

CITY OF SHAVANO PARK, TEXAS



ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2011-2012



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shavano Park
Texas**

For the Fiscal Year Beginning

October 1, 2010

Linda C. Dawson Jeffrey R. Egan

President

Executive Director

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

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$7,512 (LESS THAN 1%), AND OF THAT AMOUNT, \$54,127 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.



City of Shavano Park, Texas

Adopted Operating & Capital Budget

Fiscal Year

October 1, 2011 - September 30, 2012

City Council

A. David Marne - Mayor

Bruce Baumann - Mayor Pro-Tem

Etta Fanning - Alderwoman

Ken McClure - Alderman

Michele Bunting Ross - Alderwoman

Mary Werner - Alderwoman

City Staff

Kyle H. McCain - City Manager

Saundra Passailaigue - City Clerk

Clara L. Santos - Finance Director

David W. Creed - Interim 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

BUDGET MESSAGE



CITY OF SHAVANO PARK
ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET
FY 2011-2012
TABLE OF CONTENTS

DESCRIPTION	PAGE
Budget Message.....	1
FINANCIAL STRUCTURE	
Historical Perspective.....	9
Top Ten Taxpayers.....	10
Major Employers.....	11
Fiscal and Budgetary Policies.....	12
Summary of Outstanding Bonded Debt	
Bonded Debt.....	16
Combination Tax & Limited Pledge Revenue	
Certificates of Obligation Series 2000.....	17
Certificates of Obligation Series 2004.....	18
Certificates of Obligation Series 2009.....	19
General Obligation Refunding Bonds – Series 2009 Total.....	20
General Obligation Refunding Bonds – Series 2009 – Tax Portion Only.....	21
General Obligation Refunding Bonds – Series 2009 – Water Portion Only....	22
Summary of Total Outstanding Debt – Tax Portion Only.....	23
Summary of Total Outstanding Debt – Water Portion Only.....	24
<u>BUDGET OVERVIEW</u>	
Fund Structure	26
The City Organization.....	27
Organizational Chart.....	28
Budget Process.....	29
Budget Calendar.....	30
Adopted FY 2011-12 Budget Summary-Combined Budget – All Fund Types.....	34
Major Funds – FYE 2010 thru FYE 2012 Summary of Revenues & Appropriations.	36
Authorized Personnel and Benefits	
Authorized Personnel – Prior Yr., Current and Budgeted Comparison...	40
Pay Plan.....	41
Special Allowance Schedule.....	42
FY 2011-12 Employee Compensation Package.....	43
Property Tax Analysis.....	46
Property Tax Schedule	47
Tax Rate Comparison with Other Area Cities.....	48
<u>GENERAL FUND</u>	
General Fund Available Resources Distributed over Major Spending Areas	50
General Fund Revenues – Revenue Assumptions.....	51

Program Improvements.....	52
Summary of FY 2011-2012 Adopted Budget	53
General Fund Revenues.....	54
General Fund Appropriations	55
Appropriations By Department	
Mayor and City Council	56
Administration	57
Non-Departmental.....	59
Municipal Court	60
Development Services Office..	62
Public Works Department	64
Fire Department	66
Police Department	68
<u>DEBT SERVICE FUND</u>	
Narrative.....	72
FY 2011-12 Adopted Budget.....	73
<u>ENTERPRISE FUND</u>	
Water Utility Fund	
Narrative.....	78
Revenue Assumptions.....	79
Program Improvements	80
Water Utility Fund Summary.....	81
Water Utility Fund Detail	82
<u>SPECIAL REVENUE FUNDS</u>	
Court Restricted Fund	87
Crime Control District Fund	91
<u>CAPITAL FUNDS</u>	
Capital Improvement Fund	94
Capital Replacement Fund	95
<u>FIDUCIARY FUNDS</u>	
Founder’s Landscaping Fund	98
Oak Wilt Fund	99
Pet Documentation Fund	100
<u>CAPITAL PROJECTS</u>	
Capital Improvement/Replacement Plan.....	102
Five Year Capital Plan	
Major Capital Improvement Projects – Capital Projects Detail.....	104
Five Year Capital Plan Schedule.....	105
Equipment Inventory and Replacement Schedule.....	106
<u>FIVE YEAR STAFFING PLAN</u>	108
<u>HOLIDAY SCHEDULE</u>	110
<u>GLOSSARY</u>	112

CITY OF SHAVANO PARK



Honorable Mayor and City Council:

Submitted herewith is the adopted balanced budget for Fiscal Year (FY) 2011-2012. The adopted budget provides revenues sufficient to meet budgeted expenditures for operations, capital improvements, equipment replacement, and debt service for the fiscal year which commences on October 1, 2011 and ends September 30, 2012. The adopted budget was prepared through a process that involved citizen, employee, and city council input and approved by the City Council September 20, 2011. The budget was developed in a conservative manner that addresses community concerns for fiscal constraint during this tough economic climate. In anticipation of projected future "high-priced" capital projects and equipment replacement expenses, included in this budget are restrictive reserve funds for this purpose. Restricted reserve funds are adopted for the Equipment Replacement Schedule, General Fund significant repairs projects, and Major capital improvement projects such as Street Reconstruction, Drainage Improvements, and the Town Plan items. These items are reflected in the Capital Replacement Fund.

The Bexar County Appraisal District lists the City's tax role \$630,451,477, including the freeze adjusted values. This is a 1.56% decrease or \$10,016,772 decrease from the FY 10-11 actual freeze adjusted taxable value. The freeze taxable value for FY 2010-11 amounted to \$149,390,178 and in FY 2011-12 this amount grew by 5.84% to \$158,115,316.

City Council adopted the same tax rate of \$0.3200 cent per \$100 of valuation for FY 2011-2012. The tax components however were changed; the Maintenance and Operations portion was reduced from \$0.290868 to \$0.28173 and the Interest and Sinking Fund Debt Service portion was increased from \$0.029132 to \$0.038270.

Revenues for the City are relatively flat, generally up enough for inflation, but over the anticipated future this will end as the City is built out. To recognize the problem with tax revenue as shown in the above paragraph, is to see that lowering the tax rate, lowers the tax revenue permanently for the Freeze Adjusted list. As this list grows, as it will as the population ages, the City will find it more difficult to budget for the level of services that Shavano Park residents have come to expect and what makes Shavano Park the community that it is. Maintaining the tax rate allows for the setting aside of capital improvement and replacement funds to keep Shavano Park up to the level that current residents enjoy.

As referred above, 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 continue to see an extension of the downturn in new residential and commercial development below the levels of just a few years ago. However, our property tax revenue from existing property on the tax role remains steady and reliable with total property appraisals decreasing less than ½ of 1% over last fiscal year at \$788,566,793 compared to last fiscal year at \$789,858,427. This decline includes new property improvements added to our tax role this year of approximately \$16,914,590, which also reflects a decline of 1.54% from the previous year's new property improvements added to the tax role of \$17,179,770. Revenue from development and permit fees are increasing slightly but we continue our conservative approach in the adopted budget for these line items. Sales tax revenue is projected to be over budget by 13.8% this fiscal year; the adopted budget reflects an increase of almost 5% over the current budget for next year's budget. This year, the Shavano Park residential and commercial development is showing a slight growth compared to last year. Projected building permits and licenses revenue for the current fiscal year are up 25% over the previous fiscal year.

We have made basic adjustments in certain line items to address slight inflationary cost of commodities and services. Inflation in the last twelve months has been approximately 3.5%.

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 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 Adjustment and the Construction Board of Appeals. 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 adopted 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 proposed 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 assisting with answering and routing all city phone calls and assisting walk-in customers and visitors; preparing daily deposits, as well as backing up staff in collecting and posting payments for all city functions with the exception of water payments.

The adopted budget includes training for the new Alternate Judge which the City Council appointed in July, 2011. There are no other 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 adopted budget includes funds for the scheduled replacement of two (2) police vehicles and upgrades the Police Radio system to the newer 800Mhz at a cost of \$68,000. The budget also maintains the relationship with the City of Helotes to provide dispatch services at an overall cost increase of \$12,000 over the previous year. The cost of the dispatch service is split with approximately 72% of the cost to the Police Department and the remaining 28% to the Fire Department to better reflect the usage patterns. The adopted budget provides standard operating base budget expenses with no other significant changes.

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

The budget provides for the replacement of Engine-2 (1984 FMC) with a new pumper with expanded capabilities. Migration to the 800Mhz radio system for better communication with the surrounding departments and improved firefighter safety at a cost of \$69,000.

One additional fire fighter will be reclassified to firefighter/paramedic, and the Second-In-Charge position is being reclassified as Fire Lieutenant. These changes are designed to provide incentives to the firefighters to continue with their training while in the future providing the City with a paramedic to keep two paramedics available per shift in the event that we lose a current paramedic. Additionally, a minimal cost of \$10 has been added per firefighter per month to cover the text messaging capability required of our firefighters to be available for call-backs.

Overall, these changes provide for better command and control in the fire department, maintain and improve our ISO standing, improves firefighter and EMS personnel safety, insures competently trained paramedics are more available to assist our citizens, and provides for the needed maintenance of the fire department vehicles and equipment.

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 two (2) concrete drainage crossings and provides standard operating base budget expenses with no significant changes. Funds have also been included in this budget for repainting the striping on De Zavala Street.

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

- General Fund
 - \$137,000 to upgrade the radios for Fire and Police to the newer 800Mhz radios for more complete communication capabilities with neighboring departments.
 - \$500,000 for the replacement of the 1984 FMC Fire Engine No. 2.
- Five-Year Capital Plan: For planning purposes, we have included in the budget document a five-year Capital Plan for FY 2011-12 through FY 2015-16 that addresses potential capital projects with projected cost. Each year the list for projects is reviewed for needs, costs, and priority. New projects may be added and other projects deleted.
- Water Utility Fund
 - \$9,000 for upgrading the SCADA Water System Monitoring system.
 - Funds in the amount of \$85,000 are included for the installation of Variable Frequency Drives (VFDs) at Well No. 7.

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

- A Cost of Living Adjustment in wages/salaries of 2.5% is included for all City Employees.
- We are recommending the 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% and 2%, with employees who receive a Good (or meets expectations) evaluation receiving an adjustment of up to 1%. The 25% of employees with the lowest evaluations would not get a Merit raise, but would still be eligible for the COLA. 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 2012.
- We have also allocated funds for the 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.
- \$15,000 is included for a Compensation study to be performed to review employee compensation and benefits as compared to other cities in this area.

Solid Waste Collection Fee: This year Allied Waste Services negotiated an extension of their contract for an additional five years of one-year options, with no increase in the rates for this coming year. Future year increases are limited to cost of living adjustments. City Council at their October 24th meeting approved this agreement.

I would like to thank the Department Directors for their assistance in the development of this document. As always, special thanks are due to Finance Director Clara L. Santos for her critical role in the completion 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,



Kyle H. McCain
City Manager



FINANCIAL STRUCTURE



CITY OF SHAVANO PARK

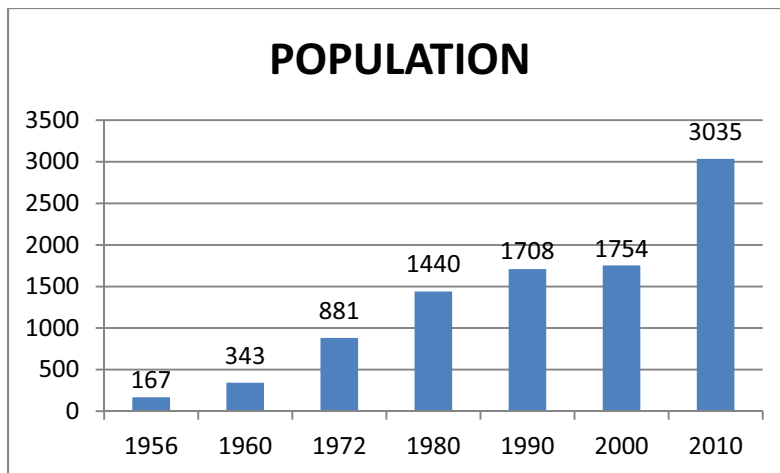
A HISTORICAL PERSPECTIVE

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. The 2010 U.S. Census put Shavano Park at 3,035 population with 1,152 housing units.

CITY OF SHAVANO PARK
2011 TAX ROLL

<u>TOP TEN TAXPAYERS</u>	<u>TAXABLE VALUE</u>
1. American National Insurance Co.	\$14,475,000
2. 4350 Lockhill Selma LLC	\$12,400,000
3. Rogers Shavano Park UT 17 Ltd.	\$ 9,068,198
4. SA Paesanos Venture LP et al	\$ 8,700,000
5. Shavano Center III Ltd.	\$ 7,995,000
6. Shavano Medpro Partners LLC	\$ 5,100,000
7. NSHE Tx Forney LLC.	\$ 4,890,950
8. Shavano Oaks Center LLC.	\$ 4,789,000
9. Southwestern Bell Telephone	\$ 3,375,587
10. Shavano Park HCP LLC.	\$ 3,300,000

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.

BUDGET AMENDMENTS

Ordinance No. 400-01-10 adopted January 19th, 2010 provides the policy required to amend appropriations once a budget has been approved. Dollar amounts are provided to determine when amendments are authorized by the Department Director (within a department under \$1,000), the Finance Director (within a department under \$5,000), the City Manager (between departments under \$5,000), or are required to be submitted to City Council for approval. Any amendment to increase the adopted budget must be submitted to City Council by Ordinance for approval.

BUDGET CONTROLS

Budgetary compliance is a significant tool for managing and controlling governmental activities, as well as ensuring conformance with the City's budgetary limits and specifications. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. Levels of budgetary controls, that is the level at which expenditures cannot legally exceed appropriated amounts, are established by function and activity within individual funds. The Finance Director reports on a monthly basis to the City Manager and City Council any activity that may present a problem as the year progresses and takes precautionary action in coordination with the Department Director and the City Manager to ensure expenditures are within their budget limits. This policy works hand in hand with the budget amendment policy.

FUND BALANCE

On October 6, 2011, City Council approved Ordinance No. 400-03-11 which adopted the City's Fund Balance policy for the General Fund. It is the goal of the City to achieve and maintain an unassigned General Fund fund balance equal to 25% to 50% of budgeted expenditures. The City considers a balance of less than 20% to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than 50% as excessive. An amount in excess of 50% is to be considered for reservation to accumulate funding for capital projects and equipment, and/or to reduce the tax levy requirements, and shall be determined in conjunction with the annual budget process. In the event that the unassigned

General Fund fund balance is less than the policy anticipates, the City shall plan to adjust budget resources in the subsequent fiscal years to restore the balance.

Appropriations from unassigned General Fund fund balance shall require the approval of the City Council and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

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. The Five Year Forecast is updated every year as Capital Projects are reviewed and approved for funding along with projected funding sources.

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, 2011 Tax Roll	\$788,566,793
Limit on Amount Designated for Debt Service	<u>x \$1.50</u>
Gross collection	\$ 11,828,502
Legal Debt Limit(Collection at 90%)	\$ 10,645,652
General Obligation Debt Service for FY 2012	\$ 290,319

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
2012	\$ 120,000	\$ 6,000.00	\$ 126,000.00
	\$ 120,000	\$ 6,000.00	\$ 126,000.00

YEAR ENDING SEPTEMBER 30,	TAX PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2012	\$ 95,339	\$ 4,767	\$ 100,106
	\$ 95,339	\$ 4,767	\$ 100,106

YEAR ENDING SEPTEMBER 30,	WATER PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
2012	\$ 24,661	\$ 1,233	\$ 25,894
	\$ 24,661	\$ 1,233	\$ 25,894

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,	PRINCIPAL	INTEREST	TOTAL
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>\$ 620,000</u>	<u>\$ 102,485</u>	<u>\$ 722,485</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

COMBINATION TAX AND LIMITED PLEDGE
REVENUE CERTIFICATES OF OBLIGATION
SERIES 2009

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
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
	<u>\$ 2,252,272</u>	<u>\$ 1,899,363</u>	<u>\$ 4,151,635</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) 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 Principal: The Certificates are issued as Serial Certificates maturing February 15 in each of the years 2013 through 2015 and as Term Certificates maturing February 15 in each of the years 2017 through 2039.

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

GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2009 - TOTAL

YEAR ENDING SEPTEMBER 30,	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
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>\$ 2,750,000</u>	<u>\$ 931,471</u>	<u>\$ 3,681,471</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.

Optional Redemption: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 15, 2020, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2019, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption. The Term Bonds are subject to mandatory sinking fund redemption prior to stated maturity.

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
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
	<u>\$ 2,184,882</u>	<u>\$ 740,054</u>	<u>\$ 2,924,936</u>

CITY OF SHAVANO PARK
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION
REFUNDING BONDS
SERIES 2009 - WATER PORTION ONLY

YEAR ENDING SEPTEMBER 30,	WATER PORTION ONLY		
	PRINCIPAL	INTEREST	TOTAL
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
	<u>\$ 565,132</u>	<u>\$ 191,417</u>	<u>\$ 756,549</u>

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	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2012	\$ 24,661	\$ 1,233	\$ 5,138	\$ 21,318	\$ 7,272	\$ 139,683	\$ 37,071	\$ 162,234
2013			31,853	20,776	45,000	101,393	76,853	122,169
2014			33,908	19,790	50,000	100,080	83,908	119,870
2015			33,908	18,772	50,000	98,455	83,908	117,227
2016			35,963	17,724	50,000	96,830	85,963	114,554
2017			35,963	16,556	55,000	95,255	90,963	111,811
2018			36,990	15,279	55,000	93,468	91,990	108,747
2019			40,073	13,830	55,000	91,543	95,073	105,373
2020			40,073	12,227	60,000	89,410	100,073	101,637
2021			42,128	10,583	60,000	87,070	102,128	97,653
2022			44,183	8,857	65,000	84,600	109,183	93,457
2023			46,238	6,991	65,000	82,000	111,238	88,991
2024			48,293	4,982	70,000	79,213	118,293	84,195
2025			50,348	2,855	70,000	76,238	120,348	79,093
2026			40,073	877	75,000	72,875	115,073	73,752
2027					80,000	69,000	80,000	69,000
2028					85,000	64,875	85,000	64,875
2029					90,000	60,500	90,000	60,500
2030					90,000	56,000	90,000	56,000
2031					95,000	51,375	95,000	51,375
2032					100,000	46,500	100,000	46,500
2033					105,000	41,375	105,000	41,375
2034					115,000	35,875	115,000	35,875
2035					120,000	30,000	120,000	30,000
2036					125,000	23,875	125,000	23,875
2037					130,000	17,500	130,000	17,500
2038					140,000	10,750	140,000	10,750
2039					145,000	3,625	145,000	3,625
	<u>\$ 24,661</u>	<u>\$ 1,233</u>	<u>\$ 565,132</u>	<u>\$ 191,417</u>	<u>\$ 2,252,272</u>	<u>\$ 1,899,363</u>	<u>\$ 2,842,065</u>	<u>\$ 2,092,013</u>
								<u>\$ 4,934,078</u>

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 710 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 and Series 2009 General Obligation Refunding Bonds 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 town plan projects. It also accounts for the City's Equipment Replacement Fund. The Capital Improvement Fund (closed in FY 2010) 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 (closed in FY 2010) 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.

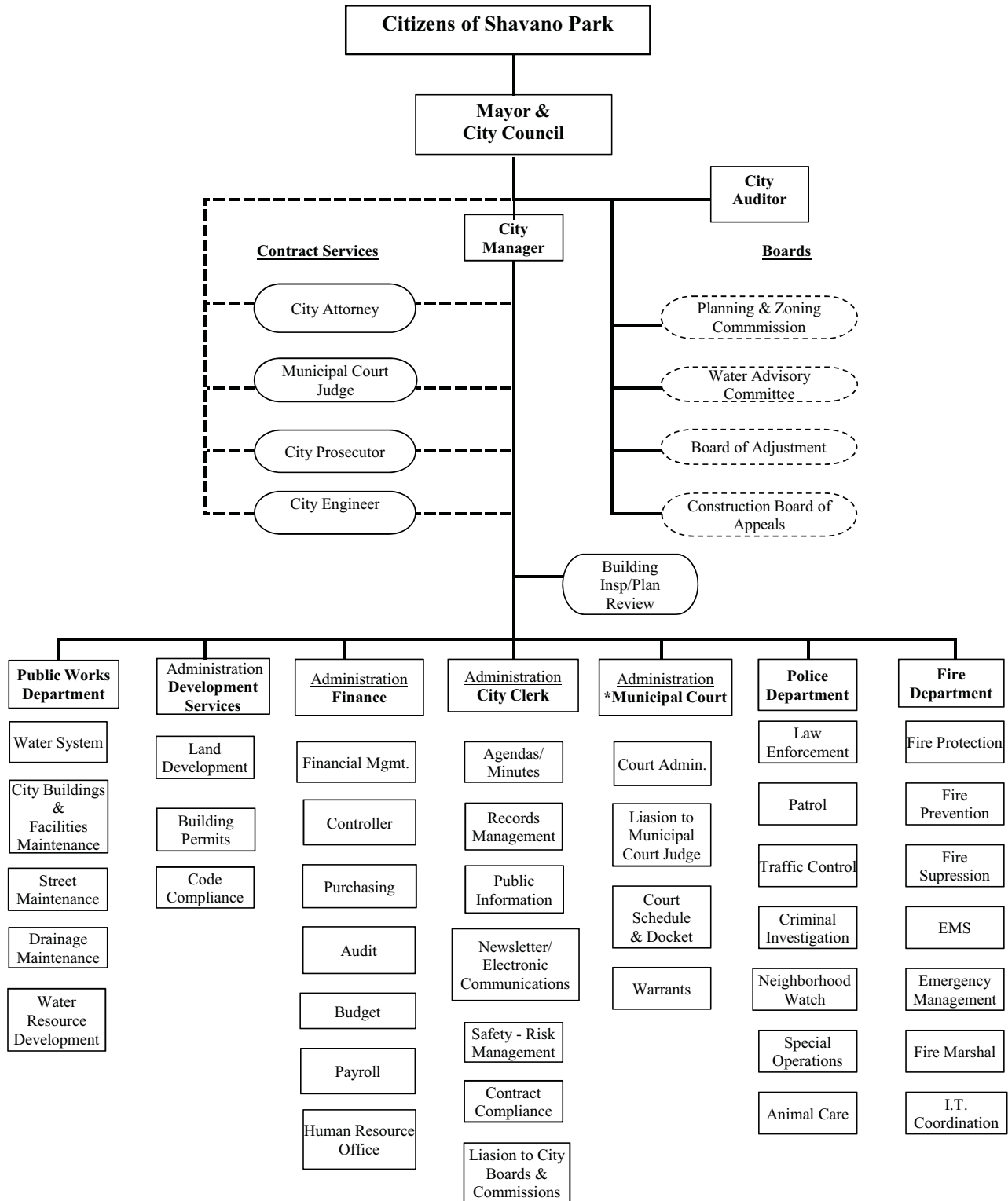
The City government provides a broad range of goods and services to the citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary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



Legend

----- Reports to City Council and City Manager

----- Reports directly to City Manager

* Supervised by Finance

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.

City Employee Focus Group Meetings are 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 are presented are taken into consideration when developing the budget.

In July, the City Manager and staff compile and present a Five Year Financial Forecast to City Council. This forecast is shown in three phases; phase one is based on current revenues and expenditures, phase two adds projected capital expenditures, and phase three adds projected increases to the City's tax base. Various CPI indexes and assumptions are also used to project out revenues and expenditures for the five year period.

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

The department directors submit their budget requests during the month of July while the Finance Department calculates personnel costs, debt service requirements and revenue projections for the new year. The City Manager and the Finance Department then incorporate the Department requests, City Council's priorities, and new program improvements to generate a balanced budget and present 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 is published in the local newspaper and the hearings are held during the months of August and September as part of a series of budget workshops. These hearings provide an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearings, the City Council votes 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 ordinance, 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) 2011-2012

June 13-17, 2011	City Employee Focus Group Meetings – Facilitated by Finance Director and Council Members
June 21, 2011	Regular City Council Meeting - Budget Work Session to Present Five-Year Financial Forecast
July 5, 2011	Water Advisory Committee Meeting for presentation of Five-Year Financial Forecast, 1:00 p.m.
June 22 – Aug. 15	City Manager and City staff develop proposed budget.
July 19, 2011	Regular City Council Meeting – Budget Work Session – City Council Budget Policy and Service Delivery Priority Setting for FY 2011-12 Budget.
July 26, 2011	Receive Certified Appraisal Tax Roll from Bexar Appraisal District
August 8, 2011	Special City Council Meeting - City Manager presents Proposed FY 2011-12 Operating and Capital Budget to City Council and City Council considers the FY 2011-12 Proposed Ad Valorem Tax Rate; takes record vote and schedules date, time and place for Public Hearings and adoption of tax rate.
August 9, 2011	Water Advisory Committee Meeting to present Proposed FY 2011-12 Water Utility System Budget, 1:00 p.m.
August 12, 2011	Publication Deadline for: “Notice of Effective & Rollback Tax Rates and “Notice of Public Hearings on Tax Increase”
August 16, 2011	Water Advisory Committee Meeting – Budget Work Session 1:00 p.m.
August 16, 2011	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 18, 2011	Publish “Notice of Effective and Rollback Tax Rates” and “Notice of Public Hearing on Tax Increase”

- August 30, 2011 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 2, 2011 Publication deadline for “Notice of Tax Revenue Increase”
- September 6, 2011 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 8, 2011 Publish “Notice on Tax Revenue Increase”
- September 20, 2011 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.
- September 20, 2011 City of Shavano Park Crime Control and Prevention District Board of Directors Meeting to approve the FY 2011-2012 budget.



**ADOPTED FY 2011-12 BUDGET
ALL FUNDS SUMMARY**

CITY OF SHAVANO PARK										
ADOPTED FY 2011-12 BUDGET										
COMBINED BUDGET SUMMARY OF ALL FUND TYPES										
GOVERNMENTAL FUND TYPES										
	GENERAL		SPECIAL REVENUE		CAPITAL					
			DEBT SERVICE	COURT RESTRICTED	CRIME CONTROL	REPLACEMENT				
BEGINNING BALANCE	\$	2,662,607	\$	87,540	\$	63,699	\$	13,427	\$	377,000
REVENUES										
Property Taxes	\$	2,151,659	\$	292,280	\$		\$		\$	
Sales Tax		195,000						90,000		
Other Tax		17,000								
Franchise Fees		272,000								
Permits & Licenses		310,079								
Municipal Court		273,300				21,115				
Police Revenue		1,850								
Interest Revenue		8,000		50						
Charges for Services										
Lease of Water Rights										
Miscellaneous Revenue		122,525								
SUB TOTAL REVENUES	\$	3,351,413	\$	292,330	\$	21,115	\$	90,000	\$	-
TRANSFERS FROM OTHER FUNDS										
	\$	113,850	\$	52,349	\$	-	\$	-	\$	857,525
TOTAL REVENUES	\$	3,465,263	\$	344,679	\$	21,115	\$	90,000	\$	857,525
TOTAL AVAILABLE FUNDS										
	\$	6,127,870	\$	432,219	\$	84,814	\$	103,427	\$	1,234,525
APPROPRIATIONS										
City Council	\$	16,000	\$		\$		\$		\$	
Administration		514,900								
Municipal Court		59,525				3,600				
Development Services		111,685								
Public Works		277,950								
Fire		960,180								569,000
Police		1,146,600				3,300				68,000
Non-Departmental		88,500								
Debt Service		-		344,669						
Street & Infrastructure		54,000								
SUB-TOTAL APPROPRIATIONS	\$	3,229,340	\$	344,669	\$	6,900	\$	-	\$	637,000
TRANSFERS TO OTHER FUNDS										
	\$	857,525	\$	-	\$	3,850	\$	89,000	\$	-
TOTAL APPROPRIATIONS	\$	4,086,865	\$	344,669	\$	10,750	\$	89,000	\$	637,000
GROSS ENDING FUND BALANCE										
	\$	2,041,005	\$	87,550	\$	74,064	\$	14,427	\$	597,525

CITY OF SHAVANO PARK								
ADOPTED FY 2011-12 BUDGET								
COMBINED BUDGET SUMMARY OF ALL FUND TYPES								
PROPRIETARY		FIDUCIARY						
ENTERPRISE								
WATER		OAK	PET	TOTAL				
		WILT	DOCUMENTATION	ALL FUNDS				
\$	1,580,466	\$	40,005	\$	2,294	\$	4,827,038	BEGINNING BALANCE
								REVENUES
\$		\$		\$		\$	2,443,939	Property Taxes
							285,000	Sales Tax
							17,000	Other Tax
							272,000	Franchise Fees
			1,000				311,079	Permits & Licenses
							294,415	Municipal Court
							1,850	Police Revenue
	2,000				1		10,051	Interest Revenue
	938,360						938,360	Charges for Services
	-						-	
	35,000						157,525	Miscellaneous Revenue
\$	975,360	\$	1,000	\$	1	\$	4,731,219	SUB TOTAL REVENUES
\$	-	\$		\$		\$	1,023,724	TRANSFERS FROM OTHER FUNDS
\$	975,360	\$	1,000	\$	1	\$	5,754,943	TOTAL REVENUES
\$	2,555,826	\$	41,005	\$	2,295	\$	10,581,981	TOTAL AVAILABLE FUNDS
								APPROPRIATIONS
\$		\$		\$		\$	16,000	City Council
							514,900	Administration
							63,125	Municipal Court
							111,685	Development Services
	630,550						908,500	Public Works
							1,529,180	Fire
							1,217,900	Police
							88,500	Non-Departmental
	150,465						495,134	Debt Service
	124,000						178,000	Street & Infrastructure
\$	905,015	\$	-	\$	-	\$	5,122,924	SUB-TOTAL APPROPRIATIONS
\$	73,349	\$		\$		\$	1,023,724	TRANSFERS TO OTHER FUNDS
\$	978,364	\$	-	\$	-	\$	6,146,648	TOTAL APPROPRIATIONS
\$	1,577,462	\$	41,005	\$	2,295	\$	4,435,333	GROSS ENDING FUND BALANCE

CITY OF SHAVANO PARK								
MAJOR FUNDS								
FYE 2010 THRU FYE 2012 SUMMARY OF REVENUES AND APPROPRIATIONS								
	GENERAL FUND			WATER UTILITY FUND			DEBT SERVICE	
	FYE 2010	FYE 2011	FYE 2012	FYE 2010	FYE 2011	FYE 2012	FYE 2010	FYE 2011
	ACTUAL	ESTIMATE	ADOPTED	ACTUAL	ESTIMATE	ADOPTED	ACTUAL	ESTIMATE
BEGINNING BALANCE	1,862,377	2,485,995	2,662,607	3,558,930	2,166,179	1,580,466	187,506	164,622
REVENUES								
Property Taxes	2,218,293	2,220,000	2,151,659				265,475	223,000
Sales Tax	177,830	195,500	195,000					
Other Tax	17,063	17,000	17,000					
Franchise Fees	283,292	270,000	272,000					
Permits & Licenses	255,580	320,052	310,079					
Municipal Court	283,950	267,800	273,300					
Police Revenue	2,899	1,955	1,850					
Interest Revenue	6,558	12,500	8,000	6,324	5,240	2,000	153	100
Charges for Services	-	-		754,671	1,022,005	938,360		
Lease of Water Rights	-	-				-		
Proceeds from Bond Sale				-				
Miscellaneous Revenue	214,156	131,423	122,525	29,586	43,722	35,000		
SUB TOTAL REVENUES	3,459,621	3,436,230	3,351,413	790,581	1,070,967	975,360	265,628	223,100
TRANSFERS FROM OTHER FUNDS	105,595	112,950	113,850	-	-	-	-	53,712
TOTAL REVENUES	3,565,216	3,549,180	3,465,263	790,581	1,070,967	975,360	265,628	276,812
TOTAL AVAILABLE FUNDS	5,427,593	6,035,175	6,127,870	4,349,511	3,237,146	2,555,826	453,134	441,434
APPROPRIATIONS								
City Council	11,190	33,150	16,000					
Administration	496,839	487,011	514,900					
Municipal Court	55,299	56,670	59,525					
Development Services	99,189	108,060	111,685					
Public Works	273,852	269,425	277,950	463,240	513,013	630,550		
Fire	1,060,495	931,900	960,180					
Police	925,321	1,029,300	1,146,600					
Non-Departmental	824	65,000	88,500					
Debt Service	-	-	-		149,455	150,465	288,512	353,894
Street & Infrastructure	18,589	45,000	54,000	1,695,497	915,000	124,000		
SUB-TOTAL APPROPRIATIONS	2,941,598	3,025,516	3,229,340	2,158,737	1,577,468	905,015	288,512	353,894
TRANSFERS TO OTHER FUNDS	101,297	347,052	857,525	24,595	79,212	73,349	-	-
TOTAL APPROPRIATIONS	3,042,895	3,372,568	4,086,865	2,183,332	1,656,680	978,364	288,512	353,894
GROSS ENDING FUND BALANCE	2,485,995	2,662,607	2,041,005	2,166,179	1,580,466	1,577,462	164,622	87,540

CITY OF SHAVANO PARK

MAJOR FUNDS

FYE 2010 THRU FYE 2012 SUMMARY OF REVENUES AND APPROPRIATIONS

FUND	CAPITAL PROJECTS FUNDS			TOTAL				
	FYE 2012	FYE 2010	FYE 2011	FYE 2012	FYE 2010	FYE 2011		FYE 2012
	ADOPTED	ACTUAL	ESTIMATE	ADOPTED	ACTUAL	ESTIMATE		ADOPTED
87,540	811,782	29,937	377,000	6,420,595	4,846,733	4,707,613	BEGINNING BALANCE	
							REVENUES	
292,280				2,483,768	2,443,000	2,443,939	Property Taxes	
				177,830	195,500	195,000	Sales Tax	
				17,063	17,000	17,000	Other Tax	
				283,292	270,000	272,000	Franchise Fees	
				255,580	320,052	310,079	Permits & Licenses	
				283,950	267,800	273,300	Municipal Court	
				2,899	1,955	1,850	Police Revenue	
50	154	11	-	13,189	17,851	10,050	Interest Revenue	
				754,671	1,022,005	938,360	Charges for Services	
				-	-	-	Lease of Water Rights	
				-	-	-	Proceeds from Bond Sale	
				243,742	175,145	157,525	Miscellaneous Revenue	
292,330	154	11	-	4,515,984	4,730,308	4,619,103	SUB TOTAL REVENUES	
52,349	101,297	347,052	857,525	206,892	513,714	1,023,724	TRANSFERS FROM OTHER FUNDS	
344,679	101,451	347,063	857,525	4,722,876	5,244,022	5,642,827	TOTAL REVENUES	
432,219	913,233	377,000	1,234,525	11,143,471	10,090,755	10,350,440	TOTAL AVAILABLE FUNDS	
							APPROPRIATIONS	
				11,190	33,150	16,000	City Council	
				496,839	487,011	514,900	Administration	
				55,299	56,670	59,525	Municipal Court	
				99,189	108,060	111,685	Development Services	
				737,092	782,438	908,500	Public Works	
	883,296		569,000	1,943,791	931,900	1,529,180	Fire	
			68,000	925,321	1,029,300	1,214,600	Police	
				824	65,000	88,500	Non-Departmental	
344,669				288,512	503,349	495,134	Debt Service	
				1,714,086	960,000	178,000	Street & Infrastructure	
344,669	883,296	-	637,000	6,272,143	4,956,878	5,116,024	SUB-TOTAL APPROPRIATIONS	
-	-	-		125,892	426,264	930,874	TRANSFERS TO OTHER FUNDS	
344,669	883,296	-	637,000	6,398,035	5,383,142	6,046,898	TOTAL APPROPRIATIONS	
87,550	29,937	377,000	597,525	4,745,436	4,707,613	4,303,542	GROSS ENDING FUND BALANCE	



**AUTHORIZED
PERSONNEL
& BENEFITS**

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

	FY 2009-10	CURRENT FY2010-11	ADOPTED FY2011-12
	<u>FULL TIME EQUIV.</u>	<u>FULL TIME EQUIV.</u>	<u>FULL TIME EQUIV.</u>
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
Code Compliance Officer	1	1	1
	<u>6</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	10
Police Officer - Crime Control Fund	2	2	0
Police Corporal	2	2	3
Police Sergeant	1	2	1
Police Captain	1	0	0
Police Investigator	0	0	1
Deputy Police Chief	1	1	0
Police Chief	1	1	1
	<u>17</u>	<u>17</u>	<u>17</u>
FIRE *			
FireFighter/EMT	8	9	9
FireFighter/Paramedic	3	3	0
Fire Lieutenant	1	0	3
Fire Captain	2	3	3
Fire Marshal	1	0	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><u>48</u></u>	<u><u>48</u></u>	<u><u>48</u></u>

* - The Fire department is authorized to have a maximum of 7 positions with paramedic certification

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
Fire Lieutenant/EMT	\$ 36,500	\$ 43,800	\$ 52,560
Fire Captain	\$ 38,000	\$ 45,600	\$ 54,720
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
Police Investigator	\$ 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
Firefighters	\$10	\$ 120
Paramedic Certification	\$433	\$5,200
<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 Manager		
City Clerk		
Finance Director		
<u>Other</u>		
Animal Care Duties	\$ 75	\$ 900

CITY OF SHAVANO PARK
FY 2011-12 BUDGET
EMPLOYEE COMPENSATION PACKAGE

1. Cost of Living Increase – 2.5%

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

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% salary adjustment.

- Organizational Performance Evaluation Criteria will be established in October 2011.
- Employee & Organizational Performance Evaluations will be done in March 2012.
- Salary Adjustments will be awarded the **1st. full pay period in April.**

4. Continue Tuition Reimbursement Program

The City will reimburse employees \$150 per course, up to 3 courses per semester for any educational classes they may enroll in after providing proper documentation. This program was opened to include other educational programs other than classes attended at an accredited college or university.

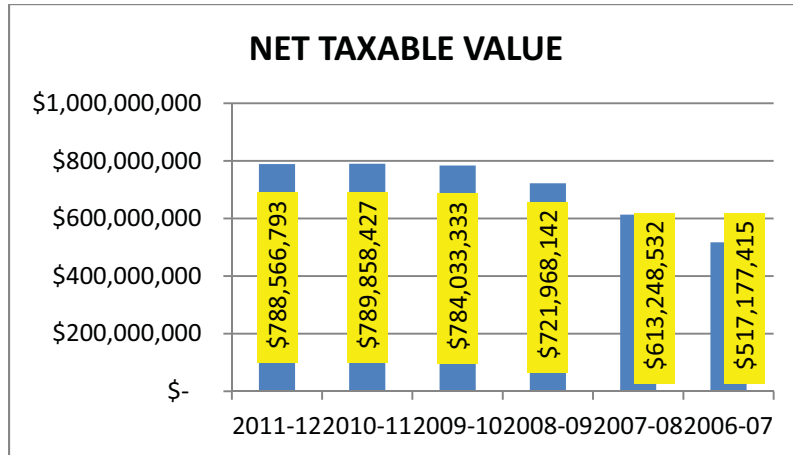


PROPERTY TAX SCHEDULE

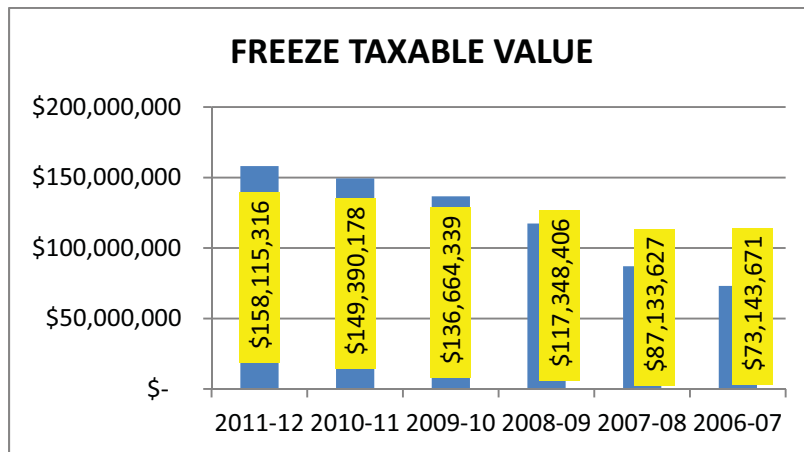
**CITY OF SHAVANO PARK
PROPERTY TAX ANALYSIS**

Property Taxes or Ad Valorem taxes is the major source of revenues for the City of Shavano Park. It is 62% of revenues for the General Fund and 85% 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.

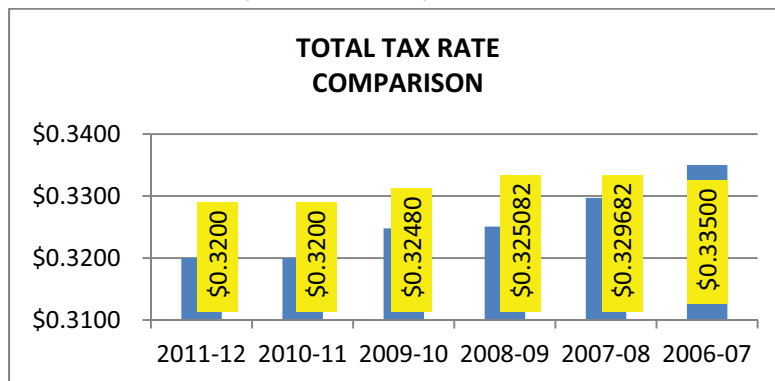
In the last several years the City of Shavano Park experienced a rapid growth in the development of both commercial and residential property. When the economy took a turn for the worst, the City's net taxable value still experienced a slight increase of almost 1% while other cities experienced a reduction.



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



FY 2011-12 will be the City's 6th 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 2011-12 ADOPTED

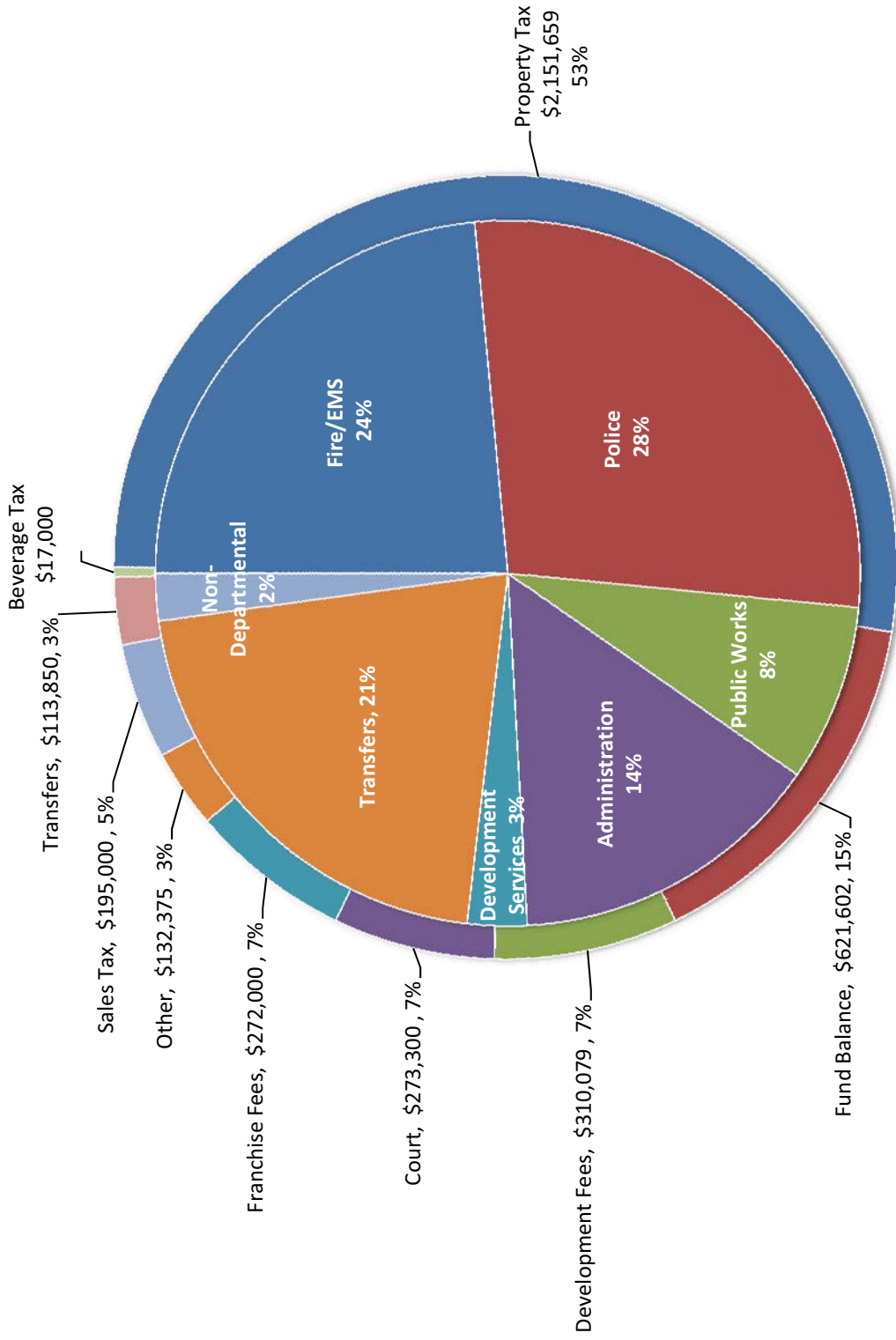
	ACTUAL FY 2006-07	ACTUAL FY 2007-08	ACTUAL FY 2008-09	ACTUAL FY 2009-10	ACTUAL FY 2010-11 SUPPL # 91	ADOPTED FY 2011-12
ASSESSED VALUATION						
REAL PROPERTY	\$ 128,288,224	\$ 181,333,313	\$ 215,620,794	\$ 229,164,281	\$ 229,949,250	\$ 232,283,143
IMPROVEMENTS	\$ 393,451,907	\$ 461,934,371	\$ 564,302,287	\$ 579,449,484	\$ 573,653,753	\$ 565,934,657
PERSONAL PROPERTY	\$ 10,882,141	\$ 14,345,468	\$ 14,742,625	\$ 17,575,188	\$ 17,158,578	\$ 17,811,918
SUB-TOTAL	\$ 532,622,272	\$ 657,613,152	\$ 794,665,706	\$ 826,188,953	\$ 820,761,581	\$ 816,029,718
LESS EXEMPTIONS						
AG-PRODUCTIVITY LOSS	\$ 6,412,675	\$ 17,777,862	\$ 17,782,491	\$ 16,900,684	\$ 16,865,534	\$ 15,363,205
HOMESTEAD CAP	\$ 2,506,041	\$ 16,462,899	\$ 43,571,383	\$ 10,664,448	\$ 1,717,538	\$ 111,264
DISABLED VETERAN	\$ 476,000	\$ 548,000	\$ 622,000	\$ 2,962,843	\$ 3,300,040	\$ 3,046,400
EXEMPT PROPERTIES	\$ 2,508,931	\$ 4,887,142	\$ 5,591,500	\$ 6,703,506	\$ 4,703,331	\$ 4,701,200
LEASED VEHICLES OVER 65	\$ 2,156,210	\$ 3,153,717	\$ 3,465,190	\$ 3,149,139	\$ 2,419,211	\$ 2,273,356
TOTAL EXEMPTIONS	\$ 15,444,857	\$ 44,364,620	\$ 72,697,564	\$ 42,155,620	\$ 30,903,154	\$ 27,462,925
NET TAXABLE VALUE	\$ 517,177,415	\$ 613,248,532	\$ 721,968,142	\$ 784,033,333	\$ 789,858,427	\$ 788,566,793
LESS FREEZE TAXABLE VALUE	\$ 73,143,671	\$ 87,133,627	\$ 117,348,406	\$ 136,664,339	\$ 149,390,178	\$ 158,115,316
FREEZE ADJUSTED TAXABLE VAL	\$ 444,033,744	\$ 526,114,905	\$ 604,619,736	\$ 647,368,994	\$ 640,468,249	\$ 630,451,477
TAX RATE/\$100 VALUATION						
GENERAL FUND	0.276532	0.273486	0.273486	0.290868	0.290868	0.281730
DEBT SERVICE	0.058468	0.056196	0.051596	0.033932	0.029132	0.038270
TOTAL TAX RATE	0.335000	0.329682	0.325082	0.324800	0.320000	0.320000
CURRENT TAX LEVY	\$ 1,710,590	\$ 1,980,667	\$ 2,278,921	\$ 2,464,263	\$ 2,445,503	\$ 2,453,015
PERCENT OF LEVY COLLECTED	98.69%	98.69%	98.69%	98.69%	99.03%	99.63%
DISTRIBUTION BY FUND						
GENERAL FUND	\$ 1,393,540.73	\$ 1,621,528.10	\$ 1,892,102.22	\$ 2,177,911.01	\$ 2,201,309	\$ 2,151,659
DEBT SERVICE	\$ 294,640.54	\$ 333,192.17	\$ 356,964.91	\$ 254,070	\$ 220,473	\$ 292,280
CURRENT COLLECTIONS	\$ 1,688,181.27	\$ 1,954,720.26	\$ 2,249,067.13	\$ 2,431,981.15	\$ 2,421,782	\$ 2,443,939

CITY OF SHAVANO PARK
TAX RATE COMPARISON WITH
OTHER AREA CITIES

	<u>2010</u>	<u>2011</u>
ALAMO HEIGHTS	\$0.355662	same
BALCONES HEIGHTS.....	\$0.558843	\$0.572199
CASTLE HILLS.....	\$0.501345	same
CHINA GROVE.....	\$0.071700	\$0.081700
CONVERSE.....	\$0.525434	\$0.572931
ELMENDORF.....	\$0.313255	\$0.481749
FAIR OAKS RANCH.....	\$0.241500	\$0.246100
GREY FOREST.....	\$0.093525	same
HELOTES.....	\$0.363651	\$0.360000
HILL COUNTRY VILLAGE.....	\$0.095000	same
HOLLYWOOD PARK	\$0.490000	\$0.536710
KIRBY.....	\$0.697500	\$0.710978
LEON VALLEY.....	\$0.527400	\$0.535510
LIVE OAK.....	\$0.476783	\$0.477291
LYTLE.....	\$0.320000	\$0.317500
OLMOS PARK.....	\$0.478499	\$0.480888
SAN ANTONIO.....	\$0.565690	same
SCHERTZ.....	\$0.449300	\$0.484300
SELMA.....	\$0.279330	same
SHAVANO PARK.....	\$0.320000	SAME
SOMERSET.....	\$0.648884	\$0.704675
ST. HEDWIG.....	\$0.479895	same
TERRELL HILLS.....	\$0.385068	same
UNIVERSAL CITY.....	\$0.590531	\$0.582981
VON ORMY.....	\$0.351000	\$0.32000
WINDCREST.....	\$0.436495	same

GENERAL FUND

FY 2011-12 ADOPTED GENERAL FUND AVAILABLE RESOURCES
DISTRIBUTED OVER MAJOR SPENDING AREAS



Total Revenues: \$4,086,865

Total Expenditures: \$4,086,865

CITY OF SHAVANO PARK
GENERAL FUND REVENUES
REVENUE ASSUMPTIONS

AD VALOREM TAXES (62% of General Fund Revenues)

The certified 2011 freeze adjusted taxable value (for taxation in FY 2012) per the Appraisal District is \$630,451,477 which is a decrease of \$10,016,772 or 1.5% from the 2010 taxable value. The overall 2011 tax rate was set by City Council at a rate of \$0.3200 per \$100 value. This is the same as the overall 2009 tax rate which reflects the Council's continued commitment to keeping the tax rate as low as possible while maintaining the current level of service. However, the portion allocated to Operations & Maintenance (General Fund) was decrease by \$0.009138 and allocated to debt service instead to build up the fund balance in the Debt Service Fund.

Current tax revenue was calculated using an operations and maintenance tax rate of \$.281730 per \$100 of taxable value and a collection rate of 99.63%.

MUNICIPAL COURT FINES (8% 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 decreased from last fiscal year due to turn over in the police department. Revenues were conservatively projected at a 2% increase from last year's estimate.

BUILDING PERMITS, PLATTING FEES AND OTHER LICENSES & PERMITS (9% of General Fund Revenues)

These construction-related revenues are greatly impacted by the economy. Last year's revenues were at 32% over 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 (8% 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 (6% of General Fund Revenues)

Actual sales tax collections for the current year (FY 2011) are projected to be at \$195,500. This amount is 14% higher than the \$171,700 budgeted amount in FY 2010. Sales tax revenues in FY 2012 are projected to remain the same as FY 2011 estimated revenues.

CITY OF SHAVANO PARK
GENERAL FUND
PROGRAM IMPROVEMENTS

APPROPRIATIONS

ADMINISTRATION

1. \$15,000 – Compensation Study

FIRE DEPARTMENT

1. \$4,300 - Create a Lieutenant classification for the Second-in-Command Officers
2. \$5,200 - Convert an EMT position to Paramedic for a total of 7 authorized Paramedics
3. No Cost - Separate paramedic pay and reclassify as allowance for paramedic certification
4. \$1,800 - Phone allowance for all firefighters for call back and emergencies at \$10/month
5. \$6,840 – Maintenance fees and COSA radio fees for new 800 MHZ radios

POLICE DEPARTMENT

1. \$7,000 – Maintenance fees and COSA radio fees for new 800 MHZ radios

NON-DEPARTMENTAL

1. \$47,500 – 2.5% Cost of Living Salary Increase
2. \$19,000 – Merit Pay Program
3. \$19,000 – Sick Leave Buy Back Program
4. \$857,525 – Transfer to Capital Replacement Fund to fund the following projects:
 - Street Reconstruction - \$40,000
 - Drainage Projects - \$40,000
 - Equipment Replacement Fund - \$622,525
 - Dispatch equipment upgrade - \$65,000
 - Emergency Management Infrastructure - \$7,000
 - City Hall repairs - \$40,000
 - City Hall Sprinkler System and Emergency Lighting - \$8,000
 - Town Plan Items - \$35,000

CITY OF SHAVANO PARK
SUMMARY OF FY 2011-12 ADOPTED BUDGET
GENERAL FUND

ACCT. NAME	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	FY 2011-12 ADOPTED BUDGET		
				BASE	IMPROVEMENTS	TOTAL
REVENUES						
Ad Valorem Taxes	\$ 2,218,293	\$ 2,204,292	\$ 2,220,000	\$ 2,151,659	\$ -	\$ 2,151,659
Municipal Sales Tax	\$ 177,830	\$ 171,700	\$ 195,500	\$ 195,000	\$ -	\$ 195,000
Mixed Beverage Tax	\$ 17,063	\$ 16,500	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
Franchise Fees	\$ 283,292	\$ 235,855	\$ 270,000	\$ 272,000	\$ -	\$ 272,000
Building Permits	\$ 179,692	\$ 196,820	\$ 243,832	\$ 235,000	\$ -	\$ 235,000
Plan Review Fees	\$ 29,550	\$ 20,200	\$ 38,000	\$ 30,100	\$ -	\$ 30,100
Other Licenses & Permits	\$ 46,338	\$ 36,635	\$ 38,220	\$ 44,979	\$ -	\$ 44,979
Municipal Court Fines	\$ 283,950	\$ 289,761	\$ 267,800	\$ 273,300	\$ -	\$ 273,300
Police Revenues	\$ 2,899	\$ 1,950	\$ 1,955	\$ 1,850	\$ -	\$ 1,850
Total Grants & Miscellaneous	\$ 214,156	\$ 120,650	\$ 131,423	\$ 122,525	\$ -	\$ 122,525
Interest Income	\$ 6,558	\$ 5,000	\$ 12,500	\$ 8,000	\$ -	\$ 8,000
Total Transfers	\$ 105,595	\$ 108,450	\$ 112,950	\$ 113,850	\$ -	\$ 113,850
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 621,602	\$ 621,602
Total Revenues	\$ 3,565,216	\$ 3,407,813	\$ 3,549,180	\$ 3,465,263	\$ -	\$ 4,086,865

APPROPRIATIONS						
City Council	\$ 11,190	\$ 35,100	\$ 33,150	\$ 16,000	\$ -	\$ 16,000
Administration	\$ 496,839	\$ 476,750	\$ 487,011	\$ 499,900	\$ 15,000	\$ 514,900
Municipal Court	\$ 55,299	\$ 56,170	\$ 56,670	\$ 59,525	\$ -	\$ 59,525
Development Services	\$ 99,189	\$ 103,085	\$ 108,060	\$ 111,685	\$ -	\$ 111,685
Public Works	\$ 292,441	\$ 317,950	\$ 314,425	\$ 331,950	\$ -	\$ 331,950
Fire Department	\$ 1,060,495	\$ 935,580	\$ 931,900	\$ 942,040	\$ 18,140	\$ 960,180
Police Department	\$ 925,321	\$ 1,063,920	\$ 1,029,300	\$ 1,139,600	\$ 7,000	\$ 1,146,600
Non-Departmental	\$ 102,121	\$ 415,302	\$ 412,052	\$ 3,000	\$ 943,025	\$ 946,025
Total Appropriations	\$ 3,042,895	\$ 3,403,857	\$ 3,372,568	\$ 3,103,700	\$ 983,165	\$ 4,086,865
Net Revenues	\$ 522,321	\$ 3,956	\$ 176,612	\$ 361,563		\$ -
Beginning Fund Balance		\$ 2,485,995	\$ 2,485,995			\$ 2,662,607
Less Appropriated Fund Balance						
Ending Fund Balance	\$ 2,485,995	\$ 2,489,951	\$ 2,662,607			\$ 2,041,005
Reserved - Oak Wilt		\$ 37,145	\$ 40,005			\$ 41,005
Unreserved Fund Balance		\$ 2,452,806	\$ 2,622,602			\$ 2,000,000

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
GENERAL FUND - REVENUES

REVENUES

ACCT NO.	ACCT. NAME	ACTUAL 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	ADOPTED FY 2011-12
599-1010	Ad Valorem Taxes	\$ 2,218,293.00	\$ 2,204,292	\$ 2,220,000	\$ 2,151,659
599-1040	Municipal Sales Tax	\$ 177,830.00	\$ 171,700	\$ 195,500	\$ 195,000
599-1060	Mixed Beverage Tax	\$ 17,063.00	\$ 16,500	\$ 17,000	\$ 17,000
	Total Tax Revenues	\$ 2,413,186.00	\$ 2,392,492	\$ 2,432,500	\$ 2,363,659
599-2020	Franchise Fees	\$ 283,292.00	\$ 235,855	\$ 270,000	\$ 272,000
599-3010	Building Permits	\$ 179,692	\$ 196,820	\$ 243,832	\$ 235,000
599-3012	Plan Review Fees	\$ 29,550	\$ 20,200	\$ 38,000	\$ 30,100
599-3015	Tree Trimming Permits	\$ 1,720	\$ 870	\$ 1,500	\$ 1,000
599-3017	Garage Sale Permits & Other	\$ 270	\$ 265	\$ 1,570	\$ 1,900
599-3018	Certificate of Occupancy Fee	\$ 2,500	\$ 2,100	\$ 3,600	\$ 3,500
599-3020	Platting Fees	\$ 5,645	\$ -	\$ -	\$ 6,979
599-3025	Variance Application Fees	\$ 1,750	\$ 350	\$ 1,050	\$ 350
599-3040	Contractors' Licenses	\$ 25,400	\$ 26,000	\$ 23,000	\$ 24,000
599-3045	Inspection Fees	\$ 7,325	\$ 7,050	\$ 7,500	\$ 7,250
599-3060	Development Fees	\$ 1,728	\$ -	\$ -	\$ -
	Total Permits & Licenses	\$ 255,580	\$ 253,655	\$ 320,052	\$ 310,079
599-4010	Municipal Court Fines	\$ 231,970	\$ 235,000	\$ 221,000	\$ 225,000
599-4021	Arrest Fees	\$ 10,826	\$ 12,000	\$ 10,000	\$ 11,000
599-4028	State Court Cost Alloc.	\$ 15,803	\$ 15,000	\$ 12,000	\$ 12,000
599-4030	Warrant Fees	\$ 24,055	\$ 26,361	\$ 23,500	\$ 24,000
599-4036	Judicial Fee - City	\$ 1,296	\$ 1,400	\$ 1,300	\$ 1,300
	Total Municipal Court	\$ 283,950	\$ 289,761	\$ 267,800	\$ 273,300
599-6010	Police Report Revenue	\$ 200	\$ 100	\$ 200	\$ 100
599-6020	Police Officers Education Fund	\$ 1,660	\$ 1,700	\$ 1,755	\$ 1,700
599-6030	Police Dept. Revenue	\$ 1,039	\$ 150	\$ -	\$ 50
	Total Police Revenues	\$ 2,899	\$ 1,950	\$ 1,955	\$ 1,850
599-7010	School Crossing Guard Reimb.	\$ 3,493	\$ 3,200	\$ 3,500	\$ 3,500
599-7025	US DOJ Vest Grant	\$ 2,383	\$ 1,000	\$ 1,005	\$ 1,675
599-7037	STRAC	\$ 6,036	\$ 7,000	\$ 7,376	\$ 7,000
599-7040	Public Records Revenue	\$ 109	\$ 100	\$ 142	\$ 100
599-7050	Administrative Income	\$ 19,100	\$ 10,000	\$ 18,100	\$ 11,000
599-7060	EMS Fees	\$ 53,847	\$ 60,000	\$ 60,000	\$ 60,000
599-7070	Recycling Revenue	\$ 6,290	\$ 5,000	\$ 2,200	\$ 2,200
599-7075	Site Lease/License Fees	\$ 35,548	\$ 34,200	\$ 36,800	\$ 36,800
599-7084	Fire Dept. Donations	\$ 87,150	\$ 50	\$ 2,050	\$ 50
599-7085	Police Dept. Donations	\$ 200	\$ 100	\$ 250	\$ 200
	Total Miscellaneous Revenues	\$ 214,156	\$ 120,650	\$ 131,423	\$ 122,525
599-8010	Interest Income	\$ 6,558	\$ 5,000	\$ 12,500	\$ 8,000
	Total Revenues	\$ 3,459,621	\$ 3,299,363	\$ 3,436,230	\$ 3,351,413
599-9020	Transfer from Water	\$ 24,595	\$ 21,000	\$ 25,500	\$ 21,000
599-9030	Transfer from Crime Control	\$ 81,000	\$ 83,600	\$ 83,600	\$ 89,000
599-9040	Transfer from Court Restr. Fund	\$ -	\$ 3,850	\$ 3,850	\$ 3,850
	Total Transfers	\$ 105,595	\$ 108,450	\$ 112,950	\$ 113,850
	GRAND TOTAL	\$ 3,565,216	\$ 3,407,813	\$ 3,549,180	\$ 3,465,263

CITY OF SHAVANO PARK
FY 2011-2012 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS

		FY 2011-12					
		ACTUAL	BUDGET	ESTIMATED			ADOPTED
		FY 2009-10	FY 2010-11	FY 2010-11	BASE	IMPROVEMENTS	BUDGET
CITY COUNCIL							
Total City Council		\$ 11,190	\$ 35,100	\$ 33,150	\$ 16,000	\$ -	\$ 16,000
ADMINISTRATION							
Personnel		\$ 316,189	\$ 320,500	\$ 320,520	\$ 320,500	\$ -	\$ 320,500
Supplies		\$ 13,799	\$ 12,000	\$ 12,500	\$ 14,050	\$ -	\$ 14,050
Services		\$ 139,940	\$ 129,750	\$ 138,000	\$ 149,800	\$ 15,000	\$ 164,800
Capital Expenditures		\$ 14,824	\$ -	\$ 3,141	\$ -	\$ -	\$ -
Maintenance		\$ 12,087	\$ 14,500	\$ 12,850	\$ 15,550	\$ -	\$ 15,550
Total Administration		\$ 496,839	\$ 476,750	\$ 487,011	\$ 499,900	\$ 15,000	\$ 514,900
MUNICIPAL COURT							
Personnel		\$ 35,156	\$ 39,245	\$ 39,095	\$ 40,435	\$ -	\$ 40,435
Supplies		\$ 5,260	\$ 3,300	\$ 4,700	\$ 4,800	\$ -	\$ 4,800
Services		\$ 12,713	\$ 13,425	\$ 12,675	\$ 14,090	\$ -	\$ 14,090
Maintenance		\$ 2,170	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
Total Municipal Court		\$ 55,299	\$ 56,170	\$ 56,670	\$ 59,525	\$ -	\$ 59,525
DEVELOPMENT SERVICES							
Personnel		\$ 37,887	\$ 43,785	\$ 43,335	\$ 45,535	\$ -	\$ 45,535
Supplies		\$ 2,127	\$ 1,650	\$ 1,475	\$ 1,650	\$ -	\$ 1,650
Services		\$ 56,854	\$ 55,550	\$ 60,950	\$ 61,100	\$ -	\$ 61,100
Maintenance		\$ 2,321	\$ 2,100	\$ 2,300	\$ 3,400	\$ -	\$ 3,400
Total Development Services		\$ 99,189	\$ 103,085	\$ 108,060	\$ 111,685	\$ -	\$ 111,685
PUBLIC WORKS							
Personnel		\$ 158,306	\$ 153,800	\$ 154,200	\$ 153,700	\$ -	\$ 153,700
Supplies		\$ 4,638	\$ 4,050	\$ 3,225	\$ 4,600	\$ -	\$ 4,600
Services		\$ 5,203	\$ 7,400	\$ 5,500	\$ 6,850	\$ -	\$ 6,850
Capital Expenditures		\$ 1,949	\$ 1,000	\$ 4,000	\$ 4,600	\$ -	\$ 4,600
Maintenance		\$ 122,345	\$ 151,700	\$ 147,500	\$ 162,200	\$ -	\$ 162,200
Total Public Works		\$ 292,441	\$ 317,950	\$ 314,425	\$ 331,950	\$ -	\$ 331,950
FIRE DEPARTMENT							
Personnel		\$ 844,962	\$ 796,500	\$ 803,600	\$ 800,300	\$ 11,300	\$ 811,600
Supplies		\$ 16,552	\$ 20,700	\$ 20,700	\$ 23,000	\$ -	\$ 23,000
Services		\$ 38,357	\$ 50,250	\$ 44,800	\$ 40,090	\$ 6,840	\$ 46,930
Capital Expenditures		\$ 117,295	\$ 12,750	\$ 10,000	\$ 15,100	\$ -	\$ 15,100
Maintenance		\$ 37,254	\$ 48,380	\$ 45,400	\$ 56,550	\$ -	\$ 56,550
STRAC Grant Expenditures		\$ 6,075	\$ 7,000	\$ 7,400	\$ 7,000	\$ -	\$ 7,000
Total Fire Department		\$ 1,060,495	\$ 935,580	\$ 931,900	\$ 942,040	\$ 18,140	\$ 960,180
POLICE DEPARTMENT							
Personnel		\$ 762,099	\$ 852,900	\$ 826,300	\$ 872,050	\$ -	\$ 872,050
Supplies		\$ 11,071	\$ 14,000	\$ 13,500	\$ 19,100	\$ -	\$ 19,100
Services		\$ 44,414	\$ 54,650	\$ 50,500	\$ 77,450	\$ 7,000	\$ 84,450
Capital Expenditures		\$ 49,118	\$ 71,520	\$ 71,000	\$ 95,000	\$ -	\$ 95,000
Maintenance		\$ 58,619	\$ 70,850	\$ 68,000	\$ 76,000	\$ -	\$ 76,000
Total Police Department		\$ 925,321	\$ 1,063,920	\$ 1,029,300	\$ 1,139,600	\$ 7,000	\$ 1,146,600
NON-DEPARTMENTAL		\$ 102,121	\$ 415,302	\$ 412,052	\$ 3,000	\$ 943,025	\$ 946,025
TOTAL APPROPRIATIONS		\$ 3,042,895	\$ 3,403,857	\$ 3,372,568	\$ 3,103,700	\$ 983,165	\$ 4,086,865

CITY OF SHAVANO PARK
 FY 2011-12 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, ordinances which are then implemented and enforced by the City Manager through the various City departments. Meetings are held monthly on the fourth monday of the month, with special meetings called as needed. City Aldermen are elected at-large.

	FY 2009-10 ACTUAL	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	FY 2011-12 ADOPTED
600-1070 Mileage Reimbursement	\$ 32	\$ 200	\$ -	\$ -
Total Personnel	\$ 32	\$ 200	\$ -	\$ -
600-2040 Other Supplies	\$ 519	\$ 500	\$ 250	\$ 500
Total Supplies	\$ 519	\$ 500	\$ 250	\$ 500
600-3020 Association Dues & Pubs	\$ 809	\$ 900	\$ 900	\$ 1,300
600-3030 Training/Education	\$ 615	\$ 1,500	\$ 1,000	\$ 3,100
600-3040 Travel/lodging/meals	\$ 470	\$ 2,000	\$ 1,000	\$ 3,100
600-3080 Special Services	\$ 8,745	\$ 30,000	\$ 30,000	\$ 8,000
Total Services	\$ 10,639	\$ 34,400	\$ 32,900	\$ 15,500
TOTAL MAYOR & CITY COUNCIL	\$ 11,190	\$ 35,100	\$ 33,150	\$ 16,000
% of Total General Fund	0.37%	1.03%	0.98%	0.39%

AUTHORIZED POSITIONS:

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

PERFORMANCE MEASURES:	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED
Number of Ordinances Approved	17	12	12
Number of Resolutions Approved	15	11	13
Number of City Council Meetings	14	19	15

MAJOR BASE EXPENDITURES:

1. Increased training/Education budget due to higher interest from City Council
2. Decreased Special Services due to removal of N.W. Military Hwy. Project to Capital Replacement Fund

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

CITY OF SHAVANO PARK
 FY 2011-12 ADOPTED BUDGET
 GENERAL FUND APPROPRIATIONS
 ADMINISTRATION

DESCRIPTION:

Executes the policies established by the City Council and administers the affairs of the City consistent with State Law, City Ordinances, and will of the City Council; communicates 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 administrative 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 communications; process all building permits.

AUTHORIZED POSITIONS	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED	FY 2011-12 PROPOSED
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 AUTHORIZED POSITIONS	5	5	5

NO CHANGES ARE RECOMMENDED IN THIS BUDGET PERTAINING TO AUTHORIZED POSITIONS

MAJOR EXPENDITURES:

1. Professional Services includes \$15,000 for a compensation study.

PERFORMANCE MEASURES	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
Number of public meetings	43	52	50
City-wide employee turnover ratio	22.92%	10.42%	10%
Total number of recipients on website information requests on all lists		580	700
Total number of info-blasts	50	60	60
Number of checks processed	1507	1430	1360
Number of Public Information Requests		120	130

GOAL:

1. To communicate effectively with City Council and residents
2. To streamline accounting procedures
3. Reduce turnover
4. To receive the Distinguished Budget Award

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
ADMINISTRATION

					FY 2011-12		
		FY 2009-10	FY 2010-11	FY 2010-11			ADOPTED
		ACTUAL	BUDGET	ESTIMATE	BASE	IMPROVEMENTS	BUDGET
ADMINISTRATION							
601-1010	Salaries	\$ 264,892	\$ 263,300	\$ 267,000	\$ 263,300	\$ -	\$ 263,300
601-1015	Overtime	\$ 228	\$ 300	\$ 300	\$ 300	\$ -	\$ 300
601-1020	Medicare	\$ 3,593	\$ 3,850	\$ 3,700	\$ 3,850	\$ -	\$ 3,850
601-1025	TWC	\$ 982	\$ 950	\$ 950	\$ 950	\$ -	\$ 950
601-1030	Health Insurance	\$ 15,417	\$ 17,250	\$ 16,700	\$ 17,250	\$ -	\$ 17,250
601-1033	Dental Insurance	\$ 1,567	\$ 2,000	\$ 1,700	\$ 2,000	\$ -	\$ 2,000
601-1035	Vision Care Insurance	\$ 393	\$ 500	\$ 450	\$ 500	\$ -	\$ 500
601-1036	Life Insurance	\$ 419	\$ 420	\$ 420	\$ 420	\$ -	\$ 420
601-1037	Worker's Compensation	\$ 700	\$ 350	\$ 1,050	\$ 350	\$ -	\$ 350
601-1039	Disability Insurance	\$ 1,607	\$ 2,280	\$ 1,750	\$ 2,280	\$ -	\$ 2,280
601-1040	TMRS Retirement	\$ 24,591	\$ 27,500	\$ 24,700	\$ 27,500	\$ -	\$ 27,500
601-1070	Special Allowances	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
	Total Personnel	\$ 316,189	\$ 320,500	\$ 320,520	\$ 320,500	\$ -	\$ 320,500
601-2020	General Office Supplies	\$ 3,006	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
601-2030	Postage/Meter Rental	\$ 8,646	\$ 7,500	\$ 8,000	\$ 9,550	\$ -	\$ 9,550
601-2050	Printing & Copying	\$ 1,996	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
601-2075	Bank/Credit Card Fees	\$ 151	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
601-2080	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Supplies	\$ 13,799	\$ 12,000	\$ 12,500	\$ 14,050	\$ -	\$ 14,050
601-3010	Advertising Expense	\$ 1,345	\$ 1,500	\$ 500	\$ 1,500	\$ -	\$ 1,500
601-3015	Professional Services	\$ 76,920	\$ 65,850	\$ 75,000	\$ 70,000	\$ 15,000	\$ 85,000
601-3016	Codification Expense	\$ 2,305	\$ 3,200	\$ 2,500	\$ 9,600	\$ -	\$ 9,600
601-3020	Association Dues & Pubs	\$ 2,845	\$ 2,000	\$ 3,000	\$ 2,700	\$ -	\$ 2,700
601-3030	Training/Education	\$ 2,172	\$ 2,000	\$ 1,500	\$ 4,000	\$ -	\$ 4,000
601-3040	Travel/Mileage/Lodging/Perdiem	\$ 2,476	\$ 2,200	\$ 4,000	\$ 9,000	\$ -	\$ 9,000
601-3050	Liability Insurance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
601-3070	Property Insurance	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	\$ 9,500
601-3080	Special Services	\$ 4,589	\$ 4,500	\$ 3,500	\$ 4,000	\$ -	\$ 4,000
601-3090	Communications Services	\$ 12,788	\$ 14,000	\$ 13,500	\$ 14,500	\$ -	\$ 14,500
	Total Services	\$ 139,940	\$ 129,750	\$ 138,000	\$ 149,800	\$ 15,000	\$ 164,800
601-4005	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601-4010	Electronic Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601-4015	Computer Software Purchase	\$ 14,824	\$ -	\$ 3,141	\$ -	\$ -	\$ -
601-4099	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital	\$ 14,824	\$ -	\$ 3,141	\$ -	\$ -	\$ -
601-5005	Equipment Leases	\$ 5,344	\$ 6,000	\$ 5,000	\$ 7,000	\$ -	\$ 7,000
601-5010	Equipment Maint. & Repair	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
601-5015	Electronic Equipment Maint.	\$ 6,544	\$ 7,000	\$ 7,000	\$ 7,050	\$ -	\$ 7,050
601-5020	Vehicle Maintenance	\$ 6	\$ 500	\$ 550	\$ 500	\$ -	\$ 500
601-5060	Vehicle Fuel	\$ 193	\$ 500	\$ 300	\$ 500	\$ -	\$ 500
	Total Maintenance	\$ 12,087	\$ 14,500	\$ 12,850	\$ 15,550	\$ -	\$ 15,550
TOTAL ADMINISTRATION		\$ 496,839	\$ 476,750	\$ 487,011	\$ 499,900	\$ 15,000	\$ 514,900
% of Total General Fund		16.33%	14.00%	14.44%	16.11%		12.60%

CITY OF SHAVANO PARK
 FY 2011-12 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 cost of living increase, 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 continue reserves for future projects such as Street Reconstruction, drainage, implementation of the Equipment Replacement Fund, and upgrading the City's dispatch services.

	FY 2009-10 ACTUAL	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	FY 2011-12		
				BASE	IMPROVEMENTS	ADOPTED BUDGET
601-9010 Transfer to Capital Replacement	\$101,297	\$347,052	\$347,052	\$ -	\$857,525	\$857,525
601-1038 Benefits Citywide	\$824	\$68,250	\$65,000	\$3,000	\$85,500	\$88,500
TOTAL NON-DEPARTMENTAL	\$102,121	\$415,302	\$412,052	\$3,000	\$943,025	\$946,025
% of Total General Fund	3.36%	12.20%	12.22%			23.15%

601-1038 BENEFITS CITYWIDE:

Funds for COLA, merit and Sick Leave Buy Back are budgeted in this line item, however, actual expenses will be reflected at the department level. Mid-year budget adjustments will be processed on an as needed basis.

	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ADOPTED
PERFORMANCE MEASURES			
Cost of Living % increase	0%	1.20%	2.50%
Sick Leave Buy Back cost	\$12,306	\$14,710	\$19,000
Number of employees who received Merit Pay	25	31	36

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 2011-12 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.

	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ADOPTED
AUTHORIZED POSITIONS			
Municipal Court Clerk	1	1	1
APPOINTED POSITIONS:			
Municipal Judge	1	1	1
Alternate Judge	0	0	1
Prosecutor	1	1	1
Alternate Prosecutor	1	1	1

NO MAJOR CHANGES OCCURRED IN THIS DEPARTMENT.

	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
PERFORMANCE MEASURES:			
New Cases Filed	5,336	5,296	5,300
Paid Warrants	\$96,459	\$89,991	\$100,000
Paid Late Notices & Omni Base cases	\$37,074	\$45,129	\$45,000

GOALS:

1. Actively pursue outstanding warrants by researching alternate means.

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
MUNICIPAL COURT

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
MUNICIPAL COURT					
602-1010	Salaries	\$ 28,233	\$ 30,500	\$ 30,500	\$ 31,000
602-1015	Overtime	\$ 689	\$ 1,000	\$ 650	\$ 1,000
602-1020	Medicare	\$ 401	\$ 500	\$ 500	\$ 450
602-1025	TWC	\$ 195	\$ 200	\$ 200	\$ 200
602-1030	Health Insurance	\$ 2,483	\$ 3,300	\$ 3,500	\$ 3,900
602-1033	Dental Insurance	\$ 200	\$ 310	\$ 310	\$ 400
602-1035	Vision Care Insurance	\$ 73	\$ 100	\$ 100	\$ 100
602-1036	Life Insurance	\$ 77	\$ 85	\$ 85	\$ 85
602-1037	Worker's Comp Insurance	\$ 78	\$ 100	\$ 100	\$ 100
602-1040	TMRS Retirement	\$ 2,727	\$ 3,150	\$ 3,150	\$ 3,200
	Total Personnel	\$ 35,156	\$ 39,245	\$ 39,095	\$ 40,435
602-2020	Office Supplies	\$ 574	\$ 400	\$ 600	\$ 600
602-2050	Printing & Copying	\$ 665	\$ 400	\$ 600	\$ 600
602-2075	Bank/Credit Card Fees	\$ 4,007	\$ 2,500	\$ 3,500	\$ 3,600
602-2080	Uniform	\$ 14	\$ -	\$ -	\$ -
	Total Supplies	\$ 5,260	\$ 3,300	\$ 4,700	\$ 4,800
602-3015	Professional Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
602-3020	Association Dues & Pubs	\$ 76	\$ 425	\$ 100	\$ 140
602-3030	Training/Education	\$ -	\$ 200	\$ 75	\$ 750
602-3040	Travel/Mileage/Lodging/Perdiem	\$ -	\$ 300	\$ -	\$ 600
602-3090	Communication Services	\$ 637	\$ 500	\$ 500	\$ 600
	Total Services	\$ 12,713	\$ 13,425	\$ 12,675	\$ 14,090
602-5015	Electronic Equipment Maint & Rep.	\$ 2,170	\$ 200	\$ 200	\$ 200
	Total Maintenance	\$ 2,170	\$ 200	\$ 200	\$ 200
	Total Municipal Court	\$ 55,299	\$ 56,170	\$ 56,670	\$ 59,525
	% of Total General Fund	1.82%	1.65%	1.68%	1.46%

CITY OF SHAVANO PARK
 FY 2011-12 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.

AUTHORIZED POSITIONS	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ADOPTED
Code Enforcement Officer	1	1	1

NO MAJOR CHANGES OCCURRED IN THIS DEPARTMENT.

PERFORMANCE MEASURES	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
Number of permits issued	1003	1077	1100
Number of code violations processed	397	400	600
Number of code violations resolved		380	500
Number of building inspections approved	16	70	60
Number of projects fined for no permit issued		60	40

GOALS:

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

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
DEVELOPMENT SERVICES

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
DEVELOPMENT SERVICES					
607-1010	Salaries	\$ 29,617	\$ 34,000	\$ 34,000	\$ 35,250
607-1015	Overtime	\$ 25	\$ 500	\$ -	\$ -
607-1020	Medicare	\$ 365	\$ 500	\$ 500	\$ 500
607-1025	TWC	\$ 189	\$ 200	\$ 200	\$ 200
607-1030	Health Insurance	\$ 3,763	\$ 4,200	\$ 4,250	\$ 5,000
607-1033	Dental Insurance	\$ 309	\$ 350	\$ 350	\$ 400
607-1035	Vision Care Insurance	\$ 76	\$ 100	\$ 100	\$ 100
607-1036	Life Insurance	\$ 63	\$ 85	\$ 85	\$ 85
607-1037	Worker's Comp Insurance	\$ 350	\$ 350	\$ 350	\$ 350
607-1040	TMRS Retirement	\$ 2,922	\$ 3,500	\$ 3,500	\$ 3,650
607-1070	Special Allowances	\$ 208	\$ -	\$ -	\$ -
	Total Personnel	\$ 37,887	\$ 43,785	\$ 43,335	\$ 45,535
607-2020	Office Supplies	\$ 417	\$ 200	\$ 175	\$ 200
607-2075	Bank/Credit Card Fees	\$ 1,327	\$ 1,200	\$ 1,300	\$ 1,200
607-2080	Uniforms	\$ 383	\$ 250	\$ -	\$ 250
	Total Supplies	\$ 2,127	\$ 1,650	\$ 1,475	\$ 1,650
607-3015	Professional Services	\$ 55,444	\$ 54,000	\$ 60,000	\$ 60,000
607-3020	Association Dues & Pubs	\$ -	\$ 500	\$ 100	\$ 250
607-3030	Training/Education	\$ 577	\$ 500	\$ 300	\$ 300
607-3040	Travel/Mileage/Lodging/Perdiem	\$ 240	\$ -	\$ -	
607-3060	Uniform Service	\$ 55	\$ -	\$ -	\$ -
607-3090	Communication Services	\$ 538	\$ 550	\$ 550	\$ 550
	Total Services	\$ 56,854	\$ 55,550	\$ 60,950	\$ 61,100
607-5015	Electronic Equipment Maintenance	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
607-5020	Vehicle Maintenance	\$ 685	\$ 500	\$ 200	\$ 800
607-5060	Vehicle Fuel	\$ 536	\$ 500	\$ 1,000	\$ 1,500
	Total Maintenance	\$ 2,321	\$ 2,100	\$ 2,300	\$ 3,400
	Total Development Services Office	\$ 99,189	\$ 103,085	\$ 108,060	\$ 111,685
	% of Total General Fund	3.26%	3.03%	3.20%	2.73%

CITY OF SHAVANO PARK
 FY 2011-2012 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.

AUTHORIZED PERSONNEL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROPOSED
Public Works Director	0.50	0.50	0.50
Public Works Supervisor	0.50	0.50	0.50
Public Works Office Manager	0.40	0.40	0.40
Public Works Serviceman	2.00	2.00	2.00
Full Time Positions	3.40	3.40	3.40

Note:

The Public Works Director and Supervisor are 50%/50% and Office Manager is 40%/60% budgeted in the Public Works Budget and the Water Utility Fund.

NO MAJOR CHANGES OCCURRED IN THIS DEPARTMENT.

PERFORMANCE MEASURES:	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
Miles of Street Maintained	22	22	22
Miles of Crackseal & Sealcoat Applied	4	5	5
Miles of mowing right of way	8	4	6
No. of drainage improvement projects	n/a	5	6

GOALS

1. Continue crackseal and sealcoat street projects
2. Continue to maintain right of ways and City Hall

CITY OF SHAVANO PARK
FY 2011-2012 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
PUBLIC WORKS

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
PUBLIC WORKS					
603-1010	Salaries	\$ 118,171	\$ 117,000	\$ 117,000	\$ 119,350
603-1015	Overtime	\$ 149	\$ 200	\$ 600	\$ 600
603-1020	Medicare	\$ 1,775	\$ 1,800	\$ 1,800	\$ 1,850
603-1025	TWC	\$ 968	\$ 1,000	\$ 1,000	\$ 1,000
603-1030	Health Insurance	\$ 9,898	\$ 9,750	\$ 9,750	\$ 4,700
603-1033	Dental Insurance	\$ 965	\$ 1,400	\$ 1,400	\$ 2,100
603-1035	Vision Care Insurance	\$ 285	\$ 450	\$ 450	\$ 450
603-1036	Life Insurance	\$ 283	\$ 300	\$ 300	\$ 450
603-1037	Worker's Comp Insurance	\$ 1,750	\$ 2,000	\$ 2,000	\$ 2,000
603-1040	TMRS Retirement	\$ 11,998	\$ 12,700	\$ 12,700	\$ 13,100
603-1070	Special Allowance	\$ 12,064	\$ 7,200	\$ 7,200	\$ 8,100
	Total Personnel	\$ 158,306	\$ 153,800	\$ 154,200	\$ 153,700
603-2011	Chemicals	\$ 779	\$ 800	\$ 600	\$ 800
603-2020	Office Supplies	\$ 69	\$ 250	\$ 300	\$ 350
603-2040	Other Supplies	\$ 421	\$ 500	\$ 400	\$ 500
603-2050	Printing & Copying	\$ 105	\$ 250	\$ 100	\$ 250
603-2070	Janitorial Supplies	\$ 1,546	\$ 1,200	\$ 1,000	\$ 1,200
603-2080	Uniforms	\$ 574	\$ 300	\$ 325	\$ 500
603-2090	Tools & Accessories	\$ 1,144	\$ 750	\$ 500	\$ 1,000
	Total Supplies	\$ 4,638	\$ 4,050	\$ 3,225	\$ 4,600
603-3015	Professional Services	\$ 200	\$ 2,000	\$ 1,000	\$ 2,000
603-3020	Association Dues & Pubs	\$ 235	\$ 350	\$ 350	\$ 350
603-3030	Training/Education	\$ 500	\$ 350	\$ 300	\$ 500
603-3040	Travel/Mileage/Lodging/Perdiem	\$ 43	\$ 600	\$ -	\$ 500
603-3060	Uniform Service	\$ 2,931	\$ 3,400	\$ 3,000	\$ 2,800
603-3080	Special Services	\$ 275	\$ 100	\$ 50	\$ 100
603-3090	Communication Services	\$ 1,019	\$ 600	\$ 800	\$ 600
	Total Services	\$ 5,203	\$ 7,400	\$ 5,500	\$ 6,850
603-4015	Computer Hardware/software	\$ -	\$ -	\$ -	\$ -
603-4020	Maintenance Equipment Purchase	\$ -	\$ -	\$ -	\$ 2,600
603-4070	Street Sign Purchase	\$ 1,589	\$ 1,000	\$ 4,000	\$ 2,000
603-4250	Landscaping - donated	\$ 360	\$ -	\$ -	\$ -
	Total Capital	\$ 1,949	\$ 1,000	\$ 4,000	\$ 4,600
603-5005	Equipment Lease/Rental	\$ 709	\$ 2,200	\$ 2,000	\$ 2,200
603-5010	Equipment Maint & Repair	\$ 2,362	\$ 3,000	\$ 1,500	\$ 3,000
603-5015	Electronic Equipment Maint.	\$ -	\$ -	\$ -	\$ -
603-5020	Vehicle Maintenance	\$ 1,068	\$ 2,000	\$ 1,000	\$ 3,500
603-5030	Building Maintenance	\$ 30,914	\$ 36,000	\$ 25,000	\$ 26,000
603-5040	Utilities	\$ 66,096	\$ 60,000	\$ 70,000	\$ 70,000
603-5060	Vehicle & Equipment Fuels	\$ 2,607	\$ 3,500	\$ 3,000	\$ 3,500
603-5080	Street Maintenance	\$ 18,589	\$ 45,000	\$ 45,000	\$ 54,000
	Total Maintenance	\$ 122,345	\$ 151,700	\$ 147,500	\$ 162,200
	Total Public Works	\$ 292,441	\$ 317,950	\$ 314,425	\$ 331,950
	% of Total General Fund	9.61%	9.34%	9.32%	8.12%

CITY OF SHAVANO PARK
 FY 2011-12 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 and IT. The fire department maintains two pumpers, two ambulances, one mobile breathing air cascade and compressor trailer, one special response, trailer, and one 400 gallon type 4 brush truck.

AUTHORIZED POSITIONS	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ADOPTED
Fire Chief	1	1	1
Fire Marshal	1	0	0
Fire Captain/ Paramedic	2	3	3
Fire Lieutenant/ Paramedic	1	0	3
Firefighter/Paramedic	3	3	0
Firefighter/EMT	8	9	9
TOTAL BUDGETED POSITIONS	16	16	16

IT IS RECOMMENDED THAT PARAMEDIC CERTIFICATION NOT BE REQUIRED OF CERTAIN POSITIONS AND A PARAMEDIC PAY ALLOWANCE BE PAID TO ALL PARAMEDICS AT \$5,200 PER YEAR. THE FIRE DEPARTMENT IS AUTHORIZED TO HAVE A MAXIMUM OF SEVEN (7) POSITIONS WITH PARAMEDIC CERTIFICATION.

MAJOR BASE EXPENDITURES

1. Continue dispatch services with City of Helotes - \$18,000
2. Purchase Scheduling Module - \$3,100

IMPROVEMENTS:

1. Create a Lieutenant classification for the Second-in-Command Officers
2. Convert an EMT position to Paramedic for a total of 7 authorized paramedics
3. Separate paramedic pay and reclassify as allowance for paramedic certification
4. Phone allowance for all firefighters for call back and emergencies at \$10/month/ff
5. Maintenance contracts on all new 800 mhz radios

CAPITAL EQUIPMENT (BUDGETED IN THE CAPITAL REPLACEMENT FUND)

- | | | |
|-------------------------------------|----|---------|
| 1. Replace FMC fire truck-Pumber E2 | \$ | 500,000 |
| 2. Upgrade radios to 800 mhz | \$ | 69,000 |

GOALS:

1. To maintain average response time below 4 minutes
2. Research for alternate funding sources for fire equipment needs
3. Maintain or improve the ISO rating
4. Improve training for all firefighters
5. Implement programs and incentives to retain current employees

CITY OF SHAVANO PARK
FY 2011-2012 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
FIRE

						FY 2011-12		
		FY 2009-10	FY 2010-11	FY 2010-11				ADOPTED
FIRE DEPARTMENT		ACTUAL	BUDGET	ESTIMATE	BASE	IMPROVEMENTS		BUDGET
604-1010	Salaries	\$ 618,977	\$ 635,500	\$ 645,200	\$ 604,850	\$ 4,300		\$ 609,150
604-1015	Overtime	\$ 8,479	\$ 9,000	\$ 9,000	\$ 9,000	\$ -		\$ 9,000
604-1020	Medicare	\$ 9,184	\$ 9,500	\$ 9,500	\$ 9,300	\$ -		\$ 9,300
604-1025	TWC	\$ 3,187	\$ 3,000	\$ 3,000	\$ 3,100	\$ -		\$ 3,100
604-1030	Health Insurance	\$ 57,601	\$ 45,000	\$ 43,000	\$ 47,500	\$ -		\$ 47,500
604-1033	Dental Insurance	\$ 4,829	\$ 6,400	\$ 5,500	\$ 6,700	\$ -		\$ 6,700
604-1035	Vision Care Insurance	\$ 1,273	\$ 1,450	\$ 1,450	\$ 1,500	\$ -		\$ 1,500
604-1036	Life Insurance	\$ 1,305	\$ 1,350	\$ 1,350	\$ 1,350	\$ -		\$ 1,350
604-1037	Worker's Comp Insurance	\$ 13,970	\$ 15,600	\$ 15,600	\$ 15,600	\$ -		\$ 15,600
604-1040	TMRS Retirement	\$ 64,612	\$ 65,500	\$ 65,800	\$ 66,000	\$ -		\$ 66,000
604-1070	Special Allowance	\$ 61,545	\$ 4,200	\$ 4,200	\$ 35,400	\$ 7,000		\$ 42,400
	Total Personnel	\$ 844,962	\$ 796,500	\$ 803,600	\$ 800,300	\$ 11,300		\$ 811,600
604-2020	Office Supplies	\$ 1,660	\$ 1,200	\$ 1,000	\$ 1,000	\$ -		\$ 1,000
604-2040	Other Supplies	\$ 550	\$ 1,000	\$ 700	\$ 1,000	\$ -		\$ 1,000
604-2060	EMS Supplies	\$ 8,299	\$ 10,000	\$ 10,000	\$ 11,000	\$ -		\$ 11,000
604-2070	Janitorial Supplies	\$ 1,136	\$ 1,500	\$ 2,000	\$ 3,000	\$ -		\$ 3,000
604-2080	Uniforms	\$ 4,907	\$ 7,000	\$ 7,000	\$ 7,000	\$ -		\$ 7,000
	Total Supplies	\$ 16,552	\$ 20,700	\$ 20,700	\$ 23,000	\$ -		\$ 23,000
604-3015	Professional Services	\$ 3,900	\$ 4,200	\$ 4,200	\$ 4,200	\$ -		\$ 4,200
604-3020	Association Dues & Pubs	\$ 2,136	\$ 3,100	\$ 3,000	\$ 3,210	\$ -		\$ 3,210
604-3030	Training/Education	\$ 3,354	\$ 6,500	\$ 6,000	\$ 6,500	\$ -		\$ 6,500
604-3040	Travel/Mileage/Lodging/Perdiem	\$ 402	\$ 1,500	\$ 500	\$ 1,500	\$ -		\$ 1,500
604-3080	Special Services	\$ 1,440	\$ 5,850	\$ 5,000	\$ 5,000	\$ -		\$ 5,000
604-3081	Citizens Brigade	\$ 2,040	\$ 3,000	\$ -	\$ -	\$ -		\$ -
604-3090	Communication Services	\$ 25,085	\$ 26,100	\$ 26,100	\$ 19,680	\$ 6,840		\$ 26,520
	Total Services	\$ 38,357	\$ 50,250	\$ 44,800	\$ 40,090	\$ 6,840		\$ 46,930
604-4010	Electronic Equipment Purchase	\$ -	\$ 2,000	\$ -	\$ 2,000			\$ 2,000
604-4015	Computer Hardware/software	\$ -	\$ 750	\$ -	\$ 3,100	\$ -		\$ 3,100
604-4035	Fire Fighting Equipment Purchase	\$ 117,295	\$ 10,000	\$ 10,000	\$ 10,000			\$ 10,000
	Total Capital	\$ 117,295	\$ 12,750	\$ 10,000	\$ 15,100	\$ -		\$ 15,100
604-5010	Equipment Maint & Repair	\$ 5,640	\$ 4,180	\$ 4,200	\$ 5,000	\$ -		\$ 5,000
604-5015	Electronic Equipment Maint.	\$ 4,486	\$ 4,700	\$ 4,700	\$ 10,050	\$ -		\$ 10,050
604-5020	Vehicle Maintenance	\$ 7,033	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		\$ 10,000
604-5030	Building Maintenance	\$ 2,670	\$ 5,000	\$ 4,000	\$ 5,000	\$ -		\$ 5,000
604-5040	Utilities	\$ 1,674	\$ 2,400	\$ 2,000	\$ 2,400	\$ -		\$ 2,400
604-5050	PPE Maintenance	\$ 9,142	\$ 15,100	\$ 12,000	\$ 15,100	\$ -		\$ 15,100
604-5060	Vehicle & Equipment Fuels	\$ 6,609	\$ 7,000	\$ 8,500	\$ 9,000	\$ -		\$ 9,000
	Total Maintenance	\$ 37,254	\$ 48,380	\$ 45,400	\$ 56,550	\$ -		\$ 56,550
604-9000	STRAC Grant Expenditures	\$ 6,075	\$ 7,000	\$ 7,400	\$ 7,000	\$ -		\$ 7,000
	Total Fire Expenditures	\$ 1,060,495	\$ 935,580	\$ 931,900	\$ 942,040	\$ 18,140		\$ 960,180
	% of Total General Fund	34.85%	27.49%	27.63%	30.35%			23.49%

CITY OF SHAVANO PARK
 FY 2011-12 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.

AUTHORIZED POSITIONS	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED	FY 2011-12 ADOPTED
Police Chief	1	1	1
Deputy Police Chief	1	1	0
Police Investigator	0	0	1
Police Captain	1	0	0
Police Sergeant	1	2	1
Police Corporal	2	2	3
Police Officer - Crime Control Fund	2	2	0
Police Officer - General Fund	8	8	10
Police Secretary	1	1	1
TOTAL AUTHORIZED POSITIONS	17	17	17

MAJOR BASE EXPENDITURES:

1. Dispatch services with City of Helotes	\$	47,000
2. Replace two vehicles	\$	65,000
3. Replace four video cameras in patrol cars	\$	24,000
4. Replace four microphones in patrol cars	\$	1,300
5. Replace one radar unit	\$	1,700
6. Animal Control Contract with Shavano-DeZavala Vet	\$	12,000

IMPROVEMENTS:

1. Reclassify Deputy Police Chief to Police Investigator; reclassify Sergeant position to Corporal		
2. Purchase 800 MHZ radios - (Capital Replacement Fund)	\$	68,000
4. Maintenance contracts for new 800 MHZ radios	\$	7,000

PERFORMANCE MEASURES:

	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
Criminal Cases Handled	191	214	200
Citizen Vacation Patrols	556	566	575
Service calls	2,913	3,896	4,000

GOALS:

1. Establish an equipment replacement schedule for all equipment
2. Provide quality training for police officers
3. Continue neighborhood patrolling program
4. Close investigations in a timely manner

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS BY DEPARTMENT
POLICE

		FY 2011-12					
		FY 2009-10	FY 2010-11	FY 2010-11			ADOPTED
POLICE DEPARTMENT		ACTUAL	BUDGET	ESTIMATE	BASE	IMPROVEMENTS	BUDGET
605-1010	Salaries	\$ 578,675	\$ 646,600	\$ 625,000	\$ 660,300	\$ -	\$ 660,300
605-1015	Overtime	\$ 7,409	\$ 10,000	\$ 9,000	\$ 10,000	\$ -	\$ 10,000
605-1020	Medicare	\$ 8,293	\$ 9,700	\$ 9,200	\$ 10,000	\$ -	\$ 10,000
605-1025	TWC	\$ 3,577	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	\$ 3,250
605-1030	Health Insurance	\$ 54,727	\$ 59,000	\$ 58,000	\$ 66,000	\$ -	\$ 66,000
605-1033	Dental Insurance	\$ 4,958	\$ 6,800	\$ 6,800	\$ 7,100	\$ -	\$ 7,100
605-1035	Vision Care Insurance	\$ 1,229	\$ 1,550	\$ 1,550	\$ 1,600	\$ -	\$ 1,600
605-1036	Life Insurance	\$ 1,273	\$ 1,450	\$ 1,450	\$ 1,450	\$ -	\$ 1,450
605-1037	Worker's Comp Insurance	\$ 15,000	\$ 17,200	\$ 17,200	\$ 17,500	\$ -	\$ 17,500
605-1040	TMRS Retirement	\$ 57,360	\$ 68,500	\$ 66,000	\$ 71,000	\$ -	\$ 71,000
605-1070	Special Allowance	\$ 29,598	\$ 28,850	\$ 28,850	\$ 23,850	\$ -	\$ 23,850
	Total Personnel	\$ 762,099	\$ 852,900	\$ 826,300	\$ 872,050	\$ -	\$ 872,050
605-2020	Office Supplies	\$ 1,635	\$ 1,500	\$ 1,500	\$ 2,100	\$ -	\$ 2,100
605-2040	Other Supplies	\$ 2,307	\$ 2,500	\$ 2,500	\$ 3,000	\$ -	\$ 3,000
605-2050	Printing & Copying	\$ 508	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,000
605-2080	Uniforms & Accessories	\$ 6,621	\$ 9,000	\$ 9,000	\$ 13,000	\$ -	\$ 13,000
	Total Supplies	\$ 11,071	\$ 14,000	\$ 13,500	\$ 19,100	\$ -	\$ 19,100
605-3020	Association Dues & Pubs	\$ 415	\$ 400	\$ 400	\$ 400	\$ -	\$ 400
605-3030	Training/Education	\$ 704	\$ 3,000	\$ 2,000	\$ 3,000	\$ -	\$ 3,000
605-3040	Travel/Mileage/Lodging/Perdiem	\$ -	\$ 250	\$ 100	\$ 250	\$ -	\$ 250
605-3060	Uniform Maintenance	\$ 369	\$ 5,000	\$ 4,000	\$ 5,000	\$ -	\$ 5,000
605-3080	Special Services	\$ 14,044	\$ 14,000	\$ 12,000	\$ 15,300	\$ -	\$ 15,300
605-3090	Communication Services	\$ 28,882	\$ 32,000	\$ 32,000	\$ 53,500	\$ 7,000	\$ 60,500
	Total Services	\$ 44,414	\$ 54,650	\$ 50,500	\$ 77,450	\$ 7,000	\$ 84,450
605-4010	Electronic Equipment Purchase	\$ 14,122	\$ 8,600	\$ 8,000	\$ 27,000	\$ -	\$ 27,000
605-4015	Computer Hardware/software	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
605-4035	Police Equipment Purchase	\$ 352	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
605-4040	Personal Protective Equipment	\$ 3,088	\$ -	\$ -	\$ -	\$ -	\$ -
605-4050	Patrol Car Purchase	\$ 31,556	\$ 61,920	\$ 62,000	\$ 65,000	\$ -	\$ 65,000
	Total Capital	\$ 49,118	\$ 71,520	\$ 71,000	\$ 95,000	\$ -	\$ 95,000
605-5005	Equipment Leases	\$ 1,684	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
605-5010	Vehicle Equip. Maint & Repair	\$ 1,561	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	\$ 4,000
605-5015	Electronic Equipment Maint.	\$ 6,062	\$ 10,000	\$ 6,000	\$ 12,000	\$ -	\$ 12,000
605-5020	Vehicle Maintenance	\$ 15,362	\$ 14,850	\$ 18,000	\$ 16,000	\$ -	\$ 16,000
605-5060	Vehicle & Equipment Fuel	\$ 33,950	\$ 40,000	\$ 40,000	\$ 42,000	\$ -	\$ 42,000
	Total Maintenance	\$ 58,619	\$ 70,850	\$ 68,000	\$ 76,000	\$ -	\$ 76,000
	Total Police Expenditures	\$ 925,321	\$ 1,063,920	\$ 1,029,300	\$ 1,139,600	\$ 7,000	\$ 1,146,600
	% of Total General Fund	30.41%	31.26%	30.52%	36.72%		28.06%



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.

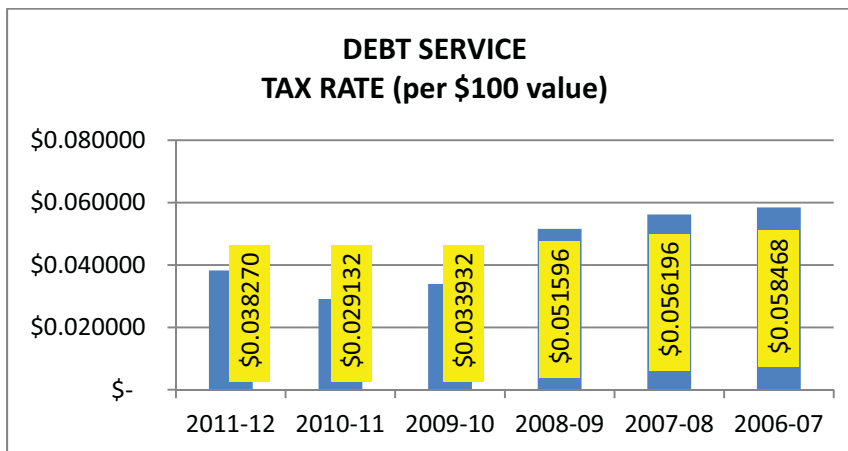
Series 2004 Combination Tax & Limited Pledge Revenues – to fund fire facility, drainage projects and other city facilities.

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 have 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. This year the City Council proposed to increase the debt service portion of the tax rate while keeping the total tax rate equal to last year. The purpose of the increase was to supplement the fund balance in the Debt Service Fund.

Debt Service Portion of Ad Valorem taxes:

FY 2011-12 \$.038270 per \$100 value – 31% increase from previous year
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 2011-12 ADOPTED BUDGET
DEBT SERVICE FUND

		ACTUAL	BUDGET	ESTIMATE	ADOPTED
		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
AVAILABLE FUNDS					
Beginning Balance		\$ 187,506	\$ 164,622	\$ 164,622	\$ 87,540
REVENUES					
599-1010	Current Ad Valorem Tax	\$ 265,475	\$ 220,772	\$ 223,000	\$ 292,280
599-8010	Interest Income	\$ 153	\$ 120	\$ 100	\$ 50
599-9010	Transfer from Water Fund	\$ -	\$ 53,712	\$ 53,712	\$ 52,349
TOTAL REVENUES		\$ 265,628	\$ 274,604	\$ 276,812	\$ 344,679
APPROPRIATIONS					
607-8010	Bond Principal - Series 2000	\$ 91,368	\$ 95,339	\$ 95,340	\$ 95,340
607-8014	Bond Principal - Series 2004	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000
607-8016	Principal - Water Portion Series 2000	\$ -	\$ 24,661	\$ 24,660	\$ 24,660
607-8020	Bond Interest - Series 2000	\$ 14,788	\$ 9,534	\$ 9,534	\$ 4,767
607-8030	Bond Agent Fees - Series 2000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
607-8034	Bond Agent Fees - Series 2004	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
607-8040	Interest Water Portion Series 2000	\$ -	\$ 2,466	\$ 2,466	\$ 1,233
607-8044	Interest Series 2004	\$ 28,030	\$ 25,530	\$ 25,530	\$ 22,930
607-8050	Bond Principal - Series 2009	\$ 15,890	\$ 19,863	\$ 19,863	\$ 19,863
607-8051	Bond Principal Water Portion Series 2009	\$ -	\$ 5,138	\$ 5,138	\$ 5,138
607-8052	Interest - Series 2009	\$ 76,436	\$ 82,916	\$ 82,916	\$ 82,420
607-8053	Interest Water Portion Series 2009	\$ -	\$ 21,447	\$ 21,447	\$ 21,318
TOTAL APPROPRIATIONS		\$ 288,512	\$ 353,894	\$ 353,894	\$ 344,669
GROSS ENDING BALANCE		\$ 164,622	\$ 85,332	\$ 87,540	\$ 87,550



ENTERPRISE FUND



WATER UTILITY FUND

CITY OF SHAVANO PARK
 FY 2011-2012 ADOPTED BUDGET
 WATER UTILITY 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 710 active customers on the City's water system.

	FY 2009-10 ACTUAL	FY 2010-11 BUDGET	FY 2010-11 ESTIMATED	FY 2011-12		
				BASE	IMPROVEMENTS	ADOPTED TOTAL
Personnel	\$ 191,072	\$ 212,270	\$ 208,285	\$ 205,750	\$ 6,200	\$ 211,950
Supplies	\$ 18,461	\$ 18,200	\$ 20,950	\$ 25,100	\$ -	\$ 25,100
Services	\$ 97,319	\$ 94,500	\$ 95,678	\$ 200,700	\$ -	\$ 200,700
Capital	\$ 1,752,936	\$ 771,000	\$ 799,400	\$ 66,000	\$ 94,000	\$ 160,000
Maintenance	\$ 98,949	\$ 387,050	\$ 303,700	\$ 156,800	\$ -	\$ 156,800
Bond Payments	\$ -	\$ 150,465	\$ 149,455	\$ 150,465	\$ -	\$ 150,465
Transfers	\$ 24,595	\$ 74,712	\$ 79,212	\$ 73,349	\$ -	\$ 73,349
Total Water Fund	\$ 2,183,332	\$ 1,708,197	\$ 1,656,680	\$ 878,164	\$ 100,200	\$ 978,364

AUTHORIZED POSITIONS:	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 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 Foreman	1	1	1
Water Utility Serviceman	2	2	2
TOTAL AUTHORIZED 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.

PERFORMANCE MEASURES:	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED	FY 2011-12 PROJECTED
Number of re-read meters	26	20	25
Number of Work Orders Generated	151	150	150
Number of Data Profiles requested	109	50	50
Number of water leaks reported	586	400	400
Number of customers paying by credit card		64	70

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
5. Analyze credit card fees to determine if fees should be charged to customers paying by credit card

CITY OF SHAVANO PARK
WATER UTILITY FUND REVENUES
REVENUE ASSUMPTIONS

WATER CONSUMPTION (72%)

Water revenues are always projected on a conservative basis. The weather plays such a critical role in this fund that revenues are projected based on a ten year average usage. Water consumption has averaged 706.77 acre feet for the last ten years and this is the basis for FY 2011-12.

DEBT SERVICE FEE (6%)

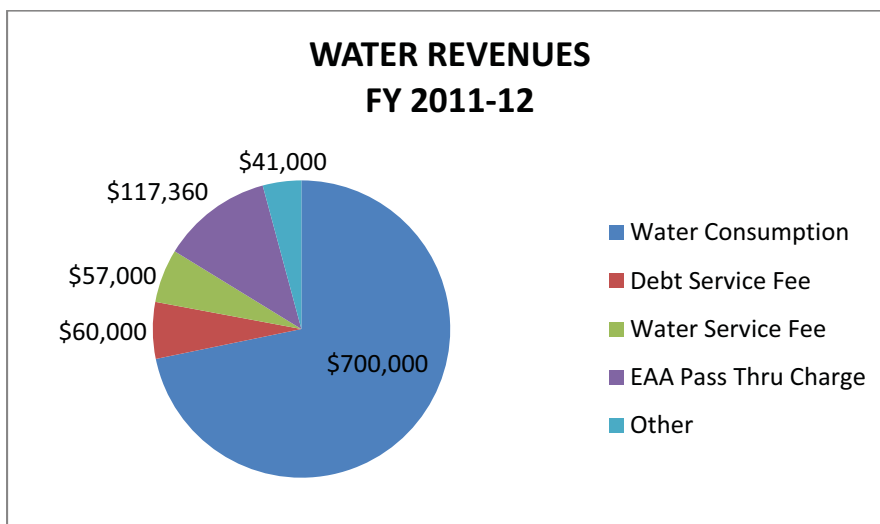
Each month the City of Shavano Park residents are billed \$6.72 per water account per month to assist with the water utility debt service payments. In 2009 the City issued new revenue bonds to fund the new Trinity Water Well project. There are no current plans to increase the current debt service fee to fully fund the debt payments.

EAA PASS THRU CHARGE (12%)

This year the City approved an increase in the EAA Pass thru Charge based on anticipated increases in this fee from the Edwards Aquifer Authority. The City of Shavano Park is currently billed \$39.00 per acre feet of water pumped from the Edwards Aquifer. This is anticipated to increase between \$49.00 to as high as \$116.00 per acre feet of water pumped. City Council approved an increase to this fee to the customers from \$.25 per 1,000 gallons consumed to \$.60 per 1,000 gallons consumed.

WATER SERVICE FEE (6%)

This monthly fee was previously called the Water Meter Fee and is based on the size meter installed.



CITY OF SHAVANO PARK
WATER UTILITY FUND

PROGRAM IMPROVEMENTS

\$6,200 – 2.5% Cost of living salary increase, merit pay program and Sick Leave Buy Back program.

\$85,000 installation of variable frequency drives (VFD) at Well # 7.

\$9,000 to upgrade the SCADA alarm system and to purchase software and printer to generate SCADA reports.

Water Rights/Lease Expense Line Item:

In December, 2011, 328.44 acre feet of water rights at a cost of \$29,369.45 will expire. This will reduce the total acre ft. of water authorized to pump from 1,637.642 acre ft. to 1,309.202 acre ft.

EAA Pass Thru Charge Expense Line Item:

Each year the City of Shavano Park is billed \$39.00 per acre ft of water pumped from the Edwards Aquifer. This year the Edwards Aquifer will increase this fee to \$116.00 which reflects a 197% increase.

Increase EAA Pass Thru Charge from \$0.25/1,000 gallons to \$0.60/1,000 gallons

Transfer 3% of Water Consumption revenues to General Fund

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
WATER UTILITY FUND - SUMMARY

				FY 2011-12		
	FY 2009-10 ACTUAL	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	BASE	IMPROVEMENTS	ADOPTED TOTAL
AVAILABLE FUNDS						
Beginning Balance	\$ 3,558,930		\$ 2,166,179	\$ 1,580,466		\$ 1,580,466
REVENUES						
Water Consumption	\$ 588,365	\$ 700,000	\$ 850,000	\$ 700,000	\$ -	\$ 700,000
Late Charges	\$ 3,808	\$ 4,000	\$ 5,500	\$ 4,000	\$ -	\$ 4,000
Debt Service	\$ 60,386	\$ 60,000	\$ 55,332	\$ 60,000	\$ -	\$ 60,000
Water Service Fee	\$ 61,459	\$ 60,000	\$ 56,173	\$ 57,000	\$ -	\$ 57,000
EAA Pass Thru Charge	\$ 40,507	\$ 40,000	\$ 55,000	\$ 117,360	\$ -	\$ 117,360
Connect/Disconnect Fee	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Water Monitor Reimbursement	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 6,324	\$ 2,000	\$ 5,240	\$ 2,000	\$ -	\$ 2,000
Other Income	\$ 29,586	\$ 15,000	\$ 43,722	\$ 35,000	\$ -	\$ 35,000
Lease of Water Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 790,581	\$ 881,000	\$ 1,070,967	\$ 975,360	\$ -	\$ 975,360
TOTAL AVAILABLE FUNDS	\$ 4,349,511	\$ 881,000	\$ 3,237,146	\$ 2,555,826		\$ 2,555,826
APPROPRIATIONS						
Personnel	\$ 191,072	\$ 212,270	\$ 208,285	\$ 205,750	\$ 6,200	\$ 211,950
Supplies	\$ 18,461	\$ 18,200	\$ 20,950	\$ 25,100	\$ -	\$ 25,100
Services	\$ 97,319	\$ 94,500	\$ 95,678	\$ 200,700	\$ -	\$ 200,700
Capital	\$ 1,752,936	\$ 771,000	\$ 799,400	\$ 66,000	\$ 94,000	\$ 160,000
Maintenance	\$ 98,949	\$ 387,050	\$ 303,700	\$ 156,800	\$ -	\$ 156,800
Bond Payments	\$ -	\$ 150,465	\$ 149,455	\$ 150,465	\$ -	\$ 150,465
Transfers	\$ 24,595	\$ 74,712	\$ 79,212	\$ 73,349	\$ -	\$ 73,349
TOTAL APPROPRIATIONS	\$ 2,183,332	\$ 1,708,197	\$ 1,656,680	\$ 878,164	\$ 100,200	\$ 978,364
GROSS ENDING BALANCE	\$ 2,166,179	\$ (827,197)	\$ 1,580,466	\$ 1,677,662		\$ 1,577,462
RESTRICTED RESERVE						
Invested in Capital Assets	\$ 515,822		\$ 515,822	\$ 515,822		\$ 515,822
Reserved for Debt Service	\$ -		\$ -	\$ -		\$ -
Reserved for Trinity Water Well	\$ 626,480		\$ -			\$ -
Reserve	\$ 500,000		\$ 500,000	\$ 500,000		\$ 500,000
Reserved for Meter Replacement	\$ 25,000		\$ 25,000	\$ 25,000		\$ 25,000
Unreserved	\$ 498,877		\$ 539,644	\$ 636,840		\$ 536,640

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
WATER UTILITY FUND

		FY2009-10	FY2010-11	FY2010-11	FY 2011-12		
		ACTUAL	BUDGET	ESTIMATE	BASE	IMPROVEMENTS	ADOPTED
REVENUES							
599-5015	Water Consumption	\$ 588,365	\$ 700,000	\$ 850,000	\$ 700,000	\$ -	\$ 700,000
599-5016	Late Charges	\$ 3,808	\$ 4,000	\$ 5,500	\$ 4,000	\$ -	\$ 4,000
599-5018	Debt Service	\$ 60,386	\$ 60,000	\$ 55,332	\$ 60,000	\$ -	\$ 60,000
599-5019	Water Service Fee (Meter Fees)	\$ 61,459	\$ 60,000	\$ 56,173	\$ 57,000	\$ -	\$ 57,000
599-5036	EAA Pass Thru Charge	\$ 40,507	\$ 40,000	\$ 55,000	\$ 117,360	\$ -	\$ 117,360
599-5037	Connection/Disconnect Fee	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
599-5045	Water Monitor Reimbursement	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
599-8010	Interest Income	\$ 6,324	\$ 2,000	\$ 5,240	\$ 2,000	\$ -	\$ 2,000
599-8011	Other Income	\$ 29,586	\$ 15,000	\$ 43,722	\$ 35,000	\$ -	\$ 35,000
599-8012	Lease of Water Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 790,581	\$ 881,000	\$ 1,070,967	\$ 975,360	\$ -	\$ 975,360
APPROPRIATIONS							
606-1010	Salaries	\$ 146,180	\$ 158,735	\$ 155,000	\$ 154,850	\$ 6,200	\$ 161,050
606-1015	Overtime	\$ 3,174	\$ 3,000	\$ 3,300	\$ 4,000	\$ -	\$ 4,000
606-1020	Medicare	\$ 2,173	\$ 3,300	\$ 2,200	\$ 2,400	\$ -	\$ 2,400
606-1025	Texas Workforce Commission	\$ 586	\$ 1,135	\$ 1,135	\$ 800	\$ -	\$ 800
606-1030	Health Insurance	\$ 13,167	\$ 11,250	\$ 11,800	\$ 9,500	\$ -	\$ 9,500
606-1033	Dental Insurance	\$ 1,104	\$ 2,400	\$ 2,400	\$ 1,600	\$ -	\$ 1,600
606-1035	Vision Insurance	\$ 370	\$ 550	\$ 550	\$ 400	\$ -	\$ 400
606-1036	Life Insurance	\$ 371	\$ 400	\$ 400	\$ 400	\$ -	\$ 400
606-1037	Worker's Compensation Insurance	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
606-1040	TMRS Retirement	\$ 14,833	\$ 16,700	\$ 16,700	\$ 17,000	\$ -	\$ 17,000
606-1070	Special Allowances	\$ 5,614	\$ 10,800	\$ 10,800	\$ 10,800	\$ -	\$ 10,800
Total Personnel		\$ 191,072	\$ 212,270	\$ 208,285	\$ 205,750	\$ 6,200	\$ 211,950
606-2011	Chemicals	\$ 8,442	\$ 7,000	\$ 9,000	\$ 11,000	\$ -	\$ 11,000
606-2020	Office Supplies	\$ 837	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,000
606-2030	Postage	\$ 2,427	\$ 3,000	\$ 4,500	\$ 3,600	\$ -	\$ 3,600
606-2040	Other Supplies	\$ 1,537	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	\$ 2,000
606-2050	Printing/Copying	\$ 1,187	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,000
606-2075	Credit Card Fees	\$ 1,524	\$ 1,600	\$ 2,100	\$ 2,500	\$ -	\$ 2,500
606-2080	Tools & Accessories	\$ 2,299	\$ 2,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
606-2090	Uniforms	\$ 208	\$ 600	\$ 350	\$ 1,000	\$ -	\$ 1,000
Total Supplies		\$ 18,461	\$ 18,200	\$ 20,950	\$ 25,100	\$ -	\$ 25,100
606-3010	Advertising	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
606-3015	Professional Services	\$ 11,601	\$ 10,000	\$ 10,052	\$ 14,400	\$ -	\$ 14,400
606-3020	Association Dues & Publications	\$ 920	\$ 700	\$ 775	\$ 1,500	\$ -	\$ 1,500
606-3030	Training/Education	\$ 820	\$ 800	\$ 300	\$ 1,600	\$ -	\$ 1,600
606-3040	Travel/Mileage/Lodging/PerDiem	\$ 600	\$ 400	\$ 51	\$ 2,000	\$ -	\$ 2,000
606-3050	Insurance-Liability	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	\$ 7,200
606-3060	Uniform Services	\$ 3,037	\$ 3,400	\$ 2,600	\$ 4,000	\$ -	\$ 4,000
606-3070	Insurance-Property	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
606-3080	Special Services	\$ 110	\$ 1,000	\$ 700	\$ 6,500	\$ -	\$ 6,500
606-3082	Water Analysis Fees	\$ 3,774	\$ 4,000	\$ 3,000	\$ 4,000	\$ -	\$ 4,000
606-3085	Water Management Fees (EAA)	\$ 63,049	\$ 60,000	\$ 64,000	\$ 152,000	\$ -	\$ 152,000
606-3090	Communication Services	\$ 2,708	\$ 3,000	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Total Services		\$ 97,319	\$ 94,500	\$ 95,678	\$ 200,700	\$ -	\$ 200,700
606-4010	Electronic Equipment	\$ -	\$ 1,000	\$ 400	\$ 11,000	\$ -	\$ 11,000
606-4015	Computer Software	\$ -	\$ 500	\$ -	\$ 500	\$ 9,000	\$ 9,500
606-4020	Maintenance Equipment Purchases	\$ -	\$ 4,500	\$ 4,000	\$ 4,500	\$ -	\$ 4,500
606-4025	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606-4080	Water System Improvements	\$ -	\$ 85,000	\$ 65,000	\$ -	\$ 85,000	\$ 85,000
606-4081	New Water Meter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606-4082	Trinity Water Well Project	\$ 1,673,520	\$ 600,000	\$ 650,000	\$ -	\$ -	\$ -
606-4099	Water Rights/Lease Payments	\$ 79,416	\$ 80,000	\$ 80,000	\$ 50,000	\$ -	\$ 50,000
Total Capital		\$ 1,752,936	\$ 771,000	\$ 799,400	\$ 66,000	\$ 94,000	\$ 160,000
606-5005	Equipment Leases	\$ 946	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
606-5010	Equipment Maintenance & Repairs	\$ 9,447	\$ 15,000	\$ 11,000	\$ 20,000	\$ -	\$ 20,000
606-5015	Electronic Equip. Maint. Repairs	\$ 8,804	\$ 7,600	\$ 7,000	\$ 7,600	\$ -	\$ 7,600
606-5020	Vehicle Maint. & Repair	\$ 1,657	\$ 2,000	\$ 2,000	\$ 2,500	\$ -	\$ 2,500
606-5030	Building Maintenance	\$ 1,442	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,000
606-5040	Utilities	\$ 47,339	\$ 60,000	\$ 70,000	\$ 65,000	\$ -	\$ 65,000
606-5060	Vehicles & Equipment Fuels	\$ 7,112	\$ 6,000	\$ 11,000	\$ 9,500	\$ -	\$ 9,500
606-5070	Water Tank Maintenance	\$ 9,055	\$ 247,250	\$ 180,000	\$ 3,000	\$ -	\$ 3,000
606-5072	Water System Maintenance	\$ 12,922	\$ 35,000	\$ 20,000	\$ 35,000	\$ -	\$ 35,000
606-5075	Water Conservation Education	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
606-5080	Street Repairs	\$ 225	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
606-5099	Contingency	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Maintenance		\$ 98,949	\$ 387,050	\$ 303,700	\$ 156,800	\$ -	\$ 156,800
607-8010	2009 Water Utility Bond Principal Payment	\$ -	\$ 15,400	\$ 15,393	\$ 15,400	\$ -	\$ 15,400
607-8020	2009 Water Utility Interest Payment	\$ -	\$ 131,565	\$ 131,562	\$ 131,565	\$ -	\$ 131,565
607-8030	Bond Agency Fee	\$ -	\$ 3,500	\$ 2,500	\$ 3,500	\$ -	\$ 3,500
Total Bond Payments		\$ -	\$ 150,465	\$ 149,455	\$ 150,465	\$ -	\$ 150,465
606-9010	Transfer to General Fund	\$ 24,595	\$ 21,000	\$ 25,500	\$ 21,000	\$ -	\$ 21,000
606-9011	Transfer to Debt Service Fund	\$ -	\$ 53,712	\$ 53,712	\$ 52,349	\$ -	\$ 52,349
Total Transfers		\$ 24,595	\$ 74,712	\$ 79,212	\$ 73,349	\$ -	\$ 73,349
Total Appropriations		\$ 2,183,332	\$ 1,708,197	\$ 1,656,680	\$ 878,164	\$ 100,200	\$ 978,364

SPECIAL REVENUE FUNDS



COURT RESTRICTED FUND



**CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
COURT RESTRICTED FUND**

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
AVAILABLE FUNDS					
Beginning Balance		\$ 48,159	\$ 58,283	\$ 58,283	\$ 63,699
REVENUES					
50-599-4022	Court Efficiency Revenue	\$ 265	\$ 115	\$ 400	\$ 115
50-599-4023	Court Security Revenue	\$ 6,830	\$ 9,000	\$ 6,156	\$ 9,000
50-599-4025	Court Technology Revenue	\$ 9,106	\$ 12,000	\$ 8,410	\$ 12,000
TOTAL REVENUES		\$ 16,201	\$ 21,115	\$ 14,966	\$ 21,115
TOTAL AVAILABLE FUNDS		\$ 64,360	\$ 79,398	\$ 73,249	\$ 84,814
APPROPRIATIONS					
50-602-2020	Supplies	\$ 248	\$ 300	\$ 200	\$ 300
50-602-3030	Training/Education	\$ -	\$ -	\$ -	\$ -
50-602-4010	Electronic Equipment Purchase	\$ 2,591	\$ 3,000	\$ 500	\$ 600
50-602-5015	Electronic Equip. Maint & Repair	\$ 3,238	\$ 10,000	\$ 5,000	\$ 6,000
50-602-9010	Transfer to General Fund	\$ -	\$ 3,850	\$ 3,850	\$ 3,850
TOTAL APPROPRIATIONS		\$ 6,077	\$ 17,150	\$ 9,550	\$ 10,750
GROSS ENDING BALANCE		\$ 58,283	\$ 62,248	\$ 63,699	\$ 74,064
	Reserved for Court Technology	\$ 18,109		\$ 20,819	\$ 26,319
	Reserved for Court Security	\$ 39,667		\$ 41,973	\$ 46,723
	Reserved for Court Efficiency	\$ 507		\$ 907	\$ 1,022
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 ADOPTED 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 2011-12 ADOPTED BUDGET
CRIME CONTROL DISTRICT FUND

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
AVAILABLE FUNDS					
Beginning Balance		\$ 5,103	\$ 7,026	\$ 7,026	\$ 13,427
REVENUES					
40-599-1050	Crime Control District Sales Tax	\$ 82,922	\$ 81,158	\$ 90,000	\$ 90,000
40-599-8010	Interest Income	\$ 1	\$ -	\$ 1	\$ -
TOTAL REVENUES		\$ 82,923	\$ 81,158	\$ 90,001	\$ 90,000
TOTAL AVAILABLE FUNDS		\$ 88,026	\$ 88,184	\$ 97,027	\$ 103,427
EXPENDITURES					
40-605-4010	Electronic Equipment Purchase	\$ -	\$ -	\$ -	\$ -
40-605-4020	Police Vehicle	\$ -	\$ -	\$ -	\$ -
40-605-4070	Neighborhood Watch Program	\$ -	\$ -	\$ -	\$ -
40-606-9010	Transfer to General Fund	\$ 81,000	\$ 83,600	\$ 83,600	\$ 89,000
TOTAL APPROPRIATIONS		\$ 81,000	\$ 83,600	\$ 83,600	\$ 89,000
GROSS ENDING BALANCE		\$ 7,026		\$ 13,427	\$ 14,427
TRANSFER TO GENERAL FUND TO ASSIST WITH CRIME PREVENTION PROJECTS					



CAPITAL FUNDS

**CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND**

		FY 2009-10 ACTUAL	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	FY 2011-12 ADOPTED
AVAILABLE FUNDS					
Beginning Balance		\$ 114,679	\$ -	\$ -	\$ -
REVENUES					
60-599-8010	Interest Income	\$ 125	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 125	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS		\$ 114,804	\$ -	\$ -	\$ -
APPROPRIATIONS					
Administration					
60-699-4210	Constr. Contracts - City Hall	\$ -	\$ -	\$ -	\$ -
60-699-4225	Furniture & Equipment - City Hall	\$ -	\$ -	\$ -	\$ -
Fire Department					
60-699-4415	Transfer to Capital Replacement Fund	\$ 114,804	\$ -	\$ -	\$ -
Police Department					
Public Works					
60-699-4610	Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 114,804	\$ -	\$ -	\$ -
GROSS ENDING BALANCE		\$ -	\$ -	\$ -	\$ -
<p>The Capital Improvement Fund was established to account for the expenditures of projects supported by the various debts issued by the City. The Transfer to the Capital Replacement Fund was for the expansion of the Fire Facility which was the final project approved utilizing this funding source. The fund will be closed unless future debt is incurred by the City.</p>					

**CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
CAPITAL REPLACEMENT FUND**

		FY 2009-2010	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
AVAILABLE FUNDS					
Beginning Balance		\$ 697,103	\$ 29,937	\$ 29,937	\$ 377,000
REVENUES					
70-599-9020	Transfer from General Fund	\$ 101,297	\$ 347,052	\$ 347,052	\$ 857,525
70-599-9030	Transfer from Capital Improvement Fund	\$ 114,804	\$ -	\$ -	\$ -
70-599-8010	Interest Income	\$ 29	\$ -	\$ 11	\$ -
TOTAL REVENUES		\$ 216,130	\$ 347,052	\$ 347,063	\$ 857,525
TOTAL AVAILABLE FUNDS		\$ 913,233	\$ 376,989	\$ 377,000	\$ 1,234,525
APPROPRIATIONS					
Fire Department					
70-604-4030	Fire Equipment				\$ 69,000
70-604-4040	Fire Vehicle				\$ 500,000
70-604-4060	Fire Facility	\$ 883,296	\$ -	\$ -	\$ -
Sub-Total Fire					\$ 569,000
Police Department					
70-605-4000	Police Equipment				\$ 68,000
TOTAL APPROPRIATIONS		\$ 883,296	\$ -	\$ -	\$ 637,000
ENDING BALANCE		\$ 29,937	\$ 376,989	\$ 377,000	\$ 597,525
Reserve for Equipment Replacement Fund					\$ 197,525
Reserve for Significant Repairs Projects					\$ 40,000
Reserve for Street Reconstruction			\$ 100,000	\$ 100,000	\$ 140,000
Reserve for Drainage Projects			\$ 100,000	\$ 100,000	\$ 140,000
Reserve for Replacement of Fire Equipment			\$ 75,000	\$ 75,000	\$ -
Reserve for Communication System conversion to 800 MHZ system			\$ 72,052	\$ 72,052	\$ 52
Reserve for City Hall Sprinkler System & Emergency Lighting					\$ 8,000
Reserve for Emergency Generator					\$ -
Reserve for Emergency Management Infrastructure					\$ 7,000
Reserve for Town Plan Items					\$ 35,000
Unreserved Fund Balance			\$ 29,937	\$ 29,948	\$ 29,948
The Capital Replacement Fund is used to account for the acquisition and/or replacement of large capital items and projects such as vehicle replacement, drainage projects, equipment upgrade and other capital items. Funds are transferred from the General Fund and appropriated in this fund when City Council approves.					



FIDUCIARY FUNDS

CITY OF SHAVANO PARK				
FY2011-12 ADOPTED BUDGET				
FOUNDER'S LANDSCAPING FUND				
		FY 2009-10	FY 2010-11	FY 2011-12
		ACTUAL	ESTIMATE	ADOPTED
AVAILABLE FUNDS				
Beginning Balance		\$ 360	\$ -	\$ -
REVENUES				
10-599-8010	Interest Income	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS				
		\$ 360	\$ -	\$ -
EXPENSES				
10-603-4250	Landscaping	\$ 360	\$ -	\$ -
TOTAL EXPENSES		\$ 360	\$ -	\$ -
ENDING BALANCE				
		\$ -	\$ -	\$ -
THIS ACCOUNT WAS CLOSED IN FY 2009-10				

CITY OF SHAVANO PARK
FY 2011-12 ADOPTED BUDGET
OAK WILT FUND

		FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
AVAILABLE FUNDS					
Beginning Balance		\$ 36,785	\$ 38,505	\$ 38,505	\$ 40,005
REVENUES					
10-599-3015	Tree Trimming Permits	\$ 1,720	\$ 870	\$ 1,500	\$ 1,000
TOTAL REVENUES		\$ 1,720	\$ 870	\$ 1,500	\$ 1,000
TOTAL AVAILABLE FUNDS		\$ 38,505	\$ 39,375	\$ 40,005	\$ 41,005
APPROPRIATIONS					
601-3030	Training/Education	\$ -	\$ -	\$ -	\$ -
601-3080	Special Services	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ -	\$ -
ENDING BALANCE		\$ 38,505	\$ 39,375	\$ 40,005	\$ 41,005

CITY OF SHAVANO PARK				
PET DOCUMENTATION & RESCUE FUND				
FOR INFORMATION PURPOSES ONLY				
		FY 2009-10	FY 2010-11	FY 2011-12
		ACTUAL	ESTIMATE	PROJECTED
AVAILABLE FUNDS				
Beginning Balance		\$ 2,192	\$ 2,293	\$ 2,294
REVENUES				
75-599-1010	Pet Documentation Donation	\$ 100	\$ -	\$ -
75-599-1020	Pet Rescue Donation	\$ -	\$ -	\$ -
75-599-8010	Interest Income	\$ 1	\$ 1	\$ 1
TOTAL REVENUES		\$ 101	\$ 1	\$ 1
TOTAL AVAILABLE FUNDS		\$ 2,293	\$ 2,294	\$ 2,295
EXPENSES				
75-607-1010	Expenses	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ -	\$ -	\$ -
ENDING BALANCE		\$ 2,293	\$ 2,294	\$ 2,295

CAPITAL PROJECTS

CITY OF SHAVANO PARK CAPITAL IMPROVEMENT/REPLACEMENT PLAN

City Council has recognized the need to assign portions of the unassigned General Fund fund balance for future capital projects so that when approved for purchase, funds will be available without the need to increase taxes or issue debt or loans. The city plans on transferring these funds to the Capital Replacement Fund where these items will be appropriated when the City Council is ready to move forward with these expenditures.

These capital expenditures can be classified into three categories:

1. Equipment replacement expenditures
2. General Fund significant repairs projects
3. Major capital improvements projects

Equipment Replacement Allocation:

City Council has requested staff to list current vehicles and equipment and determine the life of these items and begin setting aside funds to be available when the item is scheduled for replacement. The Equipment Inventory and Replacement Schedule was created to track these items and determine how much is needed each year to be transferred to the Capital Replacement Fund so that funds will be available when an item is due for replacement.

General Fund Significant Repair Projects:

The Five Year Capital Plan lists all the General Fund Capital Projects that are scheduled for the next five years and funds needed to plan for replacement of these items. These funds will be transferred to the Capital Replacement Fund and will be available when projects are approved. An example of this type of project is replacement of the City Hall air conditioning units. There are currently 12 air conditioning units that are over 10 years old with a life expectancy of 10-15 years at a cost of \$15,000 each. Funds will be set aside in the Capital Replacement fund so that when these units need replacing, funds will be available to replace them.

Major Capital Improvement Projects:

The Five Year Capital Plan also lists the major projects that City Council has directed staff to begin planning for and ensuring that when they are also approved, funds will be available. These projects can be separated into smaller projects and may take several years to complete which is why funds can be set aside in increments and as the various stages of the project are due, again, funds will be available. Examples of these types of projects are the Town Plan Projects. These items may require engineering fees, architecture fees, construction fees, etc. that may be expensed in phases. Once City Council approves moving forward with these items, funds will be available.

FIVE YEAR CAPITAL PLAN

CITY OF SHAVANO PARK
MAJOR CAPITAL IMPROVEMENT PROJECTS
CAPITAL PROJECTS DETAIL

Street Reconstruction:

In FY 2008-2009, the city spent \$185,000 to reconstruct portions of Shavano Dr., Saddletree and Windmill Streets. The city, through the Public Works department, has been able to slurry seal at least 3 miles of street each year for the last two years. The following streets have been identified for reconstruction or major repairs in the near future:

1. Continue portions of Shavano Dr., Saddletree and Windmill streets
2. Portions of Chimney Rock
3. Preventative maintenance along De Zavala Rd and Locke Hill Selma roads

Drainage projects:

In the last two years, the Public Works department has been able to complete several minor drainage projects along the Olmos creek and tributary areas leading to the Olmos and Salado creeks. The following drainage projects are major projects that have been identified as areas with drainage issues for the city to consider in the near future. These costs are estimates based on current bid prices and are intended for planning purposes only:

1. Elm Spring & Bikeway Intersection - \$58,000.00
2. Bikeway Lane (near De Zavala Rd) - \$105,000
3. Ripple Creek (south of De Zavala Rd) - \$63,000.00
4. Ripple Creek & Pepper Bush Intersection - \$8,000.00

Town Plan Items:

N.W. Military Hwy Expansion: The City has been working to partner with the Texas Department of Highway (TxDot) in the decision-making process for development, design, and the look and feel of the impact of the future improvements to NW Military Highway. This will entail hiring professional expertise to provide studies, engineering, architectural renditions, plans, etc. to provide to TxDot once they are ready to move forward with the expansion. In FY 2010-11, City Council approved the expenditures of \$25,000 to Pape Dawson Engineers to create the first set of conceptual plans to begin this process. Additional work is still needed to ensure that TxDot is provided with all the necessary information that clearly establishes the expectations of the citizens of Shavano Park.

Municipal Tract Development: The approximately 23 acres that surround City Hall are available for various projects as discussed during the Town Plan meetings. Architecture and engineering fees will need to be incurred to determine how the land can best be utilized to create a community and rural feel as recommended by the residents through our Town Plan. Other items of interest include a Community Center, a pavilion, a wellness area, walking trails etc.

Hike and Bike Trails: This is another topic identified in the City's Town Plan. Various routes throughout the city have been identified. These funds will be utilized for designing, engineering and other material costs.

**CITY OF SHAVANO PARK
FIVE YEAR CAPITAL PLAN**

	ACTUAL	BUDGET	ESTIMATED	ADOPTED	PROJECTED				
	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	
TRANSFER TO CAPITAL REPLACEMENT FUND									
EQUIPMENT REPLACEMENT FUND		\$ 75,000	\$ 75,000	\$ 622,525	\$ 209,525	\$ 194,525	\$ 173,655	\$ 154,030	
SIGNIFICANT REPAIRS PROJECTS									
PUBLIC WORKS									
Replace/Repair A/C Units in City Hall (\$20K ea.)	\$ -	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
City Hall Oak Tree Root Collar Excavation				\$ -	\$ -	\$ -	\$ -	\$ -	
Paint Exterior Metal Work at City Hall				\$ -	\$ -	\$ -	\$ -	\$ -	
Paint Interior of City Hall	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Sub-Total	\$ -	\$ -	\$ -	\$ 40,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
CAPITAL IMPROVEMENT PROJECTS									
Fire Station Facility	\$ 101,297								
Street Reconstruction		\$ 100,000	\$ 100,000	\$ 40,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Drainage Projects		\$ 100,000	\$ 100,000	\$ 40,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Communication System (800 MHZ system)		\$ 72,052	\$ 72,052	\$ 65,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Install Sprinkler System & Emergency Lighting at City Hall		\$ -	\$ -	\$ 8,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Emergency Generator for City Hall		\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Emergency Management Infrastructure				\$ 7,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Sub-Total	\$ 101,297	\$ 272,052	\$ 272,052	\$ 160,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
TOWN PLAN ITEMS									
N.W. Military Hwy expansion	\$ -	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Municipal Tract Development	\$ -	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Hike and Bike Trails	\$ -	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Sub-Total	\$ -	\$ -	\$ -	\$ 35,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL TRANSFER TO CAPITAL REPLACEMENT FUND	\$ 101,297	\$ 347,052	\$ 347,052	\$ 857,525	\$ 577,525	\$ 562,525	\$ 541,655	\$ 522,030	

CITY OF SHAVANO PARK							
EQUIPMENT INVENTORY AND REPLACEMENT SCHEDULE							
FIVE YEAR PLAN							
	YEAR	SCHEDULED					
	PURCHASED	YEAR OF REPLACEMENT	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
PUBLIC WORKS							
1996 F150 Ford Truck	1996	Surplus					
2001 F350 1T Ford Pick-Up (\$28,500)	2001	2014-15	\$ 7,125	\$ 7,125	\$ 7,125	\$ 7,125	
2001 F350 1T Ford Flatbed (\$30,000)	2001	2012-13	\$ 15,000	\$ 15,000			
2008 F350 Ford (\$28,500)	2008	2019-20	\$ 3,170	\$ 3,170	\$ 3,170	\$ 3,170	\$ 3,170
John Deere Backhoe (\$50,000)	1997	2019-20	\$ 5,560	\$ 5,560	\$ 5,560	\$ 5,560	\$ 5,560
Bobcat Skid-Steer Loader 763 (\$20,000)	1999	2014-15	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Morbark Chipper (\$20,000)	2001	2015-16	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Seal Rite Seal Coat Machine SR-850 (\$25,000)	2009	2028-29	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Gravel Mower Rapidyz (\$12,500)	2007	2013-14	\$ 4,170	\$ 4,170	\$ 4,170		
Dump Truck		N/A					
DEVELOPMENT SERVICES							
2001 C1500 Chevrolet Pick-Up (\$20,000)	2001	2013-14	\$ 6,700	\$ 6,700	\$ 6,700		
POLICE							
Dodge Charger - D07-001	2007	2011-12	General Fd	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Ford Crown Victoria - F06-002	2006	replaced					
Dodge Charger SXT - D08-001	2008	2013-14	\$ 10,000	\$ 10,000	\$ 10,000		
Ford Crown Victoria - F08-001	2008	2011-12	General Fd	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Ford Crown Victoria - F06-003	2006	replaced					
Ford Crown Victoria - F05-003	2005	2014-15	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
Dodge Charger - D09-001	2009	2018-19	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
Dodge Charger - D10-001	2010	2019-20	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
Dodge Charger - D11-001	2011	2020-2021	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Dodge Charger - D11-002	2011	2020-2021	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Smart Radar	2005	N/A					
ANIMAL CONTROL							
Dodge Pickup Truck - D01-001	2009	Seized Property					
ADMINISTRATION							
Ford Crown Victoria - F03-001	2003	Surplus					
FIRE							
Qualitier Cargo Trailer	2004	2033-34	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Haulmark Trailer	2004	2031-2032					
FMC Fire Truck-Pumper - E2 (\$500,000)	1984	Needs Replacement	\$ 425,000				
Spartan Ferrara Fire Truck-Pumper - E1 (\$1 Million)	1999	2018-19	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Concorde Chrysler	1996	Surplus					
Chevy Ambulance - E1 (\$135,000)	1995/2007	2016-17	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Chevy Ambulance EMS-2 (\$80,000)	2007	2019-20	\$ 8,900	\$ 8,900	\$ 8,900	\$ 8,900	\$ 8,900
F350 Fire Truck (\$35,000)	2010	2019-20	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Fire Truck-Brush/Quick Attack (\$100,000)	2010	2025-26	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Scag Mower (\$10,000)	2005	2024-25	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Max-Air Air Systems (\$40,000)	2005	2020-21	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
GRAND TOTAL			\$ 622,525	\$ 209,525	\$ 194,525	\$ 173,655	\$ 154,030

FIVE YEAR STAFFING PLAN

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

	ACTUAL	BUDGET	ESTIMATED	ADOPTED	PROJECTED				
	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	
DEVELOPMENT SERVICES									
Permit Clerk	\$ -	\$ -	\$ -	\$ -	\$ 31,250	\$ -	\$ -	\$ -	
PUBLIC WORKS									
Serviceman	\$ -	\$ -	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	
FIRE									
Firefighter/EMT	\$ -	\$ -	\$ -	\$ -	\$ 41,250		\$ -	\$ -	
Firefighter/Paramedic	\$ -	\$ -	\$ -	\$ -		\$ 47,500	\$ -	\$ 47,500	
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 41,250	\$ 47,500	\$ -	\$ 47,500	
POLICE									
Police Officer	\$ -	\$ -	\$ -	\$ -	\$ 41,875	\$ -	\$ 41,875	\$ -	
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 41,875	\$ -	\$ 41,875	\$ -	
TOTAL ADDITIONAL STAFF	\$ -	\$ -	\$ -	\$ -	\$ 141,875	\$ 47,500	\$ 41,875	\$ 47,500	
Note: Cost includes 25% for additional benefits									

HOLIDAY SCHEDULE

City of Shavano Park

FY 2011-2012 Holiday Schedule

Holiday	Date Scheduled	Date Observed
Veterans Day	November 11 th	Fri. November 11 th
Thanksgiving Day	Fourth Thursday of November	Thur. November 24 th
Day after Thanksgiving	Fourth Friday of November	Fri. November 25 th
Christmas Eve	December 24 th	Fri. December 23 rd
Christmas Day	December 25 th	Mon. December 26 th
Day after Christmas	December 26 th	Tue. December 27 th
New Year's Day	January 1 st	Mon. January 2 nd
Martin Luther King Day	Third Monday in January	Mon. January 16 th
Presidents' Day	Third Monday in February	Mon. February 20 th
Good Friday	Friday before Easter	Fri. April 6 th
Battle of Flowers	Friday of Fiesta Week	Fri. April 27 th
Memorial Day	Last Monday in May	Mon. May 28 th
Independence Day	July 4 th	Wed. July 4 th
Labor Day	First Monday in September	Mon. September 3 rd

ALTERNATE HOLIDAY FOR FIREFIGHTER EMPLOYEES

Patriot's Day	September 11	Tues. September 11 th
---------------	--------------	----------------------------------

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

2011-12 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.

CAPITAL EXPENDITURE – An expenditure resulting in the acquisition of or addition to the government's general fixed assets. A capital expenditure may also include expenditures that add significant value to or extend the life of an existing government asset.

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 dept 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 decide 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.