

CITY OF SHAVANO PARK, TEXAS



ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2010-2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

City of Shavano Park, Texas

Adopted Operating & Capital Budget

Fiscal Year
October 1, 2010 - September 30, 2011

City Council

A. David Marne - Mayor

Bruce Baumann - Mayor Pro-Tem

Etta Fanning - Alderwoman

Ken McClure - Alderman

Al Walea - Alderman

Mary Werner - Alderwoman

City Staff

Manuel Longoria, Jr. - City Manager

Saundra Passailaigue - City Clerk

Clara L. Santos - Finance Director

Curtis Stewart - Chief of Police

Michael Naughton - Fire Chief

David Dimaline - Public Works Director

City of Shavano Park, Texas

Our Mission

Personnel will provide outstanding customer service in a cost effective manner. To accomplish this mission, we will:

- Provide responsive and effective service to the community
- Stay focused on methods to improve quality, cost and effectiveness
- Create and maintain effective partnerships
- Value diversity in the organization and in our community
- Be accountable to citizens and each other for our actions
- Work in a manner that promotes safety in the workplace
- Uphold the highest professional and ethical standards

Our Code of Ethics

Employees shall strive to always uphold the constitution, laws and ordinances of the United States, the State of Texas and the City of Shavano Park and shall strive to be:

- Honest and trustworthy in what they say and write and in all professional relationships;
- Dedicated to providing quality services by being cooperative and constructive, and by making the best and most efficient use of available resources
- Fair and considerate in the treatment of fellow employees and citizens, addressing concerns and needs with equity, granting no special favors;
- Committed to accomplishing all tasks in a superior way, and abstaining from all job behaviors that may tarnish the image of the City of Shavano Park;
- Recognizing that the public and political policy decisions are the responsibility of the City Council, and;
- Dedicated to the best customer/citizen services to improve the quality of life in the City of Shavano Park

CITY OF SHAVANO PARK
ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET
FY 2010-2011
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BUDGET MESSAGE



CITY OF SHAVANO PARK



October 1, 2010

Honorable Mayor and City Council & Citizens of Shavano Park:

BUDGET SUMMARY

Submitted herewith is the adopted balanced budget for Fiscal Year (FY) 2010-2011. The adopted budget provides revenue sufficient to meet budgeted expenditures for operations, capital improvements, equipment replacement, and debt service for the fiscal year which commences on October 1, 2010 and ends September 30, 2011. The adopted budget was prepared through a process that involved citizen, employee, and city council input and approved by the City Council September 21, 2010. The budget was developed in a conservative manner that addresses community concerns for fiscal constraint during this tough economic climate.

BUDGET PROCESS

Following is an outline describing the budget development process:

- May-June 2010 Employee Focus Group Sessions
- June 15, 2010 City Staff Presents FY 2011-2015 Five-Year Financial Forecast
- July 20, 2010 City Council Budget Priority Setting Work Session
- August 10, 2010 City Manager Submits Proposed FY 2010-2011 Budget
- August 17, 2010 Budget Work Session to discuss Fire/EMS Services
- September 2, 2010 1st. Public Hearing on Proposed Tax Rate
 - Budget Work Session to discuss Police Services; Administration, Other Funds & Human Resource Issues
- September 7, 2010 2nd. Public Hearing on Proposed Tax Rate
 - 1st. Reading of Budget Ordinance
 - Budget Work Session to discuss Public Works, Water Utility Capital Improvement Program, and Solid Waste Issues.
- September 21, 2010 2nd. Reading of Budget Ordinance/Final Adoption of the Budget

BUDGET PLAN

This budget can be best summarized as a **basic service** budget that primarily concentrates resources in police, fire and public works. We were diligent in including budget items that were only absolutely necessary to maintain the current level of services. Restricted reserve funds were established in anticipation of projected future “high-priced” capital projects and equipment replacement expenses. The restricted reserve funds were set for Street Reconstruction, Drainage Improvements, Fire Department Equipment Replacement and the upgrade of the Public Safety Dispatch Communication System.

The Bexar County Appraisal District lists the City’s freeze adjusted tax role at \$642,958,065. This is a less than 1% decrease or \$4,410,929 decrease from the FY 09-10 Actual Freeze Adjusted Taxable Value. The freeze taxable value for FY 2009-10 amounted to \$136,664,339 and in FY 2010-11 this amount grew by 8% to \$147,619,368.

The tax rate approved for the adopted budget is \$0.32 cent per \$100 of valuation for FY 2010-2011. The tax components are as follows: \$0.290868 for Maintenance and Operations and \$0.029132 for Interest and Sinking Fund Debt Service.

As you know, the overall national economy had been in a severe recession and therefore we have experienced flat and/or declining revenues. The State of Texas and the San Antonio economy is in better shape in comparison to the national economy however the effects of the recession in our region have been substantial. In Shavano Park, we have seen a substantial downturn in new residential and commercial development. However, our property tax revenue from existing property on the tax role remains steady and reliable with property appraisals rising about .83% over last fiscal year. This growth is attributed to new property improvements added to our tax role of approximately \$17,179,770. However, compared to FY 09-10, property values based on new developments showed a decline of approximately 59.5%. Revenue from development and permit fees continue to decline but the overall budget impact is minimal because revenues were adjusted downward during the last budget cycle. This year, the Shavano Park residential and commercial development is growing at a very slow level. Projected building permits and licenses revenue for the current fiscal year are down 10% over the previous fiscal year.

The budget included adjustments in certain line items to address slight inflationary cost of commodities and services. Inflation in the last twelve months has been approximately 1.2%.

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.

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

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

Municipal Court: This activity reports to the Finance Director and is staffed by a Court Clerk who provides staff support to the municipal court judge and city prosecutor. The funds for the judge and prosecutor are expended on a per-session basis. The Court Clerk is responsible for processing all citations—from entry into the computer system to collecting and processing payments utilizing the Incode computer system. The Court Clerk is also responsible for processing warrants and coordinating collections with an assigned warrant officer from the Police Department. Additional duties include answering and routing all city phone calls and assisting walk-in customers and visitors and preparing daily deposits, as well as collecting and posting payments for all city functions with the exception of water payments.

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

Police Department: This department provides public safety services and assistance to all citizens within the City. The department strives to maintain a safe and secure community by providing traffic control, crime prevention and crime resolution. Additionally, the department provides animal care services in coordination with the DeZavala Animal Care Clinic.

The budget includes funds for the scheduled replacement of two (2) police vehicles and provides standard operating base budget expenses with no significant changes.

Fire/Emergency Medical Service Department: Services include fire suppression, fire prevention/education, fire inspections and investigations, advanced emergency medical service, and emergency management coordination.

The budget provides for the elimination of the Fire Marshal position which has been reclassified to a Firefighter/EMT position. In addition, the Fire Lieutenant/Paramedic is proposed to be reclassified to a Fire Captain/Paramedic position. Overall, these changes provide budget savings to the Fire Department Budget. The budget establishes a restricted reserve fund for replacement of Fire Department vehicles. The contribution approved in this budget for the restricted reserve fund is \$75,000.

Joint Police/Fire Department Activity: Local public safety agencies are converting to a higher technology 800 MHZ communication system. This budget establishes a restricted reserve fund for the communication system upgrade. It is estimated that the cost to upgrade the communication system is approximately \$150,000. The contribution in this budget for the restricted reserve fund is \$72,052.

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.

The adopted budget includes funds for the street seal coating program and for the replacement of three (3) concrete drainage crossings and provides standard operating base budget expenses with no significant changes.

Funds are also allocated for specific capital improvement projects for the water system as well as future improvements to the street and drainage infrastructure.

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

- General Fund
 - \$100,000 contribution for the establishment of Restricted Reserve Fund for Street Reconstruction Projects.
 - \$100,000 contribution for the establishment of Restricted Reserve Fund for Drainage Improvement Projects.
- Water Utility Fund
 - Funds are appropriated in the amount of \$247,250 to repaint the interior and exterior of the Huebner Road Ground Storage Tank.
 - Funds in the amount of \$85,000 are proposed for the installation of Variable Frequency Drives (VFDs) at the Huebner Road Water Storage and Distribution Facility.

Three-Year Capital Improvement Plan (CIP): For planning purposes, we have included in the adopted budget document a three-year CIP plan for FY 2011-12, FY 2012-13 and FY 2013-14 that addresses potential capital projects with projected cost. An item added to the CIP is funding necessary for conversion to the 800 MHZ Communication System. We anticipate that approximately \$150,000 will be needed to convert to this system.

Employee Benefits & Compensation: The budget provides funding to continue to improve our employee benefits package.

- A cost of living raise of 1.2% is included for all City Employees effective the first full pay period in October.
- Continuation of the merit pay program. Under the merit pay program, employees with excellent performance evaluations will be eligible for a merit pay salary adjustment between 1% to 2%. The merit pay program will also include the Organizational Performance Evaluation conducted by the City Council. The merit pay program will be implemented in April 2011.
- Funds are also allocated for a Sick Leave Buy Back plan. The Sick Leave Buy Back plan allows permanent full-time employees with accumulated sick leave to sell back up to 40 hours (one- week) of sick leave. Employees earning less than \$40,000 can sell back 40 hours of sick leave; employees earning between \$40,000 and \$65,000 can sell back 30 hours; and employees earning more than \$65,000 are eligible to sell back 20 hours of accumulated sick leave. Employees must maintain a minimum of 120 accumulated sick leave hours.

Solid Waste Collection Fee: As per our contract, Allied Waste Services is entitled to a 2% rate increase based on a calculation tied to the Consumer Price Index (CPI). The rate increase will be effective January 1, 2011.

Development of the FY 2010-2011 Adopted Budget went smooth given the magnitude of the issues addressed during the review process. I would like to thank all the citizens and employees who provided valuable input in development of this budget. I believe that we have developed a good budget that provides for continued provision of quality services and operations to the City while also being good stewards of the resources our residents and businesses have provided us.

Respectfully submitted,



Manuel Longoria Jr.
City Manager



FINANCIAL STRUCTURE



CITY OF SHAVANO PARK

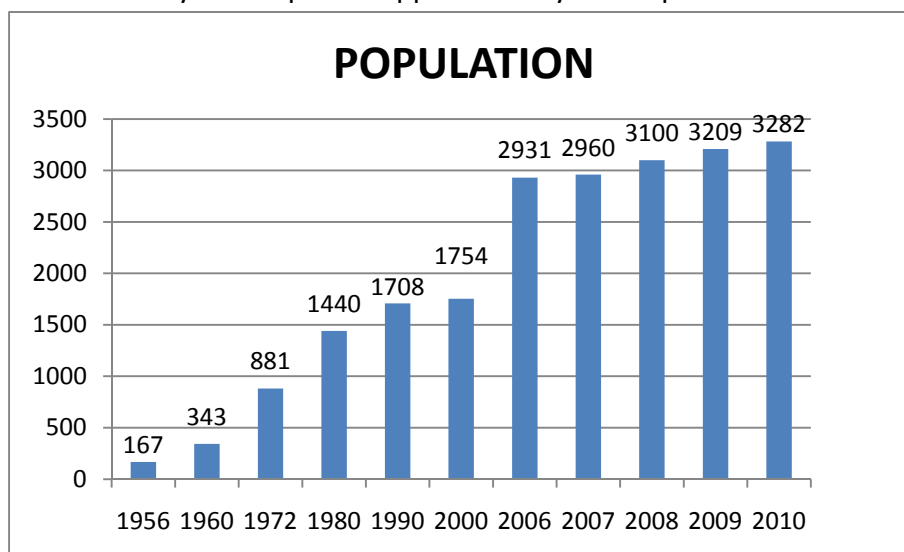
A HISTORICAL PERSPECTIVE

The City of Shavano Park (originally known just as Shavano) is located in northwest Bexar County at the edge of the Texas Hill Country, approximately 12 miles north of downtown San Antonio, and along the Olmos and Salado Creeks. In the late 1800's A. De Zavala operated a general store just west of our city limits. In 1881, the U.S. Postal Service opened a post office nearby, with De Zavala as the first postmaster. In 1884, a small rail station and switch was established by the San Antonio and Aransas Pass Railway. During that period of history, Shavano was a stagecoach stop between San Antonio and Boerne. The original town had a saloon, carpenter, grocer, and fifty residents. By 1896, the population reached close to 100 citizens, before beginning a gradual decline.

By 1903, the Postal Service closed the post office, and the site of the later township of Shavano Park became part of the Stowers Ranch. George Arthur Stowers came to Texas in 1889 and opened several successful furniture stores. The land Stowers acquired was originally part of a Spanish land grant. In 1947, Wallace Rogers and Sons purchased the land with the intent to develop it.

On June 19, 1956, the City of Shavano Park was incorporated as a General Law City. At that time, the road system consisted of only NW Military Highway and De Zavala Road, and residential development had begun in the Cliffside Subdivision, which is east of NW Military Highway. In the mid-1960's, additional roads were added, including Loop 1604 to the North, Lockhill-Selma Road to the West, and Huebner Road to the South.

Today, the City of Shavano Park is completely surrounded by the City of San Antonio. The City's boundaries are generally Loop 1604 on the North, Huebner Road on the South, Lockhill-Selma Road on the West and Salado Creek on the East. The City encompasses approximately 1.77 square miles of land area.



At the date of incorporation, Shavano Park's population was 167.

CITY OF SHAVANO PARK
2010 TAX ROLL

<u>TOP TEN TAXPAYERS</u>	<u>TAXABLE VALUE</u>
1. American National Insurance Co.	\$14,805,000
2. 4350 Lockhill Selma LLC	\$12,400,000
3. Rogers Shavano Park UT 17 Ltd.	\$10,371,023
4. SA Paesanos Venture LP et al	\$ 9,000,000
5. Shavano Center III Ltd.	\$ 8,300,000
6. NSHE Tx Forney LLC.	\$ 5,556,576
7. Shavano Medpro Partners LLC.	\$ 4,978,340
8. Shavano Oaks Center LLC.	\$ 4,899,370
9. Southwestern Bell Telephone	\$ 3,947,600
10. Shavano Park HCP LLC.	\$ 3,337,000

**CITY OF SHAVANO PARK
MAJOR EMPLOYERS**

<u>EMPLOYER</u>	<u>PRODUCT</u>	<u>EMPLOYEES</u>
1. Care Improvement Plus-S.A. Branch	Health Insurance	193
2. American National Insurance Co.	Insurance	131
3. Globalscape Inc.	IT Software	85
4. SA Paesano's Venture LP et al	Restaurant	75
5. PCI Educational Publishing	Publishing	65
6. Yantis Company Headquarters	Construction	50
7. Neurology Inst. Of S.A. & Affiliates	Physician & Medical Services	50
8. Homewood Residence	Assisted Living	48
9. City of Shavano Park	Government	48
10. Vida Care Corp. Headquarters	Medical Devices	45



FISCAL AND BUDGETARY POLICIES

BUDGET BASIS

The budgets of general government fund type funds (General Fund and Debt Service Fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenses, but revenues are recognized only when they are actually received.

Enterprise funds (Water Fund) on the other hand, are budgeted on an accrual basis. Not only are expenses recognized when a commitment is made, but revenues are also recognized when they are obligated to the City (for example, water fees are recognized as revenue when they are billed).

The City is required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated current revenues plus available unreserved fund balances are equal to or greater than current expenditures.

FUND BALANCE

The General Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The minimum fund balance should be 90 days of operating expenditures.

INVESTMENT POLICY

Investments made by the City shall be in conformity with State law and the City of Shavano Park Investment Policy adopted by the City Council. All investments shall stress safety, liquidity and yield – in that order.

PLANNING

The City annually prepares a Five-Year Forecast. The forecast includes estimated operating costs and revenues for future capital improvements, such as equipment replacement, infrastructure improvements, facilities , etc.

ANNUAL FINANCIAL REPORT

The City will produce an annual financial report in accordance with generally accepted accounting procedures (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

An independent audit will be conducted annually.

The Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The City's Annual Financial Report shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the City prepares its budget. An exception is the treatment of capital outlay in Enterprise funds. The budget shows capital outlays as an expense and does not show depreciation expense. The Annual Financial Report does not show the capital outlay as an expense in the year of purchase, but rather depreciates the outlay over a number of years.



SUMMARY OF OUTSTANDING BONDED DEBT

BONDED DEBT

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue debt obligations called “bonds”. The difference between a bond and a note payable is bonds are issued for longer periods and require greater legal formality. Some bonds also require voter approval.

General Obligation Bonds

The City of Shavano Park has general obligation bonds outstanding at this time. The full faith and credit of the City back general obligation bonds; in other words, the bonds are guaranteed by a pledge of taxes. A schedule of the City of Shavano Park’s outstanding debt follows on the next pages.

Certificates of Obligation

The City of Shavano Park has certificates of obligations outstanding at this time and are guaranteed by a pledge of taxes. A schedule of the City of Shavano Park’s outstanding debt follows on the next pages.

Revenue Bonds

Revenue bonds are payable from a specific source of revenue and do not affect the tax rate. Revenue bonds typically have a coverage requirement pursuant to the particular bond covenants. Coverage is the ratio of net pledged revenues to related debt service for a specific year. The City of Shavano Park has a coverage ratio of 1.25 for revenue bonds.

Debt Limit

No direct funded debt limitation is imposed on the City of Shavano Park under current State Law or by City Ordinance or policy. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes. Administratively, the Attorney General of the State of Texas prohibits the issuance of debt by a city if such issuance produces debt service requirements that exceed the amount that can be paid from \$1.50 tax rate calculated at 90% collections.

Assessed Value, 2009 Tax Roll	\$642,958,065
Limit on Amount Designated for Debt Service	x <u>\$1.50</u>
Gross collection	\$ 9,644,371
Legal Debt Limit(Collection at 90%)	\$ 8,679,934
General Obligation Debt Service for FY 2010	\$ 256,540

Bond Ratings

Bond ratings are a grade given to bonds that indicates their credit quality. Private independent rating services such as Standard & Poor’s, Moody’s and Finch provide these evaluations of a bond issuer’s financial strength, or its ability to pay a bond’s principal and interest in a timely fashion.

Based on Standard & Poor’s rating scale – ratings and their meaning are as follows:

AAA and AA: High credit-quality investment grade

AA and BBB: Medium credit-quality investment grade

BB, B, CCC, CC, C: Low credit-quality (non-investment grade), or “junk bonds”

D: Bonds in default for non-payment of principal and/or interest

The City of Shavano Park was given a AA+ bond rating from Standard & Poor’s in 2009 on its General Obligation Refunding Bonds, Series 2009 and its Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2009.

**CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT**

**COMBINATION TAX & LIMITED PLEDGE REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2000**

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 120,000	\$ 12,000.00	\$ 132,000.00
2012	120,000	6,000.00	126,000.00
	<u>\$ 240,000</u>	<u>\$ 18,000.00</u>	<u>\$ 258,000.00</u>

YEAR ENDING SEPTEMBER 30,	TAX PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 95,339	\$ 9,534	\$ 104,873
2012	95,339	4,767	100,106
	<u>\$ 190,678</u>	<u>\$ 14,301</u>	<u>\$ 204,979</u>

YEAR ENDING SEPTEMBER 30,	WATER PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 24,661	\$ 2,466	\$ 27,127
2012	24,661	1,233	25,894
	<u>\$ 49,322</u>	<u>\$ 3,699</u>	<u>\$ 53,021</u>

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

Purpose: Proceeds from the sale of the Certificates will be used for making permanent public improvements and for other public purposes, to-wit: (1) constructing street improvements (including utilities repair, replacement, and relocation), and drainage incidental thereto, (2) constructing drainage improvements, (3) constructing, renovating, and improving the existing fire station, (4) constructing, renovating, and improving the old City Hall to house fire department personnel, (5) constructing, renovating, and improving the new City Hall, including clearing and constructing certain improvements at the City Hall site, (6) constructing, renovating, enlarging, and improving the City's System, (7) the purchase of materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the new City Hall, the old City Hall, the fire department facility, and the City's System, and (8) and payment of professional services related to the construction and financing of the aforementioned projects.

Delivery Date: August 15, 2000.

Original Amount: \$3,650,000

Payment of Interest: Interest on the Certificates accrues from August 15, 2000 and is payable on August 15, 2001 and each August 15 and February 15 thereafter until maturity or prior redemption.

Payment of Principal: The Certificates are issued as serial certificates maturing August 15 in each of the years 2001 through 2026.

Redemption: The City reserves the right, at its option to redeem Certificates having stated maturities on and after February 2015, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2014, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

Interest Rates:	2001-2003	5.75%	2011-2012	5%
	2004-2005	5.375%	2013	5.125%
	2006	5.75%	2014-2015	5.25%
	2007	5.25%	2016-2018	5.375%
	2008	5.375%	2019-2020	5.50%
	2009-2010	5.75%	2021-2026	5.75%

Bond Rating: A3 by Moody's Investor's Services, Inc.

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

COMBINATION TAX & LIMITED PLEDGE REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2004

YEAR ENDING SEPTEMBER 30,	TAX PORTION		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 65,000	\$ 25,530	\$ 90,530
2012	65,000	22,930	87,930
2013	70,000	20,230	90,230
2014	75,000	17,330	92,330
2015	75,000	14,480	89,480
2016	80,000	11,650	91,650
2017	80,000	8,630	88,630
2018	85,000	5,390	90,390
2019	90,000	1,845	91,845
	<u>\$ 685,000</u>	<u>\$ 128,015</u>	<u>\$ 813,015</u>

Purpose: Proceeds from the sale of the Certificates will be used for making permanent public improvements and for other public purposes, to-wit: (1) constructing street improvements (including utilities repair, replacement, and relocation), and drainage incidental thereto, (2) constructing drainage improvements, (3) constructing, renovating, and improving the existing fire station, (4) constructing, renovating, and improving the old City Hall to house fire department personnel, (5) constructing, renovating, and improving the new City Hall, including clearing and constructing certain improvements at the City Hall site, (6) constructing, renovating, enlarging, and improving the City's System, (7) the purchase of materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the new City Hall, the old City Hall, the fire department facility, and the City's System, and (8) and payment of professional services related to the construction and financing of the aforementioned projects.

Delivery Date: March 11, 2004.

Original Amount: \$1,000,000.00

Payment of Interest: Interest on the Certificates accrues from February 15, 2004 and is payable on February 15, 2005 and each August 15 and February 15 thereafter until maturity or prior redemption.

Payment of Principal: The Certificates are issued as serial certificates maturing February 15 in each of the years 2005 through 2019.

Redemption: The City reserves the right, at its option to redeem Certificates having stated maturities on and after February 2015, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2014, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

Interest Rates:	2005-2014	4%
	2015	3.6%
	2016	3.7%
	2017	3.85%
	2018	4%
	2019	4.1%

Bond Rating: A3 by Moody's Investor's Services, Inc.

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2009 - TOTAL

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
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>\$ 2,775,000</u>	<u>\$ 1,035,834</u>	<u>\$ 3,810,834.00</u>

Purpose: Proceeds from the sale of the Bonds will be used to refund \$2,575,000 of the Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2000 in order to lower the overall debt service requirement of the City and to pay the costs associated with the issuance of the Bonds.

Delivery Date: June 4, 2009

Original Amount: \$2,795,000

Payment of Interest: Interest on the Bonds accrues from May 1, 2009, and is payable on August 15, 2009 and each February 15 and August 15 thereafter until maturity or prior redemption.

Payment of Principal: The Bonds are issued as serial bonds maturing on February 15 in the years 2010 through 2018, and as Term Bonds maturing on February 15 in each of the years 2020, 2022, 2024 and 2026.

Bond Rating: AA+ by Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc.

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2009 - TAX PORTION ONLY

YEAR ENDING SEPTEMBER 30,	TAX PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 19,863	\$ 82,916	\$ 102,779
2012	19,863	82,420	102,283
2013	123,148	80,324	203,472
2014	131,093	76,510	207,603
2015	131,093	72,578	203,671
2016	139,038	68,526	207,564
2017	139,038	64,007	203,045
2018	143,010	59,071	202,081
2019	154,928	53,470	208,398
2020	154,928	47,273	202,201
2021	162,873	40,917	203,790
2022	170,818	34,243	205,061
2023	178,763	27,028	205,791
2024	186,708	19,262	205,970
2025	194,653	11,036	205,689
2026	154,928	3,389	158,317
	\$ 2,204,745	\$ 822,970	\$ 3,027,715

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
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
	\$ 570,270	\$ 212,864	\$ 783,134

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

COMBINATION TAX AND LIMITED PLEDGE
REVENUE CERTIFICATES OF OBLIGATION
SERIES 2009

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2011	\$ 15,393	\$ 131,562	\$ 146,955
2012	7,272	139,683	146,955
2013	45,000	101,393	146,393
2014	50,000	100,080	150,080
2015	50,000	98,455	148,455
2016	50,000	96,830	146,830
2017	55,000	95,255	150,255
2018	55,000	93,468	148,468
2019	55,000	91,543	146,543
2020	60,000	89,410	149,410
2021	60,000	87,070	147,070
2022	65,000	84,600	149,600
2023	65,000	82,000	147,000
2024	70,000	79,213	149,213
2025	70,000	76,238	146,238
2026	75,000	72,875	147,875
2027	80,000	69,000	149,000
2028	85,000	64,875	149,875
2029	90,000	60,500	150,500
2030	90,000	56,000	146,000
2031	95,000	51,375	146,375
2032	100,000	46,500	146,500
2033	105,000	41,375	146,375
2034	115,000	35,875	150,875
2035	120,000	30,000	150,000
2036	125,000	23,875	148,875
2037	130,000	17,500	147,500
2038	140,000	10,750	150,750
2039	145,000	3,625	148,625
	\$ 2,267,665	\$ 2,030,925	\$ 4,298,590

Purpose: Proceeds from the sale of the Certificates will be used for making permanent public improvements and for other public purposes, to-wit: (1) acquiring, constructing, renovating, enlarging, and improving the City's water utility system, including a new water well; (2) the purchase of materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the water utility system; and (3) the payment of professional services related to the construction and financing of the aforementioned projects.

Delivery Date: September 10, 2009

Original Amount: \$2,299,999

Payment of Interest: Interest on the Current Interest Certificates accrues from August 1, 2009, and is payable on February 15, 2010 and each August 15 and February 15 thereafter until maturity or prior redemption.

Bond Rating: AA+ by Standard & Poor's Rating Services, a Division of the McGraw-Hill Companies

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT
TAX PORTION ONLY

YEAR ENDING SEPTEMBER 30,	SERIES 2000			SERIES 2004			SERIES 2009 REFUNDING			TOTAL TAX PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2011	\$ 95,339	\$ 9,534	\$ 104,873	\$ 65,000	\$ 25,530	\$ 90,530	\$ 19,863	\$ 82,916	\$ 102,779	\$ 180,202	\$ 117,980	\$ 298,182
2012	95,339	4,767	100,106	65,000	22,930	87,930	19,863	82,420	102,283	180,202	110,117	290,319
2013				70,000	20,230	90,230	123,148	80,324	203,472	193,148	100,554	293,702
2014				75,000	17,330	92,330	131,093	76,510	207,603	206,093	93,840	299,933
2015				75,000	14,480	89,480	131,093	72,578	203,671	206,093	87,058	293,151
2016				80,000	11,650	91,650	139,038	68,526	207,564	219,038	80,176	299,214
2017				80,000	8,630	88,630	139,038	64,007	203,045	219,038	72,637	291,675
2018				85,000	5,390	90,390	143,010	59,071	202,081	228,010	64,461	292,471
2019				90,000	1,845	91,845	154,928	53,470	208,398	244,928	55,315	300,243
2020							154,928	47,273	202,201	154,928	47,273	202,201
2021							162,873	40,917	203,790	162,873	40,917	203,790
2022							170,818	34,243	205,061	170,818	34,243	205,061
2023							178,763	27,028	205,791	178,763	27,028	205,791
2024							186,708	19,262	205,970	186,708	19,262	205,970
2025							194,653	11,036	205,689	194,653	11,036	205,689
2026							154,928	3,389	158,317	154,928	3,389	158,317
	\$ 190,678	\$ 14,301	\$ 204,979	\$ 685,000	\$ 128,015	\$ 813,015	\$ 2,204,745	\$ 822,970	\$ 3,027,715	\$ 3,080,423	\$ 965,286	\$ 4,045,709

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT
WATER UTILITY SYSTEM PORTION ONLY

YEAR ENDING SEPTEMBER 30,	SERIES 2000			SERIES 2009 REFUNDING BONDS			SERIES 2009 WATER SYSTEM BONDS			TOTAL WATER PORTION		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2011	\$ 24,661	\$ 2,466	\$ 27,127	\$ 5,138	\$ 21,447	\$ 26,585	\$ 15,393	\$ 131,562	\$ 146,955	\$ 45,192	\$ 155,475	\$ 200,667
2012	24,661	1,233	25,894	5,138	21,318	26,456	7,272	139,683	146,955	37,071	162,234	199,305
2013				31,853	20,776	52,629	45,000	101,393	146,393	76,853	122,169	199,022
2014				33,908	19,790	53,698	50,000	100,080	150,080	83,908	119,870	203,778
2015				33,908	18,772	52,680	50,000	98,455	148,455	83,908	117,227	201,135
2016				35,963	17,724	53,687	50,000	96,830	146,830	85,963	114,554	200,517
2017				35,963	16,556	52,519	55,000	95,255	150,255	90,963	111,811	202,774
2018				36,990	15,279	52,269	55,000	93,468	148,468	91,990	108,747	200,737
2019				40,073	13,830	53,903	55,000	91,543	146,543	95,073	105,373	200,446
2020				40,073	12,227	52,300	60,000	89,410	149,410	100,073	101,637	201,710
2021				42,128	10,583	52,711	60,000	87,070	147,070	102,128	97,653	199,781
2022				44,183	8,857	53,040	65,000	84,600	149,600	109,183	93,457	202,640
2023				46,238	6,991	53,229	65,000	82,000	147,000	111,238	88,991	200,229
2024				48,293	4,982	53,275	70,000	79,213	149,213	118,293	84,195	202,488
2025				50,348	2,855	53,203	70,000	76,238	146,238	120,348	79,093	199,441
2026				40,073	877	40,950	75,000	72,875	147,875	115,073	73,752	188,825
2027							80,000	69,000	149,000	80,000	69,000	149,000
2028							85,000	64,875	149,875	85,000	64,875	149,875
2029							90,000	60,500	150,500	90,000	60,500	150,500
2030							90,000	56,000	146,000	90,000	56,000	146,000
2031							95,000	51,375	146,375	95,000	51,375	146,375
2032							100,000	46,500	146,500	100,000	46,500	146,500
2033							105,000	41,375	146,375	105,000	41,375	146,375
2034							115,000	35,875	150,875	115,000	35,875	150,875
2035							120,000	30,000	150,000	120,000	30,000	150,000
2036							125,000	23,875	148,875	125,000	23,875	148,875
2037							130,000	17,500	147,500	130,000	17,500	147,500
2038							140,000	10,750	150,750	140,000	10,750	150,750
2039							145,000	3,625	148,625	145,000	3,625	148,625
	\$ 49,322	\$ 3,699	\$ 53,021	\$ 570,270	\$ 212,864	\$ 783,134	\$ 2,267,665	\$ 2,030,925	\$ 4,298,590	\$ 2,887,257	\$ 2,247,488	\$ 5,134,745

BUDGET OVERVIEW

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 of 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 street reconstruction, drainage and replacement of police and fire equipment. 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 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.

CITY OF SHAVANO PARK

THE CITY ORGANIZATION

The City of Shavano Park is a type A General Law City operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of five members and an elected Mayor. The Council enacts local legislation, determines City policies and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. He is responsible to the Council for the proper administration of all affairs of the City.

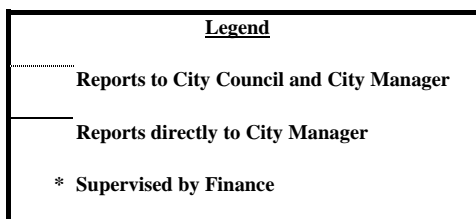
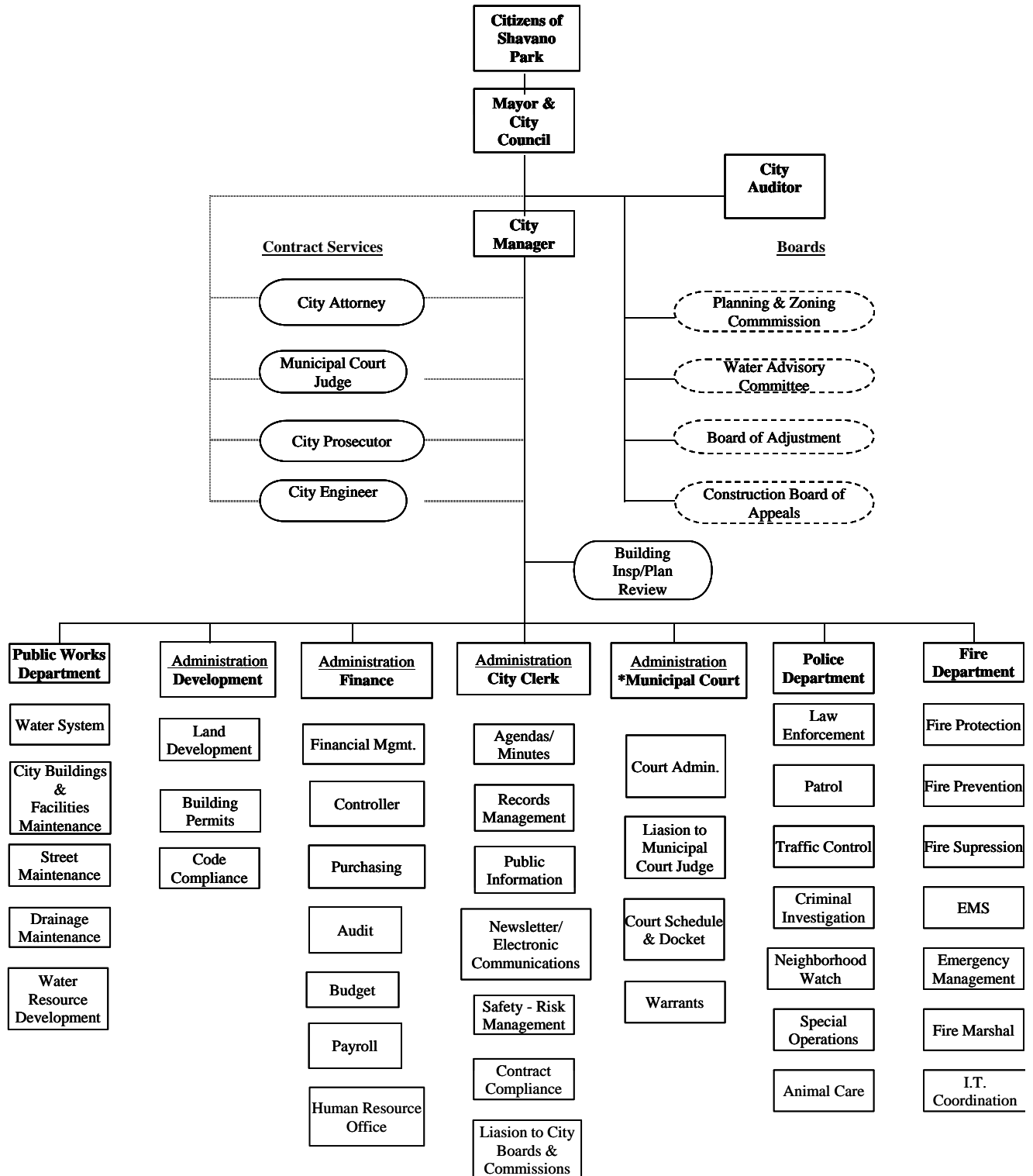
The City government provides a broad range of goods and services to the citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department).

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Criminal Investigation is a Division of the Police Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it, but are subject to supervision and control by the City Manager. A Department Head may supervise more than one Department.

ORGANIZATIONAL CHART-CITY OF SHAVANO PARK



CITY OF SHAVANO PARK

THE BUDGET PROCESS

The City's fiscal year begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process must begin months before.

This was the second year of a new budget process to include all city employees. City Employee Focus Group Meetings were held in the month of June with every employee participating and presenting their issues to a City Council member and the Finance Director. Many of the issues that were presented were taken into consideration in developing this year's budget.

In July, the City Manager and staff compiled and presented a Five Year Financial Forecast to City Council. This forecast was based on current services with no capital improvements, no additional personnel or revenue increases; various CPI indexes and assumptions were used to project out revenues and expenditures for the five year period.

Also in July, City Council held a budget work session to provide staff with direction concerning budget policies and service delivery priorities for the coming year.

The department directors submitted their budget requests during the month of July while the Finance Department calculated personnel costs, debt service requirements and revenue projections for the new year. The City Manager and the Finance Department then incorporated the Department requests, City Council's priorities, and new program improvements to generate a balanced budget and presented the proposed budget to City Council in August.

State law requires that a public hearing on the proposed budget be held before the Council votes on its adoption. A notice of the public hearings was published in the local newspaper and the hearings were held during the months of August and September as part of a series of budget workshops. These hearings provided an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearings, the City Council voted on the adoption of the budget. After adoption of the budget, the City Manager may transfer any unencumbered (unobligated) budget amount or portion thereof between general classifications of expenditures within a Department or Division. At the request of the City Manager and within the last three months of the fiscal year, the Council may, by resolution, transfer any unencumbered appropriation or portion thereof from one Department or Division to another. The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, after approval by City Council.

CITY OF SHAVANO PARK, TEXAS

BUDGET CALENDAR

FISCAL YEAR (FY) 2010-2011

June 14-18, 2010	City Employee Focus Group Meetings – Facilitated by Finance Director and Council Members
June 15, 2010	Regular City Council Meeting - Budget Work Session to Present Five-Year Financial Forecast
June 30, 2010	Water Advisory Committee Meeting for presentation of Five-Year Financial Forecast, 1:00 p.m.
June 16 – Aug. 09	City Manager and City staff develop proposed budget.
July 20, 2010	Regular City Council Meeting – Budget Work Session – City Council Budget Policy and Service Delivery Priority Setting for FY 2010-11 Budget.
July 26, 2010	Receive Certified Appraisal Tax Roll from Bexar Appraisal District
August 10, 2010	Special City Council Meeting - City Manager presents Proposed FY 2010-11 Operating and Capital Budget to City Council and City Council considers the FY 2010-11 Proposed Ad Valorem Tax Rate; takes record vote and schedules date, time and place for Public Hearings and adoption of tax rate.
August 11, 2010	Water Advisory Committee Meeting to present Proposed FY 2010-11 Water Utility System Budget, 1:00 p.m.
August 13, 2010	Publication Deadline for: “Notice of Effective & Rollback Tax Rates and “Notice of Public Hearings on Tax Increase”
August 17, 2010	Water Advisory Committee Meeting – Budget Work Session 1:00 p.m.
August 17, 2010	Special City Council Meeting - Budget Work Session to discuss Fire/EMS budget – 6:00 p.m. – Regular City Council Meeting to follow – 7:30 p.m.
August 19, 2010	Publish “Notice of Effective and Rollback Tax Rates” and “Notice of Public Hearing on Tax Increase”

- September 2, 2010 Special City Council Meeting – Budget Work Session to discuss Police, Administration, Personnel, Revenues and Other Funds; First Public Hearing on tax increase; schedule and announce second public hearing and meeting to adopt budget and tax rate.
- September 3, 2010 Publication deadline for “Notice of Tax Revenue Increase”
- September 7, 2010 Special City Council Meeting – Budget Work Session to discuss Public Works, Water and Capital Improvement Projects; Second Public Hearing on tax rate; First reading on budget ordinance; schedule and announce meeting to adopt budget and tax rate.
- September 9, 2010 Publish “Notice on Tax Revenue Increase”
- September 21, 2010 Regular City Council Meeting – Second Reading and final adoption of the budget ordinance; adoption of tax rate ordinance; acknowledge and ratify budget; acknowledge and ratify increase in total property taxes.



ADOPTED FY 2010-11 BUDGET ALL FUNDS SUMMARY

CITY OF SHAVANO PARK
ADOPTED FY 2010-11 BUDGET
COMBINED BUDGET SUMMARY OF ALL FUND TYPES

	GOVERNMENTAL FUND TYPES				
	GENERAL	DEBT SERVICE	SPECIAL REVENUE COURT RESTRICTED	CRIME CONTROL	CONSTRUCTION CAPITAL REPLACEMENT
BEGINNING BALANCE	\$ 2,430,375	\$ 169,112	\$ 66,008	\$ 4,062	\$ -
REVENUES					
Property Taxes	\$ 2,204,292	\$ 220,772	\$	\$	
Sales Tax	171,700			81,158	
Other Tax	16,500				
Franchise Fees	235,855				
Permits & Licenses	253,655				
Municipal Court	289,761		21,115		
Police Revenue	1,950				
Interest Revenue	5,000	120			
Charges for Services					
Lease of Water Rights					
Miscellaneous Revenue	120,650				
SUB TOTAL REVENUES	\$ 3,299,363	\$ 220,892	\$ 21,115	\$ 81,158	\$ -
TRANSFERS FROM OTHER FUNDS	\$ 108,450	\$ 53,712	\$ -	\$ -	\$ 347,052
TOTAL REVENUES	\$ 3,407,813	\$ 274,604	\$ 21,115	\$ 81,158	\$ 347,052
TOTAL AVAILABLE FUNDS	\$ 5,838,188	\$ 443,716	\$ 87,123	\$ 85,220	\$ 347,052
APPROPRIATIONS					
City Council	\$ 35,100	\$	\$	\$	
Administration	476,750				
Municipal Court	56,170		5,075		
Development Services	103,085				
Public Works	272,950				
Fire	935,580				
Police	1,063,920		8,225		
Non-Departmental	68,250				
Debt Service	-	353,894			
Street & Infrastructure	45,000				
SUB-TOTAL APPROPRIATIONS	\$ 3,056,805	\$ 353,894	\$ 13,300	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	\$ 347,052	\$ -	\$ 3,850	\$ 83,600	\$ -
TOTAL APPROPRIATIONS	\$ 3,403,857	\$ 353,894	\$ 17,150	\$ 83,600	\$ -
GROSS ENDING FUND BALANCE	\$ 2,434,331	\$ 89,822	\$ 69,973	\$ 1,620	\$ 347,052

CITY OF SHAVANO PARK
ADOPTED FY 2010-11 BUDGET
COMBINED BUDGET SUMMARY OF ALL FUND TYPES

PROPRIETARY	FIDUCIARY		TOTAL	
ENTERPRISE			ALL FUNDS	
WATER	OAK WILT	PET DOCUMENTATION		
\$ 4,125,446	\$ 37,645	\$ 2,293	\$ 6,834,941	BEGINNING BALANCE
				REVENUES
\$	\$	\$	\$ 2,425,064	Property Taxes
			252,858	Sales Tax
			16,500	Other Tax
			235,855	Franchise Fees
	870		254,525	Permits & Licenses
			310,876	Municipal Court
			1,950	Police Revenue
2,000		1	7,121	Interest Revenue
864,000			864,000	Charges for Services
-			-	
15,000		100	135,750	Miscellaneous Revenue
\$ 881,000	\$ 870	\$ 101	\$ 4,504,499	SUB TOTAL REVENUES
\$ -	\$ -	\$ -	\$ 509,214	TRANSFERS FROM OTHER FUNDS
\$ 881,000	\$ 870	\$ 101	\$ 5,013,713	TOTAL REVENUES
\$ 5,006,446	\$ 38,515	\$ 2,394	\$ 11,848,654	TOTAL AVAILABLE FUNDS
				APPROPRIATIONS
\$	\$	\$	\$ 35,100	City Council
			476,750	Administration
			61,245	Municipal Court
			103,085	Development Services
515,770			788,720	Public Works
			935,580	Fire
			1,072,145	Police
			68,250	Non-Departmental
150,465			504,359	Debt Service
667,250			712,250	Street & Infrastructure
\$ 1,333,485	\$ -	\$ -	\$ 4,757,484	SUB-TOTAL APPROPRIATIONS
\$ 74,712	\$ -	\$ -	\$ 509,214	TRANSFERS TO OTHER FUNDS
\$ 1,408,197	\$ -	\$ -	\$ 5,266,698	TOTAL APPROPRIATIONS
\$ 3,598,249	\$ 38,515	\$ 2,394	\$ 6,581,956	GROSS ENDING FUND BALANCE

CITY OF SHAVANO PARK
MAJOR FUNDS
2009 THRU 2011 SUMMARY OF REVENUES AND APPROPRIATIONS

	GENERAL FUND			WATER UTILITY FUND			DEBT SERVICE	
	FYE 2009 ACTUAL	FYE 2010 ESTIMATE	FYE 2011 ADOPTED	FYE 2009 ACTUAL	FYE 2010 ESTIMATE	FYE 2011 ADOPTED	FYE 2009 ACTUAL	FYE 2010 ESTIMATE
BEGINNING BALANCE	1,662,767	1,963,732	2,430,375	3,172,679	5,995,960	4,125,446	137,598	187,504
REVENUES								
Property Taxes	1,919,566	2,217,236	2,204,292				362,100	270,000
Sales Tax	159,032	170,000	171,700					
Other Tax	17,277	16,500	16,500					
Franchise Fees	264,871	231,230	235,855					
Permits & Licenses	306,716	253,885	253,655					
Municipal Court	295,814	282,700	289,761					
Police Revenue	3,477	2,910	1,950					
Interest Revenue	15,087	5,000	5,000	10,436	5,800	2,000	1,258	120
Charges for Services	-	-		1,029,621	809,672	864,000		
Lease of Water Rights	-	-				-		
Proceeds from Bond Sale				2,300,000				
Miscellaneous Revenue	121,122	218,421	120,650	30,522	29,500	15,000		
SUB TOTAL REVENUES	3,102,962	3,397,882	3,299,363	3,370,579	844,972	881,000	363,358	270,120
TRANSFERS FROM OTHER FUNDS	111,986	96,000	108,450	-	-	-	-	51,298
TOTAL REVENUES	3,214,948	3,493,882	3,407,813	3,370,579	844,972	881,000	363,358	321,418
TOTAL AVAILABLE FUNDS	4,877,715	5,457,614	5,838,188	6,543,258	6,840,932	5,006,446	500,956	508,922
APPROPRIATIONS								
City Council	12,116	16,050	35,100					
Administration	594,819	502,120	476,750					
Municipal Court	55,722	56,042	56,170					
Development Services	-	98,790	103,085					
Public Works	268,323	257,015	272,950	442,471	408,997	712,020		
Fire	966,602	1,042,795	935,580					
Police	872,719	922,530	1,063,920					
Non-Departmental	102,442	101,897	68,250					
Debt Service	-	-	-		141,341	150,465	313,452	339,810
Street & Infrastructure	41,240	30,000	45,000	79,291	2,092,850	471,000		
SUB-TOTAL APPROPRIATIONS	2,913,983	3,027,239	3,056,805	521,762	2,643,188	1,333,485	313,452	339,810
TRANSFERS TO OTHER FUNDS	-	-	347,052	25,536	72,298	74,712	-	-
TOTAL APPROPRIATIONS	2,913,983	3,027,239	3,403,857	547,298	2,715,486	1,408,197	313,452	339,810
GROSS ENDING FUND BALANCE	1,963,732	2,430,375	2,434,331	5,995,960	4,125,446	3,598,249	187,504	169,112

CITY OF SHAVANO PARK
MAJOR FUNDS
2009 THRU 2011 SUMMARY OF REVENUES AND APPROPRIATIONS

FUND	CAPITAL PROJECTS FUNDS			TOTAL			
FYE 2011 ADOPTED	FYE 2009 ACTUAL	FYE 2010 ESTIMATE	FYE 2011 ADOPTED	FYE 2009 ACTUAL	FYE 2010 ESTIMATE	FYE 2011 ADOPTED	
169,112	915,594	811,783	-	5,888,638	8,958,979	6,724,933	BEGINNING BALANCE
							REVENUES
220,772				2,281,666	2,487,236	2,425,064	Property Taxes
				159,032	170,000	171,700	Sales Tax
				17,277	16,500	16,500	Other Tax
				264,871	231,230	235,855	Franchise Fees
				306,716	253,885	253,655	Permits & Licenses
				295,814	282,700	289,761	Municipal Court
				3,477	2,910	1,950	Police Revenue
120	6,035	162	-	32,816	11,082	7,120	Interest Revenue
				1,029,621	809,672	864,000	Charges for Services
				-	-	-	Lease of Water Rights
				2,300,000	-	-	Proceeds from Bond Sale
				151,644	247,921	135,650	Miscellaneous Revenue
220,892	6,035	162	-	6,842,934	4,513,136	4,401,255	SUB TOTAL REVENUES
53,712	101,667	101,297	347,052	213,653	248,595	509,214	TRANSFERS FROM OTHER FUNDS
274,604	107,702	101,459	347,052	7,056,587	4,761,731	4,910,469	TOTAL REVENUES
443,716	1,023,296	913,242	347,052	12,945,225	13,720,710	11,635,402	TOTAL AVAILABLE FUNDS
							APPROPRIATIONS
				12,116	16,050	35,100	City Council
	1,490			596,309	502,120	476,750	Administration
				55,722	56,042	56,170	Municipal Court
				-	98,790	103,085	Development Services
				710,794	666,012	984,970	Public Works
	82,537	898,664		1,049,139	1,941,459	935,580	Fire
				872,719	922,530	1,063,920	Police
				102,442	101,897	68,250	Non-Departmental
353,894				313,452	481,151	504,359	Debt Service
	127,486	14,578		248,017	2,137,428	516,000	Street & Infrastructure
353,894	211,513	913,242	-	3,960,710	6,923,479	4,744,184	SUB-TOTAL APPROPRIATIONS
-	-	-		25,536	72,298	421,764	TRANSFERS TO OTHER FUNDS
353,894	211,513	913,242	-	3,986,246	6,995,777	5,165,948	TOTAL APPROPRIATIONS
89,822	811,783	-	347,052	8,958,979	6,724,933	6,469,454	GROSS ENDING FUND BALANCE



AUTHORIZED PERSONNEL & BENEFITS

**CITY OF SHAVANO PARK
AUTHORIZED PERSONNEL
PRIOR, CURRENT AND BUDGETED COMPARISON**

	FY 2008-2009 FULL TIME EQUIV.	CURRENT FY2009-2010 FULL TIME EQUIV.	ADOPTED FY2010-2011 FULL TIME EQUIV.
ADMINISTRATION			
City Manager	1	1	1
Finance Director	1	1	1
City Clerk	1	1	1
Finance/HR Clerk	1	1	1
Receptionist/Permit Clerk	1	1	1
Building Official	1	0	0
Code Compliance Officer	1	1	1
	<u>7</u>	<u>6</u>	<u>6</u>
COURT			
Court Clerk	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
POLICE			
Police Secretary	1	1	1
Police Officer - General Fund	8	8	8
Police Officer - Crime Control Fund	2	2	2
Police Corporal	2	2	2
Police Sergeant	1	1	2
Police Captain	1	1	0
Deputy Police Chief	1	1	1
Police Chief	1	1	1
	<u>17</u>	<u>17</u>	<u>17</u>
FIRE			
FireFighter/EMT	8	8	9
FireFighter/Paramedic	3	3	3
Fire Lieutenant/Paramedic	1	1	0
Fire Captain/Paramedic	2	2	3
Asst. Fire Chief	1	0	0
Fire Marshal	0	1	0
Fire Chief	1	1	1
	<u>16</u>	<u>16</u>	<u>16</u>
PUBLIC WORKS			
PW Director	0.5	0.5	0.5
PW Supervisor	0.5	0.5	0.5
PW Office Manager	0.5	0.5	0.5
PW Serviceman	2	2	2
	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
WATER			
PW Director	0.5	0.5	0.5
PW Supervisor	0.5	0.5	0.5
PW Office Manager	0.5	0.5	0.5
PW Foreman	1	1	1
PW Serviceman	2	2	2
	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>
TOTAL AUTHORIZED PERSONNEL	<u>49</u>	<u>48</u>	<u>48</u>

CITY OF SHAVANO PARK
PAY PLAN

<u>JOB TITLE</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
Receptionist/Permit Clerk	\$ 20,684	\$ 24,821	\$ 29,784
PW Serviceman	\$ 21,295	\$ 25,434	\$ 30,530
PW Foreman	\$ 26,208	\$ 31,450	\$ 37,740
Finance/HR Clerk	\$ 26,487	\$ 31,784	\$ 38,141
Police Secretary	\$ 26,487	\$ 31,784	\$ 38,141
Court Clerk	\$ 29,135	\$ 34,963	\$ 41,955
PW Office Manager	\$ 30,299	\$ 36,359	\$ 43,630
City Clerk	\$ 35,975	\$ 43,170	\$ 51,804
Code Compliance Officer	\$ 38,921	\$ 46,705	\$ 56,046
PW Supervisor	\$ 42,740	\$ 51,288	\$ 61,546
Firefighter/EMT	\$ 32,049	\$ 38,459	\$ 46,151
Firefighter/EMT II (1)	\$ 33,203	\$ 39,843	\$ 47,812
Firefighter/EMT III (2)	\$ 34,398	\$ 41,278	\$ 49,533
Firefighter/Paramedic	\$ 37,249	\$ 44,699	\$ 53,639
Firefighter/Paramedic II (1)	\$ 38,590	\$ 46,308	\$ 55,570
Firefighter/Paramedic III (2)	\$ 39,979	\$ 47,975	\$ 57,570
Fire Captain/Paramedic	\$ 43,200	\$ 51,840	\$ 62,208
Fire Chief	\$ 58,931	\$ 70,717	\$ 84,861
Police Officer	\$ 33,500	\$ 40,200	\$ 48,240
Police Officer II (1)	\$ 34,706	\$ 41,647	\$ 49,977
Police Officer III (2)	\$ 35,955	\$ 43,146	\$ 51,776
Police Corporal	\$ 37,250	\$ 44,700	\$ 53,640
Police Sergeant	\$ 38,591	\$ 46,309	\$ 55,571
Police Captain	\$ 39,980	\$ 47,976	\$ 57,571
Deputy Police Chief	\$ 43,200	\$ 51,840	\$ 62,208
Police Chief	\$ 58,931	\$ 70,717	\$ 84,861
Public Works Director	\$ 53,731	\$ 64,477	\$ 77,373
Finance Director	\$ 53,731	\$ 64,477	\$ 77,373

City Manager

SALARY SET BY CITY COUNCIL

- (1) Employee must complete two years of employment with the City of Shavano Park and score at least an eighty-five (85) on the employee performance appraisal completed after the second year of service.
- (2) Employee must complete four years of employment with the City of Shavano Park and score at least an eighty-five (85) on the employee performance appraisal completed after the fourth year of service.

CITY OF SHAVANO PARK
SPECIAL ALLOWANCE SCHEDULE

<u>Fire Department</u>	<u>MONTHLY</u>	<u>ANNUAL</u>
Car Allowance		
Fire Chief	\$275	\$3,300
Phone Allowance		
Fire Chief	\$75	\$ 900
<u>Police Department</u>		
Car Allowance		
Police Chief	\$275	\$3,300
Phone Allowance		
Police Chief	\$75	\$ 900
Equipment/Pistol Allowance		
All Police Officers		\$ 250
Shift Differential Pay	\$162.50	\$1,950
<u>Public Works Department</u>		
Car Allowance	\$375	\$4,500
Public Works Director		
Public Works Supervisor		
Phone Allowance	\$75	\$ 900
Public Works Director		
Public Works Supervisor		
Public Works Servicemen		
Certifications		
"D" Waterworks Operators License	\$ 50	\$ 600
"C" Waterworks Operators License	\$100	\$1,200
"B" Waterworks Operators License	\$200	\$2,400
"A" Waterworks Operators License	\$300	\$3,600
<u>Administration</u>		
Phone Allowance	\$ 75	\$ 900
City Clerk		
Finance Director		
<u>Other</u>		
Animal Care Duties	\$ 75	\$ 900

CITY OF SHAVANO PARK
FY 2010-11 BUDGET
EMPLOYEE COMPENSATION PACKAGE

1. Cost of Living Increase – 1.2%

2. Sick Leave Buy Back:

- a. Employees earning less than \$40,000 eligible to sell back 40 Hours
- b. Employees earning between \$40,000 to \$65,000 eligible to sell back 30 Hours
- c. Over \$65,000 can sell back 20 Hours

- Employees must maintain a minimum of 120 hours of sick leave.
- Sell back will occur the **1st. pay period in December**

3. Merit Pay--Salary Adjustment/1-Time Performance Pay Bonus

A. Merit Pay through Annual Performance Evaluation

- i. Employees attaining a rating of 85 and above on their annual performance evaluation will be eligible for a 2% salary adjustment.
- ii. Employees attaining a rating of 70 to 84.9 on their annual performance evaluation will be eligible for a 1% salary adjustment.

B. Merit Pay through Organizational Performance Review

- i. All employees will be eligible for a 1% one-time performance bonus.

- Organizational Performance Evaluation Criteria will be established in October 2009.
- Employee & Organizational Performance Evaluations will be done in March 2010.
- Salary Adjustment/1-Time Performance Pay will be awarded the **1st. full pay period in April.**

4. Continue Tuition Reimbursement Program

5. Continue Shavano Park Employee “Star” Award

The intent of the “Star” award is to recognize special performance by an employee or a group of employees. This award is for exemplary service that goes beyond the normal work assignment. Employee and/or a team of employees can be nominated for this award by a City Manager appointed committee that will consist of employees in all classifications. Star Award recipients will receive a \$250 award exclusive of Income & FICA taxes and a Shavano Park Wind Breaker and Cap.

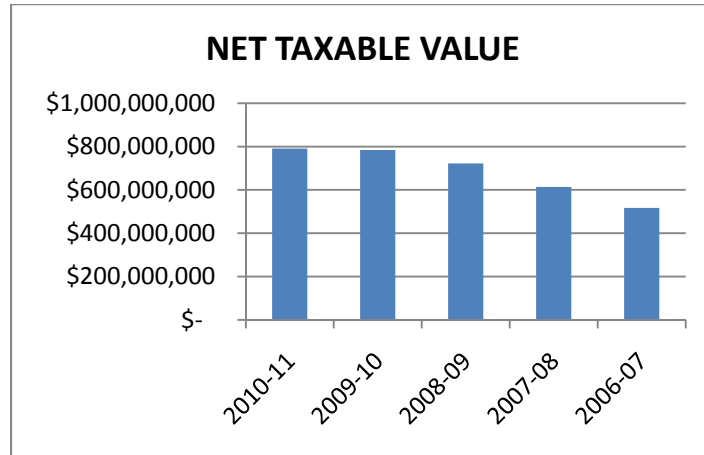


PROPERTY TAX SCHEDULE

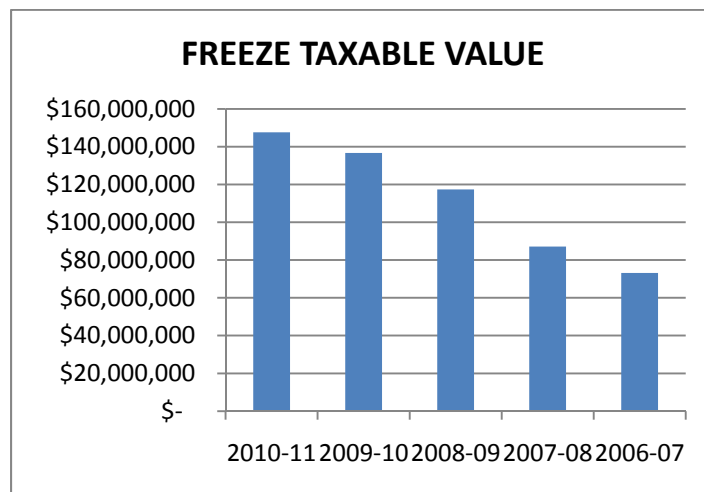
CITY OF SHAVANO PARK PROPERTY TAX ANALYSIS

Property Taxes or Ad Valorem taxes is the major source of revenues for the City of Shavano Park. It is 65% of revenues for the General Fund and 80% of revenues for the Debt Service Fund. Any changes in property tax values, tax exemptions, tax collections or any other tax variable greatly impacts the City.

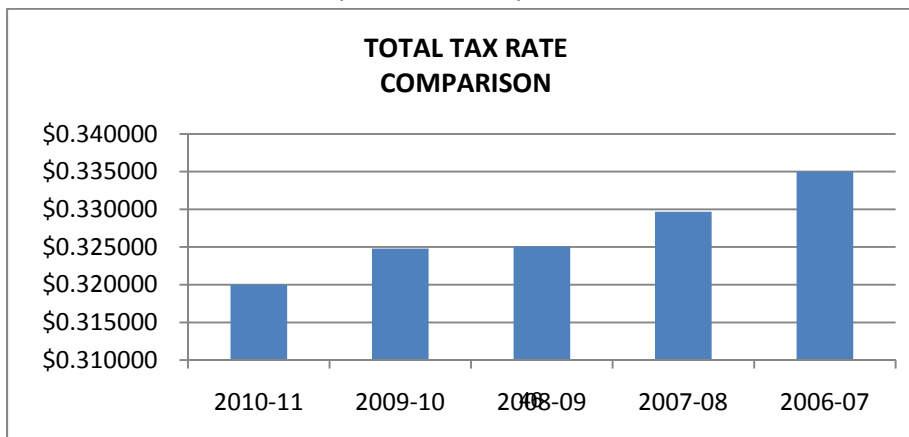
In the last several years the City of Shavano Park experienced a rapid growth in the development of both commercial and residential property. When the economy took a turn for the worst, the City's net taxable value still experienced a slight increase of almost 1% while other cities experienced a reduction.



However, the City's freeze taxable value continues to increase as well indicating the aging population of this City continues.



FY 2010-11 will be the City's 5th year in a row that City Council has adopted a lower property tax rate. This is a direct relation to the reserves that the General Fund and the Debt Service Fund have been able to maintain as well as how financially stable the City is.



CITY OF SHAVANO PARK
PROPERTY TAX SCHEDULE
FY 2010-11 ADOPTED

	ACTUAL FY 2006-07	ACTUAL FY 2007-08	ACTUAL FY 2008-09	ACTUAL FY 2009-10	ADOPTED FY 2010-11
ASSESSED VALUATION					
REAL PROPERTY	\$ 128,288,224	\$ 181,333,313	\$ 215,620,794	\$ 229,164,281	\$ 230,225,824
IMPROVEMENTS	\$ 393,451,907	\$ 461,934,371	\$ 564,302,287	\$ 579,449,484	\$ 573,569,239
PERSONAL PROPERTY	\$ 10,882,141	\$ 14,345,468	\$ 14,742,625	\$ 17,575,188	\$ 17,213,683
SUB-TOTAL	\$ 532,622,272	\$ 657,613,152	\$ 794,665,706	\$ 826,188,953	\$ 821,008,746
LESS EXEMPTIONS					
AG-PRODUCTIVITY LOSS	\$ 6,412,675	\$ 17,777,862	\$ 17,782,491	\$ 16,900,684	\$ 16,900,674
HOMESTEAD CAP	\$ 2,506,041	\$ 16,462,899	\$ 43,571,383	\$ 10,664,448	\$ 1,722,915
DISABLED VETERAN	\$ 476,000	\$ 548,000	\$ 622,000	\$ 2,962,843	\$ 2,857,620
EXEMPT PROPERTIES	\$ 2,508,931	\$ 4,887,142	\$ 5,591,500	\$ 6,703,506	\$ 4,703,331
LEASED VEHICLES	\$ 2,156,210	\$ 3,153,717	\$ 3,465,190	\$ 3,149,139	\$ 2,419,273
OVER 65	\$ 1,385,000	\$ 1,535,000	\$ 1,665,000	\$ 1,775,000	\$ 1,827,500
TOTAL EXEMPTIONS	\$ 15,444,857	\$ 44,364,620	\$ 72,697,564	\$ 42,155,620	\$ 30,431,313
NET TAXABLE VALUE	\$ 517,177,415	\$ 613,248,532	\$ 721,968,142	\$ 784,033,333	\$ 790,577,433
LESS FREEZE TAXABLE VALUE	\$ 73,143,671	\$ 87,133,627	\$ 117,348,406	\$ 136,664,339	\$ 147,619,368
FREEZE ADJUSTED TAXABLE VALUE	\$ 444,033,744	\$ 526,114,905	\$ 604,619,736	\$ 647,368,994	\$ 642,958,065
PRELIMINARY TAX LEVY					
TAX RATE/\$100 VALUATION					
GENERAL FUND	0.276532	0.273486	0.273486	0.290868	0.290868
DEBT SERVICE	0.058468	0.056196	0.051596	0.033932	0.029132
TOTAL TAX RATE	0.335000	0.329682	0.325082	0.324800	0.320000
CURRENT TAX LEVY	\$ 1,710,590	\$ 1,980,667	\$ 2,278,921	\$ 2,464,263	\$ 2,448,817
PERCENT OF LEVY COLLECTED	98.69%	98.69%	98.69%	98.69%	99.03%
DISTRIBUTION BY FUND					
GENERAL FUND	\$ 1,393,540.73	\$ 1,621,528.10	\$ 1,892,102.22	\$ 2,177,911.01	\$ 2,204,292
DEBT SERVICE	\$ 294,640.54	\$ 333,192.17	\$ 356,964.91	\$ 254,070	\$ 220,772
CURRENT COLLECTIONS	\$ 1,688,181.27	\$ 1,954,720.26	\$ 2,249,067.13	\$ 2,431,981.15	\$ 2,425,064



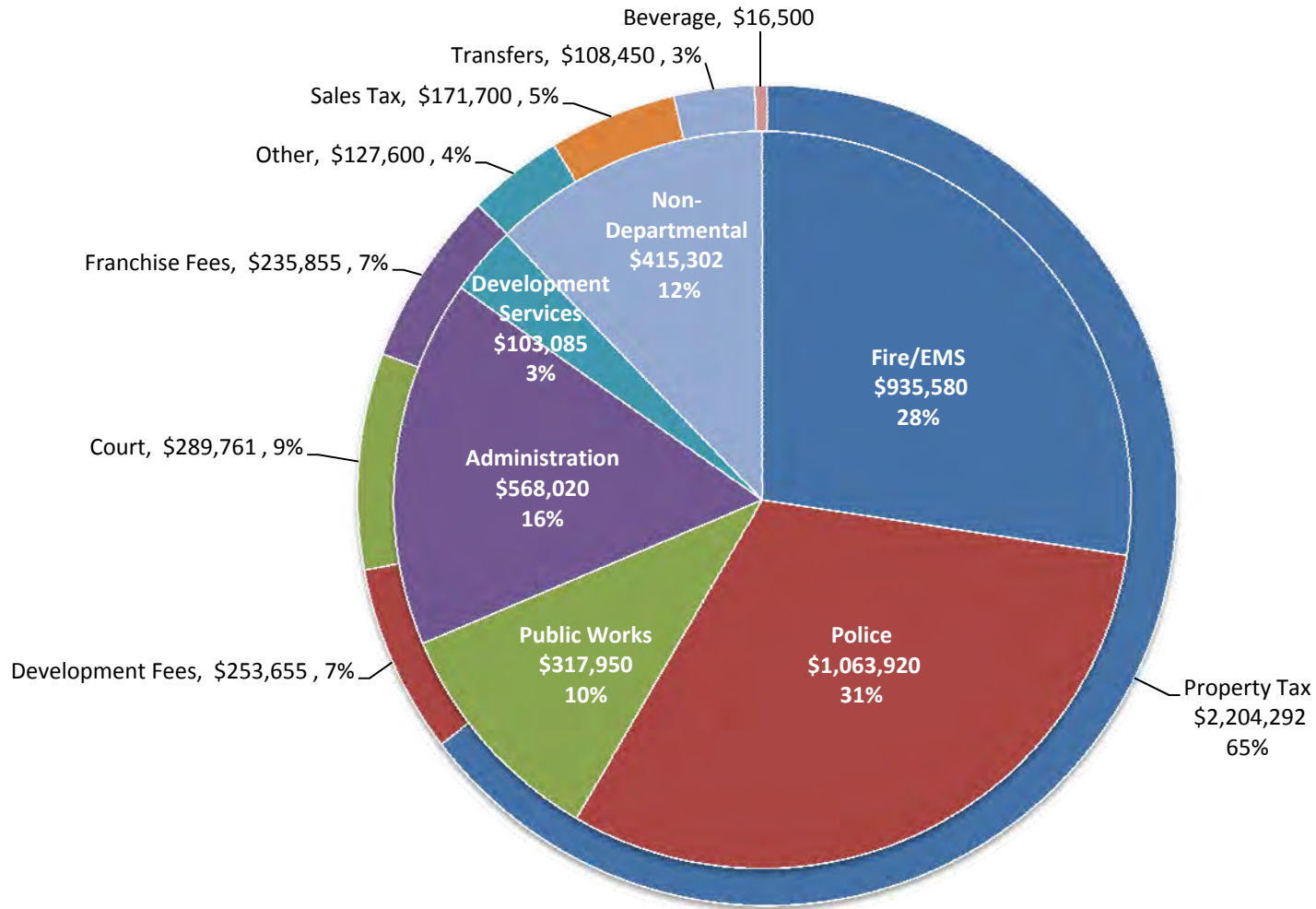
CITY OF SHAVANO PARK
2009 TAX RATE COMPARISON WITH
OTHER AREA CITIES

ALAMO HEIGHTS	\$0.355662
BALCONES HEIGHTS.....	\$0.510481
CASTLE HILLS.....	\$0.458668
CHINA GROVE.....	\$0.064492
CONVERSE.....	\$0.515000
ELMENDORF.....	\$0.299846
FAIR OAKS RANCH.....	\$0.241500
GREY FOREST.....	\$0.093525
HELOTES.....	\$0.363651
HILL COUNTRY VILLAGE.....	\$0.095000
HOLLYWOOD PARK	\$0.490000
KIRBY.....	\$0.661649
LEON VALLEY.....	\$0.527400
LIVE OAK.....	\$0.449369
LYTLE.....	\$0.307500
OLMOS PARK.....	\$0.463400
SAN ANTONIO.....	\$0.565690
SCHERTZ.....	\$0.434200
SELMA.....	\$0.265000
SHAVANO PARK.....	\$0.320000 (2010 ADOPTED TAX RATE)
SOMERSET.....	\$0.516787
ST. HEDWIG.....	\$0.479895
TERRELL HILLS.....	\$0.391301
UNIVERSAL CITY.....	\$0.519636
VON ORMY.....	\$0.390000
WINDCREST.....	\$0.436495



GENERAL FUND

**FY 2010-2011 ADOPTED GENERAL FUND AVAILABLE RESOURCES
DISTRIBUTED OVER MAJOR SPENDING AREAS**



Total Revenues: \$3,407,813

Total Expenditures: \$3,403,857

CITY OF SHAVANO PARK
GENERAL FUND REVENUES
REVENUE ASSUMPTIONS

AD VALOREM TAXES (65% of General Fund Revenues)

The certified 2010 freeze adjusted taxable value (for taxation in FY 2011) per the Appraisal District is \$642,958,065 which is a decrease of \$6,968,680 or 1% from the 2009 taxable value. The 2010 tax rate was set by City Council at a rate of \$0.3200 per \$100 value. This is a decrease of \$.0048 from the 2009 tax rate and reflects the Council's commitment to keeping the tax rate as low as possible while maintaining the current level of service.

Current tax revenue was calculated using an operations and maintenance tax rate of \$.290868 per \$100 of taxable value and a collection rate of 99.03%.

MUNICIPAL COURT FINES (9% of General Fund Revenues)

Court fines and fees are levied by the Municipal Judge for violations of State laws and City ordinances. The State also levies fees on these fines, which are collected by the City and remitted to the State. The City is allowed to retain 10% of these fees as a collection and processing fee.

Court fine revenues have continued to increase every year. Revenues were conservatively projected at a 2.5% increase from last year's estimate.

BUILDING PERMITS, PLATTING FEES AND OTHER LICENSES & PERMITS (7% of General Fund Revenues)

These construction-related revenues have been greatly impacted by the downturn in the economy. Last year's revenues were at 90% of budget. This year's Budget was projected based on last year's actual revenues to continue the current trend in the economy and maintain our conservative approach.

FRANCHISE FEES (7% of General Fund Revenues)

Franchise fees are paid to the City by utility companies and telecommunications providers which use the City's streets, rights-of-way and elevated storage capacity in the course of conducting their business. Franchise fees are conservatively budgeted.

SALES TAX (5% of General Fund Revenues)

Actual sales tax collections for the current year (FY 2010) are projected to be at \$170,000. This amount is 4.6% higher than the \$162,503 budgeted amount in FY 2010. Sales tax revenues in FY 2011 are projected conservatively at a 1% increase from FY 2010 estimated revenues.

CITY OF SHAVANO PARK
GENERAL FUND
PROGRAM IMPROVEMENTS

APPROPRIATIONS

CITY COUNCIL

1. \$25,000 – PER APPROVED TOWN PLAN - FUNDS TO PREPARE PLANS TO BEGIN DIALOGUE WITH TEXAS DEPARTMENT OF TRANSPORTATION TO ENSURE CITY’S VISION IS INCORPORATED INTO THE FUTURE N.W. MILITARY HWY EXPANSION PLANS

NON-DEPARTMENTAL

1. \$21,750 - 1.2% COST OF LIVING SALARY INCREASE
2. \$23,200 – MERIT PAY PROGRAM
3. \$17,800 – SICK LEAVE BUY BACK PROGRAM
4. \$347,052 – TRANSFER TO CAPITAL REPLACEMENT FUND TO BUILD RESERVE FOR THE FOLLOWING PROJECTS:
 - Street Reconstruction - \$100,000
 - Drainage Projects - \$100,000
 - Replacement of Fire Dept. Vehicles - \$75,000
 - Dispatch services upgrade - \$72,052

CITY OF SHAVANO PARK
SUMMARY OF FY 2010-11 ADOPTED BUDGET
GENERAL FUND

ACCT. NAME	ACTUAL FY 2008-09	BUDGET FY 2009-10	ESTIMATE FY 2009-10	FY 2010-11 ADOPTED BUDGET		
				BASE	IMPROVEMENTS	TOTAL
REVENUES						
Ad Valorem Taxes	\$ 1,919,566.00	\$ 2,202,423	\$ 2,217,236	\$ 2,204,292	\$ -	\$ 2,204,292
Municipal Sales Tax	\$ 159,032.00	\$ 162,503	\$ 170,000	\$ 171,700	\$ -	\$ 171,700
Mixed Beverage Tax	\$ 17,277.00	\$ 18,000	\$ 16,500	\$ 16,500	\$ -	\$ 16,500
Franchise Fees	\$ 264,871.00	\$ 208,000	\$ 231,230	\$ 235,855	\$ -	\$ 235,855
Building Permits	\$ 215,286.00	\$ 200,000	\$ 195,000	\$ 196,820	\$ -	\$ 196,820
Platting Fees	\$ 7,438.00	\$ 5,000.00	\$ 20,000	\$ 20,200	\$ -	\$ 20,200
Other Licenses & Permits	\$ 83,992.00	\$ 77,200.00	\$ 38,885	\$ 36,635	\$ -	\$ 36,635
Municipal Court Fines	\$ 295,814.00	\$ 308,600	\$ 282,700	\$ 289,761	\$ -	\$ 289,761
Police Revenues	\$ 3,477.00	\$ 1,900	\$ 2,910	\$ 1,950	\$ -	\$ 1,950
Total Grants & Miscellaneous	\$ 121,122.00	\$ 108,250	\$ 218,421	\$ 120,650	\$ -	\$ 120,650
Interest Income	\$ 15,087.00	\$ 14,280	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total Transfers	\$ 111,986.00	\$ 102,000	\$ 96,000	\$ 108,450	\$ -	\$ 108,450
Total Revenues	\$ 3,214,948.00	\$ 3,408,156	\$ 3,493,882	\$ 3,407,813	\$ -	\$ 3,407,813

APPROPRIATIONS						
City Council	\$ 12,116.00	\$ 27,500	\$ 16,050	\$ 10,100	\$ 25,000	\$ 35,100
Administration	\$ 594,819.00	\$ 477,303	\$ 502,120	\$ 476,750	\$ -	\$ 476,750
Municipal Court	\$ 55,722.00	\$ 56,482	\$ 56,042	\$ 56,170	\$ -	\$ 56,170
Development Services	\$ -	\$ 99,810	\$ 98,790	\$ 103,085	\$ -	\$ 103,085
Public Works	\$ 309,563.00	\$ 294,060	\$ 287,015	\$ 317,950	\$ -	\$ 317,950
Fire Department	\$ 966,602.00	\$ 1,008,535	\$ 1,042,795	\$ 935,580	\$ -	\$ 935,580
Police Department	\$ 872,719.00	\$ 1,022,850	\$ 922,530	\$ 1,063,920	\$ -	\$ 1,063,920
Non-Departmental	\$ 102,442.00	\$ 143,729	\$ 101,897	\$ 5,500	\$ 409,802	\$ 415,302
Total Appropriations	\$ 2,913,983.00	\$ 3,130,269	\$ 3,027,239	\$ 2,969,055	\$ 434,802	\$ 3,403,857
Net Revenues	\$ 300,965.00	\$ 277,887	\$ 466,643	\$ 438,758		\$ 3,956
Beginning Fund Balance		\$ 1,963,732	\$ 1,963,732			\$ 2,430,375
Less Appropriated Fund Balance						
Ending Fund Balance		\$ 2,241,619	\$ 2,430,375			\$ 2,434,331
Reserved		\$ 37,145	\$ 38,005			\$ 38,874
Unreserved Fund Balance		\$ 2,204,474	\$ 2,392,370			\$ 2,395,457

CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
GENERAL FUND - REVENUES

REVENUES

ACCT NO.	ACCT. NAME	ACTUAL 2008-09	BUDGET FY 2009-10	ESTIMATE FY 2009-10	ADOPTED FY 2010-11
599-1010	Ad Valorem Taxes	\$ 1,919,566.00	\$ 2,202,423	\$ 2,217,236	\$ 2,204,292
599-1040	Municipal Sales Tax	\$ 159,032.00	\$ 162,503	\$ 170,000	\$ 171,700
599-1060	Mixed Beverage Tax	\$ 17,277.00	\$ 18,000	\$ 16,500	\$ 16,500
	Total Tax Revenues	\$ 2,095,875.00	\$ 2,382,926	\$ 2,403,736	\$ 2,392,492
599-2020	Franchise Fees	\$ 264,871.00	\$ 208,000	\$ 231,230	\$ 235,855
599-3010	Building Permits	\$ 215,286.00	\$ 200,000	\$ 195,000	\$ 196,820
599-3012	Plan Review Fees	\$ 28,815.00	\$ 30,000	\$ 20,000	\$ 20,200
599-3015	Tree Trimming Permits	\$ 3,575.00	\$ 2,000	\$ 860	\$ 870
599-3017	Garage Sale Permits	\$ 270.00	\$ 200	\$ 260	\$ 265
599-3018	Certificate of Occupancy Fee	\$ 2,500.00	\$ 2,000	\$ 2,000	\$ 2,100
599-3020	Platting Fees	\$ 7,438.00	\$ 5,000	\$ 1,215	\$ -
599-3025	Variance Application Fees	\$ 1,050.00	\$ -	\$ 1,750	\$ 350
599-3040	Contractors' Licenses	\$ 26,323.00	\$ 25,000	\$ 25,800	\$ 26,000
599-3045	Inspection Fees	\$ 8,779.00	\$ 8,000	\$ 7,000	\$ 7,050
599-3060	Development Fees	\$ 12,680.00	\$ 10,000	\$ -	\$ -
	Total Permits & Licenses	\$ 306,716.00	\$ 282,200	\$ 253,885	\$ 253,655
599-4010	Municipal Court Fines	\$ 237,023.00	\$ 250,000	\$ 230,500	\$ 235,000
599-4021	Arrest Fees	\$ 12,613.00	\$ 14,000	\$ 11,250	\$ 12,000
599-4028	State Court Cost Alloc.	\$ 14,749.00	\$ 15,000	\$ 13,500	\$ 15,000
599-4030	Warrant Fees	\$ 29,960.00	\$ 28,000	\$ 26,100	\$ 26,361
599-4036	Judicial Fee - City	\$ 1,469.00	\$ 1,600	\$ 1,350	\$ 1,400
	Total Municipal Court	\$ 295,814.00	\$ 308,600	\$ 282,700	\$ 289,761
599-6010	Police Report Revenue	\$ 67.00	\$ 50	\$ 170	\$ 100
599-6020	Police Officers Education Fund	\$ 1,780.00	\$ 1,700	\$ 1,700	\$ 1,700
599-6030	Police Dept. Revenue	\$ 1,630.00	\$ 150	\$ 1,040	\$ 150
	Total Police Revenues	\$ 3,477.00	\$ 1,900	\$ 2,910	\$ 1,950
599-7010	School Crossing Guard Reimb.	\$ 3,352.00	\$ 3,000	\$ 3,190	\$ 3,200
599-7025	US DOJ Vest Grant	\$ 1,460.00	\$ 1,000	\$ 1,615	\$ 1,000
599-7037	STRAC	\$ 7,081.00	\$ 7,000	\$ 6,036	\$ 7,000
599-7040	Public Records Revenue	\$ 99.00	\$ 100	\$ 80	\$ 100
599-7050	Administrative Income	\$ 21,812.00	\$ 10,000	\$ 27,000	\$ 10,000
599-7060	EMS Fees	\$ 60,223.00	\$ 65,000	\$ 60,000	\$ 60,000
599-7070	Recycling Revenue	\$ 1,470.00	\$ -	\$ 5,000	\$ 5,000
599-7075	Site Lease/License Fees	\$ 25,450.00	\$ 22,000	\$ 34,000	\$ 34,200
599-7084	Fire Dept. Donations	\$ 50.00	\$ 50	\$ 81,300	\$ 50
599-7085	Police Dept. Donations	\$ 125.00	\$ 100	\$ 200	\$ 100
	Total Miscellaneous Revenues	\$ 121,122.00	\$ 108,250	\$ 218,421	\$ 120,650
599-8010	Interest Income	\$ 15,087.00	\$ 14,280	\$ 5,000	\$ 5,000
	Total Revenues	\$ 3,102,962.00	\$ 3,306,156	\$ 3,397,882	\$ 3,299,363
599-9020	Transfer from Water	\$ 25,536.00	\$ 21,000	\$ 15,000	\$ 21,000
599-9030	Transfer from Crime Control	\$ 86,450.00	\$ 81,000	\$ 81,000	\$ 83,600
599-9040	Transfer from Court Restr. Fund	\$ -	\$ -	\$ -	\$ 3,850
	Total Transfers	\$ 111,986.00	\$ 102,000	\$ 96,000	\$ 108,450
	GRAND TOTAL	\$ 3,214,948.00	\$ 3,408,156	\$ 3,493,882	\$ 3,407,813

CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS

					FY 2010-11		
		FY 2008-09 ACTUAL	BUDGET FY 2009-10	ESTIMATED FY 2009-10	BASE	IMPROVEMENTS	ADOPTED BUDGET
CITY COUNCIL							
Total City Council		\$ 12,116	\$ 27,500	\$ 16,050	\$ 10,100	\$ 25,000	\$ 35,100
ADMINISTRATION							
Personnel		\$ 346,962	\$ 311,503	\$ 320,520	\$ 320,500	\$ -	\$ 320,500
Supplies		\$ 21,381	\$ 13,700	\$ 11,750	\$ 12,000	\$ -	\$ 12,000
Services		\$ 196,220	\$ 137,100	\$ 134,750	\$ 129,750	\$ -	\$ 129,750
Capital Expenditures		\$ 14,075	\$ -	\$ 22,000	\$ -	\$ -	\$ -
Maintenance		\$ 16,181	\$ 15,000	\$ 13,100	\$ 14,500	\$ -	\$ 14,500
Total Administration		\$ 594,819	\$ 477,303	\$ 502,120	\$ 476,750	\$ -	\$ 476,750
MUNICIPAL COURT							
Personnel		\$ 34,900	\$ 35,807	\$ 35,802	\$ 39,245	\$ -	\$ 39,245
Supplies		\$ 4,904	\$ 4,000	\$ 3,600	\$ 3,300	\$ -	\$ 3,300
Services		\$ 13,150	\$ 13,675	\$ 13,140	\$ 13,425	\$ -	\$ 13,425
Maintenance		\$ 2,768	\$ 3,000	\$ 3,500	\$ 200	\$ -	\$ 200
Total Municipal Court		\$ 55,722	\$ 56,482	\$ 56,042	\$ 56,170	\$ -	\$ 56,170
DEVELOPMENT SERVICES							
Personnel		\$ -	\$ 52,760	\$ 38,570	\$ 43,785	\$ -	\$ 43,785
Supplies		\$ -	\$ 450	\$ 1,450	\$ 1,650	\$ -	\$ 1,650
Services		\$ -	\$ 45,100	\$ 56,920	\$ 55,550	\$ -	\$ 55,550
Maintenance		\$ -	\$ 1,500	\$ 1,850	\$ 2,100	\$ -	\$ 2,100
Total Development Services		\$ -	\$ 99,810	\$ 98,790	\$ 103,085	\$ -	\$ 103,085
PUBLIC WORKS							
Personnel		\$ 123,921	\$ 159,510	\$ 155,775	\$ 153,800	\$ -	\$ 153,800
Supplies		\$ 6,237	\$ 5,250	\$ 4,480	\$ 4,050	\$ -	\$ 4,050
Services		\$ 17,507	\$ 15,550	\$ 6,200	\$ 7,400	\$ -	\$ 7,400
Capital Expenditures		\$ 39,635	\$ 2,000	\$ 1,860	\$ 1,000	\$ -	\$ 1,000
Maintenance		\$ 122,263	\$ 111,750	\$ 118,700	\$ 151,700	\$ -	\$ 151,700
Total Public Works		\$ 309,563	\$ 294,060	\$ 287,015	\$ 317,950	\$ -	\$ 317,950
FIRE DEPARTMENT							
Personnel		\$ 821,934	\$ 856,735	\$ 828,370	\$ 796,500	\$ -	\$ 796,500
Supplies		\$ 19,448	\$ 17,000	\$ 16,200	\$ 20,700	\$ -	\$ 20,700
Services		\$ 40,637	\$ 57,570	\$ 39,000	\$ 50,250	\$ -	\$ 50,250
Capital Expenditures		\$ 10,653	\$ 34,500	\$ 116,000	\$ 12,750	\$ -	\$ 12,750
Maintenance		\$ 66,899	\$ 35,730	\$ 37,150	\$ 48,380	\$ -	\$ 48,380
STRAC Grant Expenditures		\$ 7,031	\$ 7,000	\$ 6,075	\$ 7,000	\$ -	\$ 7,000
Total Fire Department		\$ 966,602	\$ 1,008,535	\$ 1,042,795	\$ 935,580	\$ -	\$ 935,580
POLICE DEPARTMENT							
Personnel		\$ 755,475	\$ 834,100	\$ 749,350	\$ 852,900	\$ -	\$ 852,900
Supplies		\$ 14,563	\$ 14,000	\$ 10,000	\$ 14,000	\$ -	\$ 14,000
Services		\$ 41,669	\$ 48,400	\$ 42,920	\$ 54,650	\$ -	\$ 54,650
Capital Expenditures		\$ 958	\$ 59,200	\$ 56,360	\$ 71,520	\$ -	\$ 71,520
Maintenance		\$ 60,054	\$ 67,150	\$ 63,900	\$ 70,850	\$ -	\$ 70,850
Total Police Department		\$ 872,719	\$ 1,022,850	\$ 922,530	\$ 1,063,920	\$ -	\$ 1,063,920
NON-DEPARTMENTAL							
		\$ 102,442	\$ 143,729	\$ 101,897	\$ 5,500	\$ 409,802	\$ 415,302
TOTAL APPROPRIATIONS		\$ 2,913,983	\$ 3,130,269	\$ 3,027,239	\$ 2,969,055	\$ 434,802	\$ 3,403,857

CITY OF SHAVANO PARK FY 2010-2011 ADOPTED BUDGET GENERAL FUND APPROPRIATIONS

MAYOR & CITY COUNCIL

DESCRIPTION:

Consists of elected and legislative officials which are responsible for providing direction for and control of city government. The Mayor and five City Aldermen provide such direction and control by adopting policies, budgets, and ordinances which are then implemented and enforced by the City Manager through the various City departments. Meetings are held monthly on the third Tuesday of the month, with special meetings called as needed. City Aldermen are elected at-large.

	FY 2008-09 ACTUAL	BUDGET FY 2009-10	ESTIMATED FY 2009-10	FY 2010-11		
				BASE	IMPROVEMENTS	ADOPTED BUDGET
600-1070 Mileage Reimbursement	\$ 213	\$ 300	\$ 100	\$ 200	\$ -	\$ 200
Total Personnel	\$ 213	\$ 300	\$ 100	\$ 200	\$ -	\$ 200
600-2040 Other Supplies	\$ 530	\$ 900	\$ 300	\$ 500	\$ -	\$ 500
Total Supplies	\$ 530	\$ 900	\$ 300	\$ 500	\$ -	\$ 500
600-3020 Association Dues & Pubs	\$ 796	\$ 800	\$ 850	\$ 900	\$ -	\$ 900
600-3030 Training/Education	\$ 1,615	\$ 1,500	\$ 300	\$ 1,500	\$ -	\$ 1,500
600-3040 Travel/lodging/meals	\$ 1,889	\$ 2,000	\$ 500	\$ 2,000	\$ -	\$ 2,000
600-3080 Special Services	\$ 7,073	\$ 22,000	\$ 14,000	\$ 5,000	\$ 25,000	\$ 30,000
Total Services	\$ 11,373	\$ 26,300	\$ 15,650	\$ 9,400	\$ 25,000	\$ 34,400
TOTAL MAYOR & CITY COUNCIL	\$ 12,116	\$ 27,500	\$ 16,050	\$ 10,100	\$ 25,000	\$ 35,100
% of Total General Fund	0.42%	0.88%	0.53%			1.03%

PERSONNEL SCHEDULE:

The Mayor and Aldermen do not receive any compensation but may be reimbursed for their expenses incurred in their official duties.

PERFORMANCE MEASURES:

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
Number of Ordinances Approved	19	17	10
Number of Resolutions Approved	19	14	10
Number of City Council Meetings	19	14	14

GOALS:

1. Continue to improve communications with residents on city issues
2. Continue policy of reserving excess fund balances for future capital projects
3. Continue to adopt a tax rate that benefits the city and provides relief to the citizenry
4. To begin the NW Military Hwy Expansion plan by drawing up necessary plans to begin dialogue with TXDOT

CITY OF SHAVANO PARK

FY 2010-2011 ADOPTED BUDGET

GENERAL FUND APPROPRIATIONS

ADMINISTRATION

DESCRIPTION:

Executes the policies established by the City Council and administer the affairs fo the City consistent with State Law, City Ordinance, and will of the City Council; communicate the needs of the City, staff, and other governmental agencies by providing information to the City Council for action and/or policy guidelines; assist City Council in the formation of City goals and long range planning; prepare and administer the City budget; responsible for all adminisitrative procedures involving payroll, finance and organizational administration; serves as the Record Management Officer for all City records to include meeting minutes, ordinances, deeds, and contracts; perform a variety of personnel functions to include new hiring process, recruiting, compensation, benefits, employee relations, and communcations.

PERSONNEL SCHEDULE

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
City Manager	1	1	1
City Clerk	1	1	1
Finance Director	1	1	1
Finance/HR Clerk	1	1	1
Receptionist/Permit Clerk	1	1	1
TOTAL BUDGETED POSITIONS	5	5	5

PERFORMANCE MEASURES

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
Number of public meetings	55	64	64
City-wide employee turnover ratio	16.67%	22.92%	10%

GOAL:

1. To receive the Distinguished Budget Award
2. To complete the new website

CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT

		FY 2008-09 ACTUAL	FY 2009-10 BUDGET	FY 2009-10 ESTIMATE	FY 2010-11 ADOPTED
ADMINISTRATION					
601-1010	Salaries	\$ 292,027	\$ 260,850	\$ 267,000	\$ 263,300
601-1015	Overtime	\$ 529	\$ -	\$ 300	\$ 300
601-1020	Medicare	\$ 4,207	\$ 3,808	\$ 3,700	\$ 3,850
601-1025	TWC	\$ 348	\$ 225	\$ 950	\$ 950
601-1030	Health Insurance	\$ 16,013	\$ 14,700	\$ 16,700	\$ 17,250
601-1033	Dental Insurance	\$ 1,413	\$ 1,750	\$ 1,700	\$ 2,000
601-1035	Vision Care Insurance	\$ 400	\$ 500	\$ 450	\$ 500
601-1036	Life Insurance	\$ 439	\$ 420	\$ 420	\$ 420
601-1037	Worker's Compensation	\$ 1,386	\$ 700	\$ 1,050	\$ 350
601-1039	Disability Insurance	\$ 1,622	\$ 1,610	\$ 1,750	\$ 2,280
601-1040	TMRs Retirement	\$ 25,935	\$ 25,140	\$ 24,700	\$ 27,500
601-1070	Special Allowances	\$ 2,643	\$ 1,800	\$ 1,800	\$ 1,800
	Total Personnel	\$ 346,962	\$ 311,503	\$ 320,520	\$ 320,500
601-2020	General Office Supplies	\$ 3,328	\$ 3,200	\$ 3,000	\$ 3,000
601-2030	Postage/Meter Rental	\$ 7,082	\$ 7,500	\$ 7,500	\$ 7,500
601-2050	Printing & Copying	\$ 1,263	\$ 1,800	\$ 1,000	\$ 1,000
601-2075	Bank/Credit Card Fees	\$ 9,578	\$ 1,200	\$ 250	\$ 500
601-2080	Uniforms	\$ 130	\$ -	\$ -	\$ -
	Total Supplies	\$ 21,381	\$ 13,700	\$ 11,750	\$ 12,000
601-3010	Advertising Expense	\$ 3,555	\$ 1,000	\$ 1,500	\$ 1,500
601-3015	Professional Services	\$ 117,869	\$ 65,850	\$ 73,450	\$ 65,850
601-3016	Codification Expense	\$ 6,274	\$ 3,200	\$ 2,600	\$ 3,200
601-3020	Association Dues & Pubs	\$ 2,255	\$ 3,100	\$ 2,500	\$ 2,000
601-3030	Training/Education	\$ 4,743	\$ 3,000	\$ 1,000	\$ 2,000
601-3040	Travel/Mileage/Lodging/Perdiem	\$ 2,940	\$ 4,250	\$ 2,200	\$ 2,200
601-3050	Liability Insurance	\$ 29,329	\$ 25,000	\$ 25,000	\$ 25,000
601-3070	Property Insurance	\$ 3,138	\$ 9,500	\$ 9,500	\$ 9,500
601-3080	Special Services	\$ 11,517	\$ 8,200	\$ 3,000	\$ 4,500
601-3090	Communications Services	\$ 14,600	\$ 14,000	\$ 14,000	\$ 14,000
	Total Services	\$ 196,220	\$ 137,100	\$ 134,750	\$ 129,750
601-4005	Office Furniture	\$ -	\$ -	\$ -	\$ -
601-4010	Electronic Equipment Purchase	\$ 11,782	\$ -	\$ -	\$ -
601-4015	Computer Software Purchase	\$ 2,293	\$ -	\$ 22,000	\$ -
601-4099	Contingency	\$ -	\$ -	\$ -	\$ -
	Total Capital	\$ 14,075	\$ -	\$ 22,000	\$ -
601-5005	Equipment Leases	\$ 5,554	\$ 6,000	\$ 5,600	\$ 6,000
601-5010	Equipment Maint. & Repair	\$ 1,618	\$ 1,000	\$ 250	\$ 500
601-5015	Electronic Equipment Maint.	\$ 6,345	\$ 7,000	\$ 7,000	\$ 7,000
601-5020	Vehicle Maintenance	\$ 1,845	\$ 500	\$ -	\$ 500
601-5060	Vehicle Fuel	\$ 819	\$ 500	\$ 250	\$ 500
	Total Maintenance	\$ 16,181	\$ 15,000	\$ 13,100	\$ 14,500
TOTAL ADMINISTRATION		\$ 594,819	\$ 477,303	\$ 502,120	\$ 476,750
	% of Total General Fund	20.41%	15.25%	16.59%	14.01%

CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS

NON-DEPARTMENTAL

DESCRIPTION:

Non-departmental expenditures consist of City wide employee benefits package and Transfers to Other Funds. The city wide employee benefits consists of 1.2% cost of living, the city's merit program and sick leave buy back program. These programs are administered through the Administration Office. This year's transfers include transfers to the Capital Replacement Fund to begin reserves for future projects such as Street Reconstruction, drainage, replacement of fire equipment, and upgrading the City's dispatch services.

	FY 2008-09 ACTUAL	FY 2009-10 BUDGET	FY 2009-10 ESTIMATE	FY 2010-11		
				BASE	IMPROVEMENTS	ADOPTED BUDGET
601-9010 Transfer to Capital Replacement	\$ 101,667	\$ 101,297	\$ 101,297	\$ -	\$ 347,052	\$ 347,052
601-1038 Benefits Citywide	\$ 775	\$ 42,432	\$ 600	\$ 5,500	\$ 62,750	\$ 68,250
TOTAL NON-DEPARTMENTAL	\$ 102,442	\$ 143,729	\$ 101,897	\$ 5,500	\$ 409,802	\$ 415,302
% of Total General Fund	3.52%	4.59%				12.20%

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
PERFORMANCE MEASURES			
Cost of Living % increase	3%	-	1.2%
Sick Leave Buy Back cost	\$ 16,000	\$ 12,306	\$ 21,750
Number of employees who received Merit Pay			

GOALS:

1. Continue to provide incentives for employees to continue employment with the City of Shavano Park
2. Continue transferring excess funds to Capital Replacement Fund for future projects

CITY OF SHAVANO PARK FY 2010-2011 ADOPTED BUDGET GENERAL FUND APPROPRIATIONS

MUNICIPAL COURT

DESCRIPTION:

The main function of municipal court is to dispense justice created by the issuance of traffic and motor vehicle offenses, non-traffic Class C misdemeanors and alcohol related offenses. The municipal court consists of a city judge, city attorney and one full time clerk. The attorney and judge are appointed by the City Council. Municipal Court is held once a month on the Third (3rd) Thursday of the month at 5:30 p.m. with check in starting at 5:00 p.m. This office reports directly to the Finance Director.

PERSONNEL SCHEDULE

Municipal Court Clerk

FY 2008-09 ACTUAL	FY 2009-10 ESTIMATED	FY 2010-11 ADOPTED
1	1	1

PERFORMANCE MEASURES:

New Cases Filed

Paid Warrants

Paid Late Notices & Omni Base cases

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
5,977	5,336	5,816
\$ 156,218	\$ 96,459	\$ 126,340
\$ 33,986	\$ 37,074	\$ 35,000

GOALS:

1. Resolve cases quicker by processing more defendants at window by Court Clerk instead of waiting for court date.
2. Actively pursue outstanding warrants

CITY OF SHAVANO PARK					
FY 2010-11 ADOPTED BUDGET					
GENERAL FUND APPROPRIATIONS BY DEPARTMENT					
		FY 2008-09 ACTUAL	FY 2009-10 BUDGET	FY 2009-10 ESTIMATE	FY 2010-11 ADOPTED
MUNICIPAL COURT					
602-1010	Salaries	\$ 30,300	\$ 31,000	\$ 29,000	\$ 30,500
602-1015	Overtime	\$ 789	\$ 1,000	\$ 675	\$ 1,000
602-1020	Medicare	\$ 467	\$ 500	\$ 450	\$ 500
602-1025	TWC	\$ 114	\$ 45	\$ 200	\$ 200
602-1030	Health Insurance	\$ 9	\$ -	\$ 2,300	\$ 3,300
602-1033	Dental Insurance	\$ 1	\$ -	\$ 202	\$ 310
602-1035	Vision Care Insurance	\$ 92	\$ 100	\$ 75	\$ 100
602-1036	Life Insurance	\$ 79	\$ 84	\$ 80	\$ 85
602-1037	Worker's Comp Insurance	\$ 297	\$ 78	\$ 80	\$ 100
602-1040	TMRs Retirement	\$ 2,752	\$ 3,000	\$ 2,740	\$ 3,150
	Total Personnel	\$ 34,900	\$ 35,807	\$ 35,802	\$ 39,245
602-2020	Office Supplies	\$ 472	\$ 400	\$ 500	\$ 400
602-2050	Printing & Copying	\$ 378	\$ 300	\$ 600	\$ 400
602-2075	Bank/Credit Card Fees	\$ 4,054	\$ 3,000	\$ 2,500	\$ 2,500
602-2080	Uniform	\$ -	\$ 300	\$ -	\$ -
	Total Supplies	\$ 4,904	\$ 4,000	\$ 3,600	\$ 3,300
602-3015	Professional Services	\$ 12,200	\$ 12,000	\$ 12,000	\$ 12,000
602-3020	Association Dues & Pubs	\$ 237	\$ 425	\$ 425	\$ 425
602-3030	Training/Education	\$ 50	\$ 250	\$ 50	\$ 200
602-3040	Travel/Mileage/Lodging/Perdiem	\$ 125	\$ 500	\$ 125	\$ 300
602-3090	Communication Services	\$ 538	\$ 500	\$ 540	\$ 500
	Total Services	\$ 13,150	\$ 13,675	\$ 13,140	\$ 13,425
602-5015	Electronic Equipment Maint & Rep.	\$ 2,768	\$ 3,000	\$ 3,500	\$ 200
	Total Maintenance	\$ 2,768	\$ 3,000	\$ 3,500	\$ 200
	Total Municipal Court	\$ 55,722	\$ 56,482	\$ 56,042	\$ 56,170
	% of Total General Fund	1.91%	1.80%	1.85%	1.65%

CITY OF SHAVANO PARK FY 2010-2011 ADOPTED BUDGET GENERAL FUND APPROPRIATIONS

DEVELOPMENT SERVICES

DESCRIPTION:

The Development Services Office is responsible for reviewing and permitting 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. Currently, there is one Code Compliance Officer position and inspection services are contracted. This office reports directly to the City Manager.

PERSONNEL SCHEDULE Code Enforcement Officer

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
1	1	1

PERFORMANCE MEASURES

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
Number of permits issued	551	834	660
Number of code violations processed	397	733	600

GOALS:

1. Continue to process code violations throughout the city
2. Allow on-line payments for permits through website

CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT

		FY 2008-09 ACTUAL	FY 2009-10 BUDGET	FY 2009-10 ESTIMATE	FY 2010-11 ADOPTED
DEVELOPMENT SERVICES OFFICES					
607-1010	Salaries	\$ -	\$ 41,100	\$ 30,000	\$ 34,000
607-1015	Overtime	\$ -	\$ -	\$ 100	\$ 500
607-1020	Medicare	\$ -	\$ 610	\$ 350	\$ 500
607-1025	TWC	\$ -	\$ 45	\$ 45	\$ 200
607-1030	Health Insurance	\$ -	\$ 5,200	\$ 4,000	\$ 4,200
607-1033	Dental Insurance	\$ -	\$ 350	\$ 350	\$ 350
607-1035	Vision Care Insurance	\$ -	\$ 100	\$ 80	\$ 100
607-1036	Life Insurance	\$ -	\$ 85	\$ 85	\$ 85
607-1037	Worker's Comp Insurance	\$ -	\$ 350	\$ 350	\$ 350
607-1040	TMRs Retirement	\$ -	\$ 4,020	\$ 3,000	\$ 3,500
607-1070	Special Allowances	\$ -	\$ 900	\$ 210	\$ -
	Total Personnel	\$ -	\$ 52,760	\$ 38,570	\$ 43,785
607-2020	Office Supplies	\$ -	\$ 200	\$ 300	\$ 200
607-2075	Bank/Credit Card Fees	\$ -	\$ -	\$ 1,000	\$ 1,200
607-2080	Uniforms	\$ -	\$ 250	\$ 150	\$ 250
	Total Supplies	\$ -	\$ 450	\$ 1,450	\$ 1,650
607-3015	Professional Services	\$ -	\$ 43,500	\$ 55,900	\$ 54,000
607-3020	Association Dues & Pubs	\$ -	\$ 500	\$ -	\$ 500
607-3030	Training/Education	\$ -	\$ 500	\$ 470	\$ 500
607-3060	Uniform Service	\$ -	\$ -	\$ -	\$ -
607-3090	Communication Services	\$ -	\$ 600	\$ 550	\$ 550
	Total Services	\$ -	\$ 45,100	\$ 56,920	\$ 55,550
607-5015	Electronic Equipment Maintenance	\$ -	\$ -	\$ 1,100	\$ 1,100
607-5020	Vehicle Maintenance	\$ -	\$ 500	\$ 250	\$ 500
607-5060	Vehicle Fuel	\$ -	\$ 1,000	\$ 500	\$ 500
	Total Maintenance	\$ -	\$ 1,500	\$ 1,850	\$ 2,100
	Total Development Services Office	\$ -	\$ 99,810	\$ 98,790	\$ 103,085
	% of Total General Fund	0.00%	3.19%	3.26%	3.03%

CITY OF SHAVANO PARK FY 2010-2011 ADOPTED BUDGET GENERAL FUND APPROPRIATIONS

PUBLIC WORKS

DESCRIPTION:

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.

PERSONNEL SCHEDULE

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
Public Works Director	0.5	0.5	0.5
Public Works Supervisor	0.5	0.5	0.5
Public Works Office Manager	0.5	0.5	0.5
Public Works Serviceman	2	2	2
Full Time Positions	3.5	3.5	3.5

Note:

The Public Works Director, Supervisor and Office Manager are budgeted 50% in the Public Works Budget and the Water Utility Fund.

PERFORMANCE MEASURES:

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
Miles of Street Maintained	22	22	22
Miles of Slurry Seal Maintenance	4	4	6
Miles of mowing right of way	4	8	8

GOALS:

1. Continue crack seal street projects
2. Continue to maintain right of ways and City Hall

CITY OF SHAVANO PARK					
FY 2010-2011 ADOPTED BUDGET					
GENERAL FUND APPROPRIATIONS BY DEPARTMENT					
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
PUBLIC WORKS					
603-1010	Salaries	\$ 99,597	\$ 114,155	\$ 114,000	\$ 117,000
603-1015	Overtime	\$ 1,469	\$ -	\$ 200	\$ 200
603-1020	Medicare	\$ 1,540	\$ 1,860	\$ 1,800	\$ 1,800
603-1025	TWC	\$ 204	\$ 225	\$ 900	\$ 1,000
603-1030	Health Insurance	\$ 7,443	\$ 14,000	\$ 11,000	\$ 9,750
603-1033	Dental Insurance	\$ 688	\$ 1,750	\$ 1,500	\$ 1,400
603-1035	Vision Care Insurance	\$ 232	\$ 500	\$ 325	\$ 450
603-1036	Life Insurance	\$ 237	\$ 420	\$ 300	\$ 300
603-1037	Worker's Comp Insurance	\$ 2,179	\$ 1,750	\$ 1,750	\$ 2,000
603-1040	TMRs Retirement	\$ 9,155	\$ 12,250	\$ 12,000	\$ 12,700
603-1070	Special Allowance	\$ 1,177	\$ 12,600	\$ 12,000	\$ 7,200
	Total Personnel	\$ 123,921	\$ 159,510	\$ 155,775	\$ 153,800
603-2011	Chemicals	\$ 527	\$ 800	\$ 800	\$ 800
603-2020	Office Supplies	\$ 601	\$ 500	\$ 200	\$ 250
603-2040	Other Supplies	\$ 1,736	\$ 1,000	\$ 500	\$ 500
603-2050	Printing & Copying	\$ 94	\$ 500	\$ 200	\$ 250
603-2070	Janitorial Supplies	\$ 1,792	\$ 1,700	\$ 1,700	\$ 1,200
603-2080	Uniforms	\$ 314	\$ -	\$ 580	\$ 300
603-2090	Tools & Accessories	\$ 1,173	\$ 750	\$ 500	\$ 750
	Total Supplies	\$ 6,237	\$ 5,250	\$ 4,480	\$ 4,050
603-3015	Professional Services	\$ 13,625	\$ 10,000	\$ 1,000	\$ 2,000
603-3020	Association Dues & Pubs	\$ 222	\$ 350	\$ 350	\$ 350
603-3030	Training/Education	\$ 269	\$ 1,000	\$ 500	\$ 350
603-3040	Travel/Mileage/Lodging/Perdiem	\$ 12	\$ 200	\$ 50	\$ 600
603-3060	Uniform Service	\$ 2,495	\$ 2,500	\$ 3,050	\$ 3,400
603-3080	Special Services	\$ 103	\$ 500	\$ 250	\$ 100
603-3090	Communication Services	\$ 781	\$ 1,000	\$ 1,000	\$ 600
	Total Services	\$ 17,507	\$ 15,550	\$ 6,200	\$ 7,400
603-4015	Computer Hardware/software	\$ 547	\$ 500	\$ -	\$ -
603-4020	Maintenance Equipment Purchase	\$ 38,624	\$ -	\$ -	\$ -
603-4070	Street Sign Purchase	\$ -	\$ 1,500	\$ 1,500	\$ 1,000
603-4250	Landscaping - donated	\$ 464	\$ -	\$ 360	\$ -
	Total Capital	\$ 39,635	\$ 2,000	\$ 1,860	\$ 1,000
603-5005	Equipment Lease/Rental	\$ 709	\$ 3,750	\$ 2,200	\$ 2,200
603-5010	Equipment Maint & Repair	\$ 153	\$ 3,000	\$ 2,500	\$ 3,000
603-5015	Electronic Equipment Maint.	\$ 1,100	\$ 1,500	\$ -	\$ -
603-5020	Vehicle Maintenance	\$ 2,491	\$ 3,000	\$ 1,500	\$ 2,000
603-5030	Building Maintenance	\$ 19,613	\$ 26,000	\$ 26,000	\$ 36,000
603-5040	Utilities	\$ 56,215	\$ 40,000	\$ 54,000	\$ 60,000
603-5060	Vehicle & Equipment Fuels	\$ 742	\$ 4,500	\$ 2,500	\$ 3,500
603-5080	Street Maintenance	\$ 41,240	\$ 30,000	\$ 30,000	\$ 45,000
	Total Maintenance	\$ 122,263	\$ 111,750	\$ 118,700	\$ 151,700
	Total Public Works	\$ 309,563	\$ 294,060	\$ 287,015	\$ 317,950
	% of Total General Fund	10.62%	9.39%	9.48%	9.34%

**CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS**

FIRE DEPARTMENT

DESCRIPTION:

This department is responsible for services associated with fire suppression, fire prevention/education, fire inspections and investigations, emergency medical service, and emergency management coordination. The fire department maintains two pumpers, two ambulances, and a 400 gallon tanker.

PERSONNEL SCHEDULE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
Fire Chief	1.0	1.0	1.0
Fire Marshal	-	1.0	-
Assistant Fire Chief	1.0	-	-
Fire Captain/Paramedic	2.0	2.0	3.0
Fire Lieutenant/Paramedic	1.0	1.0	-
Firefighter/Paramedic	3.0	3.0	3.0
Firefighter/EMT	8.0	8.0	9.0
TOTAL BUDGETED POSITIONS	16.0	16.0	16.0

PERFORMANCE MEASURES:	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
EMS calls	264	224	250
Fire/Public Service Calls	286	292	325
Response Time	3.3 Minutes	2.79 Minutes	3.1 Minutes

GOALS:

1. To maintain average response time below 3 minutes
2. Research for alternate funding sources for fire equipment needs
3. Implement a volunteer Shavano Park Citizens' Fire Brigade

CITY OF SHAVANO PARK					
FY 2010-2011 ADOPTED BUDGET					
GENERAL FUND APPROPRIATIONS BY DEPARTMENT					
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
FIRE DEPARTMENT					
604-1010	Salaries	\$ 655,141	\$ 623,355	\$ 600,000	\$ 635,500
604-1015	Overtime	\$ 9,592	\$ 9,000	\$ 9,000	\$ 9,000
604-1020	Medicare	\$ 9,714	\$ 10,000	\$ 9,500	\$ 9,500
604-1025	TWC	\$ 878	\$ 720	\$ 3,500	\$ 3,000
604-1030	Health Insurance	\$ 49,487	\$ 60,200	\$ 60,000	\$ 45,000
604-1033	Dental Insurance	\$ 3,564	\$ 5,600	\$ 4,750	\$ 6,400
604-1035	Vision Care Insurance	\$ 1,115	\$ 1,600	\$ 1,300	\$ 1,450
604-1036	Life Insurance	\$ 1,201	\$ 1,350	\$ 1,350	\$ 1,350
604-1037	Worker's Comp Insurance	\$ 14,850	\$ 13,970	\$ 13,970	\$ 15,600
604-1040	TMRs Retirement	\$ 60,364	\$ 63,400	\$ 65,000	\$ 65,500
604-1070	Special Allowance	\$ 16,028	\$ 67,540	\$ 60,000	\$ 4,200
	Total Personnel	\$ 821,934	\$ 856,735	\$ 828,370	\$ 796,500
604-2020	Office Supplies	\$ 1,096	\$ 1,500	\$ 1,400	\$ 1,200
604-2040	Other Supplies	\$ 502	\$ 1,000	\$ 500	\$ 1,000
604-2060	EMS Supplies	\$ 9,541	\$ 8,000	\$ 8,000	\$ 10,000
604-2070	Janitorial Supplies	\$ 1,309	\$ 1,500	\$ 1,300	\$ 1,500
604-2080	Uniforms	\$ 7,000	\$ 5,000	\$ 5,000	\$ 7,000
	Total Supplies	\$ 19,448	\$ 17,000	\$ 16,200	\$ 20,700
604-3015	Professional Services	\$ 3,575	\$ 3,900	\$ 3,900	\$ 4,200
604-3020	Association Dues & Pubs	\$ 2,774	\$ 2,185	\$ 2,000	\$ 3,100
604-3030	Training/Education	\$ 5,903	\$ 3,500	\$ 3,500	\$ 6,500
604-3040	Travel/Mileage/Lodging/Perdiem	\$ 341	\$ 500	\$ 500	\$ 1,500
604-3080	Special Services	\$ 3,475	\$ 5,835	\$ 2,000	\$ 5,850
604-3081	Citizens Brigade	\$ -	\$ 15,000	\$ 2,000	\$ 3,000
604-3090	Communication Services	\$ 24,569	\$ 26,650	\$ 25,100	\$ 26,100
	Total Services	\$ 40,637	\$ 57,570	\$ 39,000	\$ 50,250
604-4010	Electronic Equipment Purchase	\$ 1,710	\$ -	\$ -	\$ 2,000
604-4015	Computer Hardware/software	\$ 442	\$ -	\$ -	\$ 750
604-4035	Fire Fighting Equipment Purchase	\$ 8,501	\$ 34,500	\$ 116,000	\$ 10,000
	Total Capital	\$ 10,653	\$ 34,500	\$ 116,000	\$ 12,750
604-5005	Equipment Leases	\$ 31,281	\$ -	\$ -	\$ -
604-5010	Equipment Maint & Repair	\$ 4,068	\$ 4,180	\$ 4,300	\$ 4,180
604-5015	Electronic Equipment Maint.	\$ 2,828	\$ 3,000	\$ 4,700	\$ 4,700
604-5020	Vehicle Maintenance	\$ 9,263	\$ 8,250	\$ 8,250	\$ 10,000
604-5030	Building Maintenance	\$ 5,354	\$ 3,300	\$ 2,600	\$ 5,000
604-5040	Utilities	\$ 572	\$ -	\$ 2,300	\$ 2,400
604-5050	PPE Maintenance	\$ 8,083	\$ 10,000	\$ 8,000	\$ 15,100
604-5060	Vehicle & Equipment Fuels	\$ 5,450	\$ 7,000	\$ 7,000	\$ 7,000
	Total Maintenance	\$ 66,899	\$ 35,730	\$ 37,150	\$ 48,380
604-9000	STRAC Grant Expenditures	\$ 7,031	\$ 7,000	\$ 6,075	\$ 7,000
	Total Fire Expenditures	\$ 966,602	\$ 1,008,535	\$ 1,042,795	\$ 935,580
	% of Total General Fund	33.17%	32.22%	34.45%	27.49%

**CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS**

POLICE DEPARTMENT

DESCRIPTION:

This department provides public safety services and assistance to all citizens within the City. The department strives to maintain a safe and secure community by providing traffic control, crime prevention and crime resolution. Additionally, the department provides animal care services in coordination with the DeZavala Animal Care Clinic.

PERSONNEL SCHEDULE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
Police Chief	1.0	1.0	1.0
Deputy Police Chief	1.0	1.0	1.0
Police Captain	1.0	1.0	-
Police Sergeant	1.0	1.0	2.0
Police Corporal	2.0	2.0	2.0
Police Officer - Crime Control Fund	2.0	2.0	2.0
Police Officer - General Fund	8.0	8.0	8.0
Police Secretary	1.0	1.0	1.0
TOTAL BUDGETED POSITIONS	17.0	17.0	17.0

PERFORMANCE MEASURES:	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
Criminal Cases Handled	365	200	260
Citizen Vacation Patrols	548	500	600
Service calls	3,056	2,450	3,000

GOALS:

1. Replace two police vehicles
2. Provide quality training for police officers

CITY OF SHAVANO PARK					
FY 2010-2011 ADOPTED BUDGET					
GENERAL FUND APPROPRIATIONS BY DEPARTMENT					
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
POLICE DEPARTMENT					
605-1010	Salaries	\$ 597,135	\$ 633,500	\$ 565,000	\$ 646,600
605-1015	Overtime	\$ 14,107	\$ 10,000	\$ 7,000	\$ 10,000
605-1020	Medicare	\$ 9,016	\$ 9,600	\$ 8,500	\$ 9,700
605-1025	TWC	\$ 810	\$ 800	\$ 3,000	\$ 3,250
605-1030	Health Insurance	\$ 45,611	\$ 58,750	\$ 53,000	\$ 59,000
605-1033	Dental Insurance	\$ 3,789	\$ 5,950	\$ 5,200	\$ 6,800
605-1035	Vision Care Insurance	\$ 1,114	\$ 1,700	\$ 1,350	\$ 1,550
605-1036	Life Insurance	\$ 1,194	\$ 1,450	\$ 1,300	\$ 1,450
605-1037	Worker's Comp Insurance	\$ 15,284	\$ 15,000	\$ 15,000	\$ 17,200
605-1040	TMRs Retirement	\$ 55,670	\$ 63,200	\$ 60,000	\$ 68,500
605-1070	Special Allowance	\$ 11,745	\$ 34,150	\$ 30,000	\$ 28,850
	Total Personnel	\$ 755,475	\$ 834,100	\$ 749,350	\$ 852,900
605-2020	Office Supplies	\$ 1,634	\$ 1,500	\$ 1,500	\$ 1,500
605-2040	Other Supplies	\$ 2,928	\$ 3,000	\$ 2,000	\$ 2,500
605-2050	Printing & Copying	\$ 1,975	\$ 500	\$ 500	\$ 1,000
605-2080	Uniforms & Accessories	\$ 8,026	\$ 9,000	\$ 6,000	\$ 9,000
	Total Supplies	\$ 14,563	\$ 14,000	\$ 10,000	\$ 14,000
605-3020	Association Dues & Pubs	\$ 361	\$ 400	\$ 420	\$ 400
605-3030	Training/Education	\$ 1,217	\$ 3,000	\$ 1,000	\$ 3,000
605-3040	Travel/Mileage/Lodging/Perdiem	\$ -	\$ 1,000	\$ -	\$ 250
605-3060	Uniform Maintenance	\$ -	\$ -	\$ -	\$ 5,000
605-3080	Special Services	\$ 13,134	\$ 14,000	\$ 14,500	\$ 14,000
605-3090	Communication Services	\$ 26,957	\$ 30,000	\$ 27,000	\$ 32,000
	Total Services	\$ 41,669	\$ 48,400	\$ 42,920	\$ 54,650
605-4010	Electronic Equipment Purchase	\$ -	\$ 21,200	\$ 21,000	\$ 8,600
605-4015	Computer Hardware/software	\$ 30	\$ -	\$ -	\$ -
605-4035	Police Equipment Purchase	\$ -	\$ 2,500	\$ 360	\$ 1,000
605-4040	Personal Protective Equipment	\$ 928	\$ 5,000	\$ 3,000	\$ -
605-4050	Patrol Car Purchase	\$ -	\$ 30,500	\$ 32,000	\$ 61,920
	Total Capital	\$ 958	\$ 59,200	\$ 56,360	\$ 71,520
605-5005	Equipment Leases	\$ 1,656	\$ 2,000	\$ 1,700	\$ 2,000
605-5010	Vehicle Equip. Maint & Repair	\$ 3,903	\$ 4,700	\$ 4,700	\$ 4,000
605-5015	Electronic Equipment Maint.	\$ 6,978	\$ 2,000	\$ 7,000	\$ 10,000
605-5020	Vehicle Maintenance	\$ 17,398	\$ 14,850	\$ 14,500	\$ 14,850
605-5060	Vehicle & Equipment Fuel	\$ 30,119	\$ 43,600	\$ 36,000	\$ 40,000
	Total Maintenance	\$ 60,054	\$ 67,150	\$ 63,900	\$ 70,850
	Total Police Expenditures	\$ 872,719	\$ 1,022,850	\$ 922,530	\$ 1,063,920
	% of Total General Fund	29.95%	32.68%	30.47%	31.26%



DEBT SERVICE FUND

THE DEBT SERVICE FUND

The Debt Service Fund was established to account for the City's debt payments and revenues received from ad valorem taxes and other sources to support the City's annual requirements.

Currently the City has the following outstanding debt obligations:

Series 2000 Combination Tax & Limited Pledge Revenues – to fund construction of City Hall and other city facilities as well as improvements to the city's water system. The Water Utility Fund is responsible for 20.55% of this debt.

Series 2004 Combination Tax & Limited Pledge Revenues – to fund fire facility, drainage projects and other city facilities.

Series 2009 General Obligation Refunding Bonds – to refund \$2,575,000 of the Series 2000 outstanding debt. The Water Utility Fund is responsible for 20.55% of this debt.

Ad valorem taxes has been the main source of revenues to meet the City's annual debt requirements. City Council has made a conscience effort to maintain taxes or reduce taxes when possible. The debt service fund has benefited from increases in property values and residential and commercial improvements that the fund balance has been gradually increasing. City Council recognized this trend and therefore has used a small portion of fund balance gradually to reduce the property tax rate imposed on the residents of Shavano Park.

Debt Service Portion of Ad Valorem taxes:

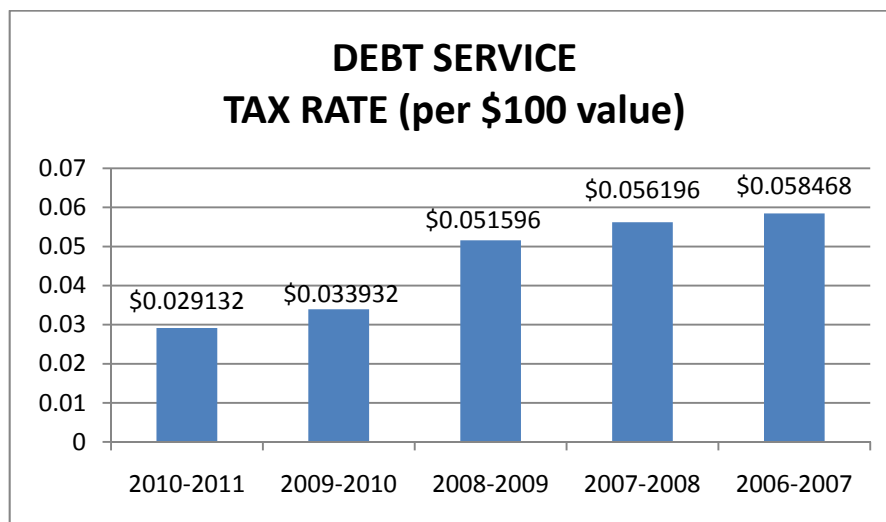
FY 2010-11 \$.029132 per \$100 value – 14% decrease from previous year

FY 2009-10 \$.033932 per \$100 value – 34% decrease from previous year

FY 2008-09 \$.051596 per \$100 value – 8% decrease from previous year

FY 2007-08 \$.056196 per \$100 value – 4% decrease from previous year

FY 2006-07 \$.058468 per \$100 value



The City of Shavano Park was given a AA+ bond rating from Standard & Poor's in 2009 on its General Obligation Refunding Bonds, Series 2009.

CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
DEBT SERVICE FUND

		ACTUAL FY 2008-09	BUDGET FY 2009-10	ESTIMATE FY 2009-10	ADOPTED FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 137,598.00	\$ 187,504	\$ 187,504	\$ 169,112
REVENUES					
599-1010	Current Ad Valorem Tax	\$ 362,100.46	\$ 256,930	\$ 270,000	\$ 220,772
599-8010	Interest Income	\$ 1,257.60	\$ 1,200	\$ 120	\$ 120
599-9010	Transfer from Water Fund	\$ -	\$ 55,680	\$ 51,298	\$ 53,712
TOTAL REVENUES		\$ 363,358.06	\$ 313,810	\$ 321,418	\$ 274,604
APPROPRIATIONS					
607-8010	Bond Principal - Series 2000	\$ 87,395.00	\$ 91,368	\$ 91,368	\$ 95,339
607-8014	Bond Principal - Series 2004	\$ 60,000.00	\$ 60,000	\$ 60,000	\$ 65,000
607-8016	Principal - Water Portion Series 2000	\$ -	\$ 23,632	\$ 23,632	\$ 24,661
607-8020	Bond Interest - Series 2000	\$ 116,847.43	\$ 14,788	\$ 14,788	\$ 9,534
607-8030	Bond Agent Fees - Series 2000	\$ 1,300.00	\$ 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	\$ -	\$ 3,825	\$ 3,825	\$ 2,466
607-8044	Interest Series 2004	\$ 30,430.00	\$ 28,030	\$ 28,030	\$ 25,530
607-8050	Bond Principal - Series 2009	\$ -	\$ 15,890	\$ 15,890	\$ 19,863
607-8051	Bond Principal Water Portion Series 2009	\$ -	\$ 4,110	\$ 4,110	\$ 5,138
607-8052	Interest - Series 2009	\$ 16,480.00	\$ 83,363	\$ 76,436	\$ 82,916
607-8053	Interest Water Portion Series 2009	\$ -	\$ 21,563	\$ 19,731	\$ 21,447
TOTAL APPROPRIATIONS		\$ 313,452.43	\$ 348,569	\$ 339,810	\$ 353,894
GROSS ENDING BALANCE		\$ 187,503.63	\$ 152,744.63	\$ 169,112	\$ 89,822



SPECIAL REVENUE FUNDS



COURT RESTRICTED FUND



CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
COURT RESTRICTED FUND

		ACTUAL	BUDGET	ESTIMATED	ADOPTED
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 33,293	\$ 48,159	\$ 48,159	\$ 66,008
REVENUES					
50-599-4022	Court Efficiency Revenue	\$ 106	\$ 100	\$ 115	\$ 115
50-599-4023	Court Security Revenue	\$ 7,729	\$ 7,250	\$ 9,000	\$ 9,000
50-599-4025	Court Technology Revenue	\$ 10,297	\$ 10,000	\$ 12,000	\$ 12,000
TOTAL REVENUES		\$ 18,132	\$ 17,350	\$ 21,115	\$ 21,115
TOTAL AVAILABLE FUNDS		\$ 51,425	\$ 65,509	\$ 69,274	\$ 87,123
APPROPRIATIONS					
50-602-2020	Supplies	\$ 145	\$ 500	\$ 145	\$ 300
50-602-3030	Training/Education	\$ 150	\$ 1,000	\$ 150	\$ -
50-602-4010	Electronic Equipment Purchase	\$ 2,971	\$ 20,000	\$ 2,971	\$ 3,000
50-602-5015	Electronic Equip. Maint & Repair	\$ -	\$ -	\$ -	\$ 10,000
50-602-9010	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 3,850
TOTAL APPROPRIATIONS		\$ 3,266	\$ 21,500	\$ 3,266	\$ 17,150
GROSS ENDING BALANCE		\$ 48,159	\$ 44,009	\$ 66,008	\$ 69,973
Reserved for Court Technology		\$ 15,080		\$ 23,814	\$ 22,914
Reserved for Court Security		\$ 32,837		\$ 41,837	\$ 46,587
Reserved for Court Efficiency		\$ 242		\$ 357	\$ 472
COURT RESTRICTED FUNDS ARE USED TO ASSIST THE MUNICIPAL COURT AND THE POLICE DEPARTMENT WITH COSTS ASSOCIATED WITH TECHNOLOGY AND SECURITY.					
INCLUDED IN THIS YEAR'S BUDGET IS MAINTENANCE OF THE COURT SOFTWARE SYSTEM AND THE POLICE DEPARTMENT TICKETWRITER SYSTEM. ALSO INCLUDED IS TRANSFER TO GENERAL FUND TO REIMBURSE THE GENERAL FUND FOR OVERTIME PAY TO OFFICERS WHILE SECURING COURT ON COURT NIGHT.					



CRIME CONTROL DISTRICT FUND



CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
CRIME CONTROL DISTRICT FUND

		ACTUAL FY 2008-09	BUDGET FY 2009-10	ESTIMATE FY 2009-10	ADOPTED FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 60,939		\$ 5,102	\$ 4,062
REVENUES					
40-599-1050	Crime Control District Sales Tax	\$ 76,765	\$ 76,125	\$ 79,959	\$ 81,158
40-599-8010	Interest Income	\$ 176	\$ 200	\$ 1	\$ -
TOTAL REVENUES		\$ 76,941	\$ 76,325	\$ 79,960	\$ 81,158
TOTAL AVAILABLE FUNDS		\$ 137,880	\$ 76,325	\$ 85,062	\$ 85,220
EXPENDITURES					
40-605-4010	Electronic Equipment Purchase	\$ 19,308	\$ -	\$ -	\$ -
40-605-4020	Police Vehicle	\$ 26,936	\$ -	\$ -	\$ -
40-605-4070	Neighborhood Watch Program	\$ 84	\$ -	\$ -	\$ -
40-606-9010	Transfer to General Fund	\$ 86,450	\$ 81,000	\$ 81,000	\$ 83,600
TOTAL APPROPRIATIONS		\$ 132,778	\$ 81,000	\$ 81,000	\$ 83,600
GROSS ENDING BALANCE		\$ 5,102		\$ 4,062	\$ 1,620
In 1999 the residents of the City of Shavano Park had a special election to adopt a one-percent local sales and use tax within the City to fund the City of Shavano Park Crime Control & Prevention District.					
In 2004 the tax rate was changed to one half (1/2) percent local sales and use tax to allow Via Metropolitan transit authority to impose a one half (1/2) percent local sales tax as well.					
The district was established to improve crime control and crime prevention in the City of Shavano Park.					
Through the years this fund has been able to support two full time police officers and in some years additional equipment necessary for the Police department to better serve it's citizens.					
This year this fund will be utilized to fund two full time police officers.					



CAPITAL FUNDS

CITY OF SHAVANO PARK					
FY 2010-11 ADOPTED BUDGET					
CAPITAL IMPROVEMENT FUND					
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 241,818	\$ 114,680	\$ 114,680	\$ -
REVENUES					
60-599-8010	Interest Income	\$ 1,838	\$ 500	\$ 130	\$ -
TOTAL REVENUES		\$ 1,838	\$ 500	\$ 130	\$ -
TOTAL AVAILABLE FUNDS					
		\$ 243,656	\$ 115,180	\$ 114,810	\$ -
APPROPRIATIONS					
Administration					
60-699-4210	Constr. Contracts - City Hall	\$ 4,230	\$ -	\$ -	
60-699-4225	Furniture & Equipment - City Hall	\$ 1,490	\$ -	\$ -	
Fire Department					
60-699-4415	Transfer to Capital Replacement Fund	\$ -	\$ 100,232	\$ 100,232	
Police Department					
Public Works					
60-699-4610	Infrastructure Improvements	\$ 123,256	\$ 15,000	\$ 14,578	\$ -
TOTAL APPROPRIATIONS		\$ 128,976	\$ 115,232	\$ 114,810	\$ -
GROSS ENDING BALANCE					
		\$ 114,680	\$ (52)	\$ -	\$ -
The Capital Improvement Fund was established to account for the expenditures of projects supported by the various debts issued by the City. The expansion of the Fire Facility last fiscal year was the final project approved utilizing this funding source. The fund will now be closed unless any future debt is incurred by the City which does not seem likely in the near future.					

CITY OF SHAVANO PARK
FY 2010-11 ADOPTED BUDGET
CAPITAL REPLACEMENT FUND

		ACTUAL	BUDGET	ESTIMATE	ADOPTED
		FY 2008-09	FY 2009-2010	FY 2009-2010	FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 673,776	\$ 697,103	\$ 697,103	\$ -
REVENUES					
70-599-9020	Transfer from General Fund	\$ 101,667	\$ 101,297	\$ 101,297	\$ 347,052
70-599-9030	Transfer from Capital Improvement Fund	\$ -	\$ 100,232	\$ 100,232	\$ -
70-599-8010	Interest Income	\$ 4,197	\$ 3,000	\$ 32	\$ -
TOTAL REVENUES		\$ 105,864	\$ 204,529	\$ 201,561	\$ 347,052
TOTAL AVAILABLE FUNDS					
		\$ 779,640	\$ 901,632	\$ 898,664	\$ 347,052
APPROPRIATIONS					
Fire Department					
70-604-4060	Fire Facility	\$ 82,537	\$ 925,000	\$ 898,664	\$ -
TOTAL APPROPRIATIONS		\$ 82,537	\$ 925,000	\$ 898,664	\$ -
ENDING BALANCE					
		\$ 697,103	\$ (23,368)	\$ -	\$ 347,052
	Reserve for Street Reconstruction				\$ 100,000
	Reserve for Drainage Projects				\$ 100,000
	Reserve for Replacement of Fire Equipment				\$ 75,000
	Reserve for Communication System conversion to 800 MHZ system				\$ 72,052
<p>The Capital Replacement Fund was established to fund capital projects such as replacement of large capital equipment and various facility improvements. Last fiscal year this fund was utilized to account for the expansion of the fire facility. This facility was funded by transfers from the Capital Improvement Fund and the General Fund.</p> <p>This fiscal year the City Council has approved the implementation of setting aside reserves for various projects that the City will need to address in the near future such as upgrading the City's communication system, street reconstruction projects, drainage projects and the replacement of fire equipment.</p>					



FIDUCIARY FUNDS

CITY OF SHAVANO PARK				
FY2010-11 ADOPTED BUDGET				
FOUNDER'S LANDSCAPING FUND				
		ACTUAL	ESTIMATED	ADOPTED
		FY 2008-09	FY 2009-10	FY 2010-11
AVAILABLE FUNDS				
Beginning Balance		\$ 819	\$ 355	\$ -
REVENUES				
10-599-8010	Interest Income	\$ -	\$ 6	\$ -
TOTAL REVENUES		\$ -	\$ 6	\$ -
TOTAL AVAILABLE FUNDS		\$ 819	\$ 361	\$ -
EXPENSES				
10-603-4250	Landscaping	\$ 464	\$ 361	\$ -
TOTAL EXPENSES		\$ 464	\$ 361	\$ -
ENDING BALANCE		\$ 355	\$ -	\$ -
THIS ACCOUNT WILL BE CLOSED IN FY 2009-10				

CITY OF SHAVANO PARK					
FY 2010-11 ADOPTED BUDGET					
OAK WILT FUND					
		ACTUAL	BUDGET	ESTIMATED	ADOPTED
		FY 2008-09	FY 2009-10	FY 2009-10	FY 2010-11
AVAILABLE FUNDS					
Beginning Balance		\$ 33,210	\$ 36,785	\$ 36,785	\$ 37,645
REVENUES					
10-599-3015	Tree Trimming Permits	\$ 3,575	\$ 2,000	\$ 860	\$ 870
TOTAL REVENUES		\$ 3,575	\$ 2,000	\$ 860	\$ 870
TOTAL AVAILABLE FUNDS		\$ 36,785	\$ 38,785	\$ 37,645	\$ 38,515
APPROPRIATIONS					
601-3030	Training/Education	\$ -	\$ -	\$ -	\$ -
601-3080	Special Services	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ -	\$ -
ENDING BALANCE		\$ 36,785	\$ 38,785	\$ 37,645	\$ 38,515

CITY OF SHAVANO PARK				
PET DOCUMENTATION & RESCUE FUND				
FOR INFORMATION PURPOSES ONLY				
		ACTUAL	ESTIMATE	PROJECTED
		FY 2008-09	FY 2009-10	FY 2010-11
AVAILABLE FUNDS				
Beginning Balance		\$ 2,121	\$ 2,192	\$ 2,293
REVENUES				
75-599-1010	Pet Documentation Donation	\$ 70	\$ 100	\$ 100
75-599-1020	Pet Rescue Donation	\$ -	\$ -	\$ -
75-599-8010	Interest Income	\$ 1	\$ 1	\$ 1
TOTAL REVENUES		\$ 71	\$ 101	\$ 101
TOTAL AVAILABLE FUNDS		\$ 71	\$ 2,293	\$ 2,394
EXPENSES				
75-607-1010	Expenses	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ -	\$ -	\$ -
ENDING BALANCE		\$ 2,192	\$ 2,293	\$ 2,394

ENTERPRISE FUND



WATER UTILITY FUND

**CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
WATER UTILITY FUND**

WATER FUND

DESCRIPTION:

The water utility fund is administered and operated by the Public Works department. This department also maintains and operates the 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. The staff is also responsible for providing accurate billing and collection of water fees, maintaining account information and properly accounting for all funds received from customers for water services. There are currently 683 customers on the City's water system.

	FY 2008-09 ACTUAL	BUDGET	ESTIMATED	FY 2010-11		
		FY 2009-10	FY 2009-10	BASE	IMPROVEMENTS	ADOPTED BUDGET
Personnel	\$ 168,389	\$ 189,531	\$ 186,452	\$ 204,660	\$ 7,610	\$ 212,270
Supplies	\$ 14,263	\$ 20,300	\$ 18,550	\$ 18,200	\$ -	\$ 18,200
Services	\$ 172,741	\$ 184,100	\$ 101,495	\$ 94,500	\$ -	\$ 94,500
Capital	\$ 79,291	\$ 2,700,000	\$ 2,092,850	\$ 386,000	\$ 85,000	\$ 471,000
Maintenance	\$ 87,077	\$ 238,200	\$ 102,500	\$ 139,800	\$ 247,250	\$ 387,050
Bond Payments	\$ -	\$ 149,998	\$ 141,341	\$ 150,465	\$ -	\$ 150,465
Transfers	\$ 25,536	\$ 76,680	\$ 72,298	\$ 74,712	\$ -	\$ 74,712
Total Water Fund	\$ 547,298	\$ 3,558,809	\$ 2,715,486	\$ 1,068,337	\$ 339,860	\$ 1,408,197

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED
PERSONNEL SCHEDULE			
Public Works Director	0.5	0.5	0.5
Public Works Supervisor	0.5	0.5	0.5
Public Works Office Manager	0.5	0.5	0.5
Public Works Foreman	1.0	1.0	1.0
Water Utility Serviceman	2.0	2.0	2.0
TOTAL BUDGETED POSITIONS	4.5	4.5	4.5

Note:

The Public Works Director, Supervisor and Office Manager are budgeted 50% in the Public Works budget and the Water Utility Fund.

	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
PERFORMANCE MEASURES:			
Number of re-read meters	60	26	20
Number of Work Orders Generated	386	151	150
Number of Data Profiles requested	8	109	50
Number of water leaks reported	465	586	400

GOALS:

1. Maintain water loss percentage at less than 10%
2. Continue to be rated a Superior Water District by TCEQ
3. Successfully intergrate the new Trinity water well into the distribution system
4. Complete evaluation of water rate structure

CITY OF SHAVANO PARK
WATER UTILITY FUND REVENUES
REVENUE ASSUMPTIONS

WATER CONSUMPTION

Water revenues are projected to be consistent with current estimated revenues. Water consumption has averaged 706.77 acre feet for the last ten years and despite conservation measures, we anticipate the same amount in FY 2009-2010. City Council approved a water rate increase effective October 1st and \$52,725 has been budgeted for this rate increase of 6.7%.

LEASE OF WATER RIGHTS

With the development of the new Trinity Water Well scheduled for the 3rd quarter of this Fiscal year, \$82,455 has been budgeted for sub-leasing the City's excess water rights based on the current market rate of \$110.00.

DEBT SERVICE FEE

Each month the City of Shavano Park residents are billed \$6.72 per water account to assist with the water utility debt service payments. This year's budget includes the first principal and interest payment for the new revenues bonds issued for the Trinity water well project of \$149,998. There are no current plans to increase the current debt service fee to fully fund the debt payments.

EAA PASS THRU CHARGE

Each year the City of Shavano Park is billed \$37.00 per acre feet of water pumped from the Edwards Aquifer. We collect \$.25 per 1,000 gallons consumed to fund these fees.

CITY OF SHAVANO PARK
WATER UTILITY FUND

PROGRAM IMPROVEMENTS

\$7,610 FOR 1.2% COST OF LIVING SALARY INCREASE, MERIT PAY PROGRAM AND SICK LEAVE
BUY BACK PROGRAM

\$85,000 INSTALLATION OF VARIABLE FREQUENCY DRIVES (VFDs) AT THE HUEBNER ROAD
WATER STORAGE AND DISTRIBUTION FACILITY

\$247,250 RE-PAINT INTERIOR AND EXTERIOR OF HUEBNER GROUND STORAGE TANK
INCLUDING IMPROVEMENTS

CITY OF SHAVANO PARK						
FY 2010-2011 ADOPTED BUDGET						
WATER UTILITY FUND - SUMMARY						
				FY 2010-11 - ADOPTED		
	ACTUAL	BUDGET	ESTIMATE			ADOPTED
	2008-09	2009-10	2009-10	BASE	IMPROVEMENTS	TOTAL
AVAILABLE FUNDS						
Beginning Balance	\$3,172,679		\$ 5,995,960	\$ 4,125,446		\$ 4,125,446
REVENUES						
Water Consumption	\$ 851,205	\$ 752,725	\$ 646,535	\$ 700,000	\$ -	\$ 700,000
Late Charges	\$ 5,790	\$ 6,000	\$ 3,183	\$ 4,000	\$ -	\$ 4,000
Debt Service	\$ 55,594	\$ 55,680	\$ 60,392	\$ 60,000	\$ -	\$ 60,000
Meter Fees	\$ 56,228	\$ 56,000	\$ 61,412	\$ 60,000	\$ -	\$ 60,000
EAA Pass Thru Charge	\$ 60,723	\$ 53,000	\$ 38,000	\$ 40,000	\$ -	\$ 40,000
Connect/Disconnect Fee	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -
Water Monitor Reimbursement	\$ 80	\$ -	\$ 80	\$ -	\$ -	\$ -
Interest Income	\$ 10,436	\$ 11,000	\$ 5,800	\$ 2,000	\$ -	\$ 2,000
Other Income	\$ 30,522	\$ 15,000	\$ 29,500	\$ 15,000	\$ -	\$ 15,000
Lease of Water Rights	\$ -	\$ 82,455	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Sale	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 3,370,579	\$ 1,031,860	\$ 844,972	\$ 881,000	\$ -	\$ 881,000
TOTAL AVAILABLE FUNDS	\$ 6,543,258	\$ 1,031,860	\$ 6,840,932	\$ 5,006,446		\$ 5,006,446
APPROPRIATIONS						
Personnel	\$ 168,389	\$ 189,531	\$ 186,452	\$ 204,660	\$ 7,610	\$ 212,270
Supplies	\$ 14,263	\$ 20,300	\$ 18,550	\$ 18,200	\$ -	\$ 18,200
Services	\$ 172,741	\$ 184,100	\$ 101,495	\$ 94,500	\$ -	\$ 94,500
Capital	\$ 79,291	\$ 2,700,000	\$ 2,092,850	\$ 386,000	\$ 85,000	\$ 471,000
Maintenance	\$ 87,077	\$ 238,200	\$ 102,500	\$ 139,800	\$ 247,250	\$ 387,050
Bond Payments	\$ -	\$ 149,998	\$ 141,341	\$ 150,465	\$ -	\$ 150,465
Transfers	\$ 25,536	\$ 76,680	\$ 72,298	\$ 74,712	\$ -	\$ 74,712
TOTAL APPROPRIATIONS	\$ 547,298	\$ 3,558,809	\$ 2,715,486	\$ 1,068,337	\$ 339,860	\$ 1,408,197
GROSS ENDING BALANCE	\$ 5,995,960	\$ (2,526,949)	\$ 4,125,446	\$ 3,938,109		\$ 3,598,249
RESTRICTED RESERVE						
Invested in Capital Assets	\$ 1,819,549		\$ 1,819,550	\$ 1,819,550		\$ 1,819,550
Reserved for Debt Service	\$ 22,853		\$ -	\$ -		\$ -
(1)Reserved for Trinity Well Project	\$ 2,300,000		\$ 300,000			\$ -
Reserve	\$ 500,000		\$ 500,000	\$ 500,000		\$ 500,000
Reserved for Meter Replacement	\$ 110,655		\$ 25,000	\$ 25,000		\$ 25,000
Unreserved	\$ 1,242,903		\$ 1,480,896	\$ 1,593,559		\$ 1,253,699
(1) REVENUE BOND PROCEEDS FOR THE TRINITY WATER WELL PROJECT WERE RECEIVED IN FY 2008-2009, WHILE CONSTRUCTION OF THE WATER WELL WAS BUDGETED IN FY 2009-2010 AND WILL CONTINUE INTO FY 2010-11.						

CITY OF SHAVANO PARK
FY 2010-2011 ADOPTED BUDGET
WATER UTILITY FUND - DETAILED

		ACTUAL	BUDGET	ESTIMATE	FY 2010-11		
		FY2008-2009	FY2009-10	FY2009-10	BASE	IMPROVEMENTS	ADOPTED
	REVENUES						
599-5015	Water Consumption	\$ 851,205	\$ 752,725	\$ 646,535	\$ 700,000	\$ -	\$ 700,000
599-5016	Late Charges	\$ 5,790	\$ 6,000	\$ 3,183	\$ 4,000	\$ -	\$ 4,000
599-5018	Debt Service	\$ 55,594	\$ 55,680	\$ 60,392	\$ 60,000	\$ -	\$ 60,000
599-5019	Meter Fees	\$ 56,228	\$ 56,000	\$ 61,412	\$ 60,000	\$ -	\$ 60,000
599-5036	EAA Pass Thru Charge	\$ 60,723	\$ 53,000	\$ 38,000	\$ 40,000	\$ -	\$ 40,000
599-5037	Connection/Disconnect Fee	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -
599-5045	Water Monitor Reimbursement	\$ 80	\$ -	\$ 80	\$ -	\$ -	\$ -
599-8010	Interest Income	\$ 10,436	\$ 11,000	\$ 5,800	\$ 2,000	\$ -	\$ 2,000
599-8011	Other Income	\$ 30,522	\$ 15,000	\$ 29,500	\$ 15,000	\$ -	\$ 15,000
599-8012	Lease of Water Rights	\$ -	\$ 82,455	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 1,070,579	\$ 1,031,860	\$ 844,972	\$ 881,000	\$ -	\$ 881,000
	APPROPRIATIONS						
606-1010	Salaries	\$ 123,472	\$ 144,100	\$ 142,300	\$ 151,125	\$ 7,610	\$ 158,735
606-1015	Overtime	\$ 3,149	\$ 6,000	\$ 2,335	\$ 3,000	\$ -	\$ 3,000
606-1020	Medicare	\$ 2,040	\$ 2,146	\$ 2,170	\$ 3,300	\$ -	\$ 3,300
606-1025	Texas Workforce Commission	\$ 116	\$ 270	\$ 626	\$ 1,135	\$ -	\$ 1,135
606-1030	Health Insurance	\$ 9,884	\$ 9,500	\$ 13,550	\$ 11,250	\$ -	\$ 11,250
606-1033	Dental Insurance	\$ 748	\$ 2,100	\$ 1,082	\$ 2,400	\$ -	\$ 2,400
606-1035	Vision Insurance	\$ 310	\$ 600	\$ 381	\$ 550	\$ -	\$ 550
606-1036	Life Insurance	\$ 310	\$ 250	\$ 372	\$ 400	\$ -	\$ 400
606-1037	Worker's Compensation Insurance	\$ 5,755	\$ 3,500	\$ 3,500	\$ 4,000	\$ -	\$ 4,000
606-1040	TMRS Retirement	\$ 12,045	\$ 14,165	\$ 14,731	\$ 16,700	\$ -	\$ 16,700
606-1070	Special Allowances	\$ 10,558	\$ 6,900	\$ 5,405	\$ 10,800	\$ -	\$ 10,800
	Total Personnel	\$ 168,389	\$ 189,531	\$ 186,452	\$ 204,660	\$ 7,610	\$ 212,270
606-2011	Chemicals	\$ 6,262	\$ 8,100	\$ 8,100	\$ 7,000	\$ -	\$ 7,000
606-2020	Office Supplies	\$ 976	\$ 1,500	\$ 700	\$ 1,000	\$ -	\$ 1,000
606-2030	Postage	\$ 2,310	\$ 3,700	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
606-2040	Other Supplies	\$ 999	\$ 3,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
606-2050	Printing/Copying	\$ 376	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
606-2075	Credit Card Fees	\$ 396	\$ 1,000	\$ 1,600	\$ 1,600	\$ -	\$ 1,600
606-2080	Tools & Accessories	\$ 2,943	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
606-2090	Uniforms	\$ -	\$ -	\$ 150	\$ 600	\$ -	\$ 600
	Total Supplies	\$ 14,263	\$ 20,300	\$ 18,550	\$ 18,200	\$ -	\$ 18,200
606-3010	Advertising	\$ 144	\$ 1,200	\$ -	\$ 500	\$ -	\$ 500
606-3015	Professional Services	\$ 94,840	\$ 80,000	\$ 16,000	\$ 10,000	\$ -	\$ 10,000
606-3020	Association Dues & Publications	\$ 817	\$ 1,200	\$ 620	\$ 700	\$ -	\$ 700
606-3030	Training/Education	\$ 222	\$ 6,000	\$ 800	\$ 800	\$ -	\$ 800
606-3040	Travel/Mileage/Lodging/PerDiem	\$ 22	\$ 1,200	\$ 600	\$ 400	\$ -	\$ 400
606-3050	Insurance-Liability	\$ 8,203	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	\$ 7,200
606-3060	Uniform Services	\$ 2,479	\$ 4,300	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
606-3070	Insurance-Property	\$ 1,007	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
606-3080	Special Services	\$ 1,015	\$ 8,000	\$ -	\$ 1,000	\$ -	\$ 1,000
606-3082	Water Analysis Fees	\$ 2,434	\$ 3,500	\$ 3,800	\$ 4,000	\$ -	\$ 4,000
606-3085	Water Management Fees (EAA)	\$ 59,558	\$ 60,000	\$ 63,075	\$ 60,000	\$ -	\$ 60,000
606-3090	Communication Services	\$ 2,000	\$ 8,000	\$ 2,500	\$ 3,000	\$ -	\$ 3,000
	Total Services	\$ 172,741	\$ 184,100	\$ 101,495	\$ 94,500	\$ -	\$ 94,500
606-4010	Electronic Equipment	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
606-4015	Computer Software	\$ -	\$ 2,000	\$ 1,350	\$ 500	\$ -	\$ 500
606-4020	Maintenance Equipment Purchases	\$ -	\$ 5,000	\$ 5,000	\$ 4,500	\$ -	\$ 4,500
606-4025	Furniture & Equipment	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
606-4080	Water System Improvements	\$ -	\$ 50,000	\$ 6,000	\$ -	\$ 85,000	\$ 85,000
606-4081	New Water Meter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606-4082	Trinity Water Well Project	\$ -	\$ 2,560,000	\$ 2,000,000	\$ 300,000	\$ -	\$ 300,000
606-4099	Water Rights/Lease Payments	\$ 79,291	\$ 80,000	\$ 79,500	\$ 80,000	\$ -	\$ 80,000
	Total Capital	\$ 79,291	\$ 2,700,000	\$ 2,092,850	\$ 386,000	\$ 85,000	\$ 471,000
606-5005	Equipment Leases	\$ 946	\$ 1,200	\$ 1,000	\$ 1,200	\$ -	\$ 1,200
606-5010	Equipment Maintenance & Repairs	\$ 7,167	\$ 10,000	\$ 8,000	\$ 15,000	\$ -	\$ 15,000
606-5015	Electronic Equip. Maint. Repairs	\$ 2,721	\$ 10,000	\$ 8,000	\$ 7,600	\$ -	\$ 7,600
606-5020	Vehicle Maint. & Repair	\$ 4,650	\$ 5,000	\$ 1,000	\$ 2,000	\$ -	\$ 2,000
606-5030	Building Maintenance	\$ 1,032	\$ 5,000	\$ 1,500	\$ 1,000	\$ -	\$ 1,000
606-5040	Utilities	\$ 58,154	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
606-5060	Vehicles & Equipment Fuels	\$ 5,594	\$ 5,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
606-5070	Water Tank Maintenance	\$ 2,010	\$ 90,000	\$ 8,000	\$ -	\$ 247,250	\$ 247,250
606-5072	Water System Maintenance	\$ 4,167	\$ 40,000	\$ 8,500	\$ 35,000	\$ -	\$ 35,000
606-5075	Water Conservation Education	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
606-5080	Street Repairs	\$ 637	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,000
606-5099	Contingency	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
	Total Maintenance	\$ 87,077	\$ 238,200	\$ 102,500	\$ 139,800	\$ 247,250	\$ 387,050
607-8010	2009 Water Utility Bond Principal Payment	\$ -	\$ 21,826	\$ 32,340	\$ 15,400	\$ -	\$ 15,400
607-8020	2009 Water Utility Interest Payment	\$ -	\$ 128,172	\$ 109,001	\$ 131,565	\$ -	\$ 131,565
607-8030	Bond Agency Fee	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
	Total Bond Payments	\$ -	\$ 149,998	\$ 141,341	\$ 150,465	\$ -	\$ 150,465
606-9010	Transfer to General Fund	\$ 25,536	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	\$ 21,000
606-9011	Transfer to Debt Service Fund	\$ -	\$ 55,680	\$ 51,298	\$ 53,712	\$ -	\$ 53,712
	Total Transfers	\$ 25,536	\$ 76,680	\$ 72,298	\$ 74,712	\$ -	\$ 74,712
	Total Appropriations	\$ 547,298	\$ 3,558,809	\$ 2,715,486	\$ 1,068,337	\$ 339,860	\$ 1,408,197

**FY 2010-2011
AUTHORIZED
CAPITAL EXPENDITURES**



CITY OF SHAVANO PARK				
FY 2010-11				
AUTHORIZED CAPITAL EXPENDITURES				
		FUND		
FACILITIES	AMOUNT	GENERAL	COURT RESTRICTED	WATER
RE-PAINT HUEBNER GROUND STORAGE TANK	\$ 247,250			\$ 247,250
INFRASTRUCTURE				
STREET SLURRY SEAL PROJECT - BASE BUDGET	\$ 45,000	\$ 45,000		
STREET SIGN PURCHASE	\$ 1,000	\$ 1,000		
WATER SYSTEM IMPROVEMENTS				
MISCELLANEOUS WATER SYSTEM IMPROVEMENTS	\$ 85,000			\$ 85,000
TRINITY WELL PROJECT	\$ 300,000			\$ 300,000
REPLACEMENT SCHEDULE FOR FIRE HYDRANTS	\$ 10,000			\$ 10,000
REPLACE 2" GALVANIZED WATER LINE ON 2 CUL-DE-SACS	\$ 20,000			\$ 20,000
CAPITAL ASSETS				
PUBLIC WORKS				
REPLACE/REPAIR A/C UNITS AT CITY HALL	\$ 13,000	\$ 13,000		
STREET SIGN PURCHASE	\$ 1,000	\$ 1,000		
MUNICIPAL COURT				
INTERNET SET UP FOR ONLINE PAYMENTS	\$ 3,000		\$ 3,000	
FIRE				
ELECTRONIC EQUIPMENT PURCHASE	\$ 2,000	\$ 2,000		
MISCELLANEOUS FIRE FIGHTING EQUIPMENT PURCHASE	\$ 10,000	\$ 10,000		
COMPUTER HARDWARE/SOFTWARE	\$ 750	\$ 750		
POLICE				
TWO REPLACEMENT VEHICLE	\$ 61,920	\$ 61,920		
REPLACE ONE COMPUTER	\$ 1,600	\$ 1,600		
REPLACE ONE VIDEO CAMERA	\$ 5,500	\$ 5,500		
REPLACE ONE RADAR UNIT	\$ 1,500	\$ 1,500		
MISCELLANEOUS POLICE EQUIPMENT	\$ 1,000	\$ 1,000		
WATER				
HYDRAULIC PIPE CUTTER	\$ 3,500			\$ 3,500
PLASMA CUTTER	\$ 1,000			\$ 1,000
TOTAL CAPITAL PROJECTS	\$ 814,020	\$ 144,270	\$ 3,000	\$ 666,750



THREE YEAR CAPITAL IMPROVEMENT PLAN



CITY OF SHAVANO PARK
THREE YEAR CAPITAL IMPROVEMENT PLAN

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
FACILITIES			
REPLACE A/C UNITS IN CITY HALL	\$ 15,000	\$ 15,000	\$ 15,000
EMERGENCY GENERATOR FOR CITY HALL			\$ 85,000
RECORDS STORAGE FACILITY			\$ 100,000
PUBLIC WORKS FACILITY			\$ 200,000
PAINT INTERIOR OF CITY HALL		\$ 25,000	
INFRASTRUCTURE			
DRAINAGE PROJECTS	\$ 100,000	\$ 100,000	\$ 100,000
CITY PARK	\$ 35,000		
COMMUNITY CENTER		\$ 600,000	
WATER SYSTEM IMPROVEMENTS			
REPAINT 150,000 GALLON ELEVATED TANK	\$ 122,500		
INSTALL VFD ON WELL #7		\$ 182,100	
UPDATE WATER MODEL		\$ 20,000	
CONVERT WELL #5 TO SUBMERSIBLE PUMP			\$ 60,000
EQUIPMENT			
CONVERT POLICE/FIRE RADIOS TO 800 MHZ SYSTEM	\$ 38,974	\$ 38,974	
TOTAL CAPITAL PROJECTS	<u>\$ 311,474</u>	<u>\$ 981,074</u>	<u>\$ 560,000</u>

The City of Shavano Park continues to gauge what capital needs will be required in the near future. City Council is preparing by transferring funds to the Capital Replacement Fund to reserve funds for future items. Each year the capital needs of the city will be evaluated and re-prioritized based on any changes that may occur. The city continues to consciously increase the fund balance in the General Fund and the Water Utility Fund so that no debt will have to be incurred when these capital expenditures are required.



THREE YEAR STAFFING PLAN



CITY OF SHAVANO PARK
THREE YEAR STAFFING PLAN

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</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	<u>\$ 107,900</u>	<u>\$ 120,000</u>	<u>\$ 84,000</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	1996 F150 Ford Truck	1996	Surplus
	2001 F350 1T Ford Pick-Up	2001	2014-15
	2001 F350 1T Ford Flatbed	2001	2012-13
	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
	Gravel Mower Rapidyz	2007	2013-14
DEVELOPMENT SERVICES	2001 C1500 Chevrolet Pick-Up	2001	2013-14
POLICE	Dodge Charger - D07-001	2007	2011-12
	Ford Crown Victoria - F06-002	2006	2010-11
	Dodge Charger SXT - D08-001	2008	2013-14
	Ford Crown Victoria - F08-001	2008	2012-13
	Ford Crown Victoria - F06-003	2006	2010-11
	Ford Crown Victoria - F05-003	2005	2014-15
	Dodge Charger - D09-001	2009	2018-19
	Dodge Charger - D10-001	2010	2019-20
ANIMAL CONTROL	Dodge Pickup Truck - D01-001	2009	Seized Property
	Smart Radar	2005	N/A
ADMINISTRATION	Ford Crown Victoria - F03-001	2003	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	Surplus
	Chevy Ambulance - E1	2007	2016-17
	Chevy Ambulance	2007	2016-17
	F350 Fire Truck	2010	2019-20
	Fire Truck-Brush/Quick Attack	2010	2019-20
	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.



HOLIDAY SCHEDULE



City of Shavano Park

2010-2011 Holiday Schedule

Holiday	Date Scheduled	Date Observed
Veterans Day	November 11 th	Thur. November 11 th
Thanksgiving Day	Fourth Thursday of November	Thur. November 25 th
Day after Thanksgiving	Fourth Friday of November	Fri. November 26 th
Christmas Eve	December 24 th	Fri. December 24 th
Christmas Day	December 25 th	Mon. December 27 th
Day after Christmas	December 26 th	Tue. December 28 th
New Year's Day	January 1 st	Fri. December 31 st
Martin Luther King Day	Third Monday in January	Mon. January 17 th
President's Day	Third Monday in February	Mon. February 21 st
Good Friday	Friday before Easter	Fri. April 22 nd
Battle of Flowers	Friday of Fiesta Week	Fri. April 15 th
Memorial Day	Last Monday in May	Mon. May 30 th
Independence Day	Monday July 4 th	Mon. July 4 th
Labor Day	First Monday in September	Mon. September 5 th

ALTERNATE HOLIDAY FOR FIREFIGHTER EMPLOYEES

Patriot's Day	September 11	Sun. September 11 th
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House Bill 2113 entitles firefighters 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 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

2010-2011 BUDGET

The Annual Budget contains 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.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues and expenses are recorded at the time they are occur, rather than at the time cash is received or paid by the City.

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.

BALANCED BUDGET – A budget in which estimated revenues equal estimated expenditures. Undesignated Fund Balance monies may be used to balance the budget.

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.

EXPENDITURES – If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR – An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The excess of fund assets over its liabilities.

GASB – Government Accounting Standards Board. The authoritative accounting and financial standard setting body of governmental agencies.

GENERAL FUND – The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT – Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOVERNMENTAL FUNDS – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

PROPRIETARY FUND – A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

PROPERTY TAXES – Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

REVENUE – The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

REVENUE BONDS – Bonds of the City which are supported by the revenue generating capacity of an electric, water, wastewater or gas utility system.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX BASE – The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents new value after all exemptions.

TAX RATE – Total tax rate is set by City Council and is made up of two components: operations and debt service rates also known as maintenance and operations rate (m & o rate) and the Interest and Sinking rate. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL – The official list showing the amount of taxes levied against each taxpayer or property.

