



CITY OF SHAVANO PARK, TX

2016 - 2017 Adopted Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 1, 2015

Jeffrey R. Emer

Executive Director



This budget will raise more revenue from property taxes than last year's budget by an amount of \$205,506, which is a 7.2146% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$208,230.

Record Vote on Budget & Tax Rate:

Mayor

Bob Werner For

Council Members

Michele Ross (Pro Tem) Absent

Allan Berrier For

Bob Heintzelman For

Mary Ann Hisel Against

Mike Simpson Against

Property Tax Comparison:

	FY 2016	FY 2017
Adopted Tax Rate	0.287742	0.287742
Effective Tax Rate	0.287742	0.294780
Effective Maintenance & Operations	0.269903	0.270531
Rollback Tax Rate	0.315171	0.307563
Debt Tax Rate (I&S)	0.023676	0.015390

Total debt obligation for the City of Shavano Park secured by property taxes: \$4,115,000.



COUNCIL OF THE CITY OF SHAVANO PARK

BOB WERNER
MAYOR

MICHELE BUNTING ROSS
MAYOR PRO TEM

ALLAN BERRIER
ALDERMAN

BOB HEINTZELMAN
ALDERMAN

MARY ANN HISEL
ALDERMAN

MIKE SIMPSON
ALDERMAN

BILL HILL
CITY MANAGER

LARA FEAGINS
FINANCE DIRECTOR



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.

MISSION

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

CITY OF SHAVANO PARK

FISCAL YEAR 2016-2017 CITY COUNCIL ADOPTED BUDGET

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CITY OF SHAVANO PARK



September 19, 2016

Honorable Mayor, City Council, and Citizens:

This memorandum summarizes the Shavano Park Fiscal Year (FY) 2016-17 Operating Budget and highlights key points that may be important to you and the community. The Budget is balanced as required by law and is consistent with the mission, vision and strategic goals of the City of Shavano Park. This Budget reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

The Budget adopts a tax rate of \$0.287742 cent per \$100 of valuation. Based upon the assumed level of revenue, the Budget allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. While meeting our funding requirements, the budget accounts for Council objectives, the compensation study recommendations, several new requirements, and a number of capital replacement requirements. The budgeted General Fund expenditures are approximately \$5.0M while the total sum of all funds is approximately \$6.45M.

BUDGET OVERVIEW.

- A requirement based budget (prioritized based upon essential needs and objectives)
- Required the Directors to justify their budget requests to the City Manager
- Line item detail in the actual budget and defining each line item
- Properly maintaining required and separate funds for efficiency and improved transparency
- Funding of the Capital Improvement Replacement Fund

STRATEGIC GOALS. Council has developed eight Strategic Goals with supporting objectives that account for current and future requirements. Objectives are accounted for within the budget.

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

MAJOR REVENUES.

Current Advalorem Taxes (Property Taxes). City Council adopts a FY2016-17 budget tax rate of \$0.287742 / \$100 of valuation for FY2016-17. This represents no change from last year's tax rate of \$0.287742 / \$100.

Effective Tax Rate. The effective tax rate is the tax rate that will generate the same amount of property taxes as the previous 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 tax rate of \$0.287742 / \$100 is lower than the "2016 Effective Tax Rate" of \$0.294780 / \$100 needed to generate the same amount of taxes from the same property that was on last year's tax roll.

Rollback Rate. The rollback tax rate provides about the same amount of tax revenue as 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. The tax rate of \$0.287742 / \$100 is well below the "Rollback Rate" of \$0.307563 / \$100.

Freeze Taxable Value. The total freeze taxable value for 2016 tax values amounted to \$273,284,183, which is an increase of 8.5% over the 2015 freeze adjusted taxable value of \$249,954,391 and 25.5% of the net taxable values.

New Improvements and Personal Property. The total taxable value of new improvements and personal property includes \$72,366,996 more taxable value than last year. "New" means the item was not on the 2015 appraisal roll.

Sales Tax. There are a small number of retail sale companies operating in Shavano Park. With the anticipated addition of two more small retailers, this year sales tax collections are expected to increase in the FY 2016-17 budget year. This budget assumes sales tax revenues of \$400,000, which is \$16,000 more than this year's projected revenues (\$384,000).

Other Revenues.

- Franchise revenues are expected to increase by \$32,417 as a result of new commercial/residential developments using utility, phone and cable services, which results in additional franchise revenues collected and passed to the City.
- Permit Fees. Last year, residential and commercial development continued, but at a slower pace than 2015. Next year, we anticipate approximately the same level of residential and new commercial development and we are budgeting the same amount of fees collected. Permit fee revenue is likely to be reduced once the majority of undeveloped property is built out.
- Other revenues are expected to generally remain level.

EXPENDITURES.

Personnel. No additional staff positions have been proposed. The budget related to personnel for both the General and Water Fund incorporates the 2016 Werling Compensation Study results and recommendations. NOTE: The Compensation Study proposed adopting an Individual Pay

Model formula based upon the assigned “grade” in order to determine each employee’s pay, as opposed to the traditional step system. The budget accounts for a 2-3 % change in our employee benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool. The budget includes an increase of the defined contribution of \$9 per employee, which is an increase from \$450 to \$459 per employee. Employees are able to select from seven health care plan options the one to best fit their needs. The City will fund the Texas Municipal Retirement System at the full funding rate.

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

Administration. Included within the Administration Department are funds for increased salaries based upon the employee compensation study and replacement of two HVAC units (if required - funded from Capital Replacement Fund). Additionally, this budget includes funding within the Capital Replacement Fund to pay for a future upgrade of INCODE. The information technology contract costs to the City have been reduced by \$10,173 because of a new contract signed in August 2016. This budget also provides \$3,000 for OpenGov, a software platform that will increase the City’s financial transparency by giving residents access to visualized information on the City finances.

Public Works. The Public Works Department includes funds for increased salaries based upon the employee compensation study, the street maintenance program, refurbishing street signs with Shavano Creek, professional tree maintenance on municipal property, continued landscaping and maintenance of City Hall, janitorial services for City Hall, the partial funding of a VACTRON ground excavator, and the replacement of the dump truck bed. Additionally, the budget includes \$50,000 for engineering fees projected to assess the storm water runoff problem vicinity of Elm Spring, Bikeway, and the municipal tract – funded from the Capital Replacement Fund.

Fire. Operating expenses remain stable with the exception of increased salaries based upon the employee compensation study. Capital items from funded from the Capital Replacement Fund - The budget includes installation of three Mobile Data Terminals (MDTs) (old Police Department devices from 2006 used for dispatch and vehicle tracking), three EMS Tablets (replaces 2005 patient reporting computers), two Thermal Imaging Camera (replacing unserviceable cameras from 2004), a new Ambulance (replacing a 1995 box on a 2007 chassis), a stretcher (replacing a 2004 model and placed in the new ambulance), and the rebuilding of the 6000 psi breathing air compressor which fill fire breathing air packs each day. From operating funds, two additional paramedic certifications pay are provided and replacement of the water cistern bladder and repair the sprinkler system (TCEQ requirement as part of water pollution abatement plan).

Police. Operating expenses remain stable with the exception of increased salaries based upon the employee compensation study. The Police Department budget includes the replacement of the City Hall security system, which currently has several issues that cannot be repaired. Purchases funded from the Crime Control Prevention Fund include: one police vehicle (Ford Explorer), an

INCODE evidence program, and four additional hours per pay period for each shift patrolman in order to ensure full 12 hour coverage during daily shifts worked. Body Worn Cameras will be purchased using grant funding as well as the Police Forfeiture funds.

Capital. The General Fund Budget includes transferring \$214,387 to the General Capital Improvement/Replacement Fund for future expenditures. The amounts are based on the current equipment replacement schedule. 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 Fund Budget includes a decrease of \$8,061 in operating revenues and increase of \$185,538 in expenditures from the amended budget. Additionally, Capital Expenditures include the replacement of the SCADA system at an estimated \$300,000 that will be funded from reserves and the capital replacement fund. Other capital items include BEACON meter software update required for reading water meters, partial funding of an equipment shed to protect valuable equipment, one rugged laptop and tablet, a cathodic protection system for the Shavano ground storage tank, partial funding of the VACTRON excavator (immediate use in locating the underground utilities along NW Military Hwy), and the replacement of approximately 20 water meters with over 1 million gallons usage. The Budget includes transferring \$119,493 to the Water Capital Replacement Fund for future infrastructure, vehicles / equipment replacement.

Street Maintenance. In May 2014, voters approved a reallocation of our sales tax revenues to include \$0.25 for a Street Maintenance. This past year, the City expects to receive approximately \$96,000 and project approximately \$100,008 during the FY 2016-17 budget year. Over time, the City will save funds in advance to address street maintenance requirements. No proposed expenditures are included in this budget.

Debt. The City of Shavano Park’s total debt obligation is \$4,115,000 secured by property tax, with \$2,474,358 of this supported by water revenue.

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

“Here to Serve!”



Bill Hill
City Manager

ADOPTED BUDGET CALENDAR FOR FY 2016-2017

2016

15-30 April	Receive Preliminary Property Tax Report; pass to Council
4- April – 16 May	Budget Kick Off with Departments- FY 16/17 Goals, Objectives, Unfunded Requirements
Monday 9 May	Brief Water Advisory Committee FY16/17 Goals and Objectives
Wednesday 17-20 May	Department Budget Meetings - FY 16/17 Goals, Objectives, Unfunded Requirements
Monday 6 June	Council Workshop – Goals, Objectives, Guidance
Monday 13 June	Water Advisory Committee Meeting/Budget Workshop (Rev/Unfunded Requirements)
1-15 June	Create Revenues for Straw-man Budget
Monday 27 June (T)	Council Workshop - Budget Basics and Staff Analysis of Council Objectives
Monday 11 July	Water Advisory Committee Meeting- Budget Workshop - Water Fund Expenses
Wednesday 13 July	Council Workshop – Health Insurance Update – Compensation Study
Tuesday 19 July	Budget Work Shop –Compensation Study-Budget Basics and Staff Analysis of Council Objectives
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 25 - 3 August (T)	Bexar County Tax Assessor Collector Calculates/Provides Effective and Roll Back Rates
Monday 1 August	Water Advisory Committee Meeting - Approve initial Water Fund Budget
Thursday 4 August	Special Council Meeting/Budget Work Shop – <ul style="list-style-type: none"> - City Manager Submits Proposed FY 16/17 Budget (No anticipated Council action) - Receive Effective and Rollback Calculation
Thursday 11 August	Special Council Meeting/Budget Work Shop <ul style="list-style-type: none"> - 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.
Wednesday 17 August	Publication of Notice of 2016 Proposed Tax Rate
Tuesday 16 August	Special Council Budget Workshop – (Dates of Public Hearings Published in News Paper)
Monday 29 August	Regular Council Meeting/Budget Work Shop <ul style="list-style-type: none"> - Hold 1st Tax Hearing (If Required)
Wednesday 31 August	Publication Notice of 1 st and 2 nd Budget Reading
Monday 12 September	Special Council Meeting – <ul style="list-style-type: none"> - 1st Reading of Budget - Hold 2nd Tax Hearing (If Required) - Schedule and announce meeting to adopt tax rate 3-14 days from this date.
Monday 19 September	Special Council Meeting – <ul style="list-style-type: none"> - 2nd Reading of Budget - Adopt Budget and Tax Rate

BUDGET BASICS

Budget Process

The budget process is the key to the development of Shavano Park's strategic plan, allowing City Council & the departments the opportunity to reassess goals and objectives and the means for accomplishing them. While the budget is reviewed and approved by 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 are not limited to budget development policy guidance in a budget message, the financial policies, goals and priorities, and mission statements.

An Operations Guide

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

A Communications Tool

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

A Financial Plan

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

BASIS OF ACCOUNTING AND BUDGETING

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

Governmental Funds

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 Principles

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

- 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 are 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

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 #400-03-11 on October 6 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

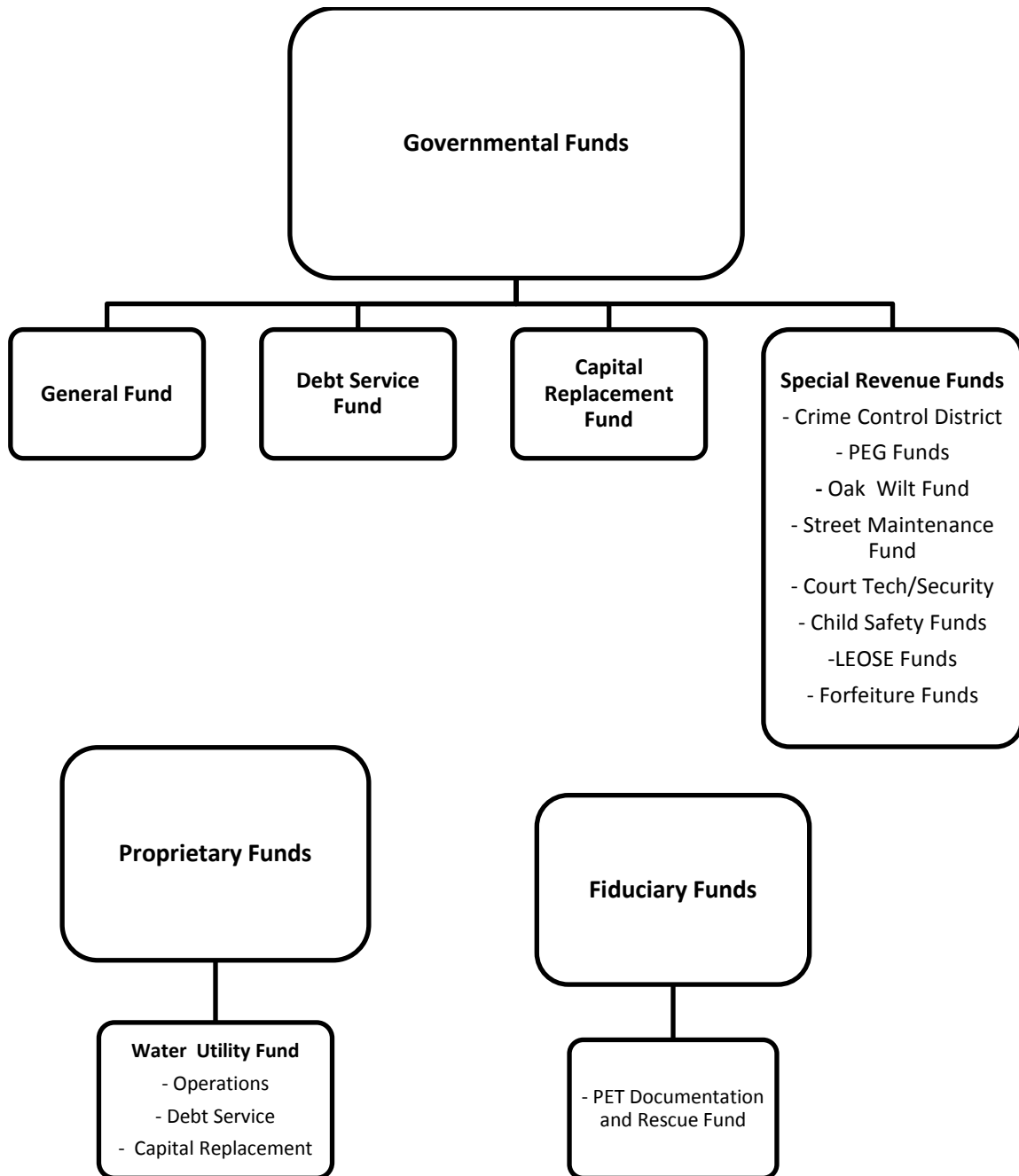
Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

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

Fund Structure Flow Chart



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.

72 – Capital Replacement Fund

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

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and 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.

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/Build./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 year as the City from October to September. The City is a member of TML Multistate IEBP and participates in the Consumer Center Pool Plans. This has 7 plans for the employee to choose from. The City contributes a set amount for which any difference can be applied to dependent coverage, deposited to Health Reimbursement Account (HRA) or Health Savings Account (HSA). There are two High Deductible Health options and 5 are typical PPO plans.

1031 HEALTH SAVINGS ACCOUNT (HSA)

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

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 13.74% as of January 1, 2016.

1070 CERTIFICATE PAY

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

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.

2035 COUNCIL/EMPLOYEE APPRECIATION

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

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.

2080 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.

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. Also fees paid for professional service provided by outside providers for plan reviews.

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

3060 UNIFORM SERVICE

Costs to maintain/supply uniforms provided by an outside service provider required to be worn in the course of specific employee's job.

3072 ANIMAL CONTROL OPERATING SUPPLIES/SERVICES

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

3075 BANK SERVICE FEES

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

3085 WEBSITE TECHNOLOGY

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

3090 COMMUNICATION EQUIPMENT

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

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 - BUILDING INSPECTION

Fees paid to outside firm for inspections of new homes/commercial, remodels, various repair projects.

4035 CONTRACT - DISPATCH SERVICES

Fees paid to Bexar County 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, computer replacement parts.

5020 VEHICLE MAINTENANCE

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e. oil change, radiator flush, wiper blades, 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. 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/GROUND STORAGE TANKS

A well site at Shavano Drive with a 150,000 gallon water storage tower, a 110,000 gallon ground storage tank for water blending, a MIOX/Sand Filter treatment facility which treats the Trinity water prior to blending in the ground storage tank. 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

Monitoring site located at Fawn Dr. of the Edwards Aquifer which is performed by EAA and United States Geological Survey (USGS) for water levels and possible contaminants within the aquifer. The City only maintains the area for this well.

6063 WELL SITE #3 –

Site located at Cliffside Drive currently not in operation.

6064 WELL SITE #4 –

Site located at Cliffside Drive currently not in operation.

6065 WELL SITE #5 - EDWARDS BLEND

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

6066 WELL SITE #6

A water resource from the Edwards Aquifer located at Bike Way. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6067 WELL SITE #7

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

6068 WELL SITE #8

A water resource from the Edwards Aquifer located at Hunters Stream. 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 water resource the Trinity Aquifer located at Wagon Trail. 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.

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

8010 NON CAPITAL - ELECTRONIC EQUIPMENT

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

8015 NON CAPITAL - OFFICE COMPUTER EQUIPMENT

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

8020 NON CAPITAL - MAINTENANCE EQUIPMENT

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

8025 NON CAPITAL - OFFICE FURNITURE AND EQUIPMENT

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

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

8030 CAPITAL - ELECTRONIC EQUIPMENT

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

8045 CAPITAL - COMPUTER EQUIPMENT

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

8050 CAPITAL - VEHICLES

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

8060 CAPITAL - EQUIPMENT

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

8080 CAPITAL – IMPROVEMENT PROJECTS

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

8085 CAPITAL – STREETS

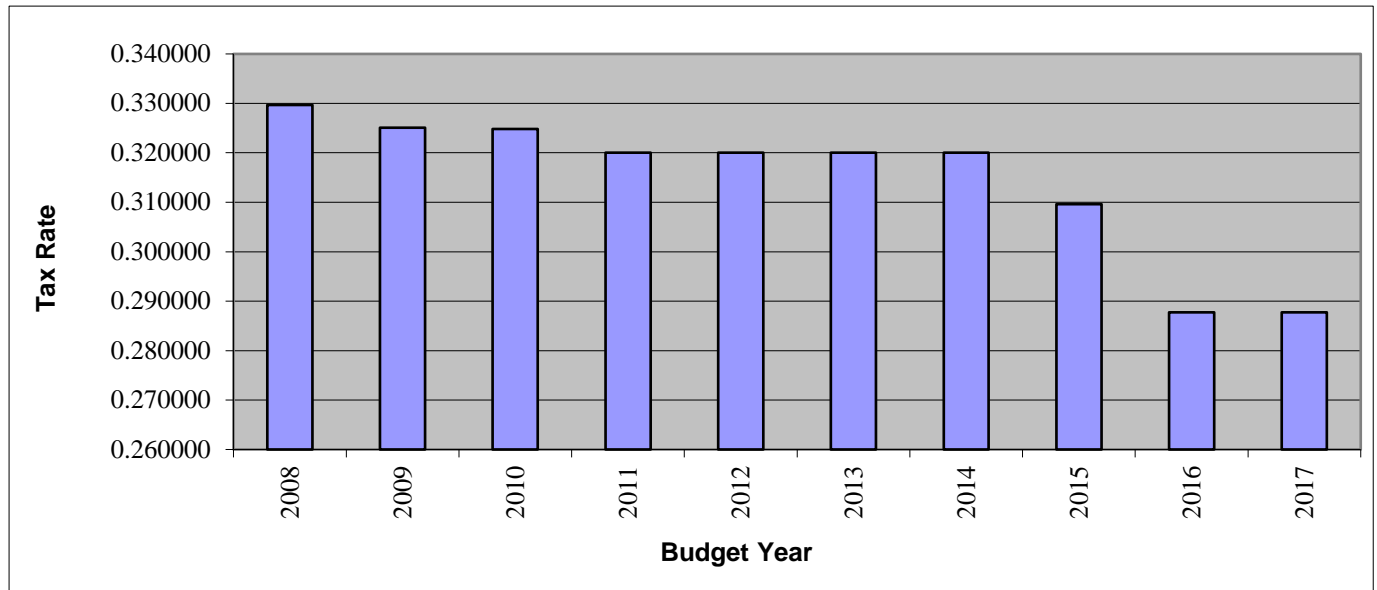
Expenditure towards major repair or reconstruction of existing streets beyond just general maintenance approved by Council costing more than \$5,000.

8081 CAPITAL - BUILDINGS

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

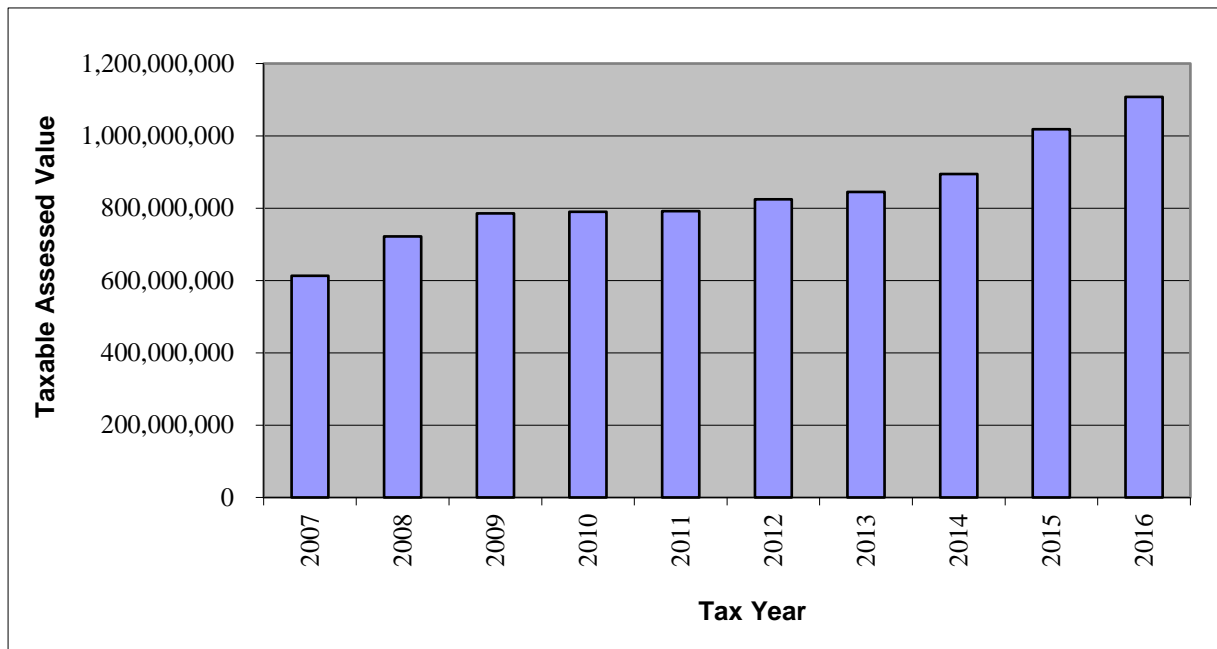
City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$637,971 Home Valuation	Change
2008	2007		0.27349	0.05620	0.329682	(0.0053)	-1.61%	2,103	40
2009	2008		0.27349	0.05160	0.325081	(0.0046)	-1.42%	2,074	(29)
2010	2009		0.29087	0.03393	0.324800	(0.0003)	-0.09%	2,072	(2)
2011	2010		0.29087	0.02913	0.320000	(0.0048)	-1.50%	2,042	(31)
2012	2011		0.28173	0.03827	0.320000	0.0000	0.00%	2,042	0
2013	2012		0.28243	0.03757	0.320000	0.0000	0.00%	2,042	0
2014	2013		0.27244	0.04756	0.320000	0.0000	0.00%	2,042	0
2015	2014		0.290429	0.019188	0.309617	(0.0104)	-3.35%	1,975	(66)
2016	2015		0.264066	0.023676	0.287742	(0.0219)	-7.60%	1,836	(140)
2017	2016	Adopted	0.272352	0.015390	0.287742	0.0000	0.00%	1,836	0



City of Shavano Park Historical Taxable Assessed Value

Budget Year	Tax Year	Taxable Assessed Value Including Freeze	Change	%
2008	2007	612,767,664	93,098,216	17.91%
2009	2008	722,254,773	109,487,109	17.87%
2010	2009	785,865,195	63,610,422	8.81%
2011	2010	789,548,590	3,683,395	0.47%
2012	2011	791,642,564	2,093,974	0.27%
2013	2012	824,544,198	32,901,634	4.16%
2014	2013	844,730,323	20,186,125	2.45%
2015	2014	894,520,940	49,790,617	5.89%
2016	2015	1,017,973,298	123,452,358	13.80%
2017	2016	1,107,585,797 *	89,612,499	8.80%



* Certified grand total reported from Bexar Appraisal District as of July 24, 2016. Includes all freeze taxable values as well as properties under protest.

City of Shavano Park
Analysis of Tax Rate's FY '15-'16 vs. FY '16-'17

	FY '15-'16 Assesment	FY '16-'17 Current Rate	FY '16-'17 Rollback Rate	FY '16-'17 Effective Rate	FY '16-'17 Adopted Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 762,239,566	\$ 819,280,379	\$ 819,280,379	\$ 819,280,379	\$ 819,280,379
Add Back Actual Freeze (Not included in the rate calculations)	\$ 655,181	\$ 696,556	\$ 696,556	\$ 696,556	\$ 696,556
Total Tax Rate (Per \$100)	0.287742	0.287742	0.307563	0.294780	0.287742
Total M&O and I&S Tax Levy	\$ 2,848,464	\$ 3,053,970	\$ 3,216,360	\$ 3,111,631	\$ 3,053,970
Less Debt Service Portion (I&S) @ 99.36% Collection	\$ (178,230)	\$ (126,087)	\$ (126,087)	\$ (126,087)	\$ (126,087)
Less Debt Service from Tax Freeze	\$ (53,241)	\$ (45,979)	\$ (43,016)	\$ (44,881)	\$ (45,979)
Tax Levy Available to General Fund (M&O) @ 99.36%	\$ 2,581,672	\$ 2,862,359	\$ 3,026,672	\$ 2,920,748	\$ 2,862,359
Revenue Difference from FY '15-'16 for General Fund		\$ 280,686	\$ 445,000	\$ 339,076	\$ 280,686
Tax Rate Comparison FY '15-16 vs. '16-'17		\$ -	\$ 0.019821	\$ 0.007038	\$ -
	FY '15-'16 Assesment	FY '16-'17 Current Rate	FY '16-'17 Rollback Rate	FY '16-'17 Effective Rate	FY '16-'17 Adopted Rate
Rate Effects on Average Taxable Homestead Value	\$ 623,591	\$ 637,971	\$ 637,971	\$ 637,971	\$ 637,971
Total Tax Rate (Per \$100)	0.287742	0.287742	0.307563	0.294780	0.287742
Total M&O and I&S Tax Levy	\$ 1,794	\$ 1,836	\$ 1,962	\$ 1,881	\$ 1,836
Difference In City Tax Paid FY '15-'16 vs. '16-'17 *		\$ 41	\$ 168	\$ 86	\$ 41

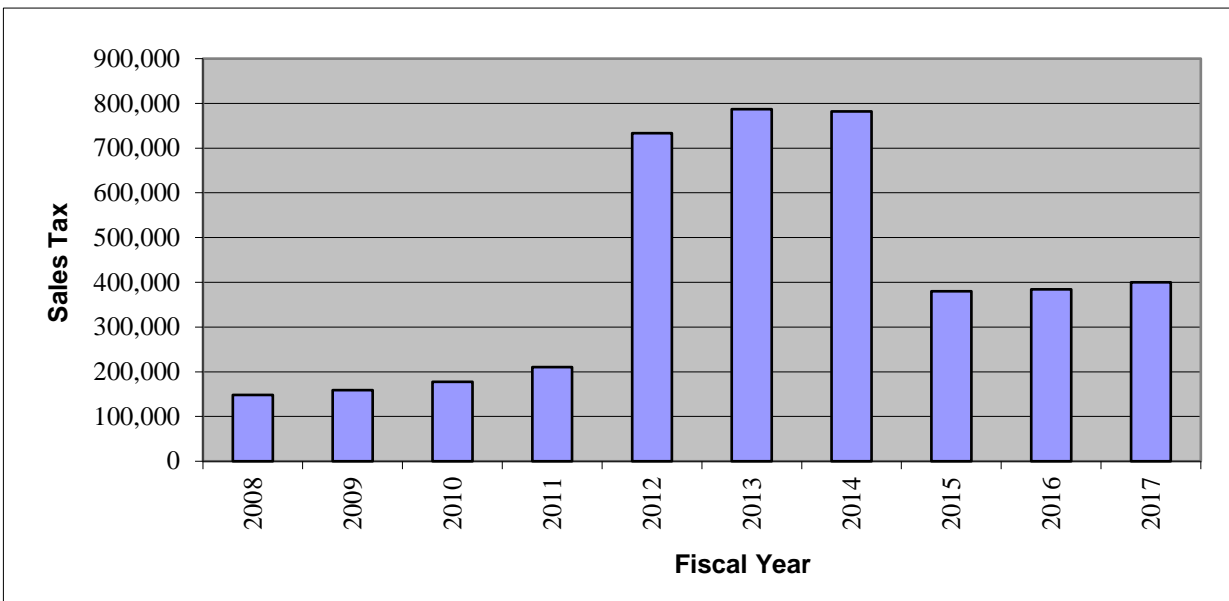
* Difference for individual tax payers may be more or less depending on the individuals appraised property value.

City of Shavano Park Historical Sales Tax Rates

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

General Fund Sales Tax

Budget Year	Sales Tax	Change	%
2008	148,390	37,763	34.135%
2009	159,032	10,642	7.172%
2010	177,830	18,798	11.820%
2011	210,371	32,541	18.299%
2012	733,107	522,736	248.483%
2013	786,838	53,731	7.329%
2014	781,683	(5,155)	-0.655%
2015	379,771	(401,912)	-51.416%
2016 Budgeted	384,000	4,229	1.113%
2017 Adopted	400,000	16,000	4.167%

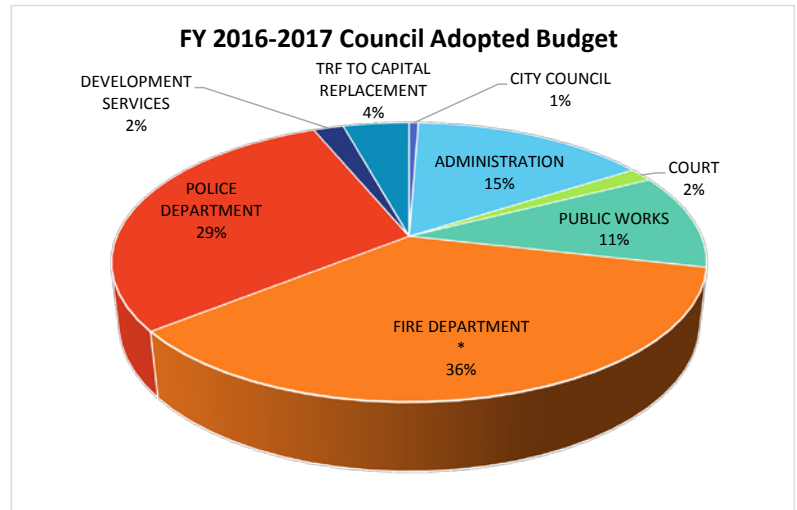


Historical General Fund Operational Expenses by Department

FY 2016-2017 Council Adopted Budget

CITY COUNCIL	30,100	0.60%
ADMINISTRATION	766,439	15.32%
COURT	78,979	1.58%
PUBLIC WORKS	552,534	11.05%
FIRE DEPARTMENT *	1,786,377	35.71%
POLICE DEPARTMENT	1,475,465	29.50%
DEVELOPMENT SERVICES	97,800	1.96%
TRF TO CAPITAL REPLACEMENT	214,387	4.29%
Total Expenses	5,002,081	

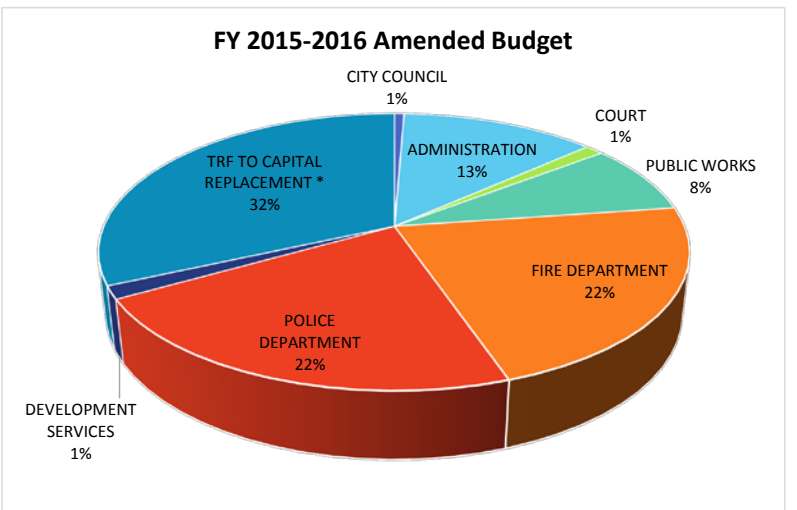
*Includes New Ambulance/Stretcher \$198,000



FY 2015-2016 Amended Budget (UNAUDITED)

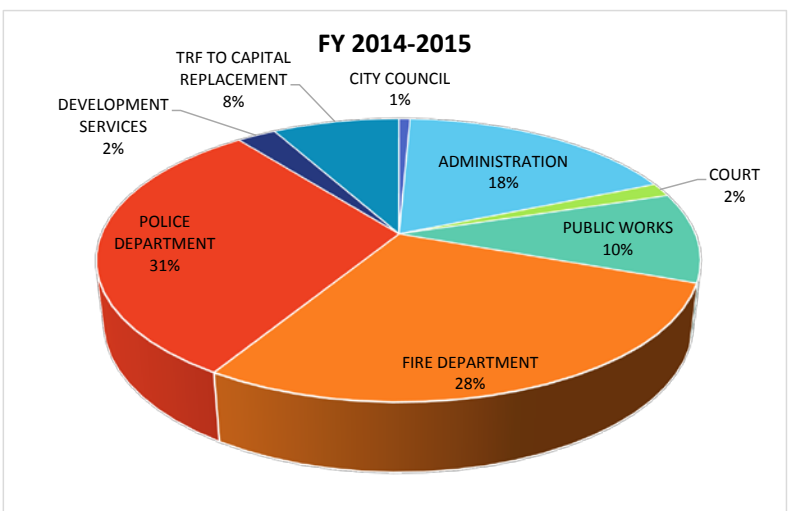
CITY COUNCIL	37,250	0.62%
ADMINISTRATION	771,631	12.75%
COURT	72,204	1.19%
PUBLIC WORKS	495,797	8.19%
FIRE DEPARTMENT	1,331,523	22.00%
POLICE DEPARTMENT	1,330,682	21.99%
DEVELOPMENT SERVICES	90,804	1.50%
TRF TO CAPITAL REPLACEMENT *	1,922,514	31.76%
Total Expenses	6,052,405	

* Includes \$1,643,749 transfer from Fund Balance



FY 2014-2015

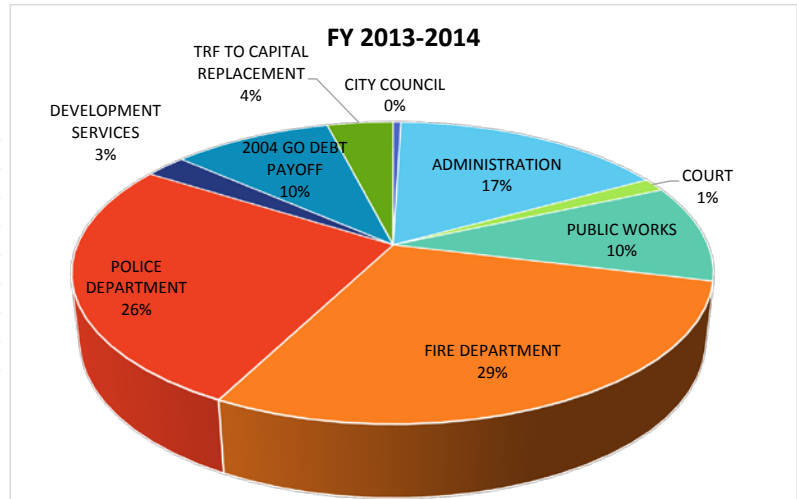
CITY COUNCIL	30,380	0.70%
ADMINISTRATION	779,172	17.95%
COURT	67,346	1.55%
PUBLIC WORKS	446,338	10.28%
FIRE DEPARTMENT	1,227,296	28.28%
POLICE DEPARTMENT	1,330,536	30.65%
DEVELOPMENT SERVICES	107,925	2.49%
TRF TO CAPITAL REPLACEMENT	351,406	8.10%
Total Expenses	4,340,401	



Historical General Fund Operational Expenses by Department Cont.

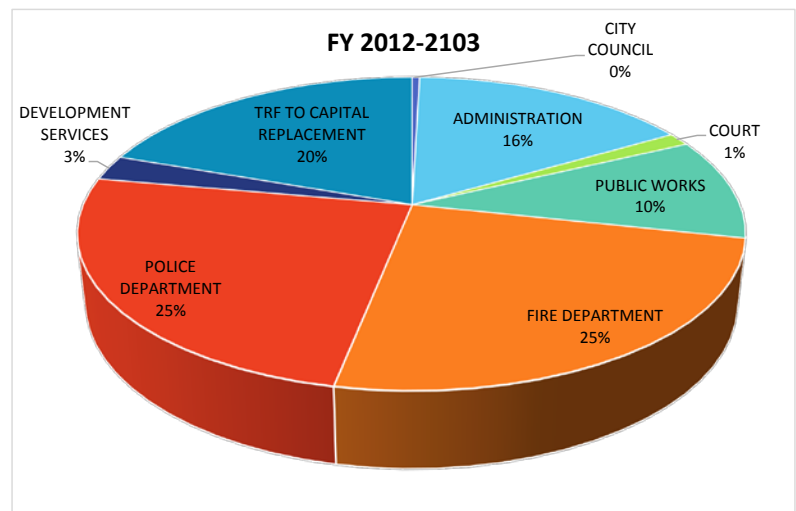
FY 2013-2014

CITY COUNCIL	20,362	0.47%
ADMINISTRATION	718,161	16.47%
COURT	62,219	1.43%
PUBLIC WORKS	456,473	10.47%
FIRE DEPARTMENT	1,255,704	28.79%
POLICE DEPARTMENT	1,148,824	26.34%
DEVELOPMENT SERVICES	107,904	2.47%
2004 GO DEBT PAYOFF	418,554	9.60%
TRF TO CAPITAL REPLACEMENT	172,808	3.96%
Total Expenses	4,361,009	



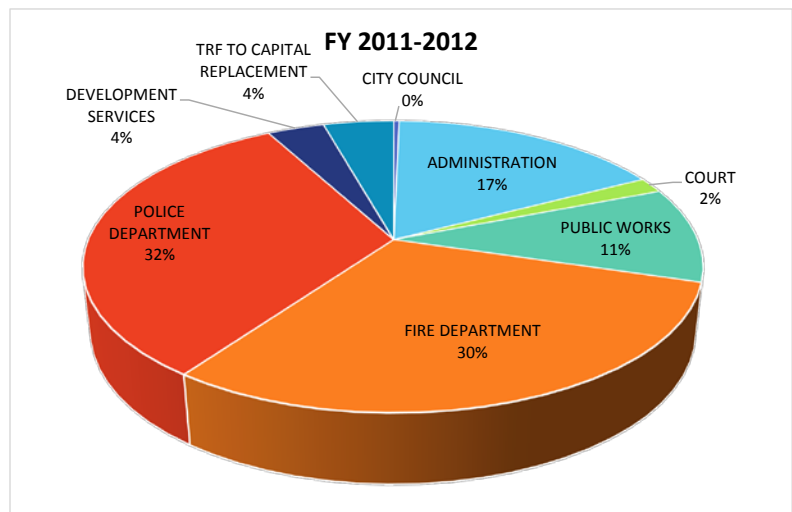
FY 2012-2013

CITY COUNCIL	20,171	0.43%
ADMINISTRATION	759,341	16.12%
COURT	62,651	1.33%
PUBLIC WORKS	496,641	10.54%
FIRE DEPARTMENT	1,164,074	24.71%
POLICE DEPARTMENT	1,163,288	24.69%
DEVELOPMENT SERVICES	122,358	2.60%
TRF TO CAPITAL REPLACEMENT	923,039	19.59%
Total Expenses	4,711,563	

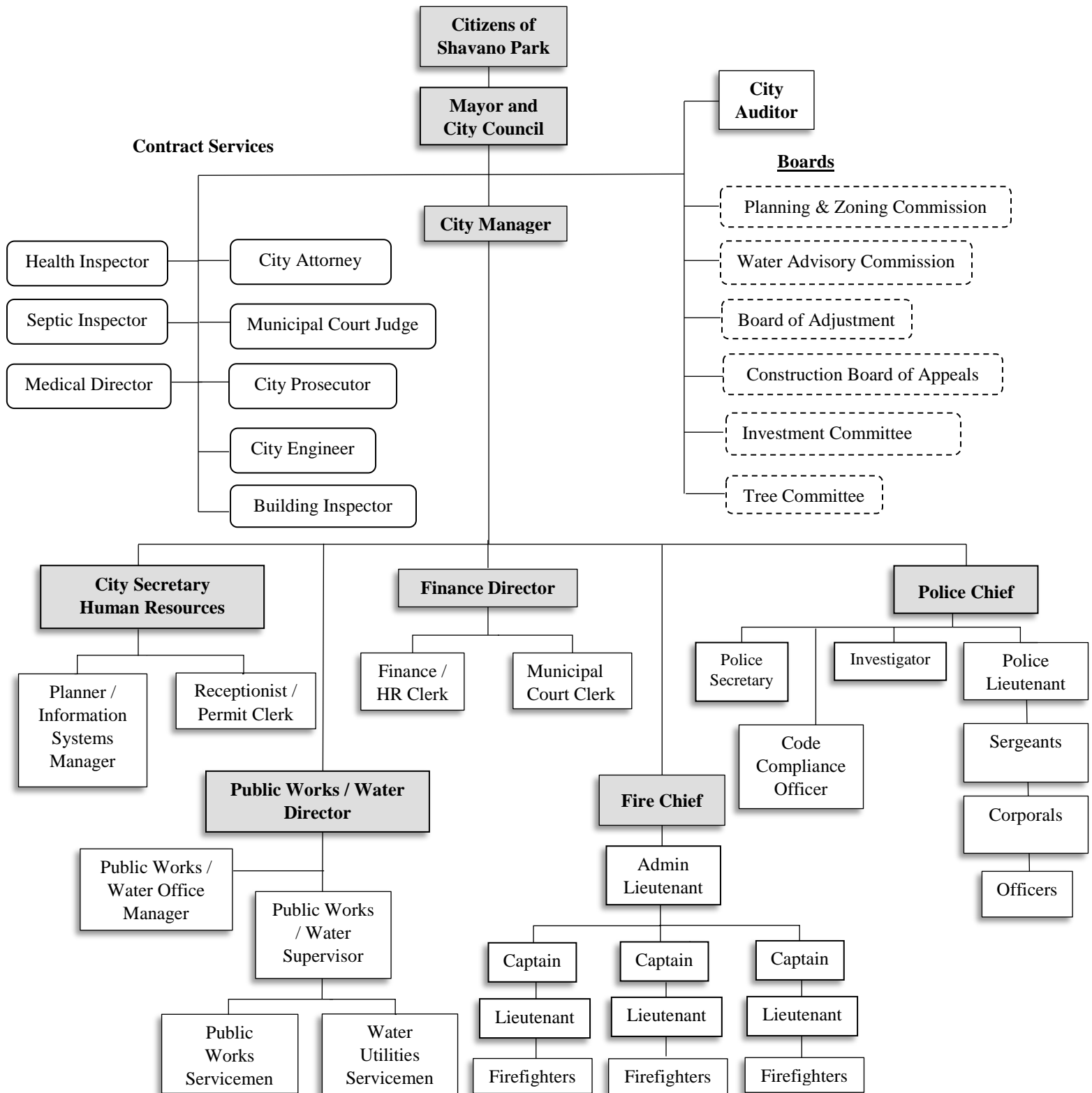


FY 2011-2012

CITY COUNCIL	11,103	0.34%
ADMINISTRATION	555,549	16.98%
COURT	55,801	1.71%
PUBLIC WORKS	347,578	10.62%
FIRE DEPARTMENT	989,900	30.25%
POLICE DEPARTMENT	1,053,562	32.20%
DEVELOPMENT SERVICES	115,704	3.54%
TRF TO CAPITAL REPLACEMENT	142,921	4.37%
Total Expenses	3,272,118	



City of Shavano Park
2016/2017 Adopted Sept 19, 2016
Organizational Flowchart



Historical Staffing Levels

10 - General Fund	2011/2012	2012/2013	2013/2014	2014/2015	2015/2106	Adopted 2016/2107
GENERAL ADMINISTRATION - 601						
City Manager	1	1	1	1	1	1
City Secretary	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1
Finance/HR Clerk	1	1	1	1	1	1
Permit Clerk	1	1	1	1	1	1
Planner/Information Systems Manager	0	0	1	1	1	1
Building Official	0	0	0	0	0	0
Code Enforcement Officer	1	1	0	0	0	0
Totals	6	6	6	6	6	6
MUNICIPAL COURT - 602						
Court Clerk	1	1	1	1	1	1
Totals	1	1	1	1	1	1
PUBLIC WORKS - 603						
Director of Public Works 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Building Inspector/Code Enforcement	0	0	0	0	0	0
Public Works Supervisor	0.5	0.5	0	0	0	0
Public Works Water Foreman	0	0.5	0.5	0.5	0.5	0.5
Public Works Serviceman	2	2	2.5	2.5	2.5	2.5
Totals	3.5	4	4	4	4	4
POLICE - 604						
Police Chief	1	1	1	1	1	1
Police Secretary	1	1	1	1	1	1
Deputy Police Chief	0	0	0	0	0	0
Police Lieutenant	0	0	1	1	1	1
Police Investigator/Sergeant	1	1	1	1	1	1
Police Sergeant	1	4	4	4	4	4
Police Captain	0	1	0	0	0	0
Police Corporal	3	4	4	4	4	4
Police Officer	10	5	5	5	5	5
Totals	17	17	17	17	17	17

Historical Staffing Levels

10 - General Fund Cont.	2011/2012	2012/2013	2013/2014	2014/2015	2015/2106	Adopted 2016/2107
FIRE DEPARMENT - 605						
Fire Chief	1	1	1	1	1	1
Training Coordinator/Admin Assist.	0	0	0	0	0	0
Asst. Fire Chief	0	0	0	0	0	0
Fire Admin/Lieutenant	0	0	0	0	0	1
Captain/Paramedic	0	0	2	2	2	1
Fire Captain	3	3	1	1	1	2
Fire Lieutenant	3	3	3	3	3	1
Fire Lieutenant/Paramedic	0	0	0	0	0	2
Fire Marshall	0	0	0	0	0	0
Fire Fighter/EMT	9	10	0	0	0	0
Fire Fighter/Paramedic	0	0	5	5	5	5
Fire Fighter	0	0	5	5	5	4
Totals	16	17	17	17	17	17
 20 - Water Fund						
WATER - 606						
Public Works Director 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Supervisor (Superintedent)	0.5	0.5	0	0	0	0
Public Works/Water Foreman	1	0.5	0.5	0.5	0.5	0.5
Water Serviceman	2	2	2.5	2.5	2.5	2.5
Totals	4.5	4	4	4	4	4

Strategic Goals and Objectives

Strategic Vision

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

Mission

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

Values

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

Essential Task List

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

Strategic Goals

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

Objectives

Provide excellent municipal services while anticipating future requirements

- Provide exceptional customer service to citizens and visitors
- Enforce ordinances / policies consistently
- Engage residents to participate in municipal planning
- Review Contracts / Professional Services and request RFQs as appropriate

Protect and provide a city-wide safe environment

- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code provisions
- Proactively pursue reduction of neighborhood crime across the city
- Consistently maintain average police and fire response times to 3-4 minutes
- Routinely emphasize friendly “customer service” and image of City while patrolling
- Effectively communicate to citizens police security efforts in crime control measures and trends
- Conduct a feasibility study regarding adequate police staffing

Protect City property values, enhance resources and maintain fiscal discipline

- Investigate revenue enhancement options
- Continue growth of the Oak Wilt Fund
- Earn the Texas Comptroller Transparency Star Award
- Earn Government Finance Officers Association Budget Award
- Continue funding of the Capital Replacement Fund
- Maintain Reserves IAW our Fund Balance Policy

Maintain excellent infrastructure (buildings, streets and utilities)

- Develop a city-wide street assessment, maintenance, and replacement schedule
- Continue to implement asphalt preservation applications from DeZavala south through the “Estates;” applications include crack seal and seal coat to assist in maintaining pavement conditions
- Implement environmentally friendly parking options (City Hall South)
- Develop plan to replace the two (2”) inch water mains along the easement in vicinity of Cliffside Drive (200 block)
- Replace the SCADA system
- Assess existing street lights for cost savings and down lighting
- Assess water system dead end issues Investigate water system looping issues along Cliffside Drive
- Initiate Assessment of city requirements for NW Military MPO project scheduled for 2020
- Develop a plan to replace street signs in the Shavano Creek subdivision

Enhance and support commercial business activities and opportunities

- Review and update the Table of Uses for new business opportunities (O-1, B-1, and B-2 Zoning Categories)
- Survey Shavano Park businesses concerning city support
- Update business directory supplement

Enhance the City Image while maintaining a rural atmosphere

- Emphasize friendly customer service and make opportunities to engage with public
- Establish sidewalk trail north from Lockhill Selma to Salado Creek
- Consider solicitation of donation of a pavilion to the City for the City
- Maintain Tree City USA recognition
- Consider permanent green space on the municipal tract

Promote effective communications and outreach with citizens

- Develop a City Communications Plan
- Develop a City Publications Policy
- Conduct four City sponsored events (Arbor Day, Independence Day, National Night Out, December Celebration)
- Maintain a new and improved website
- Conduct written engagements with Citizens (Recycle Program, RR Stickers, Key Numbers, i-INFO)
- Develop website survey capability
- Amend Town Plan to include supplemental information for current changes

Mitigate storm water runoff

- Develop a prioritized plan to address City drainage issues
- Begin drainage improvements
- Retain engineer for drainage study for top 10 projects excluding Elm Spring
- Provide maintenance of our storm water to include inlets and channels, ensuring proper drainage into our watersheds
 - Budget third party brush clearing project in the drainage from Bent Oak to Cliffside
 - Budget third party brush clearing project in the drainage from Cliffside to NW Military

COMBINED FUND SUMMARY

	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015-2016 ADOPTED	2015-2016 AMENDED	2016-2017 ADOPTED
REVENUE & TRANSFERS IN						
GENERAL FUND	\$ 4,763,159	\$ 4,227,722	\$ 4,727,448	\$ 4,353,600	\$ 4,388,156	\$ 5,003,281
WATER UTILITY FUND	1,014,665	956,660	852,041	918,739	992,765	934,678
CRIME CONTROL FUND	395,597	387,246	118,734	96,030	244,812	100,083
PEG FUND	-	8,920	14,945	15,005	15,005	15,505
OAK WILT FUND	-	2,083	17,701	10,500	30,500	10,500
STREET MAINTENANCE FUND	-	-	94,943	96,000	96,000	100,008
COURT TECHNOLOGY/SECURITY FUND	15,207	11,192	10,882	11,950	11,950	9,103
CHILD SAFETY FUND	-	3,589	3,799	3,400	3,400	3,840
LEOSE FUND	-	1,615	1,673	1,500	1,583	1,500
POLICE FORFEITURE	-	3,075	-	-	-	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	1,034,212	284,483	388,757	290,532	1,914,281	214,487
PET DOCUMENTATION & RESCUE FUND	-	-	-	-	1	1
DEBT SERVICE FUND	\$ 408,324	\$ 395,407	\$ 169,890	\$ 178,230	178,230	172,066
TOTAL REVENUE & TRANSFERS IN	\$ 7,631,164	\$ 6,281,992	\$ 6,400,813	\$ 5,975,486	\$ 7,876,683	\$ 6,565,052
LESS INTERFUND TRANSFERS	\$ (1,472,711)	\$ (77,495)	\$ (533,563)	\$ (428,792)	\$ (2,209,393)	\$ (449,784)
NET BUDGET REVENUES	\$ 6,158,453	\$ 6,204,497	\$ 5,867,250	\$ 5,546,694	\$ 5,667,290	\$ 6,115,268
EXPENSES & TRANSFERS OUT						
GENERAL FUND	\$ 4,711,577	\$ 4,361,008	\$ 4,340,399	\$ 4,388,600	\$ 6,066,905	\$ 5,003,281
WATER UTILITY FUND	933,199	979,763	897,240	1,075,164	1,140,545	1,244,433
CRIME CONTROL FUND	431,297	73,566	125,499	97,300	97,300	102,046
PEG FUND	-	-	-	-	-	-
OAK WILT FUND	-	-	43,722	-	-	-
STREET MAINTENANCE FUND	-	-	-	-	-	-
COURT TECHNOLOGY/SECURITY FUND	8,291	30,769	19,766	8,530	8,530	4,013
CHILD SAFETY FUND	-	-	2,847	3,080	3,080	4,500
LEOSE FUND	-	-	2,131	3,900	3,900	3,871
POLICE FORFEITURE	-	-	-	-	-	6,225
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	480,290	-	20,000	18,000	173,882	323,000
PET DOCUMENTATION & RESCUE FUND	-	-	-	-	-	-
DEBT SERVICE FUND	294,702	293,193	203,846	208,564	208,564	204,045
TOTAL EXPENSES & TRANSFERS OUT	\$ 6,859,356	\$ 5,738,299	\$ 5,655,450	\$ 5,803,138	\$ 7,702,706	\$ 6,895,414
LESS INTERFUND TRANSFERS	\$ (1,472,711)	\$ (77,495)	\$ (533,563)	\$ (428,792)	\$ (2,209,393)	\$ (449,784)
NET BUDGET EXPENSES	\$ 5,386,645	\$ 5,660,804	\$ 5,121,887	\$ 5,374,346	\$ 5,493,313	\$ 6,445,630
REVENUE OVER (SHORT) EXPENDITURES -	\$ 771,808	\$ 543,693	\$ 745,363	\$ 172,348	\$ 173,977	\$ (330,363)
BEGINNING COMBINED FUND BALANCE	\$ 8,269,931	\$ 9,041,739	\$ 9,585,432	10,330,795	\$ 10,330,795	\$ 10,504,772
CHANGE IN FUND BALANCE	771,808	543,693	745,363	172,348	173,977	(330,363)
ENDING COMBINED FUND BALANCE	\$ 9,041,739	\$ 9,585,432	\$ 10,330,795	10,503,143	\$ 10,504,772	\$ 10,174,409

CONSOLIDATED BUDGET SUMMARY BY FUND
FY 2016-2017

	GENERAL FUND	WATER FUND	CRIME CONTROL FUND	GENERAL CAPITAL IMPR./REPLACE MENT FUND	PEG FUND	OAK WILT FUND	STREET MAINTENANCE FUND	COURT TECHNOLOGY & SECURITY FUND	CHILD SAFETY FUND	LEOSE FUND	FORFEITURE FUNDS	PET DOC. & RESCUE FUND	DEBT SERVICE FUND	TOTAL
BEGINNING FUND BALANCE	\$ 2,159,300	\$ 3,590,524	\$ 790,530	\$ 3,323,296	\$ 88,524	\$ 49,422	\$ 190,943	\$ 52,963	\$ 4,861	\$ 2,371	\$ 6,225	\$ 2,294	\$ 243,519	\$ 10,504,772
REVENUES:														
PROPERTY TAX	\$ 2,887,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,066	\$ 3,059,425
SALES TAX	400,000	-	100,008	-	-	-	100,008	-	-	-	-	-	-	\$ 600,016
OTHER TAXES	20,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 20,000
FRANCISE FEES	458,940	-	-	-	-	-	-	-	-	-	-	-	-	\$ 458,940
CHARGES FOR SERVICES	-	877,549	-	-	-	-	-	-	3,840	-	-	-	-	\$ 881,389
PERMITS/LICENSES	423,450	-	-	-	15,500	10,500	-	-	-	-	-	-	-	\$ 449,450
COURT FEES	210,200	-	-	-	-	-	-	9,103	-	-	-	-	-	\$ 219,303
POLICE/FIRE REVENUE	74,400	-	-	-	-	-	-	-	-	-	-	-	-	\$ 74,400
INTEREST	9,000	5,000	75	-	5	-	-	-	-	-	-	1	-	\$ 14,081
MISCELLANEOUS/GRANTS	70,148	52,129	-	-	-	-	-	-	-	1,500	-	-	-	\$ 123,777
INTERFUND TRANSFERS	449,784	-	-	214,487	-	-	-	-	-	-	-	-	-	\$ 664,271
TOTAL REVENUES	\$ 5,003,281	\$ 934,678	\$ 100,083	\$ 214,487	\$ 15,505	\$ 10,500	\$ 100,008	\$ 9,103	\$ 3,840	\$ 1,500	\$ -	\$ 1	\$ 172,066	\$ 6,565,052
EXPENDITURES:														
GENERAL GOVERNMENT	\$ 904,339	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,339
JUDICIAL	80,179	-	-	-	-	-	-	4,013	-	-	-	-	-	\$ 84,192
PUBLIC WORKS	594,013	1,041,509	-	50,000	-	-	-	-	-	-	-	-	-	\$ 1,685,522
PUBLIC SAFETY	3,424,750	-	102,046	253,000	-	-	-	-	4,500	3,871	6,225	-	-	\$ 3,794,392
DEBT SERVICE	-	202,924	-	-	-	-	-	-	-	-	-	-	204,045	\$ 406,969
TOTAL EXPENDITURES	\$ 5,003,281	\$ 1,244,433	\$ 102,046	\$ 323,000	\$ -	\$ -	\$ -	\$ 4,013	\$ 4,500	\$ 3,871	\$ 6,225	\$ -	\$ 204,045	\$ 6,895,414
ENDING FUND BALANCE	\$ 2,159,300	\$ 3,280,769	\$ 788,567	\$ 3,214,783	\$ 104,029	\$ 59,922	\$ 290,951	\$ 58,053	\$ 4,201	\$ -	\$ -	\$ 2,295	\$ 211,540	\$ 10,174,409
CHANGE IN FUND BALANCE	\$ -	\$ (309,755)	\$ (1,963)	\$ (108,513)	\$ 15,505	\$ 10,500	\$ 100,008	\$ 5,090	\$ (660)	\$ (2,371)	\$ (6,225)	\$ 1	\$ (31,979)	\$ (330,363)

10 - GENERAL FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 3,838,049</u>	<u>\$ 2,159,300</u>	
REVENUE TOTAL	<u>\$ 4,388,156</u>	<u>\$ 5,003,281</u>	\$ 615,125
DEPARTMENT EXPENSES			
CITY COUNCIL	\$ 37,250	\$ 30,100	\$ (7,150)
ADMINISTRATION	\$ 825,631	\$ 776,439	\$ (49,192)
COURT	\$ 72,204	\$ 80,179	\$ 7,975
PUBLIC WORKS	\$ 1,583,797	\$ 594,013	\$ (989,784)
FIRE DEPARTMENT	\$ 2,126,537	\$ 1,949,285	\$ (177,252)
POLICE DEPARTMENT	\$ 1,330,682	\$ 1,475,465	\$ 144,783
DEVELOPMENT SERVICES	\$ 90,804	\$ 97,800	\$ 6,996
TOTAL EXPENSES	<u>\$ 6,066,905</u>	<u>\$ 5,003,281</u>	<u>\$ (1,063,624)</u>
Income/(Loss)	\$ (1,678,749) *	\$ -	
ENDING FUND BALANCE	<u>\$ 2,159,300</u>	<u>\$ 2,159,300</u>	

*** Fund Balance of \$1,643,749 was transferred to the Capital Replacement Fund (70) and \$35,000 utilized for a street roller/compactor.**

General Fund - Fund Balance Funding %

2016/2017 COUNCIL ADOPTED BUDGET	UNAUDITED 9-30-2016 FUND BALANCE	Remaining/(Needed) Unassigned Fund Balance at % of Budget
\$ 5,003,281	\$ 2,159,299	

Fund Balance % of Budget

20%	\$ 1,000,656	\$ 1,158,643
25%	\$ 1,250,820	\$ 908,479
30%	\$ 1,500,984	\$ 658,315
40%	\$ 2,001,312	\$ 157,987
45%	\$ 2,251,476	\$ (92,177)
50%	\$ 2,501,641	\$ (342,342)
75%	\$ 3,752,461	\$ (1,593,162)
80%	\$ 4,002,625	\$ (1,843,326)
85%	\$ 4,252,789	\$ (2,093,490)
95%	\$ 4,753,117	\$ (2,593,818)
100%	\$ 5,003,281	\$ (2,843,982)

10 -GENERAL FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2015-2016	-----	2016-2017
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
10-599-1010 CURRENT ADVALOREM TAXES	2,268,987	2,227,588	2,522,308	2,634,913	2,610,037	2,611,000	2,862,359
10-599-1020 DELINQUENT ADVALOREM TAXES	66,814	17,552	16,023	23,485	25,378	26,100	20,000
10-599-1030 PENALTY & INTEREST REVENUE	0	5,366	8,977	3,000	8,762	9,000	5,000
10-599-1040 MUNICIPAL SALES TAX	786,838	781,683	379,771	384,000	388,616	384,000	400,000
10-599-1060 MIXED BEVERAGE TAX	13,562	18,631	19,371	18,000	18,535	18,535	20,000
TOTAL TAXES	3,136,200	3,050,821	2,946,450	3,063,398	3,051,328	3,048,635	3,307,359
FRANCHISE REVENUES							
10-599-2020 FRANCHISE FEES - ELECTRIC	212,890	198,865	251,532	258,601	270,026	270,026	282,000
10-599-2022 FRANCHISE FEES - GAS	0	33,704	33,080	33,000	25,494	25,494	33,000
10-599-2024 FRANCHISE FEES - CABLE	0	67,389	74,713	75,185	76,923	76,923	77,677
10-599-2026 FRANCHISE FEES - PHONE	0	29,724	25,661	25,000	24,932	24,932	25,143
10-599-2027 FRANCHISE FEES - SAWS	0	0	19,331	10,737	10,962	10,962	10,737
10-599-2028 FRANSHISE FEES - REFUSE	0	22,333	24,867	24,000	29,072	31,000	30,383
TOTAL FRANCHISE REVENUES	212,890	352,015	429,185	426,523	437,409	439,337	458,940
PERMITS & LICENSES							
10-599-3010 BUILDING PERMITS	247,184	330,858	410,875	249,300	371,067	376,000	301,200
10-599-3012 PLAN REVIEW FEES	44,202	49,536	116,035	62,000	59,370	59,371	62,000
10-599-3015 TREE TRIMMING PERMITS	1,515	0	0	0	0	0	0
10-599-3018 CERTIFICATE OF OCCUPANCY PE	2,500	4,000	4,400	2,000	6,440	6,440	5,000
10-599-3020 PLATTING FEES	22,309	12,695	32,155	14,000	8,722	10,000	14,000
10-599-3025 VARIANCE/RE-ZONE FEES	350	400	15	500	3,040	3,040	2,000
10-599-3040 CONTRACTORS' LICENCES (	100)	0	200	0	0	0	0
10-599-3045 INSPECTION FEES	10,850	11,560	11,327	10,000	10,705	12,000	11,000
10-599-3050 GARAGE SALE & OTHER PERMITS	270	1,480	505	250	1,710	1,000	250
10-599-3055 HEALTH INSPECTIONS	0	0	2,100	2,400	3,400	3,600	3,000
10-599-3060 DEVELOPMENT FEES	90,685	1,357	158,232	50,000	52,972	52,972	25,000
TOTAL PERMITS & LICENSES	419,765	411,885	735,844	390,450	517,426	524,423	423,450
COURT FEES							
10-599-4010 MUNICIPAL COURT FINES	219,077	174,822	183,203	170,000	160,634	162,000	170,000
10-599-4021 ARREST FEES	9,460	6,833	6,627	10,000	4,934	5,500	10,000
10-599-4028 STATE COURT COST ALLOCATION	8,542	7,494	6,063	5,000	0	6,000	5,000
10-599-4030 WARRANT FEES	44,564	32,868	28,736	24,000	27,574	27,800	24,000
10-599-4036 JUDICIAL FEE - CITY	1,267	936	907	1,200	721	800	1,200
TOTAL COURT FEES	282,910	222,954	225,535	210,200	193,864	202,100	210,200

10 -GENERAL FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
POLICE/FIRE REVENUES							
10-599-6010 POLICE REPORT REVENUE	391	174	333	400	448	450	400
10-599-6030 POLICE DEPT. REVENUE	1,515	4,016	6,763	2,777	7,750	7,780	4,000
10-599-6060 EMS FEES	54,861	69,528	74,087	65,000	67,831	68,000	70,000
TOTAL POLICE/FIRE REVENUES	56,767	73,718	81,183	68,177	76,028	76,230	74,400
MISC./GRANTS/INTEREST							
10-599-7000 INTEREST INCOME	5,017	9,544	4,471	6,500	9,391	10,200	9,000
10-599-7010 SCHOOL CROSSING GUARD REIMB	3,582	0	0	0	0	0	0
10-599-7021 FEDERAL GRANTS	0	0	0	0	0	0	6,775
BODY WORN CAMERAS 0	0.00						6,775
10-599-7025 US DOJ VEST GRANT	0	1,209	2,097	2,000	1,097	2,000	2,000
10-599-7037 STRAC	4,523	5,623	6,606	9,769	10,229	10,229	6,033
10-599-7040 PUBLIC RECORDS REVENUE	241	125	77	200	18	18	200
10-599-7050 ADMINISTRATIVE INCOME	82,833	19,304	29,465	6,460	1,805	23,000	2,000
VARIOUS MISC COLLECTION 0	0.00						1,500
10-599-7060 CC SERVICE FEES	0	0	0	0	0	0	7,500
10-599-7070 RECYCLING REVENUE	7,279	1,602	1,818	1,500	1,879	2,000	2,000
10-599-7075 SITE LEASE/LICENSE FEES	18,651	24,478	38,979	38,640	40,619	40,619	38,640
T-MOBILE 0	0.00						15,684
CCATT-AT&T 0	0.00						22,956
10-599-7084 DONATIONS- FIRE DEPARTMENT	0	0	500	0	0	0	0
10-599-7085 DONATIONS- POLICE DEPARTMEN	150	300	600	0	0	0	0
10-599-7086 DONATIONS- ADMINISTRATION	0	0	4,655	0	7,905	7,905	0
10-599-7090 SALE OF CITY ASSETS	25,222	6,671	20,859	15,000	15,038	15,000	5,000
10-599-7097 INSURANCE PROCEEDS	0	6,898	10,236	3,909	3,909	3,909	0
TOTAL MISC./GRANTS/INTEREST	147,499	75,754	120,364	83,978	91,889	114,880	79,148
TRANSFERS IN							
10-599-8020 TRF IN -WATER FUND	21,000	22,050	22,050	22,050	22,050	22,050	22,050
10-599-8040 TRF IN -CRIME CONTROL	320,197	41,975	83,100	89,750	0	80,000	94,496
VEHICLE/OUTFITTING 0	0.00						40,000
INCODE-EVIDENCE PROGRAM 0	0.00						10,000
SALARIES 80/84 COVER 4H 0	0.00						44,496
10-599-8050 TRF IN -COURT RESTRICTED	321	13,470	19,766	8,530	0	5,000	4,013
INCODE - COURT 0	0.00						4,013
10-599-8054 TRF IN -FORFEITURE FUNDS	0	0	0	0	0	0	6,225
BODY WORN CAMERAS/MATCH 0	0.00						6,225
10-599-8070 TRF IN -CAPITAL REPLACEMENT	0	0	20,000	25,100	21,100	25,100	323,000
2- AC UNITS CITY HALL 0	0.00						20,000
AMBULANCE 0	0.00						180,000
STRETCHER 0	0.00						18,000
2 - THERMAL IMAGING CAM 0	0.00						17,000
3 - MDT'S 0	0.00						9,000
3 - EMS TABLETS 0	0.00						9,000
ENGINEER FEES-DRAINAGE 0	0.00						50,000
MAX AIR/COMPRESOR REBUI 0	0.00						20,000

10 -GENERAL FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-599-8090 PRIOR PERIOD ADJUSTMENT	0	(36,923)	43,972	0	0	0	0
10-599-8099 FUND BALANCE RESERVE	0	0	0	1,678,749	0	1,678,749	0
10-599-8200 CPS CEID Refund	153,010	0	0	0	0	0	0
TOTAL TRANSFERS IN	494,528	40,572	188,888	1,824,179	43,150	1,810,899	449,784
<hr/>							
TOTAL NON-DEPARTMENTAL	4,750,559	4,227,719	4,727,451	6,066,905	4,411,094	6,216,504	5,003,281
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TOTAL REVENUES	4,750,559	4,227,719	4,727,451	6,066,905	4,411,094	6,216,504	5,003,281
	=====	=====	=====	=====	=====	=====	=====

Major Budget Changes

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

Capital Outlay

-8015 Non-Capital - Computer Equipment

Replacement of IPAD if required.	\$	400
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10 -GENERAL FUND
CITY COUNCIL

		2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>								
PERSONNEL								
<hr/>								
SUPPLIES								
10-600-2020 GENERAL OFFICE SUPPLIES		0	301	145	300	95	300	300
10-600-2035 COUNCIL/EMPLOYEE APPRECIATI		0	0	1,054	1,000	758	1,000	1,000
10-600-2037 CITY SPONSORED EVENTS		0	0	13,142	16,000	20,239	20,245	15,000
EVENTS (3)	3	5,000.00						15,000
10-600-2040 MEETING SUPPLIES		1,373	1,882	1,163	2,000	522	2,000	1,500
COUNCIL MEETINGS	6	125.00						750
GENERAL SUPPLIES	0	0.00						750
TOTAL SUPPLIES		1,373	2,182	15,504	19,300	21,614	23,545	17,800
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SERVICES								
10-600-3018 CITY WIDE CLEAN UP		0	1,350	1,278	1,350	1,278	1,278	1,700
2X SHRED/RECYCLE/ELCTRO	0	0.00						1,700
10-600-3020 ASSOCIATION DUES & PUBS		2,984	1,603	1,508	1,700	1,528	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		665	2,784	1,093	2,000	1,475	2,000	2,000
VARIOUS SEMINARS	10	200.00						2,000
10-600-3040 TRAVEL/LODGING/MEALS		7,019	3,721	223	3,500	249	3,500	3,500
LODGING ~ 10	0	0.00						2,000
MILEAGE	0	0.00						1,000
PER DIEM	0	0.00						500
10-600-3080 SPECIAL SERVICES		8,130	1,566	8,000	0	0	0	0
TOTAL SERVICES		18,798	11,024	12,102	8,550	4,530	8,478	8,900
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CONTRACTUAL								
10-600-4088 ELECTION SERVICES		0	1,818	2,500	3,000	2,233	2,233	3,000
TOTAL CONTRACTUAL		0	1,818	2,500	3,000	2,233	2,233	3,000
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CAPITAL OUTLAY								
10-600-8015 NON CAPITAL-COMPUTER EQUIPM		0	5,337	274	400	530	530	400
REPLACEMENT - IPAD	0	0.00						400
10-600-8080 CAPITAL - IMPROVEMENT PROJE		0	0	0	6,000	0	0	0
VETERANS MEMORIAL	0	0.00						0
TOTAL CAPITAL OUTLAY		0	5,337	274	6,400	530	530	400
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TOTAL CITY COUNCIL		20,171	20,362	30,380	37,250	28,907	34,786	30,100

Administration Department – 601

Goals:

- Provide exceptional customer service to citizens and visitors.
- Provide, efficiently use, and protect fiscal resources through sound financial practices and procedures.
- Hire and Maintain the best team possible based upon the resources available
- Conduct effective master planning.
- Enforce ordinances / policies consistently.
- Improve communications effectiveness with citizens.
- Provide planning and research support to City Staff and Council.
- Maintain city IT infrastructure in coordination with IT contractor.
- Engage residents to participate in municipal planning.

Objectives:

- Improve the accessibility of City communications by growing digital presence.
- Maintain an informative and useful website with survey capability.
- Earn the Texas Comptroller Transparency Award.
- Earn Government Finance Officers Association Budget Award.
- Maintain Tree City USA recognition.
- Maintain Scenic City recognition.
- Conduct a review and update the Employee Handbook.
- Coordinate the completion of the Hike and Bike trail north from Lockhill Selma to Salado Creek.
- Initiate assessment of city requirements for NW Military Hwy MPO Project scheduled for 2020.
- Analyze the current phone and internet system for upgrade / cost savings.
- Continue to provide quality City presentations.
- Review Contracts /Professional Services and request RFQs as appropriate.
- Amend Town Plan to include supplemental information for current changes.
- Survey Shavano Park businesses concerning City support.

Administration - 601

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study, which recommends fairly significant salary increases. This study recommended adjustments to the grade assignments of most positions and then recommended adopting Individual Pay Model, which is then applied to each employee's experience and qualifications. The City benefits continue to be provided through the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP). This budget provides that employees receive a defined health care contribution of \$459 / month per employee, which is an increase of \$9 per month. Employees may then elect the health care plan that best suits them.

Services

-3013 Professional Services

Includes yearly maintenance of Salary Survey and Individual Pay Module.	\$	2,000
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Contractual

-4060 IT Services	\$	(10,173)
Contract amount reduced based on level of services needed.		

Capital Outlay

-8015 Non-Capital - Computer		
Replacement Monitors and Computer if required.	\$	1,500

-8025 Non-Capital - Office Furniture and Equipment		
Office chairs.	\$	450

-8080 Capital - Improvements		
Replace 2 - AC Units on City Hall if required.	\$	20,000

Interfund Transfers- Capital Replacement (-9010)	\$	10,000
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Funds included in this line item are dollars being set aside for future capital replacement. Additional information and further break downs can be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND
ADMINISTRATION

	2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL							
10-601-1010 SALARIES	197,309	261,971	352,654	369,528	351,616	351,615	391,110
10-601-1015 OVERTIME	1,087	171	58	0	0	0	0
10-601-1020 MEDICARE	3,134	4,119	5,223	5,450	4,980	5,000	5,763
10-601-1025 TWC (SUI)	0	1,675	397	1,242	862	1,242	1,242
10-601-1030 HEALTH INSURANCE	19,119	14,482	21,152	27,000	23,625	26,325	27,540
10-601-1031 HSA	0	1,250	4,175	0	200	210	222
10-601-1033 DENTAL INSURANCE	1,515	1,534	1,913	2,245	2,144	2,245	2,448
10-601-1035 VISION CARE INSURANCE	315	314	553	608	481	608	609
10-601-1036 LIFE INSURANCE	349	357	385	377	425	478	477
10-601-1037 WORKERS' COMP INSURANCE	950	879	1,185	1,321	684	680	1,059
10-601-1039 DISABILITY INSURANCE	1,694	0	0	0	0	0	0
10-601-1040 TMRS RETIREMENT	23,606	30,312	49,123	51,639	45,215	48,620	54,605
10-601-1070 SPECIAL ALLOWANCES	26,267	6,013	6,375	6,300	6,375	6,300	6,300
TOTAL PERSONNEL	275,345	323,075	443,193	465,710	436,606	443,323	491,375
SUPPLIES							
10-601-2020 GENERAL OFFICE SUPPLIES	5,496	7,844	6,042	7,000	5,838	7,000	7,000
10-601-2025 BENEFITS CITYWIDE	600	531	4,200	2,955	3,450	4,050	3,000
TUITION REIMBURSEMENT 5	600.00						3,000
10-601-2030 POSTAGE/METER RENTAL	10,087	10,345	11,891	12,960	9,051	10,960	12,560
ROAD RUNNER POSTAGE 0	0.00						6,600
POSTGAGE METER 0	0.00						5,000
COURIER SERVICES 0	0.00						960
10-601-2035 EMPLOYEE APPRECIATION	0	0	511	2,000	1,703	2,000	2,000
10-601-2050 PRINTING & COPYING	2,184	3,693	901	1,000	755	1,000	1,000
10-601-2060 MED EXAMS/SCREENING/TESTING	0	597	574	750	213	500	750
DRUG SCREENS/PHYS/BACK 0	0.00						750
10-601-2080 UNIFORMS	0	0	0	900	0	900	900
TOTAL SUPPLIES	18,367	23,011	24,119	27,565	21,009	26,410	27,210
SERVICES							
10-601-3010 ADVERTISING EXPENSE	2,448	912	3,940	2,500	5,795	6,000	3,500
10-601-3013 PROFESSIONAL SERVICES	0	0	2,500	17,500	2,500	17,500	4,500
SALARY SURVEY - YRLY MA 0	0.00						2,000
CONTINUING DISCLOSURE - 0	0.00						2,500
10-601-3015 PROFESSIONAL SERVICES-LEGAL	265,332	114,577	127,491	70,000	60,564	70,000	70,000
10-601-3016 CODIFICATION EXPENSE	6,343	3,762	5,023	6,000	4,264	6,000	5,000
10-601-3020 ASSOCIATION DUES & PUBLICAT	1,924	1,777	3,100	4,000	3,654	4,000	4,000
TCMA 0	0.00						275
GFOAT 0	0.00						300
GFOA 0	0.00						300
ICMA 0	0.00						920
TMCA 0	0.00						100
TEXAS-COOP 0	0.00						100
ACT-TAX 0	0.00						300

10 -GENERAL FUND
ADMINISTRATION

		(----- 2015-2016 -----)						2016-2017
EXPENDITURES		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
TMHRA	0	0.00						150
OTHER DUES/PUBLICATIONS	0	0.00						1,555
10-601-3030 TRAINING/EDUCATION		1,179	3,738	6,845	7,500	3,432	7,500	7,000
	0	0.00						7,000
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		2,212	4,966	3,495	6,000	5,599	6,000	5,000
10-601-3050 LIABILITY INSURANCE		18,908	2,743	3,321	3,232	4,010	4,010	3,232
10-601-3060 WORKERS COMP INS PRIOR YR		0	28,699	0	0	0	0	0
10-601-3070 PROPERTY INSURANCE		9,133	294	0	0	0	0	0
10-601-3075 BANK/CREDIT CARD FEES		0	4,620	3,943	2,400	3,778	4,000	3,500
10-601-3080 SPECIAL SERVICES		5,464	7,494	779	3,750	0	3,750	0
City of San Antonio-Lan	0	0.00						0
10-601-3085 WEBSITE TECHNOLOGY		0	4,056	12,098	4,710	4,703	4,710	2,100
ANNUAL MAINTENANCE	0	0.00						2,100
10-601-3087 CITIZENS COMMUNICATION/EDUC		0	0	3,985	6,000	4,715	6,000	5,000
VARIOUS PUBLIC MAILINGS	0	0.00						3,500
DIRECTORY - CITY/BUSINE	0	0.00						2,000
PARKING STICKERS	0	0.00						500
REDUCE	0	0.00					(	1,000)
10-601-3090 COMMUNICATIONS SERVICES		16,144	16,104	0	0	0	0	0
TOTAL SERVICES		329,086	193,745	176,519	133,592	103,012	139,470	112,832
CONTRACTUAL								
10-601-4050 DOCUMENT STORAGE/ARCHIVES		0	98	4,724	4,992	3,323	4,992	5,000
MONTHLY STORAGE	0	0.00						2,000
ARCHIVE SERVICES	0	0.00						3,000
10-601-4060 IT SERVICES		0	5,796	34,192	38,173	32,155	33,000	28,000
10-601-4075 COMPUTER SOFTWARE/INCODE		0	9,230	12,662	14,006	15,092	17,000	12,650
INCODE - GL	0	0.00						1,603
INCODE - GL IMPORT	0	0.00						163
INCODE - AP	0	0.00						1,145
INCODE - PAYROLL	0	0.00						1,941
INCODE - CASH RECEIPTS	0	0.00						918
INCODE - ACUSERV	0	0.00						394
INCODE - BASIC NETWORK	0	0.00						1,100
INCODE - FIXED ASSETS	0	0.00						444
OPEN GOV	0	0.00						3,250
ANTI-VIRUS-NSA-EMAIL SE	0	0.00						1,500
MALWARE-SILENCE	0	0.00						72
ADOBE-CREATIVE-PHOTOSHOP	0	0.00						120
10-601-4083 AUDIT SERVICES		0	31,291	16,500	16,500	16,500	16,500	16,900
10-601-4084 BEXAR COUNTY APPRAISIAL DIS		0	14,610	14,898	15,447	14,335	14,335	15,447

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	(----- 2015-2016 -----)						2016-2017 ADOPTED BUDGET
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
10-601-4085 BEXAR COUNTY TAX ASSESSOR	0	3,331	2,670	2,979	2,927	2,979	3,032
10-601-4086 CONTRACT LABOR	0	49,443	3,755	0	23,817	23,817	0
TOTAL CONTRACTUAL	0	113,799	89,401	92,097	108,148	112,623	81,029
MAINTENANCE							
10-601-5005 EQUIPMENT LEASES	3,783	5,541	5,203	5,160	4,734	5,160	3,600
MONTHLY COPY FEES - PER 0	0.00						3,600
10-601-5010 EQUIPMENT MAINT & REPAIR	0	0	0	500	0	500	500
10-601-5015 ELECTRONIC EQPT MAINT	1,823	8,773	0	2,000	1,632	2,000	2,000
10-601-5030 BUILDING MAINTENANCE	15,283	13,066	6,643	12,840	16,107	18,000	10,000
SECURITY SYSTEM 0	0.00						432
PEST CONTROL 0	0.00						1,226
FIRE EXTINGUISHERS 0	0.00						1,200
SEPTIC MAINTENACNE 0	0.00						1,500
FLOOR MATS 0	0.00						936
VARIOUS MINOR REPAIRS 0	0.00						4,706
TOTAL MAINTENANCE	20,890	27,380	11,846	20,500	22,473	25,660	16,100
DEPT MATERIALS-SERVICES							
10-601-6000 INTERIM CHARGES	991	0	0	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	991	0	0	0	0	0	0
UTILITES							
10-601-7042 UTILITIES - PHONE/CELL/VOIP	0	0	16,248	15,943	16,675	16,900	15,943
TW TELECOM 0	0.00						9,480
TIME WARNER 0	0.00						6,463
TOTAL UTILITES	0	0	16,248	15,943	16,675	16,900	15,943
CAPITAL OUTLAY							
10-601-8010 NON-CAPITAL-ELECTRONIC EQUI	17,608	11,176	232	0	0	0	0
10-601-8015 NON-CAPITAL - COMPUTER	0	0	5,822	374	323	323	1,500
COMPUTER/MONITOR 0	0.00						1,500
10-601-8025 NON-CAPTIAL-OFFICE FURNITUR	0	0	760	2,350	4,086	4,500	450
OFFICE CHAIRS 0	0.00						450
10-601-8045 CAPITAL - COMPUTER EQUIPMNE	0	0	0	13,500	13,500	13,500	0
10-601-8080 CAPITAL - IMPROVEMENTS	0	0	0	0	0	0	20,000
CITY HALL - AC UNIT 2	10,000.00						20,000
CITY HALL - ROOF 0	0.00						0
10-601-8098 2004 DEBT PAYOFF	0	418,554	0	0	0	0	0
TOTAL CAPITAL OUTLAY	17,608	429,730	6,813	16,224	17,910	18,323	21,950

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
INTERFUND TRANSFERS							
10-601-9010 TRANSFERS/CAPITAL REPLACEME	163,294	12,000	0	34,000	34,000	34,000	10,000
CITY HALL AC UNITS 0	0.00						4,000
UPGRADE VARIOUS SERVERS 0	0.00						6,000
10-601-9018 TRANSFER TO OAK WILT	0	0	0	20,000	20,000	20,000	0
10-601-9020 MUNICIPAL TRACT (TOWN PLAN)	0	25,975	11,033	0	0	0	0
10-601-9050 Transfer to Debt Service	97,055	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	260,349	37,975	11,033	54,000	54,000	54,000	10,000
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TOTAL ADMINISTRATION	922,635	1,148,715	779,172	825,631	779,832	836,709	776,439

MUNICIPAL COURT – 602

MISSION STATEMENT

The City of Shavano Park Municipal Court provides those we serve with courteous, prompt and efficient customer service, while maintaining an independent forum for the fair and impartial administration of justice during the application and enforcement of the rules and laws of the United States, the State of Texas and the City of Shavano Park, in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

GOALS:

- Accurately process payments
- Update Online payments to make it easier for the defendant to make payments
- Obtain Level 1 court clerk status by 2017

OBJECTIVES:

- A smoothly run Municipal Court session that efficiently process the standing Judge's orders in a timely manner.
- The prompt and accurate processing of Class C misdemeanor charges and collections of fines.
- Help all defendants during normal daily business hours by following the Judges Standing order and giving correct information when requested.

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study for the Court Clerk.

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

Capital Outlay

No specific request have been included for this year.

10 -GENERAL FUND
COURT

EXPENDITURES	(----- 2015-2016 -----)						2016-2017 ADOPTED BUDGET
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
PERSONNEL							
10-602-1010 SALARIES	35,036	33,093	35,276	36,352	36,312	36,352	42,753
10-602-1015 OVERTIME	1,626	354	468	1,000	0	1,000	1,000
10-602-1020 MEDICARE	487	495	516	542	527	542	635
10-602-1025 TWC (SUI)	0	207	9	207	171	207	207
10-602-1030 HEALTH INSURANCE	4,020	0	27	262	0	262	0
10-602-1033 DENTAL INSURANCE	313	0	0	0	0	0	0
10-602-1035 VISION CARE INSURANCE	95	102	111	122	7	122	122
10-602-1036 LIFE INSURANCE	87	84	60	63	76	63	80
10-602-1037 WORKERS' COMP INSURANCE	121	112	116	131	71	131	117
10-602-1040 TMRS RETIREMENT	3,860	3,906	4,923	5,132	4,605	5,132	6,012
TOTAL PERSONNEL	45,644	38,353	41,505	43,811	41,768	43,811	50,926
SUPPLIES							
10-602-2020 OFFICE SUPPLIES	640	693	553	700	528	700	700
10-602-2050 PRINTING & COPYING	424	627	982	1,200	976	1,200	1,200
TOTAL SUPPLIES	1,064	1,320	1,536	1,900	1,504	1,900	1,900
SERVICES							
10-602-3015 JUDGE/PROSECUTOR	14,400	14,400	15,600	15,600	14,400	15,600	16,800
JUDGE	0	0.00					7,800
PROSECUTOR	0	0.00					7,800
ADDITIONAL	0	0.00					1,200
10-602-3020 ASSOCIATION DUES & PUBS	0	246	96	200	246	200	200
T.M.C.A.	0	0.00					200
10-602-3030 TRAINING/EDUCATION	224	415	250	800	131	800	800
	0	0.00					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	154	407	131	800	666	800	800
10-602-3050 LIABILITY INSURANCE	0	77	73	80	80	80	80
10-602-3070 PROPERTY INSURANCE	0	38	36	40	40	40	40
10-602-3075 BANK/CREDIT CARD FEES	519	288	2,409	3,600	2,510	3,600	3,600
TOTAL SERVICES	15,297	15,871	18,595	21,120	18,073	21,120	22,320
CONTRACTUAL							
10-602-4075 COMPUTER SOFTWARE/INCODE	0	3,709	3,938	4,184	3,770	4,184	4,013
INCODE - COURT	0	0.00					1,833
INCODE - TICKET INTERFA	0	0.00					1,018
INCODE - RECEIPT PRINTE	0	0.00					1,162
INCODE - WARRANT EXPORT	0	0.00					0
TOTAL CONTRACTUAL	0	3,709	3,938	4,184	3,770	4,184	4,013

10 -GENERAL FUND
COURT

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
MAINTENANCE							
10-602-5015 ELECTRONIC EQUIPMENT MX/REP	141	0	0	0	0	0	0
TOTAL MAINTENANCE	141	0	0	0	0	0	0
UTILITES							
10-602-7042 UTILITIES - PHONE/CELL/VOIP	505	881	1,038	1,020	929	1,020	1,020
TOTAL UTILITES	505	881	1,038	1,020	929	1,020	1,020
CAPITAL OUTLAY							
10-602-8015 NON-CAPITAL-COMPUTER	0	2,084	735	169	169	169	0
TOTAL CAPITAL OUTLAY	0	2,084	735	169	169	169	0
<hr/>							
TOTAL COURT	62,651	62,219	67,346	72,204	66,212	72,204	80,179

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.
- Provide maintenance of our storm water to include inlets and channels, ensuring proper drainage into our watersheds.
- Provide a service in a “customer first” manner.

Objectives:

- Implement a tree maintenance program around Fire Station, Public Works and the triangle property.
- Continue to implement asphalt preservation applications beginning on the west side of NW Military from DeZavala to Huebner. Applications include crack seal and fog seal to assist in maintaining pavement conditions within City.
- Continue to provide ground maintenance for the City Hall building, municipal tract, garden areas and islands throughout Shavano Park as well as maintain the integrity of the monuments throughout the City.
- Build an additional equipment shed to house Public Works / Water heavy equipment
- Investigate energy efficient ideas to help ensure city facilities are energy efficient.
- Provide a full street evaluation and propose a 5 to 10 year street maintenance program.
- Maintain a zero (0) lost time accident rate.
- Improve the preventative maintenance program for Public Works equipment to include daily, weekly and monthly checks.

- Provide effective safety and occupational training opportunities.
- Improve work order communication and efficiency with field staff.
- Partner with TxDOT to provide a clean right of way (ROW) along NW Military Hwy.
- Coordinate as required with other service providers (City Public Service, San Antonio Water System, Bexar County, Cable providers, etc.)
- Conduct brush clearing projects as required within public ROW within capability and include storm water clearance. (Cliffside/Bent Oak/NW Military).
- Initiate an engineer study of Elm Springs to provide drainage solution to go along with TxDOT MPO improvements to NW Military.
- Respond in a prompt manner to earn the trust of residents.
- Begin assessment of city requirements for NW Military Hwy MPO Project scheduled for 2020.
- Provide mobile access to City inventory and service requests in Public Works trucks.
- Replace / Refurbish street signs in Shavano Creek
- Contract professional cleaning service for City Hall
- Purchase Vac-Tron for utility locates and vacuum excavation

Public Works - 603

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study. This study recommended adjustments to the grade assignments of most positions and then recommended adopting Individual Pay Model, which is then applied to each employees experience and qualifications. The City benefits continue to be provided through the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP).

Services

-3012 Professional Services - Engineering		
Drainage - Various	\$	50,000
-3013 Professional Services (Overall Reduced)	\$	(34,800)
Tree Services performed at Municipal Property.	\$	5,000
Landscape maintenance at City Hall	\$	4,000
Janitorial Services @ City Hall	\$	8,200

Maintenance

-5030 Building Maintenance		
City Hall - Add Insulation	\$	4,000

Dept. Materials - Services

-6081 Sign Maintenance		
Shavano Creek - Sign Replacements	\$	13,000

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
2 - Mobile Data Terminal (Computer)/Vehicle Mount	\$	6,000
-8015 Non-Capital Computer		
Street Assessment Software	\$	1,200
-8060 Capital - Equipment		
Wooden Dump Bed Replaced with Metal	\$	9,000
Vactron (Split with Water Fund)	\$	30,000

-8081 Capital - Buildings		
PW/Water Equipment Shed (Split with Water Fund)	\$	10,000

Interfund Transfers- Capital Replacement (-9010)	\$	41,479
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Funds included in this line item are dollars being setting aside for future capital replacement. Additional information and further break downs can be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-603-1010 SALARIES	132,621	156,783	144,557	160,596	137,917	143,227	163,648
10-603-1015 OVERTIME	4,377	5,634	3,151	4,000	4,099	4,500	4,000
10-603-1020 MEDICARE	2,001	2,448	2,161	2,835	2,080	2,835	2,876
10-603-1025 TWC (SUI)	0	828	36	828	693	828	828
10-603-1030 HEALTH INSURANCE	14,359	14,256	11,584	21,600	18,420	20,000	22,032
10-603-1031 HSA	0	2,470	3,157	0	131	0	178
10-603-1033 DENTAL INSURANCE	1,220	1,500	973	1,357	1,139	1,357	1,480
10-603-1035 VISION CARE INSURANCE	309	346	304	365	295	365	365
10-603-1036 LIFE INSURANCE	331	348	266	251	266	288	318
10-603-1037 WORKERS' COMP INSURANCE	4,171	5,114	5,203	7,669	3,161	7,669	6,681
10-603-1040 TMRS RETIREMENT	15,038	19,657	20,915	26,868	18,795	21,300	27,252
10-603-1070 SPECIAL ALLOWANCES	6,889	6,254	4,066	7,200	3,750	7,200	7,200
TOTAL PERSONNEL	181,315	215,638	196,372	233,569	190,746	209,569	236,858
SUPPLIES							
10-603-2020 OFFICE SUPPLIES	444	216	122	250	497	500	250
10-603-2040 OTHER SUPPLIES	2,071	271	282	0	0	0	0
10-603-2050 PRINTING & COPYING	130	83	0	250	40	250	250
10-603-2060 MEDICAL EXAMS/SCREENING/TES	96	673	0	100	146	150	175
10-603-2070 JANITORIAL SUPPLIES	1,676	2,519	2,767	3,000	2,534	3,000	2,000
10-603-2080 UNIFORMS	143	358	756	625	371	600	900
10-603-2090 SMALL TOOLS	946	361	280	750	1,346	1,346	1,200
10-603-2091 SAFETY GEAR	0	528	478	1,200	1,192	1,200	1,400
TOTAL SUPPLIES	5,505	5,009	4,686	6,175	6,126	7,046	6,175
SERVICES							
10-603-3010 ADVERTISING	0	398	0	0	0	0	0
10-603-3012 PROFESSIONAL - ENGINEERING	0	0	7,855	5,000	0	0	55,000
ENGINEERING - GENERAL	0	0.00					5,000
DRAINAGE - VARIOUS	0	0.00					50,000
10-603-3013 PROFESSIONAL SERVICES	0	0	0	52,000	42,553	52,000	22,739
TREE SERVICE/MUNICIPAL P	0	0.00					5,000
LANDSCAPE MAINT @ CITY	0	0.00					4,000
JANITORIAL SERVICES-CIT	0	0.00					8,200
REMAINDER CITY HALL PAI	0	0.00					5,539
10-603-3020 ASSOCIATION DUES & PUBS	194	0	0	195	0	195	195
10-603-3030 TRAINING/EDUCATION	0	250	0	250	824	900	250
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	46	283	40	250	0	250	250
10-603-3050 LIABILITY INSURANCE	0	2,601	2,452	2,703	2,702	2,703	2,703
10-603-3060 UNIFORM SERVICE	1,997	1,581	1,396	1,500	1,447	1,500	1,500
10-603-3070 PROPERTY INSURANCE	0	1,284	1,210	1,344	1,333	1,344	1,344
TOTAL SERVICES	2,236	6,397	12,953	63,242	48,859	58,892	83,981

10 -GENERAL FUND
PUBLIC WORKS

	2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CONTRACTUAL							
10-603-4086 CONTRACT LABOR	0	0	0	0	9,746	9,746	0
TOTAL CONTRACTUAL	0	0	0	0	9,746	9,746	0
MAINTENANCE							
10-603-5005 EQUIPMENT LEASES	1,167	591	456	3,000	1,015	1,500	3,000
10-603-5010 EQUIPMENT MAINT & REPAIR	5,386	1,648	5,478	3,500	8,861	9,000	3,500
10-603-5015 ELECTRONIC EQPT MAINT	38	0	0	0	0	0	0
10-603-5020 VEHICLE MAINTENANCE	2,596	3,014	2,091	3,500	6,998	10,000	3,500
10-603-5030 BUILDING MAINTENANCE	6,901	7,614	7,334	8,500	10,605	11,000	12,000
SECURITY SYSTEM 0	0.00						600
VARIOUS = 0	0.00						7,400
CITY HALL - ADD INSULAT 0	0.00						4,000
10-603-5060 VEHICLE & EQPT FUELS	3,889	6,519	5,312	5,400	2,494	3,400	4,000
TOTAL MAINTENANCE	19,977	19,387	20,671	23,900	29,972	34,900	26,000
DEPT MATERIALS-SERVICES							
10-603-6011 CHEMICALS	1,440	592	392	2,300	815	2,300	2,000
10-603-6080 STREET MAINTENANCE	16,820	29,226	32,870	37,089	14,751	25,000	35,000
10-603-6081 SIGN MAINTENANCE	0	0	1,074	3,000	2,859	3,000	16,000
GENERAL SIGN MAINTENANC 0	0.00						3,000
SHAVANO CREEK - SIGNS 0	0.00						13,000
10-603-6085 STRIPPING - BIKE LANES	0	0	7,800	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	18,260	29,818	42,136	42,389	18,425	30,300	53,000
UTILITES							
10-603-7040 UTILITIES - ELECTRIC	34,049	49,625	38,227	44,000	33,929	40,000	44,000
10-603-7041 UTILITIES - GAS	0	199	2,106	4,200	1,115	1,500	3,000
10-603-7042 UTILITIES - PHONE	992	621	1,034	2,120	0	0	2,120
10-603-7044 UTILITIES - WATER	0	0	8,558	7,200	9,432	11,000	7,200
10-603-7045 STREET LIGHTS	0	34,286	34,455	34,000	31,769	35,000	34,000
TOTAL UTILITES	35,041	84,731	84,381	91,520	76,245	87,500	90,320
CAPITAL OUTLAY							
10-603-8010 NON CAPITAL-ELECTRONIC EQUI	0	0	0	0	0	0	6,000
MDT/VEHICLE MOUNT 2	3,000.00						6,000
10-603-8015 NON-CAPITAL-COMPUTER	0	1,758	514	0	0	0	1,200
STREET ASSESMENT SOFTWA 0	0.00						1,200
10-603-8020 NON-CAPITAL - MAINT. EQUIP.	12,600	6,997	0	0	0	0	0
10-603-8050 CAPTIAL - VEHICLE	58,660	0	0	0	0	0	0
10-603-8060 CAPITAL - EQUIPMENT	0	0	0	35,000	33,599	34,000	39,000
CRACK SEAL MACHINE-TRAI 0	0.00						0
MINI EXCAVATOR 0	0.00						0
WOOD DUMP BED/METAL-REP 0	0.00						9,000
VACTRON SPLIT PW/WT 0	0.00						30,000
10-603-8080 CAPITAL IMPROVEMENT PROJECT	163,047	80,000	0	2	0	0	0
10-603-8081 CAPTIAL - BUILDINGS	0	6,737	84,626	0	0	0	10,000

10 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	(----- 2015-2016 -----)			2016-2017 ADOPTED BUDGET
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
PW/WATER EQUIPMENT SHED	0	0.00						10,000
TOTAL CAPITAL OUTLAY		234,307	95,492	85,140	35,002	33,599	34,000	56,200
INTERFUND TRANSFERS								
10-603-9010 TRF TO CAPITAL REPLACEMENT		629,945	32,358	256,600	1,088,000	1,088,000	1,090,972	41,479
DRAINAGE DEVELOPMENT FE	0	0.00						25,000
FUTURE EQUIPMENT REPLAC	0	0.00						16,479
TOTAL INTERFUND TRANSFERS		629,945	32,358	256,600	1,088,000	1,088,000	1,090,972	41,479
TOTAL PUBLIC WORKS		1,126,586	488,831	702,938	1,583,797	1,501,718	1,562,925	594,013

Fire Department - 604



Mission Statement

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

Goals:

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

Objectives:

- Effectively communicate the Department's mission and vision to employees, partners and stakeholders.
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions.
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances.
- Seek to maintain / improve our current ISO rating.
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers.
- Foster a culture that emphasizes and enhances employee health and safety.
- Promote a highly motivated and well-trained workforce.
- Strive to complete the Texas Best Practice program.
- Strive to maintain an average response time under 4 minutes.
- Purchase a replacement ambulance with a new stretcher (12-14 month delivery).
- Rebuild our current breathing air compressor.
- Replace roof on fire department living quarters.
- Replace 2 thermal imaging cameras, 3 EMS computers and 3 mobile data terminals.
- Add two additional Paramedic pay slots to staff the second out EMS Unit.

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study, which recommends fairly significant salary increases for the fire positions. This study recommended adjustments to the grade assignments of most positions and then recommended adopting Individual Pay Model, which is then applied to each employees experience and qualifications. The Budget provides several new certification pay categories. The City benefits continue to be provided through the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP).

The proposed budget includes additional funding for 2 Paramedics Certification pay and accounts for returning a Captain from administrative work position back to a shift (now all three shifts will be led by a Captain), while creating an Administrative Lieutenant/Firefighter position on a 40 hour week schedule.

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

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
3 - Mobile Data Terminals	\$	9,000
3- EMS Tablets	\$	9,000
-8050 Capital - Vehicle		
Ambulance Replacement	\$	180,000
-8060 Capital - Equipment		
Stretcher	\$	18,000
Thermal Imaging Camera	\$	17,000
Max Air/Breather Rebuild Compressor	\$	20,000
-8060 Capital - Improvement		
Cistern/Sprinkler-Inner Bag Replacement/Repair	\$	9,500

Interfund Transfers- Capital Replacement (-9010)	\$	162,908
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Funds included in this line item are dollars being setting aside for future capital replacement. Additional information and further break downs are located within the budget document in the Capital Replacement Fund.

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	2012-2013	2013-2014	2014-2015	((----- 2015-2016 -----))			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-604-1010 SALARIES	746,368	811,161	809,612	842,089	826,991	834,000	1,038,416
10-604-1015 OVERTIME	13,974	15,215	18,217	15,000	16,695	20,000	15,000
10-604-1020 MEDICARE	10,341	11,585	11,643	12,415	11,847	12,415	15,316
10-604-1025 TWC (SUI)	0	3,884	228	3,519	3,114	3,519	3,519
10-604-1030 HEALTH INSURANCE	60,673	57,733	64,680	91,800	89,550	92,000	93,636
10-604-1031 HSA	0	9,750	17,713	0	651	0	755
10-604-1033 DENTAL INSURANCE	6,362	6,161	5,166	6,040	6,143	6,610	6,583
10-604-1035 VISION CARE INSURANCE	1,380	1,339	1,446	1,622	1,591	1,712	1,623
10-604-1036 LIFE INSURANCE	1,434	1,365	985	1,067	1,285	1,383	1,351
10-604-1037 WORKERS' COMP INSURANCE	20,405	20,134	19,382	21,872	11,886	21,872	20,367
10-604-1040 TMRS RETIREMENT	80,568	96,059	116,883	117,638	105,623	117,638	145,127
10-604-1070 SPECIAL ALLOWANCES	6,116	4,859	2,914	2,820	2,808	2,820	2,820
TOTAL PERSONNEL	947,622	1,039,245	1,068,870	1,115,882	1,078,185	1,113,969	1,344,513
SUPPLIES							
10-604-2020 OFFICE SUPPLIES	2,492	2,190	1,808	1,762	1,563	1,762	2,000
10-604-2040 OTHER SUPPLIES	3,921	358	0	0	0	0	0
10-604-2060 MEDICAL EXAMS/SCREENING/TES	0	0	2,635	2,300	638	1,200	2,000
DRUG TESTING	0	0.00					400
HEALTH SCREENING	0	0.00					800
IMMUNIZATIONS	0	0.00					500
FIRE FIGHTER CANDIDATE	0	0.00					300
10-604-2070 JANITORIAL SUPPLIES	1,503	2,035	2,197	3,000	2,378	3,000	2,500
10-604-2080 UNIFORMS & ACCESORIES	6,612	6,493	7,430	8,000	5,453	8,000	7,000
UNIFORMS - (17) FIRE FI	1	8,000.00					8,000
REDUCE	0	0.00				(	1,000)
TOTAL SUPPLIES	14,528	11,076	14,069	15,062	10,031	13,962	13,500
SERVICES							
10-604-3017 PROFESSIONAL - MEDICAL DIRE	4,200	4,200	4,200	5,300	4,200	5,300	5,600
MEDICAL DIRECTOR	12	375.00					4,500
OTHER PROF. SERV.	1	300.00					300
EMERGENCY MANAGEMENT PL	0	0.00					800
10-604-3020 ASSOCIATION DUES & PUBS	5,421	5,478	4,480	5,905	4,935	5,905	6,820
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	1,300.00					1,300
Texas Ambulance Associa	1	250.00					250
TDSHS Recert Fees and C	1	1,150.00					1,150
NFPA Membership	1	150.00					150
Alamo Area Fire Chiefs	1	25.00					25
Texas Fire Chiefs/Best	1	500.00					500
UT/University Hospital	1	600.00					600
10-604-3030 TRAINING/EDUCATION	3,846	4,010	2,504	6,540	5,435	6,540	9,040

10 -GENERAL FUND
FIRE DEPARTMENT

		(----- 2015-2016 -----)						2016-2017
EXPENDITURES		2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CE Solutions for EMS	1	2,040.00						2,040
CE for Fire Fighters	1	2,500.00						2,500
Special Training	1	2,000.00						2,000
FireRMS and ePCR Traini	1	2,500.00						2,500
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD		1,625	794	200	2,500	1,686	2,500	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	12,722	11,995	13,224	13,218	13,224	13,224
10-604-3070 PROPERTY INSURANCE		0	6,329	5,965	6,576	6,573	6,576	6,576
10-604-3080 SPECIAL SERVICES		3,903	3,288	1,250	1,250	2,227	1,250	1,742
EMS Billing Services	1	1,250.00						1,250
Electronic Claims Servi	12	41.00						492
10-604-3090 COMMUNICATIONS SERVICES		8,969	9,459	3,654	4,200	3,534	4,200	4,200
DATA CARDS-MDTS	12	264.00						3,168
LAND LINE/PAGER SYSTEM	12	86.00						1,032
TOTAL SERVICES		27,964	46,280	34,246	45,495	41,807	45,495	49,702
CONTRACTUAL								
10-604-4045 RADIO ACCESS FEES - COSA		0	0	4,968	8,900	5,832	8,900	8,900
COSA/HARRIS RADIO	1	5,400.00						5,400
HARRIS RADIO MAINT.	0	0.00						3,500
10-604-4075 COMPUTER SOFTWARE/MAINTENAN		0	3,100	2,439	7,000	220	5,000	0
TOTAL CONTRACTUAL		0	3,100	7,407	15,900	6,052	13,900	8,900
MAINTENANCE								
10-604-5010 EQUIPMENT MAINT & REPAIR		4,004	3,353	4,152	6,000	4,446	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		30,462	10,020	11,637	12,250	20,267	25,000	12,250
FIRE ENGINES	2	3,500.00						7,000
EMS UNITS	2	1,500.00						3,000
BURSH, SUPPORT, CHIEF T	3	750.00						2,250
	0	0.00						0
10-604-5030 BUILDING MAINTENANCE		9,342	8,242	9,589	10,500	10,175	10,500	10,500
FIRE STATION	1	8,000.00						8,000
LIVING QUARTERS	1	2,500.00						2,500
10-604-5060 VEHICLE & EQPT FUELS		11,964	14,165	11,783	12,000	7,054	9,000	10,000
TOTAL MAINTENANCE		55,772	35,780	37,161	40,750	41,943	50,500	38,750

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	(----- 2015-2016 -----)						2016-2017
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
DEPT MATERIALS-SERVICES							
10-604-6011 HEART MONITORS	70,123	0	0	0	0	0	0
10-604-6015 ELECTRONIC EQPT MAINT	4,988	6,666	9,323	9,725	6,462	9,725	9,000
STRAC Tablet ePCR Users	3	800.00					2,400
Radio Tower Maintenance	1	350.00					350
MDT Maintenance	1	1,600.00					1,600
Zoll Cardiac Monitor Ca	3	500.00					1,500
Gas Monitoring	1	500.00					500
Misc Other Equipment	1	2,650.00					2,650
10-604-6030 INVESTIGATIVE SUPPLIES/PROC	0	0	179	500	120	500	1,500
10-604-6040 EMS SUPPLIES	12,790	16,214	19,025	23,379	20,964	23,379	21,879
EMS Oxygen	12	100.00					1,200
Disposable Medical Supp	0	0.00					14,000
Medications	0	0.00					6,179
Bio Hazard Waste Dispos	0	0.00					500
10-604-6045 FIRE FIGHTING EQPT SUPPLIES	0	5,055	13,817	14,880	14,887	14,880	14,000
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
Various Supplies	0	0.00					3,000
10-604-6060 PPE MAINTENENCE	7,753	12,565	14,555	15,100	15,572	15,100	14,100
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	600.00					600
TOTAL DEPT MATERIALS-SERVICES	95,654	40,501	56,899	63,584	58,006	63,584	60,479
UTILITES							
10-604-7044 UTILITIES - WATER	1,773	1,797	1,778	2,400	1,615	2,400	2,000
TOTAL UTILITES	1,773	1,797	1,778	2,400	1,615	2,400	2,000
CAPITAL OUTLAY							
10-604-8010 NON-CAPITAL- ELECTRONIC EQU	10,004	6,967	238	18,000	18,006	18,000	18,000
MDT	3	3,000.00					9,000
EMS TABLETS	3	3,000.00					9,000
10-604-8015 NON-CAPITAL -COMPUTER EQUIP	0	4,383	440	8,417	8,168	8,417	0
10-604-8020 NON-CAPTIAL MAINTENANCE EQP	0	19,500	0	0	0	0	0
10-604-8035 FIRE FIGHTING EQPT PURCH	6,920	12,712	0	0	0	0	0
10-604-8050 CAPTIAL - VEHICLE	0	28,716	0	0	0	0	180,000
AMBULANCE	0	0.00					180,000
10-604-8060 CAPITAL - EQUIPMENT	0	0	0	0	0	0	55,000
STRECHER	0	0.00					18,000
THERMAL IMAGING CAMERA	2	8,500.00					17,000
MAX AIR/BREATHING COMPRE	0	0.00					20,000
10-604-8080 CAPITAL - IMPROVEMENT	0	0	0	14,500	0	14,500	9,500

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES			(----- 2015-2016 -----)				2016-2017
	2012-2013	2013-2014	2014-2015	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CISTERN/SPRINKLER-BAG	0	0.00					9,500
10-604-8081 CAPITAL - BUILDINGS	0	0	0	0	13,727	0	0
TOTAL CAPITAL OUTLAY	16,924	72,278	678	40,917	39,902	40,917	262,500
INTERFUND TRANSFERS							
10-604-9000 STRAC Grant Expenditures	3,838	5,648	6,187	6,033	5,457	6,033	6,033
EMS Related Purchases	1 6,033.00						6,033
10-604-9010 TRF TO CAPITAL REPLACEMENT	80,500	115,150	94,806	780,514	780,514	780,514	162,908
EQUIPMENT REPLACEMENT	0 0.00						162,908
TOTAL INTERFUND TRANSFERS	84,338	120,798	100,993	786,547	785,971	786,547	168,941
TOTAL FIRE DEPARTMENT							
	1,244,574	1,370,854	1,322,102	2,126,537	2,063,513	2,131,274	1,949,285

Police Department -605



Mission Statement

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

Goals:

- Effectively conduct Community-Oriented Policing to provide safety and security of the citizens and visitors of Shavano Park.
- Provide proactive enforcement of Texas Transportation Codes and criminal statutes.
- Increase safety of citizens and officers through technology and training.
- Reduce potential legal liabilities for City and employees by having a trained and prepared police force.
- Publish and execute an annual training plan to increase professional development of employees, improve job performance, and mitigate safety hazards.
- Work to acquire accreditation with Texas Police Chiefs Association (TPCA) Texas Best Practices.

Objectives:

- Reduce crime rates across the City.
- Maintain average police response times to less than 3 minutes.
- Assess manning requirements for Police Department.
- Update 5 year historical crime assessment.
- Upgrade the City Building Security System.
- Improve comprehensive training program.
- Continue to pursue grant opportunities
- Work diligently to publish quarterly crime update
- Secure replacement for Lt. position

- Obtain Body Worn Cameras for PD transparency, officer safety and evidence enhancement
- Continue to seek positive methods for enhancing Community Policing
- Improving candidate pool and selection process.
- Improve citizen/officer interaction through increasing public contact.
- Improve communications with public through use of website.
- Provide for CID officer training.
- Assess emerging technology for officer safety.
- Conduct study on TASERS and present to Council.
- Submit final draft of revised Police Department policy manual (General Orders) to TPCA Best Practices.
- Obtain INCODE Property Evidence Module for improved PD property and evidence inventory-keeping.
- Conduct a feasibility study regarding adequate police staffing
- Purchase one (1) Ford Explorer to maintain Police vehicle Fleet
- Replace / upgrade security system for City Hall

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study, which recommends fairly significant salary increases for the police positions. This study recommended adjustments to the grade assignments of most positions and then recommended adopting Individual Pay Model, which is then applied to each employee's experience and qualifications. The Budget provides several new certification pay categories. The City benefits continue to be provided through the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP).

A portion of Salaries, Medicare, and TMRS are being supplemented from the Crime Control Fund to increase the hours in a patrolman's work week from 80 to 84. This will facilitate patrolmen completing their entire 12 hour shift for each work day, which will provide additional patrol presence to the City.

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

Capital Outlay

-8010 Electronic Equipment Purchase	\$	13,000
Body Worn Cameras - (Funded from Forfeiture & Grant Funds)		
-8045 Capital - Computer Equipment		
Property Evidence Software - Incode	\$	10,000
Security System - City Hall	\$	7,000
-8050 Patrol Car Purchase	\$	40,000
Purchase of one\ Ford Explorer patrol vehicles with emergency equipment package. Cost is offset in the General Fund revenues as a transfer in from Crime Control Funds.		

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-605-1010 SALARIES	704,749	708,988	727,572	763,420	774,974	780,000	942,087
10-605-1015 OVERTIME	1,146	438	1,225	4,000	6,643	7,000	7,500
10-605-1020 MEDICARE	9,975	10,488	10,523	11,354	11,250	11,354	14,028
10-605-1025 TWC (SUI)	0	3,712	293	3,519	2,966	3,519	3,519
10-605-1030 HEALTH INSURANCE	65,762	53,976	59,455	91,800	90,675	91,800	93,636
10-605-1031 HSA	0	12,375	16,875	0	699	0	755
10-605-1033 DENTAL INSURANCE	5,803	5,262	4,605	5,711	5,397	5,711	6,226
10-605-1035 VISION CARE INSURANCE	1,319	1,189	1,389	1,582	1,555	1,582	1,582
10-605-1036 LIFE INSURANCE	1,507	1,357	989	1,067	1,278	1,277	1,351
10-605-1037 WORKERS' COMP INSURANCE	16,838	19,584	19,506	23,489	13,430	23,489	24,955
10-605-1040 TMRS RETIREMENT	75,637	84,341	99,934	107,587	100,257	109,000	132,919
10-605-1070 SPECIAL ALLOWANCES	13,887	13,639	13,543	12,600	10,200	12,600	17,800
TOTAL PERSONNEL	896,623	915,350	955,909	1,026,129	1,019,323	1,047,332	1,246,358
SUPPLIES							
10-605-2020 OFFICE SUPPLIES	2,097	2,120	2,077	2,200	2,199	2,200	2,200
10-605-2035 EMPLOYEE APPRECIATION	0	0	0	0	185	0	0
10-605-2040 OTHER SUPPLIES	6,850	4,094	0	0	0	0	0
10-605-2050 PRINTING & COPYING	815	1,048	753	1,600	1,112	1,600	1,600
FORMS, MIRANDA, LEGISLA	0	0.00					1,600
10-605-2060 MEDICAL/SCREENING/TESTING/B	0	0	1,799	1,900	306	1,900	1,500
Psychological Evaluatio	0	0.00					500
Drug Screen-Pyhsicals	0	0.00					400
Standard & Assoc. - tes	0	0.00					600
10-605-2070 JANITROIAL/BUILDING SUPPLIE	0	0	284	500	449	500	500
10-605-2080 UNIFORMS & ACCESSORIES	13,935	12,405	12,546	10,000	13,067	13,000	10,000
UNIFORMS	0	0.00					8,200
2- BULLET PROOF VESTS	0	0.00					1,800
TOTAL SUPPLIES	23,697	19,667	17,459	16,200	17,318	19,200	15,800
SERVICES							
10-605-3020 ASSOCIATION DUES & PUBS	460	195	943	2,790	744	2,790	1,260
National Assn. of Polic	0	0.00					60
TX Police Chiefs Assn.	0	0.00					50
Texas Police Assoicatio	0	0.00					30
Criminal Law & Traffic	0	0.00					900
TX Police Chief Assoc.	0	0.00					220
10-605-3030 TRAINING/EDUCATION	4,800	2,374	1,459	2,000	515	2,000	2,000
	0	0.00					2,000
FIREARMS TRAINING 18 OF	0	0.00					0
~ 20 VARIOUS TRAINING	0	0.00					0
TML CONFERENCE	0	0.00					0
CHIEF LEADERSHIP SCHOOL	0	0.00					0
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	670	1,765	1,836	2,000	364	2,000	2,000
~ 6-10 Classes Avg \$200	0	0.00					2,000

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	(----- 2015-2016 -----)						2016-2017
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-605-3050 LIABILITY INSURANCE	0	10,502	10,879	10,913	10,908	10,913	10,913
10-605-3060 UNIFORM MAINTENANCE	2,492	2,131	1,576	3,000	2,086	3,000	3,000
17 officers at approx \$ 0	0.00						3,000
10-605-3071 PROPERTY INSURANCE	0	5,222	4,922	5,426	5,423	5,426	5,426
10-605-3072 ANIMAL CONTROL SERVICES	12,000	13,000	12,000	12,000	11,000	12,000	12,000
DeZavala Shavano Vet Cl 12	1,000.00						12,000
10-605-3080 SPECIAL SERVICES	3,305	891	0	0	0	0	0
10-605-3087 CITIZENS COMMUNICATION/ED	0	0	0	200	0	200	400
10-605-3090 COMMUNICATIONS SERVICES	13,008	12,223	4,222	4,200	4,399	4,399	4,200
AT&T Mobile MDC SERVICE 0	0.00						4,200
TOTAL SERVICES	36,736	48,303	37,836	42,529	35,439	42,728	41,199
CONTRACTUAL							
10-605-4035 CONTRACT/DISPATCH SERVICES	0	30,000	30,000	30,000	0	0	0
10-605-4045 CONTRACT/RADIO FEES COSA	0	0	5,832	7,000	6,696	6,696	7,000
10-605-4075 COMPUTER SOFTWARE/INCODE	0	8,708	11,609	12,304	12,209	12,209	12,548
INCODE - TDEX INTERFACE 0	0.00						536
INCODE - CALLS FOR SERV 0	0.00						612
INCODE - PUBLIC SAFETY 0	0.00						6,516
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
INCODE - RMS EVIDENCE B 0	0.00						0
TOTAL CONTRACTUAL	0	38,708	47,441	49,304	18,905	18,905	19,548
MAINTENANCE							
10-605-5005 EQUIPMENT LEASES	2,291	2,612	3,343	2,900	3,177	3,250	2,400
MONTHLY COPY FEES - PER 0	0.00						2,400
10-605-5010 EQUIPMENT MAINT & REPAIR	2,574	1,181	664	4,000	2,530	4,000	4,000
10-605-5015 ELECTRONIC EQPT MAINT	2,873	2,693	6,023	8,300	7,798	8,300	8,300
Midwest Radar - Certifi 0	0.00						350
Daily Wells - Misc Radi 0	0.00						2,000
Datalux/IRSA -Tech Supp 0	0.00						3,000
Datalux/IRSA MDC Repair 0	0.00						2,950
10-605-5020 VEHICLE MAINTENANCE	13,736	23,168	25,409	20,810	14,348	20,810	20,000
10-605-5060 VEHICLE & EQPT FUELS	42,363	46,650	37,772	40,905	24,450	30,000	35,000
TOTAL MAINTENANCE	63,837	76,305	73,211	76,915	52,304	66,360	69,700
DEPT MATERIALS-SERVICES							
10-605-6030 INVESTIGATIVE SUPPLIES	0	986	2,030	1,700	1,670	1,700	1,700
10-605-6032 POLICE SAFETY SUPPLIES	0	0	1,459	2,250	2,229	2,250	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	2,334	4,099	5,110	5,036	5,110	5,110
AMMUNITION 0	0.00						4,000
TACTICAL CARRY CASES 0	0.00						1,010

10 -GENERAL FUND
POLICE DEPARTMENT

		2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CLEANING SUPPLIES	0	0.00						100
TOTAL DEPT MATERIALS-SERVICES		0	3,320	7,588	9,060	8,935	9,060	9,060
UTILITES								
10-605-7042 UTILITES- PHONE		0	0	3,823	3,800	4,130	4,300	3,800
CELL PHONES	0	0.00						3,000
AT&T DISPATCH LINE	0	0.00						800
TOTAL UTILITES		0	0	3,823	3,800	4,130	4,300	3,800
CAPITAL OUTLAY								
10-605-8010 NON-CAPITAL-ELECTRONIC EQUI		61,599	34,372	38,082	8,750	2,718	2,300	13,000
13 - BODY WORN CAMERAS	0	0.00						13,000
10-605-8015 NON-CAPITAL- COMPUTER EQUIP		10,308	10,901	1,820	0	0	0	0
10-605-8025 NON-CAPITAL - OFFICE FURNIT		0	0	264	0	0	0	0
10-605-8030 CAPITAL - ELECTRONIC EQUIPM		0	0	0	12,595	12,231	12,595	0
10-605-8040 CAPTIAL - PER PROTECTIVE EQ		0	1,723	0	0	0	0	0
10-605-8045 CAPITAL-COMPUTER EQUIPMENT		0	0	0	9,400	10,085	10,085	17,000
INCODE - PROPERTY EVIDE	0	0.00						10,000
SECURTY SYSTEM-CITY HAL	0	0.00						7,000
10-605-8050 CAPITAL - VEHICLES		70,487	175	147,102	76,000	74,611	76,000	40,000
Ford Explorer	0	0.00						40,000
Graphics	0	0.00						0
Emergency Equipment Pac	0	0.00						0
TOTAL CAPITAL OUTLAY		142,394	47,171	187,269	106,745	99,645	100,980	70,000
INTERFUND TRANSFERS								
10-605-9010 TRANSFERS/CAPITAL REPLACEME		49,300	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		49,300	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT		1,212,588	1,148,824	1,330,536	1,330,682	1,256,000	1,308,865	1,475,465

Major Budget Changes

Personnel Salary/Benefits

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

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

10 -GENERAL FUND
DEVELOPMENT SERVICES

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-607-1010 SALARIES	37,881	22,447	0	0	0	0	0
10-607-1020 MEDICARE	533	335	0	0	0	0	0
10-607-1025 TWC	0	207	0	0	0	0	0
10-607-1030 HEALTH INSURANCE	4,342	2,380	0	0	0	0	0
10-607-1031 HSA	0	500	0	0	0	0	0
10-607-1033 DENTAL INSURANCE	452	261	0	0	0	0	0
10-607-1035 VISION CARE INSURANCE	94	54	0	0	0	0	0
10-607-1036 LIFE INSURANCE	91	52	0	0	0	0	0
10-607-1037 WORKER'S COMP INSURANCE	303	177	0	0	0	0	0
10-607-1040 TMRS RETIREMENT	3,970	2,637	0	0	0	0	0
TOTAL PERSONNEL	47,664	29,049	0	0	0	0	0
SUPPLIES							
10-607-2020 OFFICE SUPPLIES	629	831	0	0	0	0	0
10-607-2050 PRINTING & COPYING	0	0	604	1,100	106	1,100	500
10-607-2080 UNIFORMS	388	10	0	0	0	0	0
TOTAL SUPPLIES	1,017	841	604	1,100	106	1,100	500
SERVICES							
10-607-3012 PROF -ENGINEERING REVIEW	0	0	23,760	21,000	8,709	17,000	10,000
10-607-3015 PROF -BLDG INSPECTION SERVI	68,863	69,942	76,610	61,404	74,248	80,000	80,000
10-607-3016 PROF -HEALTH INSPECTOR	0	0	1,560	2,000	2,160	2,500	2,000
10-607-3017 SANITARY INSPECTION SERVICE	475	4,412	3,120	4,000	2,280	4,000	4,000
10-607-3020 ASSOCIATION DUES & PUBS	106	0	998	0	0	0	0
10-607-3030 TRAINING/EDUCATION	225	0	0	0	0	0	0
10-607-3040 TRAVEL/MILEAGE/LODING/PERDI	40	3	0	0	0	0	0
10-607-3050 LIABILITY INSURANCE	0	189	0	0	0	0	0
10-607-3070 PROPERTY INSURANCE	0	94	0	0	0	0	0
10-607-3075 BANK/CREDIT CARD FEES	432	0	(28)	0	0	0	0
10-607-3090 COMMUNICATION SERVICES	729	777	0	0	0	0	0
TOTAL SERVICES	70,870	75,417	106,021	88,404	87,397	103,500	96,000
CONTRACTUAL							
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	1,200	1,300	1,300	1,300	1,300	1,300	1,300
TOTAL CONTRACTUAL	1,200	1,300	1,300	1,300	1,300	1,300	1,300
MAINTENANCE							
10-607-5020 VEHICLE MAINTENANCE	208	417	0	0	0	0	0
10-607-5060 VEHICLE FUEL	1,399	879	0	0	0	0	0
TOTAL MAINTENANCE	1,607	1,297	0	0	0	0	0

10 -GENERAL FUND
DEVELOPMENT SERVICES

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
<hr/>							
INTERFUND TRANSFERS							
10-607-9010 TRANSFERS/CAPITAL REPLACEME	0	13,300	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	13,300	0	0	0	0	0
<hr/>							
TOTAL DEVELOPMENT SERVICES	122,358	121,204	107,925	90,804	88,802	105,900	97,800
<hr/>							
TOTAL EXPENDITURES	4,711,563	4,361,008	4,340,401	6,066,905	5,784,985	6,052,663	5,003,281
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	38,996	(133,289)	387,050	0	(1,373,891)	163,841	0
	=====	=====	=====	=====	=====	=====	=====

30 - DEBT SERVICE FUND

Fund Purpose. The purpose of this fund is to account for the property taxes levied for payment of principal and interest on all general longer-term debt of the City.

Fund Description. The debt service fund accounts for the accumulation of the Interest and Sinking (I&S) portion of ad valorem taxes, intergovernmental revenue for the payment of long-term debt principal, interest and related costs. The General obligation bonds are payable out of the City's ad valorem tax revenues, the City Council having been authorized to levy and cause to be assessed and collected an amount of ad valorem taxes sufficient to pay the annual as provided in the bond ordinance, solely for the benefit of said bonds. The bond ordinance stipulates that "said interest and sinking fund shall be kept separate and apart from all other funds and accounts of said City, and shall be used only for the paying the interest on and principal of said bonds."

As of September 14, 2016, the City's long-term debt consisted of the two outstanding bonds:

1) Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009. Originally issued at \$2,299,999, the bond's current principal outstanding is \$2,050,000.

- \$2,050,000 is supported by water revenues

2) General Obligation Refunding Bond, Series 2009. Originally issued at \$2,795,000, the bond's current principal outstanding is \$2,065,001.

- \$424,358 is supported by water revenues

- \$1,640,643 is supported by ad valorem taxes

The Debt Service Fund only supports the \$1,640,643 portion of the General Obligation Refunding Bond, Series 2009. The Water Fund supports the other bond debt. See page 97 for information on the Water Fund portion of the debt.

Fund Changes. This budget provides \$172,066 in revenues from ad valorem taxes, and an additional \$31,979 in excess ad valorem collections from fiscal year 2015 – 2016. A total of \$204,045 will be expensed for debt service in fiscal year 2016 – 2017.

The City of Shavano Park's fiscal year 2016 – 2017 debt service ratio is 0.0395 or 3.95%. In other words less than 4% of the City's revenues this year are spent on debt service. This ratio demonstrates the City of Shavano Park is strong financially and that existing debt levels do not significantly impact current operations. Debt service ratio is a widely accepted measure of sound financial management, and a useful tool to understand the City's fiscal integrity. Debt service ratio is the ratio of debt service expenditures as a percent of a municipality's own source revenue (I&S portion of ad valorem taxes in addition to general fund revenues). The Government Finance Officers Association considers a debt service ratio exceeding 20% as a warning signal for municipalities. A ratio of 10% or less is considered acceptable.

30 - DEBT SERVICE FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 273,853</u>	<u>\$ 243,519</u>	
REVENUE TOTAL	\$ 178,230	\$ 172,066 **	\$ 6,164
EXPENSE TOTAL	<u>\$ 208,564</u>	<u>\$ 204,045</u>	\$ 4,519
Income/(Loss)	\$ (30,334)	\$ (31,979)	
ENDING FUND BALANCE	<u><u>\$ 243,519</u></u>	<u><u>\$ 211,540</u></u>	

** 2016/2017 Revenue does not include the transfer of \$31,979 from prior year excess collection.

Note: Revenue/Expense amounts reported in the INCODE "Budget Comparison Report" are for budgeting purposes in order to show a balanced budget.

<u>DEBT SERVICE *</u>	<u>FUNDING</u>	<u>TOTAL PRINCIPAL</u>	<u>TOTAL INTEREST</u>
Certificates of Obligation Bonds, Series 2009	Water Supported	\$ 2,050,000	\$ 1,364,495
General Obligation Refunding Bonds, Series 2009 (Split)	Water Supported	\$ 424,358	\$ 94,268
	Tax Supported	\$ 1,640,643	\$ 369,150
		<u><u>\$ 4,115,000</u></u>	<u><u>\$ 1,827,913</u></u>

* See debt service schedules for more detail of remaining payments by year.

30 -DEBT SERVICE FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
30-599-1010 CURRENT ADVALOREM TAXES	301,564	388,852	166,644	178,230	234,014	234,014	172,066
30-599-1020 DELINQUENT ADVALOREM TAXES	9,619	2,353	2,411	0	2,802	2,900	0
30-599-1030 PENALTY & INTEREST	0	824	767	0	779	779	0
TOTAL TAXES	311,184	392,029	169,822	178,230	237,595	237,693	172,066
TRANSFERS IN							
30-599-8010 INTEREST INCOME	85	33	67	0	220	240	0
30-599-8011 OTHER INCOME	0	3,344	0	0	0	0	0
30-599-8020 TRANSFER IN - GENERAL FUND	97,055	0	0	0	0	0	0
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	30,334	0	0	31,979
TOTAL TRANSFERS IN	97,140	3,377	67	30,334	220	240	31,979
TOTAL NON-DEPARTMENTAL	408,324	395,407	169,889	208,564	237,815	237,933	204,045
TOTAL REVENUES	408,324	395,407	169,889	208,564	237,815	237,933	204,045
	=====	=====	=====	=====	=====	=====	=====

30 -DEBT SERVICE FUND
DEBT SERVICE

EXPENDITURES	2012-2013	2013-2014	2014-2015	((----- 2015-2016 -----))			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
30-607-8014 PRINCIPAL PAYMT-Ser 2004	70,000	75,000	0	0	0	0	0
30-607-8034 BOND AGENT FEES-Ser 2004	1,000	1,025	0	0	0	0	0
30-607-8044 INTEREST/PREMIUM SR 2004	20,230	9,415	0	0	0	0	0
30-607-8050 2009 GO REFUNDING-PRINCIPAL	123,148	131,093	131,093	139,038	139,038	139,038	139,038
30-607-8052 2009 GO REFUNDING-INTEREST	80,324	76,510	72,578	68,526	68,526	68,526	64,007
30-607-8053 INTEREST-WATER PRT-2009 REF	0	0	0	0	0	0	0
30-607-8054 BOND AGENT FEE - 2009 REF	0	150	175	1,000	150	1,000	1,000
TOTAL CAPITAL OUTLAY	294,702	293,193	203,845	208,564	207,713	208,564	204,045
<hr/>							
TOTAL DEBT SERVICE	294,702	293,193	203,845	208,564	207,713	208,564	204,045
<hr/>							
TOTAL EXPENDITURES	294,702	293,193	203,845	208,564	207,713	208,564	204,045
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	113,622	102,214	(33,956)	0	30,102	29,369	0
	=====	=====	=====	=====	=====	=====	=====

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
02/15/2017	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
	1,640,642.50		359,694.99	2,000,337.49	2,000,337.49

20 - WATER FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
Net Position as of 9-30-2015	<u>\$ 3,738,304</u>	<u>\$ 3,590,524</u>	
REVENUE TOTAL	<u>\$ 992,765</u>	<u>\$ 934,678</u>	\$ (58,087)
DEPARTMENT EXPENSES			
WATER DEPARTMENT OPERATIONS	\$ 939,877	\$ 1,041,509	\$ 101,632
SET ASSIDE FOR FUTURE RESERVE	\$ 114,683	\$ 119,493	\$ 4,810
DEBT SERVICE	\$ 200,668	\$ 202,924	\$ 2,256
TOTAL EXPENSES	<u>\$ 1,255,228</u>	<u>\$ 1,363,926</u>	<u>\$ 108,698</u>
Income/(Loss)	\$ (262,463) *	\$ (429,248) **	
Ending Net Position ***	\$ 3,590,524	\$ 3,280,769	\$ (309,755)

* The Loss shown includes reallocating \$44,140 of unrestricted to Future Capital, as well as and 180,000 for repainting of the water tower.

** The Loss shown is includes a draw down of \$300,000 for SCADA replacement, \$3,780 for meter replacements, \$66,400 for additional capital expenditures listed within, and \$59, 068 additional need to cover the \$119,793 being set aside for future reserves.

*** Includes the funds set aside for future reserves as this not a true expenditure

20 -WATER FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2015-2016	-----	2016-2017
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL							
=====							
WATER SALES							
20-599-5015 WATER CONSUMPTION	764,052	638,815	602,875	675,000	659,951	675,000	670,185
20-599-5016 LATE CHARGES	7,199	9,136	7,386	7,000	9,232	9,500	7,000
20-599-5018 DEBT SERVICE	48,940	53,161	53,498	55,000	53,389	55,000	53,376
20-599-5019 WATER SERVICE FEE	53,072	58,427	57,978	57,600	57,980	57,600	58,092
20-599-5036 EAA PASS THRU CHARGE	90,439	88,470	80,569	87,236	86,802	87,236	88,896
20-599-5037 CONNECTION/DISCONNECT FEE	50	0	0	0	0	0	0
20-599-5040 TAPPING FEES	0	5	0	0	0	0	0
TOTAL WATER SALES	963,751	848,013	802,305	881,836	867,353	884,336	877,549
MISC./GRANTS/INTEREST							
20-599-7000 INTEREST INCOME	1,611	3,231	1,958	3,203	2,732	3,203	5,000
20-599-7011 OTHER INCOME	30,888	45,048	277	1,000	3,406	3,406	1,000
20-599-7012 LEASE OF WATER RIGHTS	7,822	9,054	9,600	7,200	7,043	7,200	8,800
20-599-7040 ASR LEASE PROGRAM	0	0	24,000	36,000	36,000	36,000	24,000
20-599-7060 CC SERVICE FEES	0	0	0	0	0	0	4,000
20-599-7075 SITE/TOWER LEASE REVENUE	10,593	12,380	13,903	13,500	13,126	13,500	14,329
20-599-7090 SALE OF FIXED ASSETS	0	1,024	0	0	0	0	0
20-599-7097 INSURANCE PROCEEDS	0	68,916	0	50,026	2,390	50,026	0
TOTAL MISC./GRANTS/INTEREST	50,914	139,653	49,737	110,929	64,696	113,335	57,129
TRANSFERS IN							
20-599-8072 TRF IN - CAPITAL REPLACEMEN	0	0	0	12,285	0	12,285	26,284
WATER METER REPLACEMENT	0	0.00					3,780
SCADA	0	0.00					22,504
20-599-8090 PRIOR PERIOD ADJUSTMENT	0	(31,007)	0	0	0	0	0
20-599-8099 TRF IN - RESERVES	0	0	0	255,520	0	255,520	402,964
TRF RESERVES TO CAPITAL	0	0.00					59,068
SCADA UPGRADE	0	0.00					277,496
TRF IN-BEACON SOFTWARE	0	0.00					8,800
TRF IN-EQUIPMENT SHED 1	0	0.00					10,000
TRF IN-RUDGED LAPTOPS-T	0	0.00					5,600
TRF IN-CATHODIC-GRD STO	0	0.00					12,000
TRF IN-VACTRON 1/2	0	0.00					30,000
TOTAL TRANSFERS IN	0	(31,007)	0	267,805	0	267,805	429,248
TOTAL NON-DEPARTMENTAL	1,014,665	956,660	852,042	1,260,570	932,050	1,265,476	1,363,926
TOTAL REVENUES	1,014,665	956,660	852,042	1,260,570	932,050	1,265,476	1,363,926

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:

- Continually provide safe and reliable drinking water through efficient treatment and delivery of water, exceeding environmental and public health standards.
- Maintain essential public water infrastructure to include a capital replacement program.
- Resource and maintain appropriate equipment and assets.
- Maintain enough money in reserve to handle emergencies and long term capital equipment replacement.
- Improve employee development to include educational training and development opportunities.
- No preventable accidents.

Objectives:

- Maintain 100% compliance of all State and Federal regulations and laws associated with a water system.
- Maintain a Superior Water System rating.
- Replace SCADA system
- Install Cathodic protection at Shavano Ground Storage Tank
- Maintain a safe working environment
- Develop and implement a safety awareness and training program.
- Develop and execute a fiscally responsible budget that meets mission requirements.
- Refine capital equipment replacement schedule
- Assess the water system dead end mains issue for looping solutions to lessen flushing and reduce loss ratio rate
- Investigate relocation of water mains on NW Military prior to MPO project
- Assess the needs and establish schedule to replace all undersized water mains within the system.
- Continue to replace meters that have registered over 1 million gallons.

- Ensure State requirements are met by having two (2) additional certified licensed groundwater operators.
- Provide additional educational opportunities when available
- Send crews to continuing education training to earn credits and to improve knowledge of water systems.
- Develop and implement a vehicle and equipment maintenance check list
- Insure a strong preventative maintenance program by established daily, weekly and monthly maintenance program on water equipment, backhoe, bobcat, trucks, pumps and small equipment.
- Investigate and provide documentation regarding other equipment requirements that would make crews more efficient.
- Investigate emergency power supply for City buildings and water system.
- Investigate the benefits of a Geographic Information System (GIS) program to include utilities, streets, and drainage information.
- Improve SCADA monitoring by providing mobile access to SCADA in water trucks.
- Purchase Vac-Tron for utility locates and vacuum excavation

Water Department - 606

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The budget implements the 2016 Werling Compensation Study. This study recommended adjustments to the grade assignments of most positions and then recommended adopting Individual Pay Model, which is then applied to each employees experience and qualifications. The City benefits continue to be provided through the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP).

No significant changes have been made to the day to day operations, but various line items have been slightly reduced.

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
1 Semi Rugged Laptop and Vehicle Mount (Meter)	\$	3,200
1- Ruggedized Tablet - Public Works Director	\$	2,400
-8020 Non-Capital - Maintenance Equipment	\$	2,500
Replacement of weed eaters, impact wrench, pipe saw, and drill water equipment.		
-8045 Capital-Computer Equipment		
Badger-Beacon Meter Software Replacement	\$	8,800
-8060 Capital - Equipment		
Vactron (Split with General Fund)	\$	30,000
-8079 Capital - Building		
PW/Water Equipment Shed (Split with General Fund)	\$	10,000
-8080 Water System Improvements		
SCADA - Replace entire system (To be Bid)	\$	300,000
-8081 Water Meter Replacement	\$	3,780
Replacement of 65 meters in house. Funding for 20 will be coming from the capital replacement funds set aside from the water service fees charged to customers.		
-8085 Water Tower/Storage	\$	12,000
Cathodic Protection at Ground Storage Tank		
<u>Interfund Transfers- Capital Replacement (-9010)</u>	\$	119,493

Funds included in this line item are dollars being set aside for future capital repair/replacement of infrastructure, vehicles, and equipment in the 72 Fund.

20 -WATER FUND
WATER DEPARTMENT

	2012-2013	2013-2014	2014-2015	CURRENT	2015-2016		2016-2017
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	ADOPTED
					ACTUAL	YEAR END	BUDGET
PERSONNEL							
20-606-1010 SALARIES	131,531	126,327	135,504	147,682	149,004	149,004	155,115
20-606-1015 OVERTIME	2,761	2,930	3,551	16,000	17,067	17,067	10,000
20-606-1020 MEDICARE	1,929	1,877	2,051	1,932	2,459	2,459	2,173
20-606-1025 TWC (SUI)	0	850	156	828	684	828	828
20-606-1030 HEALTH INSURANCE	14,290	13,144	13,661	21,600	22,530	22,530	22,032
20-606-1031 HSA	0	1,921	2,918	0	161	0	178
20-606-1033 DENTAL INSURANCE	1,266	1,161	1,091	1,357	1,377	1,357	1,480
20-606-1035 VISION CARE INSURANCE	329	286	342	365	357	365	365
20-606-1036 LIFE INSURANCE	344	275	286	251	322	251	318
20-606-1037 WORKERS' COMP INSURANCE	4,442	4,451	3,998	5,225	3,297	5,225	5,047
20-606-1040 TMRS RETIREMENT	14,305	15,367	3,331	18,307	21,885	18,307	20,586
20-606-1070 SPECIAL ALLOWANCES	6,603	3,806	2,197	5,250	8,285	8,285	8,200
TOTAL PERSONNEL	177,800	172,393	169,085	218,797	227,429	225,678	226,322
SUPPLIES							
20-606-2020 OFFICE SUPPLIES	804	555	943	1,255	1,596	1,596	1,255
20-606-2030 POSTAGE	3,475	3,906	3,688	4,500	3,026	4,500	4,000
POSTAGE 0	0.00						3,500
ANNUAL CCR REPORT 0	0.00						250
ANNUAL BULK MAIL PERMIT 0	0.00						250
20-606-2050 PRINTING & COPYING	363	1,013	441	2,000	931	2,000	1,500
20-606-2060 MED EXAMS/SCREENING/TESTING	0	0	0	0	39	0	0
20-606-2070 JANITORIAL SUPPLIES	1,040	961	0	1,500	0	250	500
20-606-2075 BANK/CREDITCARD FEES	3,226	7,928	4,015	2,500	4,730	5,000	4,000
MONHTLY AVERAGE \$333 0	0.00						4,000
20-606-2080 UNIFORMS	0	0	0	0	843	843	1,000
20-606-2090 TOOLS & ACCESSORIES	4,523	342	1,206	1,250	1,060	1,250	1,250
20-606-2091 SAFETY SUPPLIES/EQUIPMENT	1,150	911	0	0	993	993	1,000
TOTAL SUPPLIES	14,581	15,616	10,294	13,005	13,219	16,432	14,505
SERVICES							
20-606-3010 ADVERTISING	0	398	0	0	0	0	0
20-606-3012 ENGINEERING SERVICES	840	0	2,265	3,000	1,010	1,100	7,000
BASIC MISC SERVICES 0	0.00						3,000
NW MILITARY LINE LOCAT 0	0.00						4,000
20-606-3020 ASSOCIATION DUES & PUBS	497	551	847	1,500	641	1,000	1,350
TWUA 0	0.00						300
S.A.R.A. ANNUAL FEE 0	0.00						200
S.A.R.A DUES - SEPARATE 0	0.00						200
REG WTR RES DEV (RWRD) 0	0.00						300
AWWA - AMER WTR WKS ASS 0	0.00						350
20-606-3030 TRAINING/EDUCATION	543	1,647	222	1,000	4,655	4,655	4,000
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD	0	424	501	2,000	1,678	1,678	3,600
TRAVEL 0	0.00						1,000
LODGING 0	0.00						1,500

20 -WATER FUND
WATER DEPARTMENT

		2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	(----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
MILEAGE	0	0.00						600
PER DIEM	0	0.00						500
20-606-3050 INSURANCE - LIABILITY		5,250	2,773	2,613	2,881	2,880	2,881	2,881
20-606-3060 UNIFORM SERVICES		1,969	1,489	1,755	2,000	1,361	2,000	2,000
20-606-3070 INSURANCE - PROPERTY		2,187	1,379	1,300	1,433	1,432	1,433	1,433
20-606-3075 WATER CONSERVATION EDUCATIO		397	0	0	500	0	0	500
20-606-3080 SPECIAL SERVICES		4,810	1,039	0	0	0	0	0
20-606-3082 WATER ANALYSIS FEES		7,675	8,698	5,299	11,955	3,845	5,000	10,355
WATER ANALYSIS FEES	0	0.00						7,505
TCEQ ANNUAL WATER TESTI	0	0.00						2,000
DSHS CENTRAL LAB - TCEQ	0	0.00						800
TIER II REPORT FEES - A	0	0.00						50
20-606-3090 COMMUNCIATIONS SERVICES		3,979	3,432	0	0	0	0	0
	0	0.00						0
TOTAL SERVICES		28,146	21,830	14,803	26,269	17,502	19,747	33,119
CONTRACTUAL								
20-606-4075 COMPUTER SOFTWARE/INCODE		0	3,144	5,220	5,921	5,138	5,138	4,880
INCODE-UTILITYSOFTWARE	0	0.00						2,551
INCODE-METER READER INT	0	0.00						793
INCODE-BILLPAY WEB HOST	0	0.00						1,200
INCODE-BILL PAY ONLINE	0	0.00						336
BEACON METER SOFTWARE	0	0.00						0
20-606-4085 EAA -WATER MANAGEMENT FEES		121,143	108,516	109,748	83,424	75,735	75,735	91,644
MONTHLY EAA FEES	1,291	40.00						51,640
MONTHLY HABITAT FEE	1,291	44.00						56,804
ASR LEASE- 100 AF REDUC	0	0.00					(	8,400)
ASR LEASE-100 AF REDUCE	0	0.00					(	8,400)
20-606-4086 CONTRACT LABOR		0	0	0	0	5,513	5,513	0
20-606-4099 WATER RIGHTS/LEASE PAYMENTS		48,902	47,969	48,019	48,000	47,969	48,000	57,547
RWRDG-ADMIN FEE 1 1/2%	0	0.00						851
100 AF - P102-648	100	121.00						12,100
151.40 AF - P101-628	160	151.40						24,224
20.16 AF - P101-212	160	20.16						3,226
49.43 AF - P101-712	120	49.43						5,932
26.43 AF - P100-151	140	26.43						3,700
55.89 AF - P101-212	134	55.89						7,489
ROUNDING ISSUES	0	0.00						26
TOTAL CONTRACTUAL		170,045	159,629	162,987	137,345	134,355	134,386	154,071

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	2012-2013	2013-2014	2014-2015	((----- 2015-2016 -----))			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
MAINTENANCE							
20-606-5005 EQUIPMENT LEASES	624	706	624	1,700	430	1,700	1,700
20-606-5010 EQUIPMENT MAINT & REPAIR	26,791	4,970	1,294	8,000	6,862	7,000	8,000
20-606-5015 ELECTRONIC EQPT MAINTENANCE	3,725	3,404	18	1,000	370	1,000	1,000
20-606-5020 VEHICLE MAINTENANCE	2,001	1,770	428	3,000	5,441	5,441	3,000
20-606-5030 BUILDING MAINTENANCE	9,549	994	1,320	3,500	1,060	1,500	3,500
20-606-5060 VEHICLE & EQPT FUELS	13,102	8,363	5,104	7,500	3,592	4,250	4,500
TOTAL MAINTENANCE	55,791	20,208	8,788	24,700	17,756	20,891	21,700
DEPT MATERIALS-SERVICES							
20-606-6011 CHEMICALS	11,630	11,554	11,852	15,000	18,949	19,250	14,000
20-606-6050 WATER METERS & BOXES	0	3,056	45	1,890	1,010	1,890	1,890
MAINTENANCE-METER/BOX R 10	189.00						1,890
20-606-6055 FIRE HYDRANTS	0	0	0	2,000	1,266	2,000	2,000
MAINTENANCE	0.00						2,000
20-606-6060 HUEBNER STORAGE TANK	0	940	8,600	9,000	5,516	6,000	9,000
20-606-6061 ELEVATED STORAGE TANK	0	699	3,615	4,000	5,076	5,250	5,000
20-606-6062 WELL SITE #2-EAA MONITORED	0	0	0	2,000	432	700	1,000
20-606-6063 WELL SITE #3-NOT OPERATION	0	0	7	0	0	0	0
20-606-6065 WELL SITE #5-EDWARDS BLENDI	0	0	346	6,000	1,400	2,000	6,000
20-606-6066 WELL SITE #6 - MUNI TRACT	0	100	334	6,000	2,040	2,500	6,000
20-606-6067 WELL SITE #7	0	410	3,184	8,000	1,006	1,500	8,000
20-606-6068 WELL SITE #8	0	633	1,377	11,000	2,209	3,000	11,000
20-606-6069 WELL SITE #9 - TRINITY	0	125	8,898	93,906	2,287	93,906	10,000
20-606-6070 SCADA SYSTEM MAINTENANCE	0	2,782	1,558	15,000	9,224	10,200	15,000
20-606-6071 SHAVANO DRIVE PUMP STATION	0	0	11,136	18,772	64,096	67,000	18,772
20-606-6072 WATER SYSTEM MAINTENANCE	50,240	127,301	8,614	25,000	18,356	21,000	25,000
20-606-6073 WATER TANK MAINTENANCE	894	1,437	0	0	0	0	0
20-606-6080 STREET MAINT SUPPLIES	210	137	333	2,000	187	500	2,000
TOTAL DEPT MATERIALS-SERVICES	62,974	149,175	59,899	219,568	133,053	236,696	134,662
UTILITIES							
20-606-7020 UTILITIES - PHONE/CELL	0	0	1,062	2,400	0	0	800
20-606-7040 UTILITIES - ELECTRIC	60,094	82,822	71,441	60,000	61,015	65,000	61,000
20-606-7044 UTILITIES - WATER	0	26	368	0	289	400	600
TOTAL UTILITIES	60,094	82,848	72,870	62,400	61,304	65,400	62,400
CAPITAL OUTLAY							
20-606-8010 NON-CAP ELECTRONIC EQUIPMEN	6,200	33,779	0	0	0	0	5,600
SEMI RUGGED LAPTOP/MOUN 1	3,200.00						3,200
RUGADIZED TABLET-METER 1	2,400.00						2,400
20-606-8015 NON-CAPITAL - COMPUTERS	9,036	2,031	535	0	0	0	0
20-606-8020 NON-CAPITAL MAINTENANCE EQU	0	0	0	7,958	8,214	8,214	2,500
20-606-8045 CAPITAL-COMPUTER EQUIPMENT	0	0	0	0	0	0	8,800
BADGER-BEACON METER SOF 0	0.00						8,800
20-606-8050 CAPTIAL - VEHICLES	0	24,851	0	0	0	0	0
20-606-8060 CAPTIAL-EQUIPMENT	0	0	0	0	0	0	30,000

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES		2012-2013	2013-2014	2014-2015	((----- 2015-2016 -----))			2016-2017
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
VACTRON SPLIT GF/W	0	0.00						30,000
20-606-8079 CAPITAL - BUILDING		0	0	91,363	0	0	0	10,000
PW/WATER EQUIPMENT SHED	0	0.00						10,000
20-606-8080 WATER SYSTEM IMPROVEMENTS		66,896	3,911	0	0	0	0	300,000
SCADA - REPLACE ENTIRE	0	0.00						300,000
20-606-8081 WATER METER REPLACEMENT		0	0	29,510	12,285	0	0	3,780
METER	20	155.00						3,100
METER BOX	20	34.00						680
20-606-8085 CAPITAL - WATER TOWER/STORA		0	0	0	195,500	192,258	195,500	12,000
CATHODIC PROTECTION-GRD	0	0.00						12,000
TOTAL CAPITAL OUTLAY		82,133	64,571	121,408	215,743	200,472	203,714	372,680
INTERFUND TRANSFERS								
20-606-9000 EOY ASSET RECLASS	(	82,133)	(	58,629)	(	91,363)	0	0
20-606-9010 TRF TO GENERAL FUND		21,000	22,050	22,050	22,050	22,050	22,050	22,050
20-606-9011 TRF TO DEBT SERVICE		0	0	0	0	0	0	0
20-606-9020 TRF TO CAPITAL REP. FUND 72		0	0	0	114,683	0	114,683	119,493
INFRASTRUCTURE	0	0.00						105,571
VEHICLES/EQUIPMENT	0	0.00						2,700
METER REPLACEMENT	0	0.00						11,222
20-606-9090 DEPRECIATION EXPENSE		199,964	207,674	196,615	0	0	0	0
20-606-9095 PENSION EXPENSE		0	0	15,250	0	0	0	0
TOTAL INTERFUND TRANSFERS		138,831	171,095	142,552	136,733	22,050	136,733	141,543
TOTAL WATER DEPARTMENT		790,396	857,365	762,686	1,054,560	827,140	1,059,677	1,161,002

20 CONT. – WATER DEBT SERVICE FUND

As of September 14, 2016, the City's long-term debt consisted of the two outstanding bonds:

1) Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009. Originally issued at \$2,299,999, the bond's current principal outstanding is \$2,050,000.

- \$2,050,000 is supported by water revenues

2) General Obligation Refunding Bond, Series 2009. Originally issued at \$2,795,000, the bond's current principal outstanding is \$2,065,001.

- \$424,358 is supported by water revenues

- \$1,640,643 is supported by ad valorem taxes

The Water Fund only supports the \$424,358 portion of the General Obligation Refunding Bond, Series 2009 and the entire \$2,065,001 of the Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009. The Debt Service Fund supports the other bond debt.

The City of Shavano Park's fiscal year 2016 – 2017 Water Fund debt service ratio is 0.2180 or 21.8%. In other words around 22% of the City's Water revenues are spent on debt service for the Water utility.

20 -WATER FUND
DEBT SERVICE

	(----- 2015-2016 -----)							2016-2017
	2012-2013	2013-2014	2014-2015	CURRENT	Y-T-D	PROJECTED	ADOPTED	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	
CAPITAL OUTLAY								
20-607-8000 BOND PRINCIPAL EOY	(45,000)	(83,908)	(83,908)	0	0	0	0	
20-607-8010 BOND PRINCIPAL PAYMENT	45,000	83,908	0	0	0	0	0	
20-607-8011 ACCRUED BOND INTEREST	0	0	(346)	0	0	0	0	
20-607-8012 2009 CO - PRINCIPAL	0	0	50,000	50,000	50,000	50,000	55,000	
20-607-8013 2009 CO - INTEREST	0	0	98,455	96,830	96,830	96,830	95,255	
20-607-8014 2009 GO REFUND - PRINCIPAL	0	0	33,908	35,963	35,963	35,963	35,963	
20-607-8015 2009 GO REFUND - INTEREST	0	0	18,772	17,725	17,724	17,725	16,556	
20-607-8020 BOND UNAMORTIZED LOSS	140,003	122,248	2,693	0	0	0	0	
20-607-8030 BOND AGENT FEES	2,800	150	0	150	150	150	150	
TOTAL CAPITAL OUTLAY	142,803	122,398	119,575	200,668	200,667	200,668	202,924	
TOTAL DEBT SERVICE	142,803	122,398	119,575	200,668	200,667	200,668	202,924	
TOTAL EXPENDITURES	933,199	979,763	882,261	1,255,228	1,027,807	1,260,345	1,363,926	
	=====	=====	=====	=====	=====	=====	=====	
REVENUE OVER/(UNDER) EXPENDITURES	81,466	(23,103)	(30,219)	5,342	(95,758)	5,131	(0)	
	=====	=====	=====	=====	=====	=====	=====	

BOND DEBT SERVICE

Total WW&SS Revenue Supported Debt

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2017	90,962.50	** %	56,632.47	147,594.97	
08/15/2017			55,178.13	55,178.13	
09/30/2017					202,773.10
02/15/2018	91,990.00	3.500%	55,178.13	147,168.13	
08/15/2018			53,568.30	53,568.30	
09/30/2018					200,736.43
02/15/2019	95,072.50	** %	53,568.30	148,640.80	
08/15/2019			51,804.35	51,804.35	
09/30/2019					200,445.15
02/15/2020	100,072.50	** %	51,804.35	151,876.85	
08/15/2020			49,832.90	49,832.90	
09/30/2020					201,709.75
02/15/2021	102,127.50	** %	49,832.90	151,960.40	
08/15/2021			47,820.35	47,820.35	
09/30/2021					199,780.75
02/15/2022	109,182.50	4.000%	47,820.35	157,002.85	
08/15/2022			45,636.70	45,636.70	
09/30/2022					202,639.55
02/15/2023	111,237.50	** %	45,636.70	156,874.20	
08/15/2023			43,354.15	43,354.15	
09/30/2023					200,228.35
02/15/2024	118,292.50	4.250%	43,354.15	161,646.65	
08/15/2024			40,840.44	40,840.44	
09/30/2024					202,487.09
02/15/2025	120,347.50	** %	40,840.44	161,187.94	
08/15/2025			38,251.59	38,251.59	
09/30/2025					199,439.53
02/15/2026	115,072.50	** %	38,251.59	153,324.09	
08/15/2026			35,500.00	35,500.00	
09/30/2026					188,824.09
02/15/2027	80,000.00	5.000%	35,500.00	115,500.00	
08/15/2027			33,500.00	33,500.00	
09/30/2027					149,000.00
02/15/2028	85,000.00	5.000%	33,500.00	118,500.00	
08/15/2028			31,375.00	31,375.00	
09/30/2028					149,875.00
02/15/2029	90,000.00	5.000%	31,375.00	121,375.00	
08/15/2029			29,125.00	29,125.00	
09/30/2029					150,500.00
02/15/2030	90,000.00	5.000%	29,125.00	119,125.00	
08/15/2030			26,875.00	26,875.00	
09/30/2030					146,000.00
02/15/2031	95,000.00	5.000%	26,875.00	121,875.00	
08/15/2031			24,500.00	24,500.00	
09/30/2031					146,375.00
02/15/2032	100,000.00	5.000%	24,500.00	124,500.00	
08/15/2032			22,000.00	22,000.00	
09/30/2032					146,500.00
02/15/2033	105,000.00	5.000%	22,000.00	127,000.00	
08/15/2033			19,375.00	19,375.00	
09/30/2033					146,375.00
02/15/2034	115,000.00	5.000%	19,375.00	134,375.00	
08/15/2034			16,500.00	16,500.00	
09/30/2034					150,875.00
02/15/2035	120,000.00	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	125,000.00	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	130,000.00	5.000%	10,375.00	140,375.00	

BOND DEBT SERVICE

Total WW&SS Revenue Supported Debt

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2037			7,125.00	7,125.00	
09/30/2037					147,500.00
02/15/2038	140,000.00	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	145,000.00	5.000%	3,625.00	148,625.00	
09/30/2039					148,625.00
	2,474,357.50		1,455,956.29	3,930,313.79	3,930,313.79

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

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
08/15/2036			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
	2,050,000		1,362,920.00	3,412,920.00	3,412,920.00

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
02/15/2017	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
	424,357.50		93,036.29	517,393.79	517,393.79

72 -WATER CAPITAL REPLACEMENT

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TRANSFERS IN							
72-599-8020 TRANSFER FROM WATER FUND	0	0	0	114,683	0	114,683	119,493
TOTAL TRANSFERS IN	0	0	0	114,683	0	114,683	119,493
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	114,683	0	114,683	119,493
<hr/>							
TOTAL REVENUES	0	0	0	114,683	0	114,683	119,493
	=====	=====	=====	=====	=====	=====	=====

72 -WATER CAPITAL REPLACEMENT
WATER DEPARTMENT

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
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/>							
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	114,683	0	114,683	119,493
	=====	=====	=====	=====	=====	=====	=====
OTHER FINANCING SOURCES & USES							
OTHER SOURCES	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>							
<hr/>							
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	114,683	0	114,683	119,493

Water Capital Replacement Fund - Re-Cap thru 2019-2020

Asset Category	Estimated Replacement Costs	Estimated Year In Service	Expected Useful Life (Years)	Year Needed	# of Years Until Action Needed	Reserve 2013/2014 & Prior Set Asside	Reserve Set Asside 2014/2015	Reserve Set Asside 2015/2016	Adopted Reserve 2016/2017	Future Reserve 2017/2018	Future Reserve 2018/2019	Future Reserve 2019/2020
SCADA SYSTEM MAIN	\$90,000	Various	Various	Various	Various		\$3,300	\$7,500	\$8,063	\$8,063	\$8,063	\$8,063
Water Site #1	\$792,000	Various	Various	Various	Various		\$26,800	\$26,800	\$29,300	\$29,300	\$29,300	\$29,300
Well # 9 - Trinity	\$88,000	Various	Various	Various	Various		\$5,500	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
Well # 5	\$87,000	Various	Various	Various	Various		\$5,168	\$5,168	\$5,168	\$5,168	\$5,168	\$4,168
Well # 6	\$84,350	Various	Various	Various	Various		\$5,335	\$5,335	\$5,335	\$5,335	\$5,335	\$4,085
Well # 7	\$132,000	Various	Various	Various	Various		\$6,117	\$6,117	\$6,117	\$6,117	\$6,117	\$4,867
Well # 8	\$289,000	Various	Various	Various	Various		\$12,233	\$12,233	\$13,233	\$13,233	\$13,233	\$13,233
Huebner Gr Stg Tank	\$1,039,000	Various	Various	Various	Various		\$23,599	\$23,555	\$32,555	\$25,755	\$25,755	\$25,755
Water Lines	\$0	Various	Various	Various	Various							
Sub Total Infrastructure						\$ 59,543	\$ 88,053	\$ 92,508	\$ 105,571	\$ 98,771	\$ 98,771	\$ 95,271
Meter Replacement Program												
~ 706 Meters @ \$189	\$133,434	2007	10	2017		\$ 71,325	\$ (6,425)	\$ 16,024	\$ 11,222	\$ 11,222	\$ 11,222	\$ 11,222
Vehicles/Mobile Equipment	\$135,000	Various	Various	Varoius	Various	\$ 47,004	\$ 5,938	\$ 6,151	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Total Estimated Costs (Excluding Water Lines)	\$2,869,784	Water Capital Replacement Funds				\$ 177,872	\$ 87,566	\$ 114,683	\$ 119,493	\$ 112,693	\$ 112,693	\$ 109,193

* Beginning with the 2015/2016 Budget capital replacement funds are maintained separatly in Fund 72 to assist in the budget/tracking process. The Water Fund has approximately 1.2M in unrestricted funds not including fund 72.

70 - GENERAL CAPITAL IMPROVEMENT / REPLACEMENT FUND

Fund Description. The General Capital Improvement / Replacement Fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire equipment, police patrol vehicles, street reconstruction and drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy adopted in October 2011 and are designated during the budget process for future use. Unassigned general fund balance is considered for capital projects and equipment when the unassigned general fund balance is more than 50 percent of the budgeted expenditures.

Funds are prioritized generally by cost and projected purchase date. As a large capital purchase nears its scheduled date of replacement or purchase, funds are prioritized for the expenditure. For example, the replacement schedule has scheduled one of the City's Fire Engines to be replaced in 2019. By 2019 this Fire Engine will be 20 years old and will require either replacement or refurbishment at considerable cost. This budget transfers in \$162,908 to help offset future costs for fire equipment. This will allow the City to make the required improvement/replacement conceivably without acquiring debt in 2019.

Fund Purpose. The purpose of this fund is to spread out the burdensome costs of capital items over several budget cycles. This allows the City to maintain a balanced budget from year-to-year even when large capital expenditures are required.

Fund Changes. This budget includes \$214,387 in transfers from the General Fund for future capital improvement and vehicle/equipment replacement. The amounts are based upon the current equipment replacement schedule located on page 112. Additionally, the budget includes a transfer of \$25,000 of projected Development Fees for future drainage projects. A "transfer-in" is shown in General Fund revenues to offset the expenditures and a correlating "transfer-out" in the respective funds. Additionally, this budget re-assigns \$39,179 from undesignated to fire equipment funds, specifically to the future replacement of the fire truck.

A recent fund initiative is the allocation of development fees from properties within Units 17, 18 and 19 to the General Capital Improvement / Replacement Fund. This transfer of development fees is intended to be used on drainage projects in the coming years.

Equipment Replacement: This category includes expensive and long-lasting equipment and vehicles such as Fire Engines and Police vehicles. A listing of this equipment and its replacement schedule are included in the Equipment Replacement schedule on pages 112.

Street Reconstruction: Such projects include construction or major redevelopment of the current streets in the City. Street projects do not include normal repair and maintenance on sub-grades, milling, and overlay.

Drainage Projects: Such projects include several drainage channels throughout the City that have been identified as known problem areas. To help fund future capital projects to address drainage, the City Council approved Ordinance No. O-2016-002 at the February 22, 2016 meeting. This budget amendment ordinance moved \$1,020,445 from unreserved fund balance to the drainage category of the capital fund. This allocation brought total City capital reserves to address the drainage projects in the Planning & Zoning Commission plan to \$1,462,971. This money is available for future budget years so that the City can address needed drainage projects without upsetting the annual balanced budget. The Planning & Zoning Commission, in late 2015, created a Comprehensive Drainage Plan and the City will begin addressing Drainage projects around the city in FY 2016 – 2017.

Town Plan Items: These projects are special items identified in the 2010 Town Plan: NW Military Highway Expansion, Hike and Bike Trails and the Municipal Tract. The City partnered with the Texas Department of Transportation (TxDOT) to secure federal funding through the Alamo Area Municipal Planning Organization for the improvement of NW Military Highway in the year 2020. The City, in partnership with Denton Communities, is in the engineering phase of the Hike and Bike Trails and plans to begin construction in FY 2016 - 2017. The sidewalk system will connect with the San Antonio Salado Creek, extend along 1604 to Lockhill-Selma and then extend south along Lockhill-Selma towards Huebner.

70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
UNDESIGNATED	\$ 39,079	\$ -	
ADMIN	\$ 79,000	\$ 103,000	
PW	\$ 101,418	\$ 130,640	
FIRE	\$ 480,356	\$ 1,274,949	
POLICE	\$ 148,782	\$ -	
STREETS	\$ 250,000	\$ 250,000	
DRAINAGE	\$ 408,232	\$ 1,478,677	
NW MILITARY	\$ 25,000	\$ 25,000	
MUNICIPAL TRACT	\$ 26,030	\$ 26,030	
SIDEWALK PATHWAYS	\$ 25,000	\$ 35,000	
TOTAL BEGINNING FUND BALANCE	<u>\$ 1,582,897</u>	<u>\$ 3,323,296</u>	
REVENUE TOTAL	\$ 1,914,281	\$ 214,487	\$ (1,699,794)
EXPENSE TOTAL	<u>\$ 173,882</u>	<u>\$ 323,000</u>	\$ 149,118
Income/(Loss)	\$ 1,740,399	\$ (108,513)	
ENDING FUND BALANCE	<u>\$ 3,323,296</u>	<u>\$ 3,214,783</u>	

CITY OF SHAVANO PARK
FY 2016-2017 ADOPTED BUDGET
CAPITAL REPLACEMENT FUND

		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2103 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 AMENDED	FY 2016-2017 COUNCIL ADOPTED
BEGINNING FUND BALANCE		\$ 29,937	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$ 1,582,897	\$ 3,323,296
REVENUES								
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							
	Administration Equipment/Building		\$ 40,000	\$ 12,000	\$ 12,000	\$ -	\$ 24,000	\$ 10,000
	Public Works		\$ 45,275	\$ 5,417	\$ 32,358	\$ 18,368	\$ 29,222	\$ 16,479
	Fire Department	\$ 75,000	\$ 539,900	\$ 80,500	\$ 115,150	\$ 94,806	\$ 780,514	\$ 162,908
	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	\$ 198,232	\$ 1,070,445	\$ 25,000
	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			\$ 10,000	
	Reallocate Undesignated Fund Balance							\$ (39,179)
70-599-8010	Interest Income	\$ 17	\$ 45	\$ 74	\$ 84	\$ 109	\$ 100	\$ 100
	TOTAL REVENUES/TRANSFERS IN	\$ 347,069	\$ 968,670	\$ 248,321	\$ 284,483	\$ 388,756	\$ 1,914,281	\$ 175,308
EXPENSES BY DEPARTMENT								
Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Public Works								
	Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Fire Department								
	Fire -Radio Communications	\$ -	\$ 72,032	\$ -	\$ -	\$ -	\$ 25,100	\$ -
	Fire Vehicles/Equipment	\$ -	\$ 480,289	\$ -	\$ -	\$ -	\$ -	\$ 158,821
	Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Police Department								
	Trf back to Crime Control - Capitial Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,782	\$ -
	Police Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
	Police - Radio Communications	\$ -	\$ 72,205	\$ -	\$ -	\$ -	\$ -	\$ -
	Less TOTAL EXPENSES	\$ -	\$ 624,527	\$ -	\$ -	\$ 20,000	\$ 173,882	\$ 283,821

CITY OF SHAVANO PARK
FY 2016-2017 ADOPTED BUDGET
CAPITAL REPLACEMENT FUND

		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2103 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 AMENDED	FY 2016-2017 COUNCIL ADOPTED	
ENDING FUND BALANCE BREAKDOWN									
Reserve for Equipment Replacement Fund									
Administration - Equipment			\$ 40,000	\$ 52,000	\$ 64,000	\$ 64,000	\$ 88,000	\$ 78,000	
Public Works - Equipment			\$ 45,275	\$ 50,692	\$ 83,050	\$ 101,418	\$ 130,640	\$ 147,119	
Police Department -Equipment			\$ 30,650	\$ 79,950	\$ 111,541	\$ 148,782	\$ -	\$ -	
Fire Department - Equipment		\$ 75,000	\$ 189,900	\$ 270,400	\$ 385,550	\$ 480,356	\$ 1,235,770	\$ 1,184,857	
Development Services Equipment			\$ 6,700	\$ 6,700	\$ 20,000	\$ -	\$ -	\$ -	
Reserve for Street Reconstruction		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 250,000	\$ 250,000	\$ 250,000	
Reserve for Drainage Projects		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 408,232	\$ 1,478,677	\$ 1,453,677	
Reserve Communication (800 MHZ System)		\$ 72,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve for City Hall Sprinkler System & Emergency Lighting			\$ 8,000	\$ 8,000	\$ 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	\$ 7,000	\$ 7,000	
Reserve for Town Plan Items									
N.W. Military Hwy Expansion			\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Municipal Tract Development			\$ 10,000	\$ 26,030	\$ 26,030	\$ 26,030	\$ 26,030	\$ 26,030	
Sidewalk Pathways			\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	
Unreserved Fund Balance		\$ 29,955	\$ 38,811	\$ 38,879	\$ 38,963	\$ 39,079	\$ 39,179	\$ 100	
TOTAL ENDING FUND BALANCE		\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$ 1,582,897	\$ 3,323,296	\$ 3,214,783	

2016/2017 COUNCIL ADOPTED BUDGET GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE									
		2015-2016 Updated Replacement Cost			Reserved		Council Adopted 2016/2017 Funding 09/30/2017	Required	Required
	Year		Scheduled	Total	Balance	Amended		Additional	Total
	Model		Year To	Life	Thru	Funding		Future	Reserve
			Replace	(yrs)	09/30/2015	09/30/2016		Years	Balance
Administrative									
Upgrade -Incode to Invision	Future	60,000	2020	5	-	12,000	4,000	\$ 44,000	60,000
Application Server	2012	13,000	2023	7	-	-	500	\$ 12,500	13,000
Email Server	2015	13,000	2023	7	-	-	500	\$ 12,500	13,000
Firewall Server	2013	7,000	2020	7	-	-	500	\$ 6,500	7,000
A/C Units - City Hall (12)		180,000		15	64,000	12,000	4,000	\$ 100,000	180,000
Sub Totals		273,000			64,000	24,000	9,500	\$ 175,500	273,000
Fire Department									
Cargo Master Qualifier Trailer (0439)	2005	10,000	2034	25	1,000	-	1,000	\$ 8,000	10,000
Hallmark Trailer-Wells Cargo (1086)	2004	8,000	2032	10	2,000	1,500	1,500	\$ 3,000	8,000
Chevy/Frazer Amb EMS-1 (1796)	2007/1995	180,000	2017	10	85,500	59,625	34,875	\$ -	180,000
Chevy/Frazer EMS-2 Amb (7345)	2007	180,000	2018	10	34,928	87,014	19,029	\$ 39,029	180,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	600,000	2033	20	-	206,576	12,758	\$ 380,666	600,000
Ferrara/Spartan Fire Tk Pumper (2511)	2000	600,000	2019	20	273,771	267,651	19,578	\$ 39,000	600,000
Ford F350 Pickup (5691)	2010	35,000	2020	10	14,000	3,500	3,500	\$ 14,000	35,000
Ford F550 Fire Brush Truck (5797)	2010	86,000	2026	15	24,379	6,875	5,475	\$ 49,272	86,000
Chevy Tahoe LS - Command 1752	2014	35,000	2025	10	-	3,500	3,500	\$ 28,000	35,000
Scag Mower (9300006)	2005	5,000	2020	15	3,001	667	667	\$ 665	5,000
Max Air Trailer Mounted Breathing Air System Complete	2005	40,000	2021	25	7,591	1,591	3,436	\$ 27,382	40,000
Communication System (hand held/mobile mounted radios) 800mHZ	2012	150,000	2022	10	17,186	52,182	6,128	\$ 74,504	150,000
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	3,500	3,500	2,600	\$ 25,400	35,000
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	3,500	3,500	2,600	\$ 25,400	35,000
Stryker - Stretchers	2006	18,000	2016	10	5,000	5,000	4,000	\$ 4,000	18,000
Stryker - Stretchers	2006	18,000	2016	10	5,000	5,000	4,000	\$ 4,000	18,000
Roof on Living Quarters	Unknown	20,000	2018	50	-	4,000	-	\$ 16,000	20,000
SCBA (10) ~ \$8,000	Unknown	127,230	2019	15	-	58,033	10,942	\$ 58,255	127,230
Thermal Imaging Cameras	Unknown	7,500	2019	7	-	2,400	2,550	\$ 2,550	7,500
Thermal Imaging Cameras	Unknown	7,500	2019	7	-	2,400	2,550	\$ 2,550	7,500
Mobile Computers (9)	Various	36,000	Various	7	-	2,900	3,500	\$ 29,600	36,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2020	10	-	-	3,333	\$ 6,667	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	2010	10	-	-	3,333	\$ 6,667	10,000
Zoll Auto Pulse	2012	18,000	2012	10	-	-	5,000	\$ 13,000	18,000
Generac Emergency Generator 25KW	2015	25,000	2035	20	-	-	1,250	\$ 23,750	25,000
Amkus Rescue Tool Complete	2006	25,000	2021	15	-	-	3,250	\$ 21,750	25,000
Skyline 40LB Extractor	2004	10,000	2024	20	-	-	1,429	\$ 8,571	10,000
StairPro Stair Master	2006	4,500	2021	15	-	-	1,125	\$ 3,375	4,500
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	-	(18,000)	-	\$ 66,500	48,500
Sub Totals		2,384,230			480,356	759,414	162,908	\$ 981,553	2,384,230
Public Works									
Ford F150 Pickup (Seal Coat) (2454)	1996	20,000			-	-	-	\$ 20,000	20,000
Ford F350 Flatbed/Titlt Bed '08 (3492)	2001	30,000	2013	6	15,000	-	-	\$ 15,000	30,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	30,779	2020	9	13,339	3,032	3,602	\$ 10,806	30,779
Chevrolet Silverado HD3500 (2283)	2013	36,030	2021	9	9,504	3,167	4,672	\$ 18,687	36,030
HOTSY 225 GALLON TANK/WASHER/TRAILER (0193)	2009	10,000	2016	10	7,000	3,000	-	\$ -	10,000
John Deere Backhoe (Split)	1997	25,000	2020	20	11,909	3,273	3,273	\$ 6,545	25,000
Bobcat Skid-Steer Loader (Split)	1999	25,000	2018	15	12,500	2,500	2,500	\$ 7,500	25,000
MORBARK 2070 XL TWISTER BRUSH CHIPPER (0134)	2001	18,100	2020	5	14,666	1,333	700	\$ 1,401	18,100
Seal-Rite SR850 Mach	2009	27,034	2029	20	5,000	1,250	1,732	\$ 19,052	27,034
Gravelly Mower Rapid XZ	2007	12,500	2014	3	12,500	-	-	\$ -	12,500
Dump Truck			Surplus					\$ -	Surplus
Sub Totals		234,443			101,418	17,555	16,479	\$ 98,991	234,443
Total Captial Replacement Funds		2,891,673			645,774	800,969	188,886	\$ 1,256,044	2,891,673

70 -CAPITAL REPLACEMENT FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
OTHER SOURCES							
=====							
MISC./GRANTS/INTEREST	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>							
TRANSFERS IN							
70-599-8010 INTEREST INCOME	74	84	109	100	189	200	100
70-599-8020 TRF IN - GENERAL FUND	923,038	252,808	351,406	1,914,181	1,902,514	1,914,181	214,387
ADMINISTRATION 0	0.00						10,000
FIRE VEHICLES/EQUIPMENT 0	0.00						162,908
PUBLIC WORKS VEHICLES/E 0	0.00						16,479
FUTURE DRAINAGE RECONST 0	0.00						25,000
70-599-8026 TRF IN - CRIME CONTROL FUND	111,100	31,591	37,241	0	0	0	0
TOTAL TRANSFERS IN	1,034,212	284,483	388,757	1,914,281	1,902,703	1,914,381	214,487
<hr/>							
TOTAL OTHER SOURCES	1,034,212	284,483	388,757	1,914,281	1,902,703	1,914,381	214,487
<hr/>							
TOTAL REVENUES	1,034,212	284,483	388,757	1,914,281	1,902,703	1,914,381	214,487
	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND
COUNCIL

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
EXPENDITURES							
<hr/>							
CONTRACTUAL							
<hr/>							

70 -CAPITAL REPLACEMENT FUND
ADMIN

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
INTERFUND TRANSFERS							
70-601-9010 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	20,000
REPLACE 1 AC UNIT CITY 0	0.00						20,000
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	20,000
TOTAL ADMIN	0	0	0	0	0	0	20,000

70 -CAPITAL REPLACEMENT FUND
PUBLIC WORKS

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CONTRACTUAL							
<hr/>							
INTERFUND TRANSFERS							
70-603-9010 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	50,000
ENGINEERING SERVICES DR 0	0.00						50,000
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	50,000
<hr/>							
TOTAL PUBLIC WORKS	0	0	0	0	0	0	50,000

70 -CAPITAL REPLACEMENT FUND
FIRE

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CONTRACTUAL							
70-604-4030 ELECTRONIC EQUIPMENT	0	0	0	21,100	21,100	21,100	0
70-604-4040 EMS/FIRE UTILITY VEHICLE	480,290	0	0	0	0	0	0
TOTAL CONTRACTUAL	480,290	0	0	21,100	21,100	21,100	0
 INTERFUND TRANSFERS							
70-604-9010 TRANSFER TO - GENERAL FUND	0	0	0	4,000	0	4,000	253,000
AMBULANCE REPLACEMENT	0	0.00					180,000
STRETCHER	0	0.00					18,000
2 - THERMAL IMAGING CAM	0	0.00					17,000
3 - MDT'S	0	0.00					9,000
3 - EMS TABLETS	0	0.00					9,000
MAX AIR/COMPRESOR REBUI	0	0.00					20,000
TOTAL INTERFUND TRANSFERS	0	0	0	4,000	0	4,000	253,000
<hr/>							
TOTAL FIRE	480,290	0	0	25,100	21,100	25,100	253,000

70 -CAPITAL REPLACEMENT FUND
POLICE

	2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	(----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CONTRACTUAL							
70-605-4020 PATROL VEHICLE	0	0	20,000	0	0	0	0
CODE ENFORCEMENT TRUCK	0	0.00					0
TOTAL CONTRACTUAL	0	0	20,000	0	0	0	0
MAINTENANCE							
INTERFUND TRANSFERS							
70-605-9018 TRF TO CRIME CONTROL DIST.	0	0	0	0	148,782	148,782	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	148,782	148,782	0
TOTAL POLICE	0	0	20,000	0	148,782	148,782	0
TOTAL EXPENDITURES	480,290	0	20,000	25,100	169,882	173,882	323,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	553,922	284,483	368,757	1,889,181	1,732,821	1,740,499	(108,513)
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 643,018</u>	<u>\$ 790,530</u>	
REVENUE TOTAL	\$ 244,812	\$ 100,083	\$ (144,729) *
EXPENSE TOTAL	<u>\$ 97,300</u>	<u>\$ 102,046</u>	\$ 4,746
Income/(Loss)	\$ 147,512	\$ (1,963)	
RESTRICTED FUND BALANCE	<u>\$ 604,507</u>	<u>\$ 537,192</u>	
COMMITTED EQUIPMENT REPLACEMENT	<u>\$ 186,023</u>	<u>\$ 251,375</u>	
ENDING TOTAL FUND BALANCE	<u>\$ 790,530</u>	<u>\$ 788,567</u>	

* Funds set aside for future Police Department Capital replacement in the General Capital Replacement Fund (70), were moved back to the Crime Control and set aside as future capital replacement funds.

A Transfer-Out to General Fund is included for the replacement of 1 police vehicle, Incode Evidence Software Program, and funds to cover additional payroll costs related to and 80 hour vs. an 84 hour pay period. A correlating Transfer-In is located in the General Fund revenues and the capital expenditures are located in the Police Department capital lines.

	\$ 94,496
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Adopted operating expenditures are included for training, National Night Out supplies, and Neighborhood Watch Signs/Supplies

	\$ 7,550
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40 -CRIME CONTROL DISTRICT

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
40-599-1050 SALES TAX-CRIME CONTROL DIS	432,159	387,192	97,040	96,000	98,741	93,450	100,008
TOTAL TAXES	432,159	387,192	97,040	96,000	98,741	93,450	100,008
MISC./GRANTS/INTEREST							
40-599-7085 POLICE DEPT - DONATIONS	0	0	500	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	0	500	0	0	0	0
TRANSFERS IN							
40-599-8005 INTEREST INCOME	26	54	65	30	61	65	75
40-599-8070 TRF IN - CAPITAL FUND	0	0	0	148,782	148,782	148,782	0
40-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	21,132	0	0	0	0
40-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	1,963
40-599-8999 REPAY-SALES TAX	(36,588)	0	0	0	0	0	0
TOTAL TRANSFERS IN	(36,563)	54	21,197	148,812	148,843	148,847	2,038
<hr/>							
TOTAL NON-DEPARTMENTAL	395,597	387,246	118,736	244,812	247,584	242,297	102,046
<hr/>							
TOTAL REVENUES	395,597	387,246	118,736	244,812	247,584	242,297	102,046
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT
FIRE DEPARMENT

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
<hr/>							
INTERFUND TRANSFERS							
40-604-9011 TRANSFER OUT - GENERAL FUND	0	41,975	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	41,975	0	0	0	0	0
<hr/>							
TOTAL FIRE DEPARMENT	0	41,975	0	0	0	0	0

40 -CRIME CONTROL DISTRICT
POLICE DEPARTMENT

		2012-2013	2013-2014	2014-2015	(----- CURRENT	2015-2016 Y-T-D	----- PROJECTED	2016-2017 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>								
PERSONNEL								
<hr/>								
SERVICES								
40-605-3030 TRAINING/EDUCATION		0	0	173	2,050	2,042	2,041	2,050
TAPEIT	3	350.00						1,050
TEEX -VARIOUS CLASSES	4	100.00						400
Midwest Radar Officer C	0	0.00						600
40-605-3087 CITIZENS COMMUNICATION/EDUC		0	0	4,986	5,500	5,581	6,000	5,500
National Night Out- Sup	0	0.00						5,000
Neighborhood Watch - Si	0	0.00						500
TOTAL SERVICES		0	0	5,158	7,550	7,623	8,041	7,550
<hr/>								
MAINTENANCE								
<hr/>								
CAPITAL OUTLAY								
<hr/>								
INTERFUND TRANSFERS								
40-605-9010 TRF TO- EQUIP REPL FUND		111,100	31,591	37,241	0	0	0	0
40-605-9011 TRANSFER TO - GENERAL FUND		320,197	0	83,100	89,750	0	80,000	94,496
POLICE VEHICLE/EQUIPMEN	1	40,000.00						40,000
INCODE-EVIDNECE PROGRAM	0	0.00						10,000
SALARIES 80/84 COVER 4	0	0.00						44,496
TOTAL INTERFUND TRANSFERS		431,297	31,591	120,341	89,750	0	80,000	94,496
<hr/>								
TOTAL POLICE DEPARTMENT		431,297	31,591	125,499	97,300	7,623	88,041	102,046
<hr/>								
TOTAL EXPENDITURES		431,297	73,566	125,499	97,300	7,623	88,041	102,046
		=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(	35,701)	313,680	(	6,763)	147,512	239,961	154,256
		=====	=====		=====	=====	=====	=====
								0

CITY MANAGER PROPOSED 2016/2017 CRIME CONTROL POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE										
		Original	Updated			Reserved	Amended	Adopted	Required	Required
		Beginning		Scheduled	Total	Balance	Reserve		Additional	Total
	Year	Replacement		Year To	Life	Thru	Funding		Future	Reserve
	Model	Cost	Cost	Replace	(yrs)	09/30/2015	09/30/2016	09/30/2017	Years	Balance
Police Department										
Chevy Tahoe (2368)	2013	35,000	35,000	2018	4	17,500	8,750	8,750	-	35,000
Chevy Tahoe (1003)	2013	35,000	35,000	2018	4	17,500	8,750	8,750	-	35,000
Ford Explorer (2434)	2015	36,375	36,375	2021	5	-	-	7,275	29,100	36,375
Ford Explorer (2433)	2015	36,375	36,375	2021	5	-	-	7,275	29,100	36,375
Ford Explorer (3822)	2016	37,602	37,602	2021	5	-	-	7,521	30,081	37,602
Chevy 1500 Silverado - Code Enf. (8590)	2015	35,752	35,752	2024	8	-	-	4,469	31,283	35,752
Ford Explorer (4065)	2016	40,000	40,000	2022	5			6,625	33,375	40,000
Ford Explorer (4064)	2016	40,000	40,000	2022	5			6,625	33,375	40,000
Communication System (radios)	2012	72,205	72,205		10	20,282	6,491	6,491	38,941	72,205
IRSA Server	2016	11,000	11,000	2,023	7	-	-	1,571	9,429	11,000
Vehicles Replaced/Sold Carry over Amount						33,500	13,250		(46,750)	-
Vehicles Replaced/Sold Carry over Amount						60,000		-	(60,000)	-
Total Police Department Equipment Replacement *		379,309	379,309	18,190	58	148,782	37,241	65,352	127,934	379,309
* Equipment Replacement funding will show on balance sheet as Committed Funds.										

42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUNDS (PEG)

	2015/2016 AMENDED BUDGET	2016/201 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 73,519</u>	<u>\$ 88,524</u>	
REVENUE TOTAL	\$ 15,005	\$ 15,505	\$ 500
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 88,524</u>	<u>\$ 104,029</u>	

Currently no funds are expended.

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

42 -PEG FUNDS

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
FRANCHISE REVENUES							
42-599-2024 FRANSHTCSE - PEG FEES	0	8,923	14,942	15,000	15,385	15,385	15,500
TOTAL FRANCHISE REVENUES	0	8,923	14,942	15,000	15,385	15,385	15,500
MISC./GRANTS/INTEREST							
42-599-7000 INTEREST	0	(3)	4	5	7	7	5
TOTAL MISC./GRANTS/INTEREST	0	(3)	4	5	7	7	5
<hr/>							
TOTAL NON-DEPARTMENTAL	0	8,919	14,946	15,005	15,391	15,392	15,505
<hr/>							
TOTAL REVENUES	0	8,919	14,946	15,005	15,391	15,392	15,505
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	8,919	14,946	15,005	15,391	15,392	15,505
	=====	=====	=====	=====	=====	=====	=====

45- OAK WILT FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 18,922</u>	<u>\$ 49,422</u>	
REVENUE TOTAL	\$ 30,500	\$ 10,500	\$ (20,000) *
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 49,422</u>	<u>\$ 59,922</u>	

Currently no funds are expended.

* 2015/2016 Amended Budget transferred \$20,000 from General Fund.

45 -OAK WILT FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT Y-T-D BUDGET ACTUAL	PROJECTED YEAR END ADOPTED BUDGET
<hr/>					
NON-DEPARTMENTAL					
=====					
PERMITS & LICENSES					
45-599-3015 TREE TRIMMING PERMITS	0	2,083	7,701	10,500	17,200
TOTAL PERMITS & LICENSES	0	2,083	7,701	10,500	17,200
MISC./GRANTS/INTEREST					
45-599-7030 TEXAS FORESTRY GRANT	0	0	10,000	0	0
TOTAL MISC./GRANTS/INTEREST	0	0	10,000	0	0
TRANSFERS IN					
45-599-8010 TRF IN - GENERAL FUND	0	0	0	20,000	20,000
TOTAL TRANSFERS IN	0	0	0	20,000	20,000
<hr/>					
TOTAL NON-DEPARTMENTAL	0	2,083	17,701	30,500	37,200
<hr/>					
TOTAL REVENUES	0	2,083	17,701	30,500	37,200
	=====	=====	=====	=====	=====

45 -OAK WILT FUND
ADMINISTRATION

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SERVICES							
45-601-3012 PROFESSIONAL SERVICES	0	0	36,397	0	0	0	0
TOTAL SERVICES	0	0	36,397	0	0	0	0
DEPT MATERIALS-SERVICES							
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	0	0	7,325	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	0	0	7,325	0	0	0	0
TOTAL ADMINISTRATION	0	0	43,722	0	0	0	0
TOTAL EXPENDITURES	0	0	43,722	0	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	2,083	(26,021)	30,500	37,200	37,200	10,500

48 - STREET MAINTENANCE FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 94,943</u>	<u>\$ 190,943</u>	
REVENUE TOTAL	\$ 96,000	\$ 100,008	\$ 4,008
EXPENSE TOTAL	\$ -		\$ -
ENDING FUND BALANCE	<u>\$ 190,943</u>	<u>\$ 290,951</u>	

Street Maintenance Fund which was approved by voters in May 2014 and began to receive sales tax revenues October 1, 2014.

No funds are included to be expended. The General Fund Public Works Department still maintains funds for day to day maintenance within its budget.

48 -STREET MAINTENANCE FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
48-599-1040 SALES TAX - STREET MAINTENA	0	0	94,943	96,000	97,154	96,000	100,008
TOTAL TAXES	0	0	94,943	96,000	97,154	96,000	100,008
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	94,943	96,000	97,154	96,000	100,008
<hr/>							
TOTAL REVENUES	0	0	94,943	96,000	97,154	96,000	100,008
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	94,943	96,000	97,154	96,000	100,008
	=====	=====	=====	=====	=====	=====	=====

50 - COURT TECHNOLOGY & SECURITY FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
COURT TECHNOLOGY & EFFICIENCY			
BEGINNING FUND BALANCE	<u>\$ (3)</u>	<u>\$ (1,983)</u>	
REVENUE TOTAL	\$ 6,550	\$ 5,253	\$ (1,297)
EXPENSE TOTAL	\$ 8,530	\$ 4,013	\$ (4,517)
ENDING FUND BALANCE	<u>\$ (1,983)</u>	<u>\$ (743)</u>	

The annual maintenance fees related to court software are about equal to revenues. A Transfer-In is located in the General Fund revenues which offset the expenses.

CAPITAL

No requests

COURT SECURITY

BEGINNING FUND BALANCE	<u>\$ 49,546</u>	<u>\$ 54,946</u>	
REVENUE TOTAL	\$ 5,400	\$ 3,850	\$ (1,550)
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 54,946</u>	<u>\$ 58,796</u>	

Currently no day to day operational expenses are funded in Court Security.

50 -COURT RESTRICTED FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
COURT FEES							
50-599-4022 COURT EFFICIENCY REVENUE	182	116	118	200	130	200	120
50-599-4023 COURT SECURITY REVENUE	6,441	4,746	4,613	5,400	3,663	4,000	3,850
50-599-4025 COURT TECHNOLOGY REVENUE	8,584	6,329	6,151	6,350	4,884	5,000	5,133
TOTAL COURT FEES	15,207	11,191	10,882	11,950	8,677	9,200	9,103
TRANSFERS IN	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL NON-DEPARTMENTAL	15,207	11,191	10,882	11,950	8,677	9,200	9,103
<hr/>							
TOTAL REVENUES	15,207	11,191	10,882	11,950	8,677	9,200	9,103
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND
OPERATING EXPENSES

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SUPPLIES							
50-602-2015 Computer Software Purchases	1,500	0	0	0	0	0	0
50-602-2020 SUPPLIES	614	272	0	0	0	0	0
TOTAL SUPPLIES	2,114	272	0	0	0	0	0
SERVICES							
50-602-3030 TRAINING/EDUCATION	214	0	0	0	0	0	0
TOTAL SERVICES	214	0	0	0	0	0	0
CONTRACTUAL							
MAINTENANCE							
50-602-5015 ELECTRONIC EQUIPMENT REPAIR	5,642	2,400	0	0	0	0	0
TOTAL MAINTENANCE	5,642	2,400	0	0	0	0	0
CAPITAL OUTLAY							
50-602-8010 ELECTRONIC EQUIP PURCHASE	0	14,627	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	14,627	0	0	0	0	0
INTERFUND TRANSFERS							
50-602-9010 TRANSFER TO GENERAL FUND	321	13,470	19,766	8,530	0	5,000	4,013
COURT - INCODE 0	0.00						4,013
TOTAL INTERFUND TRANSFERS	321	13,470	19,766	8,530	0	5,000	4,013
TOTAL OPERATING EXPENSES	8,291	30,769	19,766	8,530	0	5,000	4,013
TOTAL EXPENDITURES	8,291	30,769	19,766	8,530	0	5,000	4,013
REVENUE OVER/ (UNDER) EXPENDITURES	6,917	(19,578)	(8,884)	3,420	8,677	4,200	5,090

52 - CHILD SAFETY FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 4,541</u>	<u>\$ 4,861</u>	
REVENUE TOTAL	\$ 3,400	\$ 3,840	\$ 440
EXPENSE			
FIRE DEPARTMENT	\$ 1,000	\$ 2,000	\$ 1,000
POLICE DEPARTMENT	\$ 2,080	\$ 2,500	\$ 420
Income/(Loss)	\$ 320	\$ (660)	
ENDING FUND BALANCE	<u>\$ 4,861</u>	<u>\$ 4,201</u>	

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

52 -CHILD SAFETY FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)		2016-2017	
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON DEPARTMENTAL							
=====							
MISC./GRANTS/INTEREST							
52-599-7010 SCHOOL GROSSING GUARD FUNDS	0	3,589	3,799	3,400	3,928	3,927	3,840
TOTAL MISC./GRANTS/INTEREST	0	3,589	3,799	3,400	3,928	3,927	3,840
TRANSFERS IN							
52-599-8089 FUND BALANCE RESERVE	0	0	0	0	0	0	660
TOTAL TRANSFERS IN	0	0	0	0	0	0	660
<hr/>							
TOTAL NON DEPARTMENTAL	0	3,589	3,799	3,400	3,928	3,927	4,500
<hr/>							
TOTAL REVENUES	0	3,589	3,799	3,400	3,928	3,927	4,500
	=====	=====	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

				(-----	2015-2016	-----)	2016-2017
EXPENDITURES	2012-2013	2013-2014	2014-2015	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
SERVICES							
52-604-3087 CITIZENS COMMUNICATION/EDUC	0	0	1,008	1,000	1,519	(1,519)	2,000
CHILD SAFETY/ED/FIRE WI	0	0.00					2,000
BADGES/STICKERS	0	0.00					0
FIRE HATS/COLOR BOOKS	0	0.00					0
PENCILS/PENS	0	0.00					0
TOTAL SERVICES	0	0	1,008	1,000	1,519	(1,519)	2,000
TOTAL FIRE DEPARTMENT	0	0	1,008	1,000	1,519	(1,519)	2,000

52 -CHILD SAFETY FUND
POLICE DEPARTMENT

				(-----	2015-2016	-----)	2016-2017	
		2012-2013	2013-2014	2014-2015	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	1,839	2,080	2,011	(2,011)	2,500
CHILD SAFETY/EDUCATION	0	0.00						2,500
BADGES/STICKERS	0	0.00						0
PENCILS/PENS	0	0.00						0
GLOW NECKLACES	0	0.00						0
CHILD IDENTIFICATIONS K	0	0.00						0
TOTAL SERVICES		0	0	1,839	2,080	2,011	(2,011)	2,500
<hr/>								
TOTAL POLICE DEPARTMENT		0	0	1,839	2,080	2,011	(2,011)	2,500
<hr/>								
TOTAL EXPENDITURES		0	0	2,847	3,080	3,530	(3,530)	4,500
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		0	3,589	952	320	398	7,457	0
		=====	=====	=====	=====	=====	=====	=====

53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 4,688</u>	<u>\$ 2,371</u>	
REVENUE TOTAL	\$ 1,583	\$ 1,500	\$ (83)
EXPENSE TOTAL	\$ 3,900	\$ 3,871	\$ (29)
Income/(Loss)	\$ (2,317)	\$ (2,371)	
ENDING FUND BALANCE	<u>\$ 2,371</u>	<u>\$ -</u>	

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

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

53 -LEOSE

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
POLICE/FIRE REVENUES							
53-599-6020 LEOSE FUNDS	0	1,615	1,669	1,500	1,583	1,583	1,500
TOTAL POLICE/FIRE REVENUES	0	1,615	1,669	1,500	1,583	1,583	1,500
TRANSFERS IN							
53-599-8010 INTEREST	0	0	2	0	10	10	0
53-599-8089 FUND BALANCE RESERVE	0	0	0	0	0	0	2,371
TOTAL TRANSFERS IN	0	0	2	0	10	10	2,371
<hr/>							
TOTAL NON-DEPARTMENTAL	0	1,615	1,672	1,500	1,593	1,593	3,871
<hr/>							
TOTAL REVENUES	0	1,615	1,672	1,500	1,593	1,593	3,871
	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE
POLICE DEPARTMENT

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SERVICES							
53-605-3030 TRAINING/EDUCATION	0	0	2,131	3,900	3,354	3,900	3,871
TOTAL SERVICES	0	0	2,131	3,900	3,354	3,900	3,871
TOTAL POLICE DEPARTMENT	0	0	2,131	3,900	3,354	3,900	3,871
TOTAL EXPENDITURES	0	0	2,131	3,900	3,354	3,900	3,871
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	1,615	(459)	(2,400)	(1,761)	(2,307)	0
	=====	=====	=====	=====	=====	=====	=====

54 - POLICE FORFEITURE FUNDS

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 6,225</u>	<u>\$ 6,225</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ 6,225	\$ 6,225
ENDING FUND BALANCE	<u>\$ 6,225</u>	<u>\$ -</u>	

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

Funds expended are match for body cameras grant.

54 -POLICE FORFIETURE

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
POLICE/FIRE REVENUES							
54-599-6025 POLICE FORFEITURE FUNDS	0	3,074	0	0	0	0	0
TOTAL POLICE/FIRE REVENUES	0	3,074	0	0	0	0	0
TRANSFERS IN							
54-599-8005 INTEREST	0	0	1	0	1	0	0
TOTAL TRANSFERS IN	0	0	1	0	1	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	0	3,074	1	0	1	0	0
<hr/>							
TOTAL REVENUES	0	3,074	1	0	1	0	0
	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFIETURE
POLICE DEPARMENT

EXPENDITURES	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)			2016-2017
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
INTERFUND TRANSFERS							
54-605-9010 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	6,225
BODY WORN CAMERAS/MATCH 0	0.00						6,225
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	6,225
<hr/>							
TOTAL POLICE DEPARMENT	0	0	0	0	0	0	6,225
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	0	6,225
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	3,074	1	0	1	0	(6,225)
	=====	=====	=====	=====	=====	=====	=====

75 - PET DOCUMENTATION AND RESCUE FUND

	2015/2016 AMENDED BUDGET	2016/2017 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 2,293</u>	<u>\$ 2,294</u>	
REVENUE TOTAL	\$ 1	\$ 1	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 2,294</u>	<u>\$ 2,294</u>	

Currently no funds are to be expended.

75 -PET DOC & RESCUE FUND

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
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	100	0	0	0	0	0
TOTAL TAXES	0	100	0	0	0	0	0
MISC./GRANTS/INTEREST							
75-599-7000 INTERES INCOME	0	0	0	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	0
<hr/>							
TOTAL ADMINISTRATION	0	100	0	0	0	0	0
<hr/>							
TOTAL REVENUES	0	100	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

75 -PET DOC & RESCUE FUND
ADMINISTRATION

	2012-2013	2013-2014	2014-2015	(----- 2015-2016 -----)	2016-2017		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
PERSONNEL	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>							
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	100	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

Glossary

ACCRUAL BASIS -The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

AD VALOREM TAX- A tax based on value (e.g., a property tax).

AGENCY FUND - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Service Code, Section 457, deferred compensation plans.

AMORTIZATION -Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

APPROPRIATION- A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION- A valuation set upon real estate or other property by a government as a basis for levying taxes.

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

BASIS OF ACCOUNTING- A term used to refer to when revenues, expenditures, expenses, and transfers- and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

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

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

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

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

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

CAPITAL PROJECTS FUND- A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS- A basis of accounting under which transactions are recognized only when cash is received or disbursed.

DEBT SERVICE FUND-A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

DEBT SERVICE FUND REQUIREMENTS -The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS -The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED REVENUE -Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

DELINQUENT TAXES -Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION- Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

EXPENDITURES- Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES -Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR- A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FRANCHISE- A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND- A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE- The difference between fund assets and fund liabilities of governmental and similar trust funds

FUND BALANCE-RESERVED FOR DEBT SERVICE- An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

FUND BALANCE-RESERVE FOR ENCUMBRANCES- An account used to segregate a portion of fund balance for expenditures upon vendor performance.

FUND BALANCE-RESERVE -FOR PREPAID ITEMS- An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net current assets.

FUND TYPE- Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND (GF)- The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT -Long-term debt expected to be repaid from governmental funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL FUND TYPES -Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INTERFUND TRANSFERS -All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES -Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes.

INTERNAL SERVICE FUND- A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INTEREST AND SINKING (I&S) – The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of taxed needed to fund the unit's debt service for the year.

LEVY (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES -Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUND- A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MAINTENANCE -The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MAINTENANCE & OPERATION (M&O) -The component of the adopted tax rate of the taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

MODIFIED ACCRUAL BASIS- The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

OBJECT- As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ORDINANCE -A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT)- Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

PROPRIETARY FUND TYPES -Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RESERVED -An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to

describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, not a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third party restrictions (e.g., contract with vendor).

RETAINED EARNINGS- An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES- (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND- A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

TAX RATE -The amount of tax (M&O and I&S combined) stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.) Adopted by Ordinance by the governing body.

TAX ROLL -The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TRUST FUNDS- Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

UNRESERVED -The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

UNRESERVED, DESIGNATED- A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

UNRESERVED, UNDESIGNATED- An unreserved, undesignated fund balance represents financial resources available to finance expenditures other than those tentatively planned by the government.

VEHICLE REPLACEMENT PLAN (VRP)- A term used to refer to a plan of vehicle fleet replacements over the next ten years.

WORKING CAPITAL -The difference between current assets and current liabilities of enterprise funds.

ORDINANCE No. O-2016-014

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017; 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, 2016, and ending September 30, 2017;

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, 2016, and ending September 30, 2017.

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

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

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

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

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

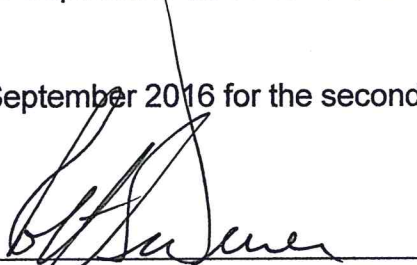
Section 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this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

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

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

PASSED AND APPROVED this the 12th day of September 2016 for the first reading.

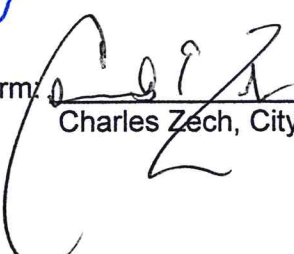
PASSED AND APPROVED this the 19th day of September 2016 for the second reading.


Robert Werner
Mayor

ATTEST:


Zina Tedford
City Secretary

Approved as to Form:


Charles Zech, City Attorney

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, 2016 AND ENDING SEPTEMBER 30, 2017; 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. 2016-014, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017; 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 2016-2017 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2016 subject to taxation, a tax of **\$0.287742** 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), **\$0.272352** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.015390** on each \$100 valuation of property.

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

SECTION THREE: That taxes levied under this Resolution shall be due October 1, 2016 and if not paid before February 1, 2017 shall immediately become delinquent.

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


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

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


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

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

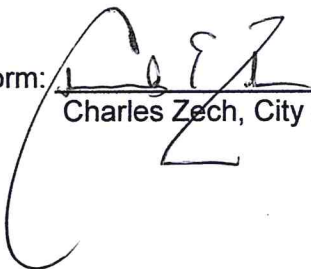
PASSED AND APPROVED THIS THE 19th DAY OF SEPTEMBER, 2016 by the following motion "To approve the total tax rate of \$0.287742, for a breakdown of Maintenance and Operation of \$0.272352 and Interest and Sinking of \$0.015390 on each \$100 valuation of property".



Robert Werner
MAYOR

Attest: 

Zina Tedford
City Secretary

Approved as to Form: 

Charles Zech, City Attorney