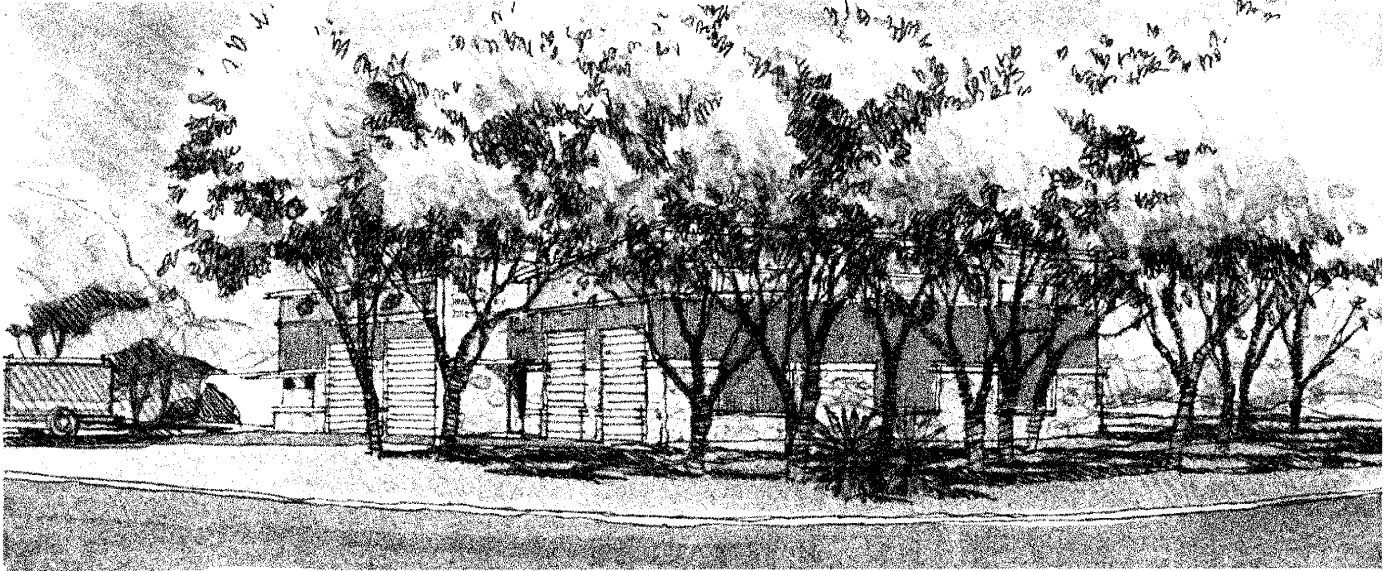


# CITY OF SHAVANO PARK, TEXAS



Ground Breaking-Fall 2009

Fire Station Improvements

## PROPOSED ANNUAL OPERATING AND CAPITAL BUDGET

**FISCAL YEAR 2009 – 2010**

THE TEXAS LEGISLATURE, DURING ITS 80<sup>TH</sup> 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 ADOPTED BUDGET DOCUMENTS:

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$212,112.19 (9.43%), AND OF THAT AMOUNT, \$138,010.60 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, 2009 - September 30, 2010

### **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

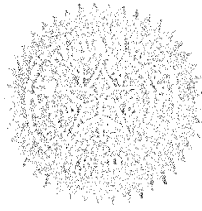
David Dimaline - Public Works Director

CITY OF SHAVANO PARK  
PROPOSED BUDGET FY 2009-2010  
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# BUDGET MESSAGE

# CITY OF SHAVANO PARK



August 10, 2009

Honorable Mayor and City Council:

Submitted for your review, evaluation and consideration is a balanced budget with revenue sufficient to meet budgeted expenditures for operations, capital improvements, equipment replacement, and debt service for Fiscal Year (FY) 2009-2010. The City of Shavano Park remains in sound financial condition with strong reserves. This fact was recently acknowledged by Standard & Poors through their issuance of AA+ bond rating for the City's debt. The proposed budget has a heavy emphasis on one-time expenditures connected with capital improvements. Funded in this budget are the Fire Station Improvements and the Trinity Aquifer Water Well Development. Due to the economic recession and the related impact on revenues, we approached FY 2009-10 as a transitional year avoiding adding new staff positions and programs that have sustainability implications to the operating and maintenance budget.

The Bexar County Appraisal District lists the City freeze adjusted tax role at \$649,926,745 which represents a 7.5% increase or \$45,307,009 increase over last year's tax role. The freeze taxable value for FY 2008-09 amounted to \$117,348,406 and in FY 2009-10 this amount grew to \$135,040,574 representing a 15.8% increase or \$17,692,168.

We recommend keeping the tax rate at 0.325082 cent per \$100 of valuation for FY 2009-2010. The tax components are as follows: \$0.291150 for Maintenance and Operations and \$0.033932 for Interest and Sinking Fund Debt Service.

Even though the State of Texas and the San Antonio regional economy is in better shape in comparison to the national economy—we have seen a substantial downturn in new residential and commercial development in our city. Development and permit revenues for our current fiscal year are down approximately \$200,000. We have also seen a decline in sales tax revenue although we expect to meet FY 08-09 budget projections. Nonetheless, our property tax revenue remains steady and reliable.

The proposed budget has been developed in a manner that addresses the City Council budget priorities. These priorities were identified during the City Council Issues Work Session held December 2007 and reconfirmed at the Work Session held in December 2008. A summary of the community priorities identified at the issues work session follows:

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.

**Key Program Improvements:**

- The proposed budget includes funds in the amount of \$18,000 for technological improvements to the City Council Chambers. The intent of this one-time expense is to update and improve the audio visual system.
- \$12,000 is proposed for contractual janitorial service for City Hall. This improvement will free up one Public Works staff position that can be devoted full time for public works related activity.
- \$25,000 is included for the interior painting of City Hall.
- Funds in the amount of \$20,000 are budgeted for professional services related to the completion of the Comprehensive Town Plan.

Other activities assigned to the Administration include:

**Development Services Office:** The Development Services Office is responsible for review and permitting of all construction and development projects and code enforcement and compliance activity within Shavano Park. They 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 maintains 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 proposed budget provides standard operating base budget expenses with no significant changes.

### **Key Program Improvements:**

- The proposed budget includes funds in the amount of \$25,000 to establish a volunteer Shavano Park Citizens' Fire Brigade to augment fire suppression capabilities. The brigade will be composed of residents living within the Shavano Park City limits and will consist of five (5) active members.
- \$925,000 is allocated in the Capital Replacement Fund to complete the Fire Facility project. The facility is scheduled for completion in June 2009.
- Funds are budgeted in the amount of \$178,000 for the replacement of the Fire Quick Attack Truck.
- The budget provides funding in the amount of \$34,000 for a Fire Utility Vehicle and \$12,000 to purchase two breathing apparatuses for the firefighters.

**Public Works Department:** This department directs the daily operation of the water utility system, street, drainage and city building and facility maintenance. The function of this department is to provide for the maintenance and repair of city facilities, streets and right-of-ways and drainage easements. In the water utility area, staff of this department maintain and operate water wells, ground/elevated storage tanks, pumping stations and the water distribution system. The day-to-day activities provide safe potable water for residential use and maintain adequate operating pressure for fire protection. Staff also has responsibility of providing accurate billing and collection of water fees, maintaining account information and properly accounting for all funds received from customers for water services.

### **Key Program Improvements:**

- Funds in the amount of \$2,560,000 are allocated for the construction of Trinity Aquifer Water Well project. Required revenue to fund this project is included with a new rate structure schedule for implementation effective October 1, 2009.
- \$75,000 for channel clearing of the Olmos Creek.
- The proposed budget allocates \$35,000 to update the drainage study that will identify current and future drainage improvements needed in the City.
- \$90,000 is funded for the painting of Huebner Road Ground Storage Tank.
- The proposed budget allocates funds for a Street Pavement Assessment in the amount of \$15,000. The intent of this improvement is to analyze the pavement of city streets to determine a short and long range maintenance program.
- \$10,000 is allocated to fund a Customized Street Sign program. Existing street signs will be replaced with a decorative sign that shows COSP markings and logo.



Budget Work Session to discuss Police Services; Administration,  
Other Funds & Human Resource Issues

- September 1, 2009 2<sup>nd</sup>. Public Hearing on Proposed Tax Rate

1<sup>st</sup>. Reading of Budget Ordinance

Budget Work Session to discuss Public Works, Water Utility and  
Capital Improvement Program.

- September 15, 2009 2<sup>nd</sup>. Reading of Budget Ordinance and Final Adoption of the  
Budget

I would like to thank all the City Department Heads for their assistance in the development of this document. I'm also very appreciative of Finance Director Clara Santos for her dedication to this organization and the hard work and long hours she devoted during the preparation of this budget. Thank you to the Mayor and City Council for your continued support, guidance and for your contributions of time, talent and professionalism.

Through this proposed budget, I believe that we are providing a vision for quality services and operations to the City while also being good stewards of the resources our residents and businesses provide us.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Manuel Longoria Jr.", with a stylized flourish at the end.

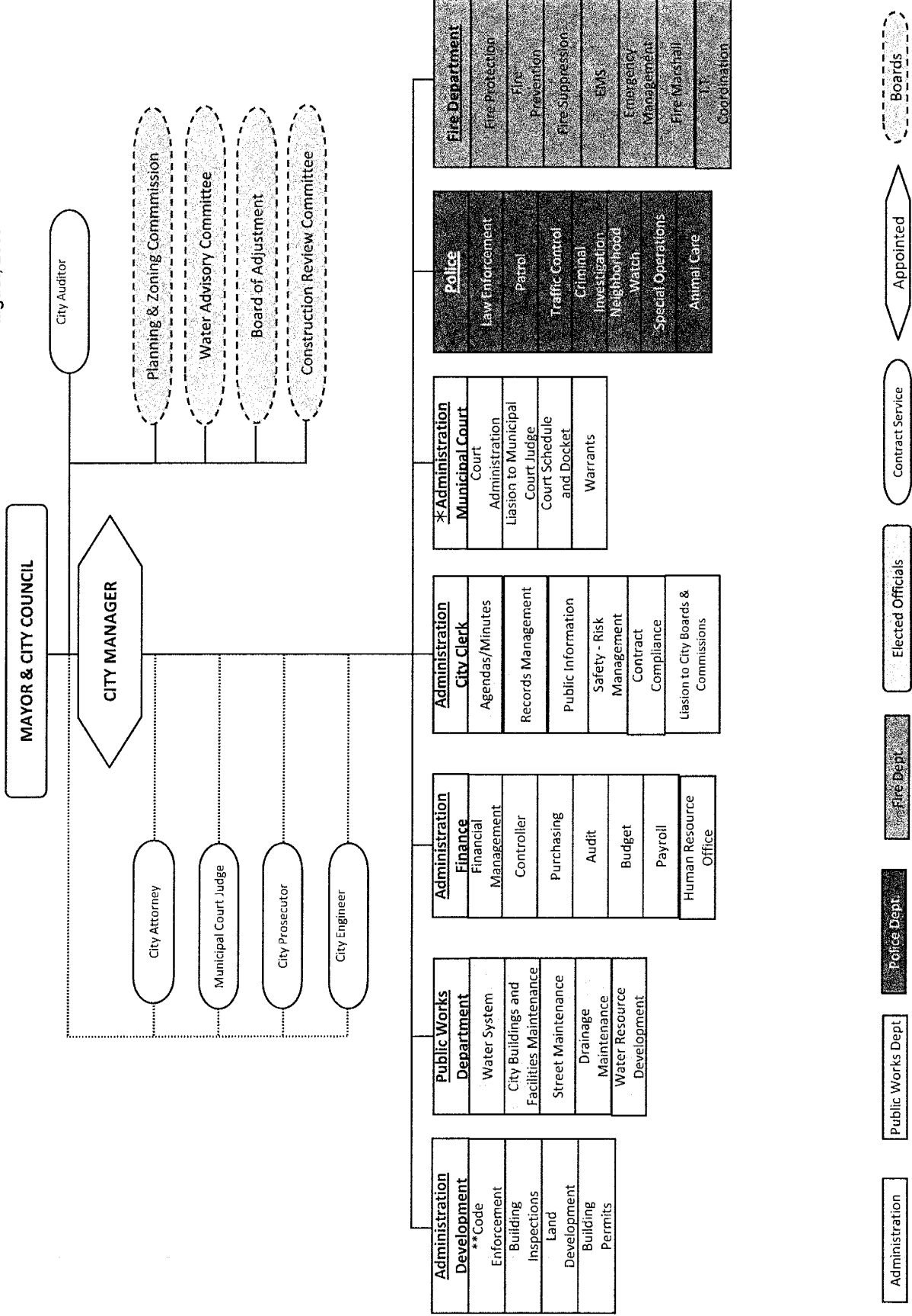
Manuel Longoria Jr.  
City Manager

# ORGANIZATIONAL CHART

# ORGANIZATIONAL CHART-CITY OF SHAVANO PARK

## CITIZENS OF SHAVANO PARK

August, 2009



\* Supervised by Finance

\*\* Supervised by City Clerk

# BUDGET CALENDAR

# CITY OF SHAVANO PARK, TEXAS

## BUDGET CALENDAR

FISCAL YEAR (FY) 2009-2010

June 15-19, 2009	City Employee Focus Group Meetings – Facilitated by Finance Director and Council Members
June 15, 2009	Special City Council Budget Work Session - Presentation of Five-Year Financial Forecast; City Council Budget Policy and Service Delivery Priority Setting for FY 2009-10 Budget.
June 16, 2009	Regular City Council Meeting
July 1, 2009	Water Advisory Committee Meeting for presentation of Five-Year Financial Forecast, 1:00 p.m.
June 17 – Aug. 10	City Manager and City staff develop proposed budget.
July 21, 2009	Regular City Council Meeting
July 24, 2009	Receive Certified Appraisal Tax Roll from Bexar Appraisal District
August 11, 2009	Special City Council Meeting - City Manager presents Proposed FY 2009-10 Operating and Capital Budget to City Council and City Council considers the FY 2009-10 Proposed Ad Valorem Tax Rate; takes record vote and schedules date, time and place for Public Hearings and adoption of tax rate.
August 12, 2009	Water Advisory Committee Meeting to present Proposed FY 2009-10 Water Utility System Budget , 1:00 p.m.
August 14, 2009	Publication Deadline for: a. Notice of Effective & Rollback Tax Rates b. Notice of Public Hearings on Tax Increase
August 18, 2009	Water Advisory Committee Meeting – Budget Work Session 1:00 p.m.
August 18, 2009	Regular City Council Meeting – Budget Work Session to discuss Fire/EMS budget – 7:30 p.m.
August 20, 2009	Publish “Notice of Effective and Rollback Tax Rates” and “Notice of Public Hearing on Tax Increase”.

**AUTHORIZED  
PERSONNEL**

**CITY OF SHAVANO PARK  
AUTHORIZED PERSONNEL**

	BASE FY2009-2010 FULL TIME EQUIV.	PROGRAM CHANGE FULL TIME EQUIV.	TOTAL PERSONNEL FY2009-2010 FULL TIME EQUIV.
<b>ADMINISTRATION</b>			
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	0
Code Enforcement Officer	1		1
	<u>7</u>	<u>-1</u>	<u>6</u>
<b>COURT</b>			
Court Clerk	1		1
	<u>1</u>		<u>1</u>
<b>POLICE</b>			
Police Secretary	1		1
Police Officer - General Fund	8		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>17</u>		<u>17</u>
<b>FIRE</b>			
FireFighter/EMT	8		8
FireFighter/Paramedic	3		3
Fire Lieutenant/Paramedic	1		1
Fire Captain/Paramedic	2		2
Asst. Fire Chief	1	-1	0
Fire Marshall		1	1
Fire Chief	1		1
	<u>16</u>	<u>0</u>	<u>16</u>
<b>PUBLIC WORKS</b>			
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>
<b>WATER</b>			
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>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<u>49</u>	<u>-1</u>	<u>48</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

**TOTAL**

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2010	\$ 115,000	\$ 18,612.50	\$ 133,612.50
2011	120,000	12,000.00	132,000.00
2012	120,000	6,000.00	126,000.00
	<u>\$ 355,000</u>	<u>\$ 36,612.50</u>	<u>\$ 391,612.50</u>

**TAX PORTION ONLY**

YEAR ENDING SEPTEMBER 30,	TAX PORTION		
	PRINCIPAL	INTEREST	TOTAL
2010	\$ 91,368	\$ 14,788	\$ 106,156
2011	95,339	9,534	104,873
2012	95,339	4,767	100,106
	<u>\$ 282,046</u>	<u>\$ 29,089</u>	<u>\$ 311,135</u>

**WATER PORTION ONLY**

YEAR ENDING SEPTEMBER 30,	WATER PORTION		
	PRINCIPAL	INTEREST	TOTAL
2010	\$ 23,632	\$ 3,825	27,457
2011	24,661	2,466	27,127
2012	24,661	1,233	25,894
	<u>\$ 72,954</u>	<u>\$ 7,524</u>	<u>\$ 80,478</u>

**BONDS WERE REFUNDED IN MAY 2009 - SEE G.O. REFUNDING BONDS, SERIES 2009**

CITY OF SHAVANO PARK  
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION  
REFUNDING BONDS  
SERIES 2009 - TOTAL

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2010	\$ 20,000	\$ 104,925	\$ 124,925
2011	25,000	104,363	129,363
2012	25,000	103,738	128,738
2013	155,000	101,100	256,100
2014	165,000	96,300	261,300
2015	165,000	91,350	256,350
2016	175,000	86,250	261,250
2017	175,000	80,563	255,563
2018	180,000	74,350	254,350
2019	195,000	67,300	262,300
2020	195,000	59,500	254,500
2021	205,000	51,500	256,500
2022	215,000	43,100	258,100
2023	225,000	34,019	259,019
2024	235,000	24,244	259,244
2025	245,000	13,891	258,891
2026	195,000	4,266	199,266
	<u>\$ 2,795,000</u>	<u>\$ 1,140,759</u>	<u>\$ 3,935,759.00</u>

CITY OF SHAVANO PARK  
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION  
REFUNDING BONDS  
SERIES 2009 - WATER PORTION ONLY

YEAR ENDING SEPTEMBER 30,	WATER PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2010	\$ 4,110	\$ 21,562	\$ 25,672
2011	5,138	21,447	26,585
2012	5,138	21,318	26,456
2013	31,853	20,776	52,629
2014	33,908	19,790	53,698
2015	33,908	18,772	52,680
2016	35,963	17,724	53,687
2017	35,963	16,556	52,519
2018	36,990	15,279	52,269
2019	40,073	13,830	53,903
2020	40,073	12,227	52,300
2021	42,128	10,583	52,711
2022	44,183	8,857	53,040
2023	46,238	6,991	53,229
2024	48,293	4,982	53,275
2025	50,348	2,855	53,203
2026	40,073	877	40,950
	\$ 574,380	\$ 234,426	\$ 808,806

## 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 2009-10 BUDGET ALL FUNDS SUMMARY

CITY OF SHAVANO PARK  
PROPOSED FY 2009-10 BUDGET  
COMBINED BUDGET SUMMARY OF ALL FUND TYPES

PROPRIETARY		FIDUCIARY			TOTAL ALL FUNDS	
ENTERPRISE	FOUNDER'S LANDSCAPING	OAK WILT	PET DOCUMENTATION			
WATER						
\$ 5,302,289	\$ 361	\$ 35,710	\$ 2,122	\$ 9,116,717	BEGINNING BALANCE	
REVENUES						
\$	\$	\$	\$	\$ 2,461,179	Property Taxes	
				238,628	Sales Tax	
				18,000	Other Tax	
				208,000	Franchise Fees	
		2,000		284,200	Permits & Licenses	
				325,950	Municipal Court	
				1,900	Police Revenue	
11,000	5		1	30,186	Interest Revenue	
923,405				923,405	Charges for Services	
82,455				82,455		
15,000				123,250	Miscellaneous Revenue	
\$ 1,031,860	\$ 5	\$ 2,000	\$ 1	\$ 4,697,153	SUB TOTAL REVENUES	
\$ -	\$	\$	\$	\$ 657,061	TRANSFERS FROM OTHER FUNDS	
\$ 1,031,860	\$ 5	\$ 2,000	\$ 1	\$ 5,354,214	TOTAL REVENUES	
\$ 6,334,149	\$ 366	\$ 37,710	\$ 2,123	\$ 14,470,931	TOTAL AVAILABLE FUNDS	
APPROPRIATIONS						
\$	\$	\$	\$	\$ 39,740	City Council	
				532,353	Administration	
				63,332	Municipal Court	
				135,060	Development Services	
590,031	366			1,087,607	Public Works	
				2,174,670	Fire	
				1,102,450	Police	
				98,140	Non-Departmental	
149,998				498,567	Debt Service	
2,740,000				2,770,000	Street & Infrastructure	
\$ 3,480,029	\$ 366	\$ -	\$ -	\$ 8,501,919	SUB-TOTAL APPROPRIATIONS	
\$ 76,680	\$ -	\$	\$	\$ 656,961	TRANSFERS TO OTHER FUNDS	
\$ 3,556,709	\$ 366	\$ -	\$ -	\$ 9,158,880	TOTAL APPROPRIATIONS	
\$ 2,777,440	\$ -	\$ 37,710	\$ 2,123	\$ 5,312,051	GROSS ENDING FUND BALANCE	

# PROPERTY TAX SCHEDULE

CITY OF SHAVANO PARK  
PROPERTY TAX SCHEDULE  
PROPOSED FY 2009-2010

	ACTUAL FY 2006-07	ACTUAL FY 2007-08	ACTUAL FY 2008-09	PROPOSED FY 2009-10	
ASSESSED VALUATION					
REAL PROPERTY	\$ 128,288,224	\$ 181,333,313	\$ 215,620,794	\$ 223,038,631	
IMPROVEMENTS	\$ 393,451,907	\$ 461,934,371	\$ 564,302,287	\$ 579,607,654	
PERSONAL PROPERTY	\$ 10,882,141	\$ 14,345,468	\$ 14,742,625	\$ 16,791,893	
SUB-TOTAL	\$ 532,622,272	\$ 657,613,152	\$ 794,665,706	\$ 819,438,178	
LESS EXEMPTIONS					
AG-PRODUCTIVITY LOSS	\$ 6,412,675	\$ 17,777,862	\$ 17,782,491	\$ 9,977,954	
HOMESTEAD CAP	\$ 2,506,041	\$ 16,462,899	\$ 43,571,383	\$ 10,655,956	
DISABLED VETERAN	\$ 476,000	\$ 548,000	\$ 622,000	\$ 2,294,264	
EXEMPT PROPERTIES	\$ 2,508,931	\$ 4,887,142	\$ 5,591,500	\$ 6,703,546	
LEASED VEHICLES	\$ 2,156,210	\$ 3,153,717	\$ 3,465,190	\$ 3,149,139	
OVER 65	\$ 1,385,000	\$ 1,535,000	\$ 1,665,000	\$ 1,690,000	
TOTAL EXEMPTIONS	\$ 15,444,857	\$ 44,364,620	\$ 72,697,564	\$ 34,470,859	TAX LEVY (.325082)
NET TAXABLE VALUE	\$ 517,177,415	\$ 613,248,532	\$ 721,968,142	\$ 784,967,319	
LESS FREEZE TAXABLE VALUE	\$ 73,143,671	\$ 87,133,627	\$ 117,348,406	\$ 135,040,574	\$ 356,037.84
FREEZE ADJUSTED TAXABLE VALUE	\$ 444,033,744	\$ 526,114,905	\$ 604,619,736	\$ 649,926,745	\$ 2,112,794.86
PRELIMINARY TAX LEVY					\$ 2,468,832.70
TAX RATE/\$100 VALUATION					
GENERAL FUND	0.276532	0.273486	0.273486		0.291150
DEBT SERVICE	0.058468	0.056196	0.051596		0.033932
TOTAL TAX RATE	0.335000	0.329682	0.325082		0.325082
CURRENT TAX LEVY	\$ 1,710,590	\$ 1,980,667	\$ 2,278,921		\$ 2,468,832.70
PERCENT OF LEVY COLLECTED	98.69%	98.69%	98.69%		99.69%
DISTRIBUTION BY FUND					
GENERAL FUND	\$ 1,393,540.73	\$ 1,621,528.10	\$ 1,892,102.22		\$ 2,204,281.87
DEBT SERVICE	\$ 294,640.54	\$ 333,192.17	\$ 356,964.91		\$ 256,897.45
CURRENT COLLECTIONS	\$ 1,688,181.27	\$ 1,954,720.26	\$ 2,249,067.13		\$ 2,461,179.32

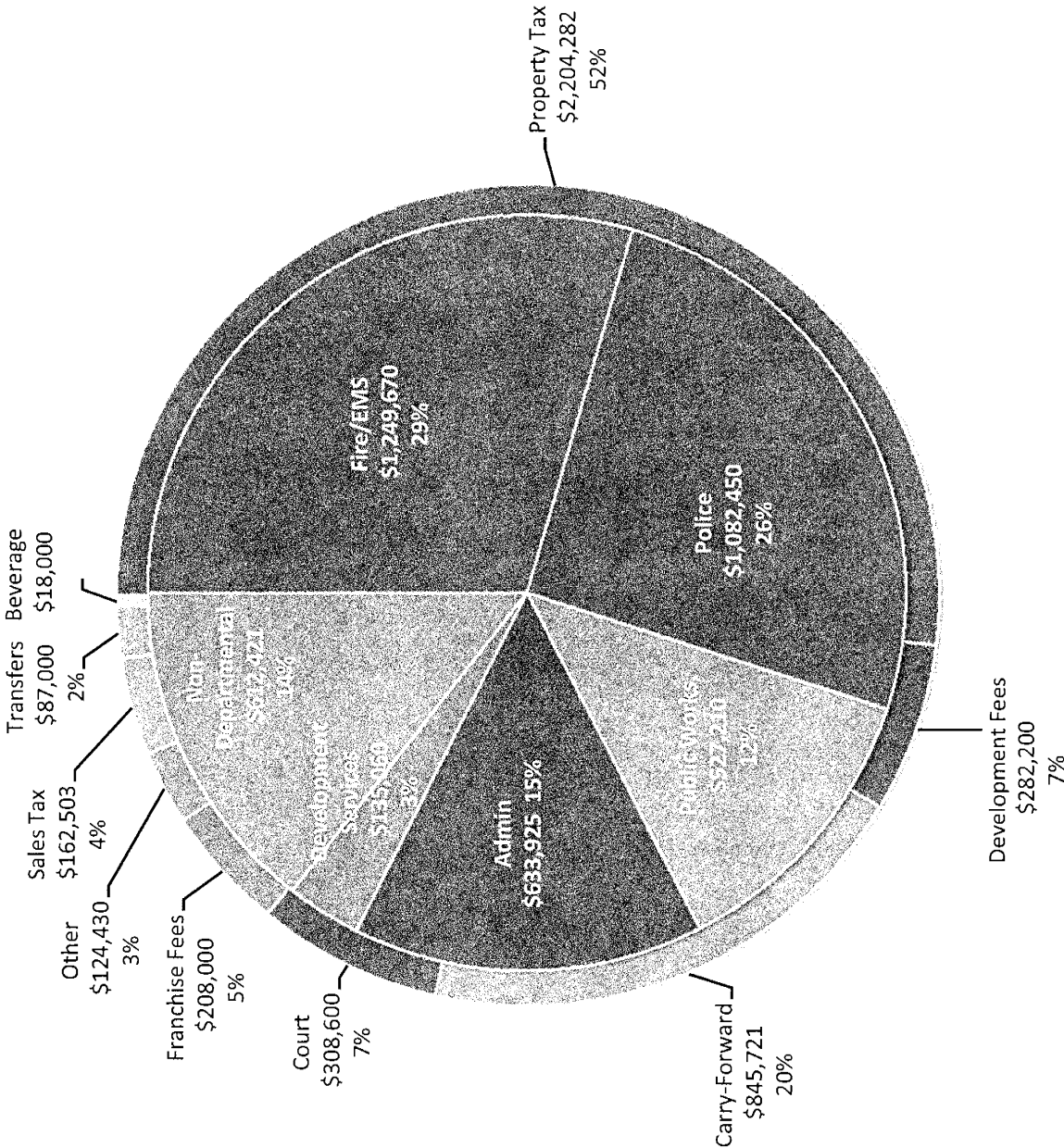


CITY OF SHAVANO PARK  
2008 TAX RATE COMPARISON WITH  
OTHER AREA CITIES

ALAMO HEIGHTS .....	\$0.355662
HOLLYWOOD PARK .....	\$0.382261
LEON VALLEY.....	\$0.527400
OLMOS PARK.....	\$0.480820
SAN ANTONIO.....	\$0.567140
<b>SHAVANO PARK.....</b>	<b>\$0.325082 (2009 PROPOSED TAX RATE)</b>
TERRELL HILLS.....	\$0.399293
WINDCREST.....	\$0.436227
CASTLE HILLS.....	\$0.425801
FAIR OAKS RANCH.....	\$0.24150
LIVE OAK.....	\$0.405131

# GENERAL FUND

PROPOSED FY 2010 GENERAL FUND AVAILABLE RESOURCES  
DISTRIBUTED OVER MAJOR SPENDING AREAS



Total Revenues: \$4,240,736

Total Expenditures: \$4,240,736

# SUMMARY OF FY 2009-10 PROPOSED BUDGET

CITY OF SHAVANO PARK  
SUMMARY OF PROPOSED FY 2009-2010 BUDGET  
GENERAL FUND

ACCT. NAME	ACTUAL FY 2007-08	BUDGET FY 2008-09	ESTIMATE FY 2008-09	FY 2009-10		
				PROPOSED	IMPROVEMENTS	TOTAL
REVENUES						
Ad Valorem Taxes	\$ 1,646,868.06	\$ 1,888,429	\$ 1,899,000	\$ 2,204,282	\$ -	\$ 2,204,282
Municipal Sales Tax	\$ 148,390.08	\$ 147,000	\$ 157,770	\$ 162,503	\$ -	\$ 162,503
Mixed Beverage Tax	\$ 28,042.11	\$ 28,560	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
Franchise Fees	\$ 207,308.22	\$ 185,000	\$ 208,000	\$ 208,000	\$ -	\$ 208,000
Building Permits	\$ 369,137.59	\$ 300,000	\$ 203,000	\$ 200,000	\$ -	\$ 200,000
Platting Fees	\$ 75,504.93	\$ 70,000.00	\$ 31,000	\$ 30,000	\$ -	\$ 30,000
Other Licenses & Permits	\$ 94,680.42	\$ 116,800	\$ 57,561	\$ 52,200	\$ -	\$ 52,200
Municipal Court Fines	\$ 277,940.84	\$ 303,550	\$ 305,590	\$ 308,600	\$ -	\$ 308,600
Police Revenues	\$ 1,992.77	\$ 1,950	\$ 3,460	\$ 1,900	\$ -	\$ 1,900
Total Grants & Miscellaneous	\$ 136,453.58	\$ 119,007	\$ 119,614	\$ 108,250	\$ -	\$ 108,250
Interest Income	\$ 60,929.97	\$ 57,000	\$ 14,000	\$ 14,280	\$ -	\$ 14,280
Total Transfers	\$ 112,326.00	\$ 123,126	\$ 108,603	\$ 87,000	\$ -	\$ 87,000
Unreserved Fund Balance	\$ -	\$ 304,283	\$ -	\$ -	\$ 845,721	\$ 845,721
Total Revenues	\$ 3,159,574.57	\$ 3,644,705	\$ 3,125,598	\$ 3,395,015	\$ 845,721	\$ 4,240,736

<b>APPROPRIATIONS</b>						
City Council	\$ 9,337.20	\$ 16,040	\$ 13,240	\$ 17,740	\$ 22,000	\$ 39,740
Administration	\$ 497,779.13	\$ 671,715	\$ 609,863	\$ 509,353	\$ 23,000	\$ 532,353
Municipal Court	\$ 55,957.91	\$ 62,759	\$ 56,348	\$ 61,832	\$ -	\$ 61,832
Development Services	\$ -	\$ -	\$ -	\$ 105,060	\$ 30,000	\$ 135,060
Public Works	\$ 328,317.19	\$ 684,700	\$ 288,328	\$ 321,460	\$ 205,750	\$ 527,210
Fire Department	\$ 873,418.79	\$ 871,641	\$ 964,842	\$ 1,000,670	\$ 249,000	\$ 1,249,670
Police Department	\$ 817,860.77	\$ 913,070	\$ 879,630	\$ 994,050	\$ 88,400	\$ 1,082,450
Non-Departmental	\$ 347,840.49	\$ 424,780	\$ 101,667	\$ 384,850	\$ 227,571	\$ 612,421
<b>Total Appropriations</b>	<b>\$ 2,930,511.48</b>	<b>\$ 3,644,705</b>	<b>\$ 2,913,918</b>	<b>\$ 3,395,015</b>	<b>\$ 845,721</b>	<b>\$ 4,240,736</b>
Net Revenues	\$ 229,063.09	\$ -	\$ 211,680	\$ -		\$ -
Beginning Fund Balance	\$ 2,139,940.91	\$ 2,369,004	\$ 2,369,004	\$ 2,580,684		\$ 2,580,684
Less Appropriated Fund Balance						\$ 845,721
Ending Fund Balance	\$ 2,369,004	\$ 2,369,004	\$ 2,580,684	\$ 2,580,684		\$ 1,734,963
Reserved		\$ 34,029	\$ 237,362	\$ 34,029		\$ 34,029
Unreserved Fund Balance		\$ 2,334,975	\$ 2,343,322	\$ 2,546,655		\$ 1,700,934

CITY OF SHAVANO PARK							
PROPOSED FY 2009-2010 BUDGET							
GENERAL FUND APPROPRIATIONS							
					FY 2009-10		
		ACTUAL	BUDGET	ESTIMATED	PROPOSED	PROPOSED	TOTAL
		FY 2007-2008	FY 2008-09	FY 2008-09	BASE	IMPROVEMENTS	PROPOSED
CITY COUNCIL							
Total City Council		\$ 9,337.20	\$ 16,040	\$ 13,240	\$ 17,740	\$ 22,000	\$ 39,740
ADMINISTRATION							
Personnel		\$ 270,331.29	\$ 374,710	\$ 353,483	\$ 313,053	\$ -	\$ 313,053
Supplies		\$ 16,780.82	\$ 17,450	\$ 16,750	\$ 15,200	\$ 3,000	\$ 18,200
Services		\$ 180,478.98	\$ 215,555	\$ 187,330	\$ 153,100	\$ 2,000	\$ 155,100
Capital Expenditures		\$ 10,761.96	\$ 47,000	\$ 34,000	\$ 10,000	\$ 18,000	\$ 28,000
Maintenance		\$ 19,426.08	\$ 17,000	\$ 18,300	\$ 18,000	\$ -	\$ 18,000
Total Administration		\$ 497,779.13	\$ 671,715	\$ 609,863	\$ 509,353	\$ 23,000	\$ 532,353
MUNICIPAL COURT							
Personnel		\$ 35,412.44	\$ 39,384	\$ 35,638	\$ 39,957	\$ -	\$ 39,957
Supplies		\$ 4,846.75	\$ 5,550	\$ 4,710	\$ 5,200	\$ -	\$ 5,200
Services		\$ 12,760.72	\$ 14,525	\$ 13,000	\$ 13,675	\$ -	\$ 13,675
Maintenance		\$ 2,938.00	\$ 3,300	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Total Municipal Court		\$ 55,957.91	\$ 62,759	\$ 56,348	\$ 61,832	\$ -	\$ 61,832
DEVELOPMENT SERVICES							
Personnel		\$ -	\$ -	\$ -	\$ 52,760	\$ -	\$ 52,760
Supplies		\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 700
Services		\$ -	\$ -	\$ -	\$ 50,100	\$ -	\$ 50,100
Capital Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Maintenance		\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
Total Development Services		\$ -	\$ -	\$ -	\$ 105,060	\$ 30,000	\$ 135,060
PUBLIC WORKS							
Personnel		\$ 132,953.48	\$ 141,500	\$ 125,143	\$ 163,010	\$ -	\$ 163,010
Supplies		\$ 5,994.40	\$ 5,650	\$ 4,985	\$ 6,150	\$ -	\$ 6,150
Services		\$ 23,482.60	\$ 74,150	\$ 44,160	\$ 21,700	\$ 137,000	\$ 158,700
Capital Expenditures		\$ 11,122.94	\$ 128,100	\$ 30,600	\$ 17,600	\$ 13,750	\$ 31,350
Maintenance		\$ 154,763.76	\$ 335,300	\$ 83,440	\$ 113,000	\$ 55,000	\$ 168,000
Total Public Works		\$ 328,317.18	\$ 684,700	\$ 288,328	\$ 321,460	\$ 205,750	\$ 527,210
FIRE DEPARTMENT							
Personnel		\$ 723,435.24	\$ 697,660	\$ 823,495	\$ 864,035	\$ -	\$ 864,035
Supplies		\$ 21,873.64	\$ 26,385	\$ 15,500	\$ 23,760	\$ -	\$ 23,760
Services		\$ 40,975.22	\$ 48,030	\$ 41,035	\$ 47,590	\$ 25,000	\$ 72,590
Capital Expenditures		\$ 6,259.66	\$ 14,250	\$ 9,900	\$ 11,250	\$ 224,000	\$ 235,250
Maintenance		\$ 74,487.40	\$ 78,316	\$ 67,881	\$ 47,035	\$ -	\$ 47,035
STRAC Grant Expenditures		\$ 6,387.63	\$ 7,000	\$ 7,031	\$ 7,000	\$ -	\$ 7,000
Total Fire Department		\$ 873,418.79	\$ 871,641	\$ 964,842	\$ 1,000,670	\$ 249,000	\$ 1,249,670
POLICE DEPARTMENT							
Personnel		\$ 697,626.86	\$ 745,655	\$ 769,480	\$ 831,400	\$ -	\$ 831,400
Supplies		\$ 8,006.31	\$ 23,600	\$ 15,500	\$ 21,000	\$ -	\$ 21,000
Services		\$ 39,317.78	\$ 50,265	\$ 43,800	\$ 53,950	\$ -	\$ 53,950
Capital Expenditures		\$ 13,731.01	\$ 22,700	\$ 5,000	\$ 17,000	\$ 88,400	\$ 105,400
Maintenance		\$ 59,178.81	\$ 70,850	\$ 45,850	\$ 70,700	\$ -	\$ 70,700
Total Police Department		\$ 817,860.77	\$ 913,070	\$ 879,630	\$ 994,050	\$ 88,400	\$ 1,082,450
NON-DEPARTMENTAL							
		\$ 347,840.49	\$ 424,780	\$ 101,667	\$ 384,850	\$ 227,571	\$ 612,421
TOTAL GENERAL FUND APPROPRIATIONS							
		\$ 2,930,511.47	\$ 3,644,705	\$ 2,913,918	\$ 3,395,015	\$ 845,721	\$ 4,240,736

CITY OF SHAVANO PARK  
PROPOSED FY 2009-2010 BUDGET  
GENERAL FUND APPROPRIATIONS BY DEPARTMENT

		FY 2009-10					
		FY 2007-08 ACTUAL	FY 2008-09 BUDGET	FY 2008-09 ESTIMATE	PROPOSED BASE	PROPOSED IMPROVEMENTS	TOTAL PROPOSED
<b>MUNICIPAL COURT</b>							
602-1010	Salaries	\$ 30,285.98	\$ 31,200	\$ 31,000	\$ 31,000		\$ 31,000
602-1015	Overtime	\$ 1,254.52	\$ 1,200	\$ 700	\$ 1,300		\$ 1,300
602-1020	Medicare	\$ 433.89	\$ 450	\$ 450	\$ 500		\$ 500
602-1025	TWC	\$ 135.67	\$ 100	\$ 104	\$ 45		\$ 45
602-1030	Health Insurance	\$ -	\$ 3,000	\$ -	\$ 3,500		\$ 3,500
602-1033	Dental Insurance	\$ 167.06	\$ 240	\$ 100	\$ 350		\$ 350
602-1035	Vision Care Insurance	\$ 74.17	\$ 60	\$ 100	\$ 100		\$ 100
602-1036	Life Insurance	\$ 87.21	\$ 84	\$ 84	\$ 84		\$ 84
602-1037	Worker's Comp Insurance	\$ 125.76	\$ 110	\$ 300	\$ 78		\$ 78
602-1040	TMRS Retirement	\$ 2,848.18	\$ 2,940	\$ 2,800	\$ 3,000		\$ 3,000
	Total Personnel	\$ 35,412.44	\$ 39,384	\$ 35,638	\$ 39,957	\$ -	\$ 39,957
602-2020	Office Supplies	\$ 923.75	\$ 850	\$ 400	\$ 500	\$ -	\$ 500
602-2050	Printing & Copying	\$ 389.50	\$ 400	\$ 310	\$ 400	\$ -	\$ 400
602-2075	Bank/Credit Card Fees	\$ 3,533.50	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
602-2080	Uniform	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Total Supplies	\$ 4,846.75	\$ 5,550	\$ 4,710	\$ 5,200	\$ -	\$ 5,200
602-3015	Professional Services	\$ 12,000.00	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
602-3020	Association Dues & Pubs	\$ 35.00	\$ 425	\$ 425	\$ 425	\$ -	\$ 425
602-3030	Training/Education	\$ 80.00	\$ 600	\$ 50	\$ 250	\$ -	\$ 250
602-3040	Travel/Mileage/Lodging/Perdiem	\$ 245.25	\$ 1,000	\$ 125	\$ 500	\$ -	\$ 500
602-3090	Communication Services	\$ 400.47	\$ 500	\$ 400	\$ 500	\$ -	\$ 500
	Total Services	\$ 12,760.72	\$ 14,525	\$ 13,000	\$ 13,675	\$ -	\$ 13,675
602-5010	Equipment Maint & Repair	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
602-5015	Electronic Equipment Maint & Rep.	\$ 2,938.00	\$ 2,800	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
	Total Maintenance	\$ 2,938.00	\$ 3,300	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
	Total Municipal Court	\$ 55,957.91	\$ 62,759	\$ 56,348	\$ 61,832	\$ -	\$ 61,832
<b>DEVELOPMENT SERVICES OFFICES</b>							
607-1010	Salaries	\$ -	\$ -	\$ -	\$ 41,100	\$ -	\$ 41,100
607-1020	Medicare	\$ -	\$ -	\$ -	\$ 610	\$ -	\$ 610
607-1025	TWC	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ 45
607-1030	Health Insurance	\$ -	\$ -	\$ -	\$ 5,200	\$ -	\$ 5,200
607-1033	Dental Insurance	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 350
607-1035	Vision Care Insurance	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
607-1036	Life Insurance	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ 85
607-1037	Worker's Comp Insurance	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 350
607-1040	TMRS Retirement	\$ -	\$ -	\$ -	\$ 4,020	\$ -	\$ 4,020
607-1070	Special Allowances	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ 900
	Total Personnel	\$ -	\$ -	\$ -	\$ 52,760	\$ -	\$ 52,760
607-2020	Office Supplies	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
607-2080	Uniforms	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
	Total Supplies	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 700
607-3015	Professional Services	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000
607-3020	Association Dues & Pubs	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
607-3030	Training/Education	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
607-3040	Travel/Mileage/Lodging/Perdiem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
607-3090	Communication Services	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
	Total Services	\$ -	\$ -	\$ -	\$ 50,100	\$ -	\$ 50,100
607-4015	Computer Software Purchase	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
607-5020	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
607-5060	Vehicle Fuel	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	Total Maintenance	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
	Total Development Services Office	\$ -	\$ -	\$ -	\$ 105,060	\$ 30,000	\$ 135,060

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**GENERAL FUND APPROPRIATIONS BY DEPARTMENT**

					FY 2009-10		
		FY 2007-08	FY 2008-09	FY 2008-09	PROPOSED	PROPOSED	TOTAL
		ACTUAL	BUDGET	ESTIMATE	BASE	IMPROVEMENTS	PROPOSED
<b>FIRE DEPARTMENT</b>							
604-1010	Salaries	\$ 584,031.35	\$ 541,800	\$ 668,000	\$ 623,355	\$ -	\$ 623,355
604-1015	Overtime	\$ 8,985.75	\$ 14,000	\$ 9,000	\$ 14,000	\$ -	\$ 14,000
604-1020	Medicare	\$ 7,645.76	\$ 8,300	\$ 9,500	\$ 10,000	\$ -	\$ 10,000
604-1025	TWC	\$ 1,913.34	\$ 1,585	\$ 1,000	\$ 720	\$ -	\$ 720
604-1030	Health Insurance	\$ 45,815.84	\$ 48,000	\$ 46,400	\$ 62,500	\$ -	\$ 62,500
604-1033	Dental Insurance	\$ 2,187.13	\$ 3,840	\$ 4,200	\$ 5,600	\$ -	\$ 5,600
604-1035	Vision Care Insurance	\$ 940.20	\$ 960	\$ 1,300	\$ 1,600	\$ -	\$ 1,600
604-1036	Life Insurance	\$ 952.85	\$ 1,345	\$ 1,345	\$ 1,350	\$ -	\$ 1,350
604-1037	Worker's Comp Insurance	\$ 11,095.44	\$ 13,970	\$ 14,850	\$ 13,970	\$ -	\$ 13,970
604-1040	TMRs Retirement	\$ 52,783.10	\$ 53,860	\$ 60,500	\$ 63,400	\$ -	\$ 63,400
604-1070	Special Allowance	\$ 7,084.48	\$ 10,000	\$ 7,400	\$ 67,540	\$ -	\$ 67,540
604-1080	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Personnel	\$ 723,435.24	\$ 697,660	\$ 823,495	\$ 864,035	\$ -	\$ 864,035
604-2020	Office Supplies	\$ 1,887.31	\$ 2,000	\$ 600	\$ 1,500	\$ -	\$ 1,500
604-2040	Other Supplies	\$ 1,934.28	\$ 1,000	\$ 200	\$ 1,000	\$ -	\$ 1,000
604-2060	EMS Supplies	\$ 11,506.72	\$ 14,125	\$ 8,000	\$ 12,000	\$ -	\$ 12,000
604-2070	Janitorial Supplies	\$ 1,398.93	\$ 1,500	\$ 700	\$ 1,500	\$ -	\$ 1,500
604-2080	Uniforms	\$ 5,146.40	\$ 7,760	\$ 6,000	\$ 7,760	\$ -	\$ 7,760
	Total Supplies	\$ 21,873.64	\$ 26,385	\$ 15,500	\$ 23,760	\$ -	\$ 23,760
604-3015	Professional Services	\$ 4,225.00	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	\$ 3,900
604-3020	Association Dues & Pubs	\$ 1,718.25	\$ 2,625	\$ 2,600	\$ 2,185	\$ -	\$ 2,185
604-3030	Training/Education	\$ 2,388.28	\$ 4,500	\$ 3,100	\$ 4,500	\$ -	\$ 4,500
604-3040	Travel/Mileage/Lodging/Perdiem	\$ 314.31	\$ 1,500	\$ 500	\$ 1,500	\$ -	\$ 1,500
604-3080	Special Services	\$ 8,320.92	\$ 8,855	\$ 5,835	\$ 8,855	\$ -	\$ 8,855
604-3081	Citizens Brigade	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
604-3090	Communication Services	\$ 24,008.46	\$ 26,650	\$ 25,100	\$ 26,650	\$ -	\$ 26,650
	Total Services	\$ 40,975.22	\$ 48,030	\$ 41,035	\$ 47,590	\$ 25,000	\$ 72,590
604-4010	Electronic Equipment Purchase	\$ 3,959.67	\$ 5,750	\$ 1,400	\$ 2,750	\$ -	\$ 2,750
604-4015	Computer Hardware/software	\$ 2,299.99	\$ 500	\$ 500	\$ 3,500	\$ -	\$ 3,500
604-4035	Fire Fighting Equipment Purchase	\$ -	\$ 8,000	\$ 8,000	\$ 5,000	\$ 224,000	\$ 229,000
	Total Capital	\$ 6,259.66	\$ 14,250	\$ 9,900	\$ 11,250	\$ 224,000	\$ 235,250
604-5005	Equipment Leases	\$ 31,281.49	\$ 31,281	\$ 31,281	\$ -	\$ -	\$ -
604-5010	Equipment Maint & Repair	\$ 4,430.19	\$ 4,180	\$ 4,000	\$ 4,180	\$ -	\$ 4,180
604-5015	Electronic Equipment Maint.	\$ 5,207.71	\$ 4,505	\$ 2,900	\$ 4,505	\$ -	\$ 4,505
604-5020	Vehicle Maintenance	\$ 7,642.57	\$ 8,250	\$ 8,500	\$ 8,250	\$ -	\$ 8,250
604-5030	Building Maintenance	\$ 3,864.62	\$ 3,300	\$ 2,600	\$ 3,300	\$ -	\$ 3,300
604-5050	PPE Maintenance	\$ 13,267.01	\$ 16,800	\$ 12,800	\$ 16,800	\$ -	\$ 16,800
604-5060	Vehicle & Equipment Fuels	\$ 8,793.81	\$ 10,000	\$ 5,800	\$ 10,000	\$ -	\$ 10,000
	Total Maintenance	\$ 74,487.40	\$ 78,316	\$ 67,881	\$ 47,035	\$ -	\$ 47,035
604-9000	STRAC Grant Expenditures	\$ 6,387.63	\$ 7,000	\$ 7,031	\$ 7,000	\$ -	\$ 7,000
	Total Fire Expenditures	\$ 873,418.79	\$ 871,641	\$ 964,842	\$ 1,000,670	\$ 249,000	\$ 1,249,670



# DEBT SERVICE FUND

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**DEBT SERVICE FUND**

		ACTUAL FY 2007-08	BUDGET FY 2008-09	ESTIMATE FY 2008-09	PROPOSED FY 2009-10
<b>AVAILABLE FUNDS</b>					
Beginning Balance		\$ 108,207.94	\$ 137,598	\$ 137,598	\$ 308,895
<b>REVENUES</b>					
599-1010	Current Ad Valorem Tax	\$ 338,506.33	\$ 356,272	\$ 360,000	\$ 256,897
599-8010	Interest Income	\$ 2,948.25	\$ 2,550	\$ 1,200	\$ 1,200
599-9010	Transfer from Water Fund	\$ 56,190.50	\$ 58,619	\$ 55,380	\$ 55,680
<b>TOTAL REVENUES</b>		<b>\$ 397,645.08</b>	<b>\$ 417,441</b>	<b>\$ 416,580</b>	<b>\$ 313,777</b>
<b>APPROPRIATIONS</b>					
607-8010	Bond Principal - Series 2000	\$ 80,000.00	\$ 85,000	\$ 87,395	\$ 91,368
607-8014	Bond Principal - Series 2004	\$ 60,000.00	\$ 60,000	\$ 60,000	\$ 60,000
607-8016	Principal - Water Portion Series 2000	\$ 20,000.00	\$ 25,000	\$ 22,605	\$ 23,632
607-8020	Bond Interest - Series 2000	\$ 138,731.26	\$ 134,432	\$ 7,344	\$ 14,788
607-8030	Bond Agent Fees - Series 2000	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000
607-8034	Bond Agent Fees - Series 2004	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000
607-8040	Interest Water Portion Series 2000	\$ 34,693.76	\$ 33,619	\$ 5,125	\$ 3,825
607-8044	Interest Series 2004	\$ 32,830.00	\$ 30,430	\$ 30,430	\$ 28,030
NEW	Bond Principal - Series 2009		\$ -	\$ -	\$ 15,890
NEW	Bond Principal Water Portion Series 2009		\$ -	\$ -	\$ 4,110
NEW	Interest - Series 2009		\$ -	\$ 24,140	\$ 83,363
NEW	Interest Water Portion Series 2009		\$ -	\$ 6,244	\$ 21,563
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 368,255.02</b>	<b>\$ 370,481</b>	<b>\$ 245,283</b>	<b>\$ 348,569</b>
<b>GROSS ENDING BALANCE</b>					
		\$ 137,598.00	\$ 184,558.00	\$ 308,895	\$ 274,103

# SPECIAL REVENUE FUNDS

# COURT RESTRICTED FUND

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**COURT RESTRICTED FUND**

		ACTUAL	BUDGET	ESTIMATED	PROPOSED
		FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10
<b>AVAILABLE FUNDS</b>					
Beginning Balance		\$ 28,409	\$ 33,293	\$ 33,293	\$ 48,247
<b>REVENUES</b>					
50-599-4022	Court Efficiency Revenue	\$ 34	\$ 30	\$ 120	\$ 100
50-599-4023	Court Security Revenue	\$ 7,764	\$ 7,250	\$ 7,600	\$ 7,250
50-599-4025	Court Technology Revenue	\$ 10,352	\$ 9,500	\$ 10,500	\$ 10,000
<b>TOTAL REVENUES</b>		<b>\$ 18,150</b>	<b>\$ 16,780</b>	<b>\$ 18,220</b>	<b>\$ 17,350</b>
<b>TOTAL AVAILABLE FUNDS</b>					
		<b>\$ 46,559</b>	<b>\$ 50,073</b>	<b>\$ 51,513</b>	<b>\$ 65,597</b>
<b>APPROPRIATIONS</b>					
50-602-2020	Supplies	\$ -	\$ 280	\$ 145	\$ 500
50-602-3030	Training/Education	\$ -	\$ 1,000	\$ 150	\$ 1,000
50-602-4010	Electronic Equipment Purchase	\$ 13,266	\$ 2,725	\$ 2,971	\$ 20,000
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 13,266</b>	<b>\$ 4,005</b>	<b>\$ 3,266</b>	<b>\$ 21,500</b>
<b>GROSS ENDING BALANCE</b>					
		<b>\$ 33,293</b>	<b>\$ 46,068</b>	<b>\$ 48,247</b>	<b>\$ 44,097</b>

# CRIME CONTROL DISTRICT FUND

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**CRIME CONTROL DISTRICT FUND**

		ACTUAL	BUDGET	ESTIMATE	PROPOSED
		FY 2007-08	FY 2008-09	FY 2008--09	FY 2009-10
<b>AVAILABLE FUNDS</b>					
Beginning Balance		\$ 73,109.00		\$ 60,940	\$ 4,950
<b>REVENUES</b>					
599-1050	Crime Control District Sales Tax	\$ 75,405.71	\$ 72,750	\$ 75,000	\$ 76,125
599-8010	Interest Income	\$ 1,264.85	\$ 1,530	\$ 180	\$ 200
<b>TOTAL REVENUES</b>		<b>\$ 76,670.56</b>	<b>\$ 74,280</b>	<b>\$ 75,180</b>	<b>\$ 76,325</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 149,779.56</b>	<b>\$ 74,280</b>	<b>\$ 136,120</b>	<b>\$ 81,275</b>
<b>EXPENDITURES</b>					
605-4010	Electronic Equipment Purchase	\$ -	\$ 17,233	\$ 17,780	\$ -
605-4020	Police Vehicle	\$ 21,639.99	\$ 26,000	\$ 26,940	\$ -
607-9010	Transfer to General Fund	\$ 67,200.00	\$ 86,450	\$ 86,450	\$ 66,000
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 88,839.99</b>	<b>\$ 129,683</b>	<b>\$ 131,170</b>	<b>\$ 66,000</b>
<b>GROSS ENDING BALANCE</b>		<b>\$ 60,939.57</b>		<b>\$ 4,949.57</b>	<b>\$ 15,275</b>
<b>TRANSFER TO GENERAL FUND TO FUND TWO POLICE OFFICERS.</b>					

# CAPITAL FUNDS



# CAPITAL REPLACEMENT FUND

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**CAPITAL REPLACEMENT FUND**

		ACTUAL FY 2007-08	BUDGET FY 2008-09	ESTIMATE FY 2008-09	PROPOSED FY 2009-2010
<b>AVAILABLE FUNDS</b>					
Beginning Balance		\$ 803,603	\$ 673,776	\$ 673,776	\$ 720,471
<b>REVENUES</b>					
70-599-9020	Transfer from General Fund	\$ -	\$ 305,000	\$ 101,667	\$ 514,381
70-599-8010	Interest Income	\$ 2,842	\$ 357	\$ 4,100	\$ 3,000
<b>TOTAL REVENUES</b>		\$ 2,842	\$ 305,357	\$ 105,767	\$ 517,381
<b>TOTAL AVAILABLE FUNDS</b>		\$ 806,445	\$ 979,133	\$ 779,543	\$ 1,237,852
<b>APPROPRIATIONS</b>					
<b>Administration</b>					
70-601-4020	City Hall Server/IT Network	\$ 32,269	\$ -	\$ -	\$ -
70-601-4030	Records Storage Project	\$ 214	\$ -	\$ -	\$ -
70-601-4040	Generator Offset Project	\$ 12,116	\$ -	\$ -	\$ -
<b>Public Works</b>					
70-603-4000	Transfer to Water for 2001 Silverado Truck	\$ 14,400	\$ -	\$ -	\$ -
70-603-4020	Replace 1996 Utility Truck	\$ 14,291	\$ -	\$ -	\$ -
70-603-4030	Service Center Building Improvements	\$ 88	\$ -	\$ -	\$ -
<b>Fire Department</b>					
70-604-4060	Fire Facility	\$ -	\$ 950,000	\$ 59,072	\$ 925,000
<b>Police Department</b>					
70-605-4000	Patrol Vehicle Video/Audio recorders	\$ 19,830	\$ -	\$ -	\$ -
70-605-4020	Patrol Vehicle	\$ 25,730	\$ -	\$ -	\$ -
70-605-4030	Police MTD's & Computers	\$ 13,731	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		\$ 132,669	\$ 950,000	\$ 59,072	\$ 925,000
<b>ENDING BALANCE</b>		\$ 673,776	\$ 29,133	\$ 720,471	\$ 312,852
THE REMODELING OF THE FIRE FACILITY IS APPROPRIATED IN THIS FUND.					

# CAPITAL IMPROVEMENT FUND

CITY OF SHAVANO PARK					
PROPOSED FY 2009-2010 BUDGET					
CAPITAL IMPROVEMENT FUND					
		ACTUAL	BUDGET	ESTIMATE	PROPOSED
		FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10
AVAILABLE FUNDS					
Beginning Balance		\$ 291,236	\$ 241,818	\$ 241,818	\$ 112,988
REVENUES					
60-599-8010	Interest Income	\$ 10,998	\$ -	\$ 1,890	\$ 500
TOTAL REVENUES		\$ 10,998	\$ -	\$ 1,890	\$ 500
TOTAL AVAILABLE FUNDS		\$ 302,234	\$ 241,818	\$ 243,708	\$ 113,488
APPROPRIATIONS					
Administration					
60-699-4140	City Hall Patio Improvements	\$ 16,362	\$ -	\$ -	\$ -
60-699-4210	Constr. Contracts - City Hall	\$ -	\$ -	\$ 4,230	
60-699-4225	Furniture & Equipment - City Hall	\$ -	\$ -	\$ 1,490	
Fire Department					
60-699-4320	Materials - Fire Station	\$ 40	\$ -		
60-699-4330	Engineering Fees - Fire Station	\$ 3,853	\$ -		
60-699-4410	Fire Department Improvements	\$ 8,716	\$ -	\$ -	
60-699-4415	Transfer to Capital Replacement Fund	\$ -	\$ -	\$ -	
Police Department					
60-699-4510	Police Department Parking Area Security	\$ 31,445		\$ -	\$ -
Public Works					
60-699-461	Infrastructure Improvements		\$ 240,000	\$ 125,000	\$ -
TOTAL APPROPRIATIONS		\$ 60,416	\$ 240,000	\$ 130,720	\$ -
GROSS ENDING BALANCE		\$ 241,818	\$ 1,818	\$ 112,988	\$ 113,488

# FIDUCIARY FUNDS

# FOUNDER'S LANDSCAPING FUND

CITY OF SHAVANO PARK				
PROPOSED FY 2009-2010 BUDGET				
FOUNDER'S LANDSCAPING FUND				
		ACTUAL	ESTIMATED	PROPOSED
		FY 2007-08	FY 2008-09	FY 2009-10
AVAILABLE FUNDS				
Beginning Balance		\$ 819	\$ 819	\$ 361
REVENUES				
599-8010	Interest Income	\$ -	\$ 6	\$ 5
TOTAL REVENUES		\$ -	\$ 6	\$ 5
TOTAL AVAILABLE FUNDS				
		\$ 819	\$ 825	\$ 366
EXPENSES				
10-603-425	Landscaping	\$ -	\$ 464	\$ 366
TOTAL EXPENSES		\$ -	\$ 464	\$ 366
ENDING BALANCE				
		\$ 819	\$ 361	\$ -

# OAK WILT FUND



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

		ACTUAL	BUDGET	ESTIMATED	PROPOSED
		FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10
AVAILABLE FUNDS					
Beginning Balance		\$ 24,920	\$ 33,210	\$ 33,210	\$ 35,710
REVENUES					
599-3015	Tree Trimming Permits	\$ 8,290	\$ 5,400	\$ 2,500	\$ 2,000
TOTAL REVENUES		\$ 8,290	\$ 5,400	\$ 2,500	\$ 2,000
TOTAL AVAILABLE FUNDS		\$ 33,210	\$ 38,610	\$ 35,710	\$ 37,710
APPROPRIATIONS					
601-3030	Training/Education	\$ -	\$ -	\$ -	\$ -
601-3080	Special Services	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ -	\$ -
ENDING BALANCE		\$ 33,210	\$ 38,610	\$ 35,710	\$ 37,710

# PET DOCUMENTATION & RESCUE FUND

CITY OF SHAVANO PARK				
PET DOCUMENTATION & RESCUE FUND				
FOR INFORMATION PURPOSES ONLY				
		ACTUAL	ESTIMATE	PROJECTED
		FY 2007-08	FY 2008-09	FY 2009-10
AVAILABLE FUNDS				
Beginning Balance		\$ 1,734	\$ 2,121	\$ 2,122
REVENUES				
75-599-1010	Pet Documentation Donation	\$ 1,475	\$ -	\$ -
75-599-1020	Pet Rescue Donation	\$ -	\$ -	\$ -
75-599-8010	Interest Income	\$ 52	\$ 1	\$ 1
TOTAL REVENUES		\$ 1,527	\$ 1	\$ 1
TOTAL AVAILABLE FUNDS		\$ 1,527	\$ 2,122	\$ 2,123
EXPENSES				
75-607-1010	Expenses	\$ 1,140	\$ -	\$ -
TOTAL EXPENSES		\$ 1,140	\$ -	\$ -
ENDING BALANCE		\$ 2,121	\$ 2,122	\$ 2,123

# ENTERPRISE FUND

# WATER UTILITY FUND

**CITY OF SHAVANO PARK**  
**PROPOSED FY 2009-2010 BUDGET**  
**WATER UTILITY FUND - SUMMARY**

	FY 2009-2010 - PROPOSED					
	ACTUAL 2007-08	BUDGET 2008-09	ESTIMATE 2008-09	PROPOSED BASE	PROPOSED IMPROVEMENTS	PROPOSED TOTAL
<b>AVAILABLE FUNDS</b>						
Beginning Balance	\$ 2,798,974		\$ 3,172,679			\$ 5,302,289
<b>REVENUES</b>						
Water Consumption	\$ 843,157	\$ 672,500	\$ 738,438	\$ 700,000	\$ 52,725	\$ 752,725
Late Charges	\$ 6,452	\$ 4,120	\$ 8,000	\$ 6,000	\$ -	\$ 6,000
Debt Service	\$ 55,096	\$ 58,619	\$ 55,385	\$ 55,680	\$ -	\$ 55,680
Meter Fees	\$ -	\$ -	\$ 55,385	\$ 56,000	\$ -	\$ 56,000
EAA Pass Thru Charge	\$ 55,831	\$ 45,000	\$ 53,000	\$ 53,000	\$ -	\$ 53,000
Tapping Fees	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 38,453	\$ 35,700	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
Other Income	\$ 44,886	\$ 10,000	\$ 31,000	\$ 15,000	\$ -	\$ 15,000
Lease of Water Rights	\$ -	\$ -	\$ -	\$ -	\$ 82,455	\$ 82,455
Proceeds from Bond Sales	\$ -	\$ -	\$ 2,300,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,045,675</b>	<b>\$ 825,939</b>	<b>\$ 3,252,208</b>	<b>\$ 896,680</b>	<b>\$ 135,180</b>	<b>\$ 1,031,860</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 3,844,649</b>	<b>\$ 825,939</b>	<b>\$ 6,424,887</b>			<b>\$ 6,334,149</b>
<b>APPROPRIATIONS</b>						
Personnel	\$ 158,468	\$ 207,950	\$ 175,300	\$ 187,431	\$ -	\$ 187,431
Supplies	\$ 18,151	\$ 18,900	\$ 15,200	\$ 20,300	\$ -	\$ 20,300
Services	\$ 149,067	\$ 185,960	\$ 182,960	\$ 184,100	\$ -	\$ 184,100
Capital	\$ 147,728	\$ 729,400	\$ 598,500	\$ 140,000	\$ 2,560,000	\$ 2,700,000
Maintenance	\$ 117,790	\$ 162,200	\$ 73,100	\$ 108,200	\$ 130,000	\$ 238,200
Bond Payments	\$ -	\$ -	\$ -	\$ -	\$ 149,998	\$ 149,998
Transfers	\$ 80,766	\$ 103,745	\$ 77,538	\$ 76,680	\$ -	\$ 76,680
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 671,970</b>	<b>\$ 1,408,155</b>	<b>\$ 1,122,598</b>	<b>\$ 716,711</b>	<b>\$ 2,839,998</b>	<b>\$ 3,556,709</b>
<b>GROSS ENDING BALANCE</b>	<b>\$ 3,172,679</b>	<b>\$ (582,216)</b>	<b>\$ 5,302,289</b>			<b>\$ 2,777,440</b>
<b>RESTRICTED RESERVE</b>						
Invested in Capital Assets	\$ 1,819,550		\$ 1,819,550			\$ 1,819,550
Reserved for Debt Service	\$ 23,772		\$ 23,772			\$ 23,772
Reserved for Trinity Well Project	\$ -		\$ 2,560,000			\$ -
Reserve	\$ -		\$ 500,000			\$ 500,000
Reserved for Meter Replacement	\$ 54,427		\$ 109,812			\$ 165,812
Unreserved	\$ 1,274,930		\$ 289,155			\$ 268,306

# THREE YEAR STAFFING PLAN

CITY OF SHAVANO PARK  
THREE YEAR STAFFING PLAN

	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>
PERSONNEL			
POLICE DEPARTMENT			
ADDITIONAL OFFICER	\$ 40,000	\$ 40,000	\$ 40,000
DETECTIVE		\$ 40,000	
SERGEANT			\$ 44,000
FIRE DEPARTMENT			
ADDITIONAL FIREFIGHTER/EMT	\$ 40,000	\$ 40,000	
PUBLIC WORKS			
SERVICEMAN	<u>\$ 27,900</u>		
TOTAL PERSONNEL PLAN	\$ 107,900	\$ 120,000	\$ 84,000



# 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>
<b>PUBLIC WORKS</b>	1996 F150 Ford Truck	1996	Surplus
	2001 F350 1T Ford Pick-Up	2001	2014-15
	2001 F350 1T Ford Flatbed	2001	2012-13
	F70 Ford Dump-Truck	1985	2009-10
	2008 F350 Ford	2008	2019-20
	John Deere Backhoe	1997	2019-20
	Bobcat Skid-Steer Loader 763	1999	2014-15
	Morbark Chipper	2001	2015-16
	Seal Rite Seal Coat Machine SR-850	2009	2028-29
<b>DEVELOPMENT SERVICES</b>	2001 C1500 Chevrolet Pick-Up	2001	2013-14
<b>POLICE</b>	Dodge Charger - D07-001	2007	2010-11
	<b>Ford Crown Victoria - F06-001</b>	<b>2006</b>	<b>2009-10</b>
	<b>Ford Crown Victoria - F05-002</b>	<b>2005</b>	<b>2009-10</b>
	Ford Crown Victoria - F06-002	2006	2010-11
	Dodge Charger SXT - D08-001	2008	2011-12
	Ford Crown Victoria -F08-001	2008	2010-11
	Ford Crown Victoria - F06-003	2006	2010-11
	Ford Crown Victoria - F05-003	2005	2010-11
	Dodge Charger - D09-001	2009	2018-19
<b>ANIMAL CONTROL</b>	Dodge Pickup Truck - D01-001	2009	Seized Property
	Smart Radar	2005	
<b>ADMINISTRATION</b>	Ford Crown Victoria - F03-001	2003	Surplus
<b>FIRE</b>	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	Surplus
	<b>Chevrolet Fire Truck-Brush/Quick Attack</b>	<b>1977</b>	<b>2009-10</b>
	Chevy Ambulance - E1	2007	2016-17
	Chevy Ambulance	2007	2016-17
	Scag Mower	2005	2024-25
	Max-Air Air Systems	2005	2014-15

ITEMS IN BOLD ARE SCHEDULED TO BE REPLACED IN THIS PROPOSED BUDGET YEAR.

# THREE YEAR CAPITAL IMPROVEMENT PLAN

CITY OF SHAVANO PARK  
THREE YEAR CAPITAL IMPROVEMENT PLAN

	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>
FACILITIES			
REPLACE A/C UNITS IN CITY HALL	\$ 5,000	\$ 5,000	\$ 5,000
EMERGENCY GENERATOR FOR CITY HALL			\$ 85,000
RECORDS STORAGE FACILITY			\$ 100,000
PUBLIC WORKS FACILITY			\$ 200,000
INFRASTRUCTURE			
DRAINAGE PROJECTS	\$ 100,000	\$ 100,000	\$ 100,000
STREET SLURRY SEAL PROJECTS	\$ 30,000	\$ 30,000	\$ 30,000
CITY PARK	\$ 35,000		
COMMUNITY CENTER		\$ 600,000	
WATER SYSTEM IMPROVEMENTS			
INSTALL VFDs/UPGRADE ELECTRIC SERVICE			
HUEBNER TANK	\$ 95,000		
REPAINT 150,000 GALLON ELEVATED TANK		\$ 96,650	
INSTALL VFD ON WELL #7			\$ 110,000
UPDATE WATER MODEL			\$ 20,000
EQUIPMENT			
CONVERT POLICE/FIRE RADIOS TO SAPD		\$ 30,000	
TOTAL CAPITAL PROJECTS	<u>\$ 265,000</u>	<u>\$ 861,650</u>	<u>\$ 650,000</u>

# HOLIDAY SCHEDULE

# City of Shavano Park

## 2009-2010 Holiday Schedule

<b>Holiday</b>	<b>Date Scheduled</b>	<b>Date Observed</b>
Veterans Day	November 11 <sup>th</sup>	Wed. November 11 <sup>th</sup>
Thanksgiving Day	Fourth Thursday of November	Thur. November 26 <sup>th</sup>
Day after Thanksgiving	Fourth Friday of November	Fri. November 27 <sup>th</sup>
Christmas Eve	December 24 <sup>th</sup>	Thur. December 24 <sup>th</sup>
Christmas Day	December 25 <sup>th</sup>	Fri. December 25 <sup>th</sup>
Day after Christmas	December 26 <sup>th</sup>	Mon. December 28 <sup>th</sup>
New Year's Day	January 1 <sup>st</sup>	Fri. January 1 <sup>st</sup>
Martin Luther King Day	Third Monday in January	Mon. January 18 <sup>th</sup>
President's Day	Third Monday in February	Mon. February 15 <sup>th</sup>
Good Friday	Friday before Easter	Fri. April 2 <sup>nd</sup>
Battle of Flowers	Friday of Fiesta Week	Fri. April 23 <sup>rd</sup>
Memorial Day	Last Monday in May	Mon. May 31 <sup>st</sup>
Independence Day	Monday after July 4 <sup>th</sup>	Mon. July 4 <sup>th</sup>
Labor Day	First Monday in September	Mon. September 6 <sup>th</sup>

### ALTERNATE HOLIDAY FOR PUBLIC SAFETY EMPLOYEES

Patriot's Day	September 11	Sat. September 11 <sup>th</sup>
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House Bill 2113 entitles fire fighters and peace officers to a paid day off from work on September 11, with the option of using a personal paid vacation day or switching a paid holiday. The fire fighter or peace officer is entitled the holiday only if their supervisor does not require them to work that day to maintain minimum staffing necessary for public safety.

# GLOSSARY

# CITY OF SHAVANO PARK

## GLOSSARY

### 2009-2010 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.



# APPENDIX A

July 30, 2009

**Summary:**

# Shavano Park, Texas; General Obligation

**Primary Credit Analyst:**

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**Secondary Credit Analyst:**

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Rationale

Outlook

Related Research

Standard & Poor's deems Shavano Park's management practices "good" under its Financial Management Assessment (FMA) methodology, indicating financial management practices exist in most areas, though not all might be formalized or regularly monitored by governance officials. Management uses historical trends to forecast revenues and expenditures, and has developed a formal long-term financial plan. Officials monitor the budget quarterly and make adjustments as needed. The city has a conservative investment policy, and it makes quarterly detailed updates to the governing body. The city's finance director makes monthly updates regarding the current financial position. A formal reserve policy targets reserves of four to six months' operating expenditures.

Due primarily to overlapping debt from Northside Independent School District, the local school district, the city's overall debt burden is high at roughly \$11,479 per capita, or a moderate 5.1% of market value. The city's debt service carrying charge for fiscal 2008 was a moderate 10.97%. Following the current issuance, amortization will be slightly below average, with 77% of principal retired within 20 years and all of it repaid by 2039. We understand that management currently has no plans to issue additional debt within the next 24 months.

## Outlook

The stable outlook reflects the city's strong financial position and stable, wealthy economic base that fully participates in the vibrant and growing San Antonio area economy. The stable outlook also reflects our opinion that the city's limited capital needs will allow the city's overall debt burden to moderate over time.

## Related Research

USPF Criteria: "GO Debt," Oct. 12, 2006

Complete ratings information is available to RatingsDirect subscribers at [www.ratingsdirect.com](http://www.ratingsdirect.com). All ratings affected by this rating action can be found on Standard & Poor's public Web site at [www.standardandpoors.com](http://www.standardandpoors.com); under Ratings in the left navigation bar, select Find a Rating.