AP	0	0.00						1,039
INCODE - PAYROLL	0	0.00						1,760
INCODE - PO	0	0.00						1,109
INCODE - CASH RECEIPTS	0	0.00						823
INCODE - ACUSERV	0	0.00						357
INCODE - BASIC NETWORK	0	0.00						997
INCODE - FIXED ASSETS	0	0.00						1,375
ANTI-VIRUS-NSA-EMAIL SE	0	0.00						4,500
10-601-4083 AUDIT SERVICES		0	0	0	31,291	31,291	31,291	15,000
10-601-4084 BEXAR COUNTY APPRAISIAL DIS		0	0	0	11,075	14,610	11,075	15,080
10-601-4085 BEXAR COUNTY TAX ASSESSOR		0	0	0	775	775	775	1,000
10-601-4086 CONTRACT LABOR		0	0	0	0	47,703	0	0
TOTAL CONTRACTUAL		0	0	0	52,371	106,728	52,371	87,634

10 -GENERAL FUND  
ADMINISTRATION

				(----- 2013-2014 -----)			
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
MAINTENANCE							
10-601-5005 EQUIPMENT LEASES	5,322	6,347	3,783	5,160	5,128	5,160	5,160
COPIER MONTHLY 0	0.00						1,560
MONTHLY COPY FEES 0	0.00						3,600
10-601-5010 EQUIPMENT MAINT & REPAIR	265	0	0	500	0	500	500
10-601-5015 ELECTRONIC EQPT MAINT	1,868	8,346	1,823	8,000	8,773	8,000	2,000
10-601-5020 VEHICLE MAINTENANCE	550	0	15	500	0	500	0
10-601-5030 BUILDING MAINTENANCE	0	0	15,283	17,000	9,586	17,000	7,000
GENERAL MAINTENANCE 0	0.00						7,000
PAINT CITY HALL 0	0.00						0
10-601-5060 VEHICLE AND EQUIPMENT FUEL	152	154	0	0	0	0	0
TOTAL MAINTENANCE	8,157	14,846	20,904	31,160	23,487	31,160	14,660
DEPT MATERIALS-SERVICES							
10-601-6000 INTERIM CHARGES	0	5,087	991	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	0	5,087	991	0	0	0	0
UTILITIES							
10-601-7042 UTILITIES - PHONE/CELL/VOIP	0	0	0	0	0	0	15,943
TW TELECOM 0	0.00						9,480
TIME WARNER 0	0.00						6,463
TOTAL UTILITIES	0	0	0	0	0	0	15,943
CAPITAL OUTLAY							
10-601-8010 ELECTRONIC EQPT PURCH	2,442	0	17,608	18,000	1,762	18,000	0
10-601-8015 COMPUTER SOFTWARE PURCH	3,141	0	0	5,000	0	5,000	0
TOTAL CAPITAL OUTLAY	5,583	0	17,608	23,000	1,762	23,000	0
INTERFUND TRANSFERS							
10-601-9010 TRANSFERS/CAPITAL REPLACEME	347,052	142,921	163,294	12,000	0	12,000	0
CITY HALL AC UNITS 0	0.00						0
10-601-9015 TRANSFER TO DEBT SERVICE	0	0	0	420,000	418,554	420,000	0
10-601-9020 MUNICIPAL TRACT (TOWN PLAN)	0	0	0	41,030	19,135	41,030	50,000
0	0.00						50,000
SRVICES CITIZEN SURVEY/ 0	0.00						0
0	0.00						0
10-601-9030 IT SERVICES	0	0	0	75,000	0	75,000	0
TOTAL INTERFUND TRANSFERS	347,052	142,921	163,294	548,030	437,689	548,030	50,000
TOTAL ADMINISTRATION							
	857,666	698,470	825,594	1,193,953	988,660	1,193,953	765,003

**Major Budget Changes**

**Personnel Salary/Benefits**

There have been no additional personnel or promotions included within the Court Department.

**Operational Expenses**

New line items have been created to better track expenditures, however there is no actual increase in the day to day expenditures for Court.

**Capital Outlay**

No specific request have been included for this year.



10 -GENERAL FUND  
COURT

	(----- 2013-2014 -----)						2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-602-1010 SALARIES	31,187	29,702	35,036	33,975	29,710	33,975	35,146
10-602-1015 OVERTIME	715	634	1,626	1,000	234	1,000	1,000
10-602-1020 MEDICARE	479	406	487	500	444	500	510
10-602-1025 TWC (SUI)	72	261	0	200	207	200	207
10-602-1030 HEALTH INSURANCE	3,455	4,161	4,020	0	0	0	0
10-602-1033 DENTAL INSURANCE	309	260	313	325	0	325	264
10-602-1035 VISION CARE INSURANCE	73	63	95	102	85	102	73
10-602-1036 LIFE INSURANCE	84	74	87	100	70	100	92
10-602-1037 WORKERS' COMP INSURANCE	100	99	121	118	81	118	118
10-602-1040 TMRS RETIREMENT	3,348	3,014	3,860	3,928	3,045	3,928	4,829
TOTAL PERSONNEL	39,821	38,674	45,644	40,248	33,876	40,248	42,239
SUPPLIES							
10-602-2020 OFFICE SUPPLIES	592	630	640	850	693	850	700
10-602-2050 PRINTING & COPYING	576	565	424	850	627	850	700
TOTAL SUPPLIES	1,167	1,195	1,064	1,700	1,320	1,700	1,400
SERVICES							
10-602-3015 JUDGE/PROSECUTOR	12,000	12,000	14,400	14,400	13,200	14,400	14,400
JUDGE 0	0.00						7,200
PROSECUTOR 0	0.00						7,200
10-602-3020 ASSOCIATION DUES & PUBS	84	0	0	200	246	200	200
T.M.C.A. 0	0.00						200
10-602-3030 TRAINING/EDUCATION	55	959	224	1,800	300	1,800	1,800
0	0.00						1,800
TMCEC 0	0.00						0
LEGISLATIVE UPDATE 0	0.00						0
COURT CASE MANAGMENT 0	0.00						0
REGIONAL CLERKS SEMINAR 0	0.00						0
10-602-3040 TRAVEL/MILEAGE/LODGING/PERD	0	338	154	800	407	800	800
10-602-3050 LIABILITY INSURANCE	0	0	0	80	77	80	80
10-602-3070 PROPERTY INSURANCE	0	0	0	40	38	40	40
10-602-3075 BANK/CREDIT CARD FEES	4,478	3,633	519	3,600	0	3,600	3,600
TOTAL SERVICES	16,618	16,930	15,297	20,920	14,269	20,920	20,920
CONTRACTUAL							
10-602-4075 COMPUTER SOFTWARE/INCODE	0	0	0	3,709	3,709	3,709	3,920
INCODE - COURT 0	0.00						1,662
INCODE - TICKET INTERFA 0	0.00						923
INCODE - RECEIPT PRINTE 0	0.00						960
INCODE - WARRANT EXPORT 0	0.00						375
TOTAL CONTRACTUAL	0	0	0	3,709	3,709	3,709	3,920

10 -GENERAL FUND  
COURT

				(-----	2013-2014	-----)	2014-2015
EXPENDITURES	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
MAINTENANCE							
10-602-5015 ELECTRONIC EQUIPMENT MX/REP	0	( 1,544)	141	0	0	0	0
TOTAL MAINTENANCE	0	( 1,544)	141	0	0	0	0
<hr/>							
UTILITES							
10-602-7042 UTILITIES - PHONE/CELL/VOIP	515	546	505	2,500	797	2,500	1,020
TOTAL UTILITES	515	546	505	2,500	797	2,500	1,020
<hr/>							
CAPITAL OUTLAY							
10-602-8015 COMPUTER SOFTWARE PURCH	0	0	0	1,500	0	1,500	0
TOTAL CAPITAL OUTLAY	0	0	0	1,500	0	1,500	0
<hr/>							
TOTAL COURT	58,121	55,801	62,651	70,577	53,971	70,577	69,499

## **Public Works Department – 603**

### **Mission Statement**

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

### **Goals:**

- Provide high quality services in the design, construction and renovation of streets, drainage, and transportation facilities.
- Improve employee development to include educational training and development opportunities.
- Maintain strategic partnerships with governmental agencies, private construction and consulting organizations to leverage resources essential to improving service delivery and maximizing efficiencies.
- Perform all services in a customer first manner to meet the needs of the citizens.
- Emphasize safety to our employees to avoid preventable accidents within the Department.
- Provide cost effective, customer-focused service, while controlling expenditures.

### **Objectives:**

- Provide maintenance of our storm water locations to include inlets and channels, ensuring proper drainage into our watersheds.
- Continue to implement asphalt preservation applications consistent with the rolling 5-Year Street Maintenance Plan. Applications include crack seal, seal coat, and fog sealants to assist in maintaining pavement conditions within the City.
- Manage and maintain street signage within the City and ensure compliance with the Texas Manual on Uniform Traffic Control Devices.
- Continue scheduled mowing and trimming along the City's right of way.
- Continue to provide grounds maintenance for the City Hall building, municipal tract, and garden areas.

**Major Budget Changes**

**Personnel Salary/Benefits**

There have been no additional personnel included in Public Works.

**Operational Expense**

There are no significant changes in the Public Works budget for day to day operations.

**Capital Outlay**

No specific request have been included for this year, however future budget years are going to require the purchase of some new equipment.

Pavement of the Public Works and Fire Departments parking lot remained Un-Funded unfunded to be discussed at a later date.

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

Funds located in this line item are dollars set aside for future infrastructure and capital replacement. Additional information can be located in the Capital Replacement Fund portion of the budget. \$ 98,368

10 -GENERAL FUND  
PUBLIC WORKS

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-603-1010 SALARIES	121,828	124,850	132,621	149,685	137,724	149,685	153,923
10-603-1015 OVERTIME	619	1,735	4,377	4,000	5,165	4,000	4,000
10-603-1020 MEDICARE	1,980	1,946	2,001	2,712	2,160	2,712	2,766
10-603-1025 TWC (SUI)	360	1,305	0	828	828	828	828
10-603-1030 HEALTH INSURANCE	9,499	11,124	14,359	13,632	12,269	13,632	14,400
10-603-1031 HSA	0	0	0	3,000	2,470	3,000	4,050
10-603-1033 DENTAL INSURANCE	1,039	874	1,220	1,300	1,311	1,300	1,057
10-603-1035 VISION CARE INSURANCE	283	257	309	356	300	356	292
10-603-1036 LIFE INSURANCE	285	282	331	400	299	400	336
10-603-1037 WORKERS' COMP INSURANCE	2,000	1,650	4,171	6,986	3,248	6,986	5,639
10-603-1040 TMRS RETIREMENT	13,968	13,499	15,038	21,624	15,305	21,624	26,211
10-603-1070 SPECIAL ALLOWANCES	7,823	8,837	6,889	6,500	5,723	6,500	7,200
TOTAL PERSONNEL	159,685	166,358	181,315	211,023	186,801	211,023	220,702
SUPPLIES							
10-603-2020 OFFICE SUPPLIES	352	157	444	250	216	250	250
10-603-2040 OTHER SUPPLIES	432	619	2,071	1,000	271	1,000	1,000
10-603-2050 PRINTING & COPYING	24	0	130	250	83	250	250
10-603-2070 JANITORIAL SUPPLIES	1,111	1,092	1,676	1,200	2,202	1,200	2,500
10-603-2080 UNIFORMS	569	389	143	625	325	625	625
10-603-2090 TOOLS & ACCESSORIES	1,230	912	946	750	290	750	750
10-603-2091 SAFETY GEAR	0	0	0	1,200	79	1,200	1,200
TOTAL SUPPLIES	3,719	3,168	5,409	5,275	3,466	5,275	6,575
SERVICES							
10-603-3010 ADVERTISING	0	0	0	0	398	0	0
10-603-3012 PROFESSIONAL SERVICES	600	295	0	11,500	0	11,500	15,000
ENGINEERING 0	0.00						5,000
TREE SERVICE-MUNCIPAL T 0	0.00						5,000
SEPTIC SYSTEM UPGRADE 0	0.00						5,000
10-603-3020 ASSOCIATION DUES & PUBS	151	329	194	195	0	195	195
10-603-3030 TRAINING/EDUCATION	199	75	0	250	250	250	250
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	0	22	46	250	283	250	250
10-603-3050 LIABILITY INSURANCE	0	0	0	2,703	2,601	2,703	2,703
10-603-3060 UNIFORM SERVICE	2,416	2,393	1,997	1,500	1,480	1,500	1,500
10-603-3070 PROPERTY INSURANCE	0	0	0	1,344	1,284	1,344	1,344
10-603-3080 SPECIAL SERVICES	70	180	96	100	475	100	100
TOTAL SERVICES	3,436	3,294	2,332	17,842	6,770	17,842	21,342

10 -GENERAL FUND  
PUBLIC WORKS

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
MAINTENANCE							
10-603-5005 EQUIPMENT LEASES	1,006	2,665	1,167	3,000	553	3,000	3,000
10-603-5010 EQUIPMENT MAINT & REPAIR	1,347	3,066	5,386	3,500	1,131	3,500	3,500
10-603-5015 ELECTRONIC EQPT MAINT	0	0	38	0	0	0	0
10-603-5020 VEHICLE MAINTENANCE	977	3,167	2,596	3,500	2,999	3,500	3,500
10-603-5030 BUILDING MAINTENANCE	29,625	31,979	6,901	8,500	7,581	8,500	8,500
10-603-5060 VEHICLE & EQPT FUELS	3,369	5,029	3,889	5,400	5,799	5,400	5,400
TOTAL MAINTENANCE	36,325	45,906	19,977	23,900	18,063	23,900	23,900
DEPT MATERIALS-SERVICES							
10-603-6011 CHEMICALS	181	748	1,440	2,300	466	2,300	2,300
10-603-6080 STREET MAINTENANCE	42,690	32,934	16,820	41,500	19,687	41,500	37,089
10-603-6081 SIGN MAINTENANCE	0	0	0	0	0	0	3,000
TOTAL DEPT MATERIALS-SERVICES	42,871	33,682	18,260	43,800	20,153	43,800	42,389
UTILITES							
10-603-7040 UTILITIES	75,718	65,637	34,049	40,000	45,858	40,000	40,000
10-603-7041 UTILITIES-GAS	0	0	0	0	170	0	0
10-603-7042 COMMUNCIATIONS SERVICES	1,142	909	992	500	438	500	500
10-603-7045 STREET LIGHTS	0	0	0	30,000	31,485	30,000	30,000
TOTAL UTILITES	76,860	66,546	35,041	70,500	77,950	70,500	70,500
CAPITAL OUTLAY							
10-603-8015 COMPUTER HDWR/SFTWR PURCHAS	0	0	0	1,000	716	1,000	0
10-603-8020 MAINTENANCE EQPT PURCH	0	0	12,600	19,500	6,798	19,500	0
10-603-8050 VEHICLE PURCHASE	0	0	58,660	0	0	0	0
10-603-8070 STREET SIGN PURCH	3,985	0	0	0	0	0	0
10-603-8080 CAPITAL IMPROVEMENT PROJECT	0	28,625	163,047	80,000	0	80,000	0
PW/FIRE PAVED PARKING L 0	0.00						0
10-603-8081 METAL BUILDING	0	0	0	85,000	0	85,000	0
TOTAL CAPITAL OUTLAY	3,985	28,625	234,307	185,500	7,514	185,500	0
INTERFUND TRANSFERS							
10-603-9010 TRANSFERS/CAPITAL REPLACEME	0	0	629,945	32,358	0	32,358	98,368
FUTURE STREET PROJECTS 0	0.00						40,000
FUTURE DRAINAGE PROJECT 0	0.00						40,000
FUTURE EQUIPMENT REPLAC 0	0.00						18,368
TOTAL INTERFUND TRANSFERS	0	0	629,945	32,358	0	32,358	98,368
TOTAL PUBLIC WORKS							
	326,880	347,578	1,126,586	590,198	320,716	590,198	483,776

## **Fire Department -604**

### **Mission**

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
- Acquire accreditation with Texas Fire Chiefs Association Texas Best Practices

### **Objectives for FY15**

- 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.

## FIRE DEPARTMENT - 604

### Major Budget Changes

#### Personnel Salary/Benefits

There have been no additional personnel or promotions included in the Fire Department budget. There are however changes and increases related to reflect a more accurate budgeting of hourly pay.

#### Operational Expenses

Categories related to the day to day operation have been broken down into additional line items for better tracking and budgeting.

#### Capital Outlay

No specific request have been included for this year, however future budget years are going to require the purchase of new ambulances and fire apparatus which may or may not be able to be offset fully with Capital Replacement Funds.

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

Funds located in this line item are dollars set aside for future capital replacement. Additional information can be located in the Capital Replacement Fund portion of the budget.

\$	94,806
----	--------



10 -GENERAL FUND  
FIRE DEPARTMENT

				(----- 2013-2014 -----)			
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
PERSONNEL							
10-604-1010 SALARIES	668,601	690,191	746,368	826,312	731,548	826,312	837,663
10-604-1015 OVERTIME	12,100	8,865	13,974	15,000	14,527	15,000	15,000
10-604-1020 MEDICARE	9,636	9,792	10,341	12,489	10,733	12,489	12,364
10-604-1025 TWC (SUI)	1,469	4,338	0	0	3,726	0	3,519
10-604-1030 HEALTH INSURANCE	42,308	46,966	60,673	61,968	48,680	61,968	61,563
10-604-1031 HSA	0	0	0	11,000	9,750	11,000	14,850
10-604-1033 DENTAL INSURANCE	5,138	5,104	6,362	6,600	5,214	6,600	4,492
10-604-1035 VISION CARE INSURANCE	1,139	1,132	1,380	1,500	1,128	1,500	1,238
10-604-1036 LIFE INSURANCE	1,266	1,318	1,434	1,428	1,141	1,428	1,480
10-604-1037 WORKERS' COMP INSURANCE	15,600	12,869	20,405	20,891	14,797	20,891	20,681
10-604-1040 TMRS RETIREMENT	71,475	71,111	80,568	99,568	77,047	99,568	117,156
10-604-1070 SPECIAL ALLOWANCES	4,200	14,175	6,116	4,561	4,661	4,561	0
TOTAL PERSONNEL	832,932	865,862	947,622	1,061,317	922,951	1,061,317	1,090,006
SUPPLIES							
10-604-2020 OFFICE SUPPLIES	1,198	1,398	2,492	1,650	1,714	1,650	2,000
10-604-2040 OTHER SUPPLIES	938	993	3,921	1,000	358	1,000	0
10-604-2060 MEDICAL EXAMS/SCREENING/TES	0	0	0	0	34	0	2,300
DRUG TESTING	0	0.00					500
HEALTH SCREENING	0	0.00					1,000
IMMUNIZATIONS	0	0.00					500
FIRE FIGHTER CANDIDATE	0	0.00					300
10-604-2070 JANITORIAL SUPPLIES	2,063	1,966	1,503	3,000	1,686	3,000	3,000
Cleaning Supplies	1	3,000.00					3,000
10-604-2080 UNIFORMS	7,352	6,728	6,612	8,000	5,977	8,000	8,000
Uniforms for 17 FT Fire	1	8,000.00					8,000
TOTAL SUPPLIES	11,552	11,085	14,528	13,650	9,769	13,650	15,300
SERVICES							
10-604-3015 PROFESSIONAL SERVICES	3,900	4,200	4,200	4,500	3,850	4,500	5,300
Medical Direction	12	350.00					4,200
Other Professional Ser	1	300.00					300
Emergency Management Pl	0	0.00					800
10-604-3020 ASSOCIATION DUES & PUBS	4,085	2,825	5,421	4,210	4,033	4,210	5,905
TCFP Dues and Cert Fees	1	2,445.00					2,445
STRAC Dues	1	200.00					200
ICC Code Book Update	1	200.00					200
Nation Fire Codes Updat	1	1,265.00					1,265
Texas Ambulance Associa	1	250.00					250
TDSHS Recert Fees	1	870.00					870
NFPA Membership	1	150.00					150
Alamo Area Fire Chiefs	1	25.00					25
Texas Fire Chiefs/Best	1	500.00					500
10-604-3030 TRAINING/EDUCATION	5,166	3,437	3,846	6,500	3,583	6,500	6,540
CE Solutions for EMS	1	2,040.00					2,040

10 -GENERAL FUND  
FIRE DEPARTMENT

		(----- 2013-2014 -----)						2014-2015
EXPENDITURES		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CE for Fire Fighters	1	2,500.00						2,500
Special Training	1	2,000.00						2,000
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD	783		712	1,625	1,500	780	1,500	2,500
Travel Related	1	1,500.00						1,500
Food for Training/Meeti	1	1,000.00						1,000
10-604-3050 LIABILITY INSURANCE		0	0	0	13,224	12,722	13,224	13,224
10-604-3070 PROPERTY INSURANCE		0	0	0	6,576	6,329	6,576	6,576
10-604-3080 SPECIAL SERVICES		2,264	3,457	3,903	5,000	3,183	5,000	1,250
EMS Billing Services	1	1,250.00						1,250
10-604-3090 COMMUNCIATIONS SERVICES		25,309	16,030	8,969	19,680	9,140	19,680	3,600
Verizons Data Cards-MDT	12	300.00						3,600
TOTAL SERVICES		41,508	30,661	27,964	61,190	43,619	61,190	44,895
CONTRACTUAL								
10-604-4045 RADIO ACCESS FEES - COSA		0	0	0	0	0	0	8,900
COSA/Harris Radio	1	5,400.00						5,400
harris Radio Maintenanc	0	0.00						3,500
10-604-4075 COMPUTER SOFTWARE/MAINTENAN		0	0	0	0	0	0	7,000
Fire RMS User Fees	0	0.00						5,000
VineLight Data-Reportin	0	0.00						2,000
TOTAL CONTRACTUAL		0	0	0	0	0	0	15,900
MAINTENANCE								
10-604-5010 EQUIPMENT MAINT & REPAIR		3,760	2,747	4,004	6,000	3,141	6,000	6,000
Fire Equipment Repair	1	4,000.00						4,000
EMS Equipment	1	1,000.00						1,000
Other Equipment	1	1,000.00						1,000
10-604-5020 VEHICLE MAINTENANCE		6,530	8,948	30,462	11,200	7,626	11,200	12,250
Fire Engines	2	3,500.00						7,000
EMS Units	2	1,500.00						3,000
Brush, Support, Chief	3	750.00						2,250
	0	0.00						0
10-604-5030 BUILDING MAINTENANCE		4,789	7,378	9,342	10,000	7,837	10,000	10,000
Station Maintenance	1	7,500.00						7,500
Living Quaters	1	2,500.00						2,500
10-604-5060 VEHICLE & EQPT FUELS		9,621	10,362	11,964	15,000	12,819	15,000	17,000
Fuel for Vehicles/Equip	1	17,000.00						17,000
TOTAL MAINTENANCE		24,700	29,435	55,772	42,200	31,422	42,200	45,250
DEPT MATERIALS-SERVICES								
10-604-6011 HEART MONITORS		0	0	70,123	0	0	0	0
10-604-6015 ELECTRONIC EQPT MAINT		5,447	11,558	4,988	9,725	6,666	9,725	9,725
STRAC Tablet ePCR Users	3	800.00						2,400
Radio Tower Maintenance	1	350.00						350
MDT Maintenance	1	2,000.00						2,000
Zoll Cardiac Monitor Ca	3	500.00						1,500
Gas Monitoring	1	500.00						500
Misc Other Equipment	1	2,975.00						2,975

10 -GENERAL FUND  
FIRE DEPARTMENT

EXPENDITURES	(----- 2013-2014 -----)						2014-2015
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-604-6030 INVESTIGATIVE SUPPLIES/PROC	0	0	0	0	0	0	500
10-604-6040 EMS SUPPLIES	9,424	12,253	12,790	16,698	15,258	16,698	19,035
EMS Oxygen	12	100.00					1,200
Disposable Medical Supp	1	12,000.00					12,000
Medications	1	5,335.00					5,335
Bio Hazard Waste Dispos	0	0.00					500
10-604-6045 FIRE FIGHTING EQPT SUPPLIES	0	0	0	10,000	3,922	10,000	11,000
Fire Hose Replacement	1	5,000.00					5,000
Small Equipment Replace	1	2,500.00					2,500
Fire Nozzle Replacement	1	2,500.00					2,500
Class A & B Foams	0	0.00					1,000
10-604-6060 PPE MAINTENENCE	10,486	15,837	7,753	15,100	11,873	15,100	15,100
Gear Replacement	5	2,000.00					10,000
New Gear	1	2,000.00					2,000
Repairs	1	1,000.00					1,000
Air Quality Testing	1	500.00					500
Misc PPE	1	1,600.00					1,600
TOTAL DEPT MATERIALS-SERVICES	25,357	39,648	95,654	51,523	37,718	51,523	55,360
UTILITES							
10-604-7040 UTILITIES	1,904	1,508	1,773	2,400	1,579	2,400	2,400
Water Bill for FD	12	200.00					2,400
TOTAL UTILITES	1,904	1,508	1,773	2,400	1,579	2,400	2,400
CAPITAL OUTLAY							
10-604-8010 ELECTRONIC EQPT PURCH	160	0	10,004	16,000	6,847	16,000	0
10-604-8015 COMPUTER SOFTWARE	200	0	0	7,000	716	7,000	0
10-604-8020 MAINTENANCE EQPT PURCHASE	0	0	0	20,000	0	20,000	0
10-604-8035 FIRE FIGHTING EQPT PURCH	6,004	0	6,920	13,975	14,104	13,975	0
10-604-8050 VEHICLE PURCHASE	0	0	0	28,000	28,716	28,000	0
10-604-8080 CAPITAL IMPROVEMENT PROJECT	0	5,400	0	0	0	0	0
TOTAL CAPITAL OUTLAY	6,364	5,400	16,924	84,975	50,383	84,975	0
INTERFUND TRANSFERS							
10-604-9000 STRAC Grant Expenditures	7,378	6,301	3,838	5,700	5,648	5,700	5,000
EMS Related Purchases	1	5,000.00					5,000
10-604-9010 TRANSFERS/CAPITAL REPLACEME	0	0	80,500	115,150	0	115,150	94,806
EQUIPMENT REPLACEMENT	0	0.00					94,806
TOTAL INTERFUND TRANSFERS	7,378	6,301	84,338	120,850	5,648	120,850	99,806
TOTAL FIRE DEPARTMENT	951,695	989,900	1,244,574	1,438,105	1,103,088	1,438,105	1,368,917

## **Police Department -605**

### **Mission Statement**

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

### **Goals:**

- Establish a training program that provides realistic access to training so that professional development of employees is enhanced and resulting job performance and customer service is improved and safety hazards are mitigated.
- Effectively incorporate Code Enforcement duties into the Police Department.
- Continue Community-Oriented Policing and responsive efforts to citizen's concerns to keep Shavano Park and its citizens safe.
- Acquire accreditation with Texas Police Chiefs Association (TPCA) Texas Best Practices
- Reduce potential legal liabilities for City and Employees

### **Objectives:**

- Provide a minimum of 60 hours of training annually for police officers.
- Provide proactive enforcement of Texas Transportation Codes and criminal statutes.
- Improve employee morale by reducing turnover and improving candidate pool and selection process
- Increase public awareness regarding home, vehicle and property protection through proactive officer contact.
- Consistency in policy-related interpretation
- Improve citizen/officer interaction through public contact.
- Submit first draft of revised Police Department policy manual (General Orders) to TPCA.

## Police Department - 605

### Major Budget Changes

#### Personnel Salary/Benefits

There have been no additional personnel or promotions included in the Police Department budget. There are however changes and increases related to reflect a more accurate budgeting of hourly pay.

#### Operational Expenses

Although categories related to the day to day operation have been broken down into additional line items for better tracking and budgeting; overall there is a slight decrease.

#### Capital Outlay

<b>Electronic Equipment Purchase (-8010)</b>	\$	45,300
--	----	--------

Purchase of (4)- dual band mobile radios, (1) mobile radar unit and (1) MDT utilizing Crime Control Funds. An offset is included in General Fund revenues as a Transfer In. Purchase of (4) Ticket Writers/Printers with Court Technology Funds. An offset is included in General Fund revenues as a Transfer In.

#### **Patrol Car Purchase (-8050)**

Purchase of one patrol vehicles with Crime Control Funds. An offset is included in General Fund revenues as a transfer in from Crime Control Funds.	\$	38,300
---	----	--------

Purchase of one code enforcement/patrol truck. Cost is offset from Capital Replacement Funds and Crime Control Fund. Additional information can be found in the corresponding funds.	\$	29,000
--	----	--------

10 -GENERAL FUND  
POLICE DEPARTMENT

EXPENDITURES	(----- 2013-2014 -----)						2014-2015
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-605-1010 SALARIES	619,544	625,091	704,749	730,756	636,058	730,756	763,208
10-605-1015 OVERTIME	6,744	2,153	1,146	10,000	438	10,000	5,000
10-605-1020 MEDICARE	9,400	9,032	9,975	10,555	9,438	10,555	11,139
10-605-1025 TWC (SUI)	1,318	4,736	0	3,519	3,298	3,519	3,519
10-605-1030 HEALTH INSURANCE	55,643	53,197	65,762	55,706	44,537	55,706	59,067
10-605-1031 HSA	0	0	0	13,000	12,375	13,000	17,550
10-605-1033 DENTAL INSURANCE	5,701	4,750	5,803	5,550	4,326	5,550	4,492
10-605-1035 VISION CARE INSURANCE	1,272	1,125	1,319	1,400	990	1,400	1,238
10-605-1036 LIFE INSURANCE	1,300	1,255	1,507	1,500	1,119	1,500	1,480
10-605-1037 WORKERS' COMP INSURANCE	17,200	14,436	16,838	20,796	14,157	20,796	20,898
10-605-1040 TMRS RETIREMENT	68,074	64,545	75,637	84,145	65,882	84,145	105,552
10-605-1070 SPECIAL ALLOWANCES	24,350	19,854	13,887	14,100	12,600	14,100	0
TOTAL PERSONNEL	810,546	800,174	896,623	951,027	805,218	951,027	993,143
SUPPLIES							
10-605-2020 OFFICE SUPPLIES	1,485	1,931	2,097	2,100	1,811	2,100	2,200
10-605-2040 OTHER SUPPLIES	1,521	2,832	6,850	7,000	3,253	7,000	0
10-605-2050 PRINTING & COPYING	204	874	815	1,000	1,048	1,000	1,000
General Manual	0	0.00					0
Legislative Updates	0	0.00					0
Business Cards	0	0.00					0
Forms	0	0.00					0
Miranda Cards	0	0.00					0
Family Violence Notific	0	0.00					0
	1	1,000.00					1,000
10-605-2060 MEDICAL/SCREENING/TESTING/B	0	0	0	0	0	0	1,500
Psychological Evlauatio	4	100.00					400
Drug Screen-Pysicals	4	100.00					400
Standard & Assoc. - tes	25	28.00					700
10-605-2070 JANITROIAL/BUILDING SUPPLIE	0	0	0	0	0	0	500
10-605-2080 UNIFORMS & ACCESSORIES	10,680	11,980	13,935	16,800	8,956	16,800	12,000
UNIFORMS	0	0.00					10,200
2- BULLET PROOF VESTS	0	0.00					1,800
TOTAL SUPPLIES	13,891	17,618	23,697	26,900	15,068	26,900	17,200
SERVICES							
10-605-3020 ASSOCIATION DUES & PUBS	342	270	460	400	195	400	2,900
National Assn. of Polic	0	0.00					150
TX Police Chiefs Assn.	0	0.00					50
Texas Police Assoicatio	0	0.00					100
Notary Renewal	0	0.00					170
Sam's Club Membership	0	0.00					30
Texas Best Pracice	0	0.00					1,500
Criminal Law & Traffic	0	0.00					900
10-605-3030 TRAINING/EDUCATION	2,754	2,507	4,800	5,000	1,362	5,000	2,500

10 -GENERAL FUND  
POLICE DEPARTMENT

		(----- 2013-2014 -----)						2014-2015
EXPENDITURES		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
	0	0.00						2,500
Firearms Training 18 Of	0	0.00						0
Radar Recertification 1	0	0.00						0
20 Training Classes	0	0.00						0
TML Conference	0	0.00						0
Public Information Act	0	0.00						0
Chief Leadership School	0	0.00						0
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	100		1,682	670	2,500	1,765	2,500	2,000
~ 6-10 Classes Avg \$200	0	0.00						2,000
10-605-3050 LIABILITY INSURANCE	0		0	0	10,913	10,502	10,913	10,913
10-605-3060 UNIFORM MAINTENANCE		2,392	2,546	2,492	4,000	1,660	4,000	3,000
	0	0.00						3,000
17 officers at approx \$	0	0.00						0
10-605-3070 ANIMAL CONTROL SERVICES	0		0	12,000	12,000	12,000	12,000	12,000
DeZavala Shavano Vet Cl	12	1,000.00						12,000
10-605-3071 PROPERTY INSURANCE	0		0	0	5,426	5,222	5,426	5,426
10-605-3080 SPECIAL SERVICES		14,014	16,286	3,305	3,300	803	3,300	0
10-605-3090 COMMUNCIATIONS SERVICES		30,980	51,184	13,008	24,456	11,660	24,456	3,960
AT&T Mobile MDC SERVICE	0	0.00						3,960
TOTAL SERVICES		50,582	74,475	36,736	67,995	45,167	67,995	42,699
CONTRACTUAL								
10-605-4035 CONTRACT/DISPATCH SERVICES		0	0	0	30,000	0	30,000	30,000
10-605-4045 CONTRACT-RADIO FEES COSA		0	0	0	5,544	0	5,544	5,544
10-605-4075 COMPUTER SOFTWARE/INCODE		0	0	0	11,078	8,708	11,078	6,968
INCODE - TDEX INTERFACE	0	0.00						486
INCODE - CALLS FOR SERV	0	0.00						555
INCODE - PUBLIC SAFETY	0	0.00						923
BRAZOS TECHNOLOGY	0	0.00						2,400
LEADS ONLINE	0	0.00						1,758
PRODUCTIVITY (TCLEDDS)	0	0.00						330
ACCURINT (LEXIS-NEXIS)	0	0.00						396
WEB SITE SERVICES 1-1	0	0.00						120
TOTAL CONTRACTUAL		0	0	0	46,622	8,708	46,622	42,512
MAINTENANCE								
10-605-5005 EQUIPMENT LEASES		1,724	1,860	2,291	2,400	2,386	2,400	2,600
COPIER MONTHLY LEASE	0	0.00						1,776
MONTHLY COPY FEES	0	0.00						824
10-605-5010 EQUIPMENT MAINT & REPAIR		1,204	1,362	2,574	4,000	1,181	4,000	4,000
10-605-5015 ELECTRONIC EQPT MAINT		1,171	13,763	2,873	11,300	2,473	11,300	7,300
Midwest Radar - Certifi	0	0.00						350
Daily Wells - Misc Radi	0	0.00						1,000
Datalux/IRSA -Tech Supp	0	0.00						1,500
Datalux/IRSA - Cloud Su	0	0.00						1,500
Datalux/IRSA MDC Repair	0	0.00						2,950
10-605-5020 VEHICLE MAINTENANCE		23,376	13,147	13,736	14,000	22,663	14,000	20,000
10-605-5060 VEHICLE & EQPT FUELS		43,096	41,996	42,363	50,000	42,048	50,000	52,000
TOTAL MAINTENANCE		70,571	72,129	63,837	81,700	70,752	81,700	85,900

10 -GENERAL FUND  
POLICE DEPARTMENT

POLICE DEPARTMENT				(----- 2013-2014 -----)	2014-2015		
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
DEPT MATERIALS-SERVICES							
10-605-6030 INVESTIGATIVE SUPPLIES	0	0	0	1,000	986	1,000	1,500
0	0.00						1,500
fingerprinting equipmen	0	0.00					0
drug testing equipment	0	0.00					0
evidence bags, etc.	0	0.00					0
10-605-6032 POLICE SAFETY SUPPLIES	0	0	0	0	0	0	2,250
FLARES	0	0.00					450
SABA	0	0.00					1,090
GLOVES, TRAFFIC CONES	0	0.00					710
10-605-6035 FIREARMS EQUIPMENT/SUPPLIES	0	0	0	0	2,334	0	4,110
AMMUNITION	0	0.00					3,000
TACTICAL CARRY CASES	0	0.00					1,010
CLEANING SUPPLIES	0	0.00					100
TOTAL DEPT MATERIALS-SERVICES	0	0	0	1,000	3,320	1,000	7,860
UTILITIES							
10-605-7042 UTILITIES- PHONE	0	0	0	0	0	0	3,800
CELL PHONES	0	0.00					3,000
AT&T DISPATCH LINE	0	0.00					800
TOTAL UTILITIES	0	0	0	0	0	0	3,800
CAPITAL OUTLAY							
10-605-8010 ELECTRONIC EQPT PURCH	11,242	21,686	61,599	40,325	30,659	40,325	45,300
TICKET WRITERS/PRINTERS	4	2,875.00					11,500
MOBILE RADAR UNIT	1	1,800.00					1,800
DUAL BAND MOBILE RADIOS	4	8,000.00					32,000
10-605-8015 COMPUTER SOFTWARE	0	0	10,308	28,660	1,410	28,660	2,000
1 MDT Computer/Software	0	0.00					2,000
10-605-8040 PER PROTECTIVE EQPT PURCH	0	7,293	0	1,800	1,723	1,800	0
10-605-8050 PATROL CAR PURCHASE	59,695	60,187	70,487	74,300	0	74,300	67,300
SUV-EQUIPMENT-GRAPHICS	0	0.00					38,300
TRUCK-CODE ENFORCEMENT/	0	0.00					29,000
TOTAL CAPITAL OUTLAY	70,937	89,166	142,394	145,085	33,793	145,085	114,600
INTERFUND TRANSFERS							
10-605-9010 TRANSFERS/CAPITAL REPLACEME	0	0	49,300	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	49,300	0	0	0	0
TOTAL POLICE DEPARTMENT							
	1,016,527	1,053,562	1,212,588	1,320,329	982,026	1,320,329	1,307,714



### Major Budget Changes

#### Personnel Salary/Benefits

There have been no additional personnel or promotions included; however the position originally located here has been moved to Administration Department.

#### Operational Expenses

With the re-location of the personnel in this department the day to day expenses were moved to Administration and Police Department.

10 -GENERAL FUND  
DEVELOPMENT SERVICES

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-607-1010 SALARIES	35,065	36,298	37,881	36,344	22,447	36,344	0
10-607-1020 MEDICARE	502	515	533	550	335	550	0
10-607-1025 TWC	72	261	0	300	207	300	0
10-607-1030 HEALTH INSURANCE	4,330	4,355	4,342	3,500	2,380	3,500	0
10-607-1031 HSA	0	0	0	1,000	500	1,000	0
10-607-1033 DENTAL INSURANCE	325	313	452	450	261	450	0
10-607-1035 VISION CARE INSURANCE	101	86	94	75	54	75	0
10-607-1036 LIFE INSURANCE	84	84	91	100	52	100	0
10-607-1037 WORKER'S COMP INSURANCE	350	348	303	290	177	290	0
10-607-1040 TMRS RETIREMENT	3,676	3,655	3,970	4,480	2,637	4,480	0
10-607-1070 SPECIAL ALLOWANCES	0	360	0	0	0	0	0
TOTAL PERSONNEL	44,505	46,275	47,664	47,089	29,049	47,089	0
SUPPLIES							
10-607-2020 OFFICE SUPPLIES	180	218	629	600	737	600	0
10-607-2080 UNIFORMS	0	250	388	500	10	500	0
TOTAL SUPPLIES	180	468	1,017	1,100	747	1,100	0
SERVICES							
10-607-3015 PROFESSIONAL SERVICES	62,485	62,914	68,863	80,000	58,324	80,000	80,000
10-607-3017 SANITARY INSPECTION SERVICE	0	0	475	6,000	3,420	6,000	6,000
10-607-3020 ASSOCIATION DUES & PUBS	106	0	106	250	0	250	0
10-607-3030 TRAINING/EDUCATION	190	80	225	400	0	400	0
10-607-3040 TRAVEL/MILEAGE/LODING/PERDI	0	0	40	300	3	300	0
10-607-3050 LIABILITY INSURANCE	0	0	0	196	189	196	0
10-607-3070 PROPERTY INSURANCE	0	0	0	98	94	98	0
10-607-3075 BANK/CREDIT CARD FEES	2,143	2,399	432	0	0	0	0
10-607-3090 COMMUNICATION SERVICES	715	716	729	0	714	0	0
TOTAL SERVICES	65,639	66,109	70,870	87,244	62,744	87,244	86,000
CONTRACTUAL							
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	1,100	1,200	1,200	1,300	1,300	1,300	0
TOTAL CONTRACTUAL	1,100	1,200	1,200	1,300	1,300	1,300	0
MAINTENANCE							
10-607-5020 VEHICLE MAINTENANCE	65	140	208	750	417	750	0
10-607-5060 VEHICLE FUEL	1,417	1,513	1,399	1,650	879	1,650	0
TOTAL MAINTENANCE	1,483	1,653	1,607	2,400	1,297	2,400	

10 -GENERAL FUND  
DEVELOPMENT SERVICES

				(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CAPITAL OUTLAY							
10-607-8015 COMPUTER HARDWARE/SOFTWARE	0	0	0	2,000	0	2,000	0
TOTAL CAPITAL OUTLAY	0	0	0	2,000	0	2,000	0
INTERFUND TRANSFERS							
10-607-9010 TRANSFERS/CAPITAL REPLACEME	0	0	0	13,300	0	13,300	0
10-607-9020 Transfer to Debt Service	0	0	97,055	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	97,055	13,300	0	13,300	0
TOTAL DEVELOPMENT SERVICES	112,907	115,704	219,413	154,433	95,137	154,433	86,000
TOTAL EXPENDITURES	3,354,831	3,272,118	4,711,577	4,789,595	3,561,504	4,789,595	4,098,259
REVENUE OVER/ (UNDER) EXPENDITURES	289,503	856,404	51,582	0	530,664	0	0

## 30 - DEBT SERVICE FUND

	2013/2014 AMENDED BUDGET	2014/2015 ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 205,595</u>	<u>\$ 299,461</u>	
REVENUE TOTAL	\$ 813,799 *	\$ 171,148 **	\$ 642,651
EXPENSE TOTAL	<u>\$ 719,933</u>	<u>\$ 204,671 ***</u>	\$ 515,262
Net Changes in Fund Balance		\$ (33,523)	
<b>ENDING FUND BALANCE</b>	<u>\$ 299,461</u>	<u>\$ 265,938</u>	

\* 2013/2014 Revenue includes \$420K transfer in from General Fund to pay off 2004 Bond.

\*\* 2014/2015 Revenue does not include the transfer of \$74,377 from prior year excess collections.

\*\*\* 2014/2015 Expense does not include the amount of \$40,854 of projected excess collections that will be added to fund balance at year end.

Note: 2014/2015 Revenue/Expense amounts reported in the comparison reports are for budgeting purposes in order to show a balanced budget.

**City of Shavano Park**  
**Analysis of Tax Rate's '13-'14 vs. '14-'15**

	<b>FY '13-'14 Assesment</b>	<b>FY '14-'15 Current Rate</b>	<b>FY '14-'15 Rollback Rate</b>	<b>FY '14-'15 Effective Rate</b>	<b>FY '14-'15 Adopted</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 647,358,667	\$ 682,443,615	\$ 682,443,615	\$ 682,443,615	\$ 682,443,615
Add Back Freeze (Not included in the rate calculations)	\$ 197,371,656	\$ 213,992,922	\$ 213,992,922	\$ 213,992,922	\$ 213,992,922
<b>Total Tax Rate (Per \$100)</b>	<b>0.320000</b>	<b>0.320000</b>	<b>0.309617</b>	<b>0.315831</b>	<b>0.309617</b>
Total M&O and I&S Tax Levy	\$ 2,703,137	\$ 2,868,597	\$ 2,775,520	\$ 2,831,224	\$ 2,775,520
Less Debt Service Portion (I&S) @ 99.% Collection	\$ (401,737)	\$ (171,148)	\$ (171,148)	\$ (171,148)	\$ (171,148)
<b>Tax Levy Available to General Fund (M&amp;O) @ 99.%</b>	<b>\$ 2,301,400</b>	<b>\$ 2,672,492</b>	<b>\$ 2,580,225</b>	<b>\$ 2,635,445</b>	<b>\$ 2,580,224.69</b>
Revenue Difference from FY '13-'14 for General Fund		\$ 371,092	\$ 278,825	\$ 334,044	\$ 278,825
Tax Rate Comparison FY '13-14 vs. '14-'15		\$ -	\$ (0.010383)	\$ (0.004169)	\$ (0.010383)
	<b>FY '13-'14 Assesment</b>	<b>FY '14-'15 Current Rate</b>	<b>FY '14-'15 Rollback Rate</b>	<b>FY '14-'15 Effective Rate</b>	<b>FY '14-'15 Proposed Rate</b>
Rate Effects on Average Homestead Value	\$ 567,949	\$ 578,174	\$ 578,174	\$ 578,174	\$ 578,174
<b>Total Tax Rate (Per \$100)</b>	<b>0.320000</b>	<b>0.320000</b>	<b>0.309617</b>	<b>0.315831</b>	<b>0.309617</b>
Total M&O and I&S Tax Levy	\$ 1,817	\$ 1,850	\$ 1,790	\$ 1,826	\$ 1,790
Difference In City Tax Paid FY '13-'14 vs. '14-'15 *		\$ 33	\$ (27)	\$ 9	\$ (27)

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

30 -DEBT SERVICE FUND

	2010-2011	2011-2012	2012-2013	(-----	2013-2014	-----)	2014-2015
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
NON-DEPARTMENTAL							
=====							
TAXES							
30-599-1010 CURRENT ADVALOREM TAXES	223,410	295,398	301,564	306,557	388,555	306,557	171,148
TAXABLE VAULE LESS FREE 0	0.00						130,294
EXCESS COLLECTIONS ON F 0	0.00						40,854
30-599-1020 DELINQUENT ADVALOREM TAXES	0	0	9,619	0	1,825	0	0
30-599-1030 PENALTY & INTEREST	0	0	0	0	705	0	0
TOTAL TAXES	223,410	295,398	311,184	306,557	391,085	306,557	171,148
INTEREST/TRANSFERS IN							
30-599-8010 INTEREST INCOME	107	86	85	50	29 (	50)	0
30-599-8011 OTHER INCOME	0	0	0	0	3,344	0	0
30-599-8015 TRANSFER FROM WATER FUND	0	0	0	0	0	0	0
30-599-8020 TRANSFER IN - GENERAL FUND	0	0	97,055	420,000	418,554	420,000	0
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	0	0	0	74,377
TOTAL INTEREST/TRANSFERS IN	107	86	97,140	420,050	421,927	419,950	74,377
TOTAL NON-DEPARTMENTAL	223,517	295,485	408,324	726,607	813,012	726,507	245,525
TOTAL REVENUES	223,517	295,485	408,324	726,607	813,012	726,507	245,525
	-----	-----	-----	-----	-----	-----	-----

30 -DEBT SERVICE FUND  
DEBT SERVICE

DEBT SERVICE	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CAPITAL OUTLAY							
30-607-8010 PRINCIPAL PAYMT-Ser 2000	95,340	95,339	0	0	0	0	0
30-607-8014 PRINCIPAL PAYMT-Ser 2004	65,000	65,000	70,000	485,000	485,000	485,000	0
30-607-8020 INTEREST-Ser 2000	9,534	4,767	0	5,000	0	5,000	0
30-607-8024 INTEREST-Ser 2004	0	0	0	0	3,254	0	0
30-607-8030 BOND AGENT FEES-Ser 2000	1,000	1,000	0	0	0	0	0
30-607-8034 BOND AGENT FEES-Ser 2004	1,000	2	1,000	5,000	6,325	5,000	0
30-607-8044 INTEREST/PREMIUM SR 2004	25,530	22,930	20,230	17,330	9,415	17,330	0
30-607-8050 PRINCIPAL - 2009 REFUNDING	19,863	19,862	123,148	131,093	131,093	131,093	131,093
30-607-8052 INTEREST - 2009 REFUNDING	83,064	82,419	80,324	76,510	76,510	76,510	72,578
30-607-8053 INTEREST-WATER PRT-2009 REF	0	0	0	0	0	0	0
30-607-8054 BOND AGENT FEE - 2009 REF	0	0	0	0	0	0	1,000
30-607-8099 FUND BALANCE-EXCESS COLLECT	0	0	0	0	0	0	40,854
TOTAL CAPITAL OUTLAY	300,331	291,319	294,702	719,933	711,597	719,933	245,525
TOTAL DEBT SERVICE	300,331	291,319	294,702	719,933	711,597	719,933	245,525
TOTAL EXPENDITURES	300,331	291,319	294,702	719,933	711,597	719,933	245,525
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	( 76,814)	4,166	113,622	6,674	101,415	6,574	0
	=====	=====	=====	=====	=====	=====	=====

## BOND DEBT SERVICE

City of Shavano Park, Texas  
Combination Tax & Revenue Certificates of Obligation, Series 2009  
Waterworks & Sewer System Revenue Supported

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	50,000	3.500%	49,665.00	99,665.00	148,455.00
08/15/2015			48,790.00	48,790.00	
09/30/2015					
02/15/2016	50,000	3.000%	48,790.00	98,790.00	146,830.00
08/15/2016			48,040.00	48,040.00	
09/30/2016					
02/15/2017	55,000	3.000%	48,040.00	103,040.00	150,255.00
08/15/2017			47,215.00	47,215.00	
09/30/2017					
02/15/2018	55,000	3.500%	47,215.00	102,215.00	148,467.50
08/15/2018			46,252.50	46,252.50	
09/30/2018					
02/15/2019	55,000	3.500%	46,252.50	101,252.50	146,542.50
08/15/2019			45,290.00	45,290.00	
09/30/2019					
02/15/2020	60,000	3.900%	45,290.00	105,290.00	149,410.00
08/15/2020			44,120.00	44,120.00	
09/30/2020					
02/15/2021	60,000	3.900%	44,120.00	104,120.00	147,070.00
08/15/2021			42,950.00	42,950.00	
09/30/2021					
02/15/2022	65,000	4.000%	42,950.00	107,950.00	149,600.00
08/15/2022			41,650.00	41,650.00	
09/30/2022					
02/15/2023	65,000	4.000%	41,650.00	106,650.00	147,000.00
08/15/2023			40,350.00	40,350.00	
09/30/2023					
02/15/2024	70,000	4.250%	40,350.00	110,350.00	149,212.50
08/15/2024			38,862.50	38,862.50	
09/30/2024					
02/15/2025	70,000	4.250%	38,862.50	108,862.50	146,237.50
08/15/2025			37,375.00	37,375.00	
09/30/2025					
02/15/2026	75,000	5.000%	37,375.00	112,375.00	147,875.00
08/15/2026			35,500.00	35,500.00	
09/30/2026					
02/15/2027	80,000	5.000%	35,500.00	115,500.00	149,000.00
08/15/2027			33,500.00	33,500.00	
09/30/2027					
02/15/2028	85,000	5.000%	33,500.00	118,500.00	149,875.00
08/15/2028			31,375.00	31,375.00	
09/30/2028					
02/15/2029	90,000	5.000%	31,375.00	121,375.00	150,500.00
08/15/2029			29,125.00	29,125.00	
09/30/2029					
02/15/2030	90,000	5.000%	29,125.00	119,125.00	146,000.00
08/15/2030			26,875.00	26,875.00	
09/30/2030					
02/15/2031	95,000	5.000%	26,875.00	121,875.00	146,375.00
08/15/2031			24,500.00	24,500.00	
09/30/2031					
02/15/2032	100,000	5.000%	24,500.00	124,500.00	146,500.00
08/15/2032			22,000.00	22,000.00	
09/30/2032					
02/15/2033	105,000	5.000%	22,000.00	127,000.00	146,375.00
08/15/2033			19,375.00	19,375.00	
09/30/2033					
02/15/2034	115,000	5.000%	19,375.00	134,375.00	



**BOND DEBT SERVICE**

**City of Shavano Park, Texas**  
**Combination Tax & Revenue Certificates of Obligation, Series 2009**  
**Waterworks & Sewer System Revenue Supported**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2034			16,500.00	16,500.00	
09/30/2034					150,875.00
02/15/2035	120,000	5.000%	16,500.00	136,500.00	
08/15/2035			13,500.00	13,500.00	
09/30/2035					150,000.00
02/15/2036	125,000	5.000%	13,500.00	138,500.00	
08/15/2036			10,375.00	10,375.00	
09/30/2036					148,875.00
02/15/2037	130,000	5.000%	10,375.00	140,375.00	
08/15/2037			7,125.00	7,125.00	
09/30/2037					147,500.00
02/15/2038	140,000	5.000%	7,125.00	147,125.00	
08/15/2038			3,625.00	3,625.00	
09/30/2038					150,750.00
02/15/2039	145,000	5.000%	3,625.00	148,625.00	
09/30/2039					148,625.00
	2,150,000		1,558,205.00	3,708,205.00	3,708,205.00

## BOND DEBT SERVICE

City of Shavano Park, Texas  
General Obligation Refunding Bonds, Series 2009  
Waterworks & Sewer System Revenue Supported Portion

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	33,907.50	3.000%	9,640.52	43,548.02	
08/15/2015			9,131.91	9,131.91	
09/30/2015					52,679.93
02/15/2016	35,962.50	3.000%	9,131.91	45,094.41	
08/15/2016			8,592.47	8,592.47	
09/30/2016					53,686.88
02/15/2017	35,962.50	3.500%	8,592.47	44,554.97	
08/15/2017			7,963.13	7,963.13	
09/30/2017					52,518.10
02/15/2018	36,990.00	3.500%	7,963.13	44,953.13	
08/15/2018			7,315.80	7,315.80	
09/30/2018					52,268.93
02/15/2019	40,072.50	4.000%	7,315.80	47,388.30	
08/15/2019			6,514.35	6,514.35	
09/30/2019					53,902.65
02/15/2020	40,072.50	4.000%	6,514.35	46,586.85	
08/15/2020			5,712.90	5,712.90	
09/30/2020					52,299.75
02/15/2021	42,127.50	4.000%	5,712.90	47,840.40	
08/15/2021			4,870.35	4,870.35	
09/30/2021					52,710.75
02/15/2022	44,182.50	4.000%	4,870.35	49,052.85	
08/15/2022			3,986.70	3,986.70	
09/30/2022					53,039.55
02/15/2023	46,237.50	4.250%	3,986.70	50,224.20	
08/15/2023			3,004.15	3,004.15	
09/30/2023					53,228.35
02/15/2024	48,292.50	4.250%	3,004.15	51,296.65	
08/15/2024			1,977.94	1,977.94	
09/30/2024					53,274.59
02/15/2025	50,347.50	4.375%	1,977.94	52,325.44	
08/15/2025			876.59	876.59	
09/30/2025					53,202.03
02/15/2026	40,072.50	4.375%	876.59	40,949.09	
09/30/2026					40,949.09
	494,227.50		129,533.10	623,760.60	623,760.60

**BOND DEBT SERVICE**

**City of Shavano Park, Texas**  
**General Obligation Refunding Bonds, Series 2009**  
**Tax Supported Portion**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	131,092.50	3.000%	37,271.98	168,364.48	
08/15/2015			35,305.59	35,305.59	
09/30/2015					203,670.07
02/15/2016	139,037.50	3.000%	35,305.59	174,343.09	
08/15/2016			33,220.03	33,220.03	
09/30/2016					207,563.12
02/15/2017	139,037.50	3.500%	33,220.03	172,257.53	
08/15/2017			30,786.88	30,786.88	
09/30/2017					203,044.41
02/15/2018	143,010.00	3.500%	30,786.88	173,796.88	
08/15/2018			28,284.20	28,284.20	
09/30/2018					202,081.08
02/15/2019	154,927.50	4.000%	28,284.20	183,211.70	
08/15/2019			25,185.65	25,185.65	
09/30/2019					208,397.35
02/15/2020	154,927.50	4.000%	25,185.65	180,113.15	
08/15/2020			22,087.10	22,087.10	
09/30/2020					202,200.25
02/15/2021	162,872.50	4.000%	22,087.10	184,959.60	
08/15/2021			18,829.65	18,829.65	
09/30/2021					203,789.25
02/15/2022	170,817.50	4.000%	18,829.65	189,647.15	
08/15/2022			15,413.30	15,413.30	
09/30/2022					205,060.45
02/15/2023	178,762.50	4.250%	15,413.30	194,175.80	
08/15/2023			11,614.60	11,614.60	
09/30/2023					205,790.40
02/15/2024	186,707.50	4.250%	11,614.60	198,322.10	
08/15/2024			7,647.06	7,647.06	
09/30/2024					205,969.16
02/15/2025	194,652.50	4.375%	7,647.06	202,299.56	
08/15/2025			3,389.04	3,389.04	
09/30/2025					205,688.60
02/15/2026	154,927.50	4.375%	3,389.04	158,316.54	
09/30/2026					158,316.54
	1,910,772.50		500,798.18	2,411,570.68	2,411,570.68

## 20 - WATER FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>NET POSITION UNRESTRICTED</b>	<u>\$ 1,551,959</u>	<u>\$ 1,558,786</u>	
REVENUE TOTAL	<u>\$ 1,014,600</u>	<u>\$ 992,200</u>	\$ 22,400
DEPARTMENT EXPENSES			
WATER DEPARTMENT	\$ 801,345	\$ 890,065	\$ 88,720
DEBT SERVICE	\$ 206,428	\$ 202,135	\$ (4,293)
TOTAL EXPENSES	<u>\$ 1,007,773</u>	<u>\$ 1,092,200</u>	<u>\$ 84,427</u>
Change in Net Position	\$ 6,827	\$ (100,000)	
<b>NET POSITION UNRESTRICTED</b>	<u><u>\$ 1,558,786</u></u>	<u><u>\$ 1,458,786</u></u>	

Additional work will be performed over the first quarter of the 2014/2015 budget to address the future needs of capital infrastructure. Possible actions regarding the water rate based on the Edwards Aquifer Management Fee rebate program being discontinued, assessment of the Trinity Well on line for a year in 2015, and 2009 debt service payment/fee. In addition the Water Board will be reviewing possible options for a rebate to customers upon a full year of operation with the Trinity Well.

## **Water Utility Department -606**

### **Mission Statement**

The City of Shavano Park Water Utility Department continuously provides safe and reliable drinking water and maintains essential public water infrastructure for the 685 connections within Shavano Park in order to provide long-term first-class water utility support to our citizens.

### **Goals:**

- Maintain 100% compliance of all regulations and laws.
- Maintain enough money in reserve to handle emergencies.
- Insure a strong preventive maintenance program is established.
- Continuously provides safe and reliable drinking water.
- Maintains essential public water infrastructure with a long term maintenance and replacement plan.

### **Objectives:**

- Replace the meters that have consumed over 1,000,000 gallons.
- Conduct a low & high flow analysis of the rest of the meters to see the consumption life cycle for future replacements.
- Continue to use the Trinity Well & Well # 5 as our lead wells.
- Paint the Elevated Storage Tank at Well site # 1.
- Replacement of vehicle.
- Begin construction of new PW building.

## Water Department - 606

### Major Budget Changes

#### Personnel Salary/Benefits

There have been no additional personnel or promotions included in the Water Department budget. There are however changes and increases related to reflect a more accurate budgeting of hourly pay.

#### Operational Expenses

Although categories related to the day to day operation have been broken down into additional line items for better tracking and budgeting; the overall increase remains relatively low.

#### Capital Outlay

-8081 Water System Improvements	\$	100,000
---------------------------------	----	---------

Elevated Storage Tank located at Shavano Drive (Well Site 1) is in need of painting both inside and outside this is to assist in corrosion control and to stay in compliance with TCEQ requirements. The elevated storage has had over 25 years of service without being repainted.

-8081 Water Meter Replacement	\$	16,100
-------------------------------	----	--------

Replacement of 230 meters in house as time and conditions permit. The last meter replacement occurred in 2007. Funding for this project will be coming from the capital replacement funds set aside from the water service fees charged to customers.

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

Funds included in this line item are dollars being setting aside for future capital replacement. Additional information can be found in the line item and capital sheet.	\$	87,625
--	----	--------

## 20 -WATER FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL =====							
WATER SALES							
20-599-5015 WATER CONSUMPTION	951,468	736,913	764,052	735,000	554,289	735,000	735,000
20-599-5016 LATE CHARGES	8,424	8,734	7,199	6,000	6,290	6,000	6,000
20-599-5018 DEBT SERVICE	55,843	56,025	48,940	55,000	48,668	55,000	55,000
20-599-5019 WATER SERVICE FEE	57,105	57,666	53,072	57,600	53,562	57,600	57,600
20-599-5036 EAA PASS THRU CHARGE	61,896	91,014	90,439	97,500	77,693	97,500	97,500
20-599-5037 CONNECTION/DISCONNECT FEE	0	0	50	0	0	0	0
20-599-5040 TAPPING FEES	3,600	0	0	0	5	0	0
TOTAL WATER SALES	1,138,336	950,353	963,751	951,100	740,506	951,100	951,100
GRANTS & MISCELLANEOUS							
20-599-7011 OTHER INCOME	59,387	35,841	30,888	30,000	53,322	30,000	1,000
20-599-7012 LEASE OF WATER RIGHTS	0	5,155	7,822	5,000	7,054	5,000	7,200
20-599-7075 SITE/TOWER LEASE REVENUE	0	0	10,593	27,000	11,255	27,000	13,500
20-599-7090 SALE OF FIXED ASSETS	0	0	0	0	1,024	0	0
TOTAL GRANTS & MISCELLANEOUS	59,387	40,995	49,302	62,000	72,655	62,000	21,700
INTEREST/TRANSFERS IN							
20-599-8010 INTEREST INCOME	5,142	3,358	1,611	1,500	3,083	1,500	3,300
20-599-8072 TRF IN - CAPITAL REPLACEMEN	0	0	0	0	0	0	16,100
WATER METER REPLACEMENT 0	0.00						16,100
20-599-8099 TRF IN - RESERVES	0	0	0	0	0	0	100,000
TOTAL INTEREST/TRANSFERS IN	5,142	3,358	1,611	1,500	3,083	1,500	119,400
TOTAL NON-DEPARTMENTAL	1,202,864	994,706	1,014,665	1,014,600	816,243	1,014,600	1,092,200
TOTAL REVENUES	1,202,864 =====	994,706 =====	1,014,665 =====	1,014,600 =====	816,243 =====	1,014,600 =====	1,092,200 =====

20 -WATER FUND  
WATER DEPARTMENT

	(----- 2013-2014 -----)						2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
20-606-1010 SALARIES	153,419	159,164	131,531	155,194	108,056	155,194	147,401
20-606-1015 OVERTIME	2,719	1,161	2,761	3,000	2,834	3,000	4,000
20-606-1020 MEDICARE	2,362	2,436	1,929	2,500	1,631	2,500	1,900
20-606-1025 TWC (SUI)	216	783	0	1,500	828	1,500	828
20-606-1030 HEALTH INSURANCE	12,424	14,372	14,290	14,650	11,893	14,650	15,543
20-606-1031 HSA	0	0	0	3,000	1,921	3,000	4,050
20-606-1033 DENTAL INSURANCE	1,251	1,212	1,266	1,570	1,025	1,570	1,057
20-606-1035 VISION CARE INSURANCE	373	380	329	350	250	350	292
20-606-1036 LIFE INSURANCE	379	385	344	500	240	500	370
20-606-1037 WORKERS' COMP INSURANCE	4,000	3,300	4,442	4,260	3,576	4,260	4,893
20-606-1040 TMRS RETIREMENT	16,973	17,230	14,305	14,382	11,961	14,382	18,001
20-606-1070 SPECIAL ALLOWANCES	9,970	11,442	6,603	8,500	3,552	8,500	5,250
TOTAL PERSONNEL	204,085	211,863	177,800	209,406	147,768	209,406	203,585
SUPPLIES							
20-606-2020 OFFICE SUPPLIES	370	1,187	804	750	495	750	1,255
20-606-2030 POSTAGE	4,153	3,503	3,475	3,600	3,663	3,600	4,500
POSTAGE 0	0.00						4,000
ANNUAL CCR REPORT 0	0.00						250
ANNUAL BULK MAIL PERMIT 0	0.00						250
20-606-2040 OPERATIONAL SUPPLIES	828	16,410	1,040	1,000	961	1,000	0
20-606-2050 PRINTING & COPYING	436	1,077	363	750	629	750	2,000
20-606-2075 BANK/CREDITCARD FEES	2,802	4,704	3,226	2,500	7,471	2,500	2,500
MONHTLY AVERAGE \$200 0	0.00						2,500
20-606-2090 TOOLS & ACCESSORIES	2,947	1,400	4,523	3,000	342	3,000	3,750
20-606-2091 SAFETY GEAR	344	284	1,150	1,625	762	1,625	0
TOTAL SUPPLIES	11,880	28,565	14,581	13,225	14,323	13,225	14,005
SERVICES							
20-606-3010 ADVERTISING	770	0	0	0	398	0	0
20-606-3012 ENGINEERING SERVICES	13,854	0	840	12,000	0	12,000	6,000
PROFESSIONAL SERVICES 0	0.00						6,000
WATER DISTRIBUTION MAPS 0	0.00						0
20-606-3020 ASSOCIATION DUES & PUBS	775	733	497	500	551	500	1,500
STORMWATER PERMIT 0	0.00						600
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						200
AWWA - AMER WTR WKS ASS 0	0.00						300
20-606-3030 TRAINING/EDUCATION	300	1,879	543	1,000	1,437	1,000	1,000
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD	51	1,545	0	500	148	500	2,000
TRAVEL 0	0.00						500
LODGING 0	0.00						1,000
MILEAGE 0	0.00						200
PER DIEM 0	0.00						300



20 -WATER FUND  
WATER DEPARTMENT

EXPENDITURES	2013-2014						2014-2015
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
20-606-3050 INSURANCE - LIABILITY	7,200	5,940	5,250	2,881	2,773	2,881	2,881
20-606-3060 UNIFORM SERVICES	2,416	2,393	1,969	2,000	1,480	2,000	2,000
20-606-3070 INSURANCE - PROPERTY	3,500	2,887	2,187	1,433	1,379	1,433	1,433
20-606-3075 WATER CONSERVATION EDUCATIO	0	0	397	500	0	500	500
20-606-3080 SPECIAL SERVICES	663	1,000	4,810	7,000	1,039	7,000	0
20-606-3082 WATER ANALYSIS FEES	6,139	11,062	7,675	10,000	7,866	10,000	15,950
WATER ANALYSIS FEES	0	0.00					13,500
TCEQ ANNUAL WATER TESTI	0	0.00					1,600
DSHS CENTRAL LAB - TCEQ	0	0.00					800
TIER II REPORT FEES - A	0	0.00					50
20-606-3090 COMMUNCIATIONS SERVICES	3,314	3,509	3,979	3,650	3,120	3,650	0
0	0.00						0
TOTAL SERVICES	38,982	30,949	28,146	41,464	20,190	41,464	33,264
CONTRACTUAL							
20-606-4075 COMPUTER SOFTWARE/INCODE	0	0	0	0	3,144	0	5,569
INCODE-UTILITYSOFTWARE	0	0.00					2,314
INCODE-METER READER INT	0	0.00					719
INCODE-BILLPAY WEB HOST	0	0.00					1,200
INCODE-BILL PAY ONLINE	0	0.00					336
BADGER-METER SOFTWARE	0	0.00					1,000
20-606-4085 WATER MANAGEMENT FEES-EAA	63,868	86,123	121,143	123,000	90,459	123,000	108,624
MONTHLY EAA FEES FY14-1	12	4,000.00					48,000
MONTHLY HABITAT FEE FY1	12	5,052.00					60,624
20-606-4099 WATER RIGHTS/LEASE PAYMENTS	79,291	49,378	48,902	47,500	47,969	47,500	48,000
ANNUAL WATER LEASE-RWRD	0	0.00					48,000
TOTAL CONTRACTUAL	143,159	135,501	170,045	170,500	141,572	170,500	162,193
MAINTENANCE							
20-606-5005 EQUIPMENT LEASES	946	982	624	2,700	654	2,700	2,700
20-606-5010 EQUIPMENT MAINT & REPAIR	12,164	25,156	26,791	20,000	4,286	20,000	20,000
20-606-5015 ELECTRONIC EQPT MAINTENANCE	7,824	3,939	3,725	7,000	3,404	7,000	2,000
20-606-5020 VEHICLE MAINTENANCE	2,797	3,791	2,001	2,500	1,770	2,500	3,000
20-606-5030 BUILDING MAINTENANCE	754	3,032	9,549	2,500	994	2,500	7,000
20-606-5060 VEHICLE & EQPT FUELS	11,955	11,339	13,102	12,500	8,082	12,500	12,500
TOTAL MAINTENANCE	36,440	48,240	55,791	47,200	19,191	47,200	47,200
DEPT MATERIALS-SERVICES							
20-606-6011 CHEMICALS	10,254	10,006	11,630	11,000	10,972	11,000	15,000
20-606-6050 WATER METERS & BOXES	0	0	0	0	0	0	700
Meter Replacement	10	36.00					360
Meter Box Replacement	10	34.00					340
20-606-6055 FIRE HYDRANTS	0	0	0	0	0	0	7,000
7 REPLACEMENTS/MAINTENA	0	0.00					7,000
20-606-6060 HUEBNER STORAGE TANK	0	0	0	0	0	0	4,000
20-606-6061 ELEVATED STORAGE TANK	0	0	0	0	49	0	0
20-606-6062 WELLSITE #2-EAA MONITORED	0	0	0	0	0	0	2,000
20-606-6065 WELL SITE #5-CONNECTED TRIN	0	0	0	0	0	0	6,000

20 -WATER FUND  
WATER DEPARTMENT

EXPENDITURES	2013-2014 (-----)						2014-2015
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
20-606-6066 WELL SITE #6	0	0	0	0	0	0	6,000
20-606-6067 WELL SITE #7	0	0	0	0	0	0	8,000
20-606-6068 WELL SITE #8	0	0	0	0	115	0	11,000
20-606-6069 WELL SITE #9 - TRINITY	0	0	0	0	125	0	10,000
20-606-6070 SCADA SYSTEM MAINTENANCE	0	0	0	0	0	0	15,000
20-606-6071 SHAVANO DRIVE PUMP STATION	0	0	0	0	0	0	15,000
20-606-6072 WATER SYSTEM MAINTENANCE	18,305	32,627	50,240	70,000	58,583	70,000	40,000
20-606-6073 WATER TANK MAINTENANCE	182,336	2,074	894	3,000	958	3,000	0
20-606-6080 STREET MAINT SUPPLIES	0	1,001	210	2,000	137	2,000	2,000
TOTAL DEPT MATERIALS-SERVICES	210,895	45,708	62,974	86,000	70,939	86,000	141,700
UTILITIES							
20-606-7010 UTILITIES - WATER	0	0	0	0	26	0	0
20-606-7020 UTILITIES - PHONE/CELL	0	0	0	0	0	0	2,400
20-606-7040 UTILITIES - ELECTRIC	85,857	63,154	60,094	60,000	75,454	60,000	60,000
TOTAL UTILITIES	85,857	63,154	60,094	60,000	75,480	60,000	62,400
CAPITAL OUTLAY							
20-606-8010 ELECTRONIC EQUIPMENT	0	0	6,200	33,000	33,779	33,000	0
20-606-8015 COMPUTER SOFTWARE/UPGRADES	0	0	9,036	500	989	500	0
20-606-8020 MAINTENANCE EQUIP PURCH	0	0	0	3,000	0	3,000	0
20-606-8025 FURNITURE AND EQUIPMENT	0	0	0	15,000	0	15,000	0
20-606-8050 VEHICLE PURCHASE	0	0	0	35,000	24,851	35,000	0
20-606-8079 METAL BUILDING	0	0	0	65,000	0	65,000	0
20-606-8080 WATER SYSTEM IMPROVEMENTS	0	0	66,896	0	3,911	0	100,000
PAINTING ELEVATED STG T 0	0.00						100,000
20-606-8081 WATER METER REPLACEMENT	0	0	0	0	0	0	16,100
METER 230	36.00						8,280
METER BOX 230	34.00						7,820
TOTAL CAPITAL OUTLAY	0	0	82,133	151,500	63,529	151,500	116,100
INTERFUND TRANSFERS							
20-606-9000 EOY ASSET RECLASS	0	0	( 82,133)	0	0	0	0
20-606-9010 TRF TO GENERAL FUND	28,403	17,091	21,000	22,050	6,303	22,050	22,050
20-606-9011 TRF TO DEBT SERVICE	0	0	0	0	0	0	0
20-606-9020 TRF TO CAPITAL REPLACEMENT	0	0	0	0	0	0	87,568
INFRASTRUCTURE 0	0.00						69,574
PICKUP TRUCK 0	0.00						3,600
AIR COMPRESSOR 0	0.00						938
BACKHOE 0	0.00						2,381
SKID LOADER 0	0.00						1,400
METER REPLACEMENT 0	0.00						9,675
20-606-9050 BAD DEBT EXPENSE	6,627	0	0	0	0	0	0
20-606-9090 DEPRECIATION EXPENSE	199,108	199,762	199,964	0	0	0	0
TOTAL INTERFUND TRANSFERS	234,137	216,854	138,831	22,050	6,303	22,050	109,618
TOTAL WATER DEPARTMENT	965,436	780,835	790,396	801,345	559,294	801,345	890,065

2014/2015 WATER FUND EQUIPMENT REPLACEMENT SCHEDULE										

20 -WATER FUND  
DEBT SERVICE

	(----- 2013-2014 -----)				2014-2015		
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CAPITAL OUTLAY							
20-607-8010 BOND PRINCIPAL PAYMENT	0	0	45,000	83,908	83,908	83,908	0
20-607-8012 2009 CO - PRINCIPAL	0	0	0	0	0	0	50,000
20-607-8013 2009 CO - INTEREST	0	0	0	0	0	0	98,455
20-607-8014 2009 GO REFUND - PRINCIPAL	0	0	0	0	0	0	33,908
20-607-8015 2009 GO REFUND - INTEREST	0	0	0	0	0	0	18,772
20-607-8020 BOND INTEREST	158,169	164,927	140,003	119,870	119,870	119,870	0
20-607-8030 BOND AGENT FEES	2,650	2,798	2,800	2,650	150	2,650	1,000
TOTAL CAPITAL OUTLAY	160,819	167,725	187,803	206,428	203,927	206,428	202,135
TOTAL DEBT SERVICE	160,819	167,725	187,803	206,428	203,927	206,428	202,135
TOTAL EXPENDITURES	1,126,254	948,560	978,199	1,007,773	763,221	1,007,773	1,092,200
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	76,610	46,147	36,466	6,827	53,021	6,827	0
	=====	=====	=====	=====	=====	=====	=====

## 40 -CRIME CONTROL DISTRICT

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 336,102</u>	<u>\$ 552,941</u>	
REVENUE TOTAL	\$ 405,030	\$ 74,790	\$ (330,240)
EXPENSE TOTAL	\$ 188,191	\$ 127,341	\$ (60,850)
<b>ENDING FUND BALANCE</b>	<u>\$ 552,941</u>	<u>\$ 500,390</u>	

\$ 83,100

A Transfer-Out to General Fund for the replacement of (1) police vehicle, (1) code enforcement vehicle, (1) MDT, and (4) dual band radios. A correlating Transfer-In is located in the General Fund revenues and the capital expenditures are located in the Police Department capital lines.

\$ 37,241

A Transfer Out to the Equipment Replacement Fund for the Police Department to maintain the scheduled portion of future funding. A correlating Transfer-In is located in the Capital Replacement Fund revenues.

Operating expenditures for future National Night Out programs. \$ 5,000

40 -CRIME CONTROL DISTRICT

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL							
=====							
TAXES							
40-599-1050 CRIME CONTROL DIST SALES TA	97,236	365,955	432,159	405,000	378,165	405,000	74,760
TOTAL TAXES	97,236	365,955	432,159	405,000	378,165	405,000	74,760
INTEREST/TRANSFERS IN							
40-599-8005 INTEREST INCOME	2	17	26	30	48	30	30
TOTAL INTEREST/TRANSFERS IN	2	17	26	30	48	30	30
TOTAL NON-DEPARTMENTAL	97,238	365,972	432,185	405,030	378,213	405,030	74,790
TOTAL REVENUES	97,238	365,972	432,185	405,030	378,213	405,030	74,790
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT  
FIRE DEPARMENT

				(----- 2013-2014 -----)			2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>							
INTERFUND TRANSFERS							
40-604-9011 TRANSFER OUT - GENERAL FUND	0	0	0	41,975	0	41,975	0
TOTAL INTERFUND TRANSFERS	0	0	0	41,975	0	41,975	0
<hr/>							
TOTAL FIRE DEPARMENT	0	0	0	41,975	0	41,975	0

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

	(----- 2013-2014 -----)				2014-2015		
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL							
SERVICES							
40-605-3030 TRAINING/EDUCATION	0	0	0	0	0	0	2,000
40-605-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	0	0	0	5,000
National Night Out           0	0.00						5,000
TOTAL SERVICES	0	0	0	0	0	0	7,000
MAINTENANCE							
CAPITAL OUTLAY							
INTERFUND TRANSFERS							
40-605-9010 TRANSFER TO EQUIP REPL FUND	83,600	14,833	111,100	31,591	0	31,591	37,241
POLICE VEHICLES           0	0.00						30,750
RADIO REPLACEMENT       0	0.00						6,491
40-605-9011 TRANSFER OUT - GENERAL FUND	0	0	320,197	114,625	0	114,625	83,100
CODE ENFORCEMENT/PATROL   0	0.00						9,000
POLICE VEHICLE           0	0.00						38,300
4-DUAL BAND RADIOS       0	0.00						32,000
1-MOBILE RADAR UNIT       0	0.00						1,800
1-MDT COMPUTER/SOFTWARE   0	0.00						2,000
TOTAL INTERFUND TRANSFERS	83,600	14,833	431,297	146,216	0	146,216	120,341
TOTAL POLICE DEPARTMENT	83,600	14,833	431,297	146,216	0	146,216	127,341
TOTAL EXPENDITURES	83,600	14,833	431,297	188,191	0	188,191	127,341
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	13,638	351,139	888	216,839	378,213	216,839	(   52,551)
	=====	=====	=====	=====	=====	=====	=====



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

	2013/2014 AMENDED BUDGET	2014/2015 ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 52,348</u>	<u>\$ 62,748</u>	
REVENUE TOTAL	\$ 10,400	\$ 10,410	0
EXPENSE TOTAL	\$ -	\$ -	0
<b>ENDING FUND BALANCE</b>	<u>\$ 62,748</u>	<u>\$ 73,158</u>	

Currently no funds are budgeted to be expended.

Funds can be utilized on capital purchases within the guidelines of legislation.

42 -PEG FUNDS

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
REVENUES							
NON-DEPARTMENTAL =====							
FRANCHISE REVENUES							
42-599-2024 FRANSICSE - PEG FEES	0	0	0	10,400	8,923	10,400	10,400
TOTAL FRANCHISE REVENUES	0	0	0	10,400	8,923	10,400	10,400
INTEREST/TRANSFERS IN							
42-599-8005 INTEREST	0	0	0	5 (	4)	5	20
TOTAL INTEREST/TRANSFERS IN	0	0	0	5 (	4)	5	20
TOTAL NON-DEPARTMENTAL	0	0	0	10,405	8,919	10,405	10,420
TOTAL REVENUES	0 =====	0 =====	0 =====	10,405 =====	8,919 =====	10,405 =====	10,420 =====
REVENUE OVER/(UNDER) EXPENDITURES	0 =====	0 =====	0 =====	10,405 =====	8,919 =====	10,405 =====	10,420 =====

## 45- OAK WILT FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 39,830</u>	<u>\$ 41,330</u>	
REVENUE TOTAL	\$ 1,500	\$ 1,520	\$ 20
EXPENSE TOTAL	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 41,330</u>	<u>\$ 42,850</u>	

Currently no funds are proposed to be expended.

45 -OAK WILT FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL							
=====							
PERMITS & LICENCES							
45-599-3015 TREE TRIMMING PERMITS	0	0	0	1,500	1,738	1,500	1,500
TOTAL PERMITS & LICENCES	0	0	0	1,500	1,738	1,500	1,500
INTEREST/TRANSFERS IN							
45-599-8005 INTEREST	0	0	0	0	0	0	20
TOTAL INTEREST/TRANSFERS IN	0	0	0	0	0	0	20
TOTAL NON-DEPARTMENTAL	0	0	0	1,500	1,738	1,500	1,520
TOTAL REVENUES	0	0	0	1,500	1,738	1,500	1,520
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	1,500	1,738	1,500	1,520
	-----	-----	-----	-----	-----	-----	-----

## 48 - STREET MAINTENANCE FUND

	2013/2014 AMENDED BUDGET	2014/2015 ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ -	\$ 74,790	\$ 74,790
EXPENSE TOTAL	\$ -		\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 74,790</u>	

Street Maintenance Fund which was approved by voters in May 2014 will begin to receive sales tax revenues October 1, 2014. Funds can only be utilized on streets that existed at the time of the election. No funds adopted to expend. The Public Works Department maintained funding in the General Fund for day to day maintenance.

## 50 - COURT TECHNOLOGY & SECURITY FUND

	2013/2014 AMENDED BUDGET	2014/2015 ADOPTED BUDGET	DIFFERENCE
<b>COURT TECHNOLOGY</b>			
<b>BEGINNING FUND BALANCE</b>	<u>\$ 34,610</u>	<u>\$ 30,605</u>	
REVENUE TOTAL	\$ 9,500	\$ 8,500	\$ (1,000)
EXPENSE TOTAL	\$ 13,505	\$ 19,766	\$ 6,261
<b>ENDING FUND BALANCE</b>	<u>\$ 30,605</u>	<u>\$ 19,339</u>	

The annual maintenance fees related to court/police software are about equal to revenues. A Transfer-In is located in the General Fund revenues which offset the expenses. The requested capital equipment is coming the Fund Balance.

### **CAPITAL**

(4) - Electronic Ticket Writers/Docking Station/Printer	11,500
---	--------

### **COURT SECURITY**

<b>BEGINNING FUND BALANCE</b>	<u>\$ 43,395</u>	<u>\$ 45,750</u>	
REVENUE TOTAL	\$ 6,500	\$ 5,400	\$ (1,100)
EXPENSE TOTAL	\$ 4,145	\$ -	\$ (4,145)
<b>ENDING FUND BALANCE</b>	<u>\$ 45,750</u>	<u>\$ 51,150</u>	

Currently no day to day operational expenses are funded in Court Security. The funds could possibly be used to pay for needed equipment to become a court of record.

50 -COURT RESTRICTED FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL							
=====							
COURT							
50-599-4022 COURT EFFICIENCY REVENUE	440	317	182	200	96	200	200
50-599-4023 COURT SECURITY REVENUE	7,172	6,148	6,441	6,500	4,144	6,500	5,400
50-599-4025 COURT TECHNOLOGY REVENUE	9,563	7,498	8,584	9,500	5,525	9,500	8,500
TOTAL COURT	17,176	13,963	15,207	16,200	9,765	16,200	14,100
INTEREST/TRANSFERS IN							
TOTAL NON-DEPARTMENTAL	17,176	13,963	15,207	16,200	9,765	16,200	14,100
TOTAL REVENUES	17,176	13,963	15,207	16,200	9,765	16,200	14,100
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND  
OPERATING EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
EXPENDITURES							
SUPPLIES							
50-602-2015 Computer Software Purchases	0	0	1,500	0	0	0	0
50-602-2020 SUPPLIES	340	1,071	614	0	272	0	0
TOTAL SUPPLIES	340	1,071	2,114	0	272	0	0
SERVICES							
50-602-3030 TRAINING/EDUCATION	0	0	214	1,000	0	1,000	0
TOTAL SERVICES	0	0	214	1,000	0	1,000	0
CONTRACTUAL							
MAINTENANCE							
50-602-5015 ELECTRONIC EQUIPMENT REPAIR	3,160	8,889	5,642	0	2,400	0	0
TOTAL MAINTENANCE	3,160	8,889	5,642	0	2,400	0	0
CAPITAL OUTLAY							
50-602-8010 ELECTRONIC EQUIP PURCHASE	383	0	0	14,627	14,627	14,627	0
TOTAL CAPITAL OUTLAY	383	0	0	14,627	14,627	14,627	0
INTERFUND TRANSFERS							
50-602-9010 TRANSFER TO GENERAL FUND	3,850	642	321	13,470	0	13,470	19,766
COURT - INCODE	0	0.00					3,920
POLICE - INCODE/BRAZOS	0	0.00					4,346
TICKET WRITERS/PRINTER	4	2,875.00					11,500
TOTAL INTERFUND TRANSFERS	3,850	642	321	13,470	0	13,470	19,766
TOTAL OPERATING EXPENSES	7,733	10,602	8,291	29,097	17,299	29,097	19,766
TOTAL EXPENDITURES	7,733	10,602	8,291	29,097	17,299	29,097	19,766
REVENUE OVER/(UNDER) EXPENDITURES	9,443	3,361	6,917	( 12,897)	( 7,534)	( 12,897)	( 5,666)



## 52 - CHILD SAFETY FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 3,400</u>	
REVENUE TOTAL	\$ 3,400	\$ 3,400	\$ -
EXPENSE			
FIRE DEPARTMENT	\$ -	\$ 1,000	\$ 1,000
POLICE DEPARTMENT	\$ -	\$ 2,000	\$ 2,000
<b>ENDING FUND BALANCE</b>	<u>\$ 3,400</u>	<u>\$ 3,800</u>	

Funds can only be utilized for education and materials related to child safety in the absence of School Crossing Guard expenses.

Expenditures were previously located in the General Fund - Fire and Police Departments.

52 -CHILD SAFETY FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON DEPARTMENTAL							
=====							
GRANTS & MISCELLANEOUS							
52-599-7010 SCHOOL GROSSING GUARD FUNDS	0	0	0	3,400	3,296	3,400	3,400
TOTAL GRANTS & MISCELLANEOUS	0	0	0	3,400	3,296	3,400	3,400
INTEREST/TRANSFERS IN	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL NON DEPARTMENTAL	0	0	0	3,400	3,296	3,400	3,400
<hr/>							
TOTAL REVENUES	0	0	0	3,400	3,296	3,400	3,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

52 -CHILD SAFETY FUND  
FIRE DEPARTMENT

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----)			2014-2015 ADOPTED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
SERVICES							
52-604-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	0	0	0	1,000
TOTAL SERVICES	0	0	0	0	0	0	1,000
TOTAL FIRE DEPARTMENT	0	0	0	0	0	0	1,000

52 -CHILD SAFETY FUND  
POLICE DEPARTMENT

POLICE DEPARTMENT				(----- 2013-2014 -----)			2014-2015
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
SERVICES							
52-605-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	0	0	0	2,000
TOTAL SERVICES	0	0	0	0	0	0	2,000
<hr/>							
TOTAL POLICE DEPARTMENT	0	0	0	0	0	0	2,000
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	0	3,000
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	3,400	3,296	3,400	400
	=====	=====	=====	=====	=====	=====	=====

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

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,531</u>	<u>\$ 5,146</u>	
REVENUE TOTAL	\$ 1,615	\$ 1,500	\$ (115)
EXPENSE TOTAL	\$ -	\$ 3,000	\$ 3,000
<b>ENDING FUND BALANCE</b>	<u>\$ 5,146</u>	<u>\$ 3,646</u>	

Training/Education and Travel/Mileage lines in the General Fund Police Department have been reduced and funded within LEOSE.

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

53 -LEOSE

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<hr/>							
POLICE REVENUES							
53-599-6020 POLICE OFFICERS EDUCATION F	0	0	0	1,615	1,615	1,615	1,500
TOTAL POLICE REVENUES	0	0	0	1,615	1,615	1,615	1,500
<hr/>							
INTEREST/TRANSFERS IN							
53-599-8010 INTEREST	0	0	0	0	0	0	0
TOTAL INTEREST/TRANSFERS IN	0	0	0	0	0	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	1,615	1,615	1,615	1,500
<hr/>							
TOTAL REVENUES	0	0	0	1,615	1,615	1,615	1,500
	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE  
POLICE DEPARTMENT

POLICE DEPARTMENT				(----- 2013-2014 -----)			2014-2015
EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SERVICES							
53-605-3030 TRAINING/EDUCATION	0	0	0	0	0	0	3,000
TOTAL SERVICES	0	0	0	0	0	0	3,000
TOTAL POLICE DEPARTMENT	0	0	0	0	0	0	3,000
TOTAL EXPENDITURES	0	0	0	0	0	0	3,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	1,615	1,615	1,615	( 1,500)
	=====	=====	=====	=====	=====	=====	=====

## 54 - POLICE FORFEITURE FUNDS

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 76</u>	<u>\$ 3,156</u>	
REVENUE TOTAL	\$ 3,080	\$ 5	\$ (3,075)
EXPENSE TOTAL	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 3,156</u>	<u>\$ 3,161</u>	

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

Currently no funds are budgeted to be expended.



54 -POLICE FORFIETURE

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<hr/>							
POLICE REVENUES							
54-599-6025 POLICE FORFEITURE FUNDS	0	0	0	3,074	3,074	3,074	0
TOTAL POLICE REVENUES	0	0	0	3,074	3,074	3,074	0
<hr/>							
INTEREST/TRANSFERS IN							
54-599-8005 INTEREST	0	0	0	0	0	0	5
TOTAL INTEREST/TRANSFERS IN	0	0	0	0	0	0	5
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	3,074	3,074	3,074	5
<hr/>							
TOTAL REVENUES	0	0	0	3,074	3,074	3,074	5
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	3,074	3,074	3,074	5
	=====	=====	=====	=====	=====	=====	=====

## 70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 929,657</u>	<u>\$ 1,214,116</u>	
REVENUE TOTAL	\$ 284,459	\$ 230,515	\$ (53,944)
EXPENSE TOTAL	\$ -	\$ 20,000	\$ 20,000
<b>ENDING FUND BALANCE</b>	<u>\$ 1,214,116</u>	<u>\$ 1,424,631</u> *	

\* See additional sheets for more detailed break out of the reserve fund balance for future improvements/replacement.

CITY OF SHAVANO PARK						
FY 2014-15 ADOPTED BUDGET						
CAPITAL REPLACEMENT FUND						
		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2013 ACTUAL	FY 2013-2014 AMENDED	FY 2014-2015 ADOPTED
<b>BEGINNING FUND BALANCE</b>		\$ 29,937	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,116
<b>REVENUES</b>						
70-599-8026	Transfer from Crime Control Fund		\$ 111,100			
	Police Department			\$ 49,300	\$ 31,591	\$ 37,241
70-599-8020	Transfer from General Fund					
	Equipment Replacement Fund					
	City Hall AC Units		\$ 40,000	\$ 12,000	\$ 12,000	\$ -
	Public Works		\$ 45,275	\$ 5,417	\$ 32,358	\$ 18,368
	Fire Department	\$ 75,000	\$ 539,900	\$ 80,500	\$ 115,150	\$ 94,806
	Police Department		\$ 30,650	\$ -	\$ -	\$ -
	Development Services		\$ 6,700	\$ -	\$ 13,300	\$ -
	Future Street Reconstruction	\$ 100,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ 40,000
	Future Drainage Reconstruction	\$ 100,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ 40,000
	Communication Systems	\$ 72,052	\$ 65,000	\$ -		
	City Hall Sprinkler System & Emergency Lighting		\$ 8,000	\$ -		
	Emergency Management Infrastructure		\$ 7,000	\$ -		
	Town Hall-N.W. Military Hwy Expansion		\$ 15,000	\$ 10,000		
	Town Hall-Municipal Tract Development		\$ 10,000	\$ 16,030		
	Town Hall-Hike & Bike Trails		\$ 10,000	\$ 15,000		
70-599-8010	Interest Income	\$ 17	\$ 45	\$ 74	\$ 60	\$ 100
	<b>TOTAL REVENUES/TRANSFERS IN</b>	\$ 347,069	\$ 968,670	\$ 248,321	\$ 284,459	\$ 230,515
<b>EXPENSES</b>						
Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department						
	Fire -Radio Communications	\$ -	\$ 72,032	\$ -	\$ -	\$ -
	Fire Vehicles	\$ -	\$ 480,289	\$ -	\$ -	\$ -
	Fire Facility	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department						
	Police Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Police - Radio Communications	\$ -	\$ 72,205	\$ -	\$ -	\$ -
	<b>Less TOTAL EXPENSES</b>	\$ -	\$ 624,527	\$ -	\$ -	\$ 20,000
<b>ENDING FUND BALANCE BREAKDOWN</b>						
Reserve for Equipment Replacement Fund						
	Administration - Equipment		\$ 40,000	\$ 52,000	\$ 64,000	\$ 64,000
	Public Works - Equipment		\$ 45,275	\$ 50,692	\$ 83,050	\$ 101,418
	Police Department -Equipment		\$ 30,650	\$ 79,950	\$ 111,541	\$ 148,782
	Fire Department - Equipment	\$ 75,000	\$ 189,900	\$ 270,400	\$ 385,550	\$ 480,356
	Development Services Equipment		\$ 6,700	\$ 6,700	\$ 20,000	\$ -
Reserve for Street Reconstruction		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 250,000
Reserve for Drainage Projects		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 250,000
Reserve Communication (800 MHZ System)		\$ 72,052	\$ -	\$ -	\$ -	\$ -
Reserve for City Hall Sprinkler System & Emergency Lighting			\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Reserve for Emergency Generator						
Reserve for Emergency Management Infrastructure			\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reserve for Town Plan Items						
	N.W. Military Hwy Expansion		\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000
	Municipal Tract Development		\$ 10,000	\$ 26,030	\$ 26,030	\$ 26,030
	Hike and Bike Trails		\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000
Unreserved Fund Balance		\$ 29,955	\$ 38,811	\$ 38,885	\$ 38,945	\$ 39,045
	<b>TOTAL ENDING FUND BALANCE</b>	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,116	\$ 1,424,631

2014/2015 GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE											

2014/2015 GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE											
						Actual	Actual	Actual	Adopted	Required	Required
	Year	Year	Replacement	Scheduled	Total	Ending	Additional	Additional	Additional	Additional	Additional
	Model	Replaced	Cost	Year To	Life	Balance	Funding	Funding	Funding	Funding	Future
				Replace	(yrs)	09/30/2012	09/30/2013	09/30/2014	09/30/2015	09/30/2016	Years 6+
<b>Fire Department</b>											
Cargo Master Trailer 0439	2004		1,000	2034		1,000	-	-	-	-	-
Hallmark Trailer 1086	2004		15,000	2032	10	-	-	1,500	500	1,500	10,500
Chevy Frazer Amb E-1 1596	1995/2007		135,000	2017	10	22,500	13,500	24,750	24,750	24,750	24,750
Chevy Frazer EMS-2 Amb 7346	2007		80,000	2020	10	8,900	8,000	9,014	9,014	9,014	36,057
Hall-Mark Fire Apparatus E-One	2013		480,290	2023	20	-	-	-	-	28,252	452,038
FMC Fire Truck Pumper 1748	1984	2013	425,000	Sold	20	425,000	(425,000)	-	N/A	-	-
Ferrara Fire Truck Pumper 2511	1999		600,000	2019	20	145,000	40,000	60,771	28,000	65,245	260,984
Ford F350 Pickup 5691	2010		35,000	2020	10	3,500	3,500	3,500	3,500	3,500	17,500
Ford F550 Fire Truck 5797	2010		100,000	2026	15	4,000	6,630	6,875	6,875	6,875	68,746
Scag Mower 9300006	2005		10,000	2025	15	1,000	667	667	667	667	6,332
Max-Air Trlr Mtd Air Casc.	2005		40,000	2021	25	4,000	1,000	1,591	1,000	1,591	30,227
Cardiac Monitor-Defibrillator - (2)	2012		70,000	2022	10	-	-	-	7,000	7,000	56,000
Stryker - Stretchers (2)	2006		30,000	2016	10	-	-	-	10,000	10,000	10,000
Communication System (radios)	2012		72,032	2022	10	-	7,203	6,483	3,500	6,483	48,363
<b>Sub Totals</b>			<b>2,093,322</b>			<b>614,900</b>	<b>(344,500)</b>	<b>115,150</b>	<b>94,806</b>	<b>164,877</b>	<b>1,021,498</b>
<b>Public Works</b>											
Ford F150 Pickup (Seal Coat)	1996		10,000	Surplus		-	-	-	-	-	-
Ford F350 Flatbed (Split)	2001		30,000	2013	6	15,000	-	-	-	-	-
Ford F350 Pickup	2008		28,500	2020	9	7,125	-	596	5,618	3,032	12,129
Chevrolet Silverado HD3500 (Split)	2013		28,500	2020	9	3,170	3,167		3,167	3,167	12,662
International Dump Truck 5YD	2006	2013									-
Hotsy Pressure Washer	Unknown		10,000	2016	10	-	1,000	3,000	3,000	3,000	-
John Deere Backhoe (Split)	1997		50,000/2	2020	20	5,560	-	6,349	-	6,349	6,743
Bobcat Skid-Steer Loader (Split)	1999		20,000/2	2015	15	5,000	-	7,500	-	7,500	-
Morbark Chipper 70134	2001		20,000	2016	5	4,000	-	5,333	5,333	5,333	-
Seal-Rite SR850 Mach	2008		25,000	2029	20	1,250	1,250	1,250	1,250	1,250	18,750
Gravely Mower Rapid XZ	2007		12,500	2014	3	4,170	-	8,330	-	-	-
Dump Truck				Surplus							-
<b>Sub Totals</b>			<b>164,500</b>			<b>45,275</b>	<b>5,417</b>	<b>32,358</b>	<b>18,368</b>	<b>29,631</b>	<b>50,284</b>
<b>Total General Fund</b>			<b>2,885,028</b>			<b>737,525</b>	<b>(277,783)</b>	<b>204,399</b>	<b>130,415</b>	<b>243,748</b>	<b>1,251,965</b>

70 -CAPITAL REPLACEMENT FUND

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
REVENUES							
OTHER SOURCES =====							
GRANTS & MISCELLANEOUS							
INTEREST/TRANSFERS IN							
70-599-8010 INTEREST INCOME	17	45	74	60	77	60	100
70-599-8020 TRANSFERS FROM GENERAL FUND	347,052	142,921	923,038	252,808	0	252,808	193,174
FIRE VEHICLES/EQUIPMENT 0	0.00						94,806
PUBLIC WORKS VEHICLES/E 0	0.00						18,368
FUTURE STREET RECONSTRU 0	0.00						40,000
FUTURE DRAINAGE RECONST 0	0.00						40,000
70-599-8026 TRANSFER FROM CRIME CONTROL	0	0	111,100	31,591	0	31,591	37,241
TOTAL INTEREST/TRANSFERS IN	347,069	142,966	1,034,212	284,459	77	284,459	230,515
TOTAL OTHER SOURCES	347,069	142,966	1,034,212	284,459	77	284,459	230,515
TOTAL REVENUES	347,069 =====	142,966 =====	1,034,212 =====	284,459 =====	77 =====	284,459 =====	230,515 =====

70 -CAPITAL REPLACEMENT FUND  
COUNCIL

				(-----	2013-2014	-----)	2014-2015
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
CONTRACTUAL	_____	_____	_____	_____	_____	_____	_____
<hr/>							

70 -CAPITAL REPLACEMENT FUND  
ADMIN

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CONTRACTUAL	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>							



70 -CAPITAL REPLACEMENT FUND  
PUBLIC WORKS

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							

70 -CAPITAL REPLACEMENT FUND  
FIRE

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
70-604-4030 ELECTRONIC EQUIPMENT	0	72,032	0	0	0	0	0
70-604-4040 EMS/FIRE UTILITY VEHICLE	0	0	480,290	0	0	0	0
TOTAL CONTRACTUAL	0	72,032	480,290	0	0	0	0
TOTAL FIRE	0	72,032	480,290	0	0	0	0

70 -CAPITAL REPLACEMENT FUND  
POLICE

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	----- PROJECTED YEAR END	2014-2015 ADOPTED BUDGET
CONTRACTUAL							
70-605-4000 PATROL VEHICLE VIDEO/AUDIO	0	70,988	0	0	0	0	0
70-605-4020 PATROL VEHICLE	0	0	0	0	0	0	20,000
CODE ENFORCEMENT TRUCK 0	0.00						20,000
TOTAL CONTRACTUAL	0	70,988	0	0	0	0	20,000
MAINTENANCE							
70-605-5015 ELECTRONIC EQUIPMENT MAINTA	0	1,217	0	0	0	0	0
TOTAL MAINTENANCE	0	1,217	0	0	0	0	0
TOTAL POLICE	0	72,205	0	0	0	0	20,000
TOTAL EXPENDITURES	0	144,238	480,290	0	0	0	20,000
REVENUE OVER/ (UNDER) EXPENDITURES	347,069	( 1,272)	553,922	284,459	77	284,459	210,515

## 75 - PET DOCUMENTATION AND RESCUE FUND

	<b>2013/2014 AMENDED BUDGET</b>	<b>2014/2015 ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 2,293</u>	<u>\$ 2,393</u>	
REVENUE TOTAL	\$ 100	\$ -	\$ (100)
EXPENSE TOTAL	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 2,393</u>	<u>\$ 2,393</u>	

Currently no funds are budgeted to be expended.

75 -PET DOC & RESCUE FUND

	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)	2014-2015		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
ADMINISTRATION							
=====							
TAXES							
75-599-1010 PET DOC DONATIONS	0	0	0	0	100	0	0
75-599-1030 POLICE OFFICER DONATIONS	450	0	0	0	0	0	0
TOTAL TAXES	450	0	0	0	100	0	0
INTEREST/TRANSFERS IN							
75-599-8005 INTERES INCOME	0	0	0	0	0	0	0
TOTAL INTEREST/TRANSFERS IN	0	0	0	0	0	0	0
<hr/>							
TOTAL ADMINISTRATION	450	0	0	0	100	0	0
<hr/>							
TOTAL REVENUES	450	0	0	0	100	0	0
	=====	=====	=====	=====	=====	=====	=====

75 -PET DOC & RESCUE FUND  
ADMINISTRATION

				(----- 2013-2014 -----)			2014-2015
	2010-2011	2011-2012	2012-2013	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL							
75-607-1010 EXPENSES	450	0	0	0	0	0	0
TOTAL PERSONNEL	450	0	0	0	0	0	0
TOTAL ADMINISTRATION	450	0	0	0	0	0	0
TOTAL EXPENDITURES	450	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	100	0	0
	=====	=====	=====	=====	=====	=====	=====