

City of Shavano Park, Texas



Huntington Place Tower

**Proposed Annual Operating and
Capital Budget**

Fiscal Year 2008 - 2009

THE TEXAS LEGISLATURE, DURING ITS 80TH REGULAR SESSION THAT CONCLUDED IN MAY 2007, PASSED LEGISLATION MANDATING THAT CITIES PUBLISH THE STATEMENT IN THE NEXT PARAGRAPH ON THE COVER PAGE OF THEIR ANNUAL PORPOSED BUDGET DOCUMENTS:

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$289,980.27 (14.8%), AND OF THAT AMOUNT, \$160,202.98 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Shavano Park, Texas

Proposed Operating & Capital Budget

Fiscal Year
October 1, 2008 - September 30, 2009

City Council

A. David Marne - Mayor

Mary Werner - Mayor Pro-Tem

Bruce Baumann - Alderman

Dave Burns - Alderman

Ken McClure - Alderman

Al Walea - Alderman

City Staff

Manuel Longoria, Jr. - City Manager

Saundra Passailaigue - City Clerk

Clara L. Santos - Finance Director

Curtis Stewart - Chief of Police

John L. Surber, III - Fire Chief

Ray Ashinhurst - Public Works Supervisor

CITY OF SHAVANO PARK
PROPOSED BUDGET FY 2008-09
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BUDGET MESSAGE

CITY OF SHAVANO PARK



Honorable Mayor and City Council:

Submitted herewith is the proposed annual budget for Fiscal Year (FY) 2008-2009. It provides revenue sufficient to meet budgeted expenditures for operations, capital improvements, equipment replacement, and debt service for the next fiscal year. The Bexar County Appraisal District lists the City's freeze adjusted tax role at \$604,625,601. This is a 14.9% increase or \$78,510,696 increase over last year. The freeze taxable value for FY 2007-08 amounted to \$87,133,627 and in FY 2008-09 this amount grew by 32.8% or \$115,783,403

We are recommending a tax rate of 0.325082 cent per \$100 of valuation for FY 2008-2009 which is a slight reduction from the FY 2007-08 tax rate of .329683. This represents a decrease in the tax rate of 0.004601 cent per \$100 of valuation. The tax components are as follows: \$0.273486 for Maintenance and Operations and \$0.051596 for Interest and Sinking Fund Debt Service.

Overall, the City of Shavano Park is in sound financial condition with strong reserves. Trends through the first seven months of 2008 indicate that the regional economy continues to grow. Even with weakness in the U.S. economy, Texas and San Antonio/Shavano Park continue to go against national trends. This is evident in Shavano Park where we have experienced a 27.2% increase in sales tax revenue and the numbers are expected to continue in a positive trend although at a lower growth rate. Projected building permit revenue for the current fiscal year are up 57.2% over FY 2006-07. In non-residential construction, we continue to see growth. Stream Realty is in the process of building a 122,000 square foot office building that will be finished by December or January. They also plan to build another "twin" building at the same site. Shavano Park Center is currently being constructed by Colglazier Properties. They are building two 22,000 square foot office buildings with potential for retail businesses. In the Paesano Parkway area, Shavano Oaks II, Shavano Center III and Biltmore Plaza are all office buildings nearing completion and filling-up with tenants. The Shavano Park Tennis Center is under construction and will be completed in early 2009. Additionally, the City's housing starts continue to grow at a modest rate. Twenty Two (22) single-family residential units have already been permitted this fiscal year. There are three residential subdivisions in development- Huntington Place, Bentley Manor and Willow Wood. We estimate that the City's population is currently at 3,100 with continued growth expected until a final built-out population estimate of approximately 4,200.

Discussed below are the activities of each department and the major features and program improvements of the respective departmental budgets.

Administration: Provides administrative and management leadership and the execution of policies formulated by the City Council and the duties prescribed by Ordinance 139. The City Manager is responsible for review and oversight of services and activities, recommendations to the City Council and budget development and oversight. Administration also includes the City Clerk's office which is the official depository for all City records. Other activities include the maintenance of accurate records, minutes, reports, ordinances, resolutions and other public records. In addition, the City Clerk is required to coordinate with the Bexar County elections administrator for conducting the annual municipal election of the City Council.

A significant program improvement in the base budget is the allocation of funds for a Receptionist/Permit Clerk position. Funds are allocated for the redesign and improvement of the City web page.

Other activities assigned to the Administration include:

Development Services Office: We are proposing this new office to strengthen ordinance and code enforcement. The Development Services Office will be responsible for review and permitting of all construction and development projects and code enforcement and compliance activity within Shavano Park. They will handle all related inspections and other functions to include enforcement of adopted city ordinances and regulations relating to building, zoning, subdivision development, signs, health and property maintenance codes to insure the public safety and welfare of the community. Approval of development projects and requests for exception or variance to City ordinances are considered by the City Council, Planning and Zoning Commission, the Board of Adjustments and the Construction Review Committee. In addition to permits and inspections, the office will maintain the current map of the City to include zoning, water and streets as well as flood plain maps, property maps, plats, construction plans and utility drawings.

The Building Inspector/Official and associated budget line items previously assigned to the Public Works Department will be transferred to this office at no additional budgeted expense.

Proposed program improvement provides for the addition of a Code Enforcement Officer.

Finance Office: This office has responsibility for the accounting functions and human resources of the City. The department director also provides managerial and supervisory duties in the City's Municipal Court operation.

The proposed budget provides standard operating base budget expenses with no significant changes.

Capital Improvement Program Summary: The budget provides funding for the following capital related projects:

- General Fund
 - \$185,000 for street repairs on Shavano Drive, Saddletree Road and Windmill Road.
 - \$70,000 for contractual street maintenance through the slurry seal of approximately 9,800 linear feet of roadway.
 - \$70,000 for contractual drainage capital improvements. Specific drainage projects will be determined after an update of the drainage study which is also funded at \$15,000.
 - Funds are appropriated in the amount of \$1,190,000 to complete the fire station facility project.
 - \$20,000 for the completion of a city facility needs assessment to address records storage, public works and other facilities that may be needed.
 - \$15,000 for the development of a Community Plan.
- Water Utility Fund
 - \$200,000 for completion of the Trinity Aquifer Feasibility Study.
 - \$206,080 for the installation of Variable Frequency Drive at Water Well # Eight.

Three-Year Capital Improvement Plan (CIP): For planning purposes, we have included in the budget document a three-year CIP plan for FY 2009-10, FY 2010-11 and FY 2011-12 that addresses potential capital projects with projected cost.

Employee Benefits & Compensation: We are continuing to improve our employee benefits package.

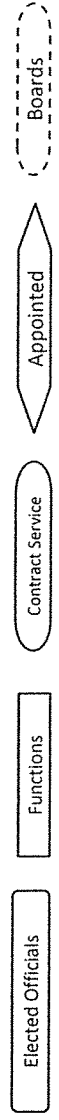
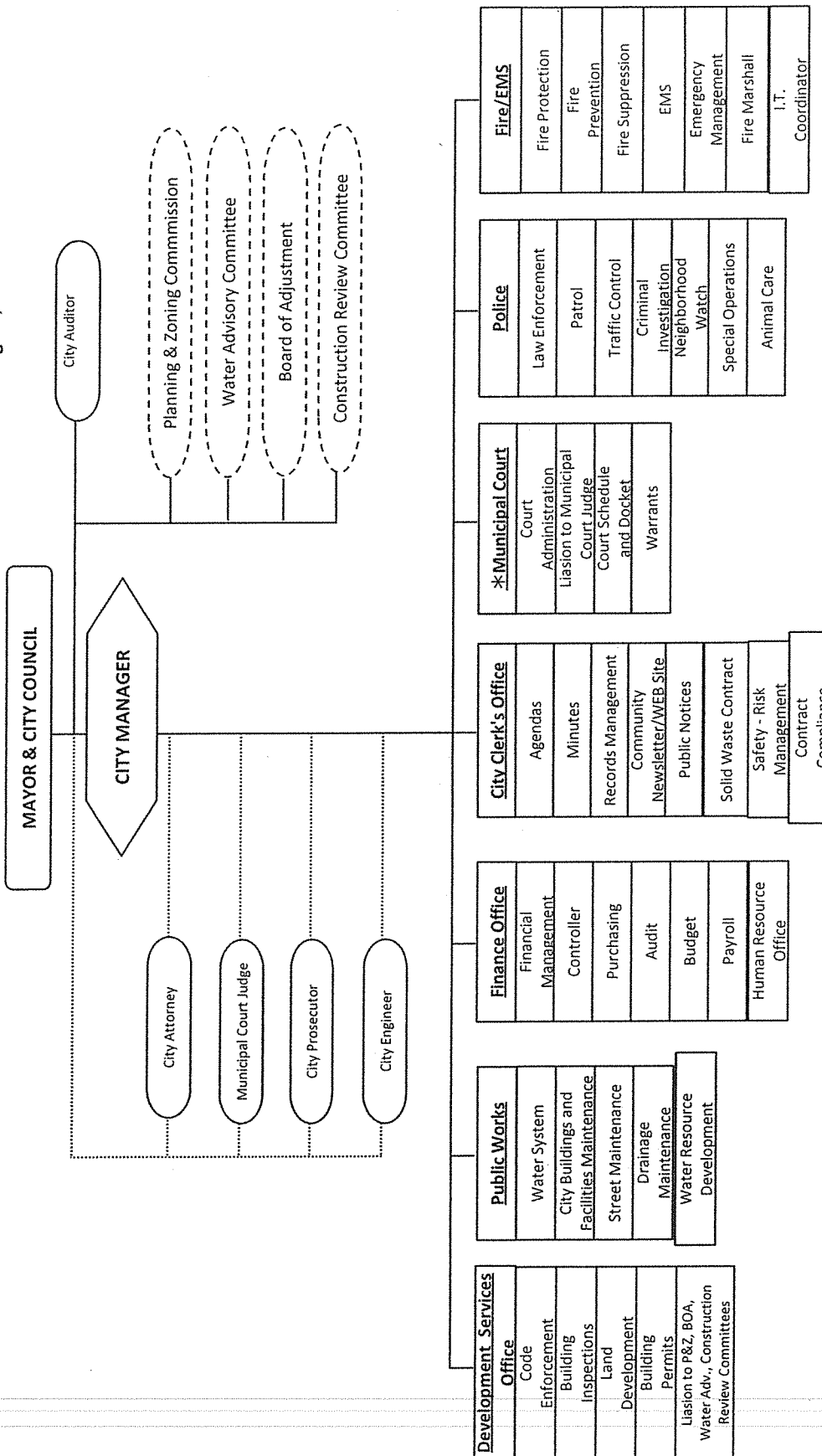
- A cost of living raise of 3.5% is included for all City Employees.
- We have also allocated funds for a Sick Leave Buy Back plan. The Sick Leave Buy Back plan allows permanent full-time employees with accumulated sick leave of over 120 hours to sell back 40 hours (one week) of sick leave.
- We are recommending the continuation of the merit pay program that we successfully initiated in the current fiscal year. Under the merit pay program, employees with excellent performance evaluations will be eligible for a merit pay salary adjustment between 2% to 5%.
- An employee appreciation banquet to recognize individuals with at least five years of service to Shavano Park.
- A tuition reimbursement program to promote training and educational advancement of our employees. This program will be offered to employees who are studying course work that is work related and provides benefit to the City of Shavano Park. Employees will be eligible for tuition reimbursement (after completing the course with a passing grade) in the amount of \$150 per course.
- In the Police Department, we are proposing shift differential pay of \$75 per pay period for staff that work off-hour work shifts.

ORGANIZATIONAL CHART

ORGANIZATIONAL CHART-CITY OF SHAVANO PARK

CITIZENS OF SHAVANO PARK

August, 2008



* Supervised by Finance

BUDGET CALENDAR

CITY OF SHAVANO PARK, TEXAS

BUDGET CALENDAR

FISCAL YEAR (FY) 2008-2009

June 3, 2008	Special City Council Meeting – present Budget Calendar
June 16-20, 2008	City Employee Focus Group Meetings – Facilitated by Finance Director and Council Members
June 17, 2008	Regular City Council Meeting
June 26, 2008	Notice of Special City Council Meeting
July 1, 2008	Special City Council Budget Work Session - Presentation of Five-Year Financial Forecast; City Council Budget Policy and Service Delivery Priority Setting for FY 2008-09 Budget.
July 2, 2008	Water Advisory Committee Meeting
July 2 – Aug. 10	City Manager and City staff develop proposed budget.
July 15, 2008	Regular City Council Meeting
July 25, 2008	Receive Certified Appraisal Tax Roll from Bexar Appraisal District
August 12, 2008	Special City Council Meeting - City Manager presents Proposed FY 2008-09 Operating and Capital Budget to City Council and City Council considers the FY 2008-09 Proposed Ad Valorem Tax Rate; takes record vote and schedules date, time and place for Public Hearings and adoption of tax rate.
August 13, 2008	Water Advisory Committee Meeting
August 15, 2008	Publication Deadline for: a. Notice of Effective & Rollback Tax Rates b. Notice of Public Hearings on Tax Increase
August 19, 2008	Water Advisory Committee Meeting – Budget Work Session 1:00 p.m.
August 19, 2008	Regular City Council Meeting – Budget Work Session – 7:30 p.m.

AUTHORIZED PERSONNEL

**CITY OF SHAVANO PARK
AUTHORIZED PERSONNEL**

	BASE 2008-09 FULL TIME EQUIV.	PROGRAM IMPROVEMENTS FULL TIME EQUIV.	TOTAL PERSONNEL 2008-09 FULL TIME EQUIV.
ADMINISTRATION			
City Manager	1		1
Finance Director	1		1
City Clerk	1		1
Finance/HR Clerk	1		1
Receptionist/Permit Clerk		1	1
Building Official	1		1
Code Enforcement Officer		1	1
	<u>5</u>	<u>2</u>	<u>7</u>
COURT			
Court Clerk	1		1
	<u>1</u>		<u>1</u>
POLICE			
Police Secretary	1		1
Police Officer - General Fund	7	1	8
Police Officer - Crime Control Fund	2		2
Police Corporal	2		2
Police Sergeant	1		1
Police Captain	1		1
Deputy Police Chief	1		1
Police Chief	1		1
	<u>16</u>	<u>1</u>	<u>17</u>
FIRE			
FireFighter/EMT	10	1	11
Fire Lieutenant	1		1
Fire Captain	2		2
Asst. Fire Chief	1		1
Fire Chief	1		1
	<u>15</u>	<u>1</u>	<u>16</u>
PUBLIC WORKS			
PW Director	0.5		0.5
PW Supervisor	0.5		0.5
PW Office Manager	0.5		0.5
PW Serviceman	2		2
	<u>3.5</u>		<u>3.5</u>
WATER			
PW Director	0.5		0.5
PW Supervisor	0.5		0.5
PW Office Manager	0.5		0.5
PW Foreman	1		1
Water Utility Serviceman	2		2
	<u>4.5</u>		<u>4.5</u>
TOTAL AUTHORIZED PERSONNEL	<u>45</u>	<u>4</u>	<u>49</u>

SUMMARY OF OUTSTANDING BONDED DEBT

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

COMBINATION TAX & LIMITED PLEDGE REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2000 - TAX PORTION ONLY

YEAR ENDING SEPTEMBER 30,	TAX PORTION		
	PRINCIPAL	INTEREST	TOTAL
2009	\$ 85,000	\$ 134,431.26	\$ 219,431.26
2010	90,000	129,543.76	219,543.76
2011	95,000	124,368.76	219,368.76
2012	95,000	119,618.76	214,618.76
2013	100,000	114,868.76	214,868.76
2014	110,000	109,743.76	219,743.76
2015	115,000	103,968.76	218,968.76
2016	120,000	97,931.26	217,931.26
2017	125,000	91,481.26	216,481.26
2018	130,000	84,762.50	214,762.50
2019	140,000	77,775.00	217,775.00
2020	145,000	70,075.00	215,075.00
2021	155,000	62,100.00	217,100.00
2022	165,000	53,187.50	218,187.50
2023	175,000	43,700.00	218,700.00
2024	185,000	33,637.50	218,637.50
2025	195,000	23,000.00	218,000.00
2026	205,000	11,787.50	216,787.50
	<u>\$ 2,430,000</u>	<u>\$ 1,485,981</u>	<u>\$ 3,915,981</u>

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

COMBINATION TAX & LIMITED PLEDGE REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2000 - TOTAL

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2009	\$ 110,000	\$ 168,050.02	\$ 278,050.02
2010	115,000	161,725.02	276,725.02
2011	120,000	155,112.52	275,112.52
2012	120,000	149,112.52	269,112.52
2013	130,000	143,112.52	273,112.52
2014	140,000	136,450.02	276,450.02
2015	145,000	129,100.02	274,100.02
2016	155,000	121,487.52	276,487.52
2017	160,000	113,156.26	273,156.26
2018	165,000	104,556.26	269,556.26
2019	180,000	95,687.50	275,687.50
2020	185,000	85,787.50	270,787.50
2021	195,000	75,612.50	270,612.50
2022	210,000	64,400.00	274,400.00
2023	220,000	52,325.00	272,325.00
2024	235,000	39,675.00	274,675.00
2025	250,000	26,162.50	276,162.50
2026	205,000	11,787.50	216,787.50
	<u>\$ 3,040,000</u>	<u>\$ 1,833,300.18</u>	<u>\$ 4,873,300.18</u>

CITY OF SHAVANO PARK

FUND STRUCTURE

The fund structure of the City of Shavano Park provides an overview of the activities of the City.

Governmental Funds

The main operating fund for the City of Shavano Park is the General Fund. It is the vehicle used to account for resources specified for services traditionally associated with local government. The General Fund has limited interaction with the majority of the other funds.

Proprietary Funds

These account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supporting by user charges or fees. The City of Shavano Park includes an Enterprise Fund in its structure. The Water Utility Fund provides water service to some 700 customers in Shavano Park.

Special Revenue Funds

These are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Shavano Park Crime Control District Fund is funded by a special sales and use tax incorporated in the sales tax rate and the proceeds are used primarily to enhance the police department personnel, equipment and general operation. The Court Restricted Fund is funded by fines and fees included in the citation fee structure. The proceeds are used for Court Technology, Court Security and Court Efficiency.

Debt Service Fund

This type fund is used to account for the accumulation of resources for, and the repayment of general long-term debt, interest and related costs. Shavano Park has two Certificates of Obligation issues, Series 2000 and Series 2004, that are serviced through the Debt Service Fund.

Capital Projects Funds

The Capital Replacement Fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as new Fire equipment, Police Patrol Vehicles and other capital items. This year, the remodeling of the Fire Facility will be accounted for in this fund. The Capital Improvement Fund is used to account for the use of the proceeds from the COO issues, as well as interest earned.

Fiduciary Funds

The Fiduciary Funds are funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The City of Shavano Park administers the Founder's Landscaping Fund used by the Garden Club for upkeep of the Garden area in front of City Hall. The City also administers the Oak Wilt Fund which is funded with tree trimming permit fees and the proceeds are for use to help defer citizens cost to combat Oak Wilt outbreaks. The Pet Documentation and Rescue Fund accepts donations to assist with documenting pets and assisting with rescuing stray animals.

PROPOSED FY 2008-09 BUDGET

ALL FUNDS SUMMARY

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
COMBINED BUDGET SUMMARY OF ALL FUND TYPES

PROPRIETARY		FIDUCIARY			TOTAL ALL FUNDS	
ENTERPRISE	FOUNDER'S LANDSCAPING	OAK WILT	PET DOCUMENTATION			
WATER						
\$ 1,294,804	\$ 837	\$ 31,220	\$ 1,896	\$ 4,700,486	BEGINNING BALANCE	
REVENUES						
				\$ 2,244,701	Property Taxes	
				\$ 219,750	Sales Tax	
				\$ 28,560	Other Tax	
				\$ 185,000	Franchise Fees	
		\$ 6,000		\$ 473,800	Permits & Licenses	
				\$ 310,830	Municipal Court	
				\$ 1,950	Police Revenue	
\$ 35,700	\$ 10			\$ 97,147	Interest Revenue	
\$ 778,759				\$ 778,759	Charges for Services	
				\$ 119,007	Miscellaneous Revenue	
\$ 814,459	\$ 10	\$ 6,000	\$ -	\$ 4,459,504	SUB TOTAL REVENUES	
\$ -				\$ 726,745	TRANSFERS FROM OTHER FUNDS	
\$ 814,459	\$ 10	\$ 6,000	\$ -	\$ 5,186,249	TOTAL REVENUES	
\$ 2,109,263	\$ 847	\$ 37,220	\$ 1,896	\$ 9,886,735	TOTAL AVAILABLE FUNDS	
APPROPRIATIONS						
				\$ 16,040	City Council	
				\$ 671,715	Administration	
				\$ 63,759	Municipal Court	
\$ 564,410	\$ 28			\$ 924,138	Public Works	
				\$ 848,041	Fire	
				\$ 959,308	Police	
				\$ 124,380	Non-Departmental	
				\$ 370,481	Debt Service	
\$ 579,400				\$ 2,094,400	Street & Infrastructure	
\$ 1,143,810	\$ 28	\$ -	\$ -	\$ 6,072,262	SUB-TOTAL APPROPRIATIONS	
\$ 103,745	\$ -			\$ 726,745	TRANSFERS TO OTHER FUNDS	
\$ 1,247,555	\$ 28	\$ -	\$ -	\$ 6,799,007	TOTAL APPROPRIATIONS	
\$ 861,708	\$ 819	\$ 37,220	\$ 1,896	\$ 3,087,728	GROSS ENDING FUND BALANCE	

PROPERTY TAX SCHEDULE

CITY OF SHAVANO PARK
PROPERTY TAX SCHEDULE
PROPOSED FY 2008-09

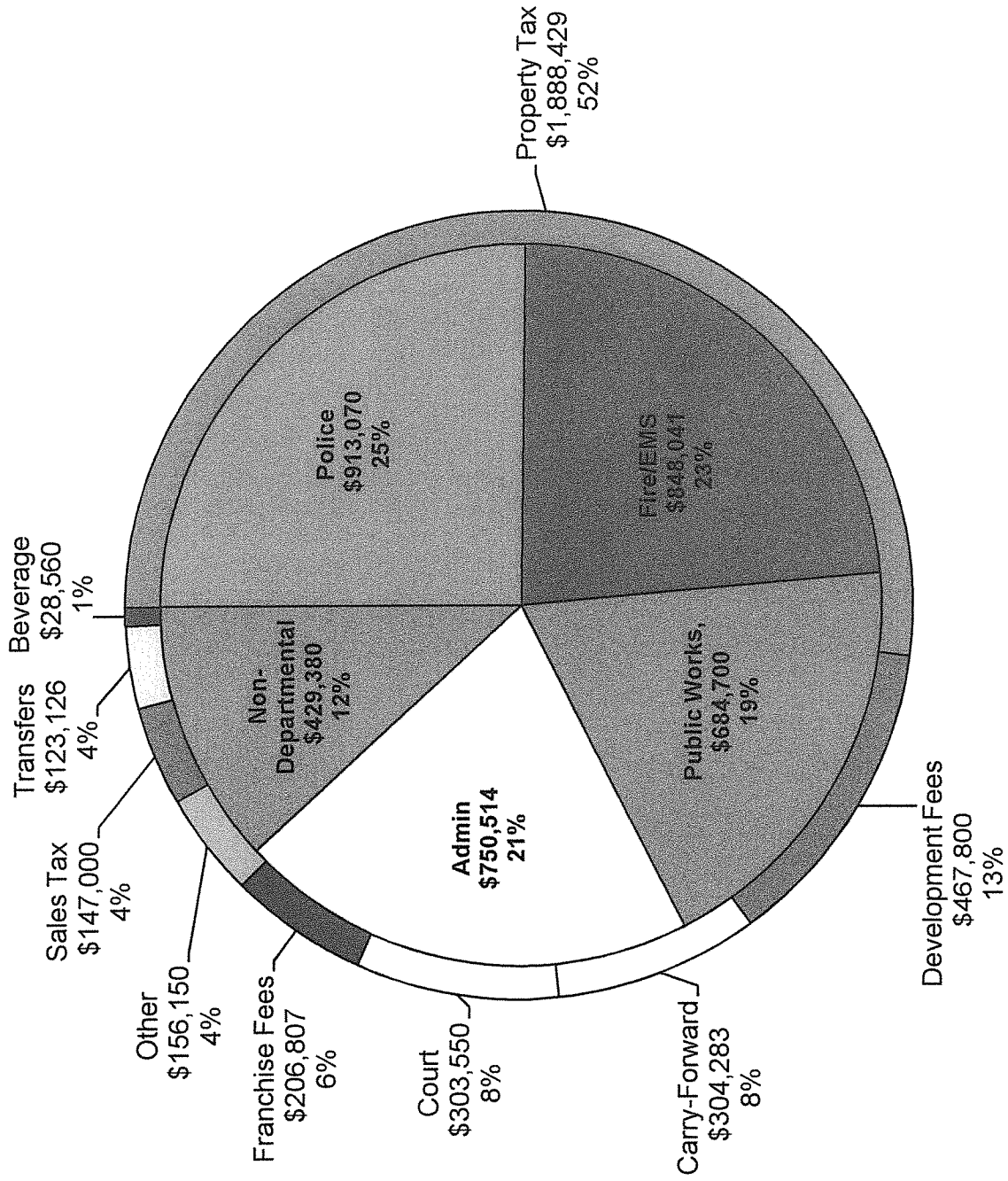
	ACTUAL FY 2005-06	ACTUAL FY 2006-07	ACTUAL FY 2007-08	PROPOSED FY 2008-09	
ASSESSED VALUATION					
REAL PROPERTY	\$ 105,948,939	\$ 128,288,224	\$ 181,333,313	\$ 215,103,634	
IMPROVEMENTS	\$ 345,020,459	\$ 393,451,907	\$ 461,934,371	\$ 563,377,727	
PERSONAL PROPERTY	\$ 10,346,977	\$ 10,882,141	\$ 14,345,468	\$ 14,523,383	
SUB-TOTAL	\$ 461,316,375	\$ 532,622,272	\$ 657,613,152	\$ 793,004,744	
LESS EXEMPTIONS					
AG-PRODUCTIVITY LOSS	\$ 8,126,940	\$ 6,412,675	\$ 17,777,862	\$ 17,782,491	
HOMESTEAD CAP	\$ 1,546,370	\$ 2,506,041	\$ 16,462,899	\$ 43,568,661	
DISABLED VETERAN	\$ 453,500	\$ 476,000	\$ 548,000	\$ 592,500	
EXEMPT PROPERTIES	\$ 1,822,192	\$ 2,508,931	\$ 4,887,142	\$ 5,591,400	
LEASED VEHICLES	\$ 1,554,365	\$ 2,156,210	\$ 3,153,717	\$ 3,461,688	
OVER 65	\$ 1,315,795	\$ 1,385,000	\$ 1,535,000	\$ 1,600,000	
TOTAL EXEMPTIONS	\$ 14,819,162	\$ 15,444,857	\$ 44,364,620	\$ 72,596,740	
NET TAXABLE VALUE	\$ 446,497,213	\$ 517,177,415	\$ 613,248,532	\$ 720,408,004	
LESS FREEZE TAXABLE VALUE	\$ 60,115,875	\$ 73,143,671	\$ 87,133,627	\$ 115,782,403	\$ 308,967.43
FREEZE ADJUSTED TAXABLE VALUE	\$ 386,381,338	\$ 444,033,744	\$ 526,114,905	\$ 604,625,601	\$ 1,965,529.00
PRELIMINARY TAX LEVY					\$ 2,274,496.43
TAX RATE/\$100 VALUATION					
GENERAL FUND	0.259113	0.276532	0.273486	0.273486	
DEBT SERVICE	0.083903	0.058468	0.056196	0.051596	
TOTAL TAX RATE	0.343016	0.335000	0.329682	0.325082	
CURRENT TAX LEVY	\$ 1,517,432	\$ 1,710,590	\$ 1,980,667	\$ 2,274,496	
PERCENT OF LEVY COLLECTED	98.69%	98.69%	98.69%	98.69%	
DISTRIBUTION BY FUND					
GENERAL FUND	\$ 1,131,246.40	\$ 1,393,540.73	\$ 1,621,528.10	\$ 1,888,428.67	
DEBT SERVICE	\$ 366,307.24	\$ 294,640.54	\$ 333,192.17	\$ 356,271.86	
CURRENT COLLECTIONS	\$ 1,497,553.64	\$ 1,688,181.27	\$ 1,954,720.26	\$ 2,244,700.53	

CITY OF SHAVANO PARK
2007 TAX RATE COMPARISON WITH
OTHER AREA CITIES

ALAMO HEIGHTS	\$0.355662
HOLLYWOOD PARK	\$0.381464
LEON VALLEY.....	\$0.527400
OLMOS PARK.....	\$0.514787
SAN ANTONIO.....	\$0.572300
SHAVANO PARK.....	\$0.325082 (2008 PROPOSED TAX RATE)
TERRELL HILLS.....	\$0.430422
WINDCREST.....	\$0.407239
CASTLE HILLS.....	\$0.425801
FAIR OAKS RANCH.....	\$0.244000
LIVE OAK.....	\$0.364400

GENERAL FUND

PROPOSED FY 2009 GENERAL FUND AVAILABLE RESOURCES
DISTRIBUTED OVER MAJOR SPENDING AREAS



Total Revenues: \$3,625,705

Total Expenditures: \$3,625,705

SUMMARY OF FY 2008-09 PROPOSED BUDGET

CITY OF SHAVANO PARK
SUMMARY OF PROPOSED 2008-09 BUDGET
GENERAL FUND

ACCT. NAME	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATE FY 2007-08	PROPOSED FY 2008-09	IMPROVEMENTS FY 2008-09	TOTAL PROPOSED FY 2008-09
REVENUES						
Ad Valorem Taxes	\$ 1,340,213.00	\$ 1,642,627	\$ 1,643,000	\$ 1,888,429	\$ -	\$ 1,888,429
Municipal Sales Tax	\$ 110,627.00	\$ 110,000	\$ 140,000	\$ 147,000	\$ -	\$ 147,000
Crime Control District Tax	\$ 4,987.00	\$ -	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Tax	\$ 23,315.00	\$ 32,000	\$ 28,000	\$ 28,560	\$ -	\$ 28,560
Franchise Fees	\$ 216,960.00	\$ 150,000	\$ 185,000	\$ 185,000	\$ -	\$ 185,000
Building Permits	\$ 222,578.00	\$ 205,000	\$ 350,000	\$ 300,000	\$ -	\$ 300,000
Platting Fees	\$ 17,455.00	\$ 15,000	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
Other Licenses & Permits	\$ 132,201.00	\$ 89,366	\$ 88,841	\$ 85,800	\$ 12,000	\$ 97,800
Municipal Court Fines	\$ 288,266.00	\$ 255,001	\$ 304,646	\$ 303,550	\$ -	\$ 303,550
Police Revenues	\$ 4,420.00	\$ 4,600	\$ 2,023	\$ 1,950	\$ -	\$ 1,950
Total Miscellaneous	\$ 158,646.00	\$ 120,902	\$ 139,461	\$ 119,007	\$ -	\$ 119,007
Interest Income	\$ 85,108.00	\$ 80,000	\$ 54,995	\$ 57,000	\$ -	\$ 57,000
Total Transfers	\$ 51,783.00	\$ 130,634	\$ 109,126	\$ 123,126	\$ -	\$ 123,126
Prior Year Carryforward	\$ -	\$ 282,700	\$ -	\$ -	\$ 304,283	\$ 304,283
Total Revenues	\$ 2,656,559.00	\$ 3,117,830.32	\$ 3,115,091.74	\$ 3,309,422	\$ 316,283	\$ 3,625,705

APPROPRIATIONS						
City Council	\$ 1,313.00	\$ 15,385.00	\$ 9,890.00	\$ 16,040	\$ -	\$ 16,040
Administration	\$ 410,057.00	\$ 500,171.30	\$ 471,696.32	\$ 561,200	\$ 110,515	\$ 671,715
Municipal Court	\$ 49,989.00	\$ 63,793.27	\$ 54,185.46	\$ 62,759	\$ -	\$ 62,759
Public Works	\$ 229,145.16	\$ 392,575.30	\$ 303,785.00	\$ 259,100	\$ 425,600	\$ 684,700
Fire Department	\$ 677,017.96	\$ 925,728.40	\$ 837,097.09	\$ 808,371	\$ 39,670	\$ 848,041
Police Department	\$ 681,715.90	\$ 872,337.05	\$ 780,680.00	\$ 854,105	\$ 58,965	\$ 913,070
Non-Departmental	\$ -	\$ 347,840.00	\$ 347,840.00	\$ 305,000	\$ 124,380	\$ 429,380
Total Expenditures	\$ 2,049,238.02	\$ 3,117,830.32	\$ 2,805,173.87	\$ 2,866,575.00	\$ 759,130	\$ 3,625,705
Net Revenues		\$ -	\$ 309,917.87	\$ 442,847.00	\$ (442,847.00)	\$ -
Beginning Fund Balance		\$ 1,893,268.00	\$ 1,893,268.00			\$ 2,203,185.87
Less Appropriated Fund Balance						\$ 304,283
Ending Fund Balance		\$ 1,893,268.00	\$ 2,203,185.87			\$ 1,898,902.87
Reserved Fund Balance						
Reserved for Court		\$ 28,409.00	\$ 51,000.00			\$ 51,000.00
Reserved for Oak Wilt		\$ 24,920.00	\$ 30,320.00			\$ 30,320.00
Reserved for Capital Replacement		\$ 494,651.00	\$ 494,651.00			\$ -
Unreserved Fund Balance		\$ 1,345,288.00	\$ 1,627,214.87			\$ 1,817,582.87

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
GENERAL FUND APPROPRIATIONS

		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
CITY COUNCIL							
Total City Council		\$ 1,313.00	\$ 15,385.00	\$ 9,890.00	\$ 16,040	\$ -	\$ 16,040
ADMINISTRATION							
Personnel		\$ 229,114.00	\$ 257,719.78	\$ 261,238.80	\$ 302,695	\$ 74,415	\$ 377,110
Supplies		\$ 10,158.00	\$ 13,526.00	\$ 14,851.00	\$ 14,800	\$ 250	\$ 15,050
Services		\$ 149,047.00	\$ 184,222.52	\$ 168,406.52	\$ 212,205	\$ 3,350	\$ 215,555
Capital Expenditures		\$ 9,822.00	\$ 25,565.00	\$ 10,700.00	\$ 14,500	\$ 32,500	\$ 47,000
Maintenance		\$ 11,916.00	\$ 19,138.00	\$ 16,500.00	\$ 17,000	\$ -	\$ 17,000
TOTAL ADMINISTRATION		\$ 410,057.00	\$ 500,171.30	\$ 471,696.32	\$ 561,200	\$ 110,515	\$ 671,715
MUNICIPAL COURT							
Personnel		\$ 31,545.00	\$ 40,421.27	\$ 34,215.46	\$ 39,384	\$ -	\$ 39,384
Supplies		\$ 5,429.00	\$ 5,750.00	\$ 4,750.00	\$ 5,550	\$ -	\$ 5,550
Services		\$ 12,736.00	\$ 14,075.00	\$ 13,120.00	\$ 14,525	\$ -	\$ 14,525
Maintenance		\$ 279.00	\$ 3,547.00	\$ 2,100.00	\$ 3,300	\$ -	\$ 3,300
TOTAL MUNICIPAL COURT		\$ 49,989.00	\$ 63,793.27	\$ 54,185.46	\$ 62,759	\$ -	\$ 62,759
PUBLIC WORKS							
Personnel		\$ 77,626.10	\$ 207,460.30	\$ 129,735.00	\$ 143,500	\$ -	\$ 143,500
Supplies		\$ 3,103.17	\$ 5,850.00	\$ 6,000.00	\$ 5,650	\$ -	\$ 5,650
Services		\$ 3,334.48	\$ 11,665.00	\$ 19,700.00	\$ 22,150	\$ 50,000	\$ 72,150
Capital Expenditures		\$ 6,466.41	\$ 16,900.00	\$ 7,850.00	\$ 7,500	\$ 120,600	\$ 128,100
Maintenance		\$ 138,615.00	\$ 150,700.00	\$ 140,500.00	\$ 80,300	\$ 255,000	\$ 335,300
TOTAL PUBLIC WORKS		\$ 229,145.16	\$ 392,575.30	\$ 303,785.00	\$ 259,100	\$ 425,600	\$ 684,700
FIRE DEPARTMENT							
Personnel		\$ 553,674.58	\$ 770,642.40	\$ 710,565.00	\$ 643,650	\$ 38,170	\$ 681,820
Supplies		\$ 15,258.63	\$ 17,700.00	\$ 13,250.00	\$ 18,625	\$ -	\$ 18,625
Services		\$ 36,402.52	\$ 46,870.00	\$ 34,205.00	\$ 48,030	\$ -	\$ 48,030
Capital Expenditures		\$ 4,089.07	\$ 11,500.00	\$ 4,400.00	\$ 14,250	\$ -	\$ 14,250
Maintenance		\$ 59,874.43	\$ 72,016.00	\$ 68,281.00	\$ 76,816	\$ 1,500	\$ 78,316
Grant Expenditures		\$ 7,718.73	\$ 7,000.00	\$ 6,396.09	\$ 7,000	\$ -	\$ 7,000
TOTAL FIRE		\$ 677,017.96	\$ 925,728.40	\$ 837,097.09	\$ 808,371	\$ 39,670	\$ 848,041
POLICE DEPARTMENT							
Personnel		\$ 585,889.48	\$ 738,162.05	\$ 670,655.00	\$ 697,190	\$ 58,965	\$ 756,155
Supplies		\$ 9,104.52	\$ 11,100.00	\$ 7,510.00	\$ 13,100	\$ -	\$ 13,100
Services		\$ 30,386.83	\$ 54,525.00	\$ 31,050.00	\$ 50,265	\$ -	\$ 50,265
Capital Expenditures		\$ 14,576.89	\$ 17,400.00	\$ 14,600.00	\$ 22,700	\$ -	\$ 22,700
Maintenance		\$ 41,758.18	\$ 51,150.00	\$ 56,865.00	\$ 70,850	\$ -	\$ 70,850
TOTAL POLICE		\$ 681,715.90	\$ 872,337.05	\$ 780,680.00	\$ 854,105	\$ 58,965	\$ 913,070
NON-DEPARTMENTAL		\$ -	\$ 347,840.00	\$ 347,840.00	\$ 305,000.00	\$ 124,380	\$ 429,380
TOTAL EXPENDITURES		\$ 2,049,238.02	\$ 3,117,830.32	\$ 2,805,174	\$ 2,866,575	\$ 759,130	\$ 3,625,705

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT

		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATE 2007-08	PROPOSED BASE 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
MUNICIPAL COURT							
602-1010	Salaries	\$ 26,406.00	\$ 32,000.00	\$ 29,140.00	\$ 31,200		\$ 31,200
602-1015	Overtime	\$ 204.00	\$ 800.00	\$ 1,237.00	\$ 1,200		\$ 1,200
602-1020	Medicare	\$ 390.00	\$ 475.83	\$ 433.46	\$ 450		\$ 450
602-1025	TWC	\$ 49.00	\$ 157.50	\$ 90.00	\$ 100		\$ 100
602-1030	Health Insurance	\$ 1,926.00	\$ 3,512.04	\$ -	\$ 3,000		\$ 3,000
602-1033	Dental Insurance	\$ 90.00	\$ 153.24	\$ 190.00	\$ 240		\$ 240
602-1035	Vision Care Insurance	\$ 57.00	\$ 69.36	\$ 75.00	\$ 60		\$ 60
602-1036	Life Insurance	\$ 72.00	\$ 84.00	\$ 90.00	\$ 84		\$ 84
602-1037	Worker's Comp Insurance	\$ 59.00	\$ 89.54	\$ 110.00	\$ 110		\$ 110
602-1040	TMRS Retirement	\$ 2,292.00	\$ 3,079.76	\$ 2,850.00	\$ 2,940		\$ 2,940
	Personnel	\$ 31,545.00	\$ 40,421.27	\$ 34,215.46	\$ 39,384	\$ -	\$ 39,384
602-2020	Office Supplies	\$ 1,090.00	\$ 850.00	\$ 850.00	\$ 850		\$ 850
602-2050	Printing & Copying	\$ 336.00	\$ 400.00	\$ 400.00	\$ 400		\$ 400
602-2075	Bank/Credit Card Fees	\$ 4,003.00	\$ 4,500.00	\$ 3,500.00	\$ 4,000		\$ 4,000
602-2080	Uniforms	\$ -	\$ -	\$ -	\$ 300		\$ 300
	Supplies	\$ 5,429.00	\$ 5,750.00	\$ 4,750.00	\$ 5,550	\$ -	\$ 5,550
602-3015	Professional Services	\$ 12,120.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000		\$ 12,000
602-3020	Association Dues & Pubs	\$ 159.00	\$ 425.00	\$ 200.00	\$ 425		\$ 425
602-3030	Training/Education	\$ -	\$ 650.00	\$ 120.00	\$ 600		\$ 600
602-3040	Travel/Mileage/Lodging/Perdiem	\$ -	\$ 500.00	\$ 300.00	\$ 1,000		\$ 1,000
602-3090	Communication Services	\$ 457.00	\$ 500.00	\$ 500.00	\$ 500		\$ 500
	Services	\$ 12,736.00	\$ 14,075.00	\$ 13,120.00	\$ 14,525	\$ -	\$ 14,525
602-5010	Equipment Maint & Repair	\$ -	\$ 500.00	\$ 100.00	\$ 500		\$ 500
602-5015	Electronic Equipment Maint & Rep.	\$ 279.00	\$ 3,047.00	\$ 2,000.00	\$ 2,800		\$ 2,800
	Maintenance	\$ 279.00	\$ 3,547.00	\$ 2,100.00	\$ 3,300	\$ -	\$ 3,300
TOTAL MUNICIPAL COURT		\$ 49,989.00	\$ 63,793.27	\$ 54,185.46	\$ 62,759	\$ -	\$ 62,759

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT

		ACTUAL	BUDGET	ESTIMATE	PROPOSED BASE	IMPROVEMENTS	TOTAL PROPOSED
		2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
FIRE DEPARTMENT							
604-1010	Salaries	\$ 440,946.22	\$ 590,362.50	\$ 567,145	\$ 541,480	\$ 30,870	\$ 572,350
	Turnover	\$ -	\$ -	\$ -	\$ (54,150)	\$ -	\$ (54,150)
604-1015	Overtime	\$ 12,762.80	\$ 18,294.23	\$ 9,380	\$ 14,000	\$ -	\$ 14,000
604-1020	Medicare	\$ 6,475.85	\$ 8,729.82	\$ 7,710	\$ 7,850	\$ 450	\$ 8,300
604-1025	TWC	\$ 829.62	\$ 2,362.50	\$ 2,300	\$ 1,485	\$ 100	\$ 1,585
604-1030	Health Insurance	\$ 31,422.30	\$ 52,680.60	\$ 43,040	\$ 45,000	\$ 3,000	\$ 48,000
604-1033	Dental Insurance	\$ 1,155.36	\$ 2,298.60	\$ 2,090	\$ 3,600	\$ 240	\$ 3,840
604-1035	Vision Care Insurance	\$ 741.25	\$ 1,040.40	\$ 950	\$ 900	\$ 60	\$ 960
604-1036	Life Insurance	\$ 862.32	\$ 1,260.00	\$ 970	\$ 1,260	\$ 85	\$ 1,345
604-1037	Worker's Comp Insurance	\$ 7,643.46	\$ 13,970.73	\$ 13,970	\$ 13,970	\$ -	\$ 13,970
604-1040	TMRS Retirement	\$ 39,984.14	\$ 56,503.02	\$ 53,175	\$ 50,955	\$ 2,905	\$ 53,860
604-1070	Vehicle Allowance	\$ 4,822.96	\$ 15,840.00	\$ 6,835	\$ 10,000	\$ -	\$ 10,000
604-1080	Uniforms	\$ 6,028.30	\$ 7,300.00	\$ 3,000	\$ 7,300	\$ 460	\$ 7,760
	Personnel	\$ 553,674.58	\$ 770,642.40	\$ 710,565	\$ 643,650	\$ 38,170	\$ 681,820
604-2020	Office Supplies	\$ 1,752.05	\$ 2,000.00	\$ 1,500	\$ 2,000		\$ 2,000
604-2040	Other Supplies	\$ 882.06	\$ 1,000.00	\$ 750	\$ 1,000		\$ 1,000
604-2060	EMS Supplies	\$ 11,377.17	\$ 13,200.00	\$ 10,000	\$ 14,125		\$ 14,125
604-2070	Janitorial Supplies	\$ 1,247.35	\$ 1,500.00	\$ 1,000	\$ 1,500		\$ 1,500
	Supplies	\$ 15,258.63	\$ 17,700.00	\$ 13,250	\$ 18,625	\$ -	\$ 18,625
604-3015	Professional Services	\$ 3,600.00	\$ 3,900.00	\$ 3,900	\$ 3,900		\$ 3,900
604-3020	Association Dues & Pubs	\$ 2,457.50	\$ 2,275.00	\$ 750	\$ 2,625		\$ 2,625
604-3030	Training/Education	\$ 3,733.38	\$ 4,500.00	\$ 2,000	\$ 4,500		\$ 4,500
604-3040	Travel/Mileage/Lodging/Perdiem	\$ 679.76	\$ 1,500.00	\$ 500	\$ 1,500		\$ 1,500
604-3080	Special Services	\$ 2,792.73	\$ 8,855.00	\$ 8,855	\$ 8,855		\$ 8,855
604-3090	Communication Services	\$ 23,139.15	\$ 25,840.00	\$ 18,200	\$ 26,650		\$ 26,650
	Services	\$ 36,402.52	\$ 46,870.00	\$ 34,205	\$ 48,030	\$ -	\$ 48,030
604-4010	Electronic Equipment Purchase	\$ 3,458.66	\$ 5,750.00	\$ 4,000	\$ 5,750		\$ 5,750
604-4015	Computer Hardware/software	\$ 463.75	\$ 500.00	\$ 400	\$ 500		\$ 500
604-4035	Fire Fighting Equipment Purchase	\$ 166.66	\$ 5,250.00	\$ -	\$ 8,000		\$ 8,000
	Capital Expenditures	\$ 4,089.07	\$ 11,500.00	\$ 4,400	\$ 14,250	\$ -	\$ 14,250
604-5005	Equipment Leases	\$ 31,281.49	\$ 31,281.00	\$ 31,281	\$ 31,281		\$ 31,281
604-5010	Equipment Maint & Repair	\$ 1,934.55	\$ 4,180.00	\$ 4,000	\$ 4,180		\$ 4,180
604-5015	Electronic Equipment Maint.	\$ 2,821.62	\$ 4,505.00	\$ 4,000	\$ 4,505		\$ 4,505
604-5020	Vehicle Maintenance	\$ 6,376.22	\$ 8,250.00	\$ 5,000	\$ 8,250		\$ 8,250
604-5030	Building Maintenance	\$ 1,446.37	\$ 2,500.00	\$ 4,000	\$ 3,300		\$ 3,300
604-5050	PPE Maintenance	\$ 10,295.61	\$ 15,300.00	\$ 11,000	\$ 15,300	\$ 1,500	\$ 16,800
604-5060	Vehicle & Equipment Fuels	\$ 5,718.57	\$ 6,000.00	\$ 9,000	\$ 10,000		\$ 10,000
	Maintenance	\$ 59,874.43	\$ 72,016.00	\$ 68,281	\$ 76,816	\$ 1,500	\$ 78,316
604-9000	Grant Expenditures	\$ 7,718.73	\$ 7,000.00	\$ 6,396	\$ 7,000	\$ -	\$ 7,000
TOTAL FIRE DEPARTMENT		\$ 677,017.96	\$ 925,728.40	\$ 837,097	\$ 808,371	\$ 39,670	\$ 848,041

DEBT SERVICE FUND

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
DEBT SERVICE FUND

		ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2006-07	2007-08	2007-08	2008-09
AVAILABLE FUNDS					
Beginning Balance		\$ 107,967.00	\$108,207.48	\$ 108,207	\$ 136,642
REVENUES					
599-1010	Current Ad Valorem Tax	\$ 309,590.97	\$ 337,527.56	\$ 338,000	\$ 356,272
599-1020	Delinquent Ad Valorem Tax	\$ (369.78)			
599-8010	Interest Income	\$ 374.81	\$ 315.00	\$ 2,500	\$ 2,550
599-9010	Transfer from Water Fund	\$ -	\$ 56,190.00	\$ 56,190	\$ 58,619
TOTAL REVENUES		\$ 309,596.00	\$ 394,032.56	\$ 396,690	\$ 417,441
TOTAL AVAILABLE FUNDS		\$ 417,563.00	\$ 502,240.04	\$ 504,897	\$ 554,083
APPROPRIATIONS					
607-8010	Bond Principal - Series 2000	\$ 75,477.00	\$ 79,449.00	\$ 79,449	\$ 85,000
607-8014	Bond Principal - Series 2004	\$ 55,000.00	\$ 60,000.00	\$ 60,000	\$ 60,000
607-8016	Principal - Water Portion Series 2000	\$ -	\$ 20,000.00	\$ 20,000	\$ 25,000
607-8020	Bond Interest - Series 2000	\$ -	\$ 137,786.00	\$ 137,786	\$ 134,432
607-8030	Bond Agent Fees - Series 2000	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000
607-8034	Bond Agent Fees - Series 2004	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000
607-8040	Interest Water Portion Series 2000	\$ 141,748.52	\$ 36,190.00	\$ 36,190	\$ 33,619
607-8044	Interest Series 2004	\$ 35,130.00	\$ 32,830.00	\$ 32,830	\$ 30,430
TOTAL APPROPRIATIONS		\$ 309,355.52	\$ 368,255.00	\$ 368,255	\$ 370,481
GROSS ENDING BALANCE		\$ 108,207.48	\$ 133,985.04	\$ 136,642	\$ 183,602

SPECIAL REVENUE FUNDS

COURT RESTRICTED FUND

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
COURT RESTRICTED FUND

		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
AVAILABLE FUNDS							
Beginning Balance		\$ 50,711	\$ 28,409	\$ 28,409			\$ 24,576
REVENUES							
599-4022	Court Efficiency Revenue	\$ 40	\$ 50	\$ 30	\$ 30	\$ -	\$ 30
599-4023	Court Security Revenue	\$ 9,496	\$ 8,200	\$ 7,250	\$ 7,250	\$ -	\$ 7,250
599-4025	Court Technology Revenue	\$ 12,661	\$ 11,000	\$ 9,500	\$ 9,500	\$ -	\$ -
TOTAL REVENUES		\$ 22,197	\$ 19,250	\$ 16,780	\$ 16,780	\$ -	\$ 7,280
TOTAL AVAILABLE FUNDS		\$ 72,908	\$ 47,659	\$ 45,189			\$ 31,856
APPROPRIATIONS							
602-2020	Supplies	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ 280
602-3030	Training/Education	\$ -	\$ 100	\$ -	\$ 1,000		\$ 1,000
602-4010	Electronic Equipment Purchase	\$ 29,545	\$ 34,047	\$ 20,613	\$ -	\$ 2,725	\$ 2,725
602-4090	DAIS	\$ 14,954	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 44,499	\$ 34,147	\$ 20,613	\$ 1,000	\$ 3,005	\$ 4,005
GROSS ENDING BALANCE		\$ 28,409	\$ 13,512	\$ 24,576			\$ 27,851

CRIME CONTROL DISTRICT FUND

**CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
CRIME CONTROL DISTRICT FUND**

		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
AVAILABLE FUNDS							
Beginning Balance		\$ 48,684	\$ 73,109	\$ 73,109			\$ 81,219
REVENUES							
599-1050 Crime Control District Sales Tax		\$ 51,092	\$ 56,000	\$ 70,610	\$ 72,750	\$ -	\$ 72,750
599-8010 Interest Income		\$ -	\$ -	\$ 1,500	\$ 1,530	\$ -	\$ 1,530
TOTAL REVENUES		\$ 51,092	\$ 56,000	\$ 72,110	\$ 74,280	\$ -	\$ 74,280
TOTAL AVAILABLE FUNDS		\$ 99,776	\$ 129,109	\$ 145,219			\$ 155,499
APPROPRIATIONS							
605-4010 Electronic Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ 17,233	\$ 17,233
605-4020 Police Vehicle		\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000
607-9010 Transfer to General Fund		\$ -	\$ 85,008	\$ 64,000	\$ 78,000	\$ -	\$ 78,000
608-1010 Salaries		\$ 26,667	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 26,667	\$ 85,008	\$ 64,000	\$ 78,000	\$ 43,233	\$ 121,233
GROSS ENDING BALANCE		\$ 73,109	\$ 44,101	\$ 81,219			\$ 34,266
BASE BUDGET							
TRANSFER TO GENERAL FUND TO FUND TWO POLICE OFFICERS.							

CAPITAL FUNDS

CAPITAL REPLACEMENT FUND

**CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
CAPITAL REPLACEMENT FUND**

		BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
REVENUES						
599-9020	Transfer from General Fund	\$ 347,840	\$ 347,840	\$ 305,000	\$ -	\$ 305,000
599-9030	Transfer from Capital Improvement Fund	\$ -	\$ -		\$ 240,000	\$ 240,000
599-8010	Interest Income	\$ -	\$ 350	\$ 357	\$ -	\$ 357
TOTAL REVENUES		\$ 347,840	\$ 348,190	\$ 305,357	\$ 240,000	\$ 545,357
APPROPRIATIONS						
Administration						
601-4020	City Hall Server/IT Network	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
601-4030	Records Storage Project		\$ 214	\$ -	\$ 0	\$ -
601-4040	Generator Offset Project	\$ 12,700	\$ 12,700	\$ -	\$ -	\$ -
Public Works						
603-40000	Transfer to Water for 2001 Silverado Truck	\$ 14,400	\$ 14,400	\$ -	\$ -	\$ -
603-4010	Vehicle for PW Director	\$ 14,000	\$ -	\$ -	\$ -	\$ -
603-4020	Replace 1996 Utility Truck	\$ 13,500	\$ 14,300	\$ -	\$ -	\$ -
603-4030	Service Center Building Improvements	\$ 12,500	\$ -	\$ -	\$ -	\$ -
603-4040	Trailer Mounted Light Tower	\$ 2,250	\$ 2,250	\$ -	\$ -	\$ -
Fire Department						
604-4060	Fire Facility			\$ -	\$ 1,190,000	\$ 1,190,000
Police Department						
605-4000	Patrol Vehicle Video/Audio recorders	\$ 20,000	\$ 19,830	\$ -	\$ -	\$ -
605-4020	Patrol Vehicle	\$ 24,500	\$ 24,030	\$ -	\$ -	\$ -
605-4030	Police MTD's & Computers	\$ 13,800	\$ 13,735	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 157,650	\$ 131,459	\$ -	\$ 1,190,000	\$ 1,190,000
ENDING BALANCE		\$ 190,190	\$ 216,731	\$ 305,357	\$ (950,000)	\$ (644,643)
BEGINNING FUND BALANCE		\$ -	\$ -			\$ 681,682
	Restricted Fund Balance - T-Mobile Contribution		\$ 32,700			\$ 32,700
	Fund Balance transferred from General Fund		\$ 497,651			
UNRESTRICTED FUND BALANCE		\$ -	\$ 681,682			\$ 4,339
THE REMODELING OF THE FIRE FACILITY IS APPROPRIATED IN THIS FUND.						

CAPITAL IMPROVEMENT FUND

CITY OF SHAVANO PARK	
PROPOSED FY 2008-09 BUDGET	
CAPITAL IMPROVEMENT FUND	

		BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
AVAILABLE FUNDS						
Beginning Balance		\$ 291,209	\$ 291,209			\$ 244,424
REVENUES						
599-9020	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
599-8010	Interest Income	\$ -	\$ 9,750	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ 9,750	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS		\$ 291,209	\$ 300,959			\$ 244,424
APPROPRIATIONS						
Administration						
601-4140	City Hall Patio Improvements	\$ 25,000	\$ 16,365	\$ -	\$ -	\$ -
Fire Department						
699-4410	Fire Department Improvements	\$ 260,000	\$ 8,720	\$ -		\$ -
699-4415	Transfer to Capital Replacement Fund	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000
Police Department						
699-4510	Police Department Parking Area Security	\$ 35,000	\$ 31,450	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 320,000	\$ 56,535	\$ -	\$ 240,000	\$ 240,000
GROSS ENDING BALANCE		\$ (28,791)	\$ 244,424			\$ 4,424
THE EXCESS FUNDS FROM BOND SERIES 2000 AND 2004 WILL BE TRANSFERRED TO THE CAPITAL REPLACEMENT FUND TO SUPPLEMENT THE REMODELING OF THE FIRE FACILITY.						

FIDUCIARY FUNDS

FOUNDER'S LANDSCAPING FUND

CITY OF SHAVANO PARK				
FOUNDER'S LANDSCAPING FUND				
		ACTUAL	BUDGET	ESTIMATED
		2006-07	2007-08	2007-08
AVAILABLE FUNDS				
Beginning Balance		\$ 837	\$ 837	\$ 837
REVENUES				
599-8010 Interest Income		\$ -	\$ -	\$ 10
TOTAL REVENUES		\$ -	\$ -	\$ 10
TOTAL AVAILABLE FUNDS		\$ 837	\$ 837	\$ 847
EXPENSES				
607-1010 Expenses		\$ -	\$ -	\$ 28
TOTAL EXPENSES		\$ -	\$ -	\$ 28
ENDING BALANCE		\$ 837	\$ 837	\$ 819

OAK WILT FUND

**CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
OAK WILT FUND**

		ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2006-07	2007-08	2007-08	2008-09
AVAILABLE FUNDS					
Beginning Balance		\$ 19,045	\$ 24,920	\$ 24,920	\$ 31,220
REVENUES					
599-3015	Tree Trimming Permits	\$ 5,875	\$ 5,400	\$ 6,300	\$ 6,000
TOTAL REVENUES		\$ 5,875	\$ 5,400	\$ 6,300	\$ 6,000
TOTAL AVAILABLE FUNDS		\$ 24,920	\$ 30,320	\$ 31,220	\$ 37,220
APPROPRIATIONS					
601-3030	Training/Education	\$ -	\$ -	\$ -	\$ -
601-3080	Special Services	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ -	\$ -
ENDING BALANCE		\$ 24,920	\$ 30,320	\$ 31,220	\$ 37,220

PET DOCUMENTATION & RESCUE FUND

CITY OF SHAVANO PARK				
PET DOCUMENTATION & RESCUE FUND				
		ACTUAL	BUDGET	ESTIMATED
		2006-07	2007-08	2007-08
AVAILABLE FUNDS				
Beginning Balance		\$ -	\$ 1,560	\$ 1,560
REVENUES				
599-1010	Pet Documentation Donation	\$ 1,560	\$ 1,325	\$ 1,475
599-1020	Pet Rescue Donation	\$ -	\$ 225	\$ -
599-8010	Interest Income	\$ -	\$ -	\$ 1
TOTAL REVENUES		\$ 1,560	\$ 1,550	\$ 1,476
TOTAL AVAILABLE FUNDS		\$ 1,560	\$ 3,110	\$ 3,036
EXPENSES				
607-1010	Expenses	\$ -	\$ -	\$ 1,140
TOTAL EXPENSES		\$ -	\$ -	\$ 1,140
ENDING BALANCE		\$ 1,560	\$ 3,110	\$ 1,896

ENTERPRISE FUND

WATER UTILITY FUND

CITY OF SHAVANO PARK
PROPOSED FY 2008-09 BUDGET
WATER UTILITY FUND - SUMMARY

	ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09	IMPROVEMENTS 2008-09	TOTAL PROPOSED 2008-09
AVAILABLE FUNDS						
Beginning Balance	\$2,943,732.47	\$2,827,726.00	\$ 2,827,726			\$ 3,149,386
REVENUES						
Water Consumption	\$ 493,203.01	\$ 650,000.00	\$ 850,000	\$ 672,500	\$ -	\$ 672,500
Late Charges	\$ 4,811.93	\$ 8,000.00	\$ 4,000	\$ 4,120	\$ -	\$ 4,120
Meter Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 55,198.08	\$ 56,190.00	\$ 56,190	\$ 57,139	\$ -	\$ 57,139
EAA Pass Thru Charge	\$ 34,270.56	\$ 30,000.00	\$ 55,000	\$ 45,000	\$ -	\$ 45,000
Interest Income	\$ 59,690.06	\$ 50,000.00	\$ 35,000	\$ 35,700	\$ -	\$ 35,700
Other Income	\$ 12,025.00		\$ 44,890	\$ 10,000	\$ -	\$ 10,000
TOTAL REVENUES	\$ 659,198.64	\$ 794,190.00	\$ 1,000,190	\$ 814,459	\$ -	\$ 814,459
TOTAL AVAILABLE FUNDS	\$3,602,931.11	\$3,621,916.00	\$ 3,827,916			\$ 3,963,845
APPROPRIATIONS						
Personnel	\$ 161,023.48	\$ 213,769.05	\$ 160,208	\$ 201,650	\$ -	\$ 201,650
Supplies	\$ 12,493.56	\$ 13,925.00	\$ 15,525	\$ 18,900	\$ -	\$ 18,900
Services	\$ 66,888.59	\$ 147,555.00	\$ 140,401	\$ 170,160	\$ 11,500.00	\$ 181,660
Capital Outlay	\$ 343,285.52	\$ 250,600.00	\$ 157,580	\$ 143,320	\$ 436,080.00	\$ 579,400
Maintenance	\$ 83,544.46	\$ 200,450.00	\$ 103,500	\$ 162,200	\$ -	\$ 162,200
Debt Payments	\$ 56,187.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 51,782.50	\$ 101,316.00	\$ 101,316	\$ 103,745	\$ -	\$ 103,745
TOTAL APPROPRIATIONS	\$ 775,205.11	\$ 927,615.05	\$ 678,530	\$ 799,975	\$ 447,580.00	\$ 1,247,555
GROSS ENDING BALANCE	\$2,827,726.00	\$2,694,300.95	\$ 3,149,386			\$ 2,716,290
RESTRICTED RESERVE						
Invested in Capital Assets	\$ 1,829,716.00	\$ 1,829,716.00	\$ 1,829,716			\$ 1,829,716
Reserved for Debt Service	\$ 24,866.00	\$ 24,866.00	\$ 24,866			\$ 24,866
NET ENDING BALANCE	\$ 973,144.00	\$ 839,718.95	\$ 1,294,804			\$ 861,708

THREE YEAR STAFFING PLAN

**CITY OF SHAVANO PARK
THREE YEAR STAFFING PLAN**

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>
PERSONNEL			
POLICE DEPARTMENT			
ADDITIONAL OFFICER	\$ 40,000	\$ 40,000	\$ 40,000
DETECTIVE		\$ 40,000	
SERGEANT			\$ 44,000
FIRE DEPARTMENT			
ADDITIONAL FIREFIGHTER	\$ 40,000		
ADDITIONAL LIEUTENANT	\$ 43,750		\$ 43,750
ADDITIONAL TRAINING OFFICER		\$ 43,750	
PUBLIC WORKS			
SERVICEMAN	<u>\$ 27,900</u>		
TOTAL PERSONNEL PLAN	<u>\$ 151,650</u>	<u>\$ 123,750</u>	<u>\$ 127,750</u>

EQUIPMENT INVENTORY & REPLACEMENT SCHEDULE

**CITY OF SHAVANO PARK
EQUIPMENT INVENTORY AND REPLACEMENT SCHEDULE**

<u>DEPARTMENT</u>	<u>EQUIPMENT</u>	<u>YEAR PURCHASED</u>	<u>SCHEDULED YEAR OF REPLACEMENT</u>
PUBLIC WORKS	C1500 Chevrolet Pick-Up	2001	2013-14
	F150 Ford Truck	1996	Replaced/Surplus
	F350 1T Ford Pick-Up	2001	2014-15
	F350 1T Ford Pick-Up	2001	2012-13
	F70 Ford Dump-Truck	1985	2008-09
	F350 Ford	2008	2019-20
	John Deere Backhoe	1997	2019-20
	Bobcat Skid-Steer Loader 763	1999	2014-15
	Morbark Chipper	2001	2015-16
POLICE	Dodge Charger - D07-001	2007	2009-10
	Ford Crown Victoria - F06-001	2006	2009-10
	Ford Crown Victoria - F05-002	2005	2008-09
	Ford Crown Victoria - F06-002	2006	2009-10
	Dodge Charger SXT - D08-001	2008	2011-12
	Ford Crown Victoria - F08-001	2008	2010-11
	Ford Crown Victoria - F06-003	2006	2009-10
	Ford Crown Victoria - F05-003	2005	2010-11
	Smart Radar	2005	
ADMINISTRATION	Ford Crown Victoria - F03-001	2003	Replaced/Surplus
FIRE	Qualitier Cargo Trailer	2004	2033-34
	Haulmark Trailer	2004	2033-34
	FMC Fire Truck-Pumper - E2	1984	Needs Replacement
	Spartan Ferrara Fire Truck-Pumper - E1	1999	2018-19
	Concorde Chrysler	1996	Replaced/Surplus
	Chevrolet Fire Truck-Brush/Quick Attack	1977	2009-10
	Chevy Ambulance - E1	2007	2016-17
	Chevy Ambulance	2007	2016-17
	Scag Mower	2005	2024-25
	Max-Air Air Systems	2005	2014-15
	EMS/Fire Utility Vehicle	NEW	2009-10

THREE YEAR CAPITAL IMPROVEMENT PLAN

CITY OF SHAVANO PARK
THREE YEAR CAPITAL IMPROVEMENT PLAN

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>
FACILITIES			
PAINT CITY HALL	\$ 22,000		
INFRASTRUCTURE			
DRAINAGE PROJECTS	\$ 100,000	\$ 100,000	\$ 100,000
STREET SLURRY SEAL PROJECTS	\$ 100,000	\$ 100,000	\$ 100,000
INSTALL NEW SEPTIC SYSTEM AT CITY HALL	\$ 35,000		
CITY PARK/COMMUNITY CENTER	\$ 35,000	\$ 600,000	
WATER SYSTEM IMPROVEMENTS			
INSTALL VFDs/UPGRADE ELECTRIC SERVICE			
REPAINT GROUND STORAGE TANK	\$ 322,900		
REPAINT 150,000 GALLON ELEVATED TANK		\$ 96,650	
INSTALL VFD ON WELL #7			\$ 206,100
UPDATE WATER MODEL			\$ 20,000
TRINITY WELL PROJECT	\$ 2,500,000		
TOTAL CAPITAL PROJECTS	<u>\$ 3,114,900</u>	<u>\$ 896,650</u>	<u>\$ 426,100</u>

HOLIDAY SCHEDULE

City of Shavano Park

2008-2009 Holiday Schedule

Holiday	Date Scheduled	Date Observed
Veterans Day	November 11 th	Tue. November 11 th
Thanksgiving Day	Fourth Thursday of November	Thur. November 27 nd
Day after Thanksgiving	Fourth Friday of November	Fri. November 28 th
Christmas Eve	December 24 th	Wed. December 24 th
Christmas Day	December 25 th	Thur. December 25 th
Day after Christmas	December 26 th	Fri. December 26 th
New Year's Day	January 1 st	Thur. January 1 st
Martin Luther King Day	Third Monday in January	Mon. January 19 th
President's Day	Third Monday in February	Mon. February 16 th
Good Friday	Friday before Easter	Fri. April 10 th
Battle of Flowers	Friday of Fiesta Week	Fri. April 24 th
Memorial Day	Last Monday in May	Mon. May 25 th
Independence Day	Friday before July 4th	Fri. July 3 rd
Labor Day	First Monday in September	Mon. September 7 th

GLOSSARY

CITY OF SHAVANO PARK

GLOSSARY

2008-2009 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION – An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION – A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BUDGET MESSAGE - A general discussion of the proposed budget presented in writing as a part of the budget document. This message explains principal budget issues against the background of financial experience in recent years.

BOND – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET – A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE – The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DEPARTMENT – A specific functional area within the organization.

DEPRECIATION – The process of estimation and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE - State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8% of the effective tax rate, the increase above 8% is subject to a possible rollback election by the voters.

ENTERPRISE FUND – A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where 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 other purpose.