



2017 - 2018

Adopted Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Emer".

Executive Director

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



This budget will raise more revenue from property taxes than last year's budget by an amount of \$185,759, which is a 6.0826% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$128,628.

<u>Record Vote on</u>	<u>Budget</u>	<u>Tax Rate Ratify:</u>
Mayor		
Bob Werner	<u>Present (Votes only in event of a tie)</u>	
Council Members		
Michele Ross (Pro Tem)	<u>For</u>	<u>For</u>
Michael Colemere	<u>For</u>	<u>For</u>
Bob Heintzelman	<u>For</u>	<u>For</u>
Mary Ann Hisel	<u>Absent</u>	<u>Against</u>
Mike Simpson	<u>Against</u>	<u>For</u>

Property Tax Comparison:

	FY 2017	FY 2018
Proposed Tax Rate	0.287742	0.287742
Effective Tax Rate	0.294780	0.291544
Effective Maintenance & Operations	0.270531	0.275948
Rollback Tax Rate	0.307563	0.310895
Debt Tax Rate (I&S)	0.015390	0.012872

Total debt obligation for the City of Shavano Park secured by property taxes: \$3,895,000.



COUNCIL OF THE CITY OF SHAVANO PARK

BOB WERNER
MAYOR

MICHELE BUNTING ROSS
MAYOR PRO TEM

MICHAEL COLEMERE
ALDERMAN

BOB HEINTZELMAN
ALDERMAN

MARY ANN HISEL
ALDERMAN

MIKE SIMPSON
ALDERMAN

BILL HILL
CITY MANAGER

LARA FEAGINS
FINANCE DIRECTOR



VISION

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

MISSION

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

CITY OF SHAVANO PARK

FISCAL YEAR 2017-2018 CITY COUNCIL ADOPTED BUDGET

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CITY OF SHAVANO PARK



September 18, 2017

Honorable Mayor, City Council, and Citizens:

This memorandum summarizes Shavano Park's Fiscal Year (FY) 2017-18 Operating Budget and highlights key points that will 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, an updated compensation study, several new requirements, and a number of capital replacement requirements. The budgeted General Fund expenditures are approximately \$5.6M while the total sum of all funds is approximately \$6.6M.

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 and secure environment
- Preserve City property values, protect fiscal 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 FY 2017-18 budget tax rate of \$0.287742 / \$100 of valuation for FY 2017-18. This represents no change from last year's tax rate of \$0.287742 / \$100. The primary reasons for not proposing a tax reduction include the hiring of two new police officers, the increase of health benefits by 17%, and the funding required to fully fund the Capital Replacement Fund.

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 "2017 Effective Tax Rate" of \$0.291544 / \$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 \$0.310895 / \$100.

Freeze Taxable Value: The total freeze taxable value for 2017 tax values amounted to \$300,235,925, which is an increase of 9.8% over the 2016 freeze adjusted taxable value of \$273,284,183 and 25.6% of the net taxable values.

Taxable Assessed Value / New Improvements: The taxable assessed value of property including property in tax freeze is \$1,170,636,184 and represents a \$66,228,576 increase or 6.00%. Of that amount, the total taxable value of new improvements and personal property includes \$44,702,460 more taxable value than last year. "New" means the item was not on the 2016 appraisal roll.

Sales Tax: There are a small number of retail sale companies operating in Shavano Park and last year two new were added. With the anticipated addition of several more small retailers, the sales tax collections are expected to increase in the FY 2017-18 budget year. This budget assumes sales tax revenues of \$460,000, which is \$20,000 more than this year's projected revenues (\$440,000).

Other Revenues:

- Franchise revenues are expected to remain about the same as last year.
- Permit Fees. Last year, residential and commercial development increased significantly over 2016. Next year, we anticipate approximately the same level of residential and new commercial development and we are budgeting slightly less than the projected year end fees collected. Permit fee revenue is likely to be reduced after next year once the undeveloped property is built out.
- EMS Fees. Last year, EMS Fee revenue increased sharply and this budget projects the same amount projected for this year's budget year end.
- Other revenues are expected to remain level.

EXPENDITURES

Personnel: Two additional Police Officer positions were approved in May 2017 and their salaries and benefits are included in the budget. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and the grade change recommendations for several positions. The budget accounts for a 17% change in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool. The budget includes an increase of the defined contribution of \$78 per employee/mo, which is an increase from \$459 to \$537 per employee (total cost increase is budgeted for \$45,864). The Budget also includes the Council approved Employee Assistance Program service provided at a cost of approximately \$800. This Budget proposes that the City will fund the Texas Municipal Retirement System at the full funding rate.

General Fund: General Fund expenditures increased in personnel salaries and benefits, 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: The Administration Department budget requirements are slightly higher than last year. The budget includes the replacement of two HVAC units (to be purchased only if required – and funded from Capital Replacement Fund). Additionally, this budget includes initiating funding within the Capital Replacement Fund to pay for a future upgrade of INCODE. This budget also funds \$16,000 to purchase and install an electronic marquee sign at City Hall to improve communications capability with our residents (formal approval of purchase will be addressed by Council separately).

Public Works: The Public Works Department budgeted requirements are significantly less than last year. The decrease is attributed to the reduction in spending of Capital equipment. The Budget includes funds for increased salaries for several position grade changes, the street maintenance program, the purchase of a new seal coating machine, the replacement of a mower, professional tree maintenance on municipal property and continued landscaping and maintenance of City Hall. Additionally, the budget includes \$25,000 for engineering fees projected to support specific storm water runoff and drainage projects – funded from the Capital Replacement Fund. Note: no specific drainage projects have been proposed for funding at this time.

Fire: Operating expenses remain generally stable. Capital items funded from the Capital Replacement Fund includes replacement of the last three Mobile Data Terminals (MDTs) (old 2006 Police Department devices), two computers, a new Ambulance (replacing a 2007 box and chassis), and a stretcher (replacing a 2006 model to be placed in the new ambulance). Crime Control funds are allocated for the purchase of a Body Worn Camera and a Taser for use during Fire's law enforcement activities.

Police: Operating expenses increased with the addition of two additional officers added to the force. The Police Department budget includes a number of purchases funded from the Crime Control Prevention Fund: two police vehicles (Ford Explorers), two replacement radars, two

handheld radars, one handheld thermal unit, a MDT for Chief Lacy, several IT items, and funding of the four additional hours per pay period for each shift patrolman in order to ensure full 12 hour coverage during daily shifts worked.

Capital: A “transfer-in” of \$236,501 is shown in General Fund revenues to offset the Capital expenditures and a correlating “transfer-out” in the respective Capital funds. The General Fund Budget also includes transferring \$319,596 to the General Capital Improvement/Replacement Fund for future expenditures based on the replacement schedule. A number of updates were made to the replacement schedule to improve accuracy.

Water: The Water Fund Budget includes a decrease in operating revenues and expenditures and a significant reduction in Capital Equipment purchases. Water sales are based upon water use and have been trending down over the past few years and this budget proposes a lower water sales revenue of \$810,128 (by \$70,971). Significant costs from last year not budgeted this year include the replacement of the SCADA system (\$300,000); the refurbishing and repair of the Trinity Well, and a number of other heavy equipment purchases. This budget includes \$40,000 to loop the water lines along Cliffside Drive to improve water flow and the purchase of a line locator for \$5,000. The Budget also includes transferring \$109,487 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 \$100,000 and project approximately \$115,008 during the FY 2017-18 budget year. No proposed expenditures are included in this budget. Over time, the City will save funds in advance to address street maintenance requirements. Anticipated requirements include the repair of deteriorating streets in the old section of Shavano Park (Saddletree Road, Shavano Drive, and Fawn Drive), as well as the future resurfacing DeZavala Road, and Lockhill Selma Road.

Public Education and Governmental Programing Funds (PEG): The budget includes \$36,000 in capital expenditures for upgrades to City Hall Council chambers audio and video recording infrastructure necessary for a future public access channel.

Debt: The City of Shavano Park’s total debt obligation is \$3,895,000 with \$2,393,395 of this supported by water revenue.

I wish to extend my appreciation to each member of City Council for the contributions put forth by attending budget workshops, reviewing budget documents and providing guidance in 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 2017-18

2017

15-30 April	Receive Preliminary Property Tax Report; pass to Council
4- April – 16 May	Budget Kick Off with Departments - FY 2017/18 Goals, Objectives, Unfunded Requirements
Monday 9 May	Brief Water Advisory Committee FY 2017/18 Goals and Objectives
Wednesday 17-20 May	Department Budget Meetings - FY 2017/18 Goals, Objectives, Unfunded Requirements
Wednesday 14 June	Council Workshop – Goals, Objectives, Guidance
Monday 12 June	Water Advisory Committee Meeting / Budget Workshop (Rev/Unfunded Requirements)
1-15 June	Prepare Revenues for Preliminary Budget
Monday 26 June	Council Workshop - Budget Basics and Staff Analysis of Council Objectives / I&S Fund Balance Discussion
Monday 10 July	Water Advisory Committee Meeting - Budget Workshop - Water Fund Expenses
Wednesday 13 July	Budget Work Shop – Police and Fire Needs / Requests, Capital Replacement Funds
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 25 - 3 August	Bexar County Tax Assessor Collector Calculates / Provides Effective and Roll Back Rates
Monday 31 July	Water Advisory Committee Meeting-Approve initial Water Fund Budget
Thursday 3 August	Special Council Meeting <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2017/18 Budget (No anticipated Council action) - Receive Effective and Rollback Calculation
Wednesday 09 August	Special Council Meeting <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 18 August	Publish Notice of 2017 Tax Year Proposed Tax Rate (Effective & Rollback) (Dates of Public Hearings Published in News Paper)
Tuesday 22 August	Special Council Budget Workshop –
Monday 28 August	Budget Work Shop / Regular Council Meeting
Wednesday 30 August	Publication Notice of 1 st and 2 nd Budget Reading
Monday 11 September	Special Council Meeting – <ul style="list-style-type: none"> - 1st Reading of Budget - Schedule and announce meeting to adopt tax rate 3-14 days from this date.
Monday 18 September	Regular Council Meeting – <ul style="list-style-type: none"> - 2nd Reading of Budget - Adopt Budget by Ordinance - Levy Tax Rate by Resolution and take record vote

BUDGET BASICS

Budget Process

The budget process is the key to the development of 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 quality of service will remain at existing levels with incremental improvements
- Staffing will not exceed existing levels (51)
- Current expenses will not exceed current revenues (balanced budget)
- GF targets a fund balance at approximately 50% (FY 2017-18 Projected at ~45% or ~\$2.63 M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- Excess Debt fund balance will continue to be used to pay down debt
- The scheduled yearly contribution to the Capital Replacement Fund used for future capital purchases will be fully funded

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

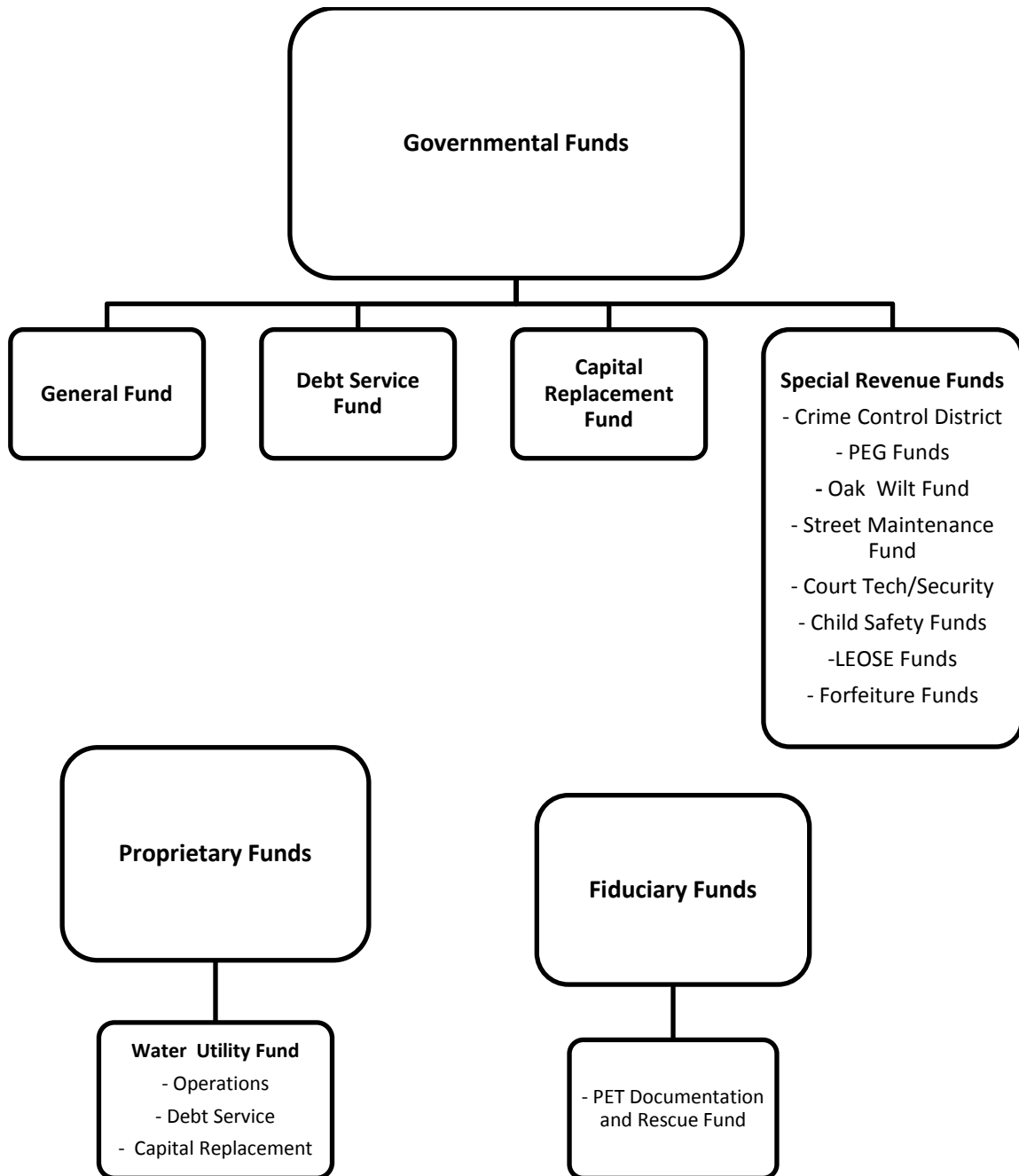
Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

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 5 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 3 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, 2017.

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.

4060 IT SERVICES

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

4075 COMPUTER SOFTWARE/MAINTENANCE

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

5005 EQUIPMENT LEASES

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

5010 EQUIPMENT MAINTENANCE & REPAIR

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

5015 ELECTRONIC EQUIPMENT MAINTENANCE

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

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 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.

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.

6071 SHAVANO DRIVE PUMP STATION

Maintenance and repair of well site #1's pumps, VFDs, and water distribution system.

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

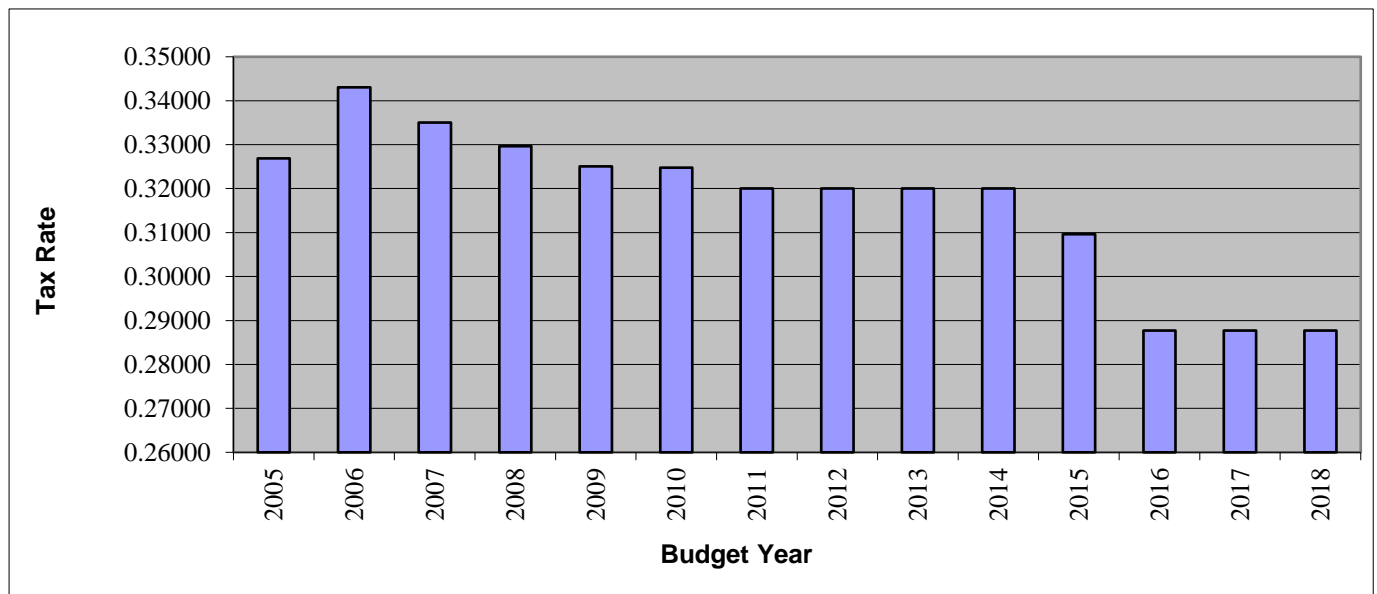
Expenditure towards major repair or reconstruction of existing streets beyond just general maintenance approved by Council costing more than \$5,000.

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.

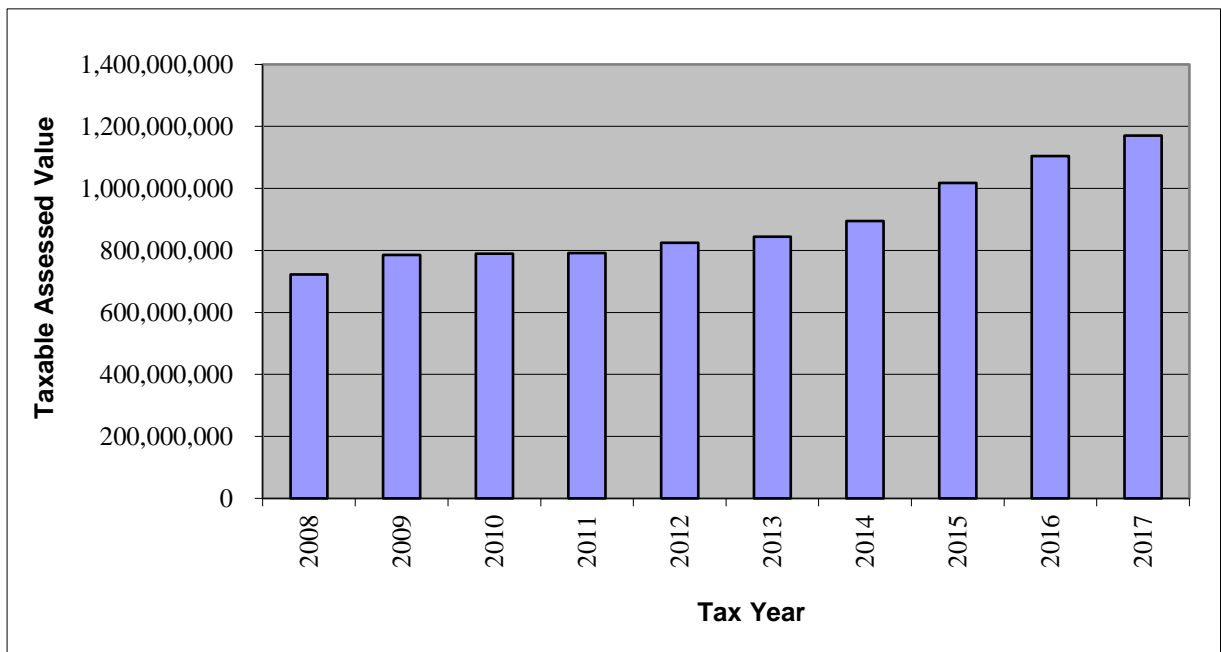
City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$659,445 Home Valuation	Change
2005	2004		0.25151	0.07540	0.32692	0.0137	4.19%	2,156	370
2006	2005		0.25911	0.08390	0.34302	0.0161	4.69%	2,262	106
2007	2006		0.27653	0.05847	0.335000	(0.0080)	-2.39%	2,209	(53)
2008	2007		0.27349	0.05620	0.329682	(0.0053)	-1.61%	2,174	(35)
2009	2008		0.27349	0.05160	0.325081	(0.0046)	-1.42%	2,144	(30)
2010	2009		0.29087	0.03393	0.324800	(0.0003)	-0.09%	2,142	(2)
2011	2010		0.29087	0.02913	0.320000	(0.0048)	-1.50%	2,110	(32)
2012	2011		0.28173	0.03827	0.320000	0.0000	0.00%	2,110	0
2013	2012		0.28243	0.03757	0.320000	0.0000	0.00%	2,110	0
2014	2013		0.27244	0.04756	0.320000	0.0000	0.00%	2,110	0
2015	2014		0.290429	0.019188	0.309617	(0.0104)	-3.35%	2,042	(68)
2016	2015		0.264066	0.023676	0.287742	(0.0219)	-7.60%	1,897	(144)
2017	2016		0.272352	0.015390	0.287742	0.0000	0.00%	1,897	0
2018	2017	Adopted	0.274870	0.012872	0.287742	0.0000	0.00%	1,897	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	1,104,407,608	86,434,310	8.49%
2018	2017	1,170,636,184 *	66,228,576	6.00%



* Certified grand total reported from Bexar Appraisal District as of July 24, 2017. Includes all freeze taxable values as well as properties under protest.

City of Shavano Park
Analysis of Tax Rate's FY '16-'17 vs. FY '17-'18

	FY '16-'17 Assessment	FY '17-'18 Current Rate	FY '17-'18 Rollback Rate	FY '17-'18 Effective Rate	FY '17-'18 Adopted
Total Taxable Assessed Value (Freeze not Included)	\$ 819,280,379	\$ 862,574,721	\$ 862,574,721	\$ 862,574,721	\$ 862,574,721
Add Back Actual Freeze (Not included in the rate calculations)	\$ 696,556	\$ 757,739	\$ 757,739	\$ 757,739	\$ 757,739
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310895	0.291544	0.287742
Total M&O and I&S Tax Levy	\$ 3,053,970	\$ 3,239,729	\$ 3,439,441	\$ 3,272,524	\$ 3,239,729
Less Debt Service Portion (I&S) Collection	\$ (126,087)	\$ (111,031)	\$ (111,031)	\$ (111,031)	\$ (111,031)
Less Debt Service from Tax Freeze	\$ (45,979)	\$ (33,897)	\$ (31,373)	\$ (33,455)	\$ (33,897)
Tax Levy Available to General Fund (M&O) @ 100% *	\$ 2,881,903	\$ 3,094,801	\$ 3,297,037	\$ 3,128,038	\$ 3,094,801
Revenue Difference from FY '16-'17 for General Fund		\$ 212,897	\$ 415,134	\$ 246,135	\$ 212,897
Tax Rate Comparison FY '16-17 vs. '17-'18		\$ -	\$ 0.023153	\$ 0.003802	\$ -

* Council guidance was to utilize 100% collection rate for budget purposes in FY 17/18.

	FY '16-'17 Assessment	FY '17-'18 Current Rate	FY '17-'18 Rollback Rate	FY '17-'18 Effective Rate	FY '17-'18 Adopted
Rate Effects on Average Taxable Homestead Value	\$ 644,079	\$ 659,445	\$ 659,445	\$ 659,445	\$ 659,445
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310895	0.291544	0.287742
Total M&O and I&S Tax Levy	\$ 1,853	\$ 1,898	\$ 2,050	\$ 1,923	\$ 1,898
Difference In City Tax Paid FY '16-'17 vs. '17-'18 **		\$ 44	\$ 197	\$ 69	\$ 44

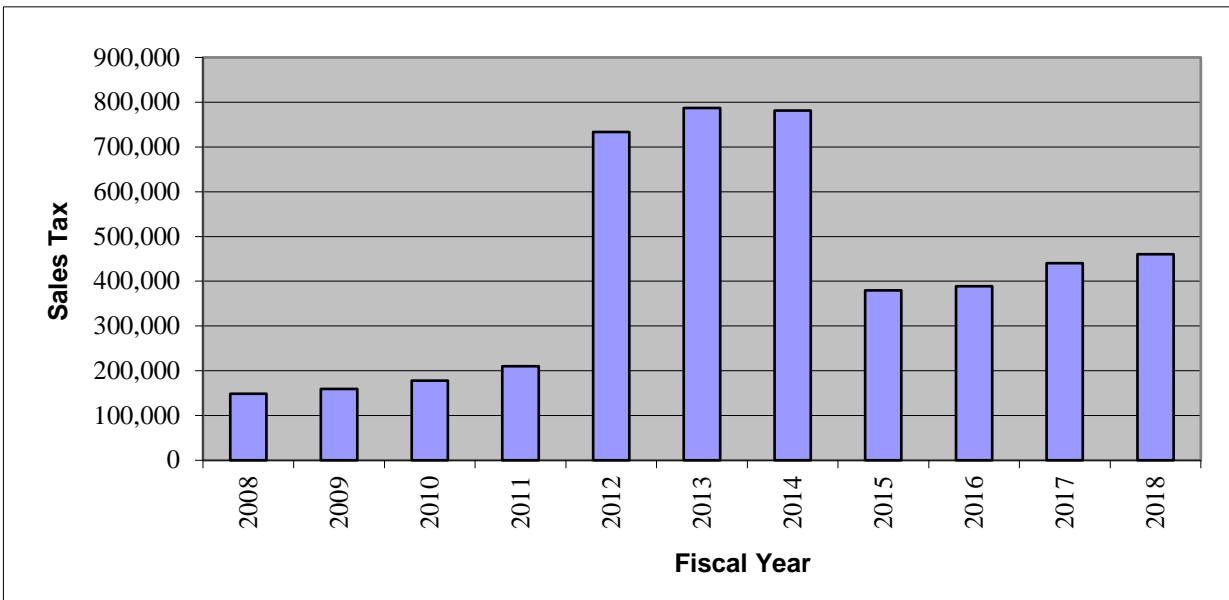
** Difference for individual tax payers may be more or less depending on the individuals appraised property values.

City of Shavano Park Historical Sales Tax Rates

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

General Fund Sales Tax

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	388,949	9,178	2.417%
2017 Estimated	440,000	51,051	13.125%
2018 Adopted	460,000	20,000	4.545%

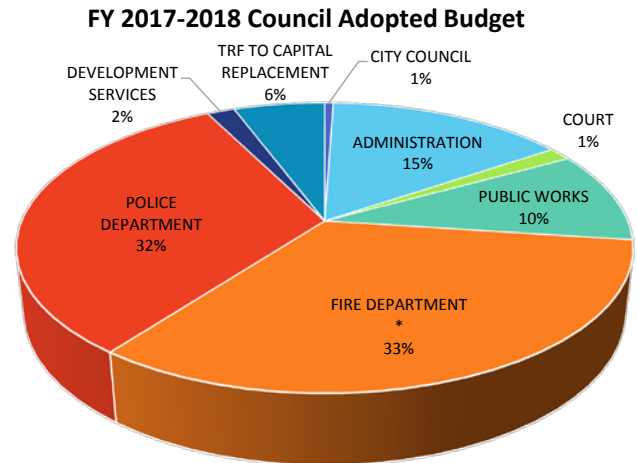


Historical General Fund Operational Expenses by Department

FY 2017-2018 Council Adopted Budget

CITY COUNCIL	30,084	0.56%
ADMINISTRATION	838,675	15.74%
COURT	81,459	1.53%
PUBLIC WORKS	568,204	10.66%
FIRE DEPARTMENT *	1,860,172	34.91%
POLICE DEPARTMENT	1,807,949	33.93%
DEVELOPMENT SERVICES	96,900	1.82%
TRF TO CAPITAL REPLACEMENT	319,596	6.00%
Total Expenses	5,603,039	

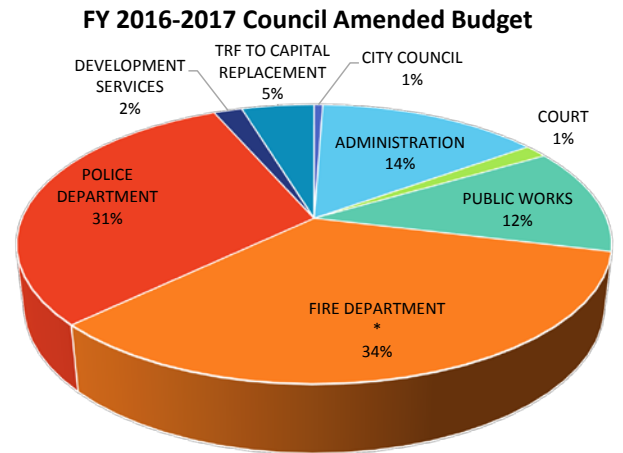
*Includes New Ambulance/Stretcher \$198,000



FY 2016-2017 Council Amended Budget (UNAUDITED)

CITY COUNCIL	30,100	0.56%
ADMINISTRATION	770,707	14.46%
COURT	80,179	1.50%
PUBLIC WORKS	653,245	12.26%
FIRE DEPARTMENT *	1,815,529	34.07%
POLICE DEPARTMENT	1,629,632	30.58%
DEVELOPMENT SERVICES	97,900	1.84%
TRF TO CAPITAL REPLACEMENT	251,032	4.71%
Total Expenses	5,328,324	

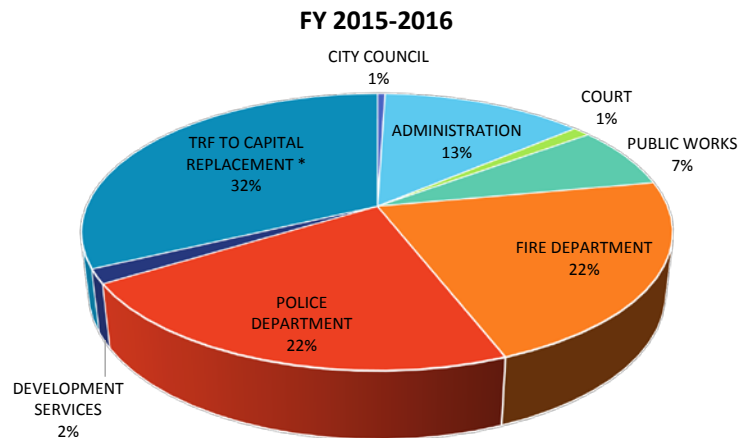
*Includes New Ambulance/Stretcher \$198,000



FY 2015-2016

CITY COUNCIL	28,949	0.49%
ADMINISTRATION	785,588	13.23%
COURT	67,435	1.14%
PUBLIC WORKS	428,524	7.22%
FIRE DEPARTMENT	1,306,320	22.01%
POLICE DEPARTMENT	1,314,059	22.14%
DEVELOPMENT SERVICES	99,671	1.68%
TRF TO CAPITAL REPLACEMENT *	1,905,486	32.10%
Total Expenses	5,936,032	

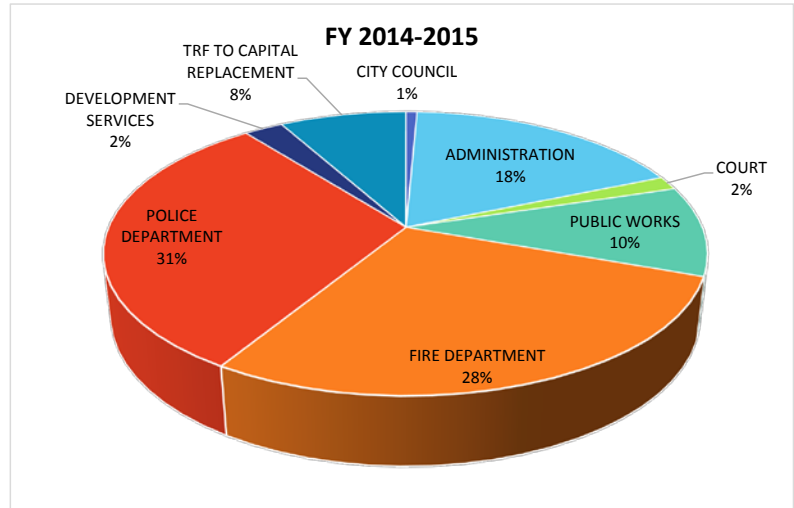
* Includes \$1,643,749 transfer from Fund Balance



Historical General Fund Operational Expenses by Department Cont.

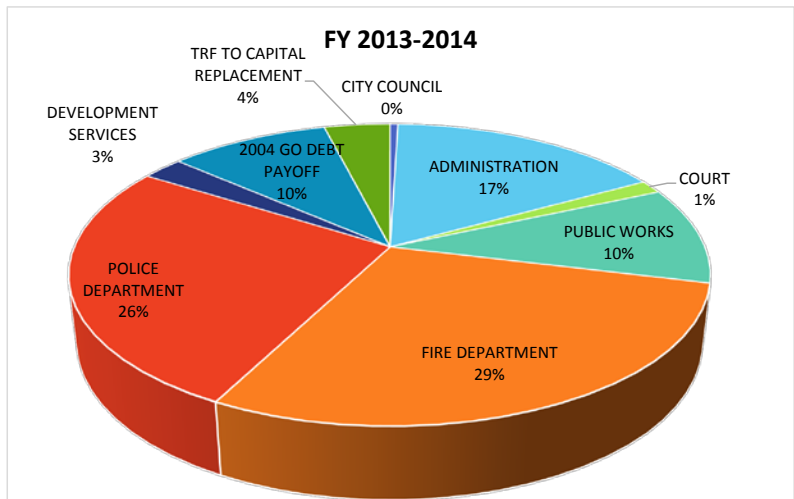
FY 2014-2015

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	



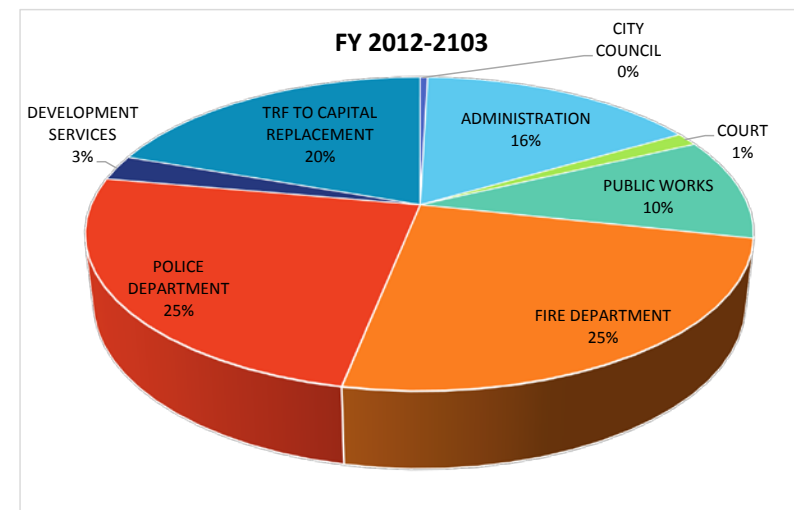
FY 2013-2014

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	



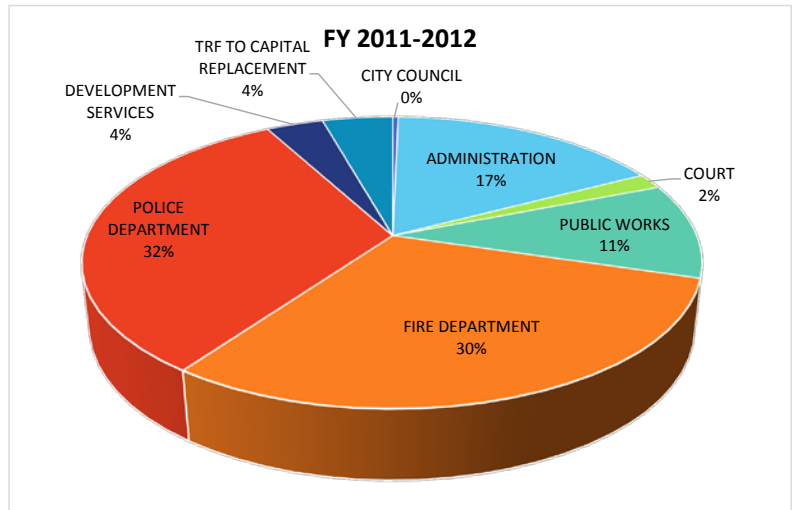
FY 2012-2013

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	

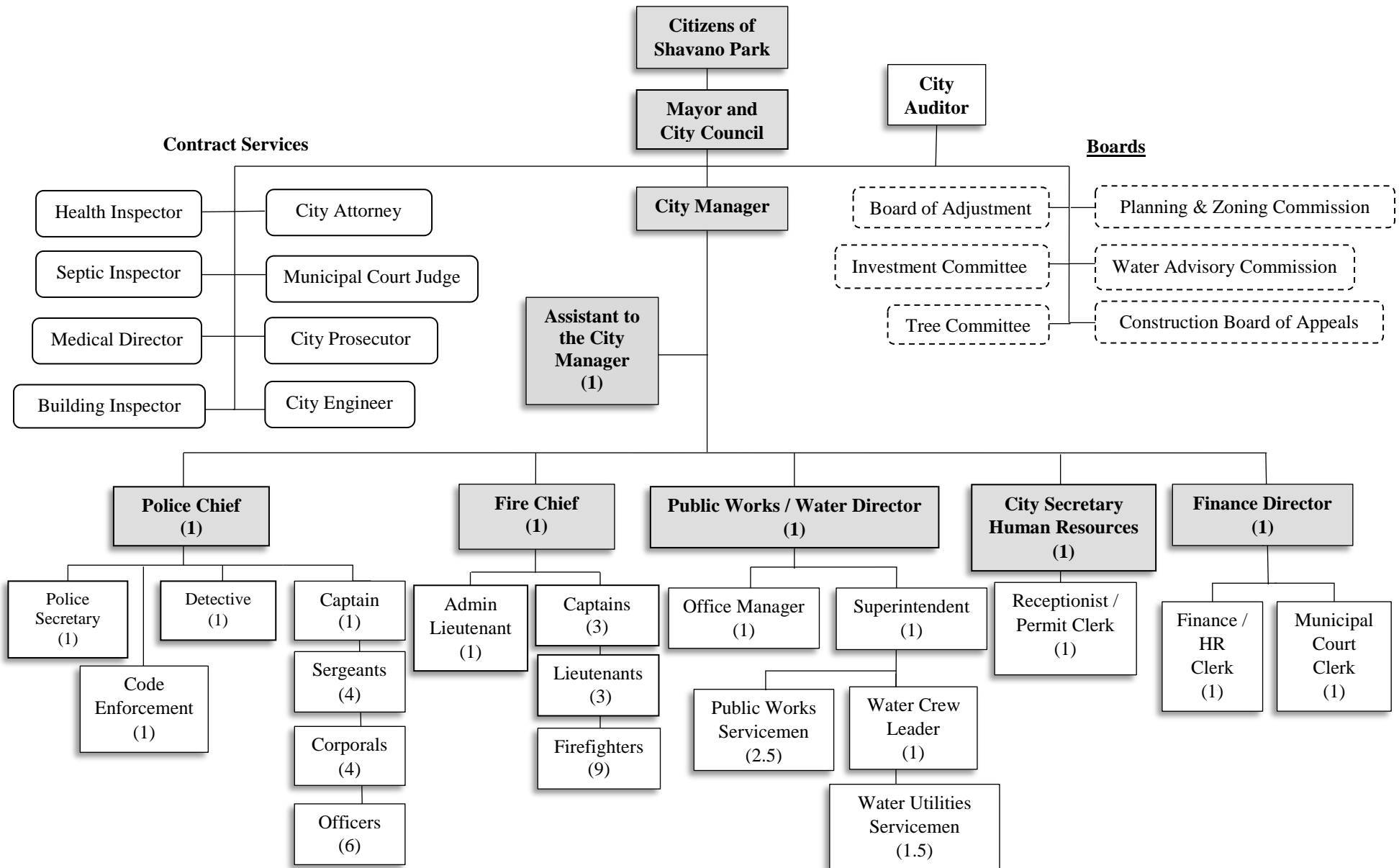


Historical General Fund Operational Expenses by Department Cont.

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	



ATTACHMENT A
ORGANIZATIONAL FLOWCHART
 Approved by Council on August 28, 2017.



Historical Staffing Levels

10 - General Fund	2012/2013	2013/2014	2014/2015	2015/2106	2016/2107	COUNCIL ADOPTED 2017/2108
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	1	1	1	1	0
Assistant to the City Manager	0	0	0	0	0	1
Code Enforcement Officer	1	0	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
Public Works Supervisor	0.5	0	0	0	0	0
Public Works Water Foreman	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Serviceman	2	2.5	2.5	2.5	2.5	2.5
Totals	4	4	4	4	4	4
FIRE DEPARMENT - 604						
Fire Chief	1	1	1	1	1	1
Fire Admin/Lieutenant	0	0	0	0	1	1
Captain/Paramedic	0	2	2	2	1	1
Fire Captain	3	1	1	1	2	2
Fire Lieutenant	3	3	3	3	1	1
Fire Lieutenant/Paramedic	0	0	0	0	2	2
Fire Fighter/EMT	10	0	0	0	0	0
Fire Fighter/Paramedic	0	5	5	5	5	5
Fire Fighter	0	5	5	5	4	4
Totals	17	17	17	17	17	17

Historical Staffing Levels

						COUNCIL ADOPTED 2017/2108
10 - General Fund Cont.	2012/2013	2013/2014	2014/2015	2015/2106	2016/2107	
POLICE - 605						
Police Chief	1	1	1	1	1	1
Police Secretary	1	1	1	1	1	1
Police Captain	1	0	0	0	0	1
Police Lieutenant	0	1	1	1	1	0
Police Investigator/Sergeant	1	1	1	1	1	1
Police Sergeant	4	4	4	4	4	4
Police Corporal	4	4	4	4	4	4
Police Officer	5	5	4	4	4	6
Police Officer/Code Enforcement	0	0	1	1	1	1
Totals	17	17	17	17	17	19
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 (Superintendent)	0.5	0	0	0	0	0
Public Works/Water Foreman	0.5	0.5	0.5	0.5	0.5	0.5
Water Serviceman	2	2.5	2.5	2.5	2.5	2.5
Totals	4	4	4	4	4	4

COMBINED FUND SUMMARY

	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016-2017 ADOPTED	2016-2017 AMENDED	2017-2018 ADOPTED
REVENUE & TRANSFERS IN						
GENERAL FUND	\$ 4,227,722	\$ 4,727,448	\$ 4,536,031	\$ 5,003,281	\$ 5,328,324	\$ 5,502,984
WATER UTILITY FUND	956,660	852,041	850,739	934,678	973,865	867,593
CRIME CONTROL FUND	387,246	118,734	247,272	100,083	100,083	116,509
PEG FUND	8,920	14,945	15,392	15,505	15,005	15,505
OAK WILT FUND	2,083	17,701	37,710	10,500	10,500	10,500
STREET MAINTENANCE FUND	-	94,943	97,237	100,008	100,008	115,009
COURT TECHNOLOGY/SECURITY FUND	11,192	10,882	8,739	9,103	9,103	7,700
CHILD SAFETY FUND	3,589	3,799	3,928	3,840	3,840	3,840
LEOSE FUND	1,615	1,673	1,595	1,500	1,563	1,563
POLICE FORFEITURE	3,075	-	1	-	4	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	284,483	388,757	1,905,699	214,487	251,132	324,596
PET DOCUMENTATION & RESCUE FUND	-	-		1	5	-
DEBT SERVICE FUND	\$ 395,407	\$ 169,890	\$ 237,936	\$ 172,066	172,066	111,031
TOTAL REVENUE & TRANSFERS IN	\$ 6,281,992	\$ 6,400,813	\$ 7,942,279	\$ 6,565,052	\$ 6,965,498	\$ 7,076,830
LESS INTERFUND TRANSFERS	\$ (77,495)	\$ (533,563)	\$ (37,088)	\$ (449,784)	\$ (621,431)	\$ (475,401)
NET BUDGET REVENUES	\$ 6,204,497	\$ 5,867,250	\$ 7,905,191	\$ 6,115,268	\$ 6,344,067	\$ 6,601,429
EXPENSES & TRANSFERS OUT						
GENERAL FUND	\$ 4,361,008	\$ 4,340,399	\$ 5,936,032	\$ 5,003,281	\$ 5,328,324	\$ 5,603,039
WATER UTILITY FUND	979,763	897,240	994,797	1,244,433	1,425,430	886,635
CRIME CONTROL FUND	73,566	125,499	90,120	102,046	230,238	220,837
PEG FUND	-	-	-	-	-	36,000
OAK WILT FUND	-	43,722	-	-	-	500
STREET MAINTENANCE FUND	-	-	-	-	-	-
COURT TECHNOLOGY/SECURITY FUND	30,769	19,766	5,046	4,013	4,013	4,013
CHILD SAFETY FUND	-	2,847	3,530	4,500	4,500	5,500
LEOSE FUND	-	2,131	3,469	3,871	3,869	2,070
POLICE FORFEITURE	-	-	-	6,225	6,229	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	-	20,000	173,882	323,000	323,000	236,501
PET DOCUMENTATION & RESCUE FUND	-	-		-	-	-
DEBT SERVICE FUND	293,193	203,846	207,714	204,045	204,045	203,082
TOTAL EXPENSES & TRANSFERS OUT	\$ 5,738,299	\$ 5,655,450	\$ 7,414,590	\$ 6,895,414	\$ 7,529,648	\$ 7,198,177
LESS INTERFUND TRANSFERS	\$ (77,495)	\$ (533,563)	\$ (37,088)	\$ (449,784)	\$ (621,431)	\$ (475,401)
NET BUDGET EXPENSES	\$ 5,660,804	\$ 5,121,887	\$ 7,377,502	\$ 6,445,630	\$ 6,908,217	\$ 6,722,776
REVENUE OVER (SHORT) EXPENDITURES -	\$ 543,693	\$ 745,363	\$ 527,689	\$ (330,362)	\$ (564,151)	\$ (121,347)
BEGINNING COMBINED FUND BALANCE	\$ 9,041,739	\$ 9,585,432	\$ 10,330,795	10,858,484	\$ 10,858,484	\$ 10,294,334
CHANGE IN FUND BALANCE	543,693	745,363	527,689	(330,362)	(564,151)	(121,347)
ENDING COMBINED FUND BALANCE	\$ 9,585,432	\$ 10,330,795	\$ 10,858,484	10,528,122	\$ 10,294,334	\$ 10,172,987

**CONSOLIDATED BUDGET SUMMARY BY FUND
FY 2017-2018**

	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	\$ 2,438,048	\$ 3,142,681	\$ 670,016	\$ 3,242,846	\$ 103,916	\$ 67,132	\$ 292,188	\$ 58,326	\$ 4,279	\$ 507	\$ 0	\$ 2,298	\$ 272,096	\$ 10,294,334
REVENUES:														
PROPERTY TAX	\$ 3,121,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,031	\$ 3,232,832
SALES TAX	460,000	-	115,009	-	-	-	115,009	-	-	-	-	-	-	\$ 690,018
OTHER TAXES	20,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 20,000
FRANCHISE FEES	459,203	-	-	-	-	-	-	-	-	-	-	-	-	\$ 459,203
CHARGES FOR SERVICES	-	862,593	-	-	-	-	-	-	3,840	-	-	-	-	\$ 866,433
PERMITS/LICENSES	526,700	-	-	-	15,500	10,500	-	-	-	-	-	-	-	\$ 552,700
COURT FEES	206,000	-	-	-	-	-	-	7,700	-	-	-	-	-	\$ 213,700
POLICE/FIRE REVENUE	114,400	-	-	-	-	-	-	-	-	-	-	-	-	\$ 114,400
INTEREST	16,000	5,000	1,500	5,000	5	-	-	-	-	-	-	-	-	\$ 27,505
MISCELLANEOUS/GRANTS	103,479	-	-	-	-	-	-	-	-	1,563	-	-	-	\$ 105,042
INTERFUND TRANSFERS	475,401	-	-	319,596	-	-	-	-	-	-	-	-	-	\$ 794,997
TOTAL REVENUES	\$ 5,502,984	\$ 867,593	\$ 116,509	\$ 324,596	\$ 15,505	\$ 10,500	\$ 115,009	\$ 7,700	\$ 3,840	\$ 1,563	\$ -	\$ -	\$ 111,031	\$ 7,076,830
EXPENDITURES:														
GENERAL GOVERNMENT	\$ 1,009,074	\$ -	\$ -	\$ 44,030	\$ 36,000	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089,604
JUDICIAL	81,459	-	-	-	-	-	-	4,013	-	-	-	-	-	\$ 85,472
PUBLIC WORKS	634,623	698,928	-	37,500	-	-	-	-	-	-	-	-	-	\$ 1,371,051
PUBLIC SAFETY	3,877,883	-	220,837	154,971	-	-	-	-	5,500	2,070	-	-	-	\$ 4,261,261
DEBT SERVICE	-	187,707	-	-	-	-	-	-	-	-	-	-	203,082	\$ 390,789
TOTAL EXPENDITURES	\$ 5,603,039	\$ 886,635	\$ 220,837	\$ 236,501	\$ 36,000	\$ 500	\$ -	\$ 4,013	\$ 5,500	\$ 2,070	\$ -	\$ -	\$ 203,082	\$ 7,198,177
ENDING FUND BALANCE	\$ 2,337,993	\$ 3,123,639	\$ 565,688	\$ 3,330,941	\$ 83,421	\$ 77,132	\$ 407,197	\$ 62,013	\$ 2,619	\$ 0	\$ 0	\$ 2,298	\$ 180,045	\$ 10,172,987
CHANGE IN FUND BALANCE	\$ (100,055)	\$ (19,042)	\$ (104,328)	\$ 88,095	\$ (20,495)	\$ 10,000	\$ 115,009	\$ 3,687	\$ (1,660)	\$ (507)	\$ -	\$ -	\$ (92,051)	\$ (121,347)

Strategic Goals and Objectives

Strategic Vision

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

Mission

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

Values

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

Essential Task List

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

Strategic Goals

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

Objectives

1. Provide excellent municipal services while anticipating future requirements

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

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

- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code provisions
- Proactively pursue reduction of neighborhood crime across the city
- Consistently maintain average police and fire response times to 3-4 minutes
- Routinely emphasize friendly “customer service” and image of City while patrolling
- Effectively communicate to citizens police security efforts in crime control measures and trends
- Review staffing and resources to produce effective police protection
- Purchase replacement ambulance
- Improve fire safety by reducing the risk of a forest fire on the Municipal Tract through implementing a Shaded Fuel Break with the Texas A&M Forest Service.

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

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

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

- Complete a city-wide street assessment, maintenance, and replacement schedule
- Continue to implement asphalt preservation applications from east side of NW Military from Loop 1604 to De Zavala and Shavano Creek; applications include crack seal and seal coat to assist in maintaining pavement conditions
- Implement environmentally friendly parking options (City Hall South)
- Maintain essential public water infrastructure to include a capital replacement program
 - Continue to take corrective action on dead end main issues to lessen flushing and reduce loss ratio rate.
- Assess existing street lights for cost savings and down lighting
- Complete assessment of city requirements for NW Military MPO project scheduled for 2020
- Initiate planning with TxDOT for relocation portions of the water mains on NW Military prior/ job bid for MPO project
- Complete an engineer study of Elm Springs to provide drainage solution to go along with TxDOT MPO improvements to NW Mil
- Consider increase to the Shavano Ground Storage Tank capacity

5. Enhance and support commercial business activities and opportunities

- Survey Shavano Park businesses concerning city support
- Continue to maintain an updated business directory supplement and include in the Shavano Park resident directory

6. Enhance the City Image while maintaining a rural atmosphere

- Emphasize friendly customer service and make opportunities to engage with public
- Coordinate with Bitterblue for completion of sidewalk trail north from Lockhill Selma to Salado Creek
- Consider solicitation of donation of a pavilion to the City
- Maintain Tree City USA recognition
- Consider permanent green space on the municipal tract
- Maintain Firewise recognition
- Support securing National Wildlife Conservation Society recognition

7. Promote effective communications and outreach with citizens

- Implement a City Communications Plan
- Investigate options for an electronic marquee for City Hall
- Develop a City Publications Policy
- Conduct four City sponsored events (Arbor Day, Independence Day, National Night Out, December Celebration)
- Support Rey Feo 2018 and the San Antonio Tri-Centennial celebration
- Maintain City website and evaluate additional website applications
- Conduct written engagements with Citizens (Town Plan, RR Stickers, Key Numbers, i-INFO)
- Continue to conduct website surveys
- Adopt a comprehensive Town Plan for 2017 and future years
- Overhaul City Council Chambers to create a high quality, high definition, state of the art audio / visual system to facilitate and document CoSP meetings

8. Mitigate storm water runoff

- Approve a prioritized plan to address City drainage issues
- Begin drainage improvements
- Provide maintenance of our storm water to include inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects

10 - GENERAL FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 2,438,048</u>	<u>\$ 2,438,048</u>	
REVENUE TOTAL	<u>\$ 5,328,324</u>	<u>\$ 5,502,984</u>	\$ 174,660
DEPARTMENT EXPENSES			
CITY COUNCIL	\$ 30,100	\$ 30,084	\$ (16)
ADMINISTRATION	\$ 780,707	\$ 882,090	\$ 101,383
COURT	\$ 80,179	\$ 81,459	\$ 1,280
PUBLIC WORKS	\$ 694,724	\$ 634,623	\$ (60,101)
FIRE DEPARTMENT	\$ 2,015,082	\$ 2,069,934	\$ 54,852
POLICE DEPARTMENT	\$ 1,629,632	\$ 1,807,949	\$ 178,317
DEVELOPMENT SERVICES	\$ 97,900	\$ 96,900	\$ (1,000)
TOTAL EXPENSES	<u>\$ 5,328,324</u>	<u>\$ 5,603,039</u>	<u>\$ 274,715</u>
Income/(Loss)	\$ -	\$ (100,055)	
ENDING FUND BALANCE	<u>\$ 2,438,048</u>	<u>\$ 2,337,993</u>	

General Fund - Fund Balance Funding %

2017/2018 COUNCIL ADOPTED BUDGET	UNAUDITED 9-30-2017 FUND BALANCE	Remaining/(Needed) Unassigned Fund Balance at % of Budget
\$ 5,603,039	\$ 2,438,048	

Fund Balance % of Budget

20%	\$ 1,120,608	\$ 1,317,440
25%	\$ 1,400,760	\$ 1,037,288
30%	\$ 1,680,912	\$ 757,136
40%	\$ 2,241,216	\$ 196,832
45%	\$ 2,521,368	\$ (83,320)
50%	\$ 2,801,520	\$ (363,472)
75%	\$ 4,202,279	\$ (1,764,231)
80%	\$ 4,482,431	\$ (2,044,383)
85%	\$ 4,762,583	\$ (2,324,535)
95%	\$ 5,322,887	\$ (2,884,839)
100%	\$ 5,603,039	\$ (3,164,991)

10 -GENERAL FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
NON-DEPARTMENTAL							
=====							
TAXES							
10-599-1010 CURRENT ADVALOREM TAXES	2,227,588	2,522,308	2,610,966	2,862,359	2,913,058	2,917,729	3,094,801
10-599-1020 DELINQUENT ADVALOREM TAXES	17,552	16,023	25,378	70,000	67,483	70,000	20,000
10-599-1030 PENALTY & INTEREST REVENUE	5,366	8,977	8,875	5,000	7,800	7,757	7,000
10-599-1040 MUNICIPAL SALES TAX	781,683	379,771	388,949	422,645	410,124	440,000	460,000
10-599-1060 MIXED BEVERAGE TAX	18,631	19,371	18,535	20,000	19,230	19,230	20,000
TOTAL TAXES	3,050,821	2,946,450	3,052,703	3,380,004	3,417,695	3,454,716	3,601,801
FRANCHISE REVENUES							
10-599-2020 FRANCHISE FEES - ELECTRIC	198,865	251,532	270,026	282,000	280,910	280,910	282,000
10-599-2022 FRANCHISE FEES - GAS	33,704	33,080	25,494	33,000	25,600	25,600	33,000
10-599-2024 FRANCHISE FEES - CABLE	67,389	74,713	76,923	77,677	76,473	76,473	77,677
10-599-2026 FRANCHISE FEES - PHONE	29,724	25,661	24,932	25,143	24,523	25,143	25,143
10-599-2027 FRANCHISE FEES - SAWS	0	19,331	10,962	10,737	11,635	11,635	11,000
10-599-2028 FRANSHISE FEES - REFUSE	22,333	24,867	29,072	30,383	29,835	30,000	30,383
TOTAL FRANCHISE REVENUES	352,015	429,185	437,409	458,940	448,975	449,761	459,203
PERMITS & LICENSES							
10-599-3010 BUILDING PERMITS	330,858	410,875	376,677	350,000	436,997	445,000	425,000
10-599-3012 PLAN REVIEW FEES	49,536	116,035	59,370	62,000	59,632	62,000	62,000
10-599-3018 CERTIFICATE OF OCCUPANCY PE	4,000	4,400	6,740	5,000	5,900	5,900	5,000
10-599-3020 PLATTING FEES	12,695	32,155	8,822	14,000	9,736	11,000	10,000
10-599-3025 VARIANCE/RE-ZONE FEES	400	15	3,040	2,000	750	750	2,000
10-599-3040 CONTRACTORS' LICENCES	0	200	0	0	1,815	1,350	500
10-599-3045 INSPECTION FEES	11,560	11,327	10,705	11,000	8,870	11,000	11,000
10-599-3048 COMMERCIAL SIGN PERMITS	0	0	0	0	1,700	1,700	500
10-599-3050 GARAGE SALE & OTHER PERMITS	1,480	505	1,720	250	1,233	1,300	1,200
10-599-3055 HEALTH INSPECTIONS	0	2,100	3,400	3,000	4,900	4,900	4,500
10-599-3060 DEVELOPMENT FEES	1,357	158,232	52,972	25,000	8,860	20,000	5,000
TOTAL PERMITS & LICENSES	411,885	735,844	523,446	472,250	540,393	564,900	526,700
COURT FEES							
10-599-4010 MUNICIPAL COURT FINES	174,822	183,203	162,155	170,000	142,807	153,000	170,000
10-599-4021 ARREST FEES	6,833	6,627	4,969	10,000	4,443	5,000	5,000
10-599-4028 STATE COURT COST ALLOCATION	7,494	6,063	6,818	5,000	0	6,000	6,000
10-599-4030 WARRANT FEES	32,868	28,736	27,724	24,000	22,150	23,000	24,000
10-599-4036 JUDICIAL FEE - CITY	936	907	727	1,200	638	650	1,000
TOTAL COURT FEES	222,954	225,535	202,393	210,200	170,038	187,650	206,000

10 -GENERAL FUND

	2013-2014	2014-2015	2015-2016	((----- 2016-2017 -----))			2017-2018
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
POLICE/FIRE REVENUES							
10-599-6010 POLICE REPORT REVENUE	174	333	448	400	341	400	400
10-599-6030 POLICE DEPT. REVENUE	4,016	6,763	7,750	4,000	4,240	4,240	4,000
10-599-6060 EMS FEES	69,528	74,087	68,606	75,000	107,034	110,000	110,000
TOTAL POLICE/FIRE REVENUES	73,718	81,183	76,804	79,400	111,615	114,640	114,400
MISC./GRANTS/INTEREST							
10-599-7000 INTEREST INCOME	9,544	4,471	10,328	14,000	19,815	18,250	16,000
10-599-7021 FEDERAL GRANTS	0	0	0	6,775	0	6,775	15,000
10-599-7025 US DOJ VEST GRANT	1,209	2,097	1,097	2,000	2,781	2,781	2,000
10-599-7030 FORESTRY SERVICE GRANT	0	0	625	0	0	0	10,000
10-599-7036 TEXAS COMM. ON FIRE PROTECT	0	0	0	875	0	875	0
10-599-7037 STRAC	5,623	6,606	10,229	7,790	7,790	7,790	7,000
10-599-7040 PUBLIC RECORDS REVENUE	125	77	18	200	1	10	100
10-599-7050 ADMINISTRATIVE INCOME	19,304	29,465	16,693	2,000	627	700	2,000
VARIOUS MISC COLLECTION 0	0.00						1,500
10-599-7060 CC SERVICE FEES	0	0	0	3,000	3,516	3,750	3,000
10-599-7070 RECYCLING REVENUE	1,602	1,818	2,161	2,000	2,118	2,250	2,000
10-599-7075 SITE LEASE/LICENSE FEES	24,478	38,979	40,619	41,788	38,568	42,134	44,124
T-MOBILE 12	1,667.00						20,004
CCATT-AT&T 12	2,010.00						24,120
10-599-7084 DONATIONS- FIRE DEPARTMENT	0	500	0	0	0	0	0
10-599-7085 DONATIONS- POLICE DEPARTMEN	300	600	0	255	255	255	255
10-599-7086 DONATIONS- ADMINISTRATION	0	4,655	7,905	2,350	8,393	8,393	8,000
10-599-7090 SALE OF CITY ASSETS	6,671	20,859	15,038	23,066	23,245	23,245	10,000
10-599-7097 INSURANCE PROCEEDS	6,898	10,236	3,909	0	7,813	7,813	0
TOTAL MISC./GRANTS/INTEREST	75,754	120,364	108,621	106,099	114,920	125,021	119,479
TRANSFERS IN							
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	47,050	0	47,050	22,050
10-599-8040 TRF IN -CRIME CONTROL	41,975	83,100	82,459	222,688	0	222,688	212,837
VEHICLE/OUTFITTING 0	0.00						120,000
VARIOUS-PD EQUIPMENT 0	0.00						40,990
SALARIES 80/84 COVER 4H 0	0.00						45,235
VARIOUS-FD EQUIPMENT 0	0.00						6,612
10-599-8050 TRF IN -COURT RESTRICTED	13,470	19,766	5,046	4,013	0	4,013	4,013
INCODE - COURT 0	0.00						4,013
10-599-8054 TRF IN -FORFEITURE FUNDS	0	0	0	6,225	0	6,225	0
BODY WORN CAMERAS/MATCH 0	0.00						0
10-599-8070 TRF IN -CAPITAL REPLACEMENT	0	20,000	25,100	341,455	0	341,455	236,501
2- AC UNITS CITY HALL 0	0.00						18,000
AMBULANCE 0	0.00						140,971
STRETCHER 0	0.00						14,000
ENGINEER FEES-DRAINAGE 0	0.00						25,000
ZERO TURN MOWER 0	0.00						12,500
ELECTRICAL UPGRADE-MUNI 0	0.00						10,000
ENVIROMENTAL PARKING-MU 0	0.00						16,030

10 -GENERAL FUND

	(----- 2016-2017 -----)				2017-2018		
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
10-599-8090 PRIOR PERIOD ADJUSTMENT	(36,923)	43,972	0	0	0	0	0
10-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	100,055
COVER TRF TO CAPITAL RE	0.00						50,055
CRACK SEAL TRAILER MOUN	0.00						50,000
TOTAL TRANSFERS IN	40,572	188,888	134,655	621,431	0	621,431	575,456
TOTAL NON-DEPARTMENTAL	4,227,719	4,727,451	4,536,030	5,328,324	4,803,635	5,518,119	5,603,039
TOTAL REVENUES	4,227,719	4,727,451	4,536,030	5,328,324	4,803,635	5,518,119	5,603,039
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Major Budget Changes

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

Capital Outlay

-8015 Non-Capital - Computer Equipment

Replacement of 2 IPAD'S if required.	\$	1,334
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10 -GENERAL FUND
CITY COUNCIL

	(----- 2016-2017 -----)							2017-2018
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	
PERSONNEL								
SUPPLIES								
10-600-2020 GENERAL OFFICE SUPPLIES	301	145	95	300	308	308	300	
10-600-2035 COUNCIL/EMPLOYEE APPRECIATI	0	1,054	758	1,000	950	1,000	1,000	
10-600-2037 CITY SPONSORED EVENTS	0	13,142	20,239	15,000	18,684	18,684	15,000	
EVENTS (3)	3	5,000.00					15,000	
10-600-2040 MEETING SUPPLIES	1,882	1,163	522	1,500	668	1,000	1,000	
COUNCIL MEETINGS	6	75.00					450	
GENERAL SUPPLIES	0	0.00					550	
TOTAL SUPPLIES	2,182	15,504	21,614	17,800	20,610	20,992	17,300	
SERVICES								
10-600-3018 CITY WIDE CLEAN UP	1,350	1,278	1,278	1,700	1,628	1,628	1,750	
SHRED	0	0.00					1,750	
10-600-3020 ASSOCIATION DUES & PUBS	1,603	1,508	1,528	1,700	1,628	1,628	1,700	
TML -MEMBERSHIP	0	0.00					1,000	
AACOG	0	0.00					500	
MISC	0	0.00					200	
10-600-3030 TRAINING/EDUCATION	2,784	1,093	1,475	2,000	1,546	2,000	2,000	
VARIOUS SEMINARS	10	200.00					2,000	
10-600-3040 TRAVEL/LODGING/MEALS	3,721	223	289	3,500	1,587	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	1,566	8,000	0	0	0	0	0	
TOTAL SERVICES	11,024	12,102	4,570	8,900	6,389	8,756	8,950	
CONTRACTUAL								
10-600-4088 ELECTION SERVICES	1,818	2,500	2,233	3,000	1,841	1,841	2,500	
TOTAL CONTRACTUAL	1,818	2,500	2,233	3,000	1,841	1,841	2,500	
CAPITAL OUTLAY								
10-600-8010 NON-CAP-ELECTRONIC EQUIPMEN	0	0	0	0	576	576	0	
10-600-8015 NON-CAPITAL-COMPUTER EQUIPM	5,337	274	530	400	0	400	1,334	
REPLACEMENT - IPAD	2	667.00					1,334	
TOTAL CAPITAL OUTLAY	5,337	274	530	400	576	976	1,334	
TOTAL CITY COUNCIL	20,362	30,380	28,947	30,100	29,416	32,565	30,084	

Administration Department – 601

Goals:

- Effectively communicate with citizens, visitors and community
- Provide exceptional customer service
- Efficiently use and protect fiscal resources through sound financial practices
- Conduct effective master planning to posture the City now and for the future
- Enforce ordinances / policies consistently
- Provide planning and research support to City Staff and Council
- Maintain city IT infrastructure in coordination with IT contractor
- Hire and maintain the best team possible based upon the resources available
- Provide excellent Human Resources services to staff

Objectives:

- Engage residents to participate in municipal planning
- Improve the accessibility of City communications by growing digital presence
- Maintain an informative and useful website
- Continue to provide quality City presentations
- Survey Shavano Park businesses concerning City support; Update Business Directory
- Purchase an electronic marquee for City Hall Monument to improve communications
- Work to complete the Hike and Bike trail north from Lockhill Selma to Salado Creek
- Complete Assessment of city requirements for 2020 NW Military Highway MPO project
- Support the effort to adopt a comprehensive plan (Town Plan) for 2017 and future years
- Implement the City Communications Plan
 - Propose an official City slogan
 - Overhaul City Council Chambers to create a high quality, high definition, state of the art audio / visual system to facilitate and document CoSP meetings
 - Post select Roadrunner articles on social media
 - Increase video content on City YouTube
- Strive to 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 as appropriate
- Assess and consider options for H/R responsibilities
- Review Contracts /Professional Services and request RFQs as appropriate
- Upgrade Firewall to NSA 2600

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and the grade change recommendation for the Accounts Payable / Human Resources Clerk. The budget also accounts for a change in job title from "Planner/information Systems Manager" to Assistant to the City Manager. The budget accounts for a 17% increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee (total cost is projected at \$45,864). The Budget also includes the Council approved Employee Assistance Program service provided at a cost of approximately \$800. The cost associated with the above mentioned changes to Personnel category is \$31,857

Services

-3015 Professional Services-Legal	\$	(10,000)
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Capital Outlay

-8015 Non-Capital - Computer		
Firewall Upgrade	\$	4,000
Replacement of 2 IPAD'S if required	\$	1,334
Computer/Monitor if required	\$	1,000

-8025 Non-Capital - Office Furniture and Equipment		
Office chairs.	\$	100

-8080 Capital - Improvements		
Replace 2 - AC Units on City Hall if required.	\$	18,000
Electronic Marquee	\$	16,000
Environmentally Friendly Parking Lot-Municipal Tract	\$	14,030
Electrical Upgrades to Municipal Tract	\$	10,000

Interfund Transfers- Capital Replacement (-9010)	\$	33,415
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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
ADMINISTRATION

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-601-1010 SALARIES	261,971	352,654	354,081	391,110	359,889	391,110	413,719
10-601-1015 OVERTIME	171	58	0	0	0	0	1,000
10-601-1020 MEDICARE	4,119	5,223	5,016	5,763	5,120	5,763	6,105
10-601-1025 TWC (SUI)	1,675	397	1,013	1,242	67	200	1,242
10-601-1030 HEALTH INSURANCE	14,482	21,152	23,625	27,540	25,200	27,540	32,221
10-601-1031 HSA	1,250	4,175	200	222	204	222	222
10-601-1033 DENTAL INSURANCE	1,534	1,913	2,144	2,448	2,317	2,448	2,448
10-601-1035 VISION CARE INSURANCE	314	553	481	609	483	609	609
10-601-1036 LIFE INSURANCE	357	385	425	477	438	477	477
10-601-1037 WORKERS' COMP INSURANCE	879	1,185	954	1,059	812	1,059	1,178
10-601-1040 TMRS RETIREMENT	30,312	49,123	49,527	54,605	46,060	54,605	57,711
10-601-1070 SPECIAL ALLOWANCES	6,013	6,375	6,375	6,300	5,885	6,300	6,300
TOTAL PERSONNEL	323,075	443,193	443,840	491,375	446,473	490,333	523,232
SUPPLIES							
10-601-2020 GENERAL OFFICE SUPPLIES	7,844	6,042	6,505	7,000	6,175	7,000	7,000
10-601-2025 BENEFITS CITYWIDE	531	4,200	3,450	3,000	450	1,500	3,000
TUITION REIMBURSEMENT 5	600.00						3,000
10-601-2030 POSTAGE/METER RENTAL	10,345	11,891	10,551	12,560	8,680	12,000	12,000
ROAD RUNNER POSTAGE 0	0.00						6,600
POSTGAGE METER 0	0.00						4,440
COURIER SERVICES 0	0.00						960
10-601-2035 EMPLOYEE APPRECIATION	0	511	1,888	2,000	353	2,000	2,500
10-601-2050 PRINTING & COPYING	3,693	901	755	1,000	985	1,000	1,000
10-601-2060 MED EXAMS/SCREENING/TESTING	597	574	213	750	603	750	2,750
DRUG SCREENS/PHYS/BACK 0	0.00						750
EAP 0	0.00						2,000
10-601-2080 UNIFORMS	0	0	0	900	0	900	900
TOTAL SUPPLIES	23,011	24,119	23,362	27,210	17,247	25,150	29,150
SERVICES							
10-601-3010 ADVERTISING EXPENSE	912	3,940	6,694	3,500	6,106	7,000	5,000
10-601-3013 PROFESSIONAL SERVICES	0	2,500	18,428	4,500	5,000	5,000	4,500
SALARY SURVEY - YRLY MA 0	0.00						2,000
CONTINUING DISCLOSURE - 0	0.00						2,500
10-601-3015 PROFESSIONAL SERVICES-LEGAL	114,577	127,491	66,350	70,000	28,510	40,000	60,000
10-601-3016 CODIFICATION EXPENSE	3,762	5,023	4,264	5,000	4,726	5,000	1,000
10-601-3020 ASSOCIATION DUES & PUBLICAT	1,777	3,100	3,879	4,000	3,774	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

		((----- 2016-2017 -----))						2017-2018
EXPENDITURES		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 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		3,738	6,845	4,462	7,000	4,250	5,500	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		4,966	3,495	6,360	5,000	4,850	6,500	5,000
10-601-3050 LIABILITY INSURANCE		2,743	3,321	4,010	7,500	6,268	7,500	7,500
10-601-3060 WORKERS COMP INS PRIOR YR		28,699	0	0	0	0	0	0
10-601-3070 PROPERTY INSURANCE		294	0	0	0	0	0	0
10-601-3075 BANK/CREDIT CARD FEES		4,620	3,943	6,284	3,500	6,545	6,500	6,000
10-601-3080 SPECIAL SERVICES		7,494	779	0	0	0	0	0
City of San Antonio-Lan	0	0.00						0
10-601-3085 WEBSITE TECHNOLGY		4,056	12,098	5,228	2,100	2,100	2,100	2,400
ANNUAL MAINTENANCE	0	0.00						2,100
WEB PHOTOGRAPHY	0	0.00						300
10-601-3087 CITIZENS COMMUNICATION/EDUC	0		3,985	4,715	5,000	3,339	5,000	4,000
VARIOUS PUBLIC MAILINGS	0	0.00						2,770
SURVEY MONKEY	0	0.00						230
DIRECTORY - CITY/BUSINE	0	0.00						1,000
PARKING STICKERS	0	0.00						0
10-601-3090 COMMUNICATIONS SERVICES		16,104	0	0	0	0	0	0
TOTAL SERVICES		193,745	176,519	130,674	117,100	75,467	94,100	106,400
CONTRACTUAL								
10-601-4050 DOCUMENT STORAGE/ARCHIVES		98	4,724	3,323	5,000	3,706	5,000	5,000
MONTHLY STORAGE	0	0.00						2,000
ARCHIVE SERVICES	0	0.00						3,000
10-601-4060 IT SERVICES		5,796	34,192	33,000	28,000	22,563	28,000	28,000
HTS - MONTHLY SERVICE	12	1,788.00						21,456
ANIT-VIRUS-NSA-EMAIL SE	0	0.00						1,500
VARIOUS IT-NON CONTRACT	0	0.00						5,044
10-601-4075 COMPUTER SOFTWARE/INCODE		9,230	12,662	15,436	12,650	13,654	13,654	13,330
INCODE - GL	0	0.00						1,683
INCODE - GL IMPORT	0	0.00						171
INCODE - AP	0	0.00						1,202
INCODE - PAYROLL	0	0.00						2,037
INCODE - CASH RECEIPTS	0	0.00						963
INCODE - ACUSERV	0	0.00						413
INCODE - BASIC NETWORK	0	0.00						1,154
INCODE - FIXED ASSETS	0	0.00						361
INCODE - POSITIVE PAY	0	0.00						438
OPEN GOV	0	0.00						4,778

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2016-2017							2017-2018
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	
ADOBE-CREATIVE-PHOTOSHOP 0	0.00							130
10-601-4083 AUDIT SERVICES	31,291	16,500	16,500	16,900	16,900	16,900	16,900	
10-601-4084 BEXAR COUNTY APPRAISIAL DIS	14,610	14,898	14,335	15,447	11,047	15,447	15,447	
10-601-4085 BEXAR COUNTY TAX ASSESSOR	3,331	2,670	2,927	3,032	2,970	3,032	3,032	
10-601-4086 CONTRACT LABOR	49,443	3,755	23,751	0	(332)	0	0	
TOTAL CONTRACTUAL	113,799	89,401	109,270	81,029	70,508	82,033	81,709	
MAINTENANCE								
10-601-5005 EQUIPMENT LEASES	5,541	5,203	4,974	3,600	3,608	3,600	3,600	
MONTHLY COPY FEES - PER 0	0.00							3,600
10-601-5010 EQUIPMENT MAINT & REPAIR	0	0	0	500	100	0	500	
10-601-5015 ELECTRONIC EQPT MAINT	8,773	0	1,632	2,000	112	500	1,000	
10-601-5030 BUILDING MAINTENANCE	13,066	6,643	17,252	10,000	25,567	27,000	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	27,380	11,846	23,858	16,100	29,387	31,100	15,100	
DEPT MATERIALS-SERVICES								
UTILITES								
10-601-7042 UTILITIES - PHONE/CELL/VOIP	0	16,248	16,675	15,943	14,283	17,306	16,620	
LOGIX FIBER 0	0.00							14,880
TIME WARNER 0	0.00							1,740
TOTAL UTILITES	0	16,248	16,675	15,943	14,283	17,306	16,620	
CAPITAL OUTLAY								
10-601-8010 NON-CAPITAL-ELECTRONIC EQUI	11,176	232	0	0	0	0	0	
10-601-8015 NON-CAPITAL-COMPUTER	0	5,822	323	1,500	1,445	1,500	6,334	
COMPUTER/MONITOR 0	0.00							1,000
FIREWALL UPGRADE 0	0.00							4,000
IPADS - NEW 2	667.00							1,334
10-601-8025 NON-CAPTIAL-OFFICE FURNITUR	0	760	4,086	450	0	450	100	
CHAIR 0	0.00							100
10-601-8045 CAPITAL - COMPUTER EQUIPMNE	0	0	13,500	0	0	0	0	
10-601-8080 CAPITAL - IMPROVEMENTS	0	0	0	20,000	7,684	20,000	60,030	
CITY HALL - AC UNIT 2	9,000.00							18,000
CITY HALL - ROOF 0	0.00							0
ELECTRONIC MARQUEE 0	0.00							16,000
ELECTRICAL UPGRADE-MUNI 0	0.00							10,000
ENVRIOMENTAL FRIENDLY P 0	0.00							16,030
10-601-8098 2004 DEBT PAYOFF	418,554	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	429,730	6,813	17,910	21,950	9,129	21,950	66,464	

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
INTERFUND TRANSFERS							
10-601-9010 TRANSFERS/CAPITAL REPLACEME	12,000	0	34,000	10,000	0	10,000	43,415
CITY HALL AC UNITS	0	0.00					12,000
UPGRADE VARIOUS SERVERS	0	0.00					28,082
CITY HALL ROOF	0	0.00					3,333
10-601-9018 TRANSFER TO OAK WILT	0	0	20,000	0	0	0	0
10-601-9020 MUNICIPAL TRACT (TOWN PLAN)	25,975	11,033	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	37,975	11,033	54,000	10,000	0	10,000	43,415
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TOTAL ADMINISTRATION	1,148,715	779,172	819,588	780,707	662,494	771,972	882,090

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
- Obtain Level 2 Court Clerk Certification
- Update Standard Operating Process Manual

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. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation. The budget accounts for a 17% increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee. The total costs associated with the above mentioned changes to personnel category is \$1,865.

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	(----- 2016-2017 -----)						2017-2018 ADOPTED BUDGET
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
PERSONNEL							
10-602-1010 SALARIES	33,093	35,276	36,545	42,753	39,463	42,753	44,364
10-602-1015 OVERTIME	354	468	0	1,000	0	0	1,000
10-602-1020 MEDICARE	495	516	530	635	572	635	658
10-602-1025 TWC (SUI)	207	9	171	207	9	9	207
10-602-1030 HEALTH INSURANCE	0	27	0	0	0	0	0
10-602-1035 VISION CARE INSURANCE	102	111	7	122	0	0	122
10-602-1036 LIFE INSURANCE	84	60	76	80	73	80	80
10-602-1037 WORKERS' COMP INSURANCE	112	116	97	117	87	117	127
10-602-1040 TMRS RETIREMENT	3,906	4,923	5,021	6,012	4,967	6,012	6,233
TOTAL PERSONNEL	38,353	41,505	42,447	50,926	45,172	49,606	52,791
SUPPLIES							
10-602-2020 OFFICE SUPPLIES	693	553	580	700	352	700	700
10-602-2050 PRINTING & COPYING	627	982	1,065	1,200	284	1,200	1,200
TOTAL SUPPLIES	1,320	1,536	1,645	1,900	636	1,900	1,900
SERVICES							
10-602-3015 JUDGE/PROSECUTOR	14,400	15,600	14,400	16,800	14,300	16,800	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	246	96	246	200	96	200	200
T.M.C.A.	0	0.00					200
10-602-3030 TRAINING/EDUCATION	415	250	131	800	550	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	407	131	666	800	1,050	1,000	800
10-602-3050 LIABILITY INSURANCE	77	73	80	80	84	84	80
10-602-3070 PROPERTY INSURANCE	38	36	40	40	42	42	40
10-602-3075 BANK/CREDIT CARD FEES	288	2,409	2,912	3,600	1,250	1,800	2,900
TOTAL SERVICES	15,871	18,595	18,475	22,320	17,372	20,726	21,620
CONTRACTUAL							
10-602-4075 COMPUTER SOFTWARE/INCODE	3,709	3,938	3,770	4,013	4,013	4,013	4,128
INCODE - COURT	0	0.00					1,924
INCODE - TICKET INTERFA	0	0.00					1,068
INCODE - GL/CASH	0	0.00					1,136
TOTAL CONTRACTUAL	3,709	3,938	3,770	4,013	4,013	4,013	4,128

10 -GENERAL FUND
COURT

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
MAINTENANCE							
UTILITIES							
10-602-7042 UTILITIES - PHONE/CELL/VOIP	881	1,038	929	1,020	981	1,020	1,020
TOTAL UTILITIES	881	1,038	929	1,020	981	1,020	1,020
CAPITAL OUTLAY							
10-602-8015 NON-CAPITAL-COMPUTER	2,084	735	169	0	0	0	0
TOTAL CAPITAL OUTLAY	2,084	735	169	0	0	0	0
TOTAL COURT	62,219	67,346	67,435	80,179	68,173	77,265	81,459

Public Works Department – 603

Mission Statement

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

Goals:

- Maintain all facilities grounds and public Right of Way (R.O.W.)
- Maintain excellent transportation infrastructure (streets repairs and transportation maintenance)
- Maintain excellent building facilities and work for energy efficiency
- Improve employee proficiency to include educational training and development opportunities.
- Mitigate storm water runoff (improve drainage culverts and infrastructure)
- Maintain strategic partnerships with governmental agencies, and consulting organizations to leverage resources essential to improving quality of service, and efficiency
- Provide excellent municipal services while anticipating future requirements

Objectives:

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

- Implement a tree maintenance program around the Fire Station, Public Works and the triangle properties.
- 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.
- Provide landscaping around the south monument.

Maintain excellent transportation infrastructure (streets repairs and transportation maintenance)

- Implement asphalt preservation applications beginning on the east side of NW Military from Loop 1604 to De Zavala. Applications include crack seal and fog seal to assist in maintaining pavement conditions within the City
- Provide a full street evaluation and propose a 5 to 10 year street maintenance program and consider future improvements.
- Partner with TxDOT to provide a clean right of way (ROW) along NW Military Hwy, an improved State highway and safer traffic flow.

Maintain excellent building facilities and work for energy efficiency

- Continue to investigate energy efficient ideas to help ensure City facilities are energy efficient.
- Clean City Hall floor surfaces yearly
- Replace additional HVAC units for City Hall as required – (Original Equipment 2001)
- Reconfigure Public Works/Water yard and investigate options for motorized gate, construction material stockpile areas, and pavement of access area into Public Works/Water yard.
- Improve existing building for decorations and facility items storage.

Improve employee proficiency to include educational training and development opportunities.

- Provide effective safety and occupational training opportunities to prevent lost time.
- Maintain a zero (0) lost time accident rate.
- Improve the preventative maintenance program for Public Works equipment to include daily, weekly and monthly checks.
- Improve work order communication and efficiency with field staff.
- Purchase training chairs & TV monitor for staff training at PW building.

Mitigate storm water runoff (improve drainage culverts and infrastructure)

- Initiate engineer study of Elm Springs to provide drainage solution to go along with TxDOT MPO improvements to NW Military.
- Coordinate with City Engineer on drainage projects from KFW's study (2017)
- Conduct brush clearing projects as required and within capability to improve storm water drainage.

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

- Provide assistance to CPS / AT&T during the utility pole replacement during 2017/2018
- Provide locates in a timely manner to ensure less risk of utilities being damaged
- Coordinate with TxDOT the utilities that will need relocated along NW Military prior to the MPO project start (Fall 2019)
- Coordinate as required with other service providers (City Public Service, San Antonio Water System, Bexar County, Cable providers, etc.)

Provide excellent municipal services while anticipating future requirements

- Respond in a prompt manner to earn the trust of residents
- Refine and improve the capital equipment schedule
- Purchase a more efficient crack seal machine for efficient street maintenance operations.
- Purchase new mower to replace the 2007 Gravely mower – (100% Public Works)

Public Works - 603

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and the grade change recommendation to Public Works Director, Public Works/Water Superintendent, and Public Works Serviceman . The budget accounts for a 17 % increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee. The discussed changes increase the personnel category by \$26,791.

Services

-3013 Professional Services - Engineering		
Drainage - Various (Decreased \$25,000 from prior year)	\$	25,000
-3013 Professional Services (Overall Reduced)		
Tree Services performed at Municipal Property.	\$	5,000
Landscape maintenance at City Hall	\$	4,000
Janitorial Services @ City Hall	\$	8,200
City Hall-Carpet and Tile Cleaning	\$	2,300

Maintenance

-5030 Building Maintenance (Overall Reduced)	\$	(6,000)
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Dept. Materials - Services

-6081 Sign Maintenance (Overall Reduced)	\$	(13,000)
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Capital Outlay

-8015 Non-Capital Computer		
Computer	\$	1,000
-8020 Non-Maintenance Equipment		
Scaffolding, Chain Saw, Weed eaters, Misc.	\$	4,000
-8060 Capital - Equipment		
Zero Turn Mower	\$	12,500
Crack Seal Machine-Trailer Mounted	\$	50,000

Interfund Transfers- Capital Replacement (-9010)	\$	66,419
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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	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-603-1010 SALARIES	156,783	144,557	140,799	163,648	137,600	163,648	183,482
10-603-1015 OVERTIME	5,634	3,151	4,099	4,000	3,199	4,000	4,000
10-603-1020 MEDICARE	2,448	2,161	2,122	2,876	2,047	2,876	3,099
10-603-1025 TWC (SUI)	828	36	693	828	36	120	828
10-603-1030 HEALTH INSURANCE	14,256	11,584	18,420	22,032	17,302	22,032	25,776
10-603-1031 HSA	2,470	3,157	131	178	121	178	178
10-603-1033 DENTAL INSURANCE	1,500	973	1,139	1,480	1,163	1,480	1,480
10-603-1035 VISION CARE INSURANCE	346	304	295	365	277	365	365
10-603-1036 LIFE INSURANCE	348	266	266	318	254	318	318
10-603-1037 WORKERS' COMP INSURANCE	5,114	5,203	4,416	6,681	3,940	6,681	7,559
10-603-1040 TMRS RETIREMENT	19,657	20,915	20,756	27,252	18,354	27,252	29,364
10-603-1070 SPECIAL ALLOWANCES	6,254	4,066	3,750	7,200	6,023	7,200	7,200
TOTAL PERSONNEL	215,638	196,372	196,885	236,858	190,316	236,150	263,649
SUPPLIES							
10-603-2020 OFFICE SUPPLIES	216	122	497	1,000	467	1,000	1,000
10-603-2040 OTHER SUPPLIES	271	282	0	0	0	0	0
10-603-2050 PRINTING & COPYING	83	0	40	250	0	250	150
10-603-2060 MEDICAL EXAMS/SCREENING/TES	673	0	146	175	225	175	175
10-603-2070 JANITORIAL SUPPLIES	2,519	2,767	2,775	2,000	2,269	2,000	2,000
10-603-2080 UNIFORMS	358	756	371	900	685	900	900
10-603-2090 SMALL TOOLS	361	280	1,391	3,000	1,573	3,000	3,000
10-603-2091 SAFETY GEAR	528	478	1,192	1,400	814	1,400	1,400
TOTAL SUPPLIES	5,009	4,686	6,411	8,725	6,034	8,725	8,625
SERVICES							
10-603-3010 ADVERTISING	398	0	0	0	0	0	0
10-603-3012 PROFESSIONAL - ENGINEERING	0	7,855	0	55,000	2,500	55,000	26,000
ENGINEERING - GENERAL	0	0.00					1,000
DRAINAGE - VARIOUS	0	0.00					25,000
10-603-3013 PROFESSIONAL SERVICES	0	0	42,553	22,739	17,623	22,739	19,500
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
CTIY HALL - CARPET-TILE	0	0.00					2,300
10-603-3020 ASSOCIATION DUES & PUBS	0	0	0	195	100	195	195
10-603-3030 TRAINING/EDUCATION	250	0	824	250	30	250	250
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	283	40	0	250	0	250	250
10-603-3050 LIABILITY INSURANCE	2,601	2,452	2,702	2,836	2,836	2,836	2,836
10-603-3060 UNIFORM SERVICE	1,581	1,396	1,469	1,500	1,285	1,500	1,500
10-603-3070 PROPERTY INSURANCE	1,284	1,210	1,333	1,399	1,399	1,399	1,399
TOTAL SERVICES	6,397	12,953	48,881	84,169	25,773	84,169	51,930

10 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	((----- 2016-2017 -----))						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
10-603-4086 CONTRACT LABOR	0	0	9,746	0	0	0	0
TOTAL CONTRACTUAL	0	0	9,746	0	0	0	0
MAINTENANCE							
10-603-5005 EQUIPMENT LEASES	591	456	1,015	3,000	0	1,000	3,000
10-603-5010 EQUIPMENT MAINT & REPAIR	1,648	5,478	9,347	15,500	14,967	17,500	15,500
10-603-5020 VEHICLE MAINTENANCE	3,014	2,091	6,998	15,500	13,068	15,500	15,500
10-603-5030 BUILDING MAINTENANCE	7,614	7,334	11,155	16,000	7,852	14,000	10,000
SECURITY SYSTEM	0	0.00					1,000
JANITORIAL SUPPLIES-MAT	0	0.00					1,000
VARIOUS =	0	0.00					8,000
10-603-5060 VEHICLE & EQPT FUELS	6,519	5,312	2,610	4,000	3,025	2,850	4,000
TOTAL MAINTENANCE	19,387	20,671	31,124	54,000	38,911	50,850	48,000
DEPT MATERIALS-SERVICES							
10-603-6011 CHEMICALS	592	392	927	2,000	295	1,000	1,000
10-603-6055 FIRE HYDRANTS	0	0	0	0	0	0	2,000
RISER REPAIRS ~ 6 HYDRA	0	0.00					2,000
10-603-6080 STREET MAINTENANCE	29,226	32,870	14,751	35,000	34,412	43,000	35,000
10-603-6081 SIGN MAINTENANCE	0	1,074	2,859	16,000	8,493	10,000	3,000
GENERAL SIGN MAINTENANC	0	0.00					3,000
SHAVANO CREEK - SIGNS	0	0.00					0
10-603-6085 STRIPPING - BIKE LANES	0	7,800	0	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	29,818	42,136	18,538	53,000	43,201	54,000	41,000
UTILITES							
10-603-7040 UTILITIES - ELECTRIC	49,625	38,227	37,734	44,000	34,178	44,000	44,000
10-603-7041 UTILITIES - GAS	199	2,106	1,146	3,000	994	1,200	2,000
10-603-7042 UTILITIES - PHONE	621	1,034	0	2,120	915	1,200	300
10-603-7044 UTILITIES - WATER	0	8,558	9,808	7,200	9,922	11,000	7,200
10-603-7045 STREET LIGHTS	34,286	34,455	34,655	34,000	32,246	37,000	34,000
TOTAL UTILITES	84,731	84,381	83,342	90,320	78,254	94,400	87,500
CAPITAL OUTLAY							
10-603-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	0	6,785	6,209	6,785	0
10-603-8015 NON-CAPITAL-COMPUTER	1,758	514	0	1,288	1,288	1,288	1,000
10-603-8020 NON-CAPITAL-MAINTENANCE EQU	6,997	0	0	3,000	726	3,000	4,000
VARIOUS	0	0.00					4,000
10-603-8060 CAPITAL - EQUIPMENT	0	0	33,599	105,100	96,100	105,100	62,500
ZERO TURN MOWER	0	0.00					12,500
CRACK SEAL TRAILER MOUN	0	0.00					50,000
10-603-8080 CAPITAL IMPROVEMENT PROJECT	80,000	0	0	0	0	0	0
10-603-8081 CAPTIAL - BUILDINGS	6,737	84,626	0	10,000	10,813	10,813	0
TOTAL CAPITAL OUTLAY	95,492	85,140	33,599	126,173	115,135	126,986	67,500

10 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
INTERFUND TRANSFERS							
10-603-9010 TRF TO CAPITAL REPLACEMENT	32,358	256,600	1,090,972	41,479	0	41,479	66,419
DRAINAGE DEVELOPMENT FE 0	0.00						5,000
FUTURE EQUIPMENT REPLAC 0	0.00						61,419
TOTAL INTERFUND TRANSFERS	32,358	256,600	1,090,972	41,479	0	41,479	66,419
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TOTAL PUBLIC WORKS	488,831	702,938	1,519,497	694,724	497,624	696,759	634,623



Mission Statement

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

Goals:

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

Objectives:

- Effectively communicate the Department's mission and vision to employees, partners and stakeholders
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances
- Seek to maintain / improve our current ISO rating of 2
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers
- Foster a culture that emphasizes and enhances employee health and safety
- Promote a highly motivated and well-trained workforce
- Strive to complete the Texas Best Practice program
- Strive to maintain an average response time under 4 minutes
- Remount/replace ambulance M139B with a new chassis and stretcher (6-8 mo delivery)
- Replace 2 Desktop computers and 3 mobile data terminals.
- Begin the planning for the replacement of Engine 139B
- Install dash camera video camera in Fire Marshal vehicle
- Purchase Tasers (2) for sworn peace officers within fire department
- Purchase and implement a single shared body-worn camera for inspectors and investigators

FIRE DEPARTMENT - 604

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and modification to calculation of mid level positions. The budget accounts for a 17% increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee. The total costs changes associated with the above mentioned changes to personnel category is \$58,136.

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

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
3 - Mobile Data Terminals	\$	10,002
2- Desk Top Computers	\$	2,000
1- Vehicle Dash Camera	\$	5,232
1- Body Worn Camera	\$	620
 -8012 Non Capital - Fire Arms/Tasers (5yr program)	 \$	 760
 -8020 Non Capital - Maintenance Equipment	 \$	 4,000
 -8050 Capital - Vehicle		
Ambulance Replacement	\$	180,000
 -8060 Capital - Equipment		
Stretcher	\$	24,000
Replace AC Unit Living Quarters	\$	9,000
 -8060 Capital - Improvement		
Cooling Fan - EMS Bay	\$	5,000
 Interfund Transfers- Capital Replacement (-9010)	 \$	 209,762
 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	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-604-1010 SALARIES	811,161	809,612	833,099	1,038,416	927,767	1,038,416	1,069,162
10-604-1015 OVERTIME	15,215	18,217	16,695	25,000	21,678	27,000	25,000
10-604-1020 MEDICARE	11,585	11,643	11,935	15,316	13,486	15,316	16,091
10-604-1025 TWC (SUI)	3,884	228	3,158	3,519	153	200	3,519
10-604-1030 HEALTH INSURANCE	57,733	64,680	89,550	93,636	85,694	93,636	109,489
10-604-1031 HSA	9,750	17,713	651	755	611	755	755
10-604-1033 DENTAL INSURANCE	6,161	5,166	6,143	6,583	6,168	6,583	6,908
10-604-1035 VISION CARE INSURANCE	1,339	1,446	1,591	1,623	1,484	1,623	1,623
10-604-1036 LIFE INSURANCE	1,365	985	1,285	1,351	1,248	1,351	1,351
10-604-1037 WORKERS' COMP INSURANCE	20,134	19,382	16,186	20,367	15,172	20,367	22,490
10-604-1040 TMRS RETIREMENT	96,059	116,883	115,383	145,127	120,291	145,127	152,741
10-604-1070 SPECIAL ALLOWANCES	4,859	2,914	2,808	12,000	8,252	12,000	12,700
TOTAL PERSONNEL	1,039,245	1,068,870	1,098,486	1,363,693	1,202,005	1,362,374	1,421,829
SUPPLIES							
10-604-2020 OFFICE SUPPLIES	2,190	1,808	1,563	2,000	1,402	2,000	1,500
10-604-2040 OTHER SUPPLIES	358	0	0	0	0	0	0
10-604-2060 MEDICAL EXAMS/SCREENING/TES	0	2,635	638	2,000	1,324	1,000	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	2,035	2,197	2,352	2,500	1,524	2,250	2,500
10-604-2080 UNIFORMS & ACCESORIES	6,493	7,430	6,508	7,000	5,602	7,000	7,000
UNIFORMS - (17) FIRE FI	0	0.00					7,000
TOTAL SUPPLIES	11,076	14,069	11,062	13,500	9,853	12,250	13,000
SERVICES							
10-604-3017 PROFESSIONAL - MEDICAL DIRE	4,200	4,200	4,200	5,600	4,125	5,600	5,900
MEDICAL DIRECTOR	12	400.00					4,800
OTHER PROF. SERV.	0	0.00					300
EMERGENCY MANAGEMENT PL	0	0.00					800
10-604-3020 ASSOCIATION DUES & PUBS	5,478	4,480	5,435	6,820	4,813	6,820	6,820
TCFP DUES & CERT FEES	0	0.00					2,445
STRAC DUES	0	0.00					200
ICC CODE BOOK UPDATE	0	0.00					200
NATIONAL FIER CODE UPDA	0	0.00					1,300
TX AMBULANCE ASSOC.	0	0.00					250
TDSHS RECERT FEES & CE	0	0.00					1,150
NFPA MEMBERSHIP	0	0.00					150
ALAMO AREA FIRE CHIEFS	0	0.00					25
TX FIRE CHIEFS/BEST PRA	0	0.00					500
UT/UNIV. HOSPITAL INF C	0	0.00					600
10-604-3030 TRAINING/EDUCATION	4,010	2,504	5,905	12,040	5,468	12,040	9,040
CE SOLUTIONS - EMS	0	0.00					2,040

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES		2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	((----- 2016-2017 -----))			2017-2018
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CE - FIRE FITHGERS	0	0.00						2,500
SPECIAL TRAINING	0	0.00						2,000
FIRERMS & EPCR TESTING	0	0.00						2,500
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD		794	200	1,686	2,500	2,103	2,500	3,000
TRAVEL-MILAGE-LODGING	0	0.00						2,500
FOOD FOR TRAINING/MEETI	0	0.00						500
10-604-3050 LIABILITY INSURANCE		12,722	11,995	13,218	13,873	13,873	13,873	13,873
10-604-3070 PROPERTY INSURANCE		6,329	5,965	6,573	6,899	6,899	6,899	6,899
10-604-3080 SPECIAL SERVICES		3,288	1,250	2,227	1,742	1,727	1,742	2,710
EMS BILLING SOFTWARE	0	0.00						1,750
ELECTRONIC CLAIMS SERVI	12	80.00						960
10-604-3090 COMMUNCIATIONS SERVICES		9,459	3,654	3,800	4,200	3,774	4,200	4,668
DATA CARDS-MDTS	12	264.00						3,168
AT&T PHONE SERVICE	12	105.00						1,260
AT&T MDT SERVICE	12	20.00						240
TOTAL SERVICES		46,280	34,246	43,043	53,674	42,781	53,674	52,910
CONTRACTUAL								
10-604-4045 RADIO ACCESS FEES - COSA		0	4,968	5,832	8,900	5,832	5,832	7,000
COSA/HARRIS RADIO	0	0.00						5,400
HARRIS RADIO MAINT.	0	0.00						1,600
10-604-4075 COMPUTER SOFTWARE/MAINTENAN		3,100	2,439	220	0	0	0	0
TOTAL CONTRACTUAL		3,100	7,407	6,052	8,900	5,832	5,832	7,000
MAINTENANCE								
10-604-5010 EQUIPMENT MAINT & REPAIR		3,353	4,152	4,446	6,000	4,177	6,000	6,000
FIRE EQUIPMENT	0	0.00						4,000
EMS	0	0.00						1,000
VARIOUS EQUIPMENT	0	0.00						1,000
10-604-5020 VEHICLE MAINTENANCE		10,020	11,637	20,558	18,250	17,182	18,250	18,000
FIRE ENGINES	2	5,000.00						10,000
EMS UNITS	2	2,500.00						5,000
BURSH, SUPPORT, CHIEF T	3	1,000.00						3,000
10-604-5030 BUILDING MAINTENANCE		8,242	9,589	10,175	10,500	5,255	8,500	7,000
FIRE STATION	0	0.00						5,500
LIVING QUARTERS	0	0.00						1,500
10-604-5060 VEHICLE & EQPT FUELS		14,165	11,783	7,839	10,000	8,385	8,864	9,000
TOTAL MAINTENANCE		35,780	37,161	43,019	44,750	34,999	41,614	40,000
DEPT MATERIALS-SERVICES								
10-604-6015 ELECTRONIC EQPT MAINT		6,666	9,323	5,978	9,000	3,961	7,000	9,000
STRAC TABLET EPCR USER	3	800.00						2,400
RADIO TOWER MAINTENANCE	0	0.00						350
MDT MAINTENANCE	0	0.00						1,600
ZOLL CARDIAC MONITOR CA	3	500.00						1,500
GAS MONITORING	0	0.00						500
MISC VARIOUS EQUIPMENT	0	0.00						2,650
10-604-6030 INVESTIGATIVE SUPPLIES/PROC		0	179	120	1,500	966	1,500	1,500

10 -GENERAL FUND
FIRE DEPARTMENT

			2013-2014	2014-2015	2015-2016	CURRENT	2016-2017	2017-2018
			ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	ADOPTED
EXPENDITURES							PROJECTED	
							YEAR END	BUDGET
10-604-6040 EMS SUPPLIES			16,214	19,025	20,998	21,879	17,195	26,219
EMS OXYGEN	12	120.00						1,440
DISPOSABLE MEDICAL SUPP	0	0.00						16,000
MEDICATIONS	0	0.00						7,379
BIO HAZARD WASTE DISPOS	0	0.00						1,400
10-604-6045 FIRE FIGHTING EQPT SUPPLIES			5,055	13,817	14,887	14,000	2,092	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			12,565	14,555	15,572	14,100	13,453	14,100
GEAR REPLACEMENT	5	2,000.00						10,000
NEW GEAR	0	0.00						2,000
REPAIRS	0	0.00						1,000
AIR QUALITY TESTING	0	0.00						500
MISC. PPE	0	0.00						600
TOTAL DEPT MATERIALS-SERVICES			40,501	56,899	57,556	60,479	37,666	64,819
UTILITES								
10-604-7044 UTILITIES - WATER			1,797	1,778	1,744	2,000	1,482	2,000
TOTAL UTILITES			1,797	1,778	1,744	2,000	1,482	2,000
CAPITAL OUTLAY								
10-604-8010 NON-CAPITAL-ELECTRONIC EQUI			6,967	238	18,006	18,000	16,751	17,854
MOBILE DATA TERMINALS	3	3,334.00						10,002
FIRE CHIEF DESK TOP	0	0.00						1,000
FIRE CAPTAIN DESK TOP	0	0.00						1,000
VEHICLE DASH CAMERA	0	0.00						5,232
BODY WORN CAMERA	0	0.00						620
10-604-8012 NON-CAPTIAL-FIRE ARMS/TASER			0	0	0	0	0	760
TASER - 5 YR PROGRAM	1	760.00						760
10-604-8015 NON-CAPITAL-COMPUTER EQUIPM			4,383	440	8,168	0	145	500
REPLACEMENT PARTS	0	0.00						500
10-604-8020 NON-CAPTIAL MAINTENANCE EQP			19,500	0	0	0	156	4,000
TOOLS & EQUIPMENT	0	0.00						4,000
10-604-8025 NON CAPITAL-OFFICE FURN/EQU			0	0	0	0	648	500
10-604-8035 FIRE FIGHTING EQPT PURCH			12,712	0	0	0	1,273	0
Fire Fighting Equipment	1	0.00						0
10-604-8050 CAPTIAL - VEHICLE			28,716	0	0	180,000	173,919	180,000
AMBULANCE	1	180,000.00						180,000
10-604-8060 CAPITAL - EQUIPMENT			0	0	0	55,000	47,729	33,000
STRYKER STRETCHER-REPLA	0	0.00						24,000
REPLACE AC UNIT LIVING	0	0.00						9,000
10-604-8080 CAPITAL - IMPROVEMENT			0	0	0	9,500	6,850	5,000
COOLING FAN - EMS BAYS	0	0.00						5,000
10-604-8081 CAPITAL - BUILDINGS			0	0	13,727	0	0	0
TOTAL CAPITAL OUTLAY			72,278	678	39,902	262,500	247,471	241,614

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
INTERFUND TRANSFERS							
10-604-9000 GRANT EXPENDITURES	5,648	6,187	5,457	6,033	7,054	7,054	17,000
STRAC GRANT - EMS 0	0.00						7,000
TEXAS FOREST SERVICE 0	0.00						10,000
10-604-9010 TRF TO CAPITAL REPLACEMENT	115,150	94,806	780,514	199,553	0	199,553	209,762
EQUIPMENT REPLACEMENT 0	0.00						209,762
TOTAL INTERFUND TRANSFERS	120,798	100,993	785,971	205,586	7,054	206,607	226,762
TOTAL FIRE DEPARTMENT	1,370,854	1,322,102	2,086,834	2,015,082	1,589,143	2,007,430	2,069,934

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, consider additional patrol position
- Update 5 year historical crime assessment
- Complete TPCA Recognized Agency standards and submit for approval
- Add two additional desk computers, 1 for CID and 1 for patrol, to incorporate vehicle / body camera access
- Replace one patrol car computer which is no longer serviceable
- Replace two vehicle RADAR units that are no longer serviceable
- Add 1 night vision vehicle unit to current fleet
- Purchase one Ford Explorer to maintain Police vehicle Fleet, along with one Explorer for the new Police Officer positions approved in May, 2017
- Improve comprehensive training program
- Continue to pursue grant opportunities
- Work diligently to publish monthly crime update
- Continue to seek positive methods for enhancing Community Policing
- Improve citizen/officer interaction through increasing public contact

- Improve communications with public through use of social media / web
- Provide quality training for CID and police officers
- Assess emerging technology for officer safety and efficiency
- Repair faulty jail cell plumbing in cell 2

Major Budget Changes

Personnel Salary/Benefits

Two additional Police Officers positions were approved in May 2017 and their salaries and benefits are included in the budget. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and the grade change recommendation of several positions. The budget accounts for a 17% increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee. The costs increases associated with the mentioned above to the personnel category is \$160,271.

A portion of Salaries, Medicare, and TMRS are being supplemented from Crime Control Fund to cover the additional hours in a work week form 80 to 84 to provide additional officer coverage on streets during shift changes.

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

Capital Outlay

-8010 Electronic Equipment Purchase (Overall Down)		
2- Radars	\$	5,000
2-Noptic Thermal Unit - Vehicle	\$	5,000
2- Handheld Radars	\$	3,200
1- Handheld Thermal Unit	\$	2,500
1-Shredder - Heavy Duty -Crosscut	\$	900
2- Printers	\$	800
2- Crime Scene Cameras	\$	3,000
 -8012 Non Capital - Fire Arms/Tasers (5yr program)	 \$	 8,640
 -8015 Non-Capital - Computer Equipment		
3- Desktop Computers	\$	5,600
1- MDT	\$	4,200
 -8025 Non-Capital - Office Furniture		
Various Furniture, shelving, tables, refrigerator	\$	3,102
 -8050 Patrol Car Purchase	 \$	 120,000
Purchase of two additional Ford Explorer patrol vehicles with emergency equipment package, radar, MDT, Radio, Camera. Cost is offset in the General Fund revenues as a transfer in from Crime Control Funds.		

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	((----- 2016-2017 -----))						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-605-1010 SALARIES	708,988	727,572	780,492	964,087	868,243	964,087	1,075,322
10-605-1015 OVERTIME	438	1,225	6,643	12,000	9,621	12,000	12,000
10-605-1020 MEDICARE	10,488	10,523	11,330	14,580	12,689	14,580	16,167
10-605-1025 TWC (SUI)	3,712	293	3,081	3,933	324	3,933	3,933
10-605-1030 HEALTH INSURANCE	53,976	59,455	90,675	96,390	86,556	93,000	122,437
10-605-1031 HSA	12,375	16,875	699	755	660	755	844
10-605-1033 DENTAL INSURANCE	5,262	4,605	5,397	6,395	5,873	6,395	6,908
10-605-1035 VISION CARE INSURANCE	1,189	1,389	1,555	1,623	1,491	1,623	1,744
10-605-1036 LIFE INSURANCE	1,357	989	1,278	1,391	1,255	1,391	1,510
10-605-1037 WORKERS' COMP INSURANCE	19,584	19,506	18,527	25,939	17,252	25,939	28,762
10-605-1040 TMRS RETIREMENT	84,341	99,934	109,554	138,157	112,081	138,157	153,194
10-605-1070 SPECIAL ALLOWANCES	13,639	13,543	10,200	24,925	19,650	24,925	27,625
TOTAL PERSONNEL	915,350	955,909	1,039,431	1,290,175	1,135,694	1,286,785	1,450,446
SUPPLIES							
10-605-2020 OFFICE SUPPLIES	2,120	2,077	2,199	2,200	2,100	2,500	2,500
10-605-2040 OTHER SUPPLIES	4,094	0	0	0	0	0	0
10-605-2050 PRINTING & COPYING	1,048	753	1,112	1,600	905	1,300	1,300
FORMS, MIRANDA, LEGISLA 0	0.00						1,300
10-605-2060 MEDICAL/SCREENING/TESTING/B	0	1,799	510	1,500	417	800	1,000
PSYCHOLOGICAL EVALUATIO 0	0.00						400
DRUG SCREEN-PYHSICALS 0	0.00						600
0	0.00						0
10-605-2070 JANITROIAL/BUILDING SUPPLIE	0	284	499	500	350	500	500
10-605-2080 UNIFORMS & ACCESSORIES	12,405	12,546	13,601	24,579	24,084	24,579	25,500
UNIFORMS 0	0.00						17,500
8- BULLET PROOF VESTS 0	0.00						8,000
TOTAL SUPPLIES	19,667	17,459	17,921	30,379	27,856	29,679	30,800
SERVICES							
10-605-3020 ASSOCIATION DUES & PUBS	195	943	744	1,260	1,185	1,260	5,820
NATIONAL ASSN. OF POLIC 0	0.00						60
TX POLICE CHIEF ASSN. - 0	0.00						50
TEXAS POLICE ASSOCIATIO 0	0.00						30
CRIMINAL LAW & TRAFFIC 0	0.00						1,200
TX POLICE CHIEF ASSN - 0	0.00						250
NOTARY PUBLIC - RENEWAL 0	0.00						130
TX BEST PRACTICE FEE 0	0.00						500
TX BEST-REVIEWERS CHARG 0	0.00						3,600
10-605-3030 TRAINING/EDUCATION	2,374	1,459	581	2,000	564	2,000	2,000
0	0.00						2,000
FIREARMS TRAINING 18 OF 0	0.00						0
~ 20 VARIOUS TRAINING C 0	0.00						0
TML CONFERENCE 0	0.00						0
CHIEF LEADERSHIP SCHOOL 0	0.00						0

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	1,765	1,836	364	2,000	1,286	2,000	2,500
~ 6-10 CLASSES AVG. \$20	0						2,500
10-605-3050 LIABILITY INSURANCE	10,502	10,879	10,908	12,448	12,448	12,448	12,448
10-605-3060 UNIFORM MAINTENANCE	2,131	1,576	2,273	3,000	2,332	3,000	3,000
17 OFFICERS AT ~ \$175 E	0						3,000
10-605-3071 PROPERTY INSURANCE	5,222	4,922	5,423	5,692	5,692	5,692	5,692
10-605-3072 ANIMAL CONTROL SERVICES	13,000	12,000	12,000	12,000	11,000	12,000	12,500
DEZAVALA SHAVANO VET CL	12	1,000.00					12,000
ANIMAL CONTROL EQUIPMEN	0	0.00					500
10-605-3080 SPECIAL SERVICES	891	0	0	0	0	0	0
10-605-3087 CITIZENS COMMUNICATION/ED	0	0	0	400	0	400	400
10-605-3090 COMMUNCIATIONS SERVICES	12,223	4,222	4,399	4,200	4,025	4,200	4,600
MDT SERVICES	0	0.00					4,600
TOTAL SERVICES	48,303	37,836	36,692	43,000	38,532	43,000	48,960
CONTRACTUAL							
10-605-4035 CONTRACT/DISPATCH SERVICES	30,000	30,000	30,000	0	0	0	0
10-605-4045 CONTRACT/RADIO FEES COSA	0	5,832	6,696	7,000	6,696	6,696	8,400
10-605-4075 COMPUTER SOFTWARE/INCODE	8,708	11,609	12,275	12,548	12,511	12,548	13,101
INCODE - TDEX INTERFACE	0	0.00					563
INCODE - CALLS FOR SERV	0	0.00					642
INCODE - PUBLIC SAFETY	0	0.00					6,842
BRAZOS TECHNOLOGY	0	0.00					2,400
LEADS ONLINE	0	0.00					1,758
PRODUCTIVITY (TCLEDDS)	0	0.00					500
ACCURINT (LEXIS-NEXIS)	0	0.00					396
TOTAL CONTRACTUAL	38,708	47,441	48,971	19,548	19,207	19,244	21,501
MAINTENANCE							
10-605-5005 EQUIPMENT LEASES	2,612	3,343	3,333	2,400	1,895	2,400	2,900
MONTHLY COPY FEES - PER	0	0.00					2,900
10-605-5010 EQUIPMENT MAINT & REPAIR	1,181	664	2,530	4,000	962	2,000	3,000
10-605-5015 ELECTRONIC EQPT MAINT	2,693	6,023	7,798	8,300	3,312	8,300	5,350
MIDWEST RADAR-CERTIFICA	0	0.00					350
DAILY WELLS - RAIDO REP	0	0.00					2,000
COPTRAX/TECH SUPPORT/RE	0	0.00					3,000
	0	0.00					0
10-605-5020 VEHICLE MAINTENANCE	23,168	25,409	15,164	22,000	21,166	22,000	23,000
10-605-5060 VEHICLE & EQPT FUELS	46,650	37,772	27,123	35,000	26,813	29,000	30,000
TOTAL MAINTENANCE	76,305	73,211	55,948	71,700	54,149	63,700	64,250

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
DEPT MATERIALS-SERVICES							
10-605-6030 INVESTIGATIVE SUPPLIES	986	2,030	1,670	1,700	1,822	2,250	2,500
10-605-6032 POLICE SAFETY SUPPLIES	0	1,459	2,229	2,250	1,408	1,500	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	2,334	4,099	5,036	5,110	4,784	5,110	6,000
AMMUNITION	0	0.00					4,000
TARGETS/SHOOTING PADS	0	0.00					1,500
CLEANING SUPPLIES	0	0.00					500
TOTAL DEPT MATERIALS-SERVICES	3,320	7,588	8,935	9,060	8,015	8,860	10,750
UTILITES							
10-605-7042 UTILITES- PHONE	0	3,823	4,587	3,800	4,804	4,800	4,300
CELL PHONES	0	0.00					2,800
AT&T DISPATCH LINE	0	0.00					1,500
TOTAL UTILITES	0	3,823	4,587	3,800	4,804	4,800	4,300
CAPITAL OUTLAY							
10-605-8010 NON-CAPITAL-ELECTRONIC EQUI	34,372	38,082	3,290	26,722	20,026	26,722	20,400
RADARS - REPLACE	2	2,500.00					5,000
NOPTIC THERMAL UNIT- VE	1	5,000.00					5,000
HAND HELD RADARS	2	1,600.00					3,200
HANDHELD THERMAL UNIT	1	2,500.00					2,500
SHREDDER - HEAVY DUTY	1	900.00					900
PRINTERS (CID & CAPTAIN	2	400.00					800
CRIME SCENE CAMERA (CID	2	1,500.00					3,000
10-605-8012 NON CAPITAL-FIRE ARMS/TASER	0	0	0	16,440	15,746	16,440	8,640
Taser 5 yr program	0	0.00					8,640
10-605-8015 NON-CAPITAL-COMPUTER EQUIP.	10,901	1,820	0	4,308	3,842	4,308	9,800
DESKTOP COMPUTERS (Copt	2	2,000.00					4,000
DESKTOP COMPUTER (CAPTA	1	1,600.00					1,600
MDT - CHIEF VEHICLE	1	4,200.00					4,200
10-605-8020 NON-CAPITAL MAINT. EQUIPMEN	0	0	0	0	4,012	0	0
10-605-8025 NON-CAPITAL - OFFICE FURNIT	0	264	0	0	0	0	3,102
OFFICE CHAIRS	5	180.00					900
EVIDENCE PROCESSING TAB	0	250.00					0
STORAGE TUBS - EVIDENCE	0	0.00					300
CABINETS/SHELVING UNITS	3	234.00					702
REFREIGERATOR-REPLACEME	0	0.00					1,200
10-605-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	12,231	59,400	55,845	59,400	0
10-605-8040 CAPITAL - PER PROTECTIVE EQ	1,723	0	0	0	0	0	0
10-605-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	10,085	7,000	7,213	7,213	0
10-605-8050 CAPITAL - VEHICLES	175	147,102	75,967	42,100	42,044	42,100	120,000
FORD EXPLORER	2	43,600.00					87,200
RADIO	2	4,500.00					9,000
MDT	2	4,200.00					8,400

10 -GENERAL FUND
POLICE DEPARTMENT

		(----- 2016-2017 -----)						2017-2018
EXPENDITURES		2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
RADAR	2	2,300.00						4,600
CAMERA	2	5,400.00						10,800
	0	0.00						0
	0	0.00						0
10-605-8081 CAPITAL - BUILDING		0	0	0	6,000	5,980	6,000	0
TOTAL CAPITAL OUTLAY		47,171	187,269	101,573	161,970	154,708	162,183	161,942
INTERFUND TRANSFERS								
10-605-9000 GRANT EXPENDITURES		0	0	0	0	0	0	15,000
RIFLE BODY ARMOR (30)	0	0.00						15,000
TOTAL INTERFUND TRANSFERS		0	0	0	0	0	0	15,000
TOTAL POLICE DEPARTMENT								
		1,148,824	1,330,536	1,314,060	1,629,632	1,442,966	1,618,251	1,807,949

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

	2013-2014	2014-2015	2015-2016	(----- CURRENT	2016-2017	-----)	2017-2018
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	ADOPTED
					ACTUAL	YEAR END	BUDGET
PERSONNEL							
10-607-1010 SALARIES	22,447	0	0	0	0	0	0
10-607-1020 MEDICARE	335	0	0	0	0	0	0
10-607-1025 TWC	207	0	0	0	0	0	0
10-607-1030 HEALTH INSURANCE	2,380	0	0	0	0	0	0
10-607-1031 HSA	500	0	0	0	0	0	0
10-607-1033 DENTAL INSURANCE	261	0	0	0	0	0	0
10-607-1035 VISION CARE INSURANCE	54	0	0	0	0	0	0
10-607-1036 LIFE INSURANCE	52	0	0	0	0	0	0
10-607-1037 WORKER'S COMP INSURANCE	177	0	0	0	0	0	0
10-607-1040 TMRS RETIREMENT	2,637	0	0	0	0	0	0
TOTAL PERSONNEL	29,049	0	0	0	0	0	0
SUPPLIES							
10-607-2020 OFFICE SUPPLIES	831	0	0	0	0	0	0
10-607-2050 PRINTING & COPYING	0	604	675	500	72	500	500
10-607-2080 UNIFORMS	10	0	0	0	0	0	0
TOTAL SUPPLIES	841	604	675	500	72	500	500
SERVICES							
10-607-3012 PROF -ENGINEERING REVIEW	0	23,760	11,530	10,000	1,400	5,000	10,000
10-607-3015 PROF -BLDG INSPECTION SERVI	69,942	76,610	81,606	80,000	81,794	95,000	80,000
10-607-3016 PROF -HEALTH INSPECTOR	0	1,560	2,220	2,000	1,860	2,000	2,000
10-607-3017 PROF -SANITARY INSPECTION S	4,412	3,120	2,340	4,000	1,750	2,000	3,000
10-607-3020 ASSOCIATION DUES & PUBS	0	998	0	0	0	0	0
10-607-3040 TRAVEL/MILEAGE/LODING/PERDI	3	0	0	0	0	0	0
10-607-3050 LIABILITY INSURANCE	189	0	0	0	0	0	0
10-607-3070 PROPERTY INSURANCE	94	0	0	0	0	0	0
10-607-3075 BANK/CREDIT CARD FEES	0	(28)	0	0	0	0	0
10-607-3090 COMMUNICATION SERVICES	777	0	0	0	0	0	0
TOTAL SERVICES	75,417	106,021	97,696	96,000	86,804	104,000	95,000
CONTRACTUAL							
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	1,300	1,300	1,300	1,400	1,400	1,400	1,400
TOTAL CONTRACTUAL	1,300	1,300	1,300	1,400	1,400	1,400	1,400
MAINTENANCE							
10-607-5020 VEHICLE MAINTENANCE	417	0	0	0	0	0	0
10-607-5060 VEHICLE FUEL	879	0	0	0	0	0	0
TOTAL MAINTENANCE	1,297	0	0	0	0	0	0

10 -GENERAL FUND
DEVELOPMENT SERVICES

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
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	13,300	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	13,300	0	0	0	0	0	0
<hr/>							
TOTAL DEVELOPMENT SERVICES	121,204	107,925	99,671	97,900	88,276	105,900	96,900
<hr/>							
TOTAL EXPENDITURES	4,361,008	4,340,401	5,936,031	5,328,324	4,378,091	5,310,142	5,603,039
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	(133,289)	387,050	(1,400,001)	0	425,544	207,977	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 City Council having been authorized to levy and cause to be assessed and collect 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.”

The City’s long-term debt consists of the three outstanding bonds.

- 1) Certificate of Obligation Bonds, Series 2009. The total principal outstanding is \$110,000 and is supported 100% by water revenues.
- 2) General Obligation Refunding Bond, Series 2017 (2009 CO Refunded). The bond’s total principal outstanding is \$1,895,000 and 100% supported by water revenues.
- 3) General Obligation Refunding Bond, Series 2009 (Split). The bond’s total principal outstanding is \$1,890,000.
 - \$388,395 or 20.55% is supported by water revenues
 - \$1,501,605 or 79.45% is supported by ad valorem taxes

The Debt Service Fund supports only the \$1,501,605 portion of the General Obligation Refunding Bond, Series 2009. Further detailed debt schedule is located on the following pages. The Water Fund supports the other bond debt. See page 100 for further information on the Water Fund portion of the debt.

Fund Changes - This budget provides \$109,736 in revenues from ad valorem taxes, \$60,000 from fund balance and an additional \$33,346 in 2016 certified excess ad valorem* collections to cover the 2017/2018 principal and interest payments.

The budgeted expenses are \$143,010 in principals and \$59,072 in interest for debt service in FY 2017-18. The basis of budgeting for the Tax Debt Service Fund is the modified accrual method and is the same as the basis of accounting reported in the financial statements.

Debt Service Ratio - The City of Shavano Park’s FY 2017-18 debt service ratio is 0.03934 or 3.934%. In other words 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 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).

Debt service ratio is a widely accepted measure of sound financial management, and a useful tool to understand the City's fiscal integrity. 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. The debt service ratio is also a key indicator for bond rating agencies in assessing a municipality's credit rating.

Legal Debt Margin Information –

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

Per the City's Financial Advisor using the Texas Attorney General's guideline for general law Cities, the City's legal debt margin is based on a tax rate of \$1.00 per \$100 of net assessed property value with projected 90% collection of the tax levy. For the FY 2017-18 budget, the City's legal debt margin is \$10,266,314. This means the City could issue debt (bonds) up to and amount that generates a maximum annual debt service requirements of less than \$10,266,314.

By way of reference, the General Law Cities calculation of the legal debt margin for the City of Shavano Park is below:

Estimated Net Assessed Value: \$1,140,701,600

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

\$10,266,314	City of Shavano Park's maximum legal debt service requirement (based on tax rate of \$1.00 per \$100 value)
<u>\$ 395,463</u>	City of Shavano Park's maximum annual debt requirements for existing G.O. debt (will occur in fiscal year end 2019)
\$ 9,870,851	City of Shavano Park's FY18 Debt Margin

According to the City's Financial Advisor, a debt margin of \$9,870,851 translates into additional debt capacity of approximately \$145 million in bonds (depending on factors such as number of debt issues and the interest environment).

*The City has adopted the tax freeze for citizens who are 65 years of age or older or disabled, which became a local option and subject to local referendum on January 1, 2004, approved by voters during the local May 2004 election. As a result of this action when the property tax rates are calculated for debt service (I&S) these property valuations are not included when determining the necessary I & S tax rate to pay current year debt payments. However the frozen tax amounts paid during that year are proportioned out by the M&O and I&S ratios based on the adopted tax rate, thus creating excess ad valorem collections. This excess amount is then utilized to reduce the amount of funds needed to be collected when calculating the next year's rate.

30 - DEBT SERVICE FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 304,075</u>	<u>\$ 272,096</u>	
REVENUE TOTAL	\$ 172,066 **	\$ 111,031 ***	\$ 61,035
EXPENSE TOTAL	<u>\$ 204,045</u>	<u>\$ 203,082</u>	\$ 963
Income/(Loss)	\$ (31,979)	\$ (92,051)	
ENDING FUND BALANCE	<u>\$ 272,096</u>	<u>\$ 180,045</u>	

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

*** Revenue does not include the transfer of \$32,051 from prior year excess collection and \$60,000 from Fund Balance.

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	\$ 110,000	\$ 3,850
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,895,000	\$ 952,400
General Obligation Refunding Bonds, Series 2009 (Split)	Water Supported	\$ 388,395	\$ 76,481
	Tax Supported	\$ 1,501,605	\$ 295,688
		<u>\$ 3,895,000</u>	<u>\$ 1,328,419</u>

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

30 -DEBT SERVICE FUND

	2013-2014	2014-2015	2015-2016	((----- 2016-2017 -----))			2017-2018
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	388,852	166,644	234,098	172,066	164,610	170,000	111,031
30-599-1020 DELINQUENT ADVALOREM TAXES	2,353	2,411	2,802	0	7,736	7,712	0
30-599-1030 PENALTY & INTEREST	824	767	789	0	524	700	0
TOTAL TAXES	392,029	169,822	237,688	172,066	172,870	178,412	111,031
TRANSFERS IN							
30-599-8010 INTEREST INCOME	33	67	247	0	1,333	1,000	0
30-599-8011 OTHER INCOME	3,344	0	0	0	0	0	0
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	31,979	0	24,633	92,051
2016 CERTIFIED EXCESS C 0	0.00						32,051
FUNDS TO REDUCE DEBT 0	0.00						60,000
TOTAL TRANSFERS IN	3,377	67	247	31,979	1,333	25,633	92,051
<hr/>							
TOTAL NON-DEPARTMENTAL	395,407	169,889	237,935	204,045	174,203	204,045	203,082
<hr/>							
TOTAL REVENUES	395,407	169,889	237,935	204,045	174,203	204,045	203,082
	=====	=====	=====	=====	=====	=====	=====

30 -DEBT SERVICE FUND
DEBT SERVICE

EXPENDITURES	2013-2014	2014-2015	2015-2016	((----- 2016-2017 -----))			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
30-607-8014 PRINCIPAL PAYMT-Ser 2004	75,000	0	0	0	0	0	0
30-607-8034 BOND AGENT FEES-Ser 2004	1,025	0	0	0	0	0	0
30-607-8044 INTEREST/PREMIUM SR 2004	9,415	0	0	0	0	0	0
30-607-8050 2009 GO REFUNDING-PRINCIPAL	131,093	131,093	139,038	139,038	139,038	139,038	143,010
30-607-8052 2009 GO REFUNDING-INTEREST	76,510	72,578	68,526	64,007	64,007	64,007	59,072
30-607-8054 BOND AGENT FEE - 2009 REF	150	175	150	1,000	150	1,000	1,000
TOTAL CAPITAL OUTLAY	293,193	203,845	207,713	204,045	203,195	204,045	203,082
<hr/>							
TOTAL DEBT SERVICE	293,193	203,845	207,713	204,045	203,195	204,045	203,082
<hr/>							
TOTAL EXPENDITURES	293,193	203,845	207,713	204,045	203,195	204,045	203,082
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	102,214	(33,956)	30,222	0	(28,992)	0	0
	=====	=====	=====	=====	=====	=====	=====

BOND DEBT SERVICE

City of Shavano Park, Texas
 General Obligation Refunding Bonds, Series 2009
 Original Issue Amount: \$2,795,000
 Callable 2/15/2019 (not eligible for tax-exempt advance refunding)
 Paying Agent: Wells Fargo
 PAYMENT SOURCE: 79.45% GENERAL FUND

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	1,501,605.00		295,688.08	1,797,293.08	1,797,293.08

20 - WATER FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
UNRESTRICTED 9-30-2016	\$ 996,266	\$ 425,208	
UNRESTRICTED-CAPITAL REPLACEMENT	<u>\$ 380,121</u>	<u>\$ 448,330</u>	
REVENUE TOTAL	<u>\$ 973,865</u>	<u>\$ 867,593</u>	\$ (106,272)
DEPARTMENT EXPENSES			
WATER DEPARTMENT OPERATIONS	\$ 1,222,506	\$ 698,928	\$ (523,578)
SET ASSIDE FOR FUTURE RESERVE	\$ 119,493 ***	\$ 109,487 ***	\$ (10,006)
DEBT SERVICE	\$ 202,924	\$ 187,707	\$ (15,217)
TOTAL EXPENSES	<u>\$ 1,544,923</u>	<u>\$ 996,122</u>	<u>\$ (548,801)</u>
Income/(Loss)	\$ (571,058) *	\$ (128,529) **	
ESTIMATED UNRESTRICTED	<u>\$ 425,208</u>	<u>\$ 296,679</u>	
UNRESTRICTED-CAPITAL REPLACEMENT	<u>\$ 448,330</u>	<u>\$ 554,037</u>	\$ 105,707
	<u><u>\$ 873,538</u></u>	<u><u>\$ 850,716</u></u>	

* The Loss shown is includes a draw down of \$277,496 for SCADA replacement, \$30,000 for Vactron, \$116,810 for Trinity Well-Rehab/Cleaning, and other additional capital items. In addition to moving funds to Un-restricted Capital Replacement.

** The Loss shown is includes a draw down of \$40,000 to loop Cliffside 2" line and increase to 6", \$3,780 for meter replacements, and \$84,749 additional need to cover the \$109,487 being set aside for future reserves.

*** Includes the funds set aside for future reserves this not a true expenditure at year end.

20 -WATER FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
WATER SALES							
20-599-5015 WATER CONSUMPTION	638,815	602,875	585,411	670,185	556,259	611,056	609,034
20-599-5016 LATE CHARGES	9,136	7,386	8,357	7,000	4,693	5,500	7,000
20-599-5018 DEBT SERVICE	53,161	53,498	53,382	53,376	49,101	53,376	53,376
20-599-5019 WATER SERVICE FEE	58,427	57,978	57,980	58,092	53,568	58,092	58,092
20-599-5036 EAA PASS THRU CHARGE	88,470	80,569	79,313	88,896	74,139	82,626	82,626
20-599-5037 CONNECTION/DISCONNECT FEE	0	0	0	2,800	2,800	2,800	0
20-599-5040 TAPPING FEES	5	0	0	750	750	750	0
TOTAL WATER SALES	848,013	802,305	784,443	881,099	741,309	814,200	810,128
MISC./GRANTS/INTEREST							
20-599-7000 INTEREST INCOME	3,231	1,958	3,139	5,000	5,887	6,500	5,000
20-599-7011 OTHER INCOME	45,048	277	3,406	1,000	35	50	500
20-599-7012 LEASE OF WATER RIGHTS	9,054	9,600	7,043	8,800	7,000	8,800	8,800
20-599-7040 ASR LEASE PROGRAM	0	24,000	36,000	24,000	24,000	24,000	24,000
20-599-7060 CC SERVICE FEES	0	0	0	4,000	298	500	4,000
20-599-7075 SITE/TOWER LEASE REVENUE	12,380	13,903	14,320	14,329	13,519	14,749	15,165
20-599-7090 SALE OF FIXED ASSETS	1,024	0	0	108	109	108	0
20-599-7097 INSURANCE PROCEEDS	68,916	0	2,390	35,529	35,033	35,529	0
TOTAL MISC./GRANTS/INTEREST	139,653	49,737	66,297	92,766	85,881	90,236	57,465
TRANSFERS IN							
20-599-8072 TRF IN - CAPITAL REPLACEMEN	0	0	0	51,284	0	51,284	3,780
WATER METER REPLACEMENT 20	189.00						3,780
20-599-8090 PRIOR PERIOD ADJUSTMENT	(31,007)	0	0	0	0	0	0
20-599-8099 TRF IN - RESERVES	0	0	0	519,774	0	542,592	124,749
TRF RESERVES TO CAPITAL 0	0.00						84,749
CLIFFSIDE 2" LOOP 0	0.00						40,000
TOTAL TRANSFERS IN	(31,007)	0	0	571,058	0	593,876	128,529
<hr/>							
TOTAL NON-DEPARTMENTAL	956,660	852,042	850,740	1,544,923	827,191	1,498,312	996,122
<hr/>							
TOTAL REVENUES	956,660	852,042	850,740	1,544,923	827,191	1,498,312	996,122
	=====	=====	=====	=====	=====	=====	=====

Water Utility Department - 606

Mission Statement

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

Goals:

- Continually provide safe and reliable drinking water through efficient treatment and delivery of water, exceeding environmental and public health standards.
- Resource and maintain appropriate equipment and assets.
- Improve employee proficiency to include educational training and development opportunities.
- Improve water system functions to achieve an efficient operation level while meeting State requirements
- Provide and maintain essential public water infrastructure services while anticipating future requirements.

Objectives:

Continually provide safe and reliable drinking water through efficient treatment and delivery of water, exceeding environmental and public health standards.

- Maintain 100% compliance of all State and Federal regulations and laws associated with a water system.
- Maintain a Superior Water System rating and initiate steps to achieve outstanding rating.
- Ensure State requirements are met by having all employees of the Water Department certified and licensed in groundwater operations.

Resource and maintain appropriate equipment and assets.

- Maintain enough money in reserve to handle emergencies, and cushion for low water consumption years (approx. \$500K).
- Continue to replace meters that have registered over 1 million gallons.
- Look into grants/funding for other equipment that would make crews more efficient.
- Continue working with KFW (City Engineer) to initiate a geographic information system (GIS) program to include utilities, fire hydrants, streets, and drainage information.
- Continue preparing a schedule based on needs to replace all undersized water mains within the system.
- Investigate emergency power supply (generators) for City buildings and water system.
- Purchase line-locating equipment.
- Consider a water rate study to be implemented before end of Fiscal Year 2018.

- Investigate the reliability of the water system and consistency mechanisms (i.e. lightening protection)

Improve employee quality to include educational training and development opportunities.

- Provide additional quality educational opportunities when available and send crews to classes to earn credits to upgrade and improve knowledge of water systems.
- Continue to have a safe working environment and maintain the safety and training program on all equipment and water system functions.
- Maintain a safe working environment and a zero (0) lost time accident rate.
- Improve the preventative maintenance program by establishing a tracking schedule for each piece of equipment/vehicle and when they should be replaced.

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

- Investigate alternatives to increase productivity and life expectancy of the Trinity Well pump and motor.
- Continue to take corrective action on dead end main issues to lessen flushing and reduce loss ratio rate.
- Work with TxDOT on preliminary reports for relocating portions of the water mains on NW Military prior to job bid for MPO project.
- Replace/remove 2" water main on Cliffside Dr.
- Raise fire hydrants to proper height for Fire Department access.
- Prepare drainage culvert to install pipe for crossing the creek to Well site # 8.
- Consider outsourcing printing water utility bills.
- Research Flowatch Software for more efficient water reporting

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

- Develop and execute a fiscally responsible budget that meets mission requirements.
- Update the capital equipment replacement schedule. (Water system, pumps, motors, VFD's, water mains, and hydrants)

Water Department - 606

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. Council has accepted the 2017 Compensation Study update from Werling Associates, Inc. and this budget accounts for the recommended 3.1% salary raise recommendation and the grade change recommendation to Public Works Director, Public Works/Water Superintendent, and Water Serviceman . The budget accounts for a 17 % increase in our employee health benefits provided by the Texas Municipal League Intergovernmental Employee Benefits Pool, which increases of the defined contribution of \$78 per employee/mo from \$459 to \$537 per employee. The discussed changes increase the personnel category by \$28,096.

No significant changes have been made to the day to day operations, but various line items have been slightly reduced. The Department Materials-Service Category shows a significant decrease related to rehab/cleaning of the Trinity Well.

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
TV-DVR Capable/Mounting in Public Works Department	\$	1,000
-8020 Non-Capital - Maintenance Equipment	\$	6,500
Replacement of Tap/Drill bits for Pipes, Respirators, Heavy Duty Dolly, Parts/Toolbox.		
-8060 Capital - Equipment		
Line Locator Tool	\$	5,000
-8080 Water System Improvements		
Looping of Cliffside 2" line and upgrade to 6"	\$	40,000
-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.		
<u>Interfund Transfers- Capital Replacement (-9010)</u>	\$	109,487

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

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
20-606-1010 SALARIES	126,327	135,504	150,066	155,115	143,754	158,703	173,594
20-606-1015 OVERTIME	2,930	3,551	17,067	10,000	7,285	8,000	7,600
20-606-1020 MEDICARE	1,877	2,051	2,485	2,173	2,248	2,632	2,523
20-606-1025 TWC (SUI)	850	156	684	828	41	75	828
20-606-1030 HEALTH INSURANCE	13,144	13,661	22,530	22,032	19,340	20,701	25,776
20-606-1031 HSA	1,921	2,918	161	178	132	178	178
20-606-1033 DENTAL INSURANCE	1,161	1,091	1,377	1,480	1,279	1,480	1,480
20-606-1035 VISION CARE INSURANCE	286	342	357	365	297	365	365
20-606-1036 LIFE INSURANCE	275	286	322	318	277	318	318
20-606-1037 WORKERS' COMP INSURANCE	4,451	3,998	4,528	5,047	3,601	5,047	6,153
20-606-1040 TMRS RETIREMENT	15,367	3,331	0	20,586	19,730	22,868	23,903
20-606-1070 SPECIAL ALLOWANCES	3,806	2,197	8,285	8,200	6,174	7,000	11,700
TOTAL PERSONNEL	172,393	169,085	207,863	226,322	204,159	227,367	254,418
SUPPLIES							
20-606-2020 OFFICE SUPPLIES	555	943	1,596	1,255	1,399	1,500	1,400
20-606-2030 POSTAGE	3,906	3,688	3,043	4,000	2,796	3,200	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	1,013	441	931	1,500	514	514	500
20-606-2060 MED EXAMS/SCREENING/TESTING	0	0	39	0	544	460	0
20-606-2070 JANITORIAL SUPPLIES	961	0	0	500	0	500	500
20-606-2075 BANK/CREDITCARD FEES	7,928	4,015	5,950	4,000	4,561	4,154	4,000
MONHTLY AVERAGE \$333 0	0.00						4,000
20-606-2080 UNIFORMS	0	0	843	1,000	737	1,000	1,000
20-606-2090 SMALL TOOLS	342	1,206	1,060	1,820	1,036	1,820	2,000
20-606-2091 SAFETY SUPPLIES/EQUIPMENT	911	0	993	1,200	1,530	1,700	1,200
TOTAL SUPPLIES	15,616	10,294	14,456	15,275	13,117	14,848	14,600
SERVICES							
20-606-3010 ADVERTISING	398	0	0	0	0	0	0
20-606-3012 ENGINEERING SERVICES	0	2,265	3,710	7,000	0	1,000	1,000
BASIC MISC SERVICES 0	0.00						500
NW MILITARY LINE LOCAT 0	0.00						500
20-606-3013 PROFESSIONAL SERVICES	0	0	0	0	0	0	8,000
WATER BILL PRINT-OUTSOU 0	0.00						8,000
20-606-3020 ASSOCIATION DUES & PUBS	551	847	716	1,350	895	1,350	1,800
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						100
R.O.P.E.S. (EAA) 0	0.00						600
Stormwater Impact Fee 0	0.00						100

20 -WATER FUND
WATER DEPARTMENT

		2013-2014	2014-2015	2015-2016	(----- CURRENT	2016-2017 Y-T-D	(----- PROJECTED	2017-2018 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
20-606-3030	TRAINING/EDUCATION	1,647	222	4,655	4,000	2,668	4,000	3,000
20-606-3040	TRAVEL/MILEAGE/LODGING/PERD	424	501	1,678	3,600	1,387	3,000	1,500
	0	0.00						1,500
	TRAVEL	0	0.00					0
	LODGING	0	0.00					0
	MILEAGE	0	0.00					0
	PER DIEM	0	0.00					0
20-606-3050	INSURANCE - LIABILITY	2,773	2,613	2,880	3,022	3,022	3,022	3,022
20-606-3060	UNIFORM SERVICES	1,489	1,755	1,383	2,000	1,421	2,000	2,000
20-606-3070	INSURANCE - PROPERTY	1,379	1,300	1,432	1,503	1,503	1,503	1,503
20-606-3075	WATER CONSERVATION EDUCATIO	0	0	0	500	0	100	100
20-606-3080	SPECIAL SERVICES	1,039	0	10	0	0	0	0
20-606-3082	WATER ANALYSIS FEES	8,698	5,299	3,949	10,355	7,235	10,355	9,000
	WATER ANALYSIS FEES 0	0.00						4,645
	TCEQ ANNUAL WATER TESTI 0	0.00						2,500
	DSHS CENTRAL LAB - TCEQ 0	0.00						1,805
	TIER II REPORT FEES - A 0	0.00						50
20-606-3090	COMMUNCIATIONS SERVICES	3,432	0	0	0	0	0	0
	0	0.00						0
	TOTAL SERVICES	21,830	14,803	20,413	33,330	18,131	26,330	30,925
CONTRACTUAL								
20-606-4075	COMPUTER SOFTWARE/INCODE	3,144	5,220	5,138	6,066	6,874	6,662	8,625
	INCODE-UTILITYSOFTWARE 0	0.00						2,679
	INCODE-METER READER INT 0	0.00						832
	INCODE-BILLPAY WEB HOST 0	0.00						1,200
	INCODE-BILL PAY ONLINE 0	0.00						336
	INCODE - HAND HELD METE 0	0.00						578
	BEACON METER SOFTWARE 0	0.00						3,000
20-606-4085	EAA -WATER MANAGEMENT FEES	108,516	109,748	75,735	91,644	69,291	75,726	70,045
	MONTHLY EAA FEES 1,001	40.00						40,040
	MONTHLY HABITAT FEE 1,001	44.00						44,044
	131.4 AF 3-MONTHS 0	0.00						2,761
	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	5,513	0	100	100	0
20-606-4099	WATER RIGHTS/LEASE PAYMENTS	47,969	48,019	47,969	57,547	33,292	33,292	77,951
	RWRDG-ADMIN FEE 1 1/2% 0	0.00						851
	100 AF - P102-648 100	121.00						12,100
	151.40 AF - P101-628 0	0.00						0
	20.16 AF - P101-212 0	0.00						0
	49.43 AF - P101-712 0	0.00						0
	26.43 AF - P100-151 0	0.00						0
	55.89 AF - P101-212 0	0.00						0
	PURCHASE 13 AC/FT 5,000	13.00						65,000
	TOTAL CONTRACTUAL	159,629	162,987	134,355	155,257	109,557	115,780	156,621

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)				2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET	
MAINTENANCE								
20-606-5005 EQUIPMENT LEASES	706	624	1,647	1,700	1,883	1,883	2,000	
20-606-5010 EQUIPMENT MAINT & REPAIR	4,970	1,294	6,862	9,000	8,627	9,000	9,000	
20-606-5015 ELECTRONIC EQPT MAINTENANCE	3,404	18	370	1,000	89	150	500	
20-606-5020 VEHICLE MAINTENANCE	1,770	428	5,441	3,000	1,827	3,000	3,000	
20-606-5030 BUILDING MAINTENANCE	994	1,320	1,118	3,500	2,962	3,500	2,000	
20-606-5060 VEHICLE & EQPT FUELS	8,363	5,104	3,833	4,500	3,744	3,700	3,500	
TOTAL MAINTENANCE	20,208	8,788	19,271	22,700	19,132	21,233	20,000	
DEPT MATERIALS-SERVICES								
20-606-6011 CHEMICALS	11,554	11,852	19,678	14,000	16,974	14,000	14,000	
20-606-6050 WATER METERS & BOXES	3,056	45	(5,967)	1,890	2,013	1,890	1,134	
MAINTENANCE-METER/BOX R 6	189.00						1,134	
20-606-6055 FIRE HYDRANTS	0	0	2,918	2,000	1,691	2,000	2,000	
MAINTENANCE 0	0.00						2,000	
20-606-6060 HUEBNER STORAGE TANK	940	8,600	10,922	9,000	20,765	8,500	8,000	
20-606-6061 ELEVATED STORAGE TANK- #1 W	699	3,615	5,076	5,000	11,598	12,000	5,000	
20-606-6062 WELL SITE #2-EAA MONITORED	0	0	432	1,000	75	250	500	
20-606-6063 WELL SITE #3-NOT OPERATION	0	7	0	0	0	0	0	
20-606-6065 WELL SITE #5-EDWARDS BLENDI	0	346	1,400	6,000	4,214	3,500	3,000	
20-606-6066 WELL SITE #6-MUNI TRACT	100	334	2,040	6,000	8,239	3,000	3,000	
20-606-6067 WELL SITE #7	410	3,184	1,006	8,000	6,873	7,750	5,000	
20-606-6068 WELL SITE #8	633	1,377	2,209	11,000	9,092	11,500	5,000	
20-606-6069 WELL SITE #9-TRINITY	125	8,898	40,087	162,339	182,801	184,000	5,000	
20-606-6070 SCADA SYSTEM MAINTENANCE	2,782	1,558	9,224	15,000	1,233	3,000	2,000	
20-606-6071 SHAVANO DRIVE PUMP STATION	0	11,136	56,681	18,772	21,030	15,000	10,000	
20-606-6072 WATER SYSTEM MAINTENANCE	127,301	8,614	21,181	25,000	14,573	20,000	15,000	
20-606-6073 WATER TANK MAINTENANCE	1,437	0	0	0	0	0	0	
20-606-6080 STREET MAINT SUPPLIES	137	333	187	2,000	3,294	3,500	3,000	
TOTAL DEPT MATERIALS-SERVICES	149,175	59,899	167,074	287,001	304,465	289,890	81,634	
UTILITIES								
20-606-7040 UTILITIES - ELECTRIC	82,822	71,441	66,188	61,000	69,449	80,000	61,000	
20-606-7042 UTILITIES - PHONE/CELL	0	1,062	0	800	795	1,000	800	
20-606-7044 UTILITIES - WATER	26	368	320	600	319	500	600	
TOTAL UTILITIES	82,848	72,870	66,508	62,400	70,563	81,500	62,400	
CAPITAL OUTLAY								
20-606-8010 NON-CAP ELECTRONIC EQUIPMEN	33,779	0	0	6,091	6,091	6,091	1,000	
TV-DVR CAPABLE/MOUNTING 0	0.00						1,000	
20-606-8015 NON-CAPITAL - COMPUTERS	2,031	535	0	0	0	0	0	
20-606-8020 NON-CAPITAL MAINTENANCE EQU	0	0	8,214	2,500	2,408	2,500	6,500	
TAP/DRILL BITS FOR PIPE 0	0.00						2,500	
RESPIRATORS (MASK-CARTR 3	500.00						1,500	
HEAVY DUTY DOLLY (CL2 T 0	0.00						500	
PARTS/TOOL BOX - VEHICL 0	0.00						2,000	
20-606-8045 CAPITAL-COMPUTER EQUIPMENT	0	0	0	8,800	5,000	8,800	0	

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	((----- 2016-2017 -----))						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
20-606-8050 CAPTIAL - VEHICLES	24,851	0	0	0	0	0	0
20-606-8060 CAPTIAL- EQUIPMENT	0	0	0	30,000	30,000	30,000	5,000
LINE LOCATOR	0	0.00					5,000
20-606-8080 WATER SYSTEM IMPROVEMENTS	3,911	0	0	296,000	192,394	296,000	40,000
2" @ CLIFFISDE TO 6" &	0	0.00					40,000
20-606-8081 CAPITAL - BUILDING	0	91,363	0	14,000	15,237	15,237	0
20-606-8085 CAPITAL-WATER TOWER/STORAGE	0	0	192,258	12,000	11,976	11,976	0
20-606-8087 WATER METER REPLACEMENT	0	29,510	0	3,780	2,575	3,780	3,780
METER	20	155.00					3,100
METER BOX	20	34.00					680
TOTAL CAPITAL OUTLAY	64,571	121,408	200,472	373,171	265,680	374,384	56,280
INTERFUND TRANSFERS							
20-606-9000 EOY ASSET RECLASS	(58,629)	(91,363)	(192,258)	0	0	0	0
20-606-9010 TRF TO GENERAL FUND	22,050	22,050	22,050	47,050	0	47,050	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	119,493	0	119,493	109,487
INFRASTRUCTURE	0	0.00					94,065
VEHICLES/EQUIPMENT	0	0.00					4,200
METER REPLACEMENT	0	0.00					11,222
20-606-9090 DEPRECIATION EXPENSE	207,674	196,615	195,206	0	0	0	0
20-606-9095 PENSION EXPENSE	0	15,250	21,989	0	0	0	0
TOTAL INTERFUND TRANSFERS	171,095	142,552	46,987	166,543	0	166,543	131,537
<hr/>							
TOTAL WATER DEPARTMENT	857,365	762,686	877,401	1,341,999	1,004,803	1,317,875	808,415

20 WATER FUND – DEBT SERVICE - 607

The City's Water Fund monetarily supports three outstanding debt obligations:

- 1) Certificate of Obligation Bonds, Series 2009. The total principal outstanding is \$110,000 and is supported 100% by water revenues. The bulk of this bond was refunded in May of 2017 and will save the Water Fund approximately \$306,490 over the life of the refinanced bond by lowering interest rates from 4.929% to 3.011%. This refinancing strategy did not alter the maturity date of the original outstanding debt.
- 2) General Obligation Refunding Bond, Series 2017 (2009 CO Refunded). The bond's total principal outstanding is \$1,895,000 and 100% supported by water revenues.
- 3) General Obligation Refunding Bond, Series 2009 (Split). The bond's total principal outstanding is \$1,890,000.
 - \$388,395 is supported by water revenues
 - \$1,501,605 is supported by ad valorem taxes

The total outstanding principal debt for water is \$2,393,395. Further detailed debt schedules are located on the following pages.

This budget expenses \$101,990 in principal and \$85,567 in interest for debt service in FY 2017-18. Debt principal payments are budgeted as an expense and reclassified for financial reporting purposes.

The City of Shavano Park's FY 2017-18 Water Fund debt service ratio is 0.216 or 21.64%. In other words around 22% of the City's Water revenues are spent on debt service for the Water utility.

BOND DEBT SERVICE

City of Shavano Park, Texas
Combination Tax & Limited Pledge Revenue Certificates of Obligation, Series 2009
Original Issue Amount: \$2,299,999
Callable maturities 2020-2039 refunded by Series 2017
Paying Agent: Wells Fargo
Payment Source: 100% Water

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	55,000	3.500%	1,925.00	56,925.00	
08/15/2018			962.50	962.50	
09/30/2018					57,887.50
02/15/2019	55,000	3.500%	962.50	55,962.50	
09/30/2019					55,962.50
	110,000		3,850.00	113,850.00	113,850.00

BOND DEBT SERVICE

City of Shavano Park, Texas
 General Obligation Refunding Bonds, Series 2009
 Original Issue Amount: \$2,795,000
 Callable 2/15/2019 (not eligible for tax-exempt advance refunding)
 Paying Agent: Wells Fargo

PAYMENT SOURCE: 20.55% WATER

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	388,395.00		76,480.69	464,875.69	464,875.69

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	10,000	2.000%	33,750	43,750	
08/15/2018			33,650	33,650	
09/30/2018					77,400
02/15/2019	10,000	2.000%	33,650	43,650	
08/15/2019			33,550	33,550	
09/30/2019					77,200
02/15/2020	70,000	2.000%	33,550	103,550	
08/15/2020			32,850	32,850	
09/30/2020					136,400
02/15/2021	70,000	2.000%	32,850	102,850	
08/15/2021			32,150	32,150	
09/30/2021					135,000
02/15/2022	70,000	2.000%	32,150	102,150	
08/15/2022			31,450	31,450	
09/30/2022					133,600
02/15/2023	70,000	2.000%	31,450	101,450	
08/15/2023			30,750	30,750	
09/30/2023					132,200
02/15/2024	75,000	3.000%	30,750	105,750	
08/15/2024			29,625	29,625	
09/30/2024					135,375
02/15/2025	75,000	3.000%	29,625	104,625	
08/15/2025			28,500	28,500	
09/30/2025					133,125
02/15/2026	80,000	3.000%	28,500	108,500	
08/15/2026			27,300	27,300	
09/30/2026					135,800
02/15/2027	80,000	4.000%	27,300	107,300	
08/15/2027			25,700	25,700	
09/30/2027					133,000
02/15/2028	85,000	4.000%	25,700	110,700	
08/15/2028			24,000	24,000	
09/30/2028					134,700
02/15/2029	90,000	4.000%	24,000	114,000	
08/15/2029			22,200	22,200	
09/30/2029					136,200
02/15/2030	90,000	4.000%	22,200	112,200	
08/15/2030			20,400	20,400	
09/30/2030					132,600
02/15/2031	95,000	4.000%	20,400	115,400	
08/15/2031			18,500	18,500	
09/30/2031					133,900
02/15/2032	100,000	4.000%	18,500	118,500	
08/15/2032			16,500	16,500	
09/30/2032					135,000
02/15/2033	100,000	4.000%	16,500	116,500	
08/15/2033			14,500	14,500	
09/30/2033					131,000
02/15/2034	110,000	4.000%	14,500	124,500	
08/15/2034			12,300	12,300	

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/30/2034					136,800
02/15/2035	115,000	4.000%	12,300	127,300	
08/15/2035			10,000	10,000	
09/30/2035					137,300
02/15/2036	120,000	4.000%	10,000	130,000	
08/15/2036			7,600	7,600	
09/30/2036					137,600
02/15/2037	120,000	4.000%	7,600	127,600	
08/15/2037			5,200	5,200	
09/30/2037					132,800
02/15/2038	130,000	4.000%	5,200	135,200	
08/15/2038			2,600	2,600	
09/30/2038					137,800
02/15/2039	130,000	4.000%	2,600	132,600	
09/30/2039					132,600
	1,895,000		952,400	2,847,400	2,847,400

20 -WATER FUND
DEBT SERVICE

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
20-607-8000 BOND PRINCIPAL EOY	(83,908)	(83,908)	(85,963)	0	0	0	0
20-607-8010 BOND PRINCIPAL PAYMENT	83,908	0	0	0	0	0	0
20-607-8011 ACCRUED BOND INTEREST	0	(346)	0	0	0	0	0
20-607-8012 2009 CO - PRINCIPAL	0	50,000	50,000	55,000	55,000	55,000	0
20-607-8013 2009 CO - INTEREST	0	98,455	96,830	95,255	46,464	46,464	0
20-607-8014 2009 GO REFUND - PRINCIPAL	0	33,908	35,963	35,963	35,963	35,963	36,990
20-607-8015 2009 GO REFUND - INTEREST	0	18,772	17,724	16,556	16,556	16,556	15,279
20-607-8016 2017 GO REFUNDING (2009) PR	0	0	0	0	30,000	30,000	65,000
20-607-8017 2017 GO REFUNDING (2009) IN	0	0	0	0	10,215	10,215	70,288
20-607-8020 BOND UNAMORTIZED LOSS	122,248	2,693	2,693	0	0	0	0
20-607-8030 BOND AGENT FEES	150	0	150	150	150	150	150
TOTAL CAPITAL OUTLAY	122,398	119,575	117,397	202,924	194,347	194,348	187,707
<hr/>							
TOTAL DEBT SERVICE	122,398	119,575	117,397	202,924	194,347	194,348	187,707
<hr/>							
TOTAL EXPENDITURES	979,763	882,261	994,798	1,544,923	1,199,150	1,512,223	996,122
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(23,103)	(30,219)	(144,058)	0	(371,960)	(13,911)	0
	=====	=====	=====	=====	=====	=====	=====

2017/2018 Council Adopted Water Capital Replacement Fund - Re-Cap thru 2019-2020

Asset Category	Estimated Replacement Costs	Estimated Year In Service	3. Expected Useful Life (Years)	Year Needed	# of Years Until Action Needed	Capital Reserves up to 2014 that should have been set aside	Reserve 2013/2014 & Prior Set Aside	Reserve Set Aside 2014/2015	Adopted Reserve 2015/2016	Adopted Reserve 2016/2017	Council Adopted Reserve 2017/2018	Future Reserve 2018/2019	Future Reserve 2019/2020
SCADA SYSTEM MAIN	\$296,000	Various	Various	Various	Various	\$0		\$9,300	\$13,500	\$16,063	\$12,857	\$12,857	\$12,857
Water Site #1	\$762,000	Various	Various	Various	Various	\$339,400		\$24,800	\$24,800	\$25,300	\$25,300	\$25,300	\$25,300
Well # 9 - Trinity	\$78,000	Various	Various	Various	Various	\$6,167		\$4,833	\$5,133	\$5,133	\$5,133	\$5,133	\$5,133
Well # 5	\$77,000	Various	Various	Various	Various	\$25,654		\$4,501	\$4,501	\$4,501	\$4,501	\$4,501	\$3,501
Well # 6	\$74,350	Various	Various	Various	Various	\$42,169		\$4,669	\$4,669	\$4,669	\$4,669	\$4,669	\$3,419
Well # 7	\$122,000	Various	Various	Various	Various	\$69,333		\$5,450	\$5,450	\$5,450	\$5,450	\$5,450	\$4,200
Well # 8	\$279,000	Various	Various	Various	Various	\$122,822		\$11,567	\$11,567	\$12,567	\$12,567	\$12,567	\$12,567
Huebner Gr Stg Tank	\$1,029,000	Various	Various	Various	Various	\$335,213		\$22,933	\$22,888	\$31,888	\$36,310	\$25,088	\$25,088
Water Lines	\$0	Various	Various	Various	Various	\$0		-	-	-	\$0.00		
					Sub Total Infrastructure	\$940,758	\$ 59,543	\$ 88,053	\$ 92,508	\$ 105,571	\$ 94,065	\$ 95,565	\$ 92,065
Meter Replacement Program													
~ 706 Meters @ \$189	\$133,434	2007	10	2018		\$67,725	\$ 71,325	\$ (6,425)	\$ 16,024	\$ 11,222	\$ 11,222	\$ 11,222	\$ 11,222
Vehicles/Mobile Equipment	\$165,000	Various	Various	Various	Various	\$79,228	\$ 47,004	\$ 5,938	\$ 6,151	\$ 2,700	\$ 4,200	\$ 4,200	\$ 4,200
Less Cash Draws for Capital										\$ (51,284)			
Total Estimated Costs (Excluding Water Lines)	\$3,015,784					\$ 1,087,711	\$ 177,872	\$ 87,566	\$ 114,683	\$ 68,209	\$ 109,487	\$ 110,987	\$ 107,487

* Beginning with the 2015/2016 Budget capital replacement funds are maintained separately in Fund 72 to assist in the budget/tracking process.

72 -WATER CAPITAL REPLACEMENT

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
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	119,493	0	119,493	109,487
TOTAL TRANSFERS IN	0	0	0	119,493	0	119,493	109,487
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	119,493	0	119,493	109,487
<hr/>							
TOTAL REVENUES	0	0	0	119,493	0	119,493	109,487
	=====	=====	=====	=====	=====	=====	=====

72 -WATER CAPITAL REPLACEMENT
WATER DEPARTMENT

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
CAPITAL OUTLAY							
72-606-8060 CAPITAL - EQUIPMENT	0	0	0	25,000	0	25,000	0
72-606-8087 WATER METER REPLACEMENT	0	0	0	0	0	0	3,780
TOTAL CAPITAL OUTLAY	0	0	0	25,000	0	25,000	3,780
TOTAL WATER DEPARTMENT	0	0	0	25,000	0	25,000	3,780
TOTAL EXPENDITURES	0	0	0	25,000	0	25,000	3,780
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	94,493	0	94,493	105,707
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	94,493	0	94,493	105,707

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 2020. By 2020, this Fire Engine will be 20 years old and will require either replacement or refurbishment at considerable cost. This budget transfers in \$209,762 to Fire to help offset future costs for the Fire Engine and all other fire Capital equipment. The buildup of the Capital Improvement / Replacement Fund will allow the City to make the required improvements / replacements conceivably in the year required without acquiring additional debt.

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

Fund Changes. This budget includes \$319,596 in transfers (across all departments) 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 114. Additionally, the budget includes a transfer of \$5,000 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.

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 114-115.

Street Maintenance: Such projects include construction or major redevelopment of the current streets in the City. Anticipated requirements include the repair of deteriorating streets in the old section of Shavano Park (Saddletree Road, Shavano Drive, and Fawn Drive), as well as the future resurfacing DeZavala Road, and Lockhill Selma Road.

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 City Engineer (KFW Engineering) will complete a comprehensive drainage analysis with recommendations and present to Council for approval. The City will then begin addressing Drainage projects during this budget year.

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.

- NW Military Highway. Funds are programed to offset costs associated with the planned improvement of NW Military Highway in the year 2020.
- Sidewalks / Pathways. Funds are projected for use in establishing an access point to the Salado Creek trail way or other potential sidewalk projects.
- Muni-tract. This budget allocates \$10,000 for electrical improvements on the City Hall grounds area and \$16,030 for Environmental Friendly Parking area south of the City Hall building.

70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
UNDESIGNATED	\$ -	\$ 100	
ADMIN	\$ 103,000	\$ 93,000	
PW	\$ 118,973	\$ 135,452	
FIRE	\$ 1,275,062	\$ 1,221,615	
POLICE	\$ -	\$ -	
STREETS	\$ 250,000	\$ 250,000	
DRAINAGE	\$ 1,481,649	\$ 1,456,649	
NW MILITARY	\$ 25,000	\$ 25,000	
MUNICIPAL TRACT	\$ 26,030	\$ 26,030	
SIDEWALK PATHWAYS	\$ 35,000	\$ 35,000	
TOTAL BEGINNING FUND BALANCE	<u>\$ 3,314,714</u>	<u>\$ 3,242,846</u>	
REVENUE TOTAL	\$ 251,132	\$ 324,596	\$ 73,464
EXPENSE TOTAL	<u>\$ 323,000</u>	<u>\$ 236,501</u>	\$ (86,499)
Income/(Loss)	\$ (71,868)	\$ 88,095	
COMBINED ENDING FUND BALANCE	<u>\$ 3,242,846</u>	<u>\$ 3,330,941</u>	

CITY OF SHAVANO PARK
FY 2017-2018 COUNCIL ADOPTED BUDGET

		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2103 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 AMENDED	FY 2017-2018 COUNCIL ADOPTED BUDGET
BEGINNING FUND BALANCE		\$ 29,937	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$1,582,897.43	\$ 3,314,714	\$ 3,242,846
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	\$ -	\$ 24,000.00	\$ 10,000	\$ 43,415
	Public Works		\$ 45,275	\$ 5,417	\$ 32,358	\$ 18,368	\$ 17,555.00	\$ 16,479	\$ 61,419
	Fire Department	\$ 75,000	\$ 539,900	\$ 80,500	\$ 115,150	\$ 94,806	\$ 780,514.00	\$ 199,553	\$ 209,762
	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	\$ 1,073,417.00	\$ 25,000	\$ 5,000
	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 Improvements		\$ 10,000	\$ 16,030					
	Town Hall-Hike & Bike Trails		\$ 10,000	\$ 15,000			\$ 10,000		
	Reallocate Undesignated Fund Balance							\$ (39,293)	\$ -
70-599-8010	Interest Income	\$ 17	\$ 45	\$ 74	\$ 84	\$ 109	\$ 213	\$ 100	\$ 5,000
	TOTAL REVENUES/TRANSFERS IN	\$ 347,069	\$ 968,670	\$ 248,321	\$ 284,483	\$ 388,756	\$ 1,905,699.28	\$ 251,132	\$ 324,596
EXPENSES BY DEPARTMENT									
Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 18,000
	Electrical Upgrade to Municipal Tract								\$ 10,000
	Environmental Friendly Parking Municipal Tract								\$ 16,030
Public Works		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
	Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 25,000
Fire Department									
	Fire -Radio Communications	\$ -	\$ 72,032	\$ -	\$ -	\$ -	\$ 25,100	\$ -	\$ -
	Fire Vehicles/Equipment	\$ -	\$ 480,289	\$ -	\$ -	\$ -	\$ -	\$ 198,000	\$ 154,971
	Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -
Police Department									
	Trf back to Crime Control - Capital Replaceme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,782	\$ -	\$ -
	Police Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
	Police - Radio Communications	\$ -	\$ 72,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LESS TOTAL EXPENSES	\$ -	\$ 624,527	\$ -	\$ -	\$ 20,000	\$ 173,882	\$ 323,000	\$ 236,501

CITY OF SHAVANO PARK
FY 2017-2018 COUNCIL ADOPTED BUDGET

		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2103 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 AMENDED	FY 2017-2018 COUNCIL ADOPTED BUDGET	
ENDING FUND BALANCE BREAKDOWN										
	Reserve for Equipment Replacement Fund									
	Administration - Equipment		\$ 40,000	\$ 52,000	\$ 64,000	\$ 64,000	\$ 88,000	\$ 78,000	\$ 103,415	
	Public Works - Equipment		\$ 45,275	\$ 50,692	\$ 83,050	\$ 101,418	\$ 118,973	\$ 135,452	\$ 196,871	
	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	\$ 1,221,615	\$ 1,276,405	
	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	\$ 250,000	
	Reserve for Drainage Projects	\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 408,232	\$ 1,481,649	\$ 1,456,649	\$ 1,436,649	
	Reserve Communication (800 MHZ System)	\$ 72,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Reserve for CH Sprinkler System & Emergency Lighting		\$ 8,000	\$ 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	\$ 7,000	
	Reserve for Town Plan Items									
	N.W. Military Hwy Expansion		\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
	Municipal Tract Improvements		\$ 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	\$ 35,000	
	Unreserved Fund Balance	\$ 29,955	\$ 38,811	\$ 38,879	\$ 38,963	\$ 39,079	\$ 39,293	\$ 100	\$ 5,100	
	TOTAL ENDING FUND BALANCE	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$ 1,582,897	\$ 3,314,714	\$ 3,242,846	\$ 3,330,941	

2017/2018 COUNCIL ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

		2017-2018 Updated Replacement Cost	Estimated Scheduled Year To Replace	Total Life (yrs)	Reserved Balance Thru 09/30/2017	Council Adopted 2017/2018 Funding 09/30/2018	Required Additional Future Years	Required Total Reserve Balance
Administrative								
Upgrade -Incode to Invision	Future	60,000	2020	5	16,500	14,000	\$ 29,500	60,000
Application Server	2012	13,000	2023	7	500	4,166	\$ 8,334	13,000
Email Server	2015	13,000	2023	7	500	2,083	\$ 10,417	13,000
Firewall Server	2013	7,000	2018	7	500	6,500	\$ -	7,000
A/C Units - City Hall (12)		160,000	Varies	15	60,000	12,000	\$ 88,000	160,000
A/C Units - City Hall (2)	2017	-	2020	15	-	1,333	\$ (1,333)	-
City Hall Roof	1999	40,000	2029	30	-	3,333	\$ 36,667	40,000
Sub Totals		293,000			78,000	43,415	\$ 134,918	293,000
Public Works								
Ford F150 Pickup (Crack Seal) (2454) (Swap for Crack Seal Machine)	1996				-	-	\$ -	-
Ford F350 Flatbed/Tilt Bed '08 (3492)	2001	30,000	2021	6	15,000	15,000	\$ -	30,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	30,779	2019	9	19,973	10,806	\$ -	30,779
Chevrolet Silverado HD3500 (2283)	2013	36,030	2021	9	17,343	9,787	\$ 8,900	36,030
HOTSY 225 GALLON TANK/WASHER/TRAILER (0193)	2009	10,000	2023	10	10,000	-	\$ -	10,000
Bobcat Skid-Steer Loader (Split)	1999	25,000	2019	15	17,500	7,500	\$ -	25,000
MORBARK 2070 XL TWISTER BRUSH CHIPPER (0134)	2001	18,100	2019	5	16,699	1,401	\$ -	18,100
Seal-Rite SR850 Mach (Not to replace - Use funds for Crack Seal)	2009		2019	15	-	-	\$ -	-
Roller (ASCO)	2016	27,000	2031	15	-	1,800	\$ 25,200	27,000
Trailer (Magnum) for roller	2016	9,000	2024	8	-	1,125	\$ 7,875	9,000
Gravely Mower Rapid XZ	2007	12,500	2014	3	12,500	-	\$ -	12,500
John Deere Backhoe (Split)	2017	66,100	2063	25	-	-	\$ 66,100	66,100
Crack Seal Machine - Trailer Mounted	Future	50,000	2019			-	\$ 50,000	50,000
Public Works Director Truck	Future	30,000	2020		7,982	14,000	\$ 8,018	30,000
Dump Truck (Possible Grant Funding)			Surplus					Surplus
Sub Totals		344,509			116,997	61,419	\$ 166,093	344,509

2017/2018 COUNCIL ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

		2017-2018 Updated Replacement Cost	Estimated Scheduled Year To Replace	Total Life (yrs)	Reserved Balance Thru 09/30/2017	Council Adopted 2017/2018 Funding 09/30/2018	Required Additional Future Years	Required Total Reserve Balance
Fire Department								
Cargo Master Qualifier Trailer (0439) To be Sold not replaced	2005	-	2034	25	-	-	\$ -	-
Hallmark Trailer-Wells Cargo (1086)	2004	8,000	2032	10	5,000	1,500	\$ 1,500	8,000
Ambulance (New) 16/17 Budget	2017	180,000	2027	10		-	\$ 180,000	180,000
Chevy/Frazer EMS-2 Amb (7345)	2007	180,000	2018	10	140,971	-	\$ 39,029	180,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	700,000	2033	20	255,979	32,045	\$ 411,976	700,000
Ferrara/Spartan Fire Tk Pumper (2511)	2000	650,000	2020	20	602,293	24,000	\$ 23,707	650,000
Ford F350 Pickup (5691)	2010	35,000	2020	10	21,000	3,500	\$ 10,500	35,000
Ford F550 Fire Brush Truck (5797)	2010	86,000	2026	15	36,728	5,475	\$ 43,797	86,000
Chevy Tahoe LS - Command 1752	2014	35,000	2025	10	7,000	3,500	\$ 24,500	35,000
Scag Mower (9300006)	2005	5,000	2020	15	4,335	665	\$ -	5,000
Max Air Trailer Mounted Breathing Air System Complete (Rehabbed)	2005/17	20,000	2037	20	(7,382)	7,382	\$ -	(0)
Communication System (hand held/mobile mounted radios) 800mHZ (44 units)	2012	150,000	2022	10	75,496	18,626	\$ 55,878	150,000
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	9,600	6,350	\$ 19,050	35,000
Cardiac Monitor-Defibrillator	2012	35,000	2022	10	9,600	6,350	\$ 19,050	35,000
Stryker - Stretchers	2006	-	2016	10	(4,000)	4,000	\$ (18,000)	(18,000)
Stryker - Stretchers	2006	18,000	2016	10	14,000	-	\$ 4,000	18,000
Stryker - Stretchers	2017	18,000	2027	10	-	1,800	\$ 16,200	18,000
Roof on Living Quarters	Unknown	20,000	2018	50	-	-	\$ 20,000	20,000
SCBA (14) ~ \$9,090 each (Jan 2018 \$9,700 ea)	Unknown	128,000	2019	15	68,975	30,000	\$ 29,025	128,000
Thermal Imaging Cameras	Unknown	10,000	2017	7	(3,550)	3,550	\$ 1,500	1,500
Thermal Imaging Cameras	Unknown	10,000	2017	7	(3,550)	3,550	\$ 1,500	1,500
Thermal Imaging Cameras (New 16/17)	2017	10,000	2024	7	-	1,428	\$ 8,572	10,000
Thermal Imaging Cameras (New 16/17)	2017	10,000	2024	7	-	1,428	\$ 8,572	10,000
Mobile Computers (9) (Last 3 replaced 17/18)	Various	18,000	Various	7	(11,600)	11,600	\$ -	-
Mobile Computers (9)	Future	36,000	Various			-	\$ 36,000	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 (1)	2012	18,000	2022	10	5,000	13,000	\$ -	18,000
Zoll Auto Pulse (1)	2012	18,000	2022	10	-	4,500	\$ 13,500	18,000
Generac Emergency Generator 25KW (Gas)(Bay Doors & Radios)	2015	25,000	2035	20	1,250	1,250	\$ 22,500	25,000
Amkus Rescue Tool Complete	2006	25,000	2021	15	3,250	7,250	\$ 14,500	25,000
Skyline 40LB Extractor	2004	10,000	2024	20	1,429	1,429	\$ 7,142	10,000
StairPro Stair Master (1)	2006	4,500	2020	15	1,125	1,125	\$ 2,250	4,500
StairPro Stair Master (1)	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		2,570,500			1,221,615	209,762	\$ 1,066,123	2,497,500
Total Capital Replacement Funds		3,208,009			1,416,612	314,596	\$ 1,367,133	3,135,009

70 -CAPITAL REPLACEMENT FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
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	84	109	213	100	8,413	9,800	5,000
70-599-8020 TRF IN - GENERAL FUND	252,808	351,406	1,905,486	251,032	0	251,032	319,596
ADMINISTRATION 0	0.00						43,415
FIRE VEHICLES/EQUIPMENT 0	0.00						209,762
PUBLIC WORKS VEHICLES/E 0	0.00						61,419
FUTURE DRAINAGE RECONST 0	0.00						5,000
70-599-8026 TRF IN - CRIME CONTROL FUND	31,591	37,241	0	0	0	0	0
TOTAL TRANSFERS IN	284,483	388,757	1,905,699	251,132	8,413	260,832	324,596
<hr/>							
TOTAL OTHER SOURCES	284,483	388,757	1,905,699	251,132	8,413	260,832	324,596
<hr/>							
TOTAL REVENUES	284,483	388,757	1,905,699	251,132	8,413	260,832	324,596
	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND
COUNCIL

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
EXPENDITURES							
<hr/>							
CONTRACTUAL							
<hr/>							

70 -CAPITAL REPLACEMENT FUND
ADMIN

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CONTRACTUAL							
<hr/>							
INTERFUND TRANSFERS							
70-601-9010 TRANSFER TO - GENERAL FUND	0	0	0	20,000	0	20,000	44,030
REPLACE (2) AC UNIT CIT	0	0.00					18,000
ELECTRICAL UPGRADE -MUN	0	0.00					10,000
ENVIRONMENT FRIENDLY PA	0	0.00					16,030
TOTAL INTERFUND TRANSFERS	0	0	0	20,000	0	20,000	44,030
<hr/>							
TOTAL ADMIN	0	0	0	20,000	0	20,000	44,030

70 -CAPITAL REPLACEMENT FUND
PUBLIC WORKS

EXPENDITURES					(----- 2016-2017 -----)		2017-2018
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
CONTRACTUAL							
<hr/>							
INTERFUND TRANSFERS							
70-603-9010 TRANSFER TO - GENERAL FUND	0	0	0	68,455	0	68,455	37,500
ENGINEERING SERVICES DR 0	0.00						25,000
ZERO TURN RADIUS MOWER 0	0.00						12,500
TOTAL INTERFUND TRANSFERS	0	0	0	68,455	0	68,455	37,500
<hr/>							
TOTAL PUBLIC WORKS	0	0	0	68,455	0	68,455	37,500

70 -CAPITAL REPLACEMENT FUND
FIRE

				(-----	2016-2017	-----)	2017-2018
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
CONTRACTUAL							
70-604-4030 ELECTRONIC EQUIPMENT	0	0	21,100	0	0	0	0
TOTAL CONTRACTUAL	0	0	21,100	0	0	0	0
INTERFUND TRANSFERS							
70-604-9010 TRANSFER TO - GENERAL FUND	0	0	4,000	253,000	0	253,000	154,971
AMBULANCE REPLACEMENT 0	0.00						140,971
STRETCHER 0	0.00						14,000
TOTAL INTERFUND TRANSFERS	0	0	4,000	253,000	0	253,000	154,971
<hr/>							
TOTAL FIRE	0	0	25,100	253,000	0	253,000	154,971

70 -CAPITAL REPLACEMENT FUND
POLICE

	2013-2014	2014-2015	2015-2016	(----- CURRENT BUDGET	2016-2017 Y-T-D ACTUAL	----- PROJECTED YEAR END	2017-2018 ADOPTED BUDGET
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL				
<hr/>							
CONTRACTUAL							
70-605-4020 PATROL VEHICLE	0	20,000	0	0	0	0	0
CODE ENFORCEMENT TRUCK	0	0.00					0
TOTAL CONTRACTUAL	0	20,000	0	0	0	0	0
<hr/>							
MAINTENANCE							
<hr/>							
INTERFUND TRANSFERS							
70-605-9018 TRF TO CRIME CONTROL DIST.	0	0	148,782	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	148,782	0	0	0	0
<hr/>							
TOTAL POLICE	0	20,000	148,782	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	0	20,000	173,882	341,455	0	341,455	236,501
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	284,483	368,757	1,731,817	(90,323)	8,413	(80,623)	88,095
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 800,171</u>	<u>\$ 670,016</u>	
RESTRICTED FUND BALANCE			
COMMITTED EQUIPMENT REPLACEMENT			
REVENUE TOTAL	\$ 100,083	\$ 116,509	\$ 16,426
EXPENSE TOTAL	<u>\$ 230,238</u>	<u>\$ 220,837</u>	\$ (9,401)
Income/(Loss)	\$ (130,155)	\$ (104,328)	
RESTRICTED FUND BALANCE	<u>\$ 458,641</u>	<u>\$ 265,410</u>	
COMMITTED EQUIPMENT REPLACEMENT	<u>\$ 211,375</u>	<u>\$ 300,278</u>	
ENDING TOTAL FUND BALANCE	<u>\$ 670,016</u>	<u>\$ 565,688</u>	

A Transfer-Out to General Fund is included for the purchased of two police vehicles, various minor equipment (detail can be found in worksheet), and funds to cover additional payroll costs related to an 80 hour vs. and 84 hour 14 day pay cycle. A correlating Transfer-In is located in the General Fund revenues and the capital expenditures are located into eh Police Department capital lines.

\$ 212,837

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

\$ 8,000

In May 2019, Crime Control District funding from Sales And Use Tax will need to be placed on ballot.

40 -CRIME CONTROL DISTRICT

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
40-599-1050 SALES - CRIME CONTROL DIST	387,192	97,040	98,423	100,008	102,950	110,008	115,009
TOTAL TAXES	387,192	97,040	98,423	100,008	102,950	110,008	115,009
MISC./GRANTS/INTEREST							
40-599-7085 POLICE DEPT - DONATIONS	0	500	0	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	500	0	0	0	0	0
TRANSFERS IN							
40-599-8005 INTEREST INCOME	54	65	67	75	2,143	2,658	1,500
40-599-8070 TRF IN - CAPITAL FUND	0	0	148,782	0	0	0	0
40-599-8090 PRIOR PERIOD ADJUSTMENT	0	21,132	0	0	0	0	0
40-599-8099 FUND BALANCE RESERVE	0	0	0	130,155	0	130,155	104,328
TOTAL TRANSFERS IN	54	21,197	148,849	130,230	2,143	132,813	105,828
<hr/>							
TOTAL NON-DEPARTMENTAL	387,246	118,736	247,272	230,238	105,093	242,821	220,837
<hr/>							
TOTAL REVENUES	387,246	118,736	247,272	230,238	105,093	242,821	220,837
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT
FIRE DEPARTMENT

EXPENDITURES	(----- 2016-2017 -----)						2017-2018
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 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	41,975	0	0	0	0	0	6,612
Tasers	1 760.00						760
Vehicle Dash Camera	1 5,232.00						5,232
Body Worn Camera	1 620.00						620
TOTAL INTERFUND TRANSFERS	41,975	0	0	0	0	0	6,612
<hr/>							
TOTAL FIRE DEPARTMENT	41,975	0	0	0	0	0	6,612

40 -CRIME CONTROL DISTRICT
POLICE DEPARTMENT

		2013-2014	2014-2015	2015-2016	(----- CURRENT	2016-2017 Y-T-D	----- PROJECTED	2017-2018 ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL								
SERVICES								
40-605-3030 TRAINING/EDUCATION		0	173	2,042	2,050	1,982	2,050	2,500
TAPEIT	0	0.00						1,200
TEEX -VARIOUS CLASSES	7	100.00						700
Midwest Radar Officer C	0	0.00						600
40-605-3087 CITIZENS COMMUNICATION/EDUC		0	4,986	5,619	5,500	5,389	5,500	5,500
National Night Out- Sup	0	0.00						5,000
Neighborhood Watch - Si	0	0.00						500
TOTAL SERVICES		0	5,158	7,661	7,550	7,372	7,550	8,000
MAINTENANCE								
CAPITAL OUTLAY								
INTERFUND TRANSFERS								
40-605-9010 TRF TO- EQUIP REPL FUND		31,591	37,241	0	0	0	0	0
40-605-9011 TRANSFER TO - GENERAL FUND		0	83,100	82,459	222,688	0	222,688	206,225
POLICE VEHICLE/EQUIPMEN	2	60,000.00						120,000
SALARIES 80/84 COVER 4	0	0.00						45,235
OFFICE FURNITURE/SHELVI	0	0.00						2,150
2 DESKTOP COMPUTERS-COP	0	0.00						4,000
DESKTOP COMPUTER REPLAC	0	0.00						1,600
MDT REPLACEMENT	0	0.00						4,200
TASERS - 5Y PROGRAM	0	0.00						8,640
2 RADAR REPLACEMENT	0	0.00						5,000
NOPTIC THERMAL UNIT	0	0.00						5,000
2 HANDHELD RADARS	0	0.00						3,200
HANDHELD THERMAL UNIT	0	0.00						2,500
2 CRIME CONTROL-CID CAM	0	0.00						3,000
2 OFFICE PRINTERS	0	0.00						800
SHREDDER-LARGE CAPACITY	0	0.00						900
TOTAL INTERFUND TRANSFERS		31,591	120,341	82,459	222,688	0	222,688	206,225
TOTAL POLICE DEPARTMENT		31,591	125,499	90,120	230,238	7,372	230,238	214,225
TOTAL EXPENDITURES		73,566	125,499	90,120	230,238	7,372	230,238	220,837
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		313,680	(6,763)	157,152	0	97,721	12,583	0
		-----	-----	-----	-----	-----	-----	-----

2017/2018 COUNCIL ADOPTED CRIME CONTROL POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE								
		Updated Replacement Cost				Council Adopted Additional Funding 09/30/2018		
					Reserved			
			Scheduled	Total	Balance		Required	Required
	Year		Year To	Life	Thru		Additional	Total
	Model		Replace	(yrs)	09/30/2017		Future	Reserve
					09/30/2018	Years	Balance	
Police Department								
Chevy Tahoe (2368) Chief	2013	60,000	2021	8	60,000	-	-	60,000
Chevy Tahoe (1003) CID	2013	60,000	2021	8	60,000	-	-	60,000
Ford Explorer (2434)	2015	60,000	2021	5	10,275	12,431	49,725	60,000
Ford Explorer (2433)	2015	60,000	2021	5	10,275	12,431	49,725	60,000
Ford Explorer (3822)	2016	60,000	2021	5	10,521	12,370	49,479	60,000
Chevy 1500 Silverado - Code Enf. (8590)	2015	50,000	2024	8	5,000	6,428	45,000	50,000
Ford Explorer (4065)	2016	60,000	2022	5	10,235	9,953	49,766	60,000
Ford Explorer (4064)	2016	60,000	2022	5	10,235	9,953	49,766	60,000
Ford Explorer (2961)	2017	60,000	2023	5	-	10,000	60,000	60,000
NEW FY 17/18								
NEW FY 17/18								
Communication System (radios)	2012	72,205	2022	10	33,264	12,980	38,941	72,205
Police Department Video Server	2016	13,000	2023	6	1,571	2,357	11,429	13,000
							-	
Total Police Departmtent Equipment Replacement *		615,205			211,375	88,903	403,830	615,205
* Equipment Replacement funding shows as Committed Funds on the balance sheet in the financials.								

42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUNDS (PEG)

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 88,911</u>	<u>\$ 103,916</u>	
REVENUE TOTAL	\$ 15,005	\$ 15,505	\$ 500
EXPENSE TOTAL	\$ -	\$ 36,000	\$ -
ENDING FUND BALANCE	<u>\$ 103,916</u>	<u>\$ 83,421</u>	

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

CAPITAL

The proposed budget includes \$36,000 in capital expenditures for upgrades to the City Hall Council chambers audio and video recording infrastructure necessary for a future public access channel.

\$ 36,000

42 -PEG FUNDS

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		2017-2018	
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
FRANCHISE REVENUES							
42-599-2024 FRANCHISE - PEG FEES	8,923	14,942	15,385	15,500	15,212	15,500	15,500
TOTAL FRANCHISE REVENUES	8,923	14,942	15,385	15,500	15,212	15,500	15,500
MISC./GRANTS/INTEREST							
42-599-7000 INTEREST	(3)	4	7	5	8	7	5
TOTAL MISC./GRANTS/INTEREST	(3)	4	7	5	8	7	5
TRANSFERS IN							
42-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	20,495
TOTAL TRANSFERS IN	0	0	0	0	0	0	20,495
<hr/>							
TOTAL NON-DEPARTMENTAL	8,919	14,946	15,392	15,505	15,219	15,507	36,000
<hr/>							
TOTAL REVENUES	8,919	14,946	15,392	15,505	15,219	15,507	36,000
	=====	=====	=====	=====	=====	=====	=====

42 -PEG FUNDS
ADMINISTRATION

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
42-601-8030 CAPITAL-ELECTRONIC EQUIPMEN	0	0	0	0	0	0	36,000
COUNCIL CHAMBERS-VIDEO 0	0.00						36,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	36,000
<hr/>							
TOTAL ADMINISTRATION	0	0	0	0	0	0	36,000
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	0	36,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	8,919	14,946	15,392	15,505	15,219	15,507	0
	=====	=====	=====	=====	=====	=====	=====

45- OAK WILT FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 56,632</u>	<u>\$ 67,132</u>	
REVENUE TOTAL	\$ 10,500	\$ 10,500	\$ -
EXPENSE TOTAL	\$ -	\$ 500.00	\$ 500
ENDING FUND BALANCE	<u>\$ 67,132</u>	<u>\$ 77,132</u>	

45 -OAK WILT FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
PERMITS & LICENSES							
45-599-3015 TREE TRIMMING PERMITS	2,083	7,701	17,710	10,500	11,368	10,500	10,500
TOTAL PERMITS & LICENSES	2,083	7,701	17,710	10,500	11,368	10,500	10,500
MISC./GRANTS/INTEREST							
45-599-7030 TEXAS FORESTRY GRANT	0	10,000	0	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	10,000	0	0	0	0	0
TRANSFERS IN							
45-599-8010 TRF IN - GENERAL FUND	0	0	20,000	0	0	0	0
TOTAL TRANSFERS IN	0	0	20,000	0	0	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	2,083	17,701	37,710	10,500	11,368	10,500	10,500
<hr/>							
TOTAL REVENUES	2,083	17,701	37,710	10,500	11,368	10,500	10,500
	=====	=====	=====	=====	=====	=====	=====

45 -OAK WILT FUND
ADMINISTRATION

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			2017-2018 ADOPTED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
SERVICES							
45-601-3012 PROFESSIONAL SERVICES	0	36,397	0	0	0	0	0
45-601-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	0	0	0	500
TOTAL SERVICES	0	36,397	0	0	0	0	500
DEPT MATERIALS-SERVICES							
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	0	7,325	0	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	0	7,325	0	0	0	0	0
TOTAL ADMINISTRATION	0	43,722	0	0	0	0	500
TOTAL EXPENDITURES	0	43,722	0	0	0	0	500
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	2,083	(26,021)	37,710	10,500	11,368	10,500	10,000
	=====	=====	=====	=====	=====	=====	=====

48 - STREET MAINTENANCE FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 192,180</u>	<u>\$ 292,188</u>	
REVENUE TOTAL	\$ 100,008	\$ 115,009	\$ 15,001
EXPENSE TOTAL	\$ -		\$ -
ENDING FUND BALANCE	<u>\$ 292,188</u>	<u>\$ 407,197</u>	

Street Maintenance Fund was approved by voters in May 2014 and began to receive sales tax revenues October 1, 2014. In May 2018, Municipal Sales And Use Tax for Street Maintenance will need to be placed on ballot.

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

FUTURE POTENTIAL PROJECTS

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

48 -STREET MAINTENANCE FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
48-599-1040 SALES - STREET MAINTENANCE	0	94,943	97,237	100,008	102,531	110,008	115,009
TOTAL TAXES	0	94,943	97,237	100,008	102,531	110,008	115,009
<hr/>							
TOTAL NON-DEPARTMENTAL	0	94,943	97,237	100,008	102,531	110,008	115,009
<hr/>							
TOTAL REVENUES	0	94,943	97,237	100,008	102,531	110,008	115,009
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	94,943	97,237	100,008	102,531	110,008	115,009
	=====	=====	=====	=====	=====	=====	=====

50 - COURT TECHNOLOGY & SECURITY FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
COURT TECHNOLOGY & EFFICIENCY			
BEGINNING FUND BALANCE	<u>\$ -</u>	<u>\$ 1,240</u>	
REVENUE TOTAL	\$ 5,253	\$ 4,300	\$ (953)
EXPENSE TOTAL	\$ 4,013	\$ 4,013	\$ -
ENDING FUND BALANCE	<u>\$ 1,240</u>	<u>\$ 1,527</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>\$ 53,236</u>	<u>\$ 57,086</u>	
REVENUE TOTAL	\$ 3,850	\$ 3,400	\$ (450)
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 57,086</u>	<u>\$ 60,486</u>	

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

50 -COURT RESTRICTED FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			2017-2018
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	116	118	130	120	60	120	100
50-599-4023 COURT SECURITY REVENUE	4,746	4,613	3,690	3,850	3,210	3,850	3,400
50-599-4025 COURT TECHNOLOGY REVENUE	6,329	6,151	4,920	5,133	4,280	5,133	4,200
TOTAL COURT FEES	11,191	10,882	8,739	9,103	7,549	9,103	7,700
TRANSFERS IN							
TOTAL NON-DEPARTMENTAL	11,191	10,882	8,739	9,103	7,549	9,103	7,700
<hr/>							
TOTAL REVENUES	11,191	10,882	8,739	9,103	7,549	9,103	7,700
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND
OPERATING EXPENSES

EXPENDITURES	2013-2014	2014-2015	2015-2016	((----- 2016-2017 -----))			2017-2018
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SUPPLIES							
50-602-2020 SUPPLIES	272	0	0	0	0	0	0
TOTAL SUPPLIES	272	0	0	0	0	0	0
SERVICES							
CONTRACTUAL							
MAINTENANCE							
50-602-5015 ELECTRONIC EQUIPMENT REPAIR	2,400	0	0	0	0	0	0
TOTAL MAINTENANCE	2,400	0	0	0	0	0	0
CAPITAL OUTLAY							
50-602-8010 ELECTRONIC EQUIP PURCHASE	14,627	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	14,627	0	0	0	0	0	0
INTERFUND TRANSFERS							
50-602-9010 TRANSFER TO GENERAL FUND	13,470	19,766	5,046	4,013	0	4,013	4,013
COURT - INCODE 0	0.00						4,013
TOTAL INTERFUND TRANSFERS	13,470	19,766	5,046	4,013	0	4,013	4,013
TOTAL OPERATING EXPENSES	30,769	19,766	5,046	4,013	0	4,013	4,013
TOTAL EXPENDITURES	30,769	19,766	5,046	4,013	0	4,013	4,013
REVENUE OVER/ (UNDER) EXPENDITURES	(19,578)	(8,884)	3,693	5,090	7,549	5,090	3,687

52 - CHILD SAFETY FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 4,939</u>	<u>\$ 4,279</u>	
REVENUE TOTAL	\$ 3,840	\$ 3,840	\$ -
EXPENSE			
FIRE DEPARTMENT	\$ 2,000	\$ 3,000	\$ 1,000
POLICE DEPARTMENT	\$ 2,500	\$ 2,500	\$ -
Income/(Loss)	\$ (660)	\$ (1,660)	
ENDING FUND BALANCE	<u>\$ 4,279</u>	<u>\$ 2,619</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

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		2017-2018	
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	3,589	3,799	3,928	3,840	3,487	3,840	3,840
TOTAL MISC./GRANTS/INTEREST	3,589	3,799	3,928	3,840	3,487	3,840	3,840
TRANSFERS IN							
52-599-8089 FUND BALANCE RESERVE	0	0	0	660	0	660	1,660
TOTAL TRANSFERS IN	0	0	0	660	0	660	1,660
<hr/>							
TOTAL NON DEPARTMENTAL	3,589	3,799	3,928	4,500	3,487	4,500	5,500
<hr/>							
TOTAL REVENUES	3,589	3,799	3,928	4,500	3,487	4,500	5,500
	=====	=====	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

				(-----	2016-2017	-----)	2017-2018
EXPENDITURES	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
SERVICES							
52-604-3087 CITIZENS COMMUNICATION/EDUC	0	1,008	1,519	2,000	508	2,000	3,000
CHILD SAFETY/ED/FIRE WI	0	0.00					3,000
BADGES/STICKERS	0	0.00					0
FIRE HATS/COLOR BOOKS	0	0.00					0
PENCILS/PENS	0	0.00					0
TOTAL SERVICES	0	1,008	1,519	2,000	508	2,000	3,000
<hr/>							
TOTAL FIRE DEPARTMENT	0	1,008	1,519	2,000	508	2,000	3,000

52 -CHILD SAFETY FUND
POLICE DEPARTMENT

				(----- 2016-2017 -----)	2017-2018			
		2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
SERVICES								
52-605-3087 CITIZENS COMMUNICATION/EDUC		0	1,839	2,011	2,500	2,445	2,500	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	1,839	2,011	2,500	2,445	2,500	2,500
TOTAL POLICE DEPARTMENT		0	1,839	2,011	2,500	2,445	2,500	2,500
TOTAL EXPENDITURES		0	2,847	3,530	4,500	2,952	4,500	5,500
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		3,589	952	398	0	535	0	0
		=====	=====	=====	=====	=====	=====	=====

53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 2,813</u>	<u>\$ 507</u>	
REVENUE TOTAL	\$ 1,563	\$ 1,563	\$ -
EXPENSE TOTAL	\$ 3,869	\$ 2,070	\$ (1,799)
Income/(Loss)	\$ (2,306)	\$ (507)	
ENDING FUND BALANCE	<u>\$ 507</u>	<u>\$ 0</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

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
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	1,615	1,669	1,583	1,500	1,563	1,563	1,563
TOTAL POLICE/FIRE REVENUES	1,615	1,669	1,583	1,500	1,563	1,563	1,563
TRANSFERS IN							
53-599-8010 INTEREST	0	2	11	0	7	10	0
53-599-8089 FUND BALANCE RESERVE	0	0	0	2,371	0	2,371	507
TOTAL TRANSFERS IN	0	2	11	2,371	7	2,381	507
<hr/>							
TOTAL NON-DEPARTMENTAL	1,615	1,672	1,594	3,871	1,570	3,944	2,070
<hr/>							
TOTAL REVENUES	1,615	1,672	1,594	3,871	1,570	3,944	2,070
	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE
POLICE DEPARTMENT

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SERVICES							
53-605-3030 TRAINING/EDUCATION	0	2,131	3,469	3,871	3,871	3,900	2,070
TOTAL SERVICES	0	2,131	3,469	3,871	3,871	3,900	2,070
TOTAL POLICE DEPARTMENT	0	2,131	3,469	3,871	3,871	3,900	2,070
TOTAL EXPENDITURES	0	2,131	3,469	3,871	3,871	3,900	2,070
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	1,615	(459)	(1,874)	0	(2,300)	44	0
	=====	=====	=====	=====	=====	=====	=====

54 - POLICE FORFEITURE FUNDS

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 6,226</u>	<u>\$ 0</u>	
REVENUE TOTAL	\$ 4	\$ -	\$ (4)
EXPENSE TOTAL	\$ 6,229	\$ -	\$ (6,229)
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	

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

54 -POLICE FORFIETURE

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		2017-2018	
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	3,074	0	0	0	0	0	0
TOTAL POLICE/FIRE REVENUES	3,074	0	0	0	0	0	0
TRANSFERS IN							
54-599-8005 INTEREST	0	1	1	0	16	0	0
TOTAL TRANSFERS IN	0	1	1	0	16	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	3,074	1	1	0	16	0	0
<hr/>							
TOTAL REVENUES	3,074	1	1	0	16	0	0
	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFIETURE
POLICE DEPARMENT

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2016-2017	2017-2018	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
INTERFUND TRANSFERS							
54-605-9010 TRANSFER TO GENERAL FUND	0	0	0	6,225	0	6,225	0
TOTAL INTERFUND TRANSFERS	0	0	0	6,225	0	6,225	0
TOTAL POLICE DEPARMENT	0	0	0	6,225	0	6,225	0
TOTAL EXPENDITURES	0	0	0	6,225	0	6,225	0
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	3,074	1	1	(6,225)	16	(6,225)	0
	=====	=====	=====	=====	=====	=====	=====

75 - PET DOCUMENTATION AND RESCUE FUND

	2016/2017 AMENDED BUDGET	2017/2018 COUNCIL ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 2,293</u>	<u>\$ 2,296</u>	
REVENUE TOTAL	\$ 3	\$ -	\$ (3)
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 2,296</u>	<u>\$ 2,296</u>	

Currently no funds are to be expended.

75 -PET DOC & RESCUE FUND

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
ADMINISTRATION							
=====							
TAXES							
75-599-1010 PET DOC DONATIONS	100	0	0	0	0	0	0
TOTAL TAXES	100	0	0	0	0	0	0
MISC./GRANTS/INTEREST							
75-599-7000 INTERES INCOME	0	0	0	0	6	0	0
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	6	0	0
<hr/>							
TOTAL ADMINISTRATION	100	0	0	0	6	0	0
<hr/>							
TOTAL REVENUES	100	0	0	0	6	0	0
	=====	=====	=====	=====	=====	=====	=====

75 -PET DOC & RESCUE FUND
ADMINISTRATION

	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)	2017-2018		
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	100	0	0	0	6	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 amiable 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.

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018; 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, 2017, and ending September 30, 2018;

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, 2017, and ending September 30, 2018.

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.

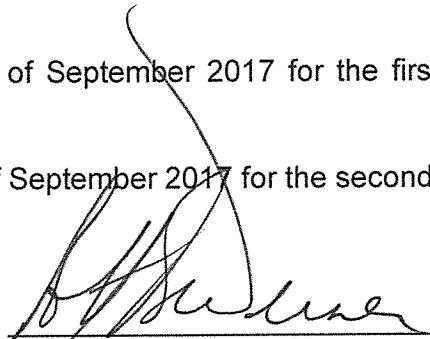
Section 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this 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 11th day of September 2017 for the first reading.

PASSED AND APPROVED this the 18th day of September 2017 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, 2017 AND ENDING SEPTEMBER 30, 2018 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. 2017-019, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018; 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 2017-2018 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2017 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), **\$0.27487** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.012872** 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, 2017 and if not paid before February 1, 2018 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 18th DAY OF SEPTEMBER, 2017 by the following motion "To approve the total tax rate of \$0.287742, for a breakdown of Maintenance and Operation of \$0.27487 and Interest and Sinking of \$0.012872 on each \$100 valuation of property".



Robert Werner
MAYOR

Attest:


Zina Tedford
City Secretary



Approved as to Form:


Charles Zech, City Attorney