

CITY OF SHAVANO PARK, TEXAS



ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2012-2013

THE CITY OF SHAVANO PARK, TEXAS
ADOPTED 2012-2013 BUDGET

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 \$111,765 (4.56%), AND OF THAT AMOUNT, \$73,451 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

August 24, 2012

City of Shavano Park, Texas

Adopted Operating & Capital Budget

Fiscal Year
October 1, 2012 - September 30, 2013

City Council

A. David Marne - Mayor

Etta Fanning - Mayor Pro-Tem

Mary Werner - Alderwoman

Michele Bunting Ross - Alderwoman

Vicky Maisel - Alderwoman

Charles Brame - Alderman

City Staff

Kyle H. McCain - City Manager

Saundra Passailaigue - City Secretary

Dorrance D. Roderick - Finance Director

David W. Creed - Chief of Police

Michael Naughton - Fire Chief

David Dimaline - Public Works Director

City of Shavano Park, Texas

Our Mission

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

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

Our Code of Ethics

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

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

CITY OF SHAVANO PARK
ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET
FY 2012-2013
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CITY OF SHAVANO PARK



Honorable Mayor and City Council:

Submitted herewith is the proposed balanced budget for Fiscal Year (FY) 2012-2013. 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, 2012 and ends September 30, 2013. The adopted budget was prepared through a process that involved citizen, employee, and city council input and approved by the City Council September 24, 2012. 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 repair 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 2012 Total Taxable Value at \$642,758,122. This Total Taxable Value has \$22,953,400 more taxable value because of new improvements added to last year’s 2011 Adjusted Taxable Value of \$633,753,078. This year’s 2012 Adjusted Taxable Value is \$619,804,722, and is used to compare to the 2011 Adjusted Taxable Value, to determine the “Effective Tax Rate” of \$0.328565. The Effective Tax Rate is the tax rate necessary to generate the same amount of taxes as last year based only on the same property that is on the tax roll both years. This is the comparison that is used in the Truth-in-Taxation calculations to determine if there is a tax rate increase. These “adjusted” numbers take into account the amount of taxable value lost to exemptions such as homestead and freeze exemptions. The total freeze taxable value for 2011 tax values amounted to \$158,115,316 and the 2012 freeze adjusted taxable value grew by 14.67% to \$181,321,011.

This budget proposes that the City Council adopted the same tax rate of \$0.3200 cent per \$100 of valuation for FY 12-13. The tax components however were changed; the Maintenance and Operations portion was increased from \$0.28173 to \$0.282433 and the Interest and Sinking Fund Debt Service portion was decreased from \$0.038270 to \$0.037567. The proposed tax rate of

\$0.32 remains well below the “Effective Tax Rate” of \$0.328565, which would be necessary to generate the same amount of taxes from the same property that was on the tax roll last year.

Revenues for the City in all areas except Sales Tax 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.

The overall national economy had been in a recession and therefore we have experienced flat and/or declining home values and slowed growth in the number of new houses being built. The State of Texas and the San Antonio economy is in better shape in comparison to the national economy. In Shavano Park, we continue to see a slight increase in new residential and commercial development, but still below the levels of just a few years ago. However, our property tax revenue from existing property on the tax roll remains steady and reliable with total property appraisals increasing only two-tenths of a percent (0.002) over last two fiscal years at \$791,630,294 in Fiscal Year 12-13 compared to Fiscal Year 2010-2011 at \$789,858,427. This increase includes new property improvements added to our tax role this year of approximately \$22,953,400, which also reflects an increase of 35.7% from the previous year's new property improvements added to the tax role of \$16,914,590. Revenue from development and permit fees are increasing slightly but we continue our conservative approach in the adopted budget for these line items. This year, the Shavano Park residential and commercial development is showing a slight increase compared to last year. License Revenue has remained level over the last two years, but has been eliminated in this new budget.

General Fund Sales tax revenue is projected to be over budget by 250% this past fiscal year, from \$210,351 in FY 11 to \$733,000. This new source of revenue has been considered somewhat unstable revenue that carries a potential for returning a portion of the money if there is a legal requirement to do so. Because of that, the City Council has been extremely careful how that money was budgeted so that it doesn't have a negative impact on next year's budget. The majority of that money was placed in the Equipment Replacement Fund which was redesigned to take into consideration a more exact and complete replacement schedule. This fund uses a “depreciation” type schedule to determine how much money should be placed in reserve to replace each piece of equipment or vehicle, and sets that amount aside each year so when the time comes for replacement the money is there. This will help the City avoid borrowing money for future purchases or raising taxes to buy needed

equipment. The goal for this fund is to help keep the tax rate low in the future because the money set aside each year in the future will be less than to make a one-time purchase equipment out of current revenues. The Sales Tax projection for the next fiscal year, FY 13 has been set \$400,000 lower than projections in order to be extremely cautious about relying on income that may not materialize. If the General Fund Sales Tax continues to come in at the higher rate, the additional funds will be placed into a Sinking Fund to save the money for when the 2004 Series Municipal Bonds will become "callable." That will mean that the City will be able to pay off the last five years early, saving approximately \$59,400 in interest and fees.

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 minimal changes. Replacement of aging computers in City Hall, and a line for funds to be transferred to the Equipment Replacement Funds is included with this budget. Administration includes the Non-Departmental budget, which holds funds for employee compensation

adjustments and transfers to the Capital Replacement Fund where money is set aside as reserves for future projects such as the development of the Municipal Tract and drainage projects.

Finance Office: This office has responsibility for the accounting functions and human resources of the City. The Finance Director is tasked with keeping current financial information such as the Bonded Indebtedness and the City Budget on the City website on the Finance Page under the Government Tab of the Home page. 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.

There are no other significant changes in the Court budget this year.

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, crime resolution, vacation watches, and a visible presence in our City's neighborhoods. Additionally, the department provides animal control services in coordination with the DeZavala-Shavano Veterinary Clinic, now located at 4458 Lockhill Selma Road.

The adopted budget includes funds for the scheduled replacement of two (2) police vehicles and upgrades the Police Video system to an updated digital system at a cost of about \$62,000. The budget also ends the relationship with the City of Helotes to provide dispatch services. The City of Shavano Park is moving to the Bexar County dispatch service, at no cost this first year, a savings of \$59,151.84.

The adopted budget provides standard operating base budget expenses with no other significant changes. The Crime Control District Fund, which collects a half-cent Sales Tax, was also the beneficiary of the increase in Sales Taxes for Shavano Park. The additional funds this past year (FY 12) were used to cover

other expenses of the Police Department, such as the uniforms, patrol vehicles, computer upgrades, radio equipment, and fuel. The same items are budgeted to have their costs covered by the Crime Control District Fund this next year (FY 13), taking more of the tax load off of the General Fund.

Fire/Emergency Medical Service Department: Services include fire suppression, fire prevention/education, fire inspections, and fire investigations. Services provided by the Fire Department also include advanced emergency medical service, community outreach programs, Information Technology coordination for the City, and Emergency Management coordination.

The FY 12 budget provided for the replacement of Engine-2 (1984 FMC) with a new pumper with expanded capabilities that will be delivered in late September of 2012. The dispatch service is going to be provided by Bexar County beginning with the new fiscal year. This will require that computers be added to the fire trucks as a part of the new Computer Aided Dispatch service. These computers are being transferred from the Police Department, where they are being replaced with higher capacity computers necessary for the new video system but they remain a good usable alternative for the Fire Department.

One additional fire fighter will be hired and reclassified as a firefighter/paramedic. This new position will be allow for clerical assistance in the Fire Department, but at the same time be capable to fill in as a replacement on any shift in any position on the ambulance. This will allow the other firefighters to take time off when they need to even if another person is out already. This becomes a major factor for morale and in scheduling in the Fire Department.

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 maintenance, drainage system maintenance, and city building/facility maintenance. 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 radio-read water meters allow the water crew to show if a customer has a leak, and that customer is notified by the Utility Office Manager.

The adopted budget includes funds for continuing the street seal coating program and for the replacement of concrete drainage crossings. The budget provides for replacing the Dump Truck cab & Chassis, a one-ton truck for the

Water Department, the replacement of the trailer that serves as the Public Works Field Office, and purchasing a tractor with a brush cutting attachment. Funds have also been included in this budget for resurfacing De Zavala Street. The standard operating base budget expenses show no other significant changes. Funds are allocated for the Equipment Replacement Fund, and for future improvements to the street and drainage infrastructure. Money is allocated in the Water Utility Fund for specific capital improvement projects for the water system, looping water lines north of City Hall, replacing fire hydrants, as well as completing the Trinity Well. The **Water Utility Fund** operates financially independent of the General Fund, but management and direction for the staff and operations are provided by the Public Works Department. The water bill will change because the Edwards Aquifer Fee for the Habitat Conservation Program has increased from \$0.40/1000 gallons to \$0.50. The Debt Service Fee on the minimum water bill has been reduced for FY 13 to \$6.40 from the previous \$6.72 per meter. This fee generates the payment for the 2009 Refunding Bonds, and the 2009 Bonds for Trinity Well and other water improvements is generated from the consumption charges. The tiered rates for the consumption charges for water have not changed.

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

- **General Fund**

The Police Department will purchase a new in-car audio-visual recording system with law enforcement links such as GPS tracking and mapping, TLETS, real time video, compatible ticket-writers, and instant messaging. The PD will also replace two of the patrol car and one radar unit. The Public Works Department will replace a one-ton truck, and purchase a welding machine and a tractor with a mower deck. Money has also been allocated for resurfacing DeZavala Street. All of these purchases will be from current revenue as the City is building the Equipment Replacement Fund this year.

- **Water Utility Fund**

\$50,000 was allocated for Water system improvements, including looping lines on Broken Baugh and Elm Spring to the 12-inch main along NW Military Highway. \$18,400 has been budgeted to replace the office trailer with an equal amount budgeted in Public Works to share the cost.

- **Equipment Replacement Fund-part of the Capital Replacement Fund**

- This fund was initiated in FY11-12, but with the surprise inflow of cash from the Sales Tax, this fund has been a focal point this year and excess revenues have been deposited into this fund. The FY 12-13 budget continues this process by showing each department moving funds into the Equipment Replacement Fund as a part of a long term effort to keep up with setting aside sufficient funds each

year to defray the cost of capital items over a multi-year period rather than each year funding the total cost of equipment that year. This will help future City Councils to keep taxes low for years to come.

- \$265,308 is scheduled to be transferred to the Equipment Replacement Fund from the General Fund (\$198,937), Water Utility Fund (\$17,061) and the Crime Control Fund (\$49,300).
- **Five-Year Capital Plan:** For planning purposes, we have included in the budget document a five-year Capital Plan for FY 2012-13 through FY 2016-17 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. This year \$41,030 has been added to the Town Plan category to go towards the development of the Municipal Tract, and \$30,000 has been added to Reserve for Street Construction and Reserve for Drainage Projects. The ending Balances for these reserves are shown in the Capital Replacement Fund.

Employee Benefits & Compensation:

- A Cost of Living Adjustment in wages/salaries has not yet been determined for City Employees this year.
- The merit pay program will undergo a transformation with the process and rewards to be determined later. Generally 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 employees with the lowest evaluations would not get a Merit raise, but would still be eligible for the Organizational Performance Evaluation conducted by the City Council. The merit pay program is implemented in April of each year.
- The Sick-leave Buy-back program, as well as the Cost of Living Adjustment, Merit Pay Program, and adjustments based on the Employee Compensation Study will be covered in the 3% of salaries set aside for Salary Reserve shown under Non-Departmental. A subcommittee of the City Council is working on recommendations for these numbers.

Solid Waste Collection Fee: Last 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 the last year. Future year increases are limited to cost of living adjustments.

I would like to thank the Department Directors for their assistance in the development of this document. A special thanks is due to Finance Director, Dorrance Roderick III, for his critical role in the completion of this budget and

the time and effort to provide an understandable document. 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,

A handwritten signature in blue ink, appearing to read "Kyle H. McCain", with a stylized flourish at the end.

Kyle H. McCain
City Manager

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 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 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 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.

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, 2012 Tax Roll | \$823,879,614 |
| Limit on Amount Designated for Debt Service | x <u>\$1.50</u> |
| Gross collection | \$ 12,358,194 |
| Legal Debt Limit(Collection at 90%) | \$ 11,122,375 |
| General Obligation Debt Service for FY 2013 | \$ 293,702 |

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 2004

| YEAR ENDING SEPTEMBER 30, | PRINCIPAL | INTEREST | TOTAL |
|------------------------------|-------------------|------------------|-------------------|
| 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>\$ 555,000</u> | <u>\$ 79,555</u> | <u>\$ 634,555</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 |
| 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>\$ 2,245,000</u> | <u>\$ 1,759,680</u> | <u>\$ 4,004,680</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 |
| 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>\$ 2,725,000</u> | <u>\$ 827,733</u> | <u>\$ 3,552,733</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 |
| 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>2,165,019</u> | \$ <u>657,634</u> | \$ <u>2,822,653</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 |
| 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>559,994</u> | \$ <u>170,099</u> | \$ <u>730,093</u> |

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

| YEAR ENDING SEPTEMBER 30, | SERIES 2000 | | | SERIES 2004 | | | SERIES 2009 REFUNDING | | | TOTAL TAX PORTION ONLY | | |
|------------------------------|-------------|-------------|-------------|-------------------|------------------|-------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|---------------------|
| | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL |
| 2012 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2013 | | | | 70,000 | 20,230 | 90,230 | 123,148 | 80,324 | 203,472 | 193,148 | 100,554 | 293,702 |
| 2014 | | | | 75,000 | 17,330 | 92,330 | 131,093 | 76,510 | 207,603 | 206,093 | 93,840 | 299,933 |
| 2015 | | | | 75,000 | 14,480 | 89,480 | 131,093 | 72,578 | 203,671 | 206,093 | 87,058 | 293,151 |
| 2016 | | | | 80,000 | 11,650 | 91,650 | 139,038 | 68,526 | 207,564 | 219,038 | 80,176 | 299,214 |
| 2017 | | | | 80,000 | 8,630 | 88,630 | 139,038 | 64,007 | 203,045 | 219,038 | 72,637 | 291,675 |
| 2018 | | | | 85,000 | 5,390 | 90,390 | 143,010 | 59,071 | 202,081 | 228,010 | 64,461 | 292,471 |
| 2019 | | | | 90,000 | 1,845 | 91,845 | 154,928 | 53,470 | 208,398 | 244,928 | 55,315 | 300,243 |
| 2020 | | | | | | | 154,928 | 47,273 | 202,201 | 154,928 | 47,273 | 202,201 |
| 2021 | | | | | | | 162,873 | 40,917 | 203,790 | 162,873 | 40,917 | 203,790 |
| 2022 | | | | | | | 170,818 | 34,243 | 205,061 | 170,818 | 34,243 | 205,061 |
| 2023 | | | | | | | 178,763 | 27,028 | 205,791 | 178,763 | 27,028 | 205,791 |
| 2024 | | | | | | | 186,708 | 19,262 | 205,970 | 186,708 | 19,262 | 205,970 |
| 2025 | | | | | | | 194,653 | 11,036 | 205,689 | 194,653 | 11,036 | 205,689 |
| 2026 | | | | | | | 154,928 | 3,389 | 158,317 | 154,928 | 3,389 | 158,317 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 555,000</u> | <u>\$ 79,555</u> | <u>\$ 634,555</u> | <u>\$ 2,165,019</u> | <u>\$ 657,634</u> | <u>\$ 2,822,653</u> | <u>\$ 2,720,019</u> | <u>\$ 737,189</u> | <u>\$ 3,457,208</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 | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL |
| 2012 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2013 | | | | 31,853 | 20,776 | 52,629 | 45,000 | 101,393 | 146,393 | 76,853 | 122,169 | 199,022 |
| 2014 | | | | 33,908 | 19,790 | 53,698 | 50,000 | 100,080 | 150,080 | 83,908 | 119,870 | 203,778 |
| 2015 | | | | 33,908 | 18,772 | 52,680 | 50,000 | 98,455 | 148,455 | 83,908 | 117,227 | 201,135 |
| 2016 | | | | 35,963 | 17,724 | 53,687 | 50,000 | 96,830 | 146,830 | 85,963 | 114,554 | 200,517 |
| 2017 | | | | 35,963 | 16,556 | 52,519 | 55,000 | 95,255 | 150,255 | 90,963 | 111,811 | 202,774 |
| 2018 | | | | 36,990 | 15,279 | 52,269 | 55,000 | 93,468 | 148,468 | 91,990 | 108,747 | 200,737 |
| 2019 | | | | 40,073 | 13,830 | 53,903 | 55,000 | 91,543 | 146,543 | 95,073 | 105,373 | 200,446 |
| 2020 | | | | 40,073 | 12,227 | 52,300 | 60,000 | 89,410 | 149,410 | 100,073 | 101,637 | 201,710 |
| 2021 | | | | 42,128 | 10,583 | 52,711 | 60,000 | 87,070 | 147,070 | 102,128 | 97,653 | 199,781 |
| 2022 | | | | 44,183 | 8,857 | 53,040 | 65,000 | 84,600 | 149,600 | 109,183 | 93,457 | 202,640 |
| 2023 | | | | 46,238 | 6,991 | 53,229 | 65,000 | 82,000 | 147,000 | 111,238 | 88,991 | 200,229 |
| 2024 | | | | 48,293 | 4,982 | 53,275 | 70,000 | 79,213 | 149,213 | 118,293 | 84,195 | 202,488 |
| 2025 | | | | 50,348 | 2,855 | 53,203 | 70,000 | 76,238 | 146,238 | 120,348 | 79,093 | 199,441 |
| 2026 | | | | 40,073 | 877 | 40,950 | 75,000 | 72,875 | 147,875 | 115,073 | 73,752 | 188,825 |
| 2027 | | | | | | | 80,000 | 69,000 | 149,000 | 80,000 | 69,000 | 149,000 |
| 2028 | | | | | | | 85,000 | 64,875 | 149,875 | 85,000 | 64,875 | 149,875 |
| 2029 | | | | | | | 90,000 | 60,500 | 150,500 | 90,000 | 60,500 | 150,500 |
| 2030 | | | | | | | 90,000 | 56,000 | 146,000 | 90,000 | 56,000 | 146,000 |
| 2031 | | | | | | | 95,000 | 51,375 | 146,375 | 95,000 | 51,375 | 146,375 |
| 2032 | | | | | | | 100,000 | 46,500 | 146,500 | 100,000 | 46,500 | 146,500 |
| 2033 | | | | | | | 105,000 | 41,375 | 146,375 | 105,000 | 41,375 | 146,375 |
| 2034 | | | | | | | 115,000 | 35,875 | 150,875 | 115,000 | 35,875 | 150,875 |
| 2035 | | | | | | | 120,000 | 30,000 | 150,000 | 120,000 | 30,000 | 150,000 |
| 2036 | | | | | | | 125,000 | 23,875 | 148,875 | 125,000 | 23,875 | 148,875 |
| 2037 | | | | | | | 130,000 | 17,500 | 147,500 | 130,000 | 17,500 | 147,500 |
| 2038 | | | | | | | 140,000 | 10,750 | 150,750 | 140,000 | 10,750 | 150,750 |
| 2039 | | | | | | | 145,000 | 3,625 | 148,625 | 145,000 | 3,625 | 148,625 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 559,994</u> | <u>\$ 170,099</u> | <u>\$ 730,093</u> | <u>\$ 2,245,000</u> | <u>\$ 1,759,680</u> | <u>\$ 4,004,680</u> | <u>\$ 2,804,994</u> | <u>\$ 1,929,779</u> | <u>\$ 4,734,773</u> |

**CITY OF SHAVANO PARK
CALLABLE BONDS**

| SERIES | YEAR ENDING SEPTEMBER 30, | WATER PORTION | | | INTEREST RATE |
|--------|------------------------------|---------------------|---------------------|---------------------|------------------|
| | | PRINCIPAL | INTEREST | TOTAL | |
| 2009 | 2020 | \$ 60,000 | \$ 89,410 | \$ 149,410 | 3.90% |
| 2009 | 2021 | 60,000 | 87,070 | 147,070 | 3.90% |
| 2009 | 2022 | 65,000 | 84,600 | 149,600 | 4.00% |
| 2009 | 2023 | 65,000 | 82,000 | 147,000 | 4.00% |
| 2009 | 2024 | 70,000 | 79,213 | 149,213 | 4.25% |
| 2009 | 2025 | 70,000 | 76,238 | 146,238 | 4.25% |
| 2009 | 2026 | 75,000 | 72,875 | 147,875 | 5.00% |
| 2009 | 2027 | 80,000 | 69,000 | 149,000 | 5.00% |
| 2009 | 2028 | 85,000 | 64,875 | 149,875 | 5.00% |
| 2009 | 2029 | 90,000 | 60,500 | 150,500 | 5.00% |
| 2009 | 2030 | 90,000 | 56,000 | 146,000 | 5.00% |
| 2009 | 2031 | 95,000 | 51,375 | 146,375 | 5.00% |
| 2009 | 2032 | 100,000 | 46,500 | 146,500 | 5.00% |
| 2009 | 2033 | 105,000 | 41,375 | 146,375 | 5.00% |
| 2009 | 2034 | 115,000 | 35,875 | 150,875 | 5.00% |
| 2009 | 2035 | 120,000 | 30,000 | 150,000 | 5.00% |
| 2009 | 2036 | 125,000 | 23,875 | 148,875 | 5.00% |
| 2009 | 2037 | 130,000 | 17,500 | 147,500 | 5.00% |
| 2009 | 2038 | 140,000 | 10,750 | 150,750 | 5.00% |
| 2009 | 2039 | 145,000 | 3,625 | 148,625 | 5.00% |
| | | <u>\$ 1,885,000</u> | <u>\$ 1,082,655</u> | <u>\$ 2,967,655</u> | |

Series 2009 CO - Water Portion Only is shown

February 15, 2019 or any date thereafter -stated maturities are redeemable in whole or in part in principal amounts of \$5,000 or any integral multiple thereof.
Must provide 90 days notice to bond holders.

| | | | | | |
|------|------|-------------------|------------------|-------------------|-------|
| 2009 | 2020 | 40,073 | 12,227 | 52,300 | 4.00% |
| 2009 | 2021 | 42,128 | 10,583 | 52,711 | 4.00% |
| 2009 | 2022 | 44,183 | 8,857 | 53,040 | 4.00% |
| 2009 | 2023 | 46,238 | 6,991 | 53,228 | 4.25% |
| 2009 | 2024 | 48,293 | 4,982 | 53,275 | 4.25% |
| 2009 | 2025 | 50,348 | 2,855 | 53,202 | 4.38% |
| 2009 | 2026 | 40,073 | 877 | 40,949 | 4.38% |
| | | <u>\$ 311,333</u> | <u>\$ 47,372</u> | <u>\$ 358,704</u> | |

Series 2009 - Water Portion Only is shown

February 15, 2019 or any date thereafter - stated maturities are redeemable in whole or in part in principal amounts of \$5,000 or any integral multiple thereof. Must provide 90 days notice to bond holders.

**CITY OF SHAVANO PARK
CALLABLE BONDS**

| SERIES | YEAR ENDING SEPTEMBER 30, | TAX PORTION | | | INTEREST RATE |
|--------|------------------------------|-------------------|------------------|-------------------|------------------|
| | | PRINCIPAL | INTEREST | TOTAL | |
| 2004 | 2015 | \$ 75,000 | \$ 14,480 | \$ 89,480 | 3.60% |
| 2004 | 2016 | 80,000 | 11,650 | 91,650 | 3.70% |
| 2004 | 2017 | 80,000 | 8,630 | 88,630 | 3.85% |
| 2004 | 2018 | 85,000 | 5,390 | 90,390 | 4.00% |
| 2004 | 2019 | 90,000 | 1,845 | 91,845 | 4.10% |
| | | <u>\$ 410,000</u> | <u>\$ 41,995</u> | <u>\$ 451,995</u> | |

Series 2004 February 15, 2014 or any date thereafter -stated maturities are redeemable in whole or in part in principal amounts of \$5,000 or any integral multiple thereof. Must provide 90 days notice to bond holders.

| | | | | | |
|--------|------|---------------------|-------------------|---------------------|-------|
| 2009** | 2020 | 154,928 | 47,273 | 202,201 | 3.79% |
| 2009 | 2021 | 162,873 | 40,917 | 203,790 | 4.07% |
| 2009 | 2022 | 170,818 | 34,243 | 205,061 | 4.07% |
| 2009 | 2023 | 178,763 | 27,028 | 205,791 | 4.30% |
| 2009 | 2024 | 186,708 | 19,262 | 205,970 | 4.30% |
| 2009 | 2025 | 194,653 | 11,036 | 205,689 | 4.50% |
| 2009 | 2026 | 154,928 | 3,389 | 158,317 | 4.50% |
| | | <u>\$ 1,203,671</u> | <u>\$ 183,148</u> | <u>\$ 1,386,819</u> | |

Series 2009 - Tax Portion Only is shown

February 15, 2019 or any date thereafter - stated maturities are redeemable in whole or in part in principal amounts of \$5,000 or any integral multiple thereof. Must provide 90 days notice to bond holders.

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. The City Manager is responsible to the Council for the proper administration of all affairs of the City.

The City Secretary, appointed by and serving at the will of the City Council, is the officer of the City who is responsible for the City Secretary's Office, Records Management, Council Services, and as Safety Risk Manager.

The City government provides a range of services to the citizens of our City. The activities and personnel required to provide these services are organized 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 appointed by the City Manager with the advice and consent of the City Council. Directors have supervision and control of their Departments, but are subject to supervision and control by the City Manager. A Department Director may supervise more than one Department.

Multiple Departments can be grouped together under a single financial entity called a Fund (e.g. General Fund, Utility Fund, etc). Funds are divided into three classifications, each with various types of Funds. These classifications are Governmental (such as the General Fund), Proprietary (such as the Water Utility Fund), and Fiduciary (the Oak Wilt Fund).

11/26/2012

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 - 2012-2013

ADOPTED

June 11-15, 2012 City Employee Focus Group Meetings – Employees and Council Members

| | |
|--------------------------------|--|
| Jun 22, 2012 | 72-hour notice for meeting (Open Meetings Notice) |
| Jun 25, 2012 | Regular June Council Meeting - Budget Work Session to Present Five-Year Financial Forecast |
| Jun 20, 2012 - Aug 14, 2012 | City Manager and staff develop proposed budget. Department meetings - Public Works/Water, Fire Dept, Police Dept, Administration/Court. Meeting lengths and times are flexible depending upon need. |
| Jul 05, 2012 | Water Advisory Committee Meeting - Budget Work Session to Present Five Year Financial Forecast |
| Jul 09, 2012 | 72-hour notice for meeting (Open Meetings Notice) |
| Jul 12, 2012 | Minor Fund Budget Workshop - Crime Control District, Court Restricted Fund, Capital Improvement Fund, Capital Replacement Fund, Pet Doc & Rescue Fund, Equipment Replacement |
| Jul 20, 2012 | 72-hour notice for meeting (Open Meetings Notice) |
| Jul 23, 2012 | Regular July Council Meeting |
| Jul 25, 2012 | Appraisal Roll to be completed by Bexar Appraisal District. |
| Jul 25, 2012 | Certification of Anticipated Collection Rate by Collector (Tax Assessor/Collector) |
| Jul 30, 2012 | 72-hour notice for meeting (Open Meetings Notice) |
| Aug 02, 2012 | Budget Workshop - General Fund |
| Aug 07, 2012 | Calculation of effective and rollback tax rates |
| Aug 10, 2012 | 72-hour notice for meeting (Open Meetings Notice) |
| Aug 13, 2012 | Budget Workshop - Utility Fund - Publication of effective and rollback tax rates, statement and schedules; submission to governing body |
| Aug 13, 2012 | Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings and adoption date. |
| Aug 23, 2012 | 72-hour notice for meeting (Open Meetings Notice) |

City of Shavano Park, Texas

Budget Calendar - 2012-2013

ADOPTED

- Aug 23, 2012** Publish - "Notice of Public Hearing on Tax Increase" - first quarter-page notice in newspaper and on TV and Website, if available, published at least seven (7) days before meeting.
- Aug 27, 2012** **Regular August Council Meeting - Budget Workshop - General & Utility Fund**
- Aug 31, 2012** 72-hour notice for meeting (Open Meetings Notice)
- Aug 31, 2012** Publish - "Notice of Public Hearing on Tax Increase" - second quarter-page notice in newspaper and on TV and Website, if available, published at least seven (7) days before meeting.
- Sep 03, 2012** **Labor Day**
- Sep 04, 2012** **Council Meeting - First public hearing** on tax rate; schedule and announce second public hearing and meeting to adopt budget and tax rate
- Sep 07, 2012** 72-hour notice for meeting (Open Meetings Notice)
- Sep 10, 2012** **Council Meeting - first reading** of budget ordinance; **second public hearing on tax rate**; schedule and announce meeting to adopt budget and tax rate
- Sep 21, 2012** 72-hour notice for meeting (Open Meetings Notice)
- Sep 24, 2012** **Regular September Council Meeting - Second reading and adoption** of the budget ordinance; adoption of tax rate ordinance; adoption of rate change ordinance; adoption of revenue increase from adopted tax rate

Note: Tax Rate must be adopted before Sept. 30 or 60 days after receiving the appraisal roll, whichever is later. If Appraisal roll is on time, the 60 day date would be by September 26, 2012.

| CITY OF SHAVANO PARK | | | | | | CITY OF SHAVANO PARK | | | | | |
|---|-------------------------|------------|---------------------|------------------|------------------------|---|-------------|----------------------|--------------------|--|----------------------------|
| ADOPTED FY 2012-13 BUDGET | | | | | | ADOPTED FY 2012-13 BUDGET | | | | | |
| COMBINED BUDGET SUMMARY OF ALL FUND TYPES | | | | | | COMBINED BUDGET SUMMARY OF ALL FUND TYPES | | | | | |
| | GOVERNMENTAL FUND TYPES | | | | | PROPRIETARY | FIDUCIARY | | | | |
| | DEBT | | SPECIAL REVENUE | | | ENTERPRISE | | | | | |
| | GENERAL | SERVICE | COURT RESTRICTED | CRIME CONTROL | CAPITAL REPLACEMENT | WATER | OAK WILT | PET DOCUMENTATION | TOTAL ALL FUNDS | | |
| BEGINNING BALANCE | \$ 2,432,287 | \$ 87,550 | \$ 66,709 | \$ 126,792 | \$ 807,412 | \$ 2,582,715 | \$ 41,305 | \$ 2,292 | \$ 6,147,062 | | BEGINNING BALANCE |
| REVENUES | | | | | | | | | | | REVENUES |
| Property Taxes | \$ 2,259,013 | \$ 298,387 | | | | | | | \$ 2,557,400 | | Property Taxes |
| Sales Tax | 300,000 | | | 150,000 | | | | | 450,000 | | Sales Tax |
| Other Tax | 15,000 | | | | | | | | 15,000 | | Other Tax |
| Franchise Fees | 270,000 | | | | | | | | 270,000 | | Franchise Fees |
| Permits & Licenses | 277,550 | | | | | | 1,000 | | 278,550 | | Permits & Licenses |
| Municipal Court | 260,100 | | 15,300 | | | | | | 275,400 | | Municipal Court |
| Police Revenue | 1,900 | | | | | | | | 1,900 | | Police Revenue |
| Interest Revenue | 9,000 | 50 | | 75 | 40 | 2,800 | | - | 11,965 | | Interest Revenue |
| Charges for Services | | | | | | 912,700 | | | 912,700 | | Charges for Services |
| Site/Tower Lease Revenue | | | | | | 27,000 | | | 27,000 | | Site/Tower Lease Revenue |
| Lease of Water Rights | | | | | | 5,000 | | | 5,000 | | Lease of Water Rights |
| Miscellaneous Revenue | 333,560 | | | | | 27,600 | | | 361,160 | | Miscellaneous Revenue |
| SUB TOTAL REVENUES | \$ 3,726,123 | \$ 298,437 | \$ 15,300 | \$ 150,075 | \$ 40 | \$ 975,100 | \$ 1,000 | \$ - | \$ 5,166,075 | | SUB TOTAL REVENUES |
| TRANSFERS FROM OTHER FUNDS | \$ 244,350 | \$ 52,600 | \$ - | \$ - | \$ 265,308 | \$ - | \$ - | \$ - | \$ 562,258 | | TRANSFERS FROM OTHER FUNDS |
| TOTAL REVENUES | \$ 3,970,473 | \$ 351,037 | \$ 15,300 | \$ 150,075 | \$ 265,348 | \$ 975,100 | \$ 1,000 | \$ - | \$ 5,728,333 | | TOTAL REVENUES |
| TOTAL AVAILABLE FUNDS | \$ 6,402,760 | \$ 438,587 | \$ 82,009 | \$ 276,867 | \$ 1,072,760 | \$ 3,557,815 | \$ 42,305 | \$ 2,292 | \$ 11,875,395 | | TOTAL AVAILABLE FUNDS |
| APPROPRIATIONS | | | | | | | | | | | APPROPRIATIONS |
| City Council | \$ 21,000 | | | | | | | | \$ 21,000 | | City Council |
| Administration | 549,533 | | | | | | | | 549,533 | | Administration |
| Municipal Court | 66,545 | | 6,900 | | | | | | 73,445 | | Municipal Court |
| Development Services | 117,884 | | | | | | | | 117,884 | | Development Services |
| Public Works | 525,017 | | | | | 633,140 | | | 1,158,157 | | Public Works |
| Fire | 1,321,152 | | | | - | | | | 1,321,152 | | Fire |
| Police | 1,198,355 | | - | 170,200 | - | | | | 1,368,555 | | Police |
| Non-Departmental | - | | | | | | | | - | | Non-Departmental |
| Debt Service | - | 347,331 | | | | 201,553 | | | 548,884 | | Debt Service |
| Street & Infrastructure | - | | | | | 70,400 | | | 70,400 | | Street & Infrastructure |
| SUB-TOTAL APPROPRIATIONS | \$ 3,799,486 | \$ 347,331 | \$ 6,900 | \$ 170,200 | \$ - | \$ 905,093 | \$ - | \$ - | \$ 5,229,010 | | SUB-TOTAL APPROPRIATIONS |
| TRANSFERS TO OTHER FUNDS | \$ 170,987 | \$ - | \$ 3,850 | \$ 49,300 | \$ - | \$ 38,061 | \$ - | \$ - | \$ 262,198 | | TRANSFERS TO OTHER FUNDS |
| FUNDS ASSIGNED TO RESERVES | | | | | 1,072,760 | | | | | | FUNDS ASSIGNED TO RESERVES |
| TOTAL APPROPRIATIONS | \$ 3,970,473 | \$ 347,331 | \$ 10,750 | \$ 219,500 | \$ - | \$ 943,154 | \$ - | \$ - | \$ 5,491,208 | | TOTAL APPROPRIATIONS |
| GROSS ENDING FUND BALANCE | \$ 2,432,287 | \$ 91,256 | \$ 71,259 | \$ 57,367 | \$ 1,072,760 | \$ 2,614,661 | \$ 42,305 | \$ 2,292 | \$ 6,384,187 | | GROSS ENDING FUND BALANCE |

| CITY OF SHAVANO PARK | | | | | | | | | |
|---|--------------|-----------|-----------|--------------------|-----------|-----------|-------------------|----------|----------|
| MAJOR FUNDS | | | | | | | | | |
| FYE 2011 THRU FYE 2013 SUMMARY OF REVENUES AND APPROPRIATIONS | | | | | | | | | |
| | | | | | | | | | |
| | GENERAL FUND | | | WATER UTILITY FUND | | | DEBT SERVICE FUND | | |
| | FYE 2011 | FYE 2012 | FYE 2013 | FYE 2011 | FYE 2012 | FYE 2013 | FYE 2011 | FYE 2012 | FYE 2013 |
| | ACTUAL | ESTIMATE | ADOPTED | ACTUAL | ESTIMATE | ADOPTED | ACTUAL | ESTIMATE | ADOPTED |
| BEGINNING BALANCE | 2,485,995 | 2,428,446 | 2,432,287 | 2,166,179 | 2,441,897 | 2,582,715 | 164,622 | 87,915 | 87,925 |
| | | | | | | | | | |
| REVENUES | | | | | | | | | |
| Property Taxes | 2,231,642 | 2,200,000 | 2,259,013 | | | | 223,517 | 292,280 | 298,387 |
| Sales Tax | 210,351 | 733,000 | 300,000 | | | | | | |
| Other Tax | 16,505 | 15,000 | 15,000 | | | | | | |
| Franchise Fees | 298,923 | 272,000 | 270,000 | | | | | | |
| Permits & Licenses | 334,808 | 310,079 | 277,550 | | | | | | |
| Municipal Court | 288,064 | 273,300 | 260,100 | | | | | | |
| Police Revenue | 1,917 | 1,850 | 1,900 | | | | | | |
| Interest Revenue | 13,180 | 9,000 | 9,000 | 5,142 | 2,947 | 2,800 | 107 | 50 | 50 |
| Charges for Services | - | | | 1,138,336 | 945,490 | 912,700 | | | |
| Lease of Water Rights | - | | | | 2,500 | 5,000 | | | |
| Proceeds from Bond Sale | | | | | | 27,000 | | | |
| Miscellaneous Revenue | 133,090 | 126,218 | 333,560 | 59,387 | 37,500 | 27,600 | | | |
| SUB TOTAL REVENUES | 3,528,481 | 3,940,447 | 3,726,123 | 1,202,864 | 988,437 | 975,100 | 223,624 | 292,330 | 298,437 |
| | | | | | | | | | |
| TRANSFERS FROM OTHER FUNDS | 115,853 | 300,800 | 244,350 | - | 78,000 | - | 53,712 | 52,349 | 52,600 |
| | | | | | | | | | |
| TOTAL REVENUES | 3,644,334 | 4,241,247 | 3,970,473 | 1,202,864 | 1,066,437 | 975,100 | 277,336 | 344,679 | 351,037 |
| | | | | | | | | | |
| TOTAL AVAILABLE FUNDS | 6,130,329 | 6,669,693 | 6,402,760 | 3,369,043 | 3,508,334 | 3,557,815 | 441,958 | 432,594 | 438,962 |
| | | | | | | | | | |
| APPROPRIATIONS | | | | | | | | | |
| City Council | 31,034 | 13,600 | 21,000 | | | | | | |
| Administration | 857,666 | 503,041 | 549,533 | | | | | | |
| Municipal Court | 58,121 | 59,525 | 66,545 | | | | | | |
| Development Services | 112,907 | 129,985 | 117,884 | | | | | | |
| Public Works | 326,880 | 331,950 | 525,017 | 737,925 | 667,519 | 633,140 | | | |
| Fire | 951,695 | 960,580 | 1,321,152 | | | | | | |
| Police | 1,016,527 | 1,257,700 | 1,198,355 | | | | | | |
| Non-Departmental | | - | - | | | | | | |
| Debt Service | - | - | - | 160,819 | 149,615 | 201,553 | 354,043 | 344,669 | 347,331 |
| Street & Infrastructure | | | | - | - | 70,400 | | | |
| SUB-TOTAL APPROPRIATIONS | 3,354,831 | 3,256,381 | 3,799,486 | 898,744 | 817,134 | 905,093 | 354,043 | 344,669 | 347,331 |
| | | | | | | | | | |
| TRANSFERS TO OTHER FUNDS | 347,052 | 981,025 | 170,987 | 28,403 | 108,485 | 38,061 | - | - | - |
| | | | | | | | | | |
| TOTAL APPROPRIATIONS | 3,701,883 | 4,237,406 | 3,970,473 | 927,147 | 925,619 | 943,154 | 354,043 | 344,669 | 347,331 |
| | | | | | | | | | |
| GROSS ENDING FUND BALANCE | 2,428,446 | 2,432,287 | 2,432,287 | 2,441,897 | 2,582,715 | 2,614,661 | 87,915 | 87,925 | 91,631 |
| | | | | | | | | | |

| CITY OF SHAVANO PARK | | | | | | |
|---|-----------|-----------|------------|------------|------------|----------------------------|
| MAJOR FUNDS | | | | | | |
| FYE 2011 THRU FYE 2013 SUMMARY OF REVENUES AND APPROPRIATIONS | | | | | | |
| | | | | | | |
| CAPITAL PROJECTS FUNDS | | | TOTALS | | | |
| FYE 2011 | FYE 2012 | FYE 2013 | FYE 2011 | FYE 2012 | FYE 2013 | |
| ACTUAL | ESTIMATE | ADOPTED | ACTUAL | ESTIMATE | ADOPTED | |
| 29,937 | 377,000 | 807,412 | 4,846,733 | 5,335,258 | 5,910,340 | BEGINNING BALANCE |
| | | | | | | |
| | | | | | | REVENUES |
| | | | 2,455,159 | 2,492,280 | 2,557,400 | Property Taxes |
| | | | 210,351 | 733,000 | 300,000 | Sales Tax |
| | | | 16,505 | 15,000 | 15,000 | Other Tax |
| | | | 298,923 | 272,000 | 270,000 | Franchise Fees |
| | | | 334,808 | 310,079 | 277,550 | Permits & Licenses |
| | | | 288,064 | 273,300 | 260,100 | Municipal Court |
| | | | 1,917 | 1,850 | 1,900 | Police Revenue |
| 11 | 30 | 40 | 18,440 | 12,027 | 11,890 | Interest Revenue |
| | | | 1,138,336 | 945,490 | 912,700 | Charges for Services |
| | | | - | 2,500 | 5,000 | Lease of Water Rights |
| | | | - | - | 27,000 | Proceeds from Bond Sale |
| | | | 192,477 | 163,718 | 361,160 | Miscellaneous Revenue |
| 11 | 30 | 40 | 4,954,980 | 5,221,244 | 4,999,700 | SUB TOTAL REVENUES |
| | | | | | | |
| 347,052 | 1,054,910 | 265,308 | 516,617 | 1,486,059 | 562,258 | TRANSFERS FROM OTHER FUNDS |
| | | | | | | |
| 347,063 | 1,054,940 | 265,348 | 5,471,597 | 6,707,303 | 5,561,958 | TOTAL REVENUES |
| | | | | | | |
| 377,000 | 1,431,940 | 1,072,760 | 10,318,330 | 12,042,561 | 11,472,298 | TOTAL AVAILABLE FUNDS |
| | | | | | | |
| | | | | | | APPROPRIATIONS |
| | | | 31,034 | 13,600 | 21,000 | City Council |
| | | | 857,666 | 503,041 | 549,533 | Administration |
| | | | 58,121 | 59,525 | 66,545 | Municipal Court |
| | | | 112,907 | 129,985 | 117,884 | Development Services |
| | | | 1,064,805 | 999,469 | 1,158,157 | Public Works |
| | 552,322 | | 951,695 | 1,512,902 | 1,321,152 | Fire |
| | 72,205 | | 1,016,527 | 1,329,905 | 1,198,355 | Police |
| | | | - | - | - | Non-Departmental |
| | | | 514,862 | 494,284 | 548,884 | Debt Service |
| | | | - | - | 70,400 | Street & Infrastructure |
| - | 624,528 | - | 4,607,618 | 5,042,712 | 5,051,910 | SUB-TOTAL APPROPRIATIONS |
| | | | | | | |
| - | - | - | 375,455 | 1,089,510 | 209,048 | TRANSFERS TO OTHER FUNDS |
| | 750,852 | 1,016,160 | - | 750,852 | 1,016,160 | TRANSFERS TO RESERVES |
| - | 624,528 | - | 4,983,073 | 6,132,222 | 5,260,958 | TOTAL APPROPRIATIONS |
| | | | | | | |
| 377,000 | 807,412 | 1,072,760 | 5,335,258 | 5,910,340 | 6,211,340 | GROSS ENDING FUND BALANCE |
| | | | | | | |

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

| | FY2010-2011 | FY2011-12 | ADOPTED FY2012-13 |
|-------------------------------------|------------------|------------------|----------------------|
| | FULL TIME EQUIV. | FULL TIME EQUIV. | FULL TIME EQUIV. |
| ADMINISTRATION | | | |
| City Manager | 1 | 1 | 1 |
| Finance Director | 1 | 1 | 1 |
| City Secretary | 1 | 1 | 1 |
| Finance/HR Clerk | 1 | 1 | 1 |
| Court Clerk | 1 | 1 | 1 |
| Receptionist/Permit Clerk | 1 | 1 | 1 |
| Code Compliance Officer | 1 | 1 | 1 |
| | <u>7</u> | <u>7</u> | <u>7</u> |
| POLICE | | | |
| Police Secretary | 1 | 1 | 1 |
| Police Officer - General Fund | 8 | 5 | 5 |
| Police Officer - Crime Control Fund | 2 | 0 | 0 |
| Police Corporal | 2 | 4 | 4 |
| Police Sergeant | 1 | 4 | 4 |
| Police Captain | 1 | 1 | 1 |
| Police Investigator | 0 | 1 | 1 |
| Deputy Police Chief | 1 | 0 | 0 |
| Police Chief | 1 | 1 | 1 |
| | <u>17</u> | <u>17</u> | <u>17</u> |
| FIRE * | | | |
| FireFighter/EMT | 9 | 9 | 10 |
| FireFighter/Paramedic | 3 | 0 | 0 |
| Fire Lieutenant | 1 | 3 | 3 |
| Fire Captain | 2 | 3 | 3 |
| Fire Chief/Marshal | 1 | 1 | 1 |
| | <u>16</u> | <u>16</u> | <u>17</u> |
| PUBLIC WORKS | | | |
| PW Director | 0.5 | 0.5 | 0.5 |
| PW Supervisor | 0.5 | 0.5 | 0.5 |
| PW Office Manager | 0.5 | 0.4 | 0.5 |
| PW Foreman | 0 | 0 | 0.5 |
| PW Serviceman | 2 | 2 | 2 |
| | <u>3.5</u> | <u>3.4</u> | <u>4</u> |
| WATER | | | |
| PW Director | 0.5 | 0.5 | 0.5 |
| PW Supervisor | 0.5 | 0.5 | 0.5 |
| PW Office Manager | 0.5 | 0.6 | 0.5 |
| PW Foreman | 1 | 1 | 0.5 |
| PW Serviceman | 2 | 2 | 2 |
| | <u>4.5</u> | <u>4.6</u> | <u>4</u> |
| TOTAL AUTHORIZED PERSONNEL | <u>48</u> | <u>48</u> | <u>49</u> |

* The Fire Department is authorized to have a maximum of 8 positions with paramedic certification.

CITY OF SHAVANO PARK
SPECIAL ALLOWANCE SCHEDULE

| <u>Fire Department</u> | <u>MONTHLY</u> | <u>ANNUAL</u> |
|---|-----------------------|----------------------|
| Car Allowance | | |
| Fire Chief | \$375 | \$4,500 |
| Phone Allowance | | |
| Fire Chief | \$75 | \$ 900 |
| Firefighters | \$10 | \$ 120 |
| Paramedic Certification | \$433 | \$5,200 |
| <u>Police Department</u> | | |
| Shift Differential Pay | \$162.50 | \$1,950 |
| <u>Public Works Department</u> | | |
| Car Allowance | | |
| Public Works Director | \$ 375 | \$4,500 |
| Public Works Supervisor | \$ 375 | \$4,500 |
| Phone Allowance | | |
| Public Works Director | \$ 75 | \$ 900 |
| Public Works Supervisor | \$ 75 | \$ 900 |
| Public Works Servicemen | \$ 75 | \$ 900 |
| Water System Servicemen | \$ 75 | \$ 900 |
| Certifications | | |
| "D" Waterworks Operators License | \$ 50 | \$ 600 |
| "C" Waterworks Operators License | \$ 100 | \$1,200 |
| <u>Administration</u> | | |
| Phone Allowance | | |
| City Clerk | \$ 75 | \$ 900 |
| <u>Animal Control</u> | | |
| Animal Control Officer – Basic Certification | | |
| Police Lieutenant | \$ 75 | \$ 900 |
| Assistant Animal Control – Trained, No Cert | | |
| Water System Servicemen | \$ 37.50 | \$ 450 |

**CITY OF SHAVANO PARK
FY 2012-13 BUDGET
EMPLOYEE COMPENSATION PACKAGE**

- 1. Salaries and Wages:** For Fiscal Year 2012-2013, the City Council has set aside an amount equal to 3% of the wages and salaries of all employees to cover the costs of the wage and salary related adjustments.
 - a. A **Cost of Living Adjustment** in wages/salaries has not yet been determined for City Employees this year.
 - b. The **Merit Pay – Salary Adjustments** will undergo a transformation with the process and rewards to be determined later. Generally 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 employees with the lowest evaluations would not get a Merit raise, but would still be eligible for the **Organizational Performance Evaluation** conducted by the City Council. The merit pay program is implemented in April of each year and is a one-time adjustment.
 - c. The **Sick-leave Buy-back** program, as well as the Cost of Living Adjustment, Merit Pay Program, and adjustments based on the Employee Compensation Study will be covered in the 3% of salaries set aside for Salary Reserve shown under Non-Departmental. A subcommittee of the City Council is working on recommendations for these numbers.
- 2. 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 expanded to also include educational programs other than classes attended at an accredited college or university.
- 3. Texas Municipal Retirement System** For every dollar that the employee contributes (7% of their salary and allowances) toward this retirement system, the City contributes two dollars (10.7025% this year based on actuarial studies that consider the tenure of employees and turnover). The City does not participate in the Social Security System.

CITY OF SHAVANO PARK
PROPERTY TAX SCHEDULE
FY 2012-13 ADOPTED

| | ACTUAL FY 2007-08 | ACTUAL FY 2008-09 | ACTUAL FY 2009-10 | ACTUAL FY 2010-11 | ADOPTED FY 2011-12 | ADOPTED FY 2012-13 (CERTIFIED) |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------|
| ASSESSED VALUATION | | | | | | |
| REAL PROPERTY | \$ 181,333,313 | \$ 215,620,794 | \$ 229,164,281 | \$ 229,949,250 | \$ 232,283,143 | \$ 236,475,393 |
| IMPROVEMENTS | \$ 461,934,371 | \$ 564,302,287 | \$ 579,449,484 | \$ 573,653,753 | \$ 565,934,657 | \$ 594,557,922 |
| PERSONAL PROPERTY | \$ 14,345,468 | \$ 14,742,625 | \$ 17,575,188 | \$ 17,158,578 | \$ 17,811,918 | \$ 19,673,992 |
| SUB-TOTAL | \$ 657,613,152 | \$ 794,665,706 | \$ 826,188,953 | \$ 820,761,581 | \$ 816,029,718 | \$ 850,707,307 |
| LESS EXEMPTIONS | | | | | | |
| AG-PRODUCTIVITY LOSS | \$ 17,777,862 | \$ 17,782,491 | \$ 16,900,684 | \$ 16,865,534 | \$ 15,363,205 | \$ 12,563,140 |
| HOMESTEAD CAP | \$ 16,462,899 | \$ 43,571,383 | \$ 10,664,448 | \$ 1,717,538 | \$ 111,264 | \$ 793,669 |
| DISABLED VETERAN | \$ 548,000 | \$ 622,000 | \$ 2,962,843 | \$ 3,300,040 | \$ 3,046,400 | \$ 2,670,280 |
| EXEMPT PROPERTIES | \$ 4,887,142 | \$ 5,591,500 | \$ 6,703,506 | \$ 4,703,331 | \$ 4,701,200 | \$ 8,308,534 |
| LEASED VEHICLES | \$ 3,153,717 | \$ 3,465,190 | \$ 3,149,139 | \$ 2,419,211 | \$ 2,273,356 | \$ 3,305,382 |
| OVER 65 | \$ 1,535,000 | \$ 1,665,000 | \$ 1,775,000 | \$ 1,897,500 | \$ 1,967,500 | \$ 2,045,000 |
| TOTAL EXEMPTIONS | \$ 44,364,620 | \$ 72,697,564 | \$ 42,155,620 | \$ 30,903,154 | \$ 27,462,925 | \$ 29,686,005 |
| NET TAXABLE VALUE | \$ 613,248,532 | \$ 721,968,142 | \$ 784,033,333 | \$ 789,858,427 | \$ 788,566,793 | \$ 821,021,302 |
| UNDER PROTEST OR NOT CERTIFIED | | | | | | \$ 3,057,831 |
| LESS FREEZE TAXABLE VALUE | \$ 87,133,627 | \$ 117,348,406 | \$ 136,664,339 | \$ 149,390,178 | \$ 158,115,316 | \$ 181,321,011 |
| FREEZE ADJUSTED TAXABLE VALUE | \$ 526,114,905 | \$ 604,619,736 | \$ 647,368,994 | \$ 640,468,249 | \$ 630,451,477 | \$ 642,758,122 |
| TAX RATE/\$100 VALUATION | | | | | | |
| GENERAL FUND | 0.273486 | 0.273486 | 0.290868 | 0.290868 | 0.281730 | 0.282433 |
| DEBT SERVICE | 0.056196 | 0.051596 | 0.033932 | 0.029132 | 0.038270 | 0.037567 |
| TOTAL TAX RATE | 0.329682 | 0.325082 | 0.324800 | 0.320000 | 0.320000 | 0.320000 |
| CURRENT TAX LEVY | \$ 1,980,667 | \$ 2,278,921 | \$ 2,464,263 | \$ 2,445,503 | \$ 2,453,015 | \$ 2,564,780 |
| PERCENT OF LEVY COLLECTED | 98.69% | 98.69% | 98.69% | 99.03% | 99.63% | 99.10% |
| DISTRIBUTION BY FUND | | | | | | |
| GENERAL FUND | \$ 1,621,528 | \$ 1,892,102 | \$ 2,177,911 | \$ 2,201,309 | \$ 2,151,659 | \$ 2,243,310 |
| DEBT SERVICE | \$ 333,192 | \$ 356,965 | \$ 254,070 | \$ 220,473 | \$ 292,280 | \$ 298,387 |
| CURRENT COLLECTIONS | \$ 1,954,720 | \$ 2,249,067 | \$ 2,431,981 | \$ 2,421,782 | \$ 2,443,939 | \$ 2,541,697 |
| % | 0.82954483 0.17045517 | 0.84128312 0.15871688 | 0.89552956 0.10447044 | 0.90896250 0.09103750 | 0.88040625 0.11959375 | 0.88260313 0.11739688 |

CITY OF SHAVANO PARK
2012 TAX RATE COMPARISON

| City | Tax Year > | 2010 | 2011 | 2012 | |
|----------------------|------------|------------------|---------------------|---------------------|----------|
| ALAMO HEIGHTS | \$ | 0.3556620 | \$ 0.3556620 | \$ 0.3902620 | ↑ |
| BALCONES HEIGHTS | \$ | 0.5588430 | \$ 0.5721990 | \$ 0.5721990 | ↑ |
| CASTLE HILLS | \$ | 0.5013450 | \$ 0.5013450 | \$ 0.5264000 | ↑ |
| CHINA GROVE | \$ | 0.0717000 | \$ 0.0817000 | \$ 0.0879000 | ↑ |
| CONVERSE | \$ | 0.5254340 | \$ 0.5729310 | \$ 0.6077500 | ↑ |
| ELMENDORF | \$ | 0.3132550 | \$ 0.4817490 | \$ 0.4772610 | ↑ |
| FAIR OAKS RANCH | \$ | 0.2415000 | \$ 0.2461000 | \$ 0.2663000 | ↑ |
| GREY FOREST | \$ | 0.0935250 | \$ 0.0935250 | \$ 0.0935250 | = |
| HELOTES | \$ | 0.3636510 | \$ 0.3600000 | \$ 0.3550000 | ↓ |
| HILL COUNTRY VILLAGE | \$ | 0.0950000 | \$ 0.0950000 | \$ 0.0950000 | = |
| HOLLYWOOD PARK | \$ | 0.4900000 | \$ 0.5367100 | \$ 0.5367100 | ↑ |
| KIRBY | \$ | 0.6975000 | \$ 0.7109780 | \$ 0.7109780 | ↑ |
| LEON VALLEY | \$ | 0.5274000 | \$ 0.5355100 | \$ 0.5742820 | ↑ |
| LIVE OAK | \$ | 0.4767830 | \$ 0.4772910 | \$ 0.4631550 | ↓ |
| LYTLE | \$ | 0.3200000 | \$ 0.3175000 | \$ 0.3125000 | ↓ |
| OLMOS PARK | \$ | 0.4784990 | \$ 0.4808880 | \$ 0.4798650 | ↑ |
| SAN ANTONIO | \$ | 0.5656900 | \$ 0.5656900 | \$ 0.5656900 | = |
| SCHERTZ | \$ | 0.4493000 | \$ 0.4808880 | \$ 0.4999000 | ↑ |
| SELMA | \$ | 0.2793300 | \$ 0.2793300 | \$ 0.2793000 | = |
| SHAVANO PARK | \$ | 0.3200000 | \$ 0.3200000 | \$ 0.3200000 | = |
| SOMERSET | \$ | 0.6488840 | \$ 0.7046750 | \$ 0.7070590 | ↑ |
| ST. HEDWIG | \$ | 0.4798950 | \$ 0.4798950 | \$ 0.4798950 | = |
| TERRELL HILLS | \$ | 0.3850680 | \$ 0.3850680 | \$ 0.3850680 | = |
| UNIVERSAL CITY | \$ | 0.5905310 | \$ 0.5829810 | \$ 0.5905310 | = |
| VON ORMY | \$ | 0.3510000 | \$ 0.3200000 | \$ 0.2880000 | ↓ |
| WINDCREST | \$ | 0.4364950 | \$ 0.4364950 | \$ 0.4180600 | ↓ |

Over the previous Two Years:

8 Tax Rates have remained the same, including Shavano Park

5 Tax Rates have gone down

13 Have increased

CITY OF SHAVANO PARK

GENERAL FUND DEPARTMENTAL DESCRIPTIONS

City Council

The City of Shavano Park operates under the City Council-Manager form of government. The City Manager is appointed by and serves at the pleasure of the City Council, which is the governing body responsible for setting policy. The Mayor and five City Aldermen of the City Council are elected at-large to their positions by the voters and serve the entire City, not a geographic precinct. They each serve two-year staggered terms. A Mayor Pro-Tem is appointed annually by Council Members. The City Council's primary responsibility is to set policy and provide oversight of the municipal organization. Examples of activity include the adoption of the City's yearly budget and the various policies the Council sets at public meetings. The City of Shavano Park Council meetings are the third Tuesday of the month at 7:00 pm, and are held at the City Hall located at the intersection of N.W. Military Highway and DeZavala Road.

Administration

The City Manager serves as the Chief Administrative Officer and assists the City Council in identifying the policy agenda and provides recommendations to the City Council. In addition, the Finance, City Secretary, Development Service and Code Compliance functions are administered by the City Manager. The mission of the Administration is to implement the vision of the City Council and to enforce City of Shavano Park policies by supervising and coordinating all departments. Our goal is to make sound recommendations and to manage the affairs of the City of Shavano Park to maximize efficiency, economy and public confidence in local government.

Finance Office

The Finance Office provides overall fiscal management of the City. The Finance Office activities include central accounting, financial analysis and reporting; budget preparation and control; debt management; accounts receivable, payable and general ledger; custody and investment of public funds; operations analysis and audit.

City Secretary Office

The City Secretary coordinates preparation of Council agendas and the official minutes; prepares legal notices relating to Council agendas and other city issues for publication and posting; maintains the City seal and attests all city documents; responsible for oaths of office; serves as the staff liaison to appointed boards and commissions; and receives bids and attends bid openings. The City Secretary also serves as the Election Administration Official for City elections, Records Manager, and filing officer for campaign disclosure statements.

Municipal Court

The mission of the City's Municipal Court is to provide a neutral, courteous, and fair forum for the trial of all Class C misdemeanor offenses arising under Texas civil and criminal statutes and city ordinances. The judge of this Court is appointed by the City Council to preserve, protect, and defend the United States Constitution, the Texas Constitution and the laws of Texas. The Municipal Court Office and its officers are dedicated to the principals of impartiality, fairness, integrity, separation of powers, and judicial independence.

Code Compliance & Building Codes

Code Compliance is responsible for monitoring both public and private property (commercial and residential) to ensure that there are no health or safety hazards that might endanger the public and determining compliance with all City codes and ordinances. These code requirements are the minimum standards the City has adopted to protect the community interest and eliminate hazards that could affect public safety, health, and general welfare. The City's codes and ordinances address a wide variety of areas, including building construction and safety, fire safety, nuisance violations, public health, zoning and sign violations. These regulations can be found in the City's Code of Ordinances.

Public Works

The Public Works Department is responsible for the operation and maintenance of the City's streets, drainage, building and facilities maintenance and animal care. This Department also maintains the City of Shavano Park's water distribution system which serves a large portion of the City. The Department maintains the infrastructure which includes a number of wells, pumps, ground and elevated storage tanks. Public Works employs a staff that is dedicated to ensuring that the City is well maintained for all residents and business owners.

Police Department

The Shavano Park Police Department is dedicated to providing professional police service to our community. The goal of the Police Department is to provide a safe environment for those that live and visit Shavano Park by preserving the peace and enforcing City and State laws. An added benefit of our police service is maintaining the "home town and rural" atmosphere of our community. The Police Department is here for the needs of our community.

Fire Department

The primary mission of the Shavano Park Fire Department is the preservation of life, property, and the environment by providing the citizens of Shavano Park twenty-four hour protection through fire suppression, rescue operations, emergency medical services and fire prevention efforts.

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
GENERAL FUND REVENUES

| REVENUES | | | | | | |
|---|---------------------------------|----------------------|----------------------|------------------------|-----------------------|----|
| ACCT NO. | ACCT. NAME | ACTUAL FY 2010-11 | BUDGET FY 2011-12 | ESTIMATE FY 2011-12 | ADOPTED FY 2012-13 | |
| 599-1010 | Ad Valorem Taxes | \$ 2,231,642 | \$ 2,151,659 | \$ 2,200,000 | \$ 2,259,013 | |
| 599-1040 | Municipal Sales Tax | \$ 210,351 | \$ 195,000 | \$ 733,107 | \$ 300,000 | * |
| 599-1060 | Mixed Beverage Tax | \$ 16,505 | \$ 17,000 | \$ 11,300 | \$ 15,000 | |
| | Total Tax Revenues | \$ 2,458,498 | \$ 2,363,659 | \$ 2,944,407 | \$ 2,574,013 | |
| 599-2020 | Franchise Fees | \$ 298,923 | \$ 272,000 | \$ 272,000 | \$ 270,000 | |
| 599-3010 | Building Permits | \$ 254,085 | \$ 235,000 | \$ 225,000 | \$ 230,000 | |
| 599-3012 | Plan Review Fees | \$ 39,599 | \$ 30,100 | \$ 35,000 | \$ 30,100 | |
| 599-3015 | Tree Trimming Permits | \$ 1,325 | \$ 1,000 | \$ 1,100 | \$ 1,000 | |
| 599-3017 | Garage Sale Permits & Other | \$ 1,610 | \$ 1,900 | \$ 185 | \$ 200 | |
| 599-3018 | Certificate of Occupancy Fee | \$ 3,900 | \$ 3,500 | \$ 2,500 | \$ 3,500 | |
| 599-3020 | Platting Fees | \$ - | \$ 6,979 | \$ 2,140 | \$ 4,000 | |
| 599-3025 | Variance Application Fees | \$ 1,050 | \$ 350 | \$ 1,750 | \$ 1,500 | |
| 599-3040 | Contractors' Licenses | \$ 24,268 | \$ 24,000 | \$ 24,000 | \$ - | |
| 599-3045 | Inspection Fees | \$ 8,971 | \$ 7,250 | \$ 9,300 | \$ 7,250 | |
| 599-3060 | Development Fees | \$ - | \$ - | \$ - | \$ - | |
| | Total Permits & Licenses | \$ 334,808 | \$ 310,079 | \$ 300,975 | \$ 277,550 | |
| 599-4010 | Municipal Court Fines | \$ 239,998 | \$ 225,000 | \$ 200,000 | \$ 213,000 | ** |
| 599-4021 | Arrest Fees | \$ 11,270 | \$ 11,000 | \$ 10,000 | \$ 10,000 | |
| 599-4028 | State Court Cost Alloc. | \$ 9,327 | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| 599-4030 | Warrant Fees | \$ 26,069 | \$ 24,000 | \$ 26,000 | \$ 24,000 | |
| 599-4036 | Judicial Fee - City | \$ 1,400 | \$ 1,300 | \$ 1,200 | \$ 1,100 | |
| | Total Municipal Court | \$ 288,064 | \$ 273,300 | \$ 249,200 | \$ 260,100 | |
| 599-6010 | Police Report Revenue | \$ 162 | \$ 100 | \$ 175 | \$ 100 | |
| 599-6020 | Police Officers Education Fund | \$ 1,755 | \$ 1,700 | \$ 1,700 | \$ 1,700 | |
| 599-6030 | Police Dept. Revenue | \$ - | \$ 50 | \$ 825 | \$ 100 | |
| | Total Police Revenues | \$ 1,917 | \$ 1,850 | \$ 2,700 | \$ 1,900 | |
| 599-7010 | School Crossing Guard Reimb. | \$ 3,479 | \$ 3,500 | \$ 3,400 | \$ 3,500 | |
| 599-7025 | US DOJ Vest Grant | \$ 1,006 | \$ 1,675 | \$ 1,675 | \$ 2,260 | |
| 599-7037 | STRAC | \$ 7,376 | \$ 7,000 | \$ 7,000 | \$ 7,000 | |
| 599-7040 | Public Records Revenue | \$ 148 | \$ 100 | \$ 100 | \$ 100 | |
| 599-7050 | Administrative Income | \$ 17,023 | \$ 11,000 | \$ 10,000 | \$ 5,000 | |
| 599-7060 | EMS Fees | \$ 62,026 | \$ 60,000 | \$ 64,500 | \$ 60,000 | |
| 599-7070 | Recycling Revenue | \$ 2,232 | \$ 2,200 | \$ - | \$ - | |
| 599-7075 | Site Lease/License Fees | \$ 37,009 | \$ 36,800 | \$ 36,800 | \$ 11,000 | |
| 599-7084 | Fire Dept. Donations | \$ 2,542 | \$ 50 | \$ 1,370 | \$ 500 | |
| 599-7085 | Police Dept. Donations | \$ 250 | \$ 200 | \$ 100 | \$ 200 | |
| 599-7090 | Sale of City Assets | \$ - | \$ - | \$ 1,273 | \$ 17,500 | |
| | Total Miscellaneous Revenues | \$ 133,090 | \$ 122,525 | \$ 126,218 | \$ 107,060 | |
| 599-8010 | Interest Income | \$ 13,180 | \$ 8,000 | \$ 9,000 | \$ 9,000 | |
| 599-8020 | CPS CEID Refund | \$ - | \$ - | \$ 75,500 | \$ 226,500 | |
| | Total Revenues | \$ 3,528,481 | \$ 3,351,413 | \$ 3,980,000 | \$ 3,726,123 | |
| 599-9020 | Transfer from Water | \$ 28,043 | \$ 21,000 | \$ 21,000 | \$ 21,000 | |
| 599-9030 | Transfer from Crime Control | \$ 83,600 | \$ 89,000 | \$ 164,850 | \$ 170,200 | |
| | Transfer from Crime Control | | \$ - | \$ 111,100 | \$ 49,300 | |
| 599-9040 | Transfer from Court Restr. Fund | \$ 3,850 | \$ 3,850 | \$ 3,850 | \$ 3,850 | |
| | Total Transfers In | \$ 115,493 | \$ 113,850 | \$ 300,800 | \$ 244,350 | |
| | GRAND TOTAL INFLOWS | \$ 3,643,974 | \$ 3,465,263 | \$ 4,280,800 | \$ 3,970,473 | |
| * Sales and Use Taxes accumulated above budgeted amount will be designated for debt retirement. | | | | | | |
| ** Net | | | | | | |

| CITY OF SHAVANO PARK | | | | | |
|---|-------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| CITY COUNCIL | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| CITY COUNCIL | | | | | |
| 600-1070 | Mileage Reimbursement | \$ 32 | \$ - | \$ - | \$ - |
| | Total Personnel | \$ 32 | \$ - | \$ - | \$ - |
| 600-2040 | Other Supplies | \$ 519 | \$ 275 | \$ 300 | \$ 300 |
| | Total Supplies | \$ 519 | \$ 275 | \$ 300 | \$ 300 |
| 600-3020 | Association Dues & Pubs | \$ 809 | \$ 776 | \$ 1,300 | \$ 1,300 |
| 600-3030 | Training/Education | \$ 615 | \$ 1,150 | \$ 1,500 | \$ 4,800 |
| 600-3040 | Travel/lodging/meals | \$ 470 | \$ 1,284 | \$ 2,500 | \$ 9,600 |
| 600-3080 | Special Services | \$ 8,745 | \$ 27,550 | \$ 8,000 | \$ 5,000 |
| | Total Services | \$ 10,639 | \$ 30,760 | \$ 13,300 | \$ 20,700 |
| | | | | | |
| | Total City Council | \$ 11,190 | \$ 31,035 | \$ 13,600 | \$ 21,000 |

| CITY OF SHAVANO PARK | | | | | |
|---|--------------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| ADMINISTRATION | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| ADMINISTRATION | | | | | |
| 601-1010 | Salaries | \$ 264,892 | \$ 269,774 | \$ 263,300 | \$ 259,891 |
| 601-1015 | Overtime | \$ 228 | \$ 92 | \$ 300 | \$ 400 |
| 601-1020 | Medicare | \$ 3,593 | \$ 3,937 | \$ 3,850 | \$ 3,808 |
| 601-1025 | TWC | \$ 982 | \$ 432 | \$ 950 | \$ 1,305 |
| 601-1030 | Health Insurance | \$ 15,417 | \$ 16,352 | \$ 17,250 | \$ 17,016 |
| | HSA | | | | \$ 6,000 |
| 601-1033 | Dental Insurance | \$ 1,567 | \$ 1,741 | \$ 2,000 | \$ 1,809 |
| 601-1035 | Vision Care Insurance | \$ 393 | \$ 399 | \$ 500 | \$ 392 |
| 601-1036 | Life Insurance | \$ 419 | \$ 415 | \$ 420 | \$ 503 |
| 601-1037 | Worker's Compensation | \$ 700 | \$ 350 | \$ 350 | \$ 1,155 |
| 601-1039 | Disability Insurance | \$ 1,607 | \$ 1,919 | \$ 2,280 | \$ 2,391 |
| 601-1040 | TMRs Retirement | \$ 24,591 | \$ 28,504 | \$ 27,500 | \$ 28,104 |
| 601-1070 | Special Allowances | \$ 1,800 | \$ 2,077 | \$ 1,800 | \$ 1,800 |
| | Total Personnel | \$ 316,189 | \$ 325,991 | \$ 320,500 | \$ 324,573 |
| | | | | | |
| 601-2020 | General Office Supplies | \$ 3,006 | \$ 3,196 | \$ 3,000 | \$ 2,500 |
| 601-2030 | Postage/Meter Rental | \$ 8,646 | \$ 8,545 | \$ 9,550 | \$ 8,460 |
| 601-2050 | Printing & Copying | \$ 1,996 | \$ 664 | \$ 1,000 | \$ 800 |
| 601-2075 | Bank/Credit Card Fees | \$ 151 | \$ 508 | \$ 500 | \$ 500 |
| 601-2080 | Uniforms | \$ - | \$ - | \$ - | \$ - |
| | Total Supplies | \$ 13,799 | \$ 12,913 | \$ 14,050 | \$ 12,260 |
| | | | | | |
| 601-3010 | Advertising Expense | \$ 1,345 | \$ 1,148 | \$ 1,500 | \$ 1,500 |
| 601-3015 | Professional Services | \$ 76,920 | \$ 89,266 | \$ 70,000 | \$ 70,000 |
| 601-3016 | Codification Expense | \$ 2,305 | \$ 2,365 | \$ 9,600 | \$ 9,500 |
| 601-3020 | Association Dues & Pubs | \$ 2,845 | \$ 3,747 | \$ 2,700 | \$ 2,700 |
| 601-3030 | Training/Education | \$ 2,172 | \$ 2,444 | \$ 4,000 | \$ 4,000 |
| 601-3040 | Travel/Mileage/Lodging/Perdiem | \$ 2,476 | \$ 4,350 | \$ 9,000 | \$ 8,000 |
| 601-3050 | Liability Insurance | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 601-3070 | Property Insurance | \$ 9,500 | \$ 9,500 | \$ 9,500 | \$ 9,500 |
| 601-3080 | Special Services | \$ 4,589 | \$ 3,012 | \$ 4,000 | \$ 4,500 |
| 601-3090 | Communications Services | \$ 12,788 | \$ 14,139 | \$ 14,500 | \$ 14,500 |
| | Total Services | \$ 139,940 | \$ 154,970 | \$ 149,800 | \$ 149,200 |
| | | | | | |
| 601-4005 | Office Furniture | \$ - | \$ - | \$ - | \$ - |
| 601-4010 | Electronic Equipment Purchase | \$ - | \$ 2,442 | \$ - | \$ 15,000 |
| 601-4015 | Computer Software Purchase | \$ 14,824 | \$ 3,141 | \$ 3,141 | \$ 3,000 |
| 601-4099 | Contingency | \$ - | \$ - | \$ - | \$ - |
| | Equipment Replacement | \$ - | \$ - | \$ 80,000 | \$ 12,000 |
| | Total Capital | \$ 14,824 | \$ 5,583 | \$ 83,141 | \$ 30,000 |
| | | | | | |
| 601-5005 | Equipment Leases | \$ 5,344 | \$ 5,322 | \$ 7,000 | \$ 7,000 |
| 601-5010 | Equipment Maint. & Repair | \$ - | \$ 265 | \$ 500 | \$ 500 |
| 601-5015 | Electronic Equipment Maint. | \$ 6,544 | \$ 1,868 | \$ 7,050 | \$ 8,000 |
| 601-5020 | Vehicle Maintenance | \$ 6 | \$ 550 | \$ 500 | \$ 500 |
| 601-5030 | Building Maintenance | | | | \$ 17,000 |
| 601-5060 | Vehicle Fuel | \$ 193 | \$ 500 | \$ 500 | \$ 500 |
| | Total Maintenance | \$ 12,087 | \$ 8,505 | \$ 15,550 | \$ 33,500 |
| | | | | | |
| TOTAL ADMINISTRATION | | \$ 496,839 | \$ 507,962 | \$ 583,041 | \$ 549,533 |

| CITY OF SHAVANO PARK | | | | | |
|---|-----------------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| MUNICIPAL COURT | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| MUNICIPAL COURT | | | | | |
| 602-1010 | Salaries | \$ 28,233 | \$ 31,187 | \$ 31,000 | \$ 33,280 |
| 602-1015 | Overtime | \$ 689 | \$ 715 | \$ 1,000 | \$ 1,000 |
| 602-1020 | Medicare | \$ 401 | \$ 479 | \$ 450 | \$ 483 |
| 602-1025 | TWC | \$ 195 | \$ 72 | \$ 200 | \$ 261 |
| 602-1030 | Health Insurance | \$ 2,483 | \$ 3,455 | \$ 3,900 | \$ 4,026 |
| | HSA | | | | \$ 1,500 |
| 602-1033 | Dental Insurance | \$ 200 | \$ 309 | \$ 400 | \$ 417 |
| 602-1035 | Vision Care Insurance | \$ 73 | \$ 73 | \$ 100 | \$ 86 |
| 602-1036 | Life Insurance | \$ 77 | \$ 84 | \$ 85 | \$ 84 |
| 602-1037 | Worker's Comp Insurance | \$ 78 | \$ 100 | \$ 100 | \$ 146 |
| 602-1040 | TMRs Retirement | \$ 2,727 | \$ 3,348 | \$ 3,200 | \$ 3,562 |
| | Total Personnel | \$ 35,156 | \$ 39,821 | \$ 40,435 | \$ 44,845 |
| | | | | | |
| 602-2020 | Office Supplies | \$ 574 | \$ 592 | \$ 600 | \$ 600 |
| 602-2050 | Printing & Copying | \$ 665 | \$ 576 | \$ 600 | \$ 600 |
| 602-2075 | Bank/Credit Card Fees | \$ 4,007 | \$ 4,478 | \$ 3,600 | \$ 3,600 |
| 602-2080 | Uniform | \$ 14 | \$ - | \$ - | \$ - |
| | Total Supplies | \$ 5,260 | \$ 5,646 | \$ 4,800 | \$ 4,800 |
| | | | | | |
| 602-3015 | Professional Services | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 14,400 |
| 602-3020 | Association Dues & Pubs | \$ 76 | \$ 84 | \$ 140 | \$ 150 |
| 602-3030 | Training/Education | \$ - | \$ 55 | \$ 750 | \$ 700 |
| 602-3040 | Travel/Mileage/Lodging/Perdiem | \$ - | \$ - | \$ 600 | \$ 650 |
| 602-3090 | Communication Services | \$ 637 | \$ 515 | \$ 600 | \$ 600 |
| | Total Services | \$ 12,713 | \$ 12,654 | \$ 14,090 | \$ 16,500 |
| | | | | | |
| 602-5015 | Electronic Equipment Maint & Rep. | \$ 2,170 | \$ - | \$ 200 | \$ 400 |
| | Total Maintenance | \$ 2,170 | \$ - | \$ 200 | \$ 400 |
| | | | | | |
| | Total Municipal Court | \$ 55,299 | \$ 58,121 | \$ 59,525 | \$ 66,545 |

| CITY OF SHAVANO PARK | | | | | |
|---|--------------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| PUBLIC WORKS | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| PUBLIC WORKS | | | | | |
| 603-1010 | Salaries | \$ 118,171 | \$ 121,828 | \$ 119,350 | \$ 143,960 |
| 603-1015 | Overtime | \$ 149 | \$ 619 | \$ 600 | \$ 1,500 |
| 603-1020 | Medicare | \$ 1,775 | \$ 1,980 | \$ 1,850 | \$ 2,185 |
| 603-1025 | TWC | \$ 968 | \$ 360 | \$ 1,000 | \$ 1,044 |
| 603-1030 | Health Insurance | \$ 9,898 | \$ 9,499 | \$ 4,700 | \$ 11,952 |
| | HSA | | | | \$ 4,000 |
| 603-1033 | Dental Insurance | \$ 965 | \$ 1,039 | \$ 2,100 | \$ 1,300 |
| 603-1035 | Vision Care Insurance | \$ 285 | \$ 283 | \$ 450 | \$ 320 |
| 603-1036 | Life Insurance | \$ 283 | \$ 285 | \$ 450 | \$ 336 |
| 603-1037 | Worker's Comp Insurance | \$ 1,750 | \$ 2,000 | \$ 2,000 | \$ 5,059 |
| 603-1040 | TMRS Retirement | \$ 11,998 | \$ 13,968 | \$ 13,100 | \$ 16,130 |
| 603-1070 | Special Allowance | \$ 12,064 | \$ 7,823 | \$ 8,100 | \$ 6,750 |
| | Total Personnel | \$ 158,306 | \$ 159,685 | \$ 153,700 | \$ 194,535 |
| | | | | | |
| 603-2011 | Chemicals | \$ 779 | \$ 181 | \$ 800 | \$ 800 |
| 603-2020 | Office Supplies | \$ 69 | \$ 352 | \$ 350 | \$ 250 |
| 603-2040 | Other Supplies | \$ 421 | \$ 432 | \$ 500 | \$ 900 |
| 603-2050 | Printing & Copying | \$ 105 | \$ 24 | \$ 250 | \$ 250 |
| 603-2070 | Janitorial Supplies | \$ 1,546 | \$ 1,111 | \$ 1,200 | \$ 1,200 |
| 603-2080 | Uniforms | \$ 574 | \$ 569 | \$ 500 | \$ 500 |
| 603-2090 | Tools & Accessories | \$ 1,144 | \$ 1,230 | \$ 1,000 | \$ 1,000 |
| | Total Supplies | \$ 4,638 | \$ 3,900 | \$ 4,600 | \$ 4,900 |
| | | | | | |
| 603-3015 | Professional Services | \$ 200 | \$ 600 | \$ 2,000 | \$ 11,500 |
| 603-3020 | Association Dues & Pubs | \$ 235 | \$ 151 | \$ 350 | \$ 195 |
| 603-3030 | Training/Education | \$ 500 | \$ 199 | \$ 500 | \$ 250 |
| 603-3040 | Travel/Mileage/Lodging/Perdiem | \$ 43 | \$ - | \$ 500 | \$ 500 |
| 603-3060 | Uniform Service | \$ 2,931 | \$ 2,416 | \$ 2,800 | \$ 2,500 |
| 603-3080 | Special Services | \$ 275 | \$ 70 | \$ 100 | \$ 100 |
| 603-3090 | Communication Services | \$ 1,019 | \$ 1,142 | \$ 600 | \$ - |
| | Total Services | \$ 5,203 | \$ 4,578 | \$ 6,850 | \$ 15,045 |
| | | | | | |
| 603-4015 | Computer Hardware/software | \$ - | \$ - | \$ - | \$ - |
| 603-4020 | Maintenance Equipment Purchase | \$ - | \$ - | \$ 2,600 | \$ 30,500 |
| 603-4050 | Vehicle Purchase | | | | \$ 34,170 |
| 603-4070 | Street Sign Purchase | \$ 1,589 | \$ 3,985 | \$ 2,000 | \$ 10,650 |
| 603-4080 | Capital Improvement Projects | | | | \$ 80,000 |
| 603-4081 | Metal Building | | | | \$ 18,400 |
| 603-4250 | Landscaping - donated | \$ 360 | \$ - | \$ - | \$ - |
| | Equipment Replacement | | | \$ 39,577 | \$ 5,417 |
| | Total Capital | \$ 1,949 | \$ 3,985 | \$ 44,177 | \$ 179,137 |
| | | | | | |
| 603-5005 | Equipment Lease/Rental | \$ 709 | \$ 1,006 | \$ 2,200 | \$ 3,000 |
| 603-5010 | Equipment Maint & Repair | \$ 2,362 | \$ 1,347 | \$ 3,000 | \$ 3,500 |
| 603-5015 | Electronic Equipment Maint. | \$ - | \$ - | \$ - | \$ - |
| 603-5020 | Vehicle Maintenance | \$ 1,068 | \$ 977 | \$ 3,500 | \$ 3,500 |
| 603-5030 | Building Maintenance | \$ 30,914 | \$ 29,625 | \$ 26,000 | \$ 8,500 |
| 603-5040 | Utilities | \$ 66,096 | \$ 75,718 | \$ 70,000 | \$ 40,000 |
| 603-5045 | Street Lights (CPS) | | | | \$ 30,000 |
| 603-5060 | Vehicle & Equipment Fuels | \$ 2,607 | \$ 3,369 | \$ 3,500 | \$ 5,400 |
| 603-5080 | Street Maintenance | \$ 18,589 | \$ 42,690 | \$ 54,000 | \$ 37,500 |
| | Total Maintenance | \$ 122,345 | \$ 154,732 | \$ 162,200 | \$ 131,400 |
| | | | | | |
| | Total Public Works | \$ 292,441 | \$ 326,880 | \$ 371,527 | \$ 525,017 |

| CITY OF SHAVANO PARK | | | | | |
|---|----------------------------------|--------------|------------|--------------|--------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| FIRE | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| FIRE DEPARTMENT | | | | | |
| 604-1010 | Salaries | \$ 618,977 | \$ 668,601 | \$ 609,150 | \$ 759,098 |
| 604-1015 | Overtime | \$ 8,479 | \$ 12,100 | \$ 9,000 | \$ 9,000 |
| 604-1020 | Medicare | \$ 9,184 | \$ 9,636 | \$ 9,300 | \$ 11,113 |
| 604-1025 | TWC | \$ 3,187 | \$ 1,469 | \$ 3,100 | \$ 4,437 |
| 604-1030 | Health Insurance | \$ 57,601 | \$ 42,308 | \$ 47,500 | \$ 53,604 |
| | HSA | | | | \$ 18,000 |
| 604-1033 | Dental Insurance | \$ 4,829 | \$ 5,138 | \$ 6,700 | \$ 6,290 |
| 604-1035 | Vision Care Insurance | \$ 1,273 | \$ 1,139 | \$ 1,500 | \$ 1,352 |
| 604-1036 | Life Insurance | \$ 1,305 | \$ 1,266 | \$ 1,350 | \$ 1,427 |
| 604-1037 | Worker's Comp Insurance | \$ 13,970 | \$ 15,600 | \$ 15,600 | \$ 24,755 |
| 604-1040 | TMRS Retirement | \$ 64,612 | \$ 71,475 | \$ 66,000 | \$ 82,026 |
| 604-1070 | Special Allowance | \$ 61,545 | \$ 4,200 | \$ 42,400 | \$ 7,320 |
| | Total Personnel | \$ 844,962 | \$ 832,932 | \$ 811,600 | \$ 978,422 |
| | | | | | |
| 604-2020 | Office Supplies | \$ 1,660 | \$ 1,198 | \$ 1,000 | \$ 1,500 |
| 604-2040 | Other Supplies | \$ 550 | \$ 938 | \$ 1,000 | \$ 1,000 |
| 604-2060 | EMS Supplies | \$ 8,299 | \$ 9,424 | \$ 11,000 | \$ 15,180 |
| 604-2070 | Janitorial Supplies | \$ 1,136 | \$ 2,063 | \$ 3,000 | \$ 3,000 |
| 604-2080 | Uniforms | \$ 4,907 | \$ 7,352 | \$ 7,000 | \$ 8,000 |
| | Total Supplies | \$ 16,552 | \$ 20,976 | \$ 23,000 | \$ 28,680 |
| | | | | | |
| 604-3015 | Professional Services | \$ 3,900 | \$ 3,900 | \$ 4,200 | \$ 4,200 |
| 604-3020 | Association Dues & Pubs | \$ 2,136 | \$ 4,085 | \$ 3,210 | \$ 4,600 |
| 604-3030 | Training/Education | \$ 3,354 | \$ 5,166 | \$ 6,500 | \$ 6,500 |
| 604-3040 | Travel/Mileage/Lodging/Perdiem | \$ 402 | \$ 783 | \$ 1,500 | \$ 1,500 |
| 604-3080 | Special Services | \$ 1,440 | \$ 2,264 | \$ 5,000 | \$ 5,000 |
| 604-3081 | Citizens Brigade | \$ 2,040 | \$ - | \$ - | \$ - |
| 604-3090 | Communication Services | \$ 25,085 | \$ 25,309 | \$ 26,520 | \$ 17,700 |
| | Total Services | \$ 38,357 | \$ 41,508 | \$ 46,930 | \$ 39,500 |
| | | | | | |
| 604-4010 | Electronic Equipment Purchase | \$ - | \$ 160 | \$ 2,000 | \$ 12,000 |
| 604-4011 | Heart Monitors | | | | \$ 70,000 |
| 604-4015 | Computer Hardware/software | \$ - | \$ 200 | \$ 3,100 | \$ - |
| 604-4035 | Fire Fighting Equipment Purchase | \$ 117,295 | \$ 6,004 | \$ 10,000 | \$ 10,000 |
| | Equipment Replacement | | | \$ 544,600 | \$ 80,500 |
| | Total Capital | \$ 117,295 | \$ 6,364 | \$ 559,700 | \$ 172,500 |
| | | | | | |
| 604-5010 | Equipment Maint & Repair | \$ 5,640 | \$ 3,760 | \$ 5,000 | \$ 5,500 |
| 604-5015 | Electronic Equipment Maint. | \$ 4,486 | \$ 5,447 | \$ 10,050 | \$ 12,050 |
| 604-5020 | Vehicle Maintenance | \$ 7,033 | \$ 6,530 | \$ 10,000 | \$ 35,000 |
| 604-5030 | Building Maintenance | \$ 2,670 | \$ 4,789 | \$ 5,000 | \$ 15,000 |
| 604-5040 | Utilities | \$ 1,674 | \$ 1,904 | \$ 2,400 | \$ 2,400 |
| 604-5050 | PPE Maintenance | \$ 9,142 | \$ 10,486 | \$ 15,100 | \$ 15,100 |
| 604-5060 | Vehicle & Equipment Fuels | \$ 6,609 | \$ 9,621 | \$ 9,000 | \$ 10,000 |
| | Total Maintenance | \$ 37,254 | \$ 42,537 | \$ 56,550 | \$ 95,050 |
| | | | | | |
| 604-9000 | STRAC Grant Expenditures | \$ 6,075 | \$ 7,378 | \$ 7,400 | \$ 7,000 |
| | | | | | |
| | Total Fire Expenditures | \$ 1,060,495 | \$ 951,695 | \$ 1,505,180 | \$ 1,321,152 |

| CITY OF SHAVANO PARK | | | | | |
|---|--------------------------------|------------|--------------|--------------|--------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| POLICE | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| POLICE DEPARTMENT | | | | | |
| 605-1010 | Salaries | \$ 578,675 | \$ 619,544 | \$ 660,300 | \$ 653,607 |
| 605-1015 | Overtime | \$ 7,409 | \$ 6,744 | \$ 10,000 | \$ 10,000 |
| 605-1020 | Medicare | \$ 8,293 | \$ 9,400 | \$ 10,000 | \$ 9,617 |
| 605-1025 | TWC | \$ 3,577 | \$ 1,318 | \$ 3,250 | \$ 4,437 |
| 605-1030 | Health Insurance | \$ 54,727 | \$ 55,643 | \$ 66,000 | \$ 51,834 |
| | HSA | | | | \$ 17,500 |
| 605-1033 | Dental Insurance | \$ 4,958 | \$ 5,701 | \$ 7,100 | \$ 5,815 |
| 605-1035 | Vision Care Insurance | \$ 1,229 | \$ 1,272 | \$ 1,600 | \$ 1,312 |
| 605-1036 | Life Insurance | \$ 1,273 | \$ 1,300 | \$ 1,450 | \$ 1,427 |
| 605-1037 | Worker's Comp Insurance | \$ 15,000 | \$ 17,200 | \$ 17,500 | \$ 20,427 |
| 605-1040 | TMRS Retirement | \$ 57,360 | \$ 68,074 | \$ 71,000 | \$ 70,980 |
| 605-1070 | Special Allowance | \$ 29,598 | \$ 24,350 | \$ 23,850 | \$ 9,600 |
| | Total Personnel | \$ 762,099 | \$ 810,546 | \$ 872,050 | \$ 856,555 |
| | | | | | |
| 605-2020 | Office Supplies | \$ 1,635 | \$ 1,485 | \$ 2,100 | \$ 2,100 |
| 605-2040 | Other Supplies | \$ 2,307 | \$ 1,521 | \$ 3,000 | \$ 6,000 |
| 605-2050 | Printing & Copying | \$ 508 | \$ 204 | \$ 1,000 | \$ 1,000 |
| 605-2080 | Uniforms & Accessories | \$ 6,621 | \$ 10,680 | \$ 13,000 | \$ 15,000 |
| | Total Supplies | \$ 11,071 | \$ 13,891 | \$ 19,100 | \$ 24,100 |
| | | | | | |
| 605-3020 | Association Dues & Pubs | \$ 415 | \$ 342 | \$ 400 | \$ 400 |
| 605-3030 | Training/Education | \$ 704 | \$ 2,754 | \$ 3,000 | \$ 5,000 |
| 605-3040 | Travel/Mileage/Lodging/Perdiem | \$ - | \$ 100 | \$ 250 | \$ 2,500 |
| 605-3060 | Uniform Maintenance | \$ 369 | \$ 2,392 | \$ 5,000 | \$ 4,000 |
| 605-3070 | Animal Control Services | | | | \$ 12,000 |
| 605-3080 | Special Services | \$ 14,044 | \$ 14,014 | \$ 15,300 | \$ 3,300 |
| 605-3090 | Communication Services | \$ 28,882 | \$ 30,980 | \$ 60,500 | \$ 20,100 |
| | Total Services | \$ 44,414 | \$ 50,582 | \$ 84,450 | \$ 47,300 |
| | | | | | |
| 605-4010 | Electronic Equipment Purchase | \$ 14,122 | \$ 11,242 | \$ 27,000 | \$ 61,800 |
| 605-4015 | Computer Hardware/software | \$ - | \$ - | \$ 2,000 | \$ 14,400 |
| | MDTs for Patrol Cars | | | | \$ 5,000 |
| 605-4035 | Police Equipment Purchase | \$ 352 | \$ - | \$ 1,000 | \$ 1,000 |
| 605-4040 | Personal Protective Equipment | \$ 3,088 | \$ - | \$ - | \$ - |
| 605-4050 | Patrol Car Purchase | \$ 31,556 | \$ 59,695 | \$ 65,000 | \$ 74,000 |
| | Equipment Replacement | \$ - | \$ - | \$ 111,100 | \$ 49,300 |
| | Total Capital | \$ 49,118 | \$ 70,937 | \$ 206,100 | \$ 205,500 |
| | | | | | |
| 605-5005 | Equipment Leases | \$ 1,684 | \$ 1,724 | \$ 2,000 | \$ 2,400 |
| 605-5010 | Vehicle Equip. Maint & Repair | \$ 1,561 | \$ 1,204 | \$ 4,000 | \$ 4,000 |
| 605-5015 | Electronic Equipment Maint. | \$ 6,062 | \$ 1,171 | \$ 12,000 | \$ 3,500 |
| 605-5020 | Vehicle Maintenance | \$ 15,362 | \$ 23,376 | \$ 16,000 | \$ 10,000 |
| 605-5060 | Vehicle & Equipment Fuel | \$ 33,950 | \$ 43,096 | \$ 42,000 | \$ 45,000 |
| | Total Maintenance | \$ 58,619 | \$ 70,571 | \$ 76,000 | \$ 64,900 |
| | | | | | |
| | Total Police Expenditures | \$ 925,321 | \$ 1,016,527 | \$ 1,257,700 | \$ 1,198,355 |

| CITY OF SHAVANO PARK | | | | | |
|---|-----------------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS BY DEPARTMENT | | | | | |
| DEVELOPMENT SERVICES | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| DEVELOPMENT SERVICES | | | | | |
| 607-1010 | Salaries | \$ 29,617 | \$ 35,065 | \$ 35,250 | \$ 36,344 |
| 607-1015 | Overtime | \$ 25 | \$ - | \$ - | \$ - |
| 607-1020 | Medicare | \$ 365 | \$ 502 | \$ 500 | \$ 527 |
| 607-1025 | TWC | \$ 189 | \$ 72 | \$ 200 | \$ 261 |
| 607-1030 | Health Insurance | \$ 3,763 | \$ 4,330 | \$ 5,000 | \$ 2,988 |
| | HSA | | | | \$ 1,000 |
| 607-1033 | Dental Insurance | \$ 309 | \$ 325 | \$ 400 | \$ 417 |
| 607-1035 | Vision Care Insurance | \$ 76 | \$ 101 | \$ 100 | \$ 86 |
| 607-1036 | Life Insurance | \$ 63 | \$ 84 | \$ 85 | \$ 84 |
| 607-1037 | Worker's Comp Insurance | \$ 350 | \$ 350 | \$ 350 | \$ 367 |
| 607-1040 | TMRs Retirement | \$ 2,922 | \$ 3,676 | \$ 3,650 | \$ 3,890 |
| 607-1070 | Special Allowances | \$ 208 | \$ - | \$ - | \$ - |
| | Total Personnel | \$ 37,887 | \$ 44,505 | \$ 45,535 | \$ 45,964 |
| | | | | | |
| 607-2020 | Office Supplies | \$ 417 | \$ 180 | \$ 200 | \$ 250 |
| 607-2075 | Bank/Credit Card Fees | \$ 1,327 | \$ 2,143 | \$ 1,200 | \$ 1,200 |
| 607-2080 | Uniforms | \$ 383 | \$ - | \$ 250 | \$ 500 |
| | Total Supplies | \$ 2,127 | \$ 2,323 | \$ 1,650 | \$ 1,950 |
| | | | | | |
| 607-3015 | Professional Services | \$ 55,444 | \$ 62,485 | \$ 60,000 | \$ 60,000 |
| 607-3017 | Sanitary Inspection Services | | | | \$ 5,000 |
| 607-3020 | Association Dues & Pubs | \$ - | \$ 106 | \$ 250 | \$ 250 |
| 607-3030 | Training/Education | \$ 577 | \$ 190 | \$ 300 | \$ 300 |
| 607-3040 | Travel/Mileage/Lodging/Perdiem | \$ 240 | \$ - | | \$ 250 |
| 607-3060 | Uniform Service | \$ 55 | \$ - | \$ - | \$ - |
| 607-3090 | Communication Services | \$ 538 | \$ 715 | \$ 550 | \$ 720 |
| | Total Services | \$ 56,854 | \$ 63,497 | \$ 61,100 | \$ 66,520 |
| | | | | | |
| 607-5015 | Electronic Equipment Maintenance | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,200 |
| 607-5020 | Vehicle Maintenance | \$ 685 | \$ 65 | \$ 800 | \$ 750 |
| 607-5060 | Vehicle Fuel | \$ 536 | \$ 1,417 | \$ 1,500 | \$ 1,500 |
| | Total Maintenance | \$ 2,321 | \$ 2,583 | \$ 3,400 | \$ 3,450 |
| | | | | | |
| | Equipment Replacement | | | \$ 18,300 | \$ - |
| | | | | | |
| | Total Development Services Office | \$ 99,189 | \$ 112,907 | \$ 129,985 | \$ 117,884 |

| CITY OF SHAVANO PARK | | | | | |
|-----------------------------|--------------------------|--------------|--------------|--------------|--------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS | | | | | |
| SUMMARY BY CATEGORY | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| CITY COUNCIL | | | | | |
| Total City Council | | \$ 11,190 | \$ 31,035 | \$ 13,600 | \$ 21,000 |
| ADMINISTRATION | | | | | |
| | Personnel | \$ 316,189 | \$ 325,991 | \$ 320,500 | \$ 324,573 |
| | Supplies | \$ 13,799 | \$ 12,913 | \$ 14,050 | \$ 12,260 |
| | Services | \$ 139,940 | \$ 154,970 | \$ 149,800 | \$ 149,200 |
| | Capital Expenditures | \$ 14,824 | \$ 5,583 | \$ 3,141 | \$ 18,000 |
| | Equipment Replacement | \$ - | \$ - | \$ 80,000 | \$ 12,000 |
| | Maintenance | \$ 12,087 | \$ 8,505 | \$ 15,550 | \$ 33,500 |
| Total Administration | | \$ 496,839 | \$ 507,962 | \$ 583,041 | \$ 549,533 |
| MUNICIPAL COURT | | | | | |
| | Personnel | \$ 35,156 | \$ 39,821 | \$ 40,435 | \$ 44,845 |
| | Supplies | \$ 5,260 | \$ 5,646 | \$ 4,800 | \$ 4,800 |
| | Services | \$ 12,713 | \$ 12,654 | \$ 14,090 | \$ 16,500 |
| | Maintenance | \$ 2,170 | \$ - | \$ 200 | \$ 400 |
| Total Municipal Court | | \$ 55,299 | \$ 58,121 | \$ 59,525 | \$ 66,545 |
| PUBLIC WORKS | | | | | |
| | Personnel | \$ 158,306 | \$ 159,685 | \$ 153,700 | \$ 194,535 |
| | Supplies | \$ 4,638 | \$ 3,900 | \$ 4,600 | \$ 4,900 |
| | Services | \$ 5,203 | \$ 4,578 | \$ 6,850 | \$ 15,045 |
| | Capital Expenditures | \$ 1,949 | \$ 3,985 | \$ 4,600 | \$ 173,720 |
| | Equipment Replacement | \$ - | \$ - | \$ 39,577 | \$ 5,417 |
| | Maintenance | \$ 122,345 | \$ 154,732 | \$ 162,200 | \$ 131,400 |
| Total Public Works | | \$ 292,441 | \$ 326,880 | \$ 371,527 | \$ 525,017 |
| FIRE DEPARTMENT | | | | | |
| | Personnel | \$ 844,962 | \$ 832,932 | \$ 811,600 | \$ 978,422 |
| | Supplies | \$ 16,552 | \$ 20,976 | \$ 23,000 | \$ 28,680 |
| | Services | \$ 38,357 | \$ 41,508 | \$ 46,930 | \$ 39,500 |
| | Capital Expenditures | \$ 117,295 | \$ 6,364 | \$ 15,100 | \$ 92,000 |
| | Equipment Replacement | \$ - | \$ - | \$ 544,600 | \$ 80,500 |
| | Maintenance | \$ 37,254 | \$ 42,537 | \$ 56,550 | \$ 95,050 |
| | STRAC Grant Expenditures | \$ 6,075 | \$ 7,378 | \$ 7,400 | \$ 7,000 |
| Total Fire Department | | \$ 1,060,495 | \$ 951,695 | \$ 1,505,180 | \$ 1,321,152 |
| POLICE DEPARTMENT | | | | | |
| | Personnel | \$ 762,099 | \$ 810,546 | \$ 872,050 | \$ 856,555 |
| | Supplies | \$ 11,071 | \$ 13,891 | \$ 19,100 | \$ 24,100 |
| | Services | \$ 44,414 | \$ 50,582 | \$ 84,450 | \$ 47,300 |
| | Capital Expenditures | \$ 49,118 | \$ 70,937 | \$ 95,000 | \$ 156,200 |
| | Equipment Replacement | \$ - | \$ - | \$ 111,100 | \$ 49,300 |
| | Maintenance | \$ 58,619 | \$ 70,571 | \$ 76,000 | \$ 64,900 |
| Total Police Department | | \$ 925,321 | \$ 1,016,527 | \$ 1,257,700 | \$ 1,198,355 |

| CITY OF SHAVANO PARK | | | | | |
|---|----------------------------------|--------------|--------------|--------------|--------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| GENERAL FUND APPROPRIATIONS | | | | | |
| SUMMARY BY CATEGORY | | | | | |
| | | | | | |
| | | | | | |
| APPROPRIATIONS | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| DEVELOPMENT SERVICES | | | | | |
| | Personnel | \$ 37,887 | \$ 44,505 | \$ 45,535 | \$ 45,964 |
| | Supplies | \$ 2,127 | \$ 2,323 | \$ 1,650 | \$ 1,950 |
| | Services | \$ 56,854 | \$ 63,497 | \$ 61,100 | \$ 66,520 |
| | Equipment Replacement | \$ - | \$ - | \$ 18,300 | \$ - |
| | Maintenance | \$ 2,321 | \$ 2,583 | \$ 3,400 | \$ 3,450 |
| | Capital Expenditures | \$ - | \$ - | \$ - | \$ - |
| Total Development Services | | \$ 99,189 | \$ 112,907 | \$ 129,985 | \$ 117,884 |
| NON-DEPARTMENTAL | | \$ 102,121 | \$ 415,302 | \$ - | \$ - |
| TOTAL APPROPRIATIONS | | \$ 3,042,895 | \$ 3,420,430 | \$ 3,920,558 | \$ 3,799,486 |
| TOTAL APPROPRIATIONS BY CATEGORY | | | | | |
| | Personnel | \$ 2,155,423 | \$ 2,281,731 | \$ 2,243,820 | \$ 2,444,894 |
| | Supplies | \$ 59,522 | \$ 67,026 | \$ 74,600 | \$ 83,690 |
| | Services | \$ 308,671 | \$ 358,824 | \$ 376,820 | \$ 355,065 |
| | Capital Expenditures | \$ 183,186 | \$ 86,868 | \$ 117,841 | \$ 439,920 |
| | Maintenance | \$ 234,796 | \$ 278,928 | \$ 313,900 | \$ 328,700 |
| | Transfers Out (EqRF) | \$ 101,297 | \$ 347,052 | \$ 793,577 | \$ 147,217 |
| | | \$ 3,042,895 | \$ 3,420,430 | \$ 3,920,558 | \$ 3,799,486 |
| NON-DEPARTMENTAL | | | | | |
| 601-9010 | Transfer to Capital Replacement | \$ 101,297 | \$ 347,052 | \$ - | \$ 60,000 |
| 601-9020 | Municipal Tract (Town Plan) | | | \$ 33,970 | \$ 41,030 |
| 601-1038 | Benefits Citywide-Salary Reserve | \$ 824 | \$ 68,250 | \$ 88,500 | \$ 69,957 |
| | | \$ 102,121 | \$ 415,302 | \$ 122,470 | \$ 170,987 |
| Total Appropriations plus Transfers Out | | | | \$ 4,043,028 | \$ 3,970,473 |
| Annual Net Fund Increase/Decrease Including Transfers | | | | \$ 237,772 | \$ (0) |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
DEBT SERVICE FUND

| | | ACTUAL | ACTUAL | ADOPTED | ADOPTED |
|-----------------------------|--|-------------------|-------------------|-------------------|-------------------|
| | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 187,506 | \$ 164,622 | \$ 87,915 | \$ 87,925 |
| REVENUES | | | | | |
| 599-1010 | Current Ad Valorem Tax | \$ 265,475 | \$ 223,517 | \$ 292,280 | \$ 298,387 |
| 599-8010 | Interest Income | \$ 153 | \$ 107 | \$ 50 | \$ 50 |
| 599-9010 | Transfer from Water Fund | \$ - | \$ 53,712 | \$ 52,349 | \$ 52,600 |
| TOTAL REVENUES | | \$ 265,628 | \$ 277,336 | \$ 344,679 | \$ 351,037 |
| APPROPRIATIONS | | | | | |
| 607-8010 | Bond Principal - Series 2000 | \$ 91,368 | \$ 95,340 | \$ 95,340 | \$ - |
| 607-8014 | Bond Principal - Series 2004 | \$ 60,000 | \$ 65,000 | \$ 65,000 | \$ 70,000 |
| 607-8016 | Principal - Water Portion Series 2000 | \$ - | \$ 24,661 | \$ 24,660 | \$ - |
| 607-8020 | Bond Interest - Series 2000 | \$ 14,788 | \$ 9,534 | \$ 4,767 | \$ - |
| 607-8030 | Bond Agent Fees - Series 2000 | \$ 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 | \$ 1,233 | \$ - |
| 607-8044 | Interest Series 2004 | \$ 28,030 | \$ 25,530 | \$ 22,930 | \$ 20,230 |
| 607-8050 | Bond Principal - Series 2009 | \$ 15,890 | \$ 19,863 | \$ 19,863 | \$ 123,148 |
| 607-8051 | Bond Principal Water Portion Series 2009 | \$ - | \$ 5,138 | \$ 5,138 | \$ 31,853 |
| 607-8052 | Interest - Series 2009 | \$ 76,436 | \$ 83,064 | \$ 82,420 | \$ 80,324 |
| 607-8053 | Interest Water Portion Series 2009 | \$ - | \$ 21,447 | \$ 21,318 | \$ 20,776 |
| TOTAL APPROPRIATIONS | | \$ 288,512 | \$ 354,043 | \$ 344,669 | \$ 347,331 |
| GROSS ENDING BALANCE | | | | | |
| | | \$ 164,622 | \$ 87,915 | \$ 87,925 | \$ 91,631 |
| | | | | | |
| | | | | | |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
WATER UTILITY FUND - SUMMARY

| | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
|------------------------------------|---------------------|---------------------|---------------------|-------------------|
| | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| AVAILABLE FUNDS | | | | |
| Beginning Balance | \$ 3,558,930 | \$ 2,166,179 | \$ 2,441,897 | \$ 2,582,715 |
| REVENUES | | | | |
| Water Consumption | \$ 588,365 | \$ 951,468 | \$ 740,000 | \$ 700,000 |
| Late Charges | \$ 3,808 | \$ 8,424 | \$ 7,890 | \$ 5,000 |
| Debt Service | \$ 60,386 | \$ 55,843 | \$ 55,000 | \$ 52,600 |
| Water Service Fee | \$ 61,459 | \$ 57,105 | \$ 57,600 | \$ 57,600 |
| EAA Pass Thru Charge | \$ 40,507 | \$ 61,896 | \$ 85,000 | \$ 97,500 |
| Connect/Disconnect Fee | \$ 66 | \$ - | \$ - | \$ - |
| Tapping Fees | \$ - | \$ 3,600 | \$ - | \$ - |
| Water Monitor Reimbursement | \$ 80 | \$ - | \$ - | \$ - |
| Site/Tower Lease Revenue | \$ - | \$ - | \$ - | \$ 27,000 |
| Interest Income | \$ 6,324 | \$ 5,142 | \$ 2,947 | \$ 2,800 |
| Other Income | \$ 29,586 | \$ 59,387 | \$ 37,500 | \$ 27,600 |
| Lease of Water Rights | \$ - | \$ - | \$ 2,500 | \$ 5,000 |
| Transfers from Bond Fund | \$ - | \$ - | \$ 78,000 | \$ - |
| TOTAL REVENUES | \$ 790,581 | \$ 1,202,864 | \$ 1,066,437 | \$ 975,100 |
| TOTAL AVAILABLE FUNDS | | | | |
| | \$ 4,349,511 | \$ 3,369,043 | \$ 3,508,334 | \$ 3,557,815 |
| APPROPRIATIONS | | | | |
| Personnel | \$ 191,072 | \$ 204,086 | \$ 217,620 | \$ 204,210 |
| Supplies | \$ 18,461 | \$ 28,760 | \$ 19,730 | \$ 24,100 |
| Services | \$ 97,319 | \$ 102,850 | \$ 96,069 | \$ 172,350 |
| Capital | \$ 1,752,936 | \$ 79,291 | \$ 210,594 | \$ 125,200 |
| Maintenance | \$ 98,949 | \$ 322,938 | \$ 123,506 | \$ 177,700 |
| Bond Payments | \$ - | \$ 160,819 | \$ 149,615 | \$ 201,533 |
| Transfers | \$ 24,595 | \$ 28,403 | \$ 108,485 | \$ 38,061 |
| TOTAL APPROPRIATIONS | \$ 2,183,332 | \$ 927,147 | \$ 925,619 | \$ 943,154 |
| GROSS ENDING BALANCE | | | | |
| | \$ 2,166,179 | \$ 2,441,897 | \$ 2,582,715 | \$ 2,614,661 |
| 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 Equipment Replacement | \$ - | \$ - | \$ 85,890 | \$ 93,271 |
| Reserved for Meter Replacement | \$ 25,000 | \$ 25,000 | \$ 58,080 | \$ 67,760 |
| Unreserved | \$ 498,877 | \$ 1,401,075 | \$ 1,422,923 | \$ 1,437,808 |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
WATER UTILITY FUND

| ACCT NO. | ACCT. NAME | ACTUAL FY 2009-10 | ACTUAL FY 2010-11 | ESTIMATE FY 2011-12 | ADOPTED FY 2012-13 |
|-----------------------|---------------------------------|----------------------|----------------------|------------------------|-----------------------|
| | REVENUES | | | | |
| 599-5015 | Water Consumption | \$ 588,365 | \$ 951,468 | \$ 740,000 | \$ 700,000 |
| 599-5016 | Late Charges | \$ 3,808 | \$ 8,424 | \$ 7,890 | \$ 5,000 |
| 599-5018 | Debt Service | \$ 60,386 | \$ 55,843 | \$ 55,000 | \$ 52,600 |
| 599-5019 | Water Service Fee (Meter Fees) | \$ 61,459 | \$ 57,105 | \$ 57,600 | \$ 57,600 |
| 599-5036 | EAA Pass Thru Charge | \$ 40,507 | \$ 61,896 | \$ 85,000 | \$ 97,500 |
| 599-5037 | Connection/Disconnect Fee | \$ 66 | \$ - | \$ - | \$ - |
| 599-5040 | Taping Fees | | \$ 3,600 | \$ - | \$ - |
| 599-5045 | Water Monitor Reimbursement | \$ 80 | \$ - | \$ - | \$ - |
| 599-5050 | Site/Tower Lease Revenue | | | | \$ 27,000 |
| 599-8010 | Interest Income | \$ 6,324 | \$ 5,142 | \$ 2,947 | \$ 2,800 |
| 599-8011 | Other Income | \$ 29,586 | \$ 59,387 | \$ 37,500 | \$ 27,600 |
| 599-8012 | Lease of Water Rights | \$ - | \$ - | \$ 2,500 | \$ 5,000 |
| | Transfers from Bond Fund | \$ - | \$ - | \$ 78,000 | \$ - |
| TOTAL REVENUES | | \$ 790,581 | \$ 1,202,864 | \$ 1,066,437 | \$ 975,100 |
| | APPROPRIATIONS | | | | |
| 606-1010 | Salaries | \$ 146,180 | \$ 153,419 | \$ 165,586 | \$ 140,370 |
| 606-1015 | Overtime | \$ 3,174 | \$ 2,719 | \$ 2,600 | \$ 3,000 |
| 606-1020 | Medicare | \$ 2,173 | \$ 2,362 | \$ 2,440 | \$ 2,218 |
| 606-1025 | Texas Workforce Commission | \$ 586 | \$ 216 | \$ 795 | \$ 1,044 |
| 606-1030 | Health Insurance | \$ 13,167 | \$ 12,424 | \$ 13,350 | \$ 11,952 |
| | HSA | | | | \$ 4,000 |
| 606-1033 | Dental Insurance | \$ 1,104 | \$ 1,251 | \$ 1,250 | \$ 1,300 |
| 606-1035 | Vision Insurance | \$ 370 | \$ 373 | \$ 400 | \$ 320 |
| 606-1036 | Life Insurance | \$ 371 | \$ 379 | \$ 400 | \$ 336 |
| 606-1037 | Worker's Comp Insurance | \$ 3,500 | \$ 4,000 | \$ 4,000 | \$ 5,389 |
| 606-1040 | TMRs Retirement | \$ 14,833 | \$ 16,973 | \$ 15,999 | \$ 16,372 |
| 606-1070 | Special Allowances | \$ 5,614 | \$ 9,970 | \$ 10,800 | \$ 12,600 |
| | Reserve for Salary Adjustment | | | | \$ 5,310 |
| | Total Personnel | \$ 191,072 | \$ 204,085 | \$ 217,620 | \$ 204,210 |
| 606-2011 | Chemicals | \$ 8,442 | \$ 10,254 | \$ 9,000 | \$ 11,000 |
| 606-2020 | Office Supplies | \$ 837 | \$ 370 | \$ 810 | \$ 1,000 |
| 606-2030 | Postage | \$ 2,427 | \$ 4,153 | \$ 3,100 | \$ 3,600 |
| 606-2040 | Operational Supplies | \$ 1,537 | \$ 828 | \$ 1,000 | \$ 1,000 |
| 606-2050 | Printing/Copying | \$ 1,187 | \$ 436 | \$ 800 | \$ 1,000 |
| 606-2075 | Credit Card Fees | \$ 1,524 | \$ 2,802 | \$ 2,300 | \$ 2,500 |
| 606-2080 | Tools & Accessories | \$ 2,299 | \$ 2,947 | \$ 2,370 | \$ 3,000 |
| 606-2090 | Safety Gear | \$ 208 | \$ 344 | \$ 350 | \$ 1,000 |
| 606-2091 | Bad Debt Expense | | \$ 6,627 | \$ - | \$ - |
| | Total Supplies | \$ 18,461 | \$ 28,760 | \$ 19,730 | \$ 24,100 |
| 606-3010 | Advertising | \$ - | \$ 770 | \$ - | \$ - |
| 606-3015 | Professional Services | \$ 11,601 | \$ 13,854 | \$ - | \$ 10,000 |
| 606-3020 | Association Dues & Publications | \$ 920 | \$ 775 | \$ 1,460 | \$ 1,500 |
| 606-3030 | Training/Education | \$ 820 | \$ 300 | \$ 750 | \$ 1,500 |
| 606-3040 | Travel/Mileage/Lodging/PerDiem | \$ 600 | \$ 51 | \$ 364 | \$ 1,000 |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
WATER UTILITY FUND

| ACCT NO. | ACCT. NAME | ACTUAL FY 2009-10 | ACTUAL FY 2010-11 | ESTIMATE FY 2011-12 | ADOPTED FY 2012-13 |
|---------------------------------------|----------------------------------|----------------------|----------------------|------------------------|-----------------------|
| 606-3050 | Insurance-Liability | \$ 7,200 | \$ 7,200 | \$ 7,200 | \$ 7,200 |
| 606-3060 | Uniform Services | \$ 3,037 | \$ 2,416 | \$ 2,600 | \$ 4,000 |
| 606-3070 | Insurance-Property | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 606-3080 | Special Services | \$ 110 | \$ 663 | \$ 1,100 | \$ 2,000 |
| 606-3082 | Water Analysis Fees | \$ 3,774 | \$ 6,139 | \$ 11,900 | \$ 15,000 |
| 606-3085 | Water Management Fees (EAA) | \$ 63,049 | \$ 63,868 | \$ 64,000 | \$ 123,000 |
| 606-3090 | Communication Services | \$ 2,708 | \$ 3,314 | \$ 3,195 | \$ 3,650 |
| | Total Services | \$ 97,319 | \$ 102,850 | \$ 96,069 | \$ 172,350 |
| 606-4010 | Electronic Equipment | \$ - | \$ - | \$ 12,216 | \$ 4,500 |
| 606-4015 | Computer Software | \$ - | \$ - | \$ - | \$ - |
| 606-4020 | Maintenance Equipment Purchase | \$ - | \$ - | \$ 4,000 | \$ 4,800 |
| 606-4025 | Furniture & Equipment | \$ - | \$ - | \$ - | \$ - |
| 606-4079 | Metal Building | \$ - | \$ - | \$ - | \$ 18,400 |
| 606-4080 | Water System Improvements | \$ - | \$ - | \$ 67,000 | \$ 50,000 |
| 606-4081 | New Water Meters | \$ - | \$ - | \$ - | \$ - |
| 606-4082 | Trinity Water Well Project | \$ 1,673,520 | \$ - | \$ 78,000 | \$ - |
| 606-4099 | Water Rights/Lease Payments | \$ 79,416 | \$ 79,291 | \$ 49,378 | \$ 47,500 |
| | Total Capital | \$ 1,752,936 | \$ 79,291 | \$ 210,594 | \$ 125,200 |
| 606-5005 | Equipment Leases | \$ 946 | \$ 946 | \$ 950 | \$ 2,700 |
| 606-5010 | Equipment Maintenance & Repairs | \$ 9,447 | \$ 12,164 | \$ 12,687 | \$ 15,000 |
| 606-5015 | Electronic Equip. Maint. Repairs | \$ 8,804 | \$ 7,824 | \$ 5,760 | \$ 7,000 |
| 606-5020 | Vehicle Maint. & Repair | \$ 1,657 | \$ 2,797 | \$ 2,500 | \$ 2,500 |
| 606-5030 | Building Maintenance | \$ 1,442 | \$ 754 | \$ 2,910 | \$ 2,500 |
| 606-5040 | Utilities | \$ 47,339 | \$ 85,857 | \$ 58,750 | \$ 60,000 |
| 606-5060 | Vehicles & Equipment Fuels | \$ 7,112 | \$ 11,955 | \$ 10,800 | \$ 12,500 |
| 606-5070 | Water Tank Maintenance | \$ 9,055 | \$ 182,336 | \$ 2,574 | \$ 3,000 |
| 606-5072 | Water System Maintenance | \$ 12,922 | \$ 18,305 | \$ 25,475 | \$ 70,000 |
| 606-5075 | Water Conservation Education | \$ - | \$ - | \$ - | \$ 500 |
| 606-5080 | Street Repairs | \$ 225 | \$ - | \$ 1,100 | \$ 2,000 |
| 606-5099 | Contingency | \$ - | \$ - | \$ - | \$ - |
| | Total Maintenance | \$ 98,949 | \$ 322,938 | \$ 123,506 | \$ 177,700 |
| 607-8010 | Water Utility Bond Principal Pmt | \$ - | \$ - | \$ 15,400 | \$ 76,853 |
| 607-8020 | Water Utility Interest Payment | \$ - | \$ 158,169 | \$ 131,565 | \$ 122,200 |
| 607-8030 | Bond Agency Fee | \$ - | \$ 2,650 | \$ 2,650 | \$ 2,500 |
| | Total Bond Payments | \$ - | \$ 160,819 | \$ 149,615 | \$ 201,553 |
| 606-9010 | Transfer to General Fund | \$ 24,595 | \$ 28,403 | \$ 22,200 | \$ 21,000 |
| | Transfer to Equip Replacement | | | \$ 86,285 | \$ 17,061 |
| | Total Transfers | \$ 24,595 | \$ 28,403 | \$ 108,485 | \$ 38,061 |
| TOTAL APPROPRIATIONS | | \$ 2,183,332 | \$ 927,147 | \$ 925,619 | \$ 943,174 |
| Fund Balance Increase/Decrease | | | \$ 275,718 | \$ 140,818 | \$ 31,926 |

CITY OF SHAVANO PARK - ANNUAL BUDGET 2012 - 2013

WATER UTILITY EQUIPMENT REPLACEMENT FUND

| Ins. Unit No. | | Replacement Cost | Total Life (yrs) | Estimated Remaining Life as of 10/1/2011 | Actual E.R. Fund Balance 10/1/2011 | Required E.R. Fund Balance 10/1/2012 | Required Addition to E.R. Fund by 10/1/12 | Required Addition to E.R. Fund in 2012-2013 |
|----------------------------|------------------------------|---------------------|------------------------|---|---|---|--|--|
| WATER UTILITY FUND | | | | | | | | |
| Water | | | | | | | | |
| 5 | Ford F150 Pickup 1996 2454 | 8,000 | 6 | 0 | Surplus | - | | - |
| 22 | Ford F350 Pickup 2001 3491 | 28,500 | 15 | 3 | 7,125 | 22,800 | 15,675 | 1,900 |
| 21 | Ford F350 Flatbed 2001 3492 | 34,000 | 20 | 9 | 15,000 | 18,700 | 3,700 | 1,700 |
| 6 | John Deere 355E Backhoe 1997 | 50,000 | 21 | 10 | 5,560 | 26,190 | 20,630 | 2,381 |
| 8 | Bobcat Skid Loader 1999 763 | 28,000 | 20 | 7 | 5,000 | 18,200 | 13,200 | 1,400 |
| | Water Meter Replacement | 193,600 | 20 | 14 | 25,000 | 58,080 | 33,080 | 9,680 |
| TOTAL WATER UTILITY | | 342,100 | | | 57,685 | 143,970 | 86,285 | 17,061 |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
COURT RESTRICTED FUND

| | | | | | |
|---|----------------------------------|------------|------------|------------|------------|
| | | | | | |
| | | | | | |
| | | FY 2010-11 | FY 2011-12 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | BUDGET | ESTIMATE | ADOPTED |
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 48,159 | \$ 63,699 | \$ 63,699 | \$ 66,709 |
| REVENUES | | | | | |
| 50-599-4022 | Court Efficiency Revenue | \$ 440 | \$ 115 | \$ 310 | \$ 300 |
| 50-599-4023 | Court Security Revenue | \$ 7,172 | \$ 9,000 | \$ 5,700 | \$ 6,000 |
| 50-599-4025 | Court Technology Revenue | \$ 9,563 | \$ 12,000 | \$ 8,000 | \$ 9,000 |
| TOTAL REVENUES | | \$ 17,176 | \$ 21,115 | \$ 14,010 | \$ 15,300 |
| TOTAL AVAILABLE FUNDS | | \$ 65,335 | \$ 84,814 | \$ 77,709 | \$ 82,009 |
| APPROPRIATIONS | | | | | |
| 50-602-2020 | Supplies | \$ 340 | \$ 300 | \$ 250 | \$ 300 |
| 50-602-3030 | Training/Education | \$ - | \$ - | \$ - | \$ - |
| 50-602-4010 | Electronic Equipment Purchase | \$ 383 | \$ 600 | \$ 550 | \$ 600 |
| 50-602-5015 | Electronic Equip. Maint & Repair | \$ 3,160 | \$ 6,000 | \$ 6,350 | \$ 6,000 |
| 50-602-9010 | Transfer to General Fund | \$ 3,850 | \$ 3,850 | \$ 3,850 | \$ 3,850 |
| TOTAL APPROPRIATIONS | | \$ 7,733 | \$ 10,750 | \$ 11,000 | \$ 10,750 |
| GROSS ENDING BALANCE | | \$ 57,602 | \$ 74,064 | \$ 66,709 | \$ 71,259 |
| Reserved for Court Technology | | \$ 20,760 | \$ 26,319 | \$ 21,610 | \$ 24,110 |
| Reserved for Court Security | | \$ 40,009 | \$ 46,723 | \$ 41,859 | \$ 43,609 |
| Reserved for Court Efficiency | | \$ 682 | \$ 1,022 | \$ 992 | \$ 1,292 |
| 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. | | | | | |
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CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
CRIME CONTROL DISTRICT FUND

| | | FY 2010-11 | FY 2011-12 | FY 2011-12 | FY 2012-13 |
|--|----------------------------------|------------|------------|------------|------------|
| | | ACTUAL | BUDGET | ESTIMATE | ADOPTED |
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 5,103 | \$ 13,427 | \$ 21,342 | \$ 126,792 |
| REVENUES | | | | | |
| 40-599-1050 | Crime Control District Sales Tax | \$ 97,238 | \$ 90,000 | \$ 366,500 | \$ 150,000 |
| 40-599-8010 | Interest Income | \$ 1 | \$ - | \$ 50 | \$ 75 |
| TOTAL REVENUES | | \$ 97,239 | \$ 90,000 | \$ 366,550 | \$ 150,075 |
| TOTAL AVAILABLE FUNDS | | \$ 102,342 | \$ 103,427 | \$ 387,892 | \$ 276,867 |
| EXPENDITURES | | | | | |
| 40-605-4010 | Electronic Equipment Purchase | \$ - | \$ - | \$ 29,000 | \$ 19,400 |
| 40-605-4020 | Police Vehicle | \$ - | \$ - | \$ 65,000 | \$ 74,000 |
| 40-605-4030 | Police Equipment Purchase | \$ - | \$ - | \$ 1,000 | \$ 61,800 |
| 40-605-4040 | Police Uniforms & Accessories | \$ - | \$ - | \$ 13,000 | \$ 15,000 |
| 40-605-4070 | Neighborhood Watch Program | \$ - | \$ - | \$ - | \$ - |
| 40-605-5060 | Vehicle & Equipment Fuel | \$ - | \$ - | \$ 42,000 | \$ - |
| 40-606-9010 | Transfer to General Fund (ERF) | \$ 81,000 | \$ 89,000 | \$ 111,100 | \$ 49,300 |
| TOTAL APPROPRIATIONS | | \$ 81,000 | \$ 89,000 | \$ 261,100 | \$ 219,500 |
| GROSS ENDING BALANCE | | \$ 21,342 | \$ 14,427 | \$ 126,792 | \$ 57,367 |
| TRANSFER TO GENERAL FUND TO ASSIST WITH CRIME PREVENTION PROJECTS | | | | | |
| | | | | | |
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CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
CAPITAL REPLACEMENT FUND

| | | FY 2010-11 ACTUAL | FY 2011-12 BUDGET | FY 2011-12 ESTIMATE | FY 2012-13 ADOPTED |
|------------------------------|---|----------------------|----------------------|------------------------|-----------------------|
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 29,937 | \$ 377,000 | \$ 377,000 | \$ 807,412 |
| REVENUES | | | | | |
| 70-599-9020 | Transfer from General Fund | \$ 347,052 | \$ 857,525 | \$ 857,525 | \$ 101,030 |
| | Transfer from General Fund (to GF EqRF) | | | | \$ 97,917 |
| 70-599-9025 | Transfer from Utility Fund (to Water EqRF) | \$ - | \$ - | \$ 86,285 | \$ 17,061 |
| 70-599-9026 | Transfer from Crime Control Fund (to GF EqRF) | \$ - | \$ - | \$ 111,100 | \$ 49,300 |
| 70-599-9030 | Transfer from Capital Improvement Fund | | \$ - | \$ - | \$ - |
| 70-599-8010 | Interest Income | \$ 17 | \$ - | \$ 30 | \$ 40 |
| TOTAL REVENUES | | \$ 347,069 | \$ 857,525 | \$ 1,054,940 | \$ 265,348 |
| TOTAL AVAILABLE FUNDS | | \$ 377,006 | \$ 1,234,525 | \$ 1,431,940 | \$ 1,072,760 |
| APPROPRIATIONS | | | | | |
| Fire Department | | | | | |
| 70-604-4030 | Fire Equipment | | \$ 69,000 | \$ 72,032 | \$ - |
| 70-604-4040 | Fire Vehicle | | \$ 500,000 | \$ 480,290 | \$ - |
| 70-604-4060 | Fire Facility | \$ - | \$ - | \$ - | \$ - |
| Sub-Total Fire | | \$ - | \$ 569,000 | \$ 552,322 | \$ - |
| Police Department | | | | | |
| 70-605-4000 | Police Equipment | | \$ 68,000 | \$ 72,206 | \$ - |
| TOTAL APPROPRIATIONS | | \$ - | \$ 637,000 | \$ 624,528 | \$ - |
| ENDING BALANCE | | \$ 377,006 | \$ 597,525 | \$ 807,412 | \$ 1,072,760 |
| | Reserve for Equipment Replacement Fund | | \$ 197,525 | \$ 381,830 | \$ 546,108 |
| | Reserve for Significant Repair Projects | | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| | Reserve for Street Reconstruction | | \$ 140,000 | \$ 140,000 | \$ 170,000 |
| | Reserve for Drainage Projects | | \$ 140,000 | \$ 140,000 | \$ 170,000 |
| | Reserve for Replacement Fire Equipment | | \$ - | | |
| | Reserve for Communication System Conversion to 800mHz | | \$ 52 | \$ 52 | \$ 52 |
| | Reserve for City Hall Sprinkler System & Emergency Lighting | | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| | Reserve for Emergency Generator | | \$ - | \$ - | \$ - |
| | Reserve for Emergency Management Infrastructure | | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| | Reserve for Town Plan Items | | \$ 35,000 | \$ 33,970 | \$ 75,000 |
| | Unreserved Fund Balance | | \$ 29,948 | \$ 56,560 | \$ 56,600 |

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.

CITY OF SHAVANO PARK - ANNUAL BUDGET 2012 - 2013

GENERAL FUND EQUIPMENT REPLACEMENT FUND

| Ins. Unit No. | | Replacement Cost | Total Life (yrs) | Estimated Remaining Life as of 10/1/2011 | Actual E.R. Fund Balance 10/1/2011 | Required E.R. Fund Balance 10/1/2012 | Required Addition to E.R. Fund by 10/1/12 | Required Addition to E.R. Fund in 2012-2013 |
|---------------------------------|-------------------------------|---------------------|------------------------|---|---|---|--|--|
| GENERAL FUND | | | | | | | | |
| <u>Administrative</u> | | | | | | | | |
| 27 | Ford Crown Vic. 2003 6901 | 30,000 | 6 | 0 | Surplus | | - | |
| | A/C Units - City Hall (12) | 180,000 | 15 | 5 | 40,000 | 120,000 | 80,000 | 12,000 |
| | Totals | 210,000 | | | 40,000 | 120,000 | 80,000 | 12,000 |
| <u>Code Enforcement</u> | | | | | | | | |
| 20 | Chevy C1500 Pickup 2001 2423 | 25,000 | 6 | 0 | 6,700 | 25,000 | 18,300 | - |
| | Totals | 25,000 | | | 6,700 | 25,000 | 18,300 | - |
| <u>Police Department</u> | | | | | | | | |
| 29 | Ford Crown Vic. 2005 3941 | 30,000 | 5 | 0 | 7,500 | 30,000 | 22,500 | - |
| 39 | Ford Crown Vic. 2008 7418 | 30,000 | 5 | 1 | - | 24,000 | 24,000 | 6,000 |
| 40 | Dodge Charger 2008 0860 | 30,000 | 5 | 1 | 10,000 | 24,000 | 14,000 | 6,000 |
| 44 | Dodge Ram Pickup 2001 5455 | 30,000 | 5 | 0 | Seized | | | - |
| 45 | Dodge Charger 2010 1031 | 30,000 | 5 | 3 | 3,400 | 12,000 | 8,600 | 6,000 |
| 48 | Dodge Charger 2011 0189 | 30,000 | 5 | 2 | 3,000 | 18,000 | 15,000 | 6,000 |
| 49 | Dodge Charger 2011 0188 | 30,000 | 5 | 2 | 3,000 | 18,000 | 15,000 | 6,000 |
| 50 | Chevy Tahoe 2012 1653 | 30,000 | 5 | 4 | - | 6,000 | 6,000 | 6,000 |
| 51 | Chevy Tahoe 2012 7114 | 30,000 | 5 | 4 | - | 6,000 | 6,000 | 6,000 |
| 12 | Smart Radar Trailer 2005 8063 | 15,000 | 10 | 3 | - | - | - | - |
| | Dodge Charger 2009 | | | | TRADED | | | |
| | Communication System (radios) | 72,205 | 10 | 10 | - | - | - | 7,300 |
| | Totals | 357,205 | | | 26,900 | 138,000 | 111,100 | 49,300 |

CITY OF SHAVANO PARK - ANNUAL BUDGET 2012 - 2013

GENERAL FUND EQUIPMENT REPLACEMENT FUND

| Ins. Unit No. | | Replacement Cost | Total Life (yrs) | Estimated Remaining Life as of 10/1/2011 | Actual E.R. Fund Balance 10/1/2011 | Required E.R. Fund Balance 10/1/2012 | Required Addition to E.R. Fund by 10/1/12 | Required Addition to E.R. Fund in 2012-2013 |
|-------------------------------|------------------------------------|---------------------|------------------------|---|---|---|--|--|
| <u>Fire Department</u> | | | | | | | | |
| 37 | Cargo Master Trailer 2004 0439 | 1,000 | | | | | | |
| 28 | Haulmark Trailer 2004 1086 | | | | | | | |
| 41 | Chev Frazer Amb 2007 1596 | 135,000 | 10 | 5 | 22,500 | 67,500 | 45,000 | 13,500 |
| 42 | Chev Frazer Amb 2007 7346 | 80,000 | 10 | 5 | 8,900 | 40,000 | 31,100 | 8,000 |
| new | Hall-Mark Fire Apparatus E-One | 480,290 | 20 | 20 | - | - | - | - |
| 3 | FMC Fire Tk Pumper 1984 1748 | 425,000 | 20 | 0 | 425,000 | To be Sold | - | - |
| 16 | Ferrara Fire Tk Pmpr 1999 2511 | 800,000 | 20 | 7 | 70,000 | 520,000 | 450,000 | 40,000 |
| 46 | Ford F350 Pickup 2010 5691 | 35,000 | 10 | 8 | 3,500 | 7,000 | 3,500 | 3,500 |
| 47 | Ford F550 Fire Truck 2010 5797 | 100,000 | 15 | 13 | 4,000 | 13,333 | 9,333 | 6,630 |
| 10 | Scag Mower 2005 9300006 | 10,000 | 15 | 8 | 1,000 | 4,667 | 3,667 | 667 |
| 11 | Max-Air Trlr Mtd Air Casc. 2005 | 25,000 | 25 | 19 | 4,000 | 6,000 | 2,000 | 1,000 |
| | Communication System (radios) 2012 | 72,032 | 10 | 10 | | - | - | 7,203 |
| Totals | | 2,163,322 | | | 538,900 | 658,500 | 544,600 | 80,500 |
| <u>Public Works</u> | | | | | | | | |
| 38 | Ford F350 Pickup 2008 0612 | 28,500 | 9 | 5 | 3,170 | 12,667 | 9,497 | 3,167 |
| 5 | Ford F150 Pickup 1996 2454 | 10,000 | 6 | 0 | Surplus | - | | - |
| 21 | Ford F350 Flatbed 2001 3492 | 15,000 | 6 | 0 | 15,000 | 15,000 | - | - |
| | Hotsy Pressure Washer | 10,000 | 10 | 8 | - | 2,000 | 2,000 | 1,000 |
| 9 | Morbark Chipper 2001 70134 | 20,000 | 5 | 0 | 4,000 | 20,000 | 16,000 | - |
| 13 | Seal-Rite SR850 Mach 2008 | 25,000 | 20 | 16 | 1,250 | 5,000 | 3,750 | 1,250 |
| 14 | Gravely Mower Rapid XZ 2007 | 12,500 | 3 | 0 | 4,170 | 12,500 | 8,330 | - |
| | Dump Truck | | | | | | | - |
| Totals | | 121,000 | | | 27,590 | 67,167 | 39,577 | 5,417 |
| TOTAL GENERAL FUND | | 2,876,528 | | | 640,090 | 1,008,667 | 793,577 | 147,216 |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
OAK WILT FUND

| | | | | | |
|-----------------------|-----------------------|------------|------------|------------|------------|
| | | | | | |
| | | | | | |
| | | FY 2010-11 | FY 2011-12 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | BUDGET | ESTIMATE | ADOPTED |
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 38,505 | \$ 40,005 | \$ 40,005 | \$ 41,305 |
| REVENUES | | | | | |
| 10-599-3015 | Tree Trimming Permits | \$ 1,325 | \$ 1,000 | \$ 1,300 | \$ 1,000 |
| TOTAL REVENUES | | \$ 1,325 | \$ 1,000 | \$ 1,300 | \$ 1,000 |
| TOTAL AVAILABLE FUNDS | | \$ 39,830 | \$ 41,005 | \$ 41,305 | \$ 42,305 |
| APPROPRIATIONS | | | | | |
| 601-3030 | Training/Education | \$ - | \$ - | \$ - | \$ - |
| 601-3080 | Special Services | \$ - | \$ - | \$ - | \$ - |
| TOTAL APPROPRIATIONS | | \$ - | \$ - | \$ - | \$ - |
| ENDING BALANCE | | \$ 39,830 | \$ 41,005 | \$ 41,305 | \$ 42,305 |
| | | | | | |
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| CITY OF SHAVANO PARK | | | | | |
|-----------------------------------|----------------------------|------------|------------|------------|------------|
| FY 2012-13 ADOPTED BUDGET | | | | | |
| PET DOCUMENTATION AND RESCUE FUND | | | | | |
| | | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
| | | ACTUAL | ACTUAL | ESTIMATE | ADOPTED |
| AVAILABLE FUNDS | | | | | |
| Beginning Balance | | \$ 2,192 | \$ 2,292 | \$ 2,292 | \$ 2,292 |
| REVENUES | | | | | |
| 75-599-1010 | Pet Documentation Donation | \$ 100 | \$ - | \$ - | \$ - |
| 75-599-1020 | Pet Rescue Donation | \$ - | \$ - | \$ - | \$ - |
| 75-599-1030 | Police Officer Donations | \$ - | \$ - | \$ - | \$ - |
| 75-599-8010 | Interest Income | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | | \$ 100 | \$ - | \$ - | \$ - |
| TOTAL AVAILABLE FUNDS | | \$ 2,292 | \$ 2,292 | \$ 2,292 | \$ 2,292 |
| EXPENSES | | | | | |
| 75-607-1010 | Expenses | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENSES | | \$ - | \$ - | \$ - | \$ - |
| ENDING BALANCE | | \$ 2,292 | \$ 2,292 | \$ 2,292 | \$ 2,292 |
| | | | | | |
| | | | | | |
| | | | | | |

CITY OF SHAVANO PARK
FY 2012-13 ADOPTED BUDGET
FOUNDER'S LANDSCAPING FUND

| | | FY 2009-10 ACTUAL | FY 2010-11 ACTUAL | FY 2011-12 ADOPTED | FY 2012-13 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 | | | | | | | | |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FIVE YEAR CAPITAL PLAN | | | | | | | | |
| | | ACTUAL | ESTIMATED | ADOPTED | PROJECTED | | | |
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 |
| TRANSFER TO CAPITAL REPLACEMENT FUND | | | | | | | | |
| CAPITAL REPLACEMENT FUND | | \$ 75,000 | \$ 377,000 | \$ 807,412 | \$ 1,072,760 | \$ 1,237,078 | \$ 1,401,396 | \$ 1,565,714 |
| TRANSFERS IN | | | | | | | | |
| From General Fund | | | \$ 857,525 | \$ 198,947 | \$ 97,917 | \$ 97,917 | \$ 97,917 | \$ 97,917 |
| From Utility Fund | | | \$ 86,285 | \$ 17,061 | \$ 17,061 | \$ 17,061 | \$ 17,061 | \$ 17,061 |
| From Crime Control Fund | | | \$ 111,100 | \$ 49,300 | \$ 49,300 | \$ 49,300 | \$ 49,300 | \$ 49,300 |
| Interest Earned | | | \$ 30 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | \$ 40 |
| SIGNIFICANT REPAIR PROJECTS & ACQUISITIONS | | | | | | | | |
| PUBLIC WORKS | | | | | | | | |
| Replace/Repair A/C Units in City Hall (\$20K ea.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| City Hall Oak Tree Root Collar Excavation | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Paint Exterior Metal Work at City Hall | | \$ - | \$ - | \$ - | \$ - | | | |
| Paint Interior of City Hall | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FIRE DEPT | | | \$ 552,322 | \$ - | | | | |
| POLICE DEPT | | | \$ 72,206 | \$ - | | | | |
| Total Out Flows | \$ - | \$ 624,528 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ENDING BALANCE - CAPITAL REPLACEMENT FUND | \$ 347,052 | \$ 807,412 | \$ 1,072,760 | \$ 1,237,078 | \$ 1,401,396 | \$ 1,565,714 | \$ 1,730,032 | |
| CAPITAL IMPROVEMENT PROJECT RESERVES | | | | | | | | |
| Equipment Replacement Reserves | | \$ 381,830 | \$ 546,108 | \$ 710,386 | \$ 874,664 | \$ 1,038,942 | \$ 1,203,220 | |
| Significant Repairs | | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Street Reconstruction | \$ 100,000 | \$ 140,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 |
| Drainage Projects | \$ 100,000 | \$ 140,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 | \$ 170,000 |
| Communication System (800 MHZ system) | \$ 72,052 | \$ 52 | \$ 52 | \$ 52 | \$ 52 | \$ 52 | \$ 52 | \$ 52 |
| Install Sprinkler System & Emergency Lighting at City Hall | \$ - | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| Emergency Generator for City Hall | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Emergency Management Infrastructure | | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| Sub-Total | \$ 272,052 | \$ 716,882 | \$ 941,160 | \$ 1,105,438 | \$ 1,269,716 | \$ 1,433,994 | \$ 1,598,272 | |
| TOWN PLAN ITEMS | | | | | | | | |
| N.W. Military Hwy expansion | | \$ 33,970 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Municipal Tract Development | \$ - | \$ - | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Hike and Bike Trails | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub-Total | \$ - | \$ 33,970 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| TOTAL RESERVES | | \$ 750,852 | \$ 1,016,160 | \$ 1,610,490 | \$ 1,774,768 | \$ 1,939,046 | \$ 2,103,324 | |

List of Holidays Approved by the City Council, September 24, 2012

Official Holidays – The following legal holidays, which has been reduced by one this year, will normally be observed as official holidays of the City of Shavano Park. If a holiday falls on a Saturday, it will be observed on the preceding Friday. If a holiday falls on a Sunday, it will normally be observed on the following Monday. Holidays are counted on a fiscal year basis and are subject to change if the change better serves the interests of the City.

| <u>Fiscal Year 12-13 holidays:</u> | <u>Date Scheduled:</u> | <u>Date Observed:</u> |
|------------------------------------|------------------------------------|-----------------------------------|
| Veterans Day | November 11 th | Mon, November 12 th |
| Thanksgiving Day | 4 th Thursday in Nov | Thurs, November 22 nd |
| Day after Thanksgiving | 4 th Friday in Nov | Fri, November 23 rd |
| Christmas Eve | December 24 th | Mon, December 24 th |
| Christmas Day | December 25 th | Tues, December 25 th |
| New Years Day | January 1 st | Tues, January 1 st |
| Martin Luther King Jr. Day | 3 rd Monday in January | Mon, January 21 st |
| President's Day | 3 rd Monday in February | Mon, February 18 th |
| Good Friday | Friday before Easter | Friday, March 29 th |
| Battle of Flowers | Friday of Fiesta Week | Friday, April 26 th |
| Memorial Day | Last Monday in May | Mon, May 27 th |
| Independence Day | July 4 th | Thursday, July 4 th |
| Labor Day | 1 st Monday in Sept | Monday, September 2 nd |
| *Patriot's Day | September 11 th | Wed, September 11 th |

*State law entitles firefighters to a paid day off from work on September 11th (Patriot's Day) with the option of using a personal paid vacation day or switching a paid holiday. The firefighter is entitled the holiday only if their supervisor does not require them to work that day to maintain minimum staffing necessary for public safety.

CITY OF SHAVANO PARK

GLOSSARY

2012-13 BUDGET

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

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

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

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

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

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

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

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

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

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

DEPARTMENT – A specific functional area within the organization.

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

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

ENTERPRISE FUND – A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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