



CITY OF SHAVANO PARK, TX

2015 - 2016

Adopted Budget





This budget will raise more revenue from property taxes than last year's budget by an amount of \$146,068, which is a 5.4052% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$88,871.

Record Vote on Budget & Tax Rate:

Mayor

Bob Werner

Present (Only votes in the event of tie)

Council Members

Michele Ross

For

Allan Berrier

For

Bob Heintzleman

For

Mary Ann Hisel

Against

Vicky Maisel

For

Property Tax Comparison:

	FY 2015	FY 2016
Adopted Tax Rate	0.309617	0.287742
Effective Tax Rate	0.315831	0.287742
Effective Maintenance & Operations	0.268916	0.269903
Rollback Tax Rate	0.309617	0.315171
Debt Tax Rate (I&S)	0.019188	0.023676

Total debt obligation for the City of Shavano Park secured by property taxes: \$4,340,000.



COUNCIL OF THE CITY OF SHAVANO PARK

BOB WERNER
MAYOR

MICHELE BUNTING ROSS
MAYOR PRO TEM

Allan Berrier
ALDERMAN

BOB HEINTZELMAN
ALDERMAN

MARY ANN HISEL
ALDERMAN

VICKY MAISEL
ALDERMAN

BILL HILL
CITY MANAGER

LARA FEAGINS
FINANCE DIRECTOR



VISION

Shavano Park is a premier, diverse and welcoming community that celebrates our small town character, within an urban setting, multigenerational heritage, and natural habitat.

MISSION

The City of Shavano Park provides exceptional leadership and delivers exemplary municipal services in a professional, cost-effective and efficient manner to citizens, business owners and visitors in order to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

CITY OF SHAVANO PARK

FISCAL YEAR 2015-2016 COUNCIL ADOPTED BUDGET

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CITY OF SHAVANO PARK



September 28, 2015

Honorable Mayor, City Council, and Citizens of Shavano Park:

This memorandum summarizes the Shavano Park adopted Fiscal Year (FY) 2015-16 Operating Budget and reflects the guidance received from City Council during the budget process. The Budget is balanced as required by law and is consistent with the mission, vision and strategic goals of the City of Shavano Park. This Budget reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

Based upon the assumed level of revenue, the Budget allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. The budgeted General Fund expenditures are approximately \$4.38M while the total sum of all funds is approximately \$5.8M.

PRINCIPAL BUDGET OVERVIEW. Key budget process actions are summarized below:

- A requirement based budget (prioritized based upon essential needs and objectives)
- Required the Directors to justify their budget requests to the City Manager
- Added additional line item detail in the actual budget and defining each line item
- Properly maintaining required and separate funds for more transparency
- Funded the Capital Improvement Replacement Fund
- Added Combined Funds Summary, Consolidated Budget Summary by Fund, and descriptions of Capital Replacement and Debt Service Funds

STRATEGIC GOALS. City Council adopted eight Strategic Goals. Each strategic goal is supported by objectives that are accounted for within the budget. Strategic Goals:

- Provide excellent municipal services while anticipating future requirements
- Protect and provide a city-wide safe environment
- Protect City property values, while enhancing resources and maintaining fiscal discipline
- Maintain excellent infrastructure (buildings, streets and utilities)
- Enhance and support commercial business activities and opportunities
- Enhance the City image and maintain a rural atmosphere
- Promote effective communications and outreach with citizens

MAJOR REVENUES.

Current Advalorem Taxes (Property Taxes). City Council adopts a FY2015-16 budget tax rate of \$0.287742 / \$100 of valuation for FY2015-16. This represents a \$0.021875 decrease from last year's tax rate of \$0.309617 / \$100.

Effective Tax Rate. 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 used in the Truth-in-Taxation calculations to determine if there is an actual tax rate increase. The tax rate of \$0.287742 / \$100 is equal to the “2015 Effective Tax Rate” of \$0.287742 / \$100 needed to generate the same amount of taxes from the same property that was on last year’s tax roll.

Rollback Rate. The rollback tax rate provides about the same amount of tax revenue as the previous year for day-to-day operations, plus an extra eight percent increase for those operations, and sufficient funds to pay debts in the coming year. The tax rate of \$0.287742 / \$100 is well below the “Rollback Rate” of \$0.315171 / \$100.

Freeze Taxable Value. The total freeze taxable value for 2015 tax values amounted to \$249,954,391, which is an increase of 13.56% over the 2014 freeze adjusted taxable value of \$213,992,922 and 24.5% of the net taxable values.

New Improvements and Personal Property. The total taxable value of new improvements and personal property includes \$30,885,550 more taxable value than last year. “New” means the item was not on the 2014 appraisal roll.

Sales Tax. There are a small number of retail sales companies operating in Shavano Park. With the addition of two companies, this year sales tax collections are expected to increase in the FY15-16 budget year. This budget assumes sales tax revenues of \$384,000, which is \$24,000 more than this year’s projected revenues (\$360,000).

Other Revenues.

- Franchise revenues are expected to increase by \$80,885 due to the increase in commercial/residential buildings over the last couple years.
- Permit Fees. Last year, was an exceptional year in commercial development. Next year, we anticipate a significant reduction on new commercial development. Based upon projected commercial and residential developments, we anticipate a decrease in permit fees. In the future, permit fee revenue is likely to be significantly reduced once all undeveloped property is built out.
- Other revenues are expected to generally remain level.

EXPENDITURES.

Personnel. No additional staff positions have been proposed. The Budget related to personnel for both the General and Water Fund includes the scheduled step increases for all employees. The budget accounts for a change in our employee benefits providers (AETNA / METLIFE) to the Texas Municipal League Intergovernmental Employee Benefits Pool. By providing for a defined contribution of \$450 per employee, the employee is now able to select from eight health care plan options the one to best fit their needs. The City will fund the Texas Municipal Retirement System at the full funding rate.

General Fund. General Fund expenditures remain relatively constant for day to day operations across all departments. Below is a brief review of requirements and significant changes for departments, additional detail on changes can be located in front of each of the department’s budget comparison report or in the budget for line item comparison.

Administration. Included within the Administration Department are funds for an employee compensation study and an upgrade to the City email server.

Public Works. The Public Works Department includes funds for a new asphalt roller, street maintenance program, professional tree maintenance on municipal property, painting of City Hall interior and exterior, and landscaping improvements at City Hall.

Fire. Operating expenses remain stable, but include a slight increase in EMS supplies based on higher call volume and costs. The budget includes installation of Harris mobile radios in the last remaining four vehicles, funded from the Capital Replacement.

Police. Operating expenses remain stable and the Police Department budget includes a small increase for day to day operations and a decrease in Capital Equipment purchases. The budget includes purchase of two police vehicles, the replacement of the IRSA Server (for storage of audio / video car recordings), and several radar, mobile ticket writers and printers – all funded from the Crime Control District Fund.

Capital. The General Fund Budget includes transferring \$290,432 to the General Capital Improvement/Replacement Fund for future expenditures. The amounts are based on the current equipment replacement schedule located on pages 99-100. Additionally, the budget includes a transfer of \$50,000 of projected Development Fees for future drainage projects. A “transfer-in” is shown in General Fund revenues to offset the expenditures and a correlating “transfer-out” in the respective funds.

Water. The Water Fund Budget is balanced with a decrease of \$8,198 in revenues and expenditures and includes a revised and more accurate Capital Replacement Schedule. Capital Expenditures within the Water Fund include refurbishing the elevated water tower at an estimated \$100,000 that will be funded from reserves and the replacement of approximately 65 water meters with over 1 million gallons usage. The Budget includes transferring \$114,638 to the Water Capital Replacement Fund for future infrastructure, vehicles / equipment replacement.

Street Maintenance. In May 2014, voters approved a reallocation of our sales tax revenues to include \$0.25 for a Street Maintenance. The City began to receive sales tax revenues effective October 2014. For this past year, the City expects to receive approximately \$93,000 and we project approximately \$96,000 during the FY 2015-16 budget year. Over time, the City will save funds in advance to address street work. No proposed expenditures are included in this budget.

Debt. The City of Shavano Park’s total debt obligation is \$4,340,000. The FY 2015–16 debt service ratio is 0.0464 or 4.64% further described in the debt section.

I wish to extend my appreciation to each member of the Council for the contributions put forth by attending budget workshops, reviewing budget documents and providing guidance developing the proposed budget. I would also like to express my appreciation to the City Staff for their input and hard work in striving to maintain high levels of service to our citizens.

“Here to Serve!”



Bill Hill
City Manager

BUDGET CALENDAR FOR FY 2015-2016

2015

15-30 April	Receive Preliminary Property Tax Report; pass to Council
1-22 May	Budget Kick Off with Departments- FY 15/16 Goals, Objectives, Unfunded Requirements
Monday 11 May	PW/W Briefs Water Advisory Committee FY15/16 Goals and Objectives
Wednesday 20 May	Staff Budget Workshop - FY 15/16 Goals, Objectives, Unfunded Requirements
Monday 1 June	Council Workshop – Goals, Objectives, Guidance
Monday 15 June	Water Advisory Committee Meeting/Budget Workshop (Goals, Objectives, Guidance)
1-15 June	Create Revenues for Straw-man Budget
Monday 22 June	Council Workshop - Budget Basics and Staff Analysis of Council Objectives
Monday 13 July	Water Advisory Committee Meeting-Approve initial Water Fund Budget
Wednesday 15 July	Budget Work Shop – Health, TMRS, Budget Basics, Water Draft
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 25 - 3 August (T)	Bexar County Tax Assessor Collector Calculates/Provides Effective and Roll Back Rates
Monday 3 August	Water Advisory Committee Meeting-Approve initial Water Fund Budget
Thursday 6 August	Special Council Meeting/Budget Work Shop – <ul style="list-style-type: none"> - City Manager Submits Proposed FY 15/16 Budget (No anticipated Council action) - Receive Effective and Rollback Calculation
Thursday 13 August	Special Council Meeting/Budget Work Shop <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings.
Wednesday 19 August	Special Council Budget Workshop –
Wednesday 26 August	Publication of Notice of 2015 Proposed Tax Rate
Thursday 27 August	Regular Council Meeting/Budget Work Shop
Friday 29 August	Deadline for Newspaper Submission for 1 st and 2 nd Reading of Budget
Wednesday 2 September	Publication Notice of 1 st and 2 nd Budget Reading
Monday 14 September	Special Council Meeting – <ul style="list-style-type: none"> - 1st Reading of Budget - Schedule and announce meeting to adopt tax rate 3-14 days from this date.
Monday 28 September	Regular Council Meeting – <ul style="list-style-type: none"> - 2nd Reading of Budget - Adopt Budget and Tax Rate

BUDGET BASICS

Budget Process

The budget process is the key to the development of Shavano Park's strategic plan, allowing City Council & the departments the opportunity to reassess goals and objectives and the means for accomplishing them. While the budget is reviewed and approved by the Council, its preparation begins much earlier, reassessing projected revenues, reserves and expenditures for the current year and future years.

What is the City Budget?

The budget is one of the key policy documents in any city. It includes the financial planning and legal authority to obligate public funds.

Also, the budget provides policy direction by the City Council to the staff and the community about the role of the city and its services and programs. The budget estimates expected revenue and expenditures needed from each fund to meet the Council's policy objectives relating to the type, quantity and quality of services provided to the community.

According to the Government Finance Officers Association (GFOA), a municipal budget should serve as a policy document, a financial plan, and operations guide, and a communications device. The budget is designed to serve the following purposes:

A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the city staff.

City Councils adopt a variety of policy statements that are all woven into a budget. These include but are not limited to budget development policy guidance in a budget message, the financial policies, goals and priorities, and mission statements.

An Operations Guide

The final budget should provide a clear presentation of each department's goals and objectives and articulate how those goals relate to the City's overall goals, objectives, and priorities. Each department's budget should also describe the level of service or activity necessary to meet the community's needs.

A Communications Tool

The budget should include presentations that allow the reader to quickly grasp major issues, trends and choices. It should include an overview of significant budgetary trends, issues and resource choices that result in the allocation of funds to meet service needs and accomplish the City's highest priority goals.

A Financial Plan

The budget is a Texas State law requirement of all cities. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. It is considered the legal authority to expend public monies, and controls those expenditures by limiting the amount of appropriation at the fund or departmental level. The budget must also provide an explanation of major revenue sources, the assumptions used in forecasting, and a discussion used for revenue trends affecting the City.

BASIS OF ACCOUNTING AND BUDGETING

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounting and financial reporting treatment that applies to a fund is determined by its measurement focus: Modified Accrual Basis or Accrual Basis

Governmental Funds

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with GAAP. "Measurable" means the amount of the transaction that can be determined and "available" means the collectible period. The City considers the majority of its major revenues available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeiture revenues, are not susceptible to accrual because generally they are not measurable until received in cash.

The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

Proprietary Funds

The proprietary funds use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned and expenses are recognized when incurred. Proprietary funds also record depreciation and amortization of debt. For the purposes of this budget presentation depreciation is not displayed and capital expenditures and bond principal payments are included as an expense.

Budget Principals

The budget principals vary from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principals, such as the state of the local economy, the needs of organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical

comparisons and trends are very useful, current data trends will sometimes take precedence over prior year trends. Revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues either up or down. In addition, day to day expenditures are handled in the same manner. Additional budget assumptions are being considered as follows:

- The overall tax rate will not increase; projected revenues will be established at 102% of the 2014/2015 Amended Budget.
- Efficiently Use and Protect Fiscal Resources
- The City will maintain a reserve of 50% in the GF (~\$2.5M)
- Current expenses should not exceed current revenues
- Consideration of unassigned fund balance used to offset decrease in GF revenue only after all options are exhausted including first priority to reduce budget expenses to meet current revenue
- Unassigned fund balance should be used for emergencies, one-time expenditures per the fund balance policy
- Funds for needed major capital purchases will be accrued/earmarked in a separate fund
- Quality of Service will remain at existing levels
- Staffing will remain at existing levels

Financial Management Policy

The Financial Management Policy compiles all of the City's financial policies into one document. These statements are the tools used to ensure that the City is financially able to meet its current and future service needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Financial Objectives

Revenues

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source. One time/unpredictable revenue sources should not be utilized for ongoing expenses/expenditures.

Primary Sources of Revenue

Ad Valorem Property Taxes- The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees and economic development. The City shall also strive to stabilize its tax rate and minimize tax rate increases.

Sales Taxes- the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to VIA. The breakdown of the remaining 1.5% is 1% City, .25% Crime Control District, and .25% for Street Maintenance Tax.

User Fees- specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, garbage, court fines, water/wastewater, and impact fees.

Grants- should seek, apply for and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives. The potential for incurring ongoing costs will be considered prior to applying for a grant.

Investments- Invest and manage the City's cash to ensure its safety, provide necessary liquidity needs of the City and to achieve the highest possible yield.

Expenditures

The City shall identify priority of must fund services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

Fund Balance

Fund balance based on GASB Statement 54 is now reported in the governmental fund financial statements based on 5 classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor certain constraints on the use of financial resources with the governmental funds. The City approved a Fund Balance policy by ordinance in October 2011 following the Statement 54 guidelines and is as follows:

Purpose – To provide a stable financial environment for the City of Shavano Park's operations that allows the City to provide quality services to its residents in a fiscally responsible manner designated to keep services and taxes as consistent as possible over time. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

Definitions and policies-

- (1) Non-spendable fund balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually, (e.g., inventory, prepaid items).
 - At the end of each fiscal year the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District, Court Restricted, Capital Project Fund, State and Federal grant funds).
 - At the end of each fiscal year, the City will report "restricted" fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision making authority.
 - The amount designated for Oak Wilt shall be classified as a Committed Fund Balance.
- (4) Assigned fund balance includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts.
 - In accordance with GASB Statement 54, funds that are intended to be used for a specific propose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB Statement 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so.

Therefore having considered the requirements to assign fund balance, it is the policy of the City that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the City Council.

(5) Unassigned fund balance. This is the residual classification for the governments' General Fund and includes all spendable amounts not contained in the other classifications, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are not government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In additions, the resources classified as Unassigned can be used to cover expenditures for revenues not yet received.

- At the end of each fiscal year, the City will report as Unassigned Fund Balance for the General Fund the amount in excess of any funds that are otherwise legally restricted and the Committed Fund Balance. This amount is to be used for accumulating funding for capital projects, equipment replacement, and/or for budgetary shortfalls and unexpected expenditures. Appropriation from the Unassigned General Fund balance shall require the approval of the City Council.

It is the goal of the City to achieve and maintain an unassigned General Fund balance equal to 25 percent to 50 percent of budgeted expenditures. The City considers a balance of less than 20 percent to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than 50 percent as excessive. An amount in excess of 50 percent 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 balances 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 balances 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.

- (6) Spending order. The City Council will utilize funds in the following spending order
- Restricted
 - Committed
 - Assigned
 - Unassigned

Capital Expenditures and Improvements

The City's current fund balance policy includes the funding mechanism for capital replacement and Council should annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources within the budget process.

Debt Management

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues. The Council has the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

It is the objective of the Council to limit the debt issue to 1%-3% of valuations when possible.

The City will pay cash for capital improvements within the financial affordability of each funds versus issuing debt when funding capital expenditures and capital improvements, which shall include, but not limited to, sales tax, utility system revenues, developer fees, inter-local agreements, and state and federal grants. Debt will not be used to fund current operating expenditures.

Types of Debt Sales

Competitive Sales- choose the bid that results in the lowest effective interest cost for the issuer.

Negotiated Sales- interest rates and underwriting spread are determined through negotiation with the underwriter, who has been previously selected to market the bonds.

Private Placements- a limited distribution to one or several investors.

Type of Debt Instruments

General Obligation Bonds (GOs) - Require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt services. The bonds must be issued for projects that are in accordance with the wording in the bond propositions.

Certificates of Obligation (COs) - Usually require no voter authorization (petition provision in State law). A notice of intent to issue is required. They can be secured solely by ad valorem taxes, issued for limited purposes such as land acquisition, judgment funding or purchase of heavy equipment or secured by an ad valorem tax and a revenue pledge, issued for any lawful purpose just as GOs.

Contractual Obligations- Require no authorization process and are used solely for the acquisition of personal property and are secured by ad valorem taxes or other pledgeable revenue.

Tax Notes- Require authorization by an ordinance and adoption by City Council and have a maximum maturity of 7 years, issued to fund public improvements; purchase of materials, supplies, equipment, machinery, buildings, and land; contractual obligations incurred for professional services; pay operating or current expenses; and cash flow shortfall

Revenue Bonds- Require authorization by an ordinance and adoption by City Council and are generally payable from a designated source of revenue. Typically issued for revenue producing operating systems/projects, water utility systems, parks improvements, and special projects.

Economic Development

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

Fiscal Monitoring

Analyze financial data and preparer reports that reflect the City's financial performance and economic condition.

Accounting, Auditing and Financial Reporting

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Governmental Finance Officers Association (GFOA), Texas Comptroller Leadership Circle Texas Transparency.

Internal Control

Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management

Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

Budget

Develop and maintain a balanced budget (defined as a term signifying budgeted expenditures being offset by budgeted revenues), which presents a clear understating of goals, services levels and performance standards. The document shall, to the extent possible, be "user –friendly" for citizens.

Fund Structure

The City accounts for revenue and expenditures based on the Fund, an accounting system used by nonprofit organizations and agencies, particularly governments. The main purpose of the Fund system is to ensure funds are received and expended in compliance with legal requirements. Funds are also established to ensure accountability and proper tracking of revenues and expenditures for designated purposes. All Funds described are governed by annual appropriations approved by the City Council and recorded as such. As depicted below, the budgetary accounting for City of Shavano Park financial activities is reflected within the following funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds which comprise of approximately 13 separate funds.

GOVERNMENTAL

The governmental funds are used to account for general government operations and include the following funds:

Major Funds

The City currently has only the General Fund classified as a Major Fund.

10 - General Fund

Accounts for all financial resources except those required to be accounted for in another fund. General Fund is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City's financial operation. Revenues for this fund are obtained from taxes, franchise fee, licenses and permits, charges for services, intergovernmental revenue, fines, and interest.

Non-Major Funds (Special Revenue)

The City has a variety of Special Revenue Funds which account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes either by federal, state or local action.

40 - Crime Control District

Sales tax revenues of one-fourth of one percent used to finance all the costs of crime control and crime prevention programs, including the costs for personnel, administration, expansion, enhancement, and capital expenditures. This tax expires every five years after it takes effect, voters must vote to continue in an election held for that purpose.

42 – PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMING Fund (PEG)

Fees paid to the City by a state-issued cable/video franchise under Chapter 66 of the Texas Utilities Code. These fees are to be used only for the purchase of capital items such as buildings, equipment, cameras related to PEG's. No operating costs can be compensated with these dollars.

45 – Oak Wilt Fund

Revenues from tree trimming permits and fines collected for noncompliance were designated by ordinance to be placed in a separate fund to assist City residents in the defraying of costs to prevent the spread of oak wilt if such event should occur.

48 – Street Maintenance Fund

Sales tax revenues of one-fourth of one percent used only to maintain and repair municipal streets that existed on the date of the election to adopt the tax. It may not be used to build new streets. This tax expires every four years after it takes effect, voters must vote to continue in an election held for that purpose.

50 – Court Technology & Security Fund

Court Technology fund is allowed by the state statute thru a municipal ordinance to collect a court fee designated to finance the purchase and maintain Court technology.

Court Security fund is also allowed by state statute thru a municipal ordinance to collect a security fee designated to be used for security personnel, services and items related to buildings that house the operations of Municipal Court.

52 – Child Safety Fund

Funds are collected at the county level thru a fee on vehicle registration and divided after certain expense to municipalities based on population. The funds are to be utilized to support programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

53 – Law Enforcement Officers Standards Education Fund (LEOSE)

Funds received from the Texas Comptroller to be utilized for continuing education for full time law enforcement officers.

54 – Forfeiture Funds

Under Code of Criminal Procedure Chapter 59 Forfeiture of contraband allows for any proceeds forfeited to be utilized for purchases related to law enforcement.

70 – Capital Replacement Fund

This fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire equipment, police patrol vehicles, street reconstruction, drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy adopted in October 2011 and are designated during the budget process for future use.

Debt Service

30 – Debt Service Fund

The City's Debt Service Fund accounts for the accumulation of ad valorem tax Interest and Sinking (I&S), intergovernmental revenue for the payment of long-term debt principal, interest, and related costs.

PROPRIETARY FUNDS

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting.

Business-Type Activities

20 – Water Utility Fund

The Utility Fund consists of the operating budgets for Water operations in the City and obtains its revenues from the water services. Water rates must be sufficiently set to pay the total operations, maintenance, debt, and depreciation of the fund.

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

75 – PET Documentation and Rescue Fund

The PET Documentation Fund was established by ordinance August 2007 for the funds related to the program.

City of Shavano Park

Fund Structure Flow Chart

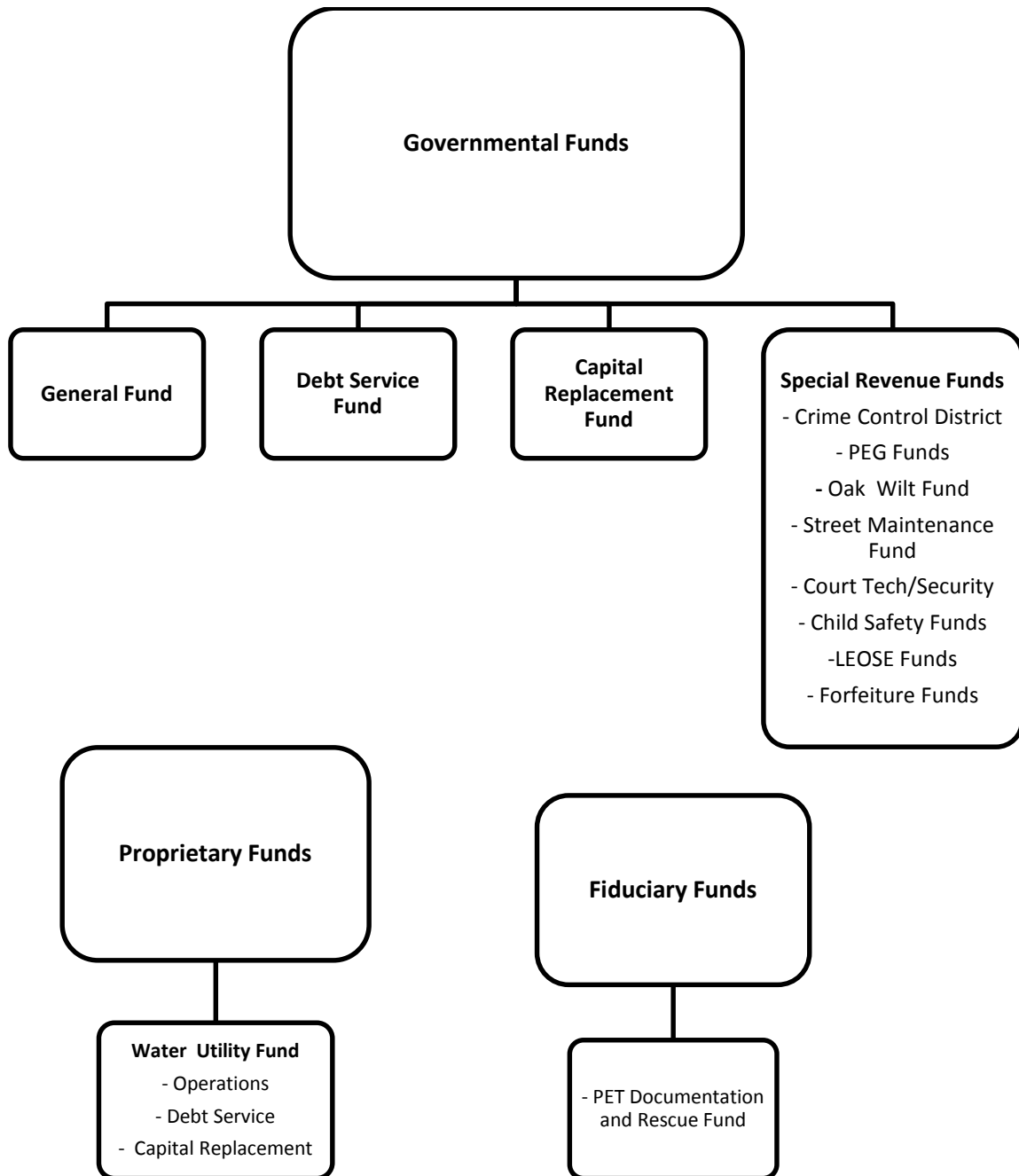


Chart of Accounts & Account Classification System

Account Numbers always begin with the two digits for the fund. Assets begin with "1" and are only 5 digits, Liabilities begin with "2" & "3" are only 5 digits as well. Revenues begin with a 599 digit code and followed by a 4 digit code. Expenditures begin with a three digit department code, followed by a 4 digit code beginning with "1" thru "9" delineating the categories.

Assets

<u>Fund</u>	<u>Object Code</u>
XX -	1XXXX

Liabilities & Fund Balances

<u>Fund</u>	<u>Object Code</u>
XX -	2XXXX
XX -	3XXXX

Revenue

<u>Fund</u>	<u>Object Code</u>
XX -	599-XXXX

Expenditure

<u>Fund - Dept.</u>	<u>Object Code</u>	<u>Categories</u>
XX - XXX	-1XXX	Personnel
XX - XXX	-2XXX	General Supplies/Material
XX - XXX	-3XXX	Services
XX - XXX	-4XXX	Contractual
XX - XXX	-5XXX	Equipment/Building/Maintenance
XX - XXX	-6XXX	Department Specific Materials
XX - XXX	-7XXX	Utilities
XX - XXX	-8XXX	Capital Outlay
XX - XXX	-9XXX	Transfers

Object Code Classification Definition for Expenditures

1010 SALARIES

Salaries and wages paid to full, part-time, seasonal, and temporary employees filling council approved positions based on approved salary pay scale.

1015 OVERTIME

Pay received by employees for hours exceeding their regular hour workweek in accordance with federal wage and hour laws.

1020 MEDICARE

City's portion of mandatory contributions into the Federal Social Security System. At the total rate of 1.45% to Medicare.

1025 UNEMPLOYMENT

1030 HEALTH

Includes the City's portion of health coverage paid for full-time employees and portion paid towards dependents. The plan year follows the same fiscal as the City from October to September. ~~The City currently offers two plans a High Deductible Health Plan (Base Plan) and Buy Up Plan the employer contribution is the same for both plans.~~

1031 HEALTH SAVINGS ACCOUNT (HSA)

~~If an employee elects the High Deductible Health Plan (HDHP) the City contributes \$1,350 for employee and \$1,850 for family coverage per year. Contributions are paid out quarterly.~~

1033 DENTAL

Includes the City's portion for employees and a portion paid towards dependents for dental coverage.

1035 VISION

Includes the City's portion for employees and a portion paid towards dependents for vision coverage.

1036 LIFE/ADD INSURANCE

Includes City's portion of Life/Accidental Dismemberment coverage for employees.

1037 WORKER'S COMP

Charges paid to Texas Municipal League Intergovernmental Risk Pool (TML) for insurance coverage relating to on-the-job injuries.

1040 TMRS

City's participation to Texas Municipal Retirement System (TMRS) for all positions performing 1000 hours plus per fiscal year. The City's portion of the rate changes in January of each year and is 13.74% as of January 1, 2015.

1070 CERTIFICATE PAY

A fixed amount set by the City for approved certifications held by full-time employees.

2035 COUNCIL/EMPLOYEE APPRECIATION

Includes costs to promote Council/employee relations, functions, picnics, awards, proclamations, plaques, etc.

2020 OFFICE SUPPLIES

Disposable supplies for general office use such as paper, pads, pens, pencils, ink cartridges, etc. and computer related items costing less than \$250 such as keyboards, mouse, travel drives.

2030 POSTAGE / METER RENTAL

All material related to postage and delivery for city business, i.e. postage, courier services, express mail, bulk mail permit, and certain invoiced shipping charges.

2040 MEETING EXPENSE

Materials, supplies, food, drinks, and other generally related items for official council, city, and training meetings.

2050 PRINTING/COPYING

Costs associated with printing of card stock, door hangers, forms, business cards, utility bills, warrant notices, ticket books etc.

2060 MEDICAL EXAMS / EMPLOYEE DRUG SCREENING/BACKGROUND CHECKS/TESTING

Costs directly related for pre-employment drug screens, physicals, on-the-job accidents drug screens, background and driver license checks, written testing, and immunizations for needed positions.

2070 JANITORIAL / BUILDING SUPPLIES

Items related to general building operations such as toilet paper, soaps, paper towels, light bulbs, cleaning products.

2080 UNIFORM AND CLOTHING

Costs to maintain/replace uniforms, badges, belts, boots, hats, etc., required to be worn in the course of specific employee's job.

2090 SMALL TOOLS

Articles normally of small unit value costing less than \$250, which includes items such as testers, chain saw blades, shovels, weed eater heads, small hand tools, pocket chlorimeters, and batteries.

2091 SAFETY SUPPLIES / EQUIPMENT

Equipment and supplies necessary for safety such as; gloves, safety vests, first aid kits, glasses, ice, dehydration drinks, hard hats, and rain slickers.

3010 ADVERTISING (LEGAL NOTICES)

Cost for publication such as legal advertising, public notices, and recruiting.

3012 ENGINEERING AND CONSULTING

Fees paid for professional services provided by engineering firms for various miscellaneous requirements not related to debt services projects. Also fees paid for professional service provided by outside providers for plan reviews.

3013 PROFESSIONAL SERVICES

To include professional service performed for architectural, information technology, financial services, and those not relating to other specified categories approved by the City.

3015 PROFESSIONAL – LEGAL SERVICES/JUDGE/ PROSECUTOR

Costs of legal services provided by attorneys for City day to day operations. Monthly fees paid to Municipal Court Judge and Prosecutor for services performed in Municipal Court.

3016 CODIFICATION

Fees paid to update the code of ordinances books and online when new ordinances/codes are passed by Council.

3018 CODE COMPLIANCE / CLEANUP

Costs associated with enforcement of codes including fees paid to vendors for cleaning/mowing properties in non-compliance.

3020 ASSOCIATION DUES, SUBSCRIPTIONS & PUBLICATIONS

Costs for subscriptions, professional publications and reference books, annual memberships, dues, and licenses with professional organizations and associations for employees and City

3030 TRAINING/EDUCATION

Costs associated with tuition and registration of all professional meetings, seminars including education reimbursement, continuing education, and class "C" & "D" water licenses.

3040 TRAVEL / MILEAGE/ LODGING

Travel costs, lodging and meals while attending outside training and educational functions.

3050 & 3070 GENERAL LIABILITY INSURANCE

Premiums paid to the TML for general comprehensive liability, automobile/automobile physical damage liability, law enforcement liability, errors and omissions

3060 UNIFORM SERVICE

Costs to maintain/supply uniforms provided by an outside service provider required to be worn in the course of specific employee's job.

3072 ANIMAL CONTROL OPERATING SUPPLIES / SERVICES

Includes supplies needed for animal control duties such as traps, snake poles/tubes, protective handling gloves costing less than \$250 per item. Services provided by veterinarian for confinement and medical needs.

3075 BANK SERVICE FEES

Fees charged for banking services performed by the City depository and fees associated with accepting credit cards and equipment.

3085 WEBSITE TECHNOLOGY

Costs associated with maintaining City web site, hosting and programming and posting; in addition to additional professional services for upgrades.

3087 CITIZENS COMMUNICATION/EDUCATION

Costs related to publications either electronically or paper for citizens communications such as directory, e-newsletter, monthly printed newsletter, online survey services, special mailers. Costs associated supplies for citizen functions such as National Night Out, Town Hall meetings.

3090 COMMUNICATION EQUIPMENT

All materials and services required for the proper maintenance and repair of communication equipment such as hand held radios including the purchase of new equipment costing less than \$500.

4005 CONTRACT OFFICE EQUIPMENT

Includes contractual leasing agreements/annual fees related to office equipment such as postage machine, copiers, time clocks, and billing equipment.

4015 CONTRACT SERVICES - BUILDING INSPECTION

Fees paid to outside firm for inspections of new homes/commercial, remodels, various repair projects.

4035 CONTRACT- DISPATCH SERVICES

Fees paid to City of San Antonio for dispatch services

4045 CONTRACT- RADIO FEES

Fees paid to City of San Antonio for radio frequency tower use.

4075 COMPUTER SOFTWARE / MAINTENANCE

Includes supplies and software as well as yearly license fees for the operation of computers, finance software, police software and printers thru various vendors such as; INCODE, Microsoft, Brazos Technology, Cardinal, and Badger.

4083 AUDIT SERVICES

Fees paid for professional service pertaining to the annual auditing of the City's financial records

4084 TAX APPRAISAL FEES

Professional fees paid to Bexar County Appraisal District to account for the cost of obtaining the legally mandated appraisal services necessary to value property for ad valorem tax purposes.

4085 TAX COLLECTOR

Professional fees paid to Bexar County Tax Assessor Collector to account for the cost of collection/processing statements for ad valorem taxes for the City. The charge is 1% on all funds collected by tax collector.

4088 ELECTION EXPENSE

All costs related to City elections, such as location rental, printing of ballots, supplies, election personnel, etc.

5015 ELECTRONIC EQUIPMENT MAINTENANCE

Electronic office equipment needing repair costing less than \$200 in the normal daily routine, i.e. printers, communication equipment, typewriters, calculator repair.

5020 VEHICLE MAINTENANCE

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e. oil change, radiator flush, wiper blades, flat repair, also to include purchase of tires.

5025 EQUIPMENT MAINTENANCE

Includes parts, supplies used in normal operation and routine maintenance of all equipment, i.e. pumps, motors, fittings, valves, repair clamps, lamps, curb stop replacements repairs to backhoe, bobcat, etc. equipment.

5030 BUILDING AND GROUNDS MAINTENANCE

To account for general maintenance and repair of buildings and structures to include supplies, HVAC, plumbing, and electrical, fire extinguisher recharge, and repairs performed by others.

5060 VEHICLE FUEL

Fuel i.e. gasoline, diesel, off road diesel, butane, natural gas for vehicles, machinery, and equipment.

6011 CHEMICALS

Items routinely needed for disinfection of water system and maintenance of the grounds such as but not limited to chlorine, salt, insecticides, fertilizer, ant killer, mosquito dunks, bleach, propane, lime and any other items that would be required as needed.

6030 INVESTIGATIVE SUPPLIES/PROCESSING

Items routinely purchased related to performing criminal investigations and evidence processing. Items such as finger print powder, tape, testing equipment, evidence bags.

6032 POLICE PERSONAL PROTECTIVE EQUIPMENT (PPE) SUPPLIES/MAINTENANCE

Basic supplies and replacement of PPE utilized by police officers such as Self Aid Buddy Aid kits, traffic cones, helmets, gas masks, ballistic shields, gloves, equipment, repair to bunker pants, helmets, boots costing less than \$500.

6035 FIREARMS EQUIPMENT

Ammunition and firearms supplies used for training/carried by public safety personnel, including supplies for cleaning and protection of equipment.

6040 EMS SUPPLIES

General medical supplies related to operating ambulance services such as bandages, medicines, latex gloves, splints, syringes, disposal of biohazards etc.

6045 FIRE FIGHTING / EQUIPMENT SUPPLIES

Basic supplies related to maintenance and replacement for the firefighting equipment not considered an asset replacement such as hoses, nozzles, fittings, small hand tools, foam, etc.

6046 FIRE PPE SUPPLIES/MAINTENANCE

Basic supplies and replacement of Personal Protective Equipment utilized by fire fighters such as SCBAS, air testing equipment, repair to bunker pants, helmets, boots, etc.

6050 METERS & BOXES

Includes the purchase of new meters and meter boxes for day to day operations, general maintenance, and new service.

6055 FIRE HYDRANTS AND VALVES

Includes the purchase of fire hydrants, valves, and or parts for new, replacement, and/or repairs.

6060 HUEBNER STORAGE TANK

500,000 gallon water storage tank maintenance to include but not limited to supplies such as pipes, fittings, valves, meters, registers, chemical pumps, electrical parts, water measuring devices, etc. for maintenance, repair and/or replacement of items within the tank as well as required yearly tank inspections.

6061 WELL SITE #1 – ELEVATED STORAGE TANK

A well site with a 250,000 gallon water storage tower, a water blending tank, a disinfection MIOXX facility which is also the blending site of water from Well # 5 and # 9, connected to the Trinity Well. To include but not limited to supplies such as pipes, meters, registers, fittings, valves, chemical pumps, electrical parts, water measuring devices, salt and filters etc. for maintenance, repair and/or replacement of items within the tanks as well as the required yearly tank inspections.

6062 WELL SITE #2 – EAA MONITORED

6063 WELL SITE #3 –

Currently not in operation.

6064 WELL SITE #4 –

Currently not in operation.

6065 WELL SITE #5 – CONNECTED TRINITY

A well site connected to the Trinity Aquifer & Edwards Aquifer water supply. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for daily maintenance.

6066 WELL SITE #6

A well site of water supply from the Edwards Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6067 WELL SITE #7

A well site water supply from the Edwards Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6068 WELL SITE #8

A well site of water supply from the Edwards Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance.

6069 WELL SITE #9 – TRINITY

A well site of water supply from the Trinity Aquifer. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts, landscaping and other items necessary for daily maintenance.

6070 SCADA SYSTEM/MAINTENANCE

Designed to allow for 24 hour continuous operation of our water system. This line item is for maintenance, repairs made to the electronics that monitor the system to include, CPU's, PLC's, level indicators, transmitters, circuit boards, computers, and monitoring devices.

6072 WATER MAINS AND VALVES

Maintenance and repair of water distribution system lines and service lines. To include supplies such as pipe, clamps, fittings, valves, and other items necessary for repairs.

6080 STREET MAINTENANCE / SUPPLIES/BEDDING MATERIAL

Maintenance of City dedicated streets, roadways, and sidewalks, including hot mix asphalt, gravel, rock, rebar, crack seal, concrete, form boards, and cold mix. Expenses associated to general repairs due to age, maintenance, and water line repairs.

6081 SIGN MAINTENANCE

Includes all materials/services used in replacement/addition/maintenance of signs, signals, and street markings, barricades, traffic/safety cones.

6082 WATER SAMPLING / ANALYSIS FEES

Water sampling/analysis is done regularly from or for the following agencies: EAA, Lower Colorado River Authority (LCRA), Texas Commission on Environmental Quality (TCEQ), Pollution Control Services (PCS) monthly samples taken by City, Dept. of State Health Services (DSHS) and Tier II Reporting Fees monthly/semi-yearly or annually.

7040 ELECTRIC

Costs for electricity for City facilities.

7041 NATURAL GAS

Costs for natural gas for City facilities.

7042 PHONE/CELL

Costs related to telephone service, pagers, cell and other communications services via land, VOIP, and wireless.

7044 WATER

Costs for water and service at all City facilities.

7045 STREET LIGHTS

Costs for electricity for City street lights.

NON-CAPITAL OUTLAY - An expenditure that is an acquisition or an improvement (as distinguished from a repair) that is less than \$4,999 that will have a life of more than a year but will not be capitalized per purposes of financial statements. Items to be detailed and approved by Council.

8010 NON CAPITAL - ELECTRONIC EQUIPMENT

Includes items such as vehicle/equipment radios, radars, mobile data terminals (MDT) and printers and various electronic equipment not related to office equipment approved by the City Council and with values of less than \$4,999.

8015 NON CAPITAL-COMPUTER EQUIPMENT

Includes items such as computers, printers, fax machines, monitors approved by the City Council and with values of less than \$5,000

8020 NON CAPITAL - MAINTENANCE EQUIPMENT

Items such as weed eaters, chain saws, water pumps, generators, push mowers and are approved by the City Council and with values of less than \$4,999.

8025 NON CAPITAL - OFFICE FURNITURE AND EQUIPMENT

Includes items such as office furniture, file cabinets, computers, refrigerators, microwave approved by the City Council and with values of less than \$4,999.

CAPITAL OUTLAY - An expenditure that is an acquisition or an improvement (as distinguished from a repair) of \$5,000 or more that will have a life of more than a year that will be capitalized. Items to be detailed and approved by Council.

8030 CAPITAL - ELECTRONIC EQUIPMENT

Includes items such as vehicle/equipment radios, radars, mobile data terminals (MDT) and printers and various electronic equipment not related to office equipment approved by the City Council and with values of more than \$5,000

8045 CAPITAL-COMPUTER EQUIPMENT

Includes items such as servers, printers, and copy/fax machines approved by the City Council with values of more than \$5,000.

8050 VEHICLES-CAPITAL

Expenditure towards acquisition of a motor vehicle of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

8060 EQUIPMENT-CAPITAL

Expenditure towards acquisition of equipment such as backhoe, trencher, skid loader of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

8080 CAPITAL – IMPROVEMENT PROJECTS

Expenditure towards major repair/reconstruction/new projects not otherwise included in existing category for more than \$5,000.

8085 CAPITAL – STREETS

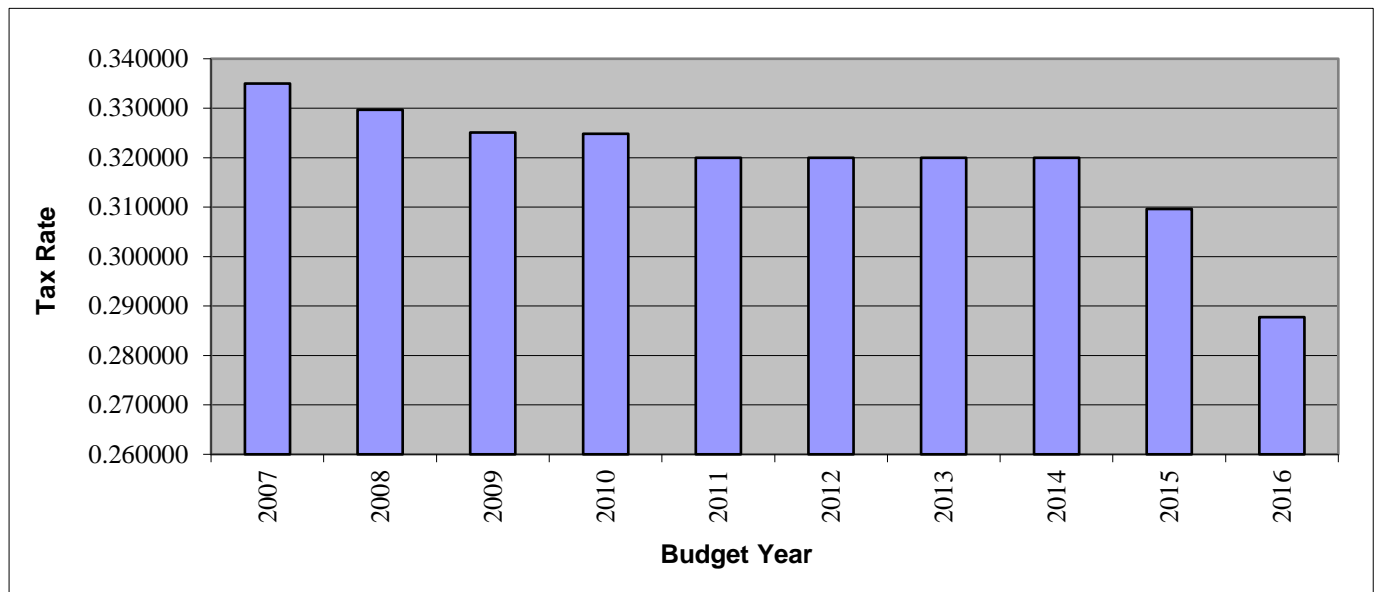
Expenditure towards major repair or reconstruction of existing streets beyond just general maintenance approved by Council costing more than \$5,000.

8081 BUILDINGS-CAPITAL

Expenditure towards acquisition of buildings of \$5,000 or more that will have a life of more than a year that will be capitalized and is approved by Council.

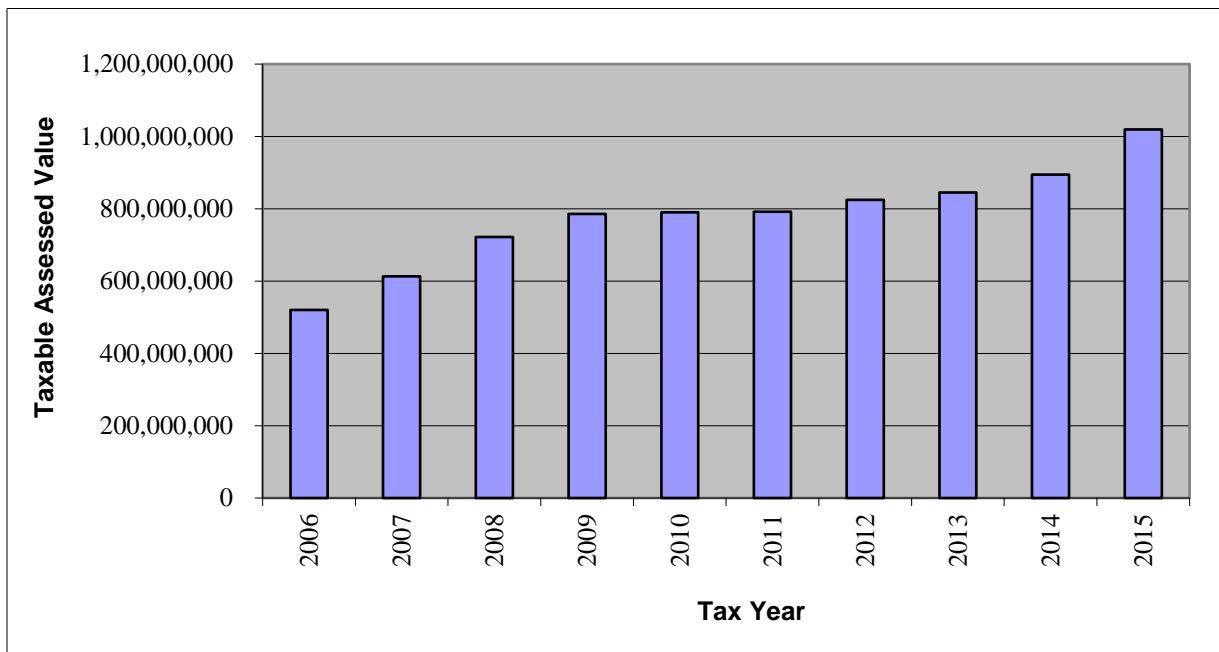
City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$615,949 Home Valuation	Change
2007	2006		0.27653	0.05847	0.335000	(0.0080)	-2.39%	2,063	108
2008	2007		0.27349	0.05620	0.329682	(0.0053)	-1.61%	2,031	(33)
2009	2008		0.27349	0.05160	0.325081	(0.0046)	-1.42%	2,002	(28)
2010	2009		0.29087	0.03393	0.324800	(0.0003)	-0.09%	2,000	(2)
2011	2010		0.29087	0.02913	0.320000	(0.0048)	-1.50%	1,971	(30)
2012	2011		0.28173	0.03827	0.320000	0.0000	0.00%	1,971	0
2013	2012		0.28243	0.03757	0.320000	0.0000	0.00%	1,971	0
2014	2013		0.27244	0.04756	0.320000	0.0000	0.00%	1,971	0
2015	2014		0.290429	0.019188	0.309617	(0.0104)	-3.35%	1,907	(64)
2016	2015	Adopted	0.264066	0.023676	0.287742	(0.0219)	-7.60%	1,772	(135)



City of Shavano Park Historical Taxable Assessed Value

Budget Year	Tax Year	Taxable Assessed Value Including Freeze	Change	%
2007	2006	519,669,448	74,894,415	16.84%
2008	2007	612,767,664	93,098,216	17.91%
2009	2008	722,254,773	109,487,109	17.87%
2010	2009	785,865,195	63,610,422	8.81%
2011	2010	789,548,590	3,683,395	0.47%
2012	2011	791,642,564	2,093,974	0.27%
2013	2012	824,544,198	32,901,634	4.16%
2014	2013	844,730,323	20,186,125	2.45%
2015	2014	894,520,940	49,790,617	5.89%
2016	2015 Estimated	1,019,366,077 *	124,845,137	13.96%



* Certified grand total reported from Bexar Appraisal District as of July 24, 2015. Includes all freeze taxable values as well as properties under protest.

City of Shavano Park
Analysis of Tax Rate's FY '14-'15 vs. FY '15-'16

	FY '14-'15 Assesment	FY '15-'16 Current Rate	FY '15-'16 Rollback Rate	FY '15-'16 Effective Rate	FY '15-'16 Adopted Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 679,114,706	\$ 762,239,566	\$ 762,239,566	\$ 762,239,566	\$ 762,239,566
Add Back Actual Freeze (Not included in the rate calculations)	\$ 599,741	\$ 655,181	\$ 655,181	\$ 655,181	\$ 655,181
Total Tax Rate (Per \$100)	0.309617	0.309617	0.315171	0.287742	0.287742
Total M&O and I&S Tax Levy	\$ 2,702,396	\$ 3,015,204	\$ 3,057,539	\$ 2,848,464	\$ 2,848,464
Less Debt Service Portion (I&S) @ 98.76% Collection	\$ (130,294)	\$ (178,230)	\$ (178,230)	\$ (178,230)	\$ (178,230)
Tax Levy Available to General Fund (M&O) @ 98.76%	\$ 2,552,811	\$ 2,799,586	\$ 2,841,396	\$ 2,634,913	\$ 2,634,913
Revenue Difference from FY '14-'15 for General Fund		\$ 246,775	\$ 288,585	\$ 82,103	\$ 82,103
Tax Rate Comparison FY '14-15 vs. '15-'16		\$ -	\$ 0.005554	\$ (0.021875)	\$ (0.021875)
	FY '14-'15 Assesment	FY '15-'16 Current Rate	FY '15-'16 Rollback Rate	FY '15-'16 Effective Rate	FY '15-'16 Proposed Rate
Rate Effects on Average Homestead Value	\$ 578,174	\$ 615,949	\$ 615,949	\$ 615,949	\$ 615,949
Total Tax Rate (Per \$100)	0.309617	0.309617	0.315171	0.287742	0.287742
Total M&O and I&S Tax Levy	\$ 1,790	\$ 1,907	\$ 1,941	\$ 1,772	\$ 1,772
Difference In City Tax Paid FY '14-'15 vs. '15-'16 *		\$ 117	\$ 151	\$ (18)	\$ (18)

* Difference for individual tax payers may be more or less depending on the individuals appraised property value.

2015 Property Tax Rates in SHAVANO PARK, CITY OF

This notice concerns the 2015 property tax rates for SHAVANO PARK, CITY OF. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$1,974,588
Last year's debt taxes	\$130,457
Last year's total taxes	\$2,105,045
Last year's tax base	\$679,886,763
Last year's total tax rate	\$0.309617/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,104,419
÷ This year's adjusted tax base (after subtracting value of new property)	\$731,354,016
=This year's effective tax rate	\$0.287742/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$1,973,944
÷ This year's adjusted tax base	\$731,354,016
=This year's effective operating rate	\$0.269903/\$100
x 1.08 =this year's maximum operating rate	\$0.291495/\$100
+ This year's debt rate	\$0.023676/\$100
= This year's total rollback rate	\$0.315171/\$100

Statement of Increase/Decrease

If SHAVANO PARK, CITY OF adopts a 2015 tax rate equal to the effective tax rate of \$0.287742 per \$100 of value, taxes would increase compared to 2014 taxes by \$88,238.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
M&O	4,504,249
I&S	265,938

Schedule B - 2015 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Refunding	139,038	68,526	1,000	208,564
Total required for 2015 debt service				\$208,564
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$30,330
= Total to be paid from taxes in 2015				\$178,234
+ Amount added in anticipation that the unit will collect only 98.76% of its taxes in 2015				\$2,238
= Total debt levy				\$180,472

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 233 N. Pecos-La Trinidad, San Antonio, TX 78207.

Name of person preparing this notice: Carlos Gutierrez, PCC

Title: Property Tax Division Director

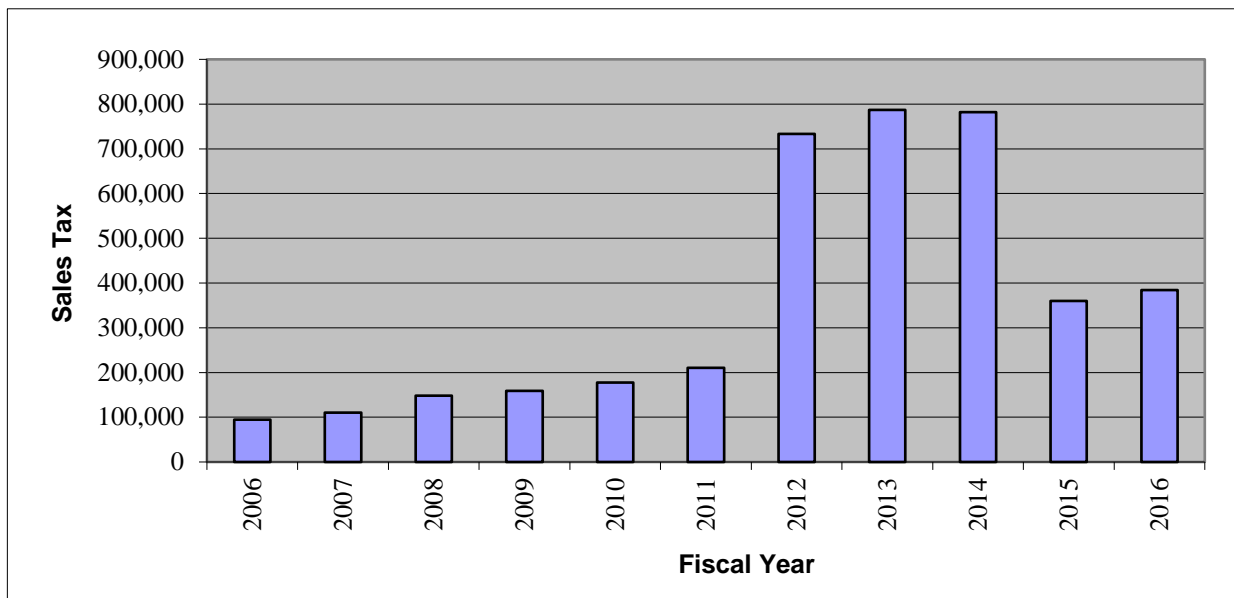
Date Prepared: 07/30/2015

City of Shavano Park Historical Sales Tax Rates

Total	8.25%
State	6.25%
General Fund	1.00%
Street Maintenance Fund	0.25%
Crime Control District	0.25%
VIA	0.50%

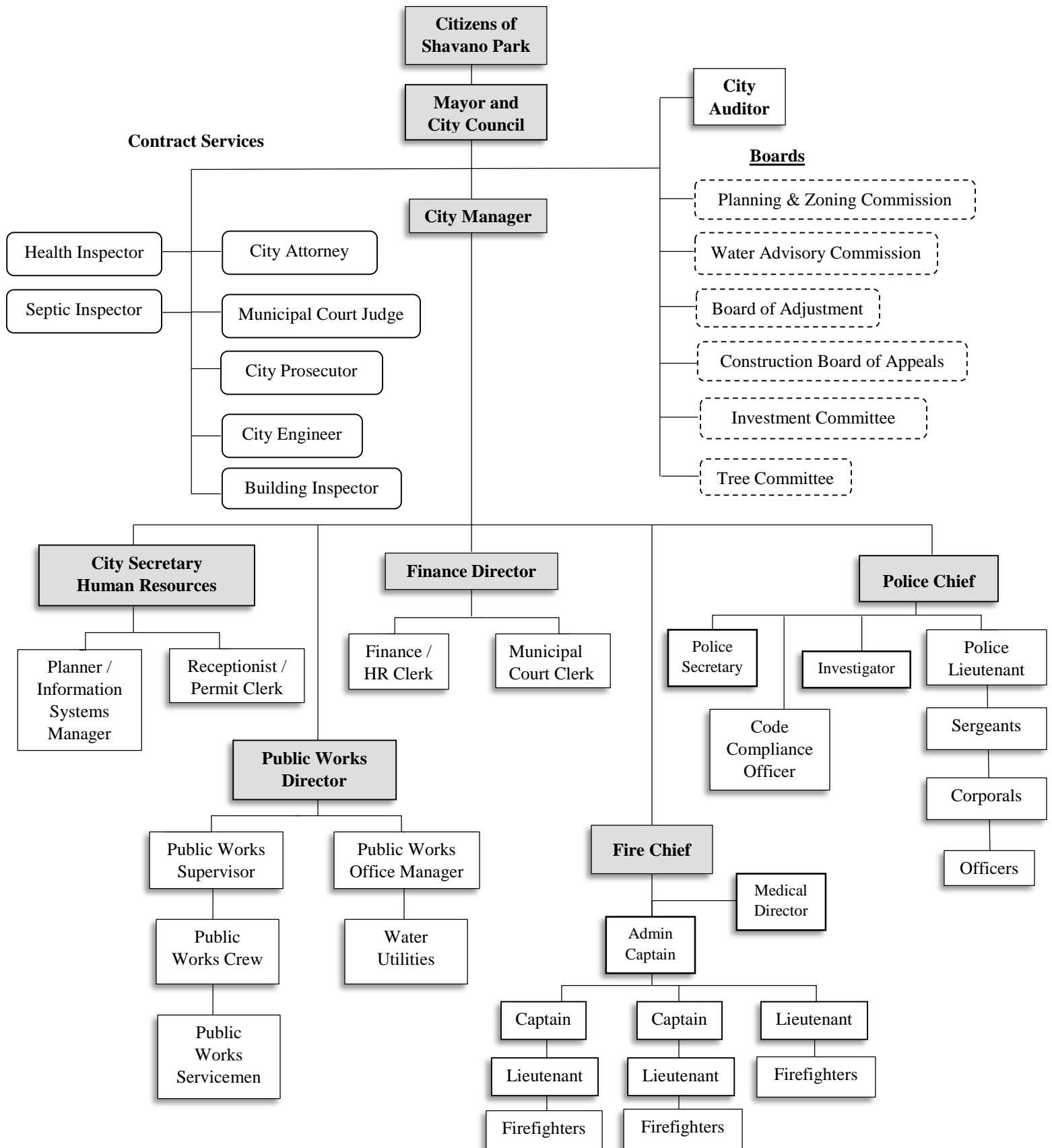
General Fund Sales Tax

Budget Year	Sales Tax	Change	%
2006	94,429	50,292	
2007	110,627	16,198	17.154%
2008	148,390	37,763	34.135%
2009	159,032	10,642	7.172%
2010	177,830	18,798	11.820%
2011	210,371	32,541	18.299%
2012	733,107	522,736	248.483%
2013	786,838	53,731	7.329%
2014	781,683	(5,155)	-0.655%
2015 Projected	360,000	(421,683)	-53.946%
2016 Adopted	384,000	24,000	6.667%



**CITY OF SHAVNAO PARK
ORGANIZATIONAL FLOWCHART**

Approved 2-23-2015



Historical Staffing Levels

10 - General Fund	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	Council Adopted 2015/2106
GENERAL ADMINISTRATION - 601						
City Manager	1	1	1	1	1	1
City Secretary	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1
Finance/HR Clerk	1	1	1	1	1	1
Permit Clerk	1	1	1	1	1	1
Planner/Information Systems Manager	0	0	0	1	1	1
Building Official	0	0	0	0	0	0
Code Enforcement Officer	1	1	1	0	0	0
Totals	6	6	6	6	6	6
MUNICIPAL COURT - 602						
Court Clerk	1	1	1	1	1	1
Totals	1	1	1	1	1	1
PUBLIC WORKS - 603						
Director of Public Works 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Building Inspector/Code Enforcement	0	0	0	0	0	0
Public Works Supervisor	0.5	0.5	0.5	0	0	0
Public Works Water Foreman	0	0	0.5	0.5	0.5	0.5
Public Works Serviceman	2	2	2	2.5	2.5	2.5
Totals	3.5	3.5	4	4	4	4
POLICE - 604						
Police Chief	1	1	1	1	1	1
Police Secretary	1	1	1	1	1	1
Deputy Police Chief	1	0	0	0	0	0
Police Lieutenant	0	0	0	1	1	1
Police Investigator/Sergeant	0	1	1	1	1	1
Police Sergeant	1	1	4	4	4	4
Police Captain	1	0	1	0	0	0
Police Corporal	2	3	4	4	4	4
Police Officer	10	10	5	5	5	5
Totals	17	17	17	17	17	17

Historical Staffing Levels

10 - General Fund Cont.	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	Council Adopted 2015/2106
FIRE DEPARMENT - 605						
Fire Chief	1	1	1	1	1	1
Training Coordinator/Admin Assist.	0	0	0	0	0	0
Asst. Fire Chief	0	0	0	0	0	0
Captain/Paramedic	0	0	0	2	2	2
Fire Captain	2	3	3	1	1	1
Fire Lieutenant	1	3	3	3	3	3
Fire Marshall	1	0	0	0	0	0
Fire Fighter/EMT	11	9	10	0	0	0
Fire Fighter/Paramedic	0	0	0	5	5	5
Fire Fighter	0	0	0	5	5	5
Totals	16	16	17	17	17	17

20 - Water Fund

WATER - 606						
Public Works Director 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works/Water Office Manager 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Supervisor (Superintedent)	0.5	0.5	0.5	0	0	0
Public Works/Water Foreman	1	1	0.5	0.5	0.5	0.5
Water Serviceman	2	2	2	2.5	2.5	2.5
Totals	4.5	4.5	4	4	4	4

Strategic Goals and Objectives

Strategic Vision

Shavano Park is a premier, diverse and welcoming community that celebrates our small town character, multigenerational heritage, urban energy, and natural habitat.

Mission

The City of Shavano Park provides exceptional leadership and delivers exemplary municipal services in a professional, cost-effective and efficient manner to citizens, business owners and visitors in order to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

Values

- Honesty
- Integrity
- Accountability
- Excellence
- Professionalism
- Innovation
- Inclusiveness
- A commitment to open, clear and transparent communications and Government
- Responsiveness and Customer Service

Essential Task List

- Provide, Efficiently Use, and Protect Fiscal Resources
- Man the Staff
- Provide and Maintain Infrastructure
- Maintain a Superior Water System
- Provide Police Protection
- Provide Fire / EMS Protection
- Conduct Municipal Planning
- Enforce Ordinances / Standards consistently
- Provide Outstanding Customer Service to citizens and visitors

Strategic Goals

- Provide excellent municipal services while anticipating future requirements
- Protect and provide a city-wide safe environment
- Protect City property values, while enhancing resources and maintaining fiscal discipline
- Maintain excellent infrastructure (buildings, streets and utilities)
- Enhance and support commercial business activities and opportunities
- Enhance the City image and maintain a rural atmosphere
- Promote effective communications and outreach with citizens

Objectives

Provide excellent municipal services while anticipating future requirements

- Provide exceptional customer service to citizens and visitors
- Enforce ordinances / policies consistently
- Create a Policy Continuity Book
- Conduct a staff Compensation Study

Protect and provide a city-wide safe environment

- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code violations
- Proactively pursue reduction of neighborhood crime across the city
- Consistently maintain average police and fire response times to 3-4 minutes
- Routinely emphasize friendly “customer service” and image to City while patrolling
- Effectively communicate to citizens police security efforts in crime control measures and trends
- Install a barbed wire fence along Cliffside Road as recommended by the City Engineer

Protect City property values, while enhancing resources and maintaining fiscal discipline

- Investigate revenue enhancement options
- Establish Reserve Policies
- Initiate replenishment of the Oak Wilt Fund
- Earn the Texas Comptroller Circle Award
- Earn Government Finance Officers Association Budget Award

Maintain excellent infrastructure (buildings, streets and utilities)

- Develop / maintain a city-wide street assessment, maintenance, and replacement schedule
- Assess options for NW Military Hwy; possible Metropolitan Planning Organization (MPO) Project
- Continue to implement asphalt preservation applications beginning on the west side of NW Military from Pond Hill to DeZavala – applications include crack seal and seal coat to assist in maintaining pavement conditions
- Develop environment friendly parking options
- Establish a plan to paint, repair Elevated Storage Tank including efficient plan for supplying water to the residents of City of Shavano Park (CoSP) during refurbishing and repair period
- Develop plan to replace the two (2”) inch water mains along the easement in vicinity of Cliffside Drive (200 block)
- Investigate improvements to the SCADA communications system
- Assess existing street lights for cost savings and down lighting
- Investigate water system looping issues along Cliffside Drive
- Assess requirements of the Ground Storage Tank (GST) top (paint)

Enhance and support commercial business activities and opportunities

- Prepare a business directory as a Supplement to the Shavano Park Directory
- Update Technical Codes
- Complete a Certificate of Occupancy Ordinance
- Revise the Table of Uses to require “CC” designation for Assisted Living Facilities
- Review and update the Table of Uses for new business opportunities (O-1, B-1, and B-2 Zoning Categories)
- Consider a business fair

Enhance the City Image while maintaining a rural atmosphere

- Develop a “branding” campaign; rebrand Roadrunner Stickers
- Gain “stylized” intellectual property rights to the Roadrunner image used on City Pylon signs
- Emphasis friendly customer service and make opportunities to engage with public
- Establish Hike and Bike trail north from Lockhill Selma to Salado Creek
- Establish an effective tree plan and perform tree maintenance on all municipal property as needed
- Consider solicitation of donation of a pavilion to the City for the City
- Contract a professional landscaper for maintenance of City Hall property
- Install monument signs on Cliffside
- Monument completion, lighting and beautification for South and Southwest entrances to City
- Plan the creation of a Veteran’s Memorial
- Establish an effective Tree Committee
- Earn Tree City USA recognition
- Consider permanent green space on the municipal tract

Promote effective communications and outreach with citizens

- Develop a City Communications Plan
- Develop a City Publications Policy
- Create a Use of City Hall Policy
- Conduct four City sponsored events (Arbor Day, Independence Day, National Night Out, December Celebration)
- Create and maintain a new and improved website
- Conduct written engagements with Citizens (Recycle Program, RR Stickers, Key Numbers, i-INFO)
- Develop a plan for Movie night – 1x year

Mitigate storm water runoff

- Develop a prioritized plan to address City drainage issues
- Consider drainage improvements
- Provide maintenance of our storm water to include inlets and channels, ensuring proper drainage into our watersheds
 - Conduct a brush clearing project in the drainage from Bent Oak to Cliffside
 - Conduct a brush clearing project in the drainage from Cliffside to NW Military

COMBINED FUND SUMMARY

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ACTUAL	2014-2015 ADOPTED	2014-2015 AMENDED	2015-2016 ADOPTED
REVENUE & TRANSFERS IN						
GENERAL FUND	\$ 4,128,522	\$ 4,763,159	\$ 4,227,719	\$ 4,063,259	\$ 4,302,415	\$ 4,353,600
WATER UTILITY FUND	994,706	1,014,665	956,660	992,200	976,100	918,739
CRIME CONTROL FUND	365,972	395,597	387,246	74,790	74,790	96,030
PEG FUND	-	-	8,919	10,420	10,420	15,005
OAK WILT FUND	-	-	2,083	1,520	11,520	10,500
STREET MAINTENANCE FUND	-	-	-	74,790	74,790	96,000
COURT TECHNOLOGY/SECURITY FUND	13,963	15,207	11,191	14,100	14,100	11,950
CHILD SAFETY FUND	-	-	3,589	3,400	3,400	3,400
LEOSE FUND	-	-	1,615	1,500	1,500	1,500
POLICE FORFEITURE	-	-	3,074	5	5	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	142,966	1,034,212	284,483	230,515	373,041	290,532
PET DOCUMENTATION & RESCUE FUND	-	-	100	-	-	-
DEBT SERVICE FUND	\$ 295,485	\$ 408,324	\$ 395,407	\$ 171,147	\$ 171,148	178,230
TOTAL REVENUE & TRANSFERS IN	\$ 5,941,614	\$ 7,631,164	\$ 6,282,086	\$ 5,637,646	\$ 6,013,229	\$ 5,975,486
LESS INTERFUND TRANSFERS	\$ (174,845)	\$ (1,472,711)	\$ (77,495)	\$ (311,465)	\$ (473,757)	\$ (428,762)
NET BUDGET REVENUES	\$ 5,766,769	\$ 6,158,453	\$ 6,204,591	\$ 5,326,181	\$ 5,539,472	\$ 5,546,724
EXPENSES & TRANSFERS OUT						
GENERAL FUND	\$ 3,272,118	\$ 4,711,577	\$ 4,361,008	\$ 4,098,259	\$ 4,521,416	\$ 4,388,600
WATER UTILITY FUND	948,560	933,199	979,763	1,092,200	995,794	1,075,164
CRIME CONTROL FUND	14,833	431,297	73,566	127,341	127,341	97,300
PEG FUND	-	-	-	-	-	-
OAK WILT FUND	-	-	-	-	42,999	-
STREET MAINTENANCE FUND	-	-	-	-	-	-
COURT TECHNOLOGY/SECURITY FUND	10,602	8,291	30,769	19,766	19,766	8,530
CHILD SAFETY FUND	-	-	-	3,000	3,000	3,080
LEOSE FUND	-	-	-	3000	3,000	3,900
POLICE FORFEITURE	-	-	-	-	-	-
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	144,238	480,290	-	20,000	20,000	18,000
PET DOCUMENTATION & RESCUE FUND	-	-	-	-	-	-
DEBT SERVICE FUND	291,319	294,702	293,193	204,671	204,671	208,564
TOTAL EXPENSES & TRANSFERS OUT	\$ 4,681,670	\$ 6,859,356	\$ 5,738,299	\$ 5,568,237	\$ 5,937,987	\$ 5,803,138
LESS INTERFUND TRANSFERS	\$ (174,845)	\$ (1,472,711)	\$ (77,495)		\$ (473,757)	\$ (428,762)
NET BUDGET EXPENSES	\$ 4,506,825	\$ 5,386,645	\$ 5,660,804	\$ 5,568,237	\$ 5,464,230	\$ 5,374,376
REVENUE OVER (SHORT) EXPENDITURES -	\$ 1,259,944	\$ 771,808	\$ 543,787	\$ (242,056)	\$ 75,242	\$ 172,348
BEGINNING COMBINED FUND BALANCE	\$ 7,009,987	\$ 8,269,931	\$ 9,041,739	9,585,526	\$ 9,585,526	\$ 9,660,768
CHANGE IN FUND BALANCE	1,259,944	771,808	543,787	(242,056)	75,242	172,348
ENDING COMBINED FUND BALANCE	\$ 8,269,931	\$ 9,041,739	\$ 9,585,526	9,343,470	\$ 9,660,768	\$ 9,833,116

CONSOLIDATED BUDGET SUMMARY BY FUND
FY 2015-2016

	GENERAL FUND	WATER FUND	CRIME CONTROL FUND	GENERAL CAPITAL IMPR./REPLACE MENT FUND	PEG FUND	OAK WILT FUND	STREET MAINTENANCE FUND	COURT TECHNOLOGY & SECURITY FUND	CHILD SAFETY FUND	LEOSE FUND	FORFEITURE FUNDS	PET DOC. & RESCUE FUND	DEBT SERVICE FUND	TOTAL
BEGINNING FUND BALANCE	\$ 3,231,998	\$ 3,763,810	\$ 597,230	\$ 1,567,181	\$ 68,993	\$ 13,464	\$ 74,790	\$ 52,761	\$ 3,989	\$ 3,647	\$ 6,225	\$ 2,393	\$ 274,287	\$ 9,660,768
REVENUES:														
PROPERTY TAX	\$ 2,651,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,230	\$ 2,829,428
SALES TAX	384,000	-	96,000	-	-	-	96,000	-	-	-	-	-	-	\$ 576,000
OTHER TAXES	18,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 18,000
FRANCISE FEES	419,122	-	-	-	-	-	-	-	-	-	-	-	-	\$ 419,122
CHARGES FOR SERVICES	-	918,739	-	-	-	-	-	-	-	-	-	-	-	\$ 918,739
PERMITS/LICENSES	390,450	-	-	-	15,000	10,500	-	-	-	-	-	-	-	\$ 415,950
COURT FEES	210,200	-	-	-	-	-	-	11,950	3,400	-	-	-	-	\$ 225,550
POLICE/FIRE REVENUE	68,177	-	-	-	-	-	-	-	-	-	-	-	-	\$ 68,177
INTEREST	5,000	-	30	-	5	-	-	-	-	-	-	-	-	\$ 5,035
MISCELLANEOUS/GRANTS	69,123	-	-	-	-	-	-	-	-	1,500	-	-	-	\$ 70,623
INTERFUND TRANSFERS	138,330	-	-	290,532	-	-	-	-	-	-	-	-	-	\$ 428,862
TOTAL REVENUES	\$ 4,353,600	\$ 918,739	\$ 96,030	\$ 290,532	\$ 15,005	\$ 10,500	\$ 96,000	\$ 11,950	\$ 3,400	\$ 1,500	\$ -	\$ -	\$ 178,230	\$ 5,975,486
EXPENDITURES:														
GENERAL GOVERNMENT	\$ 916,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 916,761
JUDICIAL	72,035	-	-	-	-	-	-	8,530	-	-	-	-	-	\$ 80,565
PUBLIC WORKS	563,352	1,075,164	-	-	-	-	-	-	-	-	-	-	-	\$ 1,638,516
PUBLIC SAFETY	2,836,452	-	97,300	18,000	-	-	-	-	3,080	3,900	-	-	-	\$ 2,958,732
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	208,564	\$ 208,564
TOTAL EXPENDITURES	\$ 4,388,600	\$ 1,075,164	\$ 97,300	\$ 18,000	\$ -	\$ -	\$ -	\$ 8,530	\$ 3,080	\$ 3,900	\$ -	\$ -	\$ 208,564	\$ 5,803,138
ENDING FUND BALANCE	\$ 3,196,998	\$ 3,607,385	\$ 595,960	\$ 1,839,713	\$ 83,998	\$ 23,964	\$ 170,790	\$ 56,181	\$ 4,309	\$ 1,247	\$ 6,225	\$ 2,393	\$ 243,953	\$ 9,833,116
CHANGE IN FUND BALANCE	\$ (35,000)	\$ (156,425)	\$ (1,270)	\$ 272,532	\$ 15,005	\$ 10,500	\$ 96,000	\$ 3,420	\$ 320	\$ (2,400)	\$ -	\$ -	\$ (30,334)	\$ 172,348

10 - GENERAL FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 3,450,999</u>	<u>\$ 3,231,998</u>	
REVENUE TOTAL	<u>\$ 4,302,415</u>	<u>\$ 4,353,600</u>	\$ 51,185
DEPARTMENT EXPENSES			
CITY COUNCIL	\$ 32,624	\$ 37,250	\$ 4,626
ADMINISTRATION	\$ 802,490	\$ 788,707	\$ (13,783)
COURT	\$ 71,934	\$ 72,035	\$ 101
PUBLIC WORKS	\$ 734,271	\$ 563,352	\$ (170,919)
FIRE DEPARTMENT	\$ 1,374,770	\$ 1,506,580	\$ 131,810
POLICE DEPARTMENT	\$ 1,392,827	\$ 1,329,872	\$ (62,955)
DEVELOPMENT SERVICES	\$ 112,500	\$ 90,804	\$ (21,696)
TOTAL EXPENSES	<u>\$ 4,521,416</u>	<u>\$ 4,388,600</u>	<u>\$ (132,816)</u>
Income/(Loss)	\$ (219,001) *	\$ (35,000) **	
ENDING FUND BALANCE	<u>\$ 3,231,998</u>	<u>\$ 3,196,998</u>	

* Expenditures from funds encumbered in FY 13/14 & Fund Balance Transfer In for projects.

** Fund Balance Transfer in for street roller/compactor.

General Fund - Fund Balance Funding %

	2015/2016 ADOPTED BUDGET	UNAUDITED 9-30-2015 FUND BALANCE	Remaining/(Needed) Unassigned Fund Balance at % of Budget
	\$ 4,388,600	\$ 3,231,998	
Fund Balance % of Budget			
20%	\$ 877,720		\$ 2,354,278
25%	\$ 1,097,150		\$ 2,134,848
30%	\$ 1,316,580		\$ 1,915,418
40%	\$ 1,755,440		\$ 1,476,558
50%	\$ 2,194,300		\$ 1,037,698
75%	\$ 3,291,450		\$ (59,452)
80%	\$ 3,510,880		\$ (278,882)
85%	\$ 3,730,310		\$ (498,312)
95%	\$ 4,169,170		\$ (937,172)
100%	\$ 4,388,600		\$ (1,156,602)

10 -GENERAL FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
10-599-1010 CURRENT ADVALOREM TAXES	2,174,440	2,268,987	2,227,588	2,580,253	2,515,157	2,521,156	2,634,913
10-599-1020 DELINQUENT ADVALOREM TAXES	0	66,814	17,552	13,285	16,023	16,150	13,285
10-599-1030 PENALTY & INTEREST REVENUE	0	0	5,366	3,000	8,239	8,325	3,000
10-599-1040 MUNICIPAL SALES TAX	733,107	786,838	781,683	288,000	327,025	360,000	384,000
10-599-1060 MIXED BEVERAGE TAX	10,373	13,562	18,631	18,000	19,371	19,371	18,000
TOTAL TAXES	2,917,921	3,136,200	3,050,821	2,902,538	2,885,814	2,925,002	3,053,198
FRANCHISE REVENUES							
10-599-2020 FRANCHISE FEES - ELECTRIC	299,752	212,890	198,865	196,000	251,532	251,532	251,200
10-599-2022 FRANCHISE FEES - GAS	0	0	33,704	30,000	33,080	33,080	33,000
10-599-2024 FRANCHISE FEES - CABLE	0	0	67,389	61,500	74,713	74,713	75,185
10-599-2026 FRANCHISE FEES - PHONE	0	0	29,724	25,000	25,599	25,487	25,000
10-599-2027 FRANCHISE FEES - SAWS	0	0	0	10,737	19,331	19,331	10,737
10-599-2028 FRANSHISE FEES - REFUSE	0	0	22,333	15,000	24,867	24,867	24,000
TOTAL FRANCHISE REVENUES	299,752	212,890	352,015	338,237	429,124	429,010	419,122
PERMITS & LICENSES							
10-599-3010 BUILDING PERMITS	224,070	247,184	330,858	300,000	410,875	386,301	249,300
10-599-3012 PLAN REVIEW FEES	37,039	44,202	49,536	62,000	116,035	110,829	62,000
10-599-3015 TREE TRIMMING PERMITS	1,515	1,515	0	0	0	0	0
10-599-3018 CERTIFICATE OF OCCUPANCY PE	2,500	2,500	4,000	2,000	4,400	4,200	2,000
10-599-3020 PLATTING FEES	2,105	22,309	12,695	27,000	36,197	28,509	14,000
10-599-3025 VARIANCE APPLICATION FEES	1,750	350	400	500	15	15	500
10-599-3040 CONTRACTORS' LICENCES	22,100	(100)	0	0	200	200	0
10-599-3045 INSPECTION FEES	10,600	10,850	11,560	12,000	11,327	12,000	10,000
10-599-3050 GARAGE SALE & OTHER PERMITS	225	270	1,480	250	505	500	250
10-599-3055 HEALTH INSPECTIONS	0	0	0	0	2,100	2,100	2,400
10-599-3060 DEVELOPMENT FEES	0	90,685	1,357	142,526	158,232	142,526	50,000
TOTAL PERMITS & LICENSES	301,904	419,765	411,885	546,276	739,886	687,180	390,450
COURT FEES							
10-599-4010 MUNICIPAL COURT FINES	205,125	219,077	174,822	170,000	183,099	180,000	170,000
10-599-4021 ARREST FEES	9,339	9,460	6,833	10,000	6,627	6,600	10,000
10-599-4028 STATE COURT COST ALLOCATION	9,276	8,542	7,494	5,000	0	5,000	5,000
10-599-4030 WARRANT FEES	28,878	44,564	32,868	24,000	28,736	27,500	24,000
10-599-4036 JUDICIAL FEE - CITY	1,206	1,267	936	1,200	907	900	1,200
TOTAL COURT FEES	253,824	282,910	222,954	210,200	219,368	220,000	210,200

10 -GENERAL FUND

	2011-2012	2012-2013	2013-2014	(----- CURRENT	2014-2015 Y-T-D	----- PROJECTED	2015-2016 ADOPTED
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
POLICE/FIRE REVENUES							
10-599-6010 POLICE REPORT REVENUE	174	391	174	400	333	300	400
10-599-6030 POLICE DEPT. REVENUE	825	1,515	4,016	1,150	6,763	4,070	2,777
10-599-6060 EMS FEES	78,231	54,861	69,528	60,000	74,661	72,000	65,000
TOTAL POLICE/FIRE REVENUES	79,230	56,767	73,718	61,550	81,756	76,370	68,177
MISC./GRANTS/INTEREST							
10-599-7000 INTEREST INCOME	10,849	5,017	9,544	10,000	3,958	4,000	5,000
10-599-7010 SCHOOL CROSSING GUARD REIMB	3,456	3,582	0	0	0	0	0
10-599-7021 FEDERAL GRANTS	23,030	0	0	0	0	0	0
10-599-7025 US DOJ VEST GRANT	2,012	0	1,209	2,000	1,198	2,000	2,000
10-599-7037 STRAC	6,122	4,523	5,623	6,033	6,033	6,033	6,033
10-599-7040 PUBLIC RECORDS REVENUE	164	241	125	200	77	76	200
10-599-7050 ADMINISTRATIVE INCOME	6,205	17,312	4,125	28,750	25,824	25,824	5,250
VARIOUS MISC COLLECTION 0	0.00						1,500
LAND SWAP TO SAN ANTONI 0	0.00						3,750
10-599-7070 RECYCLING REVENUE	0	7,279	1,602	500	1,454	1,700	1,500
10-599-7075 SITE LEASE/LICENSE FEES	35,735	18,651	24,478	38,640	39,041	38,980	38,640
T-MOBILE 0	0.00						15,684
CCATT-AT&T 0	0.00						22,956
10-599-7084 DONATIONS- FIRE DEPARTMENT	1,370	0	0	500	500	500	0
10-599-7085 DONATIONS- POLICE DEPARTMEN	100	150	300	600	600	600	0
10-599-7086 DONATIONS- ADMINISTRATION	0	0	0	0	4,655	4,655	0
10-599-7090 SALE OF CITY ASSETS	1,273	25,222	6,671	6,000	21,224	21,224	15,000
10-599-7097 INSURANCE PROCEEDS	0	0	6,898	4,975	10,236	5,870	0
10-599-7099 MISC REVENUE	0	65,521	15,179	500	586	586	500
TOTAL MISC./GRANTS/INTEREST	90,315	147,499	75,754	98,698	115,386	112,048	74,123
TRANSFERS IN							
10-599-8020 TRF IN -WATER FUND	17,091	21,000	22,050	22,050	22,050	22,050	22,050
10-599-8040 TRF IN -CRIME CONTROL	14,833	320,197	41,975	83,100	83,100	83,100	89,750
POLICE VEHICLE 2	38,000.00						76,000
MOBILE DATA COMPUTER (M 1	5,000.00						5,000
MDC - PRINTERS 8	656.25						5,250
MOBILE RADAR UNIT 1	1,600.00						1,600
WIRLESS MICROPHONES 5	280.00						1,400
GAME CAMERAS (3) 0	0.00						500
10-599-8050 TRF IN -COURT RESTRICTED	642	321	13,470	19,766	19,766	19,766	8,530
INCODE- COURT 0	0.00						4,184
INCODE- BRAZOS - POLICE 0	0.00						4,346
10-599-8070 TRF IN -CAPITAL REPLACEMENT	0	0	0	20,000	20,000	20,000	18,000
RADIOS- FIRE DEPT. VEHI 4	4,500.00						18,000
10-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	(36,923)	0	0	0	0
10-599-8099 FUND BALANCE RESERVE	0	0	0	219,001	0	178,491	35,000
ROLLER/COMPACTOR 0	0.00						35,000
10-599-8200 CPS CEID Refund	153,010	153,010	0	0	0	0	0
TOTAL TRANSFERS IN	185,576	494,528	40,572	363,917	144,916	323,407	173,330

10 -GENERAL FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
TOTAL NON-DEPARTMENTAL	4,128,522	4,750,559	4,227,719	4,521,416	4,616,251	4,773,017	4,388,600
TOTAL REVENUES	4,128,522	4,750,559	4,227,719	4,521,416	4,616,251	4,773,017	4,388,600
	=====	=====	=====	=====	=====	=====	=====

Major Budget Changes

No significant changes have been made to the day to day operations.

Capital Outlay

-8080 Capital - Improvement Projects

A place holder for Veterans Memorial no dollars assigned.

Monument Signs at Cliffside.	\$	6,000
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10 -GENERAL FUND
CITY COUNCIL

	((----- 2014-2015 -----))							2015-2016
	2011-2012	2012-2013	2013-2014	CURRENT	Y-T-D	PROJECTED	ADOPTED	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	
PERSONNEL								
SUPPLIES								
10-600-2020 GENERAL OFFICE SUPPLIES	0	0	301	300	145	300	300	
10-600-2035 COUNCIL/EMPLOYEE APPRECIATI	0	0	0	1,000	1,054	1,054	1,000	
10-600-2037 CITY SPONSORED EVENTS	0	0	0	15,000	13,142	13,142	16,000	
EVENTS (3)	3	5,000.00					15,000	
MOVIE NIGHT	0	0.00					1,000	
10-600-2040 MEETING SUPPLIES	311	1,373	1,882	2,000	1,192	1,200	2,000	
COUNCIL MEETINGS	10	125.00					1,250	
GENERAL SUPPLIES	0	0.00					750	
TOTAL SUPPLIES	311	1,373	2,182	18,300	15,532	15,696	19,300	
SERVICES								
10-600-3018 CITY WIDE CLEAN UP	0	0	1,350	1,350	1,278	1,278	1,350	
RECYCLING-ELECTRONICS	0	0.00					1,350	
10-600-3020 ASSOCIATION DUES & PUBS	1,256	2,984	1,603	1,700	1,508	1,700	1,700	
TML -MEMBERSHIP	0	0.00					1,000	
AACOG	0	0.00					500	
MISC	0	0.00					200	
10-600-3030 TRAINING/EDUCATION	768	665	2,784	3,000	933	2,000	2,000	
VARIOUS SEMINARS	10	200.00					2,000	
10-600-3040 TRAVEL/LODGING/MEALS	3,580	7,019	3,721	5,000	223	3,000	3,500	
LODGING ~ 10	0	0.00					2,000	
MILEAGE	0	0.00					1,000	
PER DIEM	0	0.00					500	
10-600-3080 SPECIAL SERVICES	5,188	8,130	1,566	0	0	0	0	
TOTAL SERVICES	10,793	18,798	11,024	11,050	3,942	7,978	8,550	
CONTRACTUAL								
10-600-4088 ELECTION SERVICES	0	0	1,818	3,000	2,500	2,500	3,000	
TOTAL CONTRACTUAL	0	0	1,818	3,000	2,500	2,500	3,000	
CAPITAL OUTLAY								
10-600-8015 NON CAPITAL-COMPUTER EQUIPM	0	0	5,337	274	274	274	400	
REPLACEMENT - IPAD	0	0.00					400	
10-600-8080 CAPITAL - IMPROVEMENT PROJE	0	0	0	0	0	0	6,000	
VETERANS MEMORIAL	0	0.00					0	
MONUMENT SIGNS @ CLIFFS	0	0.00					6,000	
TOTAL CAPITAL OUTLAY	0	0	5,337	274	274	274	6,400	
TOTAL CITY COUNCIL	11,103	20,171	20,362	32,624	22,248	26,448	37,250	

Administration Department – 601

Goals:

- Provide, efficiently use, and protect fiscal resources through sound financial practices and procedures.
- Hire and Maintain the best team possible based upon the resources available
- Conduct effective master planning.
- Enforce ordinances / policies consistently.
- Provide exceptional customer service to citizens and visitors.
- Improve communications effectiveness with citizens.
- Provide planning and research support to City Staff and Council.
- Maintain city IT infrastructure in coordination with IT contractor.

Objectives:

- Develop a City communications strategy.
- Create and maintain a new and improved website.
- Earn the Texas Comptroller Circle Award.
- Earn Government Finance Officers Association Budget Award.
- Complete revisions of Personnel Manual.
- Hike and Bike trail north from Lockhill Selma to Salado Creek.
- Complete the Southern Monument.
- Assess options for NW Military Hwy; possible MPO Project.
- Replace the outdated exchange server (email).
- Provide server to maintain Police video recording storage requirements.
- Analyze the current phone and internet system for upgrade / cost savings.
- Improve the quality of City online presentations.
- Improve the visual quality of City Council presentations.
- Investigate improvements to the SCADA communications system.
- Investigate improvement of the City printer fleet.

Administration - 601

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to the TML MultiState Intergovernmental Employees Benefits Pool (TML IEBP). Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Capital Outlay

-8025 Non-Capital - Office Furniture and Equipment		
	\$	2,350
6 office desk chairs, round conference table, 8 conference chairs.		
-8045 Capital - Computer Equipment		
Exchange Server - Upgrade	\$	13,500

Interfund Transfers- Capital Replacement (-9010)	\$	24,000
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Funds included in this line item are dollars being setting aside for future capital replacement. Additional information and further break downs can be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-601-1010 SALARIES	265,197	197,309	261,971	355,968	351,096	353,943	369,528
10-601-1015 OVERTIME	299	1,087	171	0	58	58	0
10-601-1020 MEDICARE	3,773	3,134	4,119	5,253	5,201	4,400	5,450
10-601-1025 TWC (SUI)	1,729	0	1,675	1,242	397	400	1,242
10-601-1030 HEALTH INSURANCE	25,161	19,119	14,482	20,496	21,141	21,354	27,000
10-601-1031 HSA	0	0	1,250	4,050	4,175	4,175	0
10-601-1033 DENTAL INSURANCE	1,662	1,515	1,534	1,584	1,913	1,913	2,245
10-601-1035 VISION CARE INSURANCE	412	315	314	438	553	510	608
10-601-1036 LIFE INSURANCE	457	349	357	504	385	360	377
10-601-1037 WORKERS' COMP INSURANCE	348	950	879	1,384	1,185	1,384	1,321
10-601-1039 DISABILITY INSURANCE	2,391	1,694	0	0	0	0	0
10-601-1040 TMRS RETIREMENT	27,007	23,606	30,312	49,755	48,731	48,731	51,639
10-601-1070 SPECIAL ALLOWANCES	5,289	26,267	6,013	6,300	6,375	6,300	6,300
TOTAL PERSONNEL	333,725	275,345	323,075	446,974	441,210	443,528	465,710
SUPPLIES							
10-601-2020 GENERAL OFFICE SUPPLIES	6,306	5,496	7,844	7,000	5,888	7,000	7,000
10-601-2025 BENEFITS CITYWIDE	1,350	600	531	2,955	4,200	5,000	2,955
10-601-2030 POSTAGE/METER RENTAL	8,977	10,087	10,345	12,960	9,196	12,960	12,960
ROAD RUNNER POSTAGE	0	0.00					6,600
POSTGAGE METER	0	0.00					5,400
COURIER SERVICES	0	0.00					960
10-601-2035 EMPLOYEE APPRECIATION	0	0	0	400	511	400	2,000
10-601-2050 PRINTING & COPYING	1,015	2,184	3,693	1,000	941	1,000	1,000
10-601-2060 MED EXAMS/SCREENING/TESTING	0	0	597	750	574	574	750
	0	0.00					750
DRUG SCREENS	0	0.00					0
PHYSICALS	0	0.00					0
BACKGROUNDS	0	0.00					0
10-601-2080 UNIFORMS	0	0	0	0	0	0	900
TOTAL SUPPLIES	17,649	18,367	23,011	25,065	21,309	26,934	27,565
SERVICES							
10-601-3010 ADVERTISING EXPENSE	713	2,448	912	1,500	1,809	2,000	2,500
10-601-3013 PROFESSIONAL SERVICES	0	0	0	0	2,500	2,500	17,500
SALARY SURVEY	0	0.00					15,000
CONTINUING DISCLOSURE -	0	0.00					2,500
10-601-3015 PROFESSIONAL SERVICES-LEGAL	113,695	265,332	114,577	90,000	110,582	160,000	70,000
10-601-3016 CODIFICATION EXPENSE	7,312	6,343	3,762	9,500	5,023	9,500	6,000
10-601-3020 ASSOCIATION DUES & PUBS	2,736	1,924	1,777	4,000	3,025	4,000	4,000
TCMA	0	0.00					275
GFOAT	0	0.00					300
GFOA	0	0.00					300
ICMA	0	0.00					920
TMCA	0	0.00					100

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES		(----- 2014-2015 -----)						2015-2016
		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
TEXAS-COOP	0	0.00						100
ACT-TAX	0	0.00						300
TMHRA	0	0.00						150
OTHER DUES/PUBLICATIONS	0	0.00						1,555
10-601-3030 TRAINING/EDUCATION		4,352	1,179	3,738	7,500	6,180	7,500	7,500
	0	0.00						7,500
TML CONFERENCE - 2	0	0.00						0
GFOAT FALL/SPRING CONFE	0	0.00						0
TMCA CONFERENCE	0	0.00						0
NUTS/BOLTS OF HR	0	0.00						0
FLSA SEMINAR	0	0.00						0
TCMA SPRING	0	0.00						0
VARIOUS DAY SEMINARS	0	0.00						0
10-601-3040 TRAVEL/MILEAGE/LODGING/PERD		7,512	2,212	4,966	7,000	3,438	7,000	6,000
10-601-3050 LIABILITY INSURANCE		21,111	18,908	2,743	3,232	3,321	3,321	3,232
10-601-3060 WORKERS COMP INS PRIOR YR	0	0	0	28,699	0	0	0	0
10-601-3070 PROPERTY INSURANCE		7,837	9,133	294	0	0	0	0
10-601-3075 BANK/CREDIT CARD FEES		352	0	4,620	2,400	3,943	4,000	2,400
10-601-3080 SPECIAL SERVICES		4,005	5,464	7,494	3,750	779	3,750	3,750
City of San Antonio-Lan	0	0.00						3,750
10-601-3085 WEBSITE TECHNOLGY		0	0	4,056	19,800	12,098	19,800	4,000
ANNUAL MAINTENANCE	0	0.00						2,000
MONTHLY SUPPORT	0	0.00						2,000
10-601-3087 CITIZENS COMMUNICATION/EDUC		0	0	0	4,000	3,985	4,000	6,000
VARIOUS PUBLIC MAILINGS	0	0.00						3,500
DIRECTORY - CITY/BUSINE	0	0.00						2,000
PARKING STICKERS	0	0.00						500
10-601-3090 COMMUNICATIONS SERVICES		14,617	16,144	16,104	0	0	0	0
TOTAL SERVICES		184,241	329,086	193,745	152,682	156,682	227,371	132,882
CONTRACTUAL								
10-601-4050 DOCUMENT STORAGE/ARCHIVES		0	0	98	4,992	4,724	5,500	4,992
MONTHLY STORAGE	0	0.00						1,992
ARCHIVE SERVICES	0	0.00						3,000
10-601-4060 IT SERVICES		0	0	5,796	38,173	31,177	38,173	38,173
10-601-4075 COMPUTER SOFTWARE/INCODE		0	0	9,230	13,562	12,596	13,562	14,006
INCODE - GL	0	0.00						1,454
INCODE - GL IMPORT	0	0.00						155
INCODE - AP	0	0.00						1,091
INCODE - PAYROLL	0	0.00						1,848
INCODE - PO	0	0.00						1,164
INCODE - CASH RECEIPTS	0	0.00						874
INCODE - ACUSERV	0	0.00						375
INCODE - BASIC NETWORK	0	0.00						1,045
INCODE - FIXED ASSETS	0	0.00						1,500
ANTI-VIRUS-NSA-EMAIL SE	0	0.00						4,500
10-601-4083 AUDIT SERVICES		0	0	31,291	16,500	16,500	16,500	16,500
10-601-4084 BEXAR COUNTY APPRAISIAL DIS		0	0	14,610	15,447	14,898	15,447	15,447

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	(----- 2014-2015 -----)						2015-2016 ADOPTED BUDGET
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
10-601-4085 BEXAR COUNTY TAX ASSESSOR	0	0	3,331	2,670	2,670	2,670	2,979
10-601-4086 CONTRACT LABOR	0	0	49,443	0	2,025	2,025	0
TOTAL CONTRACTUAL	0	0	113,799	91,344	84,590	93,877	92,097
MAINTENANCE							
10-601-5005 EQUIPMENT LEASES	6,347	3,783	5,541	5,160	4,529	5,600	5,160
COPIER MONTHLY	0	0.00					1,560
MONTHLY COPY FEES	0	0.00					3,600
10-601-5010 EQUIPMENT MAINT & REPAIR	0	0	0	500	0	0	500
10-601-5015 ELECTRONIC EQPT MAINT	8,346	1,823	8,773	2,000	0	0	2,000
10-601-5030 BUILDING MAINTENANCE	0	15,283	13,066	7,000	6,496	8,500	7,000
10-601-5060 VEHICLE AND EQUIPMENT FUEL	154	0	0	0	0	0	0
TOTAL MAINTENANCE	14,846	20,890	27,380	14,660	11,025	14,100	14,660
DEPT MATERIALS-SERVICES							
10-601-6000 INTERIM CHARGES	5,087	991	0	0	0	0	0
TOTAL DEPT MATERIALS-SERVICES	5,087	991	0	0	0	0	0
UTILITIES							
10-601-7042 UTILITIES - PHONE/CELL/VOIP	0	0	0	15,943	16,248	16,233	15,943
TW TELECOM	0	0.00					9,480
TIME WARNER	0	0.00					6,463
TOTAL UTILITES	0	0	0	15,943	16,248	16,233	15,943
CAPITAL OUTLAY							
10-601-8010 NON-CAPITAL-ELECTRONIC EQUI	0	17,608	11,176	0	232	232	0
10-601-8015 NON-CAPITAL-COMPUTER	0	0	0	5,822	5,822	5,822	0
10-601-8025 NON-CAPTIAL-OFFICE FURNITUR	0	0	0	0	760	760	2,350
OFFICE DESK CHAIRS	5	150.00					750
ROUND CONFERENCE TABLE	0	0.00					800
CONFERENCE CHAIRS	8	100.00					800
10-601-8045 CAPITAL - COMPUTER EQUIPMNE	0	0	0	0	0	0	13,500
EXHANGE SERVER - UPGRAD	0	0.00					13,500
10-601-8098 2004 DEBT PAYOFF	0	0	418,554	0	0	0	0
TOTAL CAPITAL OUTLAY	0	17,608	429,730	5,822	6,813	6,814	15,850
INTERFUND TRANSFERS							
10-601-9010 TRANSFERS/CAPITAL REPLACEME	142,921	163,294	12,000	0	0	0	24,000
CITY HALL AC UNITS	0	0.00					12,000
UPGRADE INCODE-INVISION	0	0.00					12,000
10-601-9020 MUNICIPAL TRACT (TOWN PLAN)	0	0	25,975	50,000	11,033	11,033	0
10-601-9050 Transfer to Debt Service	0	97,055	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	142,921	260,349	37,975	50,000	11,033	11,033	24,000
TOTAL ADMINISTRATION	698,470	922,635	1,148,715	802,490	748,910	839,890	788,707

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to TML IEBP. Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Capital Outlay

No specific request have been included for this year.

10 -GENERAL FUND
COURT

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-602-1010 SALARIES	29,702	35,036	33,093	35,146	35,133	35,146	36,352
10-602-1015 OVERTIME	634	1,626	354	1,000	468	1,000	1,000
10-602-1020 MEDICARE	406	487	495	510	514	514	542
10-602-1025 TWC (SUI)	261	0	207	207	9	9	207
10-602-1030 HEALTH INSURANCE	4,161	4,020	0	264	25	264	262
10-602-1033 DENTAL INSURANCE	260	313	0	0	0	0	0
10-602-1035 VISION CARE INSURANCE	63	95	102	73	111	103	122
10-602-1036 LIFE INSURANCE	74	87	84	92	60	60	63
10-602-1037 WORKERS' COMP INSURANCE	99	121	112	118	116	118	131
10-602-1040 TMRS RETIREMENT	3,014	3,860	3,906	4,829	4,886	4,903	5,132
TOTAL PERSONNEL	38,674	45,644	38,353	42,239	41,321	42,117	43,811
SUPPLIES							
10-602-2020 OFFICE SUPPLIES	630	640	693	700	516	700	700
10-602-2050 PRINTING & COPYING	565	424	627	1,200	982	1,200	1,200
TOTAL SUPPLIES	1,195	1,064	1,320	1,900	1,499	1,900	1,900
SERVICES							
10-602-3015 JUDGE/PROSECUTOR	12,000	14,400	14,400	15,600	15,600	15,600	15,600
JUDGE	0	0.00					7,200
PROSECUTOR	0	0.00					7,200
Adjusted	0	0.00					1,200
10-602-3020 ASSOCIATION DUES & PUBS	0	0	246	200	96	200	200
T.M.C.A.	0	0.00					200
10-602-3030 TRAINING/EDUCATION	959	224	415	1,800	250	400	800
	0	0.00					800
TMCEC	0	0.00					0
LEGISLATIVE UPDATE	0	0.00					0
COURT CASE MANAGMENT	0	0.00					0
REGIONAL CLERKS SEMINAR	0	0.00					0
10-602-3040 TRAVEL/MILEAGE/LODGING/PERD	338	154	407	800	131	300	800
10-602-3050 LIABILITY INSURANCE	0	0	77	80	73	73	80
10-602-3070 PROPERTY INSURANCE	0	0	38	40	36	36	40
10-602-3075 BANK/CREDIT CARD FEES	3,633	519	288	3,600	2,409	2,600	3,600
TOTAL SERVICES	16,930	15,297	15,871	22,120	18,595	19,209	21,120
CONTRACTUAL							
10-602-4075 COMPUTER SOFTWARE/INCODE	0	0	3,709	3,920	3,938	3,938	4,184
INCODE - COURT	0	0.00					1,745
INCODE - TICKET INTERFA	0	0.00					969
INCODE - RECEIPT PRINTE	0	0.00					1,056
INCODE - WARRANT EXPORT	0	0.00					414
TOTAL CONTRACTUAL	0	0	3,709	3,920	3,938	3,938	4,184

10 -GENERAL FUND
COURT

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
MAINTENANCE							
10-602-5015 ELECTRONIC EQUIPMENT MX/RE(	1,544)	141	0	0	0	0	0
TOTAL MAINTENANCE	(1,544)	141	0	0	0	0	0
UTILITES							
10-602-7042 UTILITIES - PHONE/CELL/VOIP	546	505	881	1,020	1,038	1,220	1,020
TOTAL UTILITES	546	505	881	1,020	1,038	1,220	1,020
CAPITAL OUTLAY							
10-602-8015 NON-CAPITAL-COMPUTER	0	0	2,084	735	735	735	0
TOTAL CAPITAL OUTLAY	0	0	2,084	735	735	735	0
<hr/>							
TOTAL COURT	55,801	62,651	62,219	71,934	67,125	69,119	72,035

Public Works Department – 603

Mission Statement

The Shavano Park Public Works Department conducts master planning and continuously provides essential public infrastructure services in a prompt, courteous, safe, efficient, and cost-effective manner to the citizens and business owners of Shavano Park in order to meet current and long-term infrastructure services.

Goals:

- Provide high quality services in the design, construction and renovation of streets, drainage, and transportation facilities.
- Improve employee development to include educational training and development opportunities.
- Maintain strategic partnerships with governmental agencies, private construction and consulting organizations to leverage resources essential to improving service delivery and maximizing efficiencies.
- Perform all services in a “customer first” manner.
- Provide maintenance of our storm water to include inlets and channels, ensuring proper drainage into our watersheds.

Objectives:

- Maintain the integrity of monuments throughout the City of Shavano Park.
- Improve the looks of the trees around City Hall property by providing preventive maintenances.
- Establish preventative maintenance program for Public Works equipment to include daily, weekly & monthly checks.
- Maintain a zero (0) lost time accident rate.
- Continue to implement asphalt preservation applications beginning on the west side of NW Military from Pond Hill to DeZavala. Applications include crack seal and seal coat to assist in maintaining pavement conditions within the City.
- Manage and maintain street signage within the City and ensure compliance with the Texas Manual on Uniform Traffic Control Devices.
- Continue to provide ground maintenance for the City Hall building, municipal tract, garden areas and islands throughout Shavano Park to include mowing, mulching, planting of vegetation.
- Conduct a brush cleaning project from Cliffside to NW Military.
- Conduct a brush leaning project from Cliffside to Bent Oak.

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to TML IEBP. Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Services

-3013 Professional Services

Tree Services performed at Municipal Property.	\$	20,000
City Hall painting on inside walls.	\$	10,000
City Hall painting and repairs to awnings.	\$	5,000
Barbwire Fencing at Cliffside	\$	5,000
Landscape maintenance at City Hall	\$	12,000

Capital Outlay

-8060 Capital-Equipment

Roller/Compactor	\$	35,000
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Interfund Transfers- Capital Replacement (-9010)

\$ 67,555

Funds included in this line item are dollars being setting aside for future capital replacement. Additional information and further break downs can be located in the Capital Replacement Fund portion of the budget.

10 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	2011-2012	2012-2013	2013-2014	((----- 2014-2015 -----))			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-603-1010 SALARIES	124,850	132,621	156,783	153,923	145,014	149,000	160,596
10-603-1015 OVERTIME	1,735	4,377	5,634	4,000	3,151	4,000	4,000
10-603-1020 MEDICARE	1,946	2,001	2,448	2,766	2,168	2,500	2,835
10-603-1025 TWC (SUI)	1,305	0	828	828	36	45	828
10-603-1030 HEALTH INSURANCE	11,124	14,359	14,256	14,400	11,567	12,742	21,600
10-603-1031 HSA	0	0	2,470	4,050	3,157	3,157	0
10-603-1033 DENTAL INSURANCE	874	1,220	1,500	1,057	973	1,023	1,357
10-603-1035 VISION CARE INSURANCE	257	309	346	292	304	318	365
10-603-1036 LIFE INSURANCE	282	331	348	336	266	336	251
10-603-1037 WORKERS' COMP INSURANCE	1,650	4,171	5,114	5,639	5,203	5,639	7,669
10-603-1040 TMRS RETIREMENT	13,499	15,038	19,657	26,211	20,902	23,267	26,868
10-603-1070 SPECIAL ALLOWANCES	8,837	6,889	6,254	7,200	4,066	7,200	7,200
TOTAL PERSONNEL	166,358	181,315	215,638	220,702	196,806	209,227	233,569
SUPPLIES							
10-603-2020 OFFICE SUPPLIES	157	444	216	250	122	250	250
10-603-2040 OTHER SUPPLIES	619	2,071	271	1,000	282	1,000	0
10-603-2050 PRINTING & COPYING	0	130	83	250	0	0	250
10-603-2060 MEDICAL EXAMS/SCREENING/TES	180	96	673	100	0	0	100
10-603-2070 JANITORIAL SUPPLIES	1,092	1,676	2,519	2,500	2,932	3,000	3,000
10-603-2080 UNIFORMS	389	143	358	625	576	625	625
10-603-2090 SMALL TOOLS	912	946	361	750	280	750	750
10-603-2091 SAFETY GEAR	0	0	528	1,200	475	1,200	1,200
TOTAL SUPPLIES	3,348	5,505	5,009	6,675	4,667	6,825	6,175
SERVICES							
10-603-3010 ADVERTISING	0	0	398	0	0	0	0
10-603-3012 PROFESSIONAL - ENGINEERING	295	0	0	10,000	7,435	10,000	5,000
ENGINEERING - GENERAL 0	0.00						5,000
10-603-3013 PROFESSIONAL SERVICES	0	0	0	0	0	0	52,000
TREE SERVICE/MUNICIPAL P 0	0.00						20,000
CITY HALL INSIDE PAINTI 0	0.00						10,000
CITY HALL OUTSIDE PAINT 0	0.00						5,000
BARBWIRE FENCING - CLIF 0	0.00						5,000
LANDSCAPE MAINT @ CITY 0	0.00						12,000
10-603-3020 ASSOCIATION DUES & PUBS	329	194	0	195	0	0	195
10-603-3030 TRAINING/EDUCATION	75	0	250	250	0	0	250
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	22	46	283	250	40	0	250
10-603-3050 LIABILITY INSURANCE	0	0	2,601	2,703	2,452	2,452	2,703
10-603-3060 UNIFORM SERVICE	2,393	1,997	1,581	1,500	1,396	1,500	1,500
10-603-3070 PROPERTY INSURANCE	0	0	1,284	1,344	1,210	1,210	1,344
TOTAL SERVICES	3,114	2,236	6,397	16,242	12,533	15,162	63,242

10 -GENERAL FUND
PUBLIC WORKS

	2011-2012	2012-2013	2013-2014	(----- CURRENT -----	2014-2015 Y-T-D -----	PROJECTED	2015-2016
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	ADOPTED
							BUDGET
<hr/>							
MAINTENANCE							
10-603-5005 EQUIPMENT LEASES	2,665	1,167	591	3,000	456	3,000	3,000
10-603-5010 EQUIPMENT MAINT & REPAIR	3,066	5,386	1,648	3,500	5,431	6,000	3,500
10-603-5015 ELECTRONIC EQPT MAINT	0	38	0	0	0	0	0
10-603-5020 VEHICLE MAINTENANCE	3,167	2,596	3,014	3,500	2,061	3,000	3,500
10-603-5030 BUILDING MAINTENANCE	31,979	6,901	7,614	8,500	7,323	8,500	8,500
10-603-5060 VEHICLE & EQPT FUELS	5,029	3,889	6,519	5,400	5,015	5,500	5,400
TOTAL MAINTENANCE	45,906	19,977	19,387	23,900	20,286	26,000	23,900
DEPT MATERIALS-SERVICES							
10-603-6011 CHEMICALS	748	1,440	592	2,300	392	500	2,300
10-603-6080 STREET MAINTENANCE	32,934	16,820	29,226	29,289	26,948	30,000	37,089
10-603-6081 SIGN MAINTENANCE	0	0	0	3,000	1,074	3,000	3,000
10-603-6085 STRIPPING - BIKE LANES	0	0	0	7,800	7,800	7,800	0
TOTAL DEPT MATERIALS-SERVICES	33,682	18,260	29,818	42,389	36,214	41,300	42,389
UTILITES							
10-603-7040 UTILITIES - ELECTRIC	65,637	34,049	49,625	44,000	34,807	44,000	44,000
10-603-7041 UTILITIES - GAS	0	0	199	4,200	2,081	3,800	4,200
10-603-7042 UTILITIES - PHONE	909	992	621	2,120	1,034	1,500	2,120
10-603-7044 UTILITIES - WATER	0	0	0	7,200	7,279	7,200	7,200
10-603-7045 STREET LIGHTS	0	0	34,286	34,000	31,581	34,500	34,000
TOTAL UTILITES	66,546	35,041	84,731	91,520	76,782	91,000	91,520
CAPITAL OUTLAY							
10-603-8015 NON-CAPITAL-COMPUTER	0	0	1,758	787	514	514	0
10-603-8020 NON-CAPITAL - MAINT. EQUIP.	0	12,600	6,997	0	0	0	0
10-603-8050 CAPTIAL - VEHICLE	0	58,660	0	0	0	0	0
10-603-8060 CAPITAL - EQUIPMENT	0	0	0	0	0	0	35,000
ROLLER/COMPACTOR	0	0.00					35,000
10-603-8080 CAPITAL IMPROVEMENT PROJECT	28,625	163,047	80,000	0	0	0	2
INCREASED PARKING @ CIT	0	0.00					1
DARK SKIES LIGHTING @ C	0	0.00					1
ASSESS CITY STREET LIGH	0	0.00					1
10-603-8081 CAPTIAL - BUILDINGS	0	0	6,737	91,162	84,626	91,162	0
TOTAL CAPITAL OUTLAY	28,625	234,307	95,492	91,949	85,140	91,676	35,002
INTERFUND TRANSFERS							
10-603-9010 TRF TO CAPITAL REPLACEMENT	0	629,945	32,358	240,894	240,894	240,894	67,555
DRAINAGE DEVELOPMENT FE	0	0.00					50,000
FUTURE EQUIPMENT REPLAC	0	0.00					17,555
ROLLER	0	0.00					0
TOTAL INTERFUND TRANSFERS	0	629,945	32,358	240,894	240,894	240,894	67,555
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TOTAL PUBLIC WORKS	347,578	1,126,586	488,831	734,271	673,323	722,084	563,352



Fire Department -604

Mission

The City of Shavano Park Fire Department continuously works to prevent and suppresses fires, educates and rescues citizens, provides emergency medical services, promote public safety and foster community relations to the residences and businesses within Shavano Park in order to provide first-class protection to our citizens, business owners and visitors.

Goals:

- Develop an organization to effectively administer and manage the resources of the Fire Department.
- Develop a system for minimizing the impact of disaster and other emergencies on life and property.
- Provide an effective Emergency Medical Service system.
- Provide an effective Fire Suppression and Prevention Program.

Objectives:

- Effectively communicate the Department's mission and vision to employees, partners and stakeholders.
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions.
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances.
- Seek to improve our current ISO rating.
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers.
- Foster a culture that emphasizes and enhances employee health and safety.
- Promote a highly motivated and well-trained workforce.
- Strive to complete the Texas Best Practice program.
- Strive to maintain an average response time under 4 minutes.
- Complete the transition to the 800 radio system by installing the last 4 mobile radios in vehicles.

FIRE DEPARTMENT - 604

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to TML IEBP. Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Capital Outlay

-8010 Non-Capital - Electronic Equipment		
Install remaining upgrade of 4 radios in vehicles.	\$	18,000

Interfund Transfers- Capital Replacement (-9010)	\$	187,210
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Funds included in this line item are dollars being setting aside for future capital replacement. Additional information and further break downs are located within the budget document in the Capital Replacement Fund.

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-604-1010 SALARIES	690,191	746,368	811,161	835,081	807,436	835,081	838,353
10-604-1015 OVERTIME	8,865	13,974	15,215	15,000	18,217	20,000	15,000
10-604-1020 MEDICARE	9,792	10,341	11,585	12,364	11,611	12,364	12,415
10-604-1025 TWC (SUI)	4,338	0	3,884	3,519	228	350	3,519
10-604-1030 HEALTH INSURANCE	46,966	60,673	57,733	61,563	64,651	64,964	91,800
10-604-1031 HSA	0	0	9,750	14,850	17,713	17,712	0
10-604-1033 DENTAL INSURANCE	5,104	6,362	6,161	4,492	5,166	5,188	6,040
10-604-1035 VISION CARE INSURANCE	1,132	1,380	1,339	1,238	1,446	1,333	1,622
10-604-1036 LIFE INSURANCE	1,318	1,434	1,365	1,480	985	1,480	1,067
10-604-1037 WORKERS' COMP INSURANCE	12,869	20,405	20,134	20,681	19,382	20,681	21,872
10-604-1040 TMRS RETIREMENT	71,111	80,568	96,059	117,156	113,722	117,156	117,638
10-604-1070 SPECIAL ALLOWANCES	14,175	6,116	4,859	2,582	2,914	2,820	2,820
TOTAL PERSONNEL	865,862	947,622	1,039,245	1,090,006	1,063,472	1,099,129	1,112,146
SUPPLIES							
10-604-2020 OFFICE SUPPLIES	1,398	2,492	2,190	1,762	1,700	1,782	1,762
10-604-2040 OTHER SUPPLIES	993	3,921	358	0	0	0	0
10-604-2060 MEDICAL EXAMS/SCREENING/TES	0	0	0	2,300	2,635	2,635	2,300
DRUG TESTING	0	0.00					500
HEALTH SCREENING	0	0.00					1,000
IMMUNIZATIONS	0	0.00					500
FIRE FIGHTER CANDIDATE	0	0.00					300
10-604-2070 JANITORIAL SUPPLIES	1,966	1,503	2,035	3,000	2,197	3,000	3,000
Cleaning Supplies	1	3,000.00					3,000
10-604-2080 UNIFORMS & ACCESORIES	6,728	6,612	6,493	8,000	7,430	8,000	8,000
Uniforms for 17 FT Fire	1	8,000.00					8,000
TOTAL SUPPLIES	11,085	14,528	11,076	15,062	13,962	15,417	15,062
SERVICES							
10-604-3017 PROFESSIONAL - MEDICAL DIRE	4,200	4,200	4,200	5,300	4,200	5,300	5,300
Medical Direction	12	350.00					4,200
Other Professional Ser	1	300.00					300
Emergency Management Pl	0	0.00					800
10-604-3020 ASSOCIATION DUES & PUBS	2,825	5,421	5,478	5,905	4,480	5,905	5,905
TCFP Dues and Cert Fees	1	2,445.00					2,445
STRAC Dues	1	200.00					200
ICC Code Book Update	1	200.00					200
Nation Fire Codes Updat	1	1,265.00					1,265
Texas Ambulance Associa	1	250.00					250
TDSHS Recert Fees	1	870.00					870
NFPA Membership	1	150.00					150
Alamo Area Fire Chiefs	1	25.00					25
Texas Fire Chiefs/Best	1	500.00					500
10-604-3030 TRAINING/EDUCATION	3,437	3,846	4,010	6,540	2,375	6,540	6,540
CE Solutions for EMS	1	2,040.00					2,040

10 -GENERAL FUND
FIRE DEPARTMENT

		(----- 2014-2015 -----)						2015-2016
EXPENDITURES		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CE for Fire Fighters	1	2,500.00						2,500
Special Training	1	2,000.00						2,000
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD	712		1,625	794	2,500	190	2,500	2,500
Travel Related	1	1,500.00						1,500
Food for Training/Meeti	1	1,000.00						1,000
10-604-3050 LIABILITY INSURANCE		0	0	12,722	13,224	11,995	11,995	13,224
10-604-3070 PROPERTY INSURANCE		0	0	6,329	6,576	5,965	5,965	6,576
10-604-3080 SPECIAL SERVICES		3,457	3,903	3,288	1,250	1,250	1,250	1,250
EMS Billing Services	1	1,250.00						1,250
10-604-3090 COMMUNICATIONS SERVICES		16,030	8,969	9,459	3,600	3,388	3,768	4,200
Verizons Data Cards-MDT	12	264.00						3,168
AT&T-LAND LINE/PAGER SY	12	86.00						1,032
TOTAL SERVICES		30,661	27,964	46,280	44,895	33,842	43,223	45,495
CONTRACTUAL								
10-604-4045 RADIO ACCESS FEES - COSA		0	0	0	8,900	4,968	8,900	8,900
COSA/Harris Radio	1	5,400.00						5,400
Harris Radio Maintenan	0	0.00						3,500
10-604-4075 COMPUTER SOFTWARE/MAINTENAN		0	0	3,100	7,000	2,439	7,000	7,000
Fire RMS User Fees	0	0.00						5,000
VineLight Data-Reportin	0	0.00						2,000
TOTAL CONTRACTUAL		0	0	3,100	15,900	7,407	15,900	15,900
MAINTENANCE								
10-604-5010 EQUIPMENT MAINT & REPAIR		2,747	4,004	3,353	6,000	4,235	6,000	6,000
Fire Equipment Repair	1	4,000.00						4,000
EMS Equipment	1	1,000.00						1,000
Other Equipment	1	1,000.00						1,000
10-604-5020 VEHICLE MAINTENANCE		8,948	30,462	10,020	12,250	11,278	12,250	12,250
Fire Engines	2	3,500.00						7,000
EMS Units	2	1,500.00						3,000
Brush, Support, Chief	3	750.00						2,250
	0	0.00						0
10-604-5030 BUILDING MAINTENANCE		7,378	9,342	8,242	10,500	8,979	10,500	10,500
Station Maintenance	1	8,000.00						8,000
Living Quaters	1	2,500.00						2,500
10-604-5060 VEHICLE & EQPT FUELS		10,362	11,964	14,165	17,000	10,858	12,000	12,000
TOTAL MAINTENANCE		29,435	55,772	35,780	45,750	35,350	40,750	40,750
DEPT MATERIALS-SERVICES								
10-604-6011 HEART MONITORS		0	70,123	0	0	0	0	0
10-604-6015 ELECTRONIC EQPT MAINT		11,558	4,988	6,666	9,725	9,082	9,725	9,725
STRAC Tablet ePCR Users	3	800.00						2,400
Radio Tower Maintenance	1	350.00						350
MDT Maintenance	1	2,000.00						2,000
Zoll Cardiac Monitor Ca	3	500.00						1,500
Gas Monitoring	1	500.00						500
Misc Other Equipment	1	2,975.00						2,975

10 -GENERAL FUND
FIRE DEPARTMENT

EXPENDITURES	((----- 2014-2015 -----))						2015-2016
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-604-6030 INVESTIGATIVE SUPPLIES/PROC	0	0	0	500	143	500	500
10-604-6040 EMS SUPPLIES	12,253	12,790	16,214	19,035	18,299	19,035	23,379
EMS Oxygen	12 100.00						1,200
Disposable Medical Supp	0 0.00						15,000
Medications	0 0.00						6,679
Bio Hazard Waste Dispos	0 0.00						500
10-604-6045 FIRE FIGHTING EQPT SUPPLIES	0	0	5,055	14,880	13,124	14,880	14,880
Fire Hose Replacement	1 5,000.00						5,000
Small Equipment Replace	1 2,500.00						2,500
Fire Nozzle Replacement	1 2,500.00						2,500
Class A & B Foams	0 0.00						1,000
Adjusted	0 0.00						3,880
10-604-6060 PPE MAINTENENCE	15,837	7,753	12,565	15,100	14,555	15,100	15,100
Gear Replacement	5 2,000.00						10,000
New Gear	1 2,000.00						2,000
Repairs	1 1,000.00						1,000
Air Quality Testing	1 500.00						500
Misc PPE	1 1,600.00						1,600
TOTAL DEPT MATERIALS-SERVICES	39,648	95,654	40,501	59,240	55,203	59,240	63,584
UTILITES							
10-604-7044 UTILITIES - WATER	1,508	1,773	1,797	2,400	1,514	2,400	2,400
Water Bill for FD	12 200.00						2,400
TOTAL UTILITES	1,508	1,773	1,797	2,400	1,514	2,400	2,400
CAPITAL OUTLAY							
10-604-8010 NON-CAPITAL- ELECTRONIC EQU	0	10,004	6,967	238	238	238	18,000
RADIOS- FIRE VEHICLES	4 4,500.00						18,000
10-604-8015 NON-CAPITAL -COMPUTER EQUIP	0	0	4,383	440	440	440	0
10-604-8020 NON-CAPTIAL MAINTENANCE EQP	0	0	19,500	0	0	0	0
10-604-8035 FIRE FIGHTING EQPT PURCH	0	6,920	12,712	0	0	0	0
10-604-8050 CAPTIAL - VEHICLE	0	0	28,716	0	0	0	0
10-604-8080 CAPITAL IMPROVEMENT PROJECT	5,400	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	5,400	16,924	72,278	678	678	678	18,000
INTERFUND TRANSFERS							
10-604-9000 STRAC Grant Expenditures	6,301	3,838	5,648	6,033	6,187	6,187	6,033
EMS Related Purchases	1 6,033.00						6,033
10-604-9010 TRF TO CAPITAL REPLACEMENT	0	80,500	115,150	94,806	94,806	94,806	187,210
EQUIPMENT REPLACEMENT	0 0.00						168,377
ROOF-LIVING QUARTERS	0 0.00						4,000
SCBA FUTURE REPLACEMENT	0 0.00						10,033
THERMAL IMAGING CAMERA	0 0.00						4,800
TOTAL INTERFUND TRANSFERS	6,301	84,338	120,798	100,839	100,993	100,993	193,243
TOTAL FIRE DEPARTMENT	989,900	1,244,574	1,370,854	1,374,770	1,312,422	1,377,730	1,506,580



Police Department -605

Mission Statement

The City of Shavano Park Police Department provides for the safety and security of the citizens and visitors of Shavano Park through the implementation of 24-hour proactive and customer-based policing across the City of Shavano Park jurisdiction in order that citizens, business owners and visitors may enjoy the peace and tranquility that the city offers.

Goals:

- Effectively conduct Community-Oriented Policing and responsive efforts to citizen's concerns to keep Shavano Park and its citizens safe.
- Provide proactive enforcement of Texas Transportation Codes and criminal statutes.
- Increase safety of citizens and officers through technology and training.
- Reduce potential legal liabilities for City and employees by having a trained and prepared police force.
- Publish and execute an annual training plan to increase professional development of employees, improve job performance, and mitigate safety hazards.
- Work to acquire accreditation with Texas Police Chiefs Association (TPCA) Texas Best Practices.

Objectives:

- Reduce crime rates across the city.
- Maintain average police response times to less than 3 minutes.
- Create 5 year historical crime assessment.
- New Police IRSA Server.
- Improve the quality of each training session.
- Provide for a positive recognition program.
- Improving candidate pool and selection process.
- Maintain consistency in policy related interpretation.
- Improve citizen/officer interaction through increasing public contact.
- Improve communications with public through use of website.
- Provide for CID officer training.
- Assess emerging technology for officer safety.
- Conduct study on body-worn cameras and present to Council.
- Submit first draft of revised Police Department policy manual (General Orders) to TPCA Best Practices.

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to TML IEBP. Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Capital Outlay

-8010 Electronic Equipment Purchase	\$	8,750
Requested purchase for replacement of one radar, five ticket writers/printers, five wireless microphones, and three game cameras.		
-8030 Capital - Electronic Equipment	\$	5,000
Mobile Data Terminals (computers) (MDT) for Code Enforcement vehicle.		
-8045 Capital - Computer Equipment	\$	9,400
Upgrade of the IRSA Server.		
-8050 Patrol Car Purchase	\$	76,000
Purchase of two Ford Explorer patrol vehicles with emergency equipment package. Cost is offset in the General Fund revenues as a transfer in from Crime Control Funds.		

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	(----- 2014-2015 -----)						2015-2016
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-605-1010 SALARIES	625,091	704,749	708,988	751,508	723,559	751,508	765,420
10-605-1015 OVERTIME	2,153	1,146	438	5,000	1,225	3,000	5,000
10-605-1020 MEDICARE	9,032	9,975	10,488	11,139	10,465	11,139	11,354
10-605-1025 TWC (SUI)	4,736	0	3,712	3,519	293	350	3,519
10-605-1030 HEALTH INSURANCE	53,197	65,762	53,976	59,067	59,423	59,495	91,800
10-605-1031 HSA	0	0	12,375	17,550	16,875	16,875	0
10-605-1033 DENTAL INSURANCE	4,750	5,803	5,262	4,492	4,605	5,188	5,711
10-605-1035 VISION CARE INSURANCE	1,125	1,319	1,189	1,238	1,389	1,238	1,582
10-605-1036 LIFE INSURANCE	1,255	1,507	1,357	1,480	989	1,480	1,067
10-605-1037 WORKERS' COMP INSURANCE	14,436	16,838	19,584	20,898	19,506	20,898	23,489
10-605-1040 TMRS RETIREMENT	64,545	75,637	84,341	105,552	101,446	105,552	107,587
10-605-1070 SPECIAL ALLOWANCES	19,854	13,887	13,639	11,700	13,543	12,600	12,600
TOTAL PERSONNEL	800,174	896,623	915,350	993,143	953,317	989,323	1,029,129
SUPPLIES							
10-605-2020 OFFICE SUPPLIES	1,931	2,097	2,120	1,935	1,934	2,200	2,200
10-605-2040 OTHER SUPPLIES	2,832	6,850	4,094	0	0	0	0
10-605-2050 PRINTING & COPYING	874	815	1,048	1,600	753	1,600	1,600
0	0.00						1,600
General Manual	0	0.00					0
Legislative Updates	0	0.00					0
Business Cards	0	0.00					0
Forms	0	0.00					0
Miranda Cards	0	0.00					0
Family Violence Notific	0	0.00					0
10-605-2060 MEDICAL/SCREENING/TESTING/B	0	0	0	1,500	1,799	1,667	1,900
Psychological Evaluatio	0	0.00					600
Drug Screen-Pyhsicals	0	0.00					600
Standard & Assoc. - tes	0	0.00					700
10-605-2070 JANITROIAL/BUILDING SUPPLIE	0	0	0	500	284	500	500
10-605-2080 UNIFORMS & ACCESSORIES	11,980	13,935	12,405	12,000	12,546	13,500	12,000
UNIFORMS	0	0.00					10,200
2- BULLET PROOF VESTS	0	0.00					1,800
TOTAL SUPPLIES	17,618	23,697	19,667	17,535	17,316	19,467	18,200
SERVICES							
10-605-3020 ASSOCIATION DUES & PUBS	270	460	195	2,900	263	2,900	2,790
National Assn. of Polic	0	0.00					60
TX Police Chiefs Assn.	0	0.00					50
Texas Police Assoicatio	0	0.00					30
Sam's Club Membership	0	0.00					30
Texas Best Pracice	0	0.00					1,500
Criminal Law & Traffic	0	0.00					900
TX Police Chief Assoc.	0	0.00					220
10-605-3030 TRAINING/EDUCATION	2,507	4,800	2,374	2,500	1,459	2,500	2,500

10 -GENERAL FUND
POLICE DEPARTMENT

		(----- 2014-2015 -----)						2015-2016
		2011-2012	2012-2013	2013-2014	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
	0	0.00						2,500
Firearms Training 18 Of	0	0.00						0
~ 20 Various Training C	0	0.00						0
TML Conference	0	0.00						0
Chief Leadership School	0	0.00						0
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	1,682		670	1,765	2,000	1,836	2,000	2,000
~ 6-10 Classes Avg \$200	0	0.00						2,000
10-605-3050 LIABILITY INSURANCE	0		0	10,502	10,913	10,879	10,879	10,913
10-605-3060 UNIFORM MAINTENANCE	2,546		2,492	2,131	3,000	1,576	3,000	3,000
17 officers at approx \$	0	0.00						3,000
10-605-3071 PROPERTY INSURANCE	0		0	5,222	5,426	4,922	4,922	5,426
10-605-3072 ANIMAL CONTROL SERVICES	0		12,000	13,000	12,000	11,000	12,000	12,000
DeZavala Shavano Vet Cl	12	1,000.00						12,000
10-605-3080 SPECIAL SERVICES	16,286		3,305	891	0	0	0	0
10-605-3087 CITIZENS COMMUNICATION/ED	0		0	0	0	0	0	200
10-605-3090 COMMUNICATIONS SERVICES	51,184		13,008	12,223	3,960	4,222	3,960	4,200
AT&T Mobile MDC SERVICE	0	0.00						4,200
TOTAL SERVICES	74,475		36,736	48,303	42,699	36,156	42,161	43,029
CONTRACTUAL								
10-605-4035 CONTRACT/DISPATCH SERVICES	0		0	30,000	30,000	30,000	30,000	30,000
10-605-4045 CONTRACT/RADIO FEES COSA	0		0	0	5,832	5,832	5,832	7,000
10-605-4075 COMPUTER SOFTWARE/INCODE	0		0	8,708	9,490	11,576	11,539	12,304
INCODE - TDEX INTERFACE	0	0.00						511
INCODE - CALLS FOR SERV	0	0.00						583
INCODE - PUBLIC SAFETY	0	0.00						6,206
BRAZOS TECHNOLOGY	0	0.00						2,400
LEADS ONLINE	0	0.00						1,758
PRODUCTIVITY (TCLEDDS)	0	0.00						330
ACCURINT (LEXIS-NEXIS)	0	0.00						396
WEB SITE SERVICES 1-1	0	0.00						120
TOTAL CONTRACTUAL	0		0	38,708	45,322	47,408	47,371	49,304
MAINTENANCE								
10-605-5005 EQUIPMENT LEASES	1,860		2,291	2,612	2,600	3,018	3,300	2,900
COPIER MONTHLY LEASE	0	0.00						1,776
MONTHLY COPY FEES	0	0.00						1,124
10-605-5010 EQUIPMENT MAINT & REPAIR	1,362		2,574	1,181	4,000	664	2,500	4,000
10-605-5015 ELECTRONIC EQPT MAINT	13,763		2,873	2,693	7,300	6,023	7,300	8,300
Midwest Radar - Certifi	0	0.00						350
Daily Wells - Misc Radi	0	0.00						2,000
Datalux/IRSA -Tech Supp	0	0.00						3,000
Datalux/IRSA MDC Repair	0	0.00						2,950
10-605-5020 VEHICLE MAINTENANCE	13,147		13,736	23,168	24,975	20,046	26,475	20,000
10-605-5060 VEHICLE & EQPT FUELS	41,996		42,363	46,650	52,000	34,498	43,000	43,000
TOTAL MAINTENANCE	72,129		63,837	76,305	90,875	64,249	82,575	78,200

10 -GENERAL FUND
POLICE DEPARTMENT

EXPENDITURES	(----- 2014-2015 -----)						2015-2016
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
DEPT MATERIALS-SERVICES							
10-605-6030 INVESTIGATIVE SUPPLIES	0	0	986	1,500	2,030	2,000	1,700
10-605-6032 POLICE SAFETY SUPPLIES	0	0	0	2,250	1,459	2,250	2,250
FLARES	0	0.00					450
SABA	0	0.00					1,090
GLOVES, TRAFFIC CONES,	0	0.00					710
10-605-6035 FIREARMS EQUIPMENT/SUPPLIES	0	0	2,334	4,110	4,099	4,110	5,110
AMMUNITION	0	0.00					4,000
TACTICAL CARRY CASES	0	0.00					1,010
CLEANING SUPPLIES	0	0.00					100
TOTAL DEPT MATERIALS-SERVICES	0	0	3,320	7,860	7,588	8,360	9,060
UTILITES							
10-605-7042 UTILITES- PHONE	0	0	0	3,800	3,566	3,800	3,800
CELL PHONES	0	0.00					3,000
AT&T DISPATCH LINE	0	0.00					800
TOTAL UTILITES	0	0	0	3,800	3,566	3,800	3,800
CAPITAL OUTLAY							
10-605-8010 NON-CAPITAL-ELECTRONIC EQUI	21,686	61,599	34,372	45,300	42,806	45,300	8,750
Radar (1)	0	0.00					1,600
Ticket Writers/Printers	0	0.00					5,250
Wireless Mics (5)	5	280.00					1,400
Game Cameras (3)	0	0.00					500
10-605-8015 NON-CAPITAL- COMPUTER EQUIP	0	10,308	10,901	3,820	1,820	3,820	0
10-605-8025 NON-CAPITAL - OFFICE FURNIT	0	0	0	265	264	265	0
10-605-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	0	0	0	0	5,000
MDC - CODE ENFORCEMENT	0	0.00					5,000
10-605-8040 CAPTIAL - PER PROTECTIVE EQ	7,293	0	1,723	0	0	0	0
10-605-8045 CAPITAL-COMPUTER EQUIPMENT	0	0	0	0	0	0	9,400
IRSA Server	0	0.00					9,400
10-605-8050 CAPITAL - VEHICLES	60,187	70,487	175	142,208	142,378	142,208	76,000
Ford Explorer	2	28,250.00					56,500
Graphics	0	0.00					2,500
Emergency Equipment Pac	0	0.00					17,000
TOTAL CAPITAL OUTLAY	89,166	142,394	47,171	191,593	187,269	191,593	99,150
INTERFUND TRANSFERS							
10-605-9010 TRANSFERS/CAPITAL REPLACEME	0	49,300	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	49,300	0	0	0	0	0
TOTAL POLICE DEPARTMENT	1,053,562	1,212,588	1,148,824	1,392,827	1,316,869	1,384,650	1,329,872

Major Budget Changes

Personnel Salary/Benefits

There are no personnel located within this department. Services are performed by outside contracts.

10 -GENERAL FUND
DEVELOPMENT SERVICES

EXPENDITURES	2011-2012	2012-2013	2013-2014	((----- 2014-2015 -----))			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
10-607-1010 SALARIES	36,298	37,881	22,447	0	0	0	0
10-607-1020 MEDICARE	515	533	335	0	0	0	0
10-607-1025 TWC	261	0	207	0	0	0	0
10-607-1030 HEALTH INSURANCE	4,355	4,342	2,380	0	0	0	0
10-607-1031 HSA	0	0	500	0	0	0	0
10-607-1033 DENTAL INSURANCE	313	452	261	0	0	0	0
10-607-1035 VISION CARE INSURANCE	86	94	54	0	0	0	0
10-607-1036 LIFE INSURANCE	84	91	52	0	0	0	0
10-607-1037 WORKER'S COMP INSURANCE	348	303	177	0	0	0	0
10-607-1040 TMRS RETIREMENT	3,655	3,970	2,637	0	0	0	0
10-607-1070 SPECIAL ALLOWANCES	360	0	0	0	0	0	0
TOTAL PERSONNEL	46,275	47,664	29,049	0	0	0	0
SUPPLIES							
10-607-2020 OFFICE SUPPLIES	218	629	831	0	0	0	0
10-607-2050 PRINTING & COPYING	0	0	0	1,100	604	604	1,100
10-607-2080 UNIFORMS	250	388	10	0	0	0	0
TOTAL SUPPLIES	468	1,017	841	1,100	604	604	1,100
SERVICES							
10-607-3012 PROF -ENGINEERING REVIEW	0	0	0	25,000	23,760	25,000	21,000
10-607-3015 PROF -BLDG INSPECTION SERVI	62,914	68,863	69,942	73,100	69,060	78,500	61,404
10-607-3016 PROF -HEALTH INSPECTOR	0	0	0	3,000	1,500	3,000	2,000
10-607-3017 SANITARY INSPECTION SERVICE	0	475	4,412	6,000	2,870	2,500	4,000
10-607-3020 ASSOCIATION DUES & PUBS	0	106	0	3,000	998	998	0
10-607-3030 TRAINING/EDUCATION	80	225	0	0	0	0	0
10-607-3040 TRAVEL/MILEAGE/LODING/PERDI	0	40	3	0	0	0	0
10-607-3050 LIABILITY INSURANCE	0	0	189	0	0	0	0
10-607-3070 PROPERTY INSURANCE	0	0	94	0	0	0	0
10-607-3075 BANK/CREDIT CARD FEES	2,399	432	0	0 (	28)	0	0
10-607-3090 COMMUNICATION SERVICES	716	729	777	0	0	0	0
TOTAL SERVICES	66,109	70,870	75,417	110,100	98,161	109,998	88,404
CONTRACTUAL							
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	1,200	1,200	1,300	1,300	1,300	1,300	1,300
TOTAL CONTRACTUAL	1,200	1,200	1,300	1,300	1,300	1,300	1,300

10 -GENERAL FUND
DEVELOPMENT SERVICES

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
MAINTENANCE							
10-607-5020 VEHICLE MAINTENANCE	140	208	417	0	0	0	0
10-607-5060 VEHICLE FUEL	1,513	1,399	879	0	0	0	0
TOTAL MAINTENANCE	1,653	1,607	1,297	0	0	0	0
<hr/>							
CAPITAL OUTLAY							
<hr/>							
INTERFUND TRANSFERS							
10-607-9010 TRANSFERS/CAPITAL REPLACEME	0	0	13,300	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	13,300	0	0	0	0
<hr/>							
TOTAL DEVELOPMENT SERVICES	115,704	122,358	121,204	112,500	100,065	111,902	90,804
<hr/>							
TOTAL EXPENDITURES	3,272,118	4,711,563	4,361,008	4,521,416	4,240,962	4,531,823	4,388,600
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	856,404	38,996	(133,289)	0	375,288	241,194	0
	=====	=====	=====	=====	=====	=====	=====

30 - DEBT SERVICE FUND

Fund Purpose. The purpose of this fund is to account for the property taxes levied for payment of principal and interest on all general long-term debt of the City.

Fund Description. The debt service fund accounts for the accumulation of the Interest and Sinking (I&S) portion of ad valorem taxes, intergovernmental revenue for the payment of long-term debt principal, interest and related costs. The City Council having been authorized to levy and cause to be assessed and collected an amount of ad valorem taxes sufficient to pay annual debt service as provided in the bond ordinance, solely for the benefit of said bonds. The bond ordinance stipulates that “said interest and sinking fund shall be kept separate and apart from all other funds and accounts of said City, and shall be used only for the paying the interest on and principal of said bonds.”

As of September 30, 2015, the City’s long-term debt consisted of the two outstanding bonds:

1) Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009. Originally issued at \$2,299,999, the bond’s current principal outstanding is \$2,240,000.

- \$460,320 is supported by water revenues
- \$1,779,680 is supported by ad valorem taxes

2) General Obligation Refunding Bond, Series 2009. Originally issued at \$2,795,000, the bond’s current principal outstanding is \$2,100,000.

- \$2,100,000 is supported by water revenues.

The Debt Service Fund only supports the \$1,779,680 portion of the Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009. The Water Fund supports a other portion of the bond debt. See page 91 for information on the Water Fund.

Fund Changes. This budget provides \$178,230 in revenues from ad valorem taxes, and an additional \$30,334 in excess ad valorem collections from fiscal year 2014 – 2015. A total of \$208,564 will be expensed for debt service in fiscal year 2015 – 2016.

The City of Shavano Park’s fiscal year 2015 – 2016 debt service ratio is 0.0464 or 4.64%. In other words less than 5% of the City’s revenues are spent on debt service. This ratio demonstrates the City of Shavano Park is strong financially and that existing debt levels do not significantly impact current operations. Debt service ratio is a widely accepted measure of sound financial management, and a useful tool to understand the City’s fiscal integrity. Debt service ratio is the ratio of debt service expenditures as a percent of a municipality’s own source revenue (I&S portion of ad valorem taxes in addition to general fund revenues). The Government Finance Officers Association considers a debt service ratio exceeding 20% as a warning signal for municipalities. A ratio of 10% or less is considered acceptable.

30 - DEBT SERVICE FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 307,810</u>	<u>\$ 274,287</u>	
REVENUE TOTAL	\$ 171,148	\$ 178,230 **	\$ (7,082)
EXPENSE TOTAL	<u>\$ 204,671</u>	<u>\$ 208,564</u>	\$ (3,893)
Income/(Loss)	\$ (33,523)	\$ (30,334)	
ENDING FUND BALANCE	<u><u>\$ 274,287</u></u>	<u><u>\$ 243,953</u></u>	

** 2015/2016 Revenue does not include the transfer of \$30,334 from prior year excess collections.

Note: 2015/2016 Revenue/Expense amounts reported in the INCODE "Budget Comparison Report" are for budgeting purposes in order to show a balanced budget.

<u>DEBT SERVICE</u> *	<u>FUNDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
Cerificates of Obligation Bonds, Series 2009	Water Supported	\$ 2,100,000	\$ 1,459,750
General Obligation Refunding Bonds, Series 2009 (Split)	Water Supported	\$ 460,320	\$ 110,761
	Tax Supported	\$ 1,779,680	\$ 428,221
		<u><u>\$ 4,340,000</u></u>	<u><u>\$ 1,998,731</u></u>

* See debt service schedules for more detail of remaining payments by year.

30 -DEBT SERVICE FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
30-599-1010 CURRENT ADVALOREM TAXES	295,398	301,564	388,852	171,148	166,171	171,148	178,230
30-599-1020 DELINQUENT ADVALOREM TAXES	0	9,619	2,353	0	2,411	2,339	0
30-599-1030 PENALTY & INTEREST	0	0	824	0	719	724	0
TOTAL TAXES	295,398	311,184	392,029	171,148	169,301	174,211	178,230
TRANSFERS IN							
30-599-8010 INTEREST INCOME	86	85	33	0	59	52	0
30-599-8011 OTHER INCOME	0	0	3,344	0	0	0	0
30-599-8015 TRANSFER FROM WATER FUND	0	0	0	0	0	0	0
30-599-8020 TRANSFER IN - GENERAL FUND	0	97,055	0	0	0	0	0
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	74,377	0	74,377	30,334
TOTAL TRANSFERS IN	86	97,140	3,377	74,377	59	74,429	30,334
<hr/>							
TOTAL NON-DEPARTMENTAL	295,485	408,324	395,407	245,525	169,360	248,640	208,564
<hr/>							
TOTAL REVENUES	295,485	408,324	395,407	245,525	169,360	248,640	208,564
	=====	=====	=====	=====	=====	=====	=====

30 -DEBT SERVICE FUND
DEBT SERVICE

	2011-2012	2012-2013	2013-2014	(----- CURRENT	2014-2015 Y-T-D	(----- PROJECTED	2015-2016 ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
CAPITAL OUTLAY							
30-607-8010 PRINCIPAL PAYMT-Ser 2000	95,339	0	0	0	0	0	0
30-607-8014 PRINCIPAL PAYMT-Ser 2004	65,000	70,000	75,000	0	0	0	0
30-607-8020 INTEREST-Ser 2000	4,767	0	0	0	0	0	0
30-607-8030 BOND AGENT FEES-Ser 2000	1,000	0	0	0	0	0	0
30-607-8034 BOND AGENT FEES-Ser 2004	2	1,000	1,025	0	0	0	0
30-607-8044 INTEREST/PREMIUM SR 2004	22,930	20,230	9,415	0	0	0	0
30-607-8050 2009 GO REFUNDING-PRINCIPAL	19,862	123,148	131,093	131,093	131,093	131,093	139,038
30-607-8052 2009 GO REFUNDING-INTEREST	82,419	80,324	76,510	72,578	72,578	72,578	68,526
30-607-8053 INTEREST-WATER PRT-2009 REF	0	0	0	0	0	0	0
30-607-8054 BOND AGENT FEE - 2009 REF	0	0	150	1,000	175	1,000	1,000
30-607-8099 FUND BALANCE-EXCESS COLLECT	0	0	0	40,854	0	43,969	0
TOTAL CAPITAL OUTLAY	291,319	294,702	293,193	245,525	203,845	248,640	208,564
TOTAL DEBT SERVICE	291,319	294,702	293,193	245,525	203,845	248,640	208,564
TOTAL EXPENDITURES	291,319	294,702	293,193	245,525	203,845	248,640	208,564
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	4,166	113,622	102,214	0	(34,485)	0	0
	=====	=====	=====	=====	=====	=====	=====

BOND DEBT SERVICE

City of Shavano Park, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2009
Waterworks & Sewer System Revenue Supported

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	50,000	3.500%	49,665.00	99,665.00	
08/15/2015			48,790.00	48,790.00	
09/30/2015					148,455.00
02/15/2016	50,000	3.000%	48,790.00	98,790.00	
08/15/2016			48,040.00	48,040.00	
09/30/2016					146,830.00
02/15/2017	55,000	3.000%	48,040.00	103,040.00	
08/15/2017			47,215.00	47,215.00	
09/30/2017					150,255.00
02/15/2018	55,000	3.500%	47,215.00	102,215.00	
08/15/2018			46,252.50	46,252.50	
09/30/2018					148,467.50
02/15/2019	55,000	3.500%	46,252.50	101,252.50	
08/15/2019			45,290.00	45,290.00	
09/30/2019					146,542.50
02/15/2020	60,000	3.900%	45,290.00	105,290.00	
08/15/2020			44,120.00	44,120.00	
09/30/2020					149,410.00
02/15/2021	60,000	3.900%	44,120.00	104,120.00	
08/15/2021			42,950.00	42,950.00	
09/30/2021					147,070.00
02/15/2022	65,000	4.000%	42,950.00	107,950.00	
08/15/2022			41,650.00	41,650.00	
09/30/2022					149,600.00
02/15/2023	65,000	4.000%	41,650.00	106,650.00	
08/15/2023			40,350.00	40,350.00	
09/30/2023					147,000.00
02/15/2024	70,000	4.250%	40,350.00	110,350.00	
08/15/2024			38,862.50	38,862.50	
09/30/2024					149,212.50
02/15/2025	70,000	4.250%	38,862.50	108,862.50	
08/15/2025			37,375.00	37,375.00	
09/30/2025					146,237.50
02/15/2026	75,000	5.000%	37,375.00	112,375.00	
08/15/2026			35,500.00	35,500.00	
09/30/2026					147,875.00
02/15/2027	80,000	5.000%	35,500.00	115,500.00	
08/15/2027			33,500.00	33,500.00	
09/30/2027					149,000.00
02/15/2028	85,000	5.000%	33,500.00	118,500.00	
08/15/2028			31,375.00	31,375.00	
09/30/2028					149,875.00
02/15/2029	90,000	5.000%	31,375.00	121,375.00	
08/15/2029			29,125.00	29,125.00	
09/30/2029					150,500.00
02/15/2030	90,000	5.000%	29,125.00	119,125.00	
08/15/2030			26,875.00	26,875.00	
09/30/2030					146,000.00
02/15/2031	95,000	5.000%	26,875.00	121,875.00	
08/15/2031			24,500.00	24,500.00	
09/30/2031					146,375.00
02/15/2032	100,000	5.000%	24,500.00	124,500.00	
08/15/2032			22,000.00	22,000.00	
09/30/2032					146,500.00
02/15/2033	105,000	5.000%	22,000.00	127,000.00	
08/15/2033			19,375.00	19,375.00	
09/30/2033					146,375.00
02/15/2034	115,000	5.000%	19,375.00	134,375.00	

BOND DEBT SERVICE

City of Shavano Park, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2009
Waterworks & Sewer System Revenue Supported

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2034			16,500.00	16,500.00	
09/30/2034					150,875.00
02/15/2035	120,000	5.000%	16,500.00	136,500.00	
08/15/2035			13,500.00	13,500.00	
09/30/2035					150,000.00
02/15/2036	125,000	5.000%	13,500.00	138,500.00	
08/15/2036			10,375.00	10,375.00	
09/30/2036					148,875.00
02/15/2037	130,000	5.000%	10,375.00	140,375.00	
08/15/2037			7,125.00	7,125.00	
09/30/2037					147,500.00
02/15/2038	140,000	5.000%	7,125.00	147,125.00	
08/15/2038			3,625.00	3,625.00	
09/30/2038					150,750.00
02/15/2039	145,000	5.000%	3,625.00	148,625.00	
09/30/2039					148,625.00
	2,150,000		1,558,205.00	3,708,205.00	3,708,205.00

BOND DEBT SERVICE

City of Shavano Park, Texas
 General Obligation Refunding Bonds, Series 2009
Waterworks & Sewer System Revenue Supported Portion

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	33,907.50	3.000%	9,640.52	43,548.02	
08/15/2015			9,131.91	9,131.91	
09/30/2015					52,679.93
02/15/2016	35,962.50	3.000%	9,131.91	45,094.41	
08/15/2016			8,592.47	8,592.47	
09/30/2016					53,686.88
02/15/2017	35,962.50	3.500%	8,592.47	44,554.97	
08/15/2017			7,963.13	7,963.13	
09/30/2017					52,518.10
02/15/2018	36,990.00	3.500%	7,963.13	44,953.13	
08/15/2018			7,315.80	7,315.80	
09/30/2018					52,268.93
02/15/2019	40,072.50	4.000%	7,315.80	47,388.30	
08/15/2019			6,514.35	6,514.35	
09/30/2019					53,902.65
02/15/2020	40,072.50	4.000%	6,514.35	46,586.85	
08/15/2020			5,712.90	5,712.90	
09/30/2020					52,299.75
02/15/2021	42,127.50	4.000%	5,712.90	47,840.40	
08/15/2021			4,870.35	4,870.35	
09/30/2021					52,710.75
02/15/2022	44,182.50	4.000%	4,870.35	49,052.85	
08/15/2022			3,986.70	3,986.70	
09/30/2022					53,039.55
02/15/2023	46,237.50	4.250%	3,986.70	50,224.20	
08/15/2023			3,004.15	3,004.15	
09/30/2023					53,228.35
02/15/2024	48,292.50	4.250%	3,004.15	51,296.65	
08/15/2024			1,977.94	1,977.94	
09/30/2024					53,274.59
02/15/2025	50,347.50	4.375%	1,977.94	52,325.44	
08/15/2025			876.59	876.59	
09/30/2025					53,202.03
02/15/2026	40,072.50	4.375%	876.59	40,949.09	
09/30/2026					40,949.09
	494,227.50		129,533.10	623,760.60	623,760.60

BOND DEBT SERVICE

City of Shavano Park, Texas
General Obligation Refunding Bonds, Series 2009
Tax Supported Portion

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2015	131,092.50	3.000%	37,271.98	168,364.48	
08/15/2015			35,305.59	35,305.59	
09/30/2015					203,670.07
02/15/2016	139,037.50	3.000%	35,305.59	174,343.09	
08/15/2016			33,220.03	33,220.03	
09/30/2016					207,563.12
02/15/2017	139,037.50	3.500%	33,220.03	172,257.53	
08/15/2017			30,786.88	30,786.88	
09/30/2017					203,044.41
02/15/2018	143,010.00	3.500%	30,786.88	173,796.88	
08/15/2018			28,284.20	28,284.20	
09/30/2018					202,081.08
02/15/2019	154,927.50	4.000%	28,284.20	183,211.70	
08/15/2019			25,185.65	25,185.65	
09/30/2019					208,397.35
02/15/2020	154,927.50	4.000%	25,185.65	180,113.15	
08/15/2020			22,087.10	22,087.10	
09/30/2020					202,200.25
02/15/2021	162,872.50	4.000%	22,087.10	184,959.60	
08/15/2021			18,829.65	18,829.65	
09/30/2021					203,789.25
02/15/2022	170,817.50	4.000%	18,829.65	189,647.15	
08/15/2022			15,413.30	15,413.30	
09/30/2022					205,060.45
02/15/2023	178,762.50	4.250%	15,413.30	194,175.80	
08/15/2023			11,614.60	11,614.60	
09/30/2023					205,790.40
02/15/2024	186,707.50	4.250%	11,614.60	198,322.10	
08/15/2024			7,647.06	7,647.06	
09/30/2024					205,969.16
02/15/2025	194,652.50	4.375%	7,647.06	202,299.56	
08/15/2025			3,389.04	3,389.04	
09/30/2025					205,688.60
02/15/2026	154,927.50	4.375%	3,389.04	158,316.54	
09/30/2026					158,316.54
	1,910,772.50		500,798.18	2,411,570.68	2,411,570.68

20 - WATER FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
NET POSITION	<u>\$ 3,783,504</u>	<u>\$ 3,763,810</u>	
REVENUE TOTAL	<u>\$ 976,100</u>	<u>\$ 918,739</u>	\$ 57,361
DEPARTMENT EXPENSES			
WATER DEPARTMENT OPERATIONS	\$ 793,659	\$ 759,813	\$ (33,846)
SET ASSIDE FOR FUTURE RESERVE		\$ 114,683	
DEBT SERVICE	\$ 202,135	\$ 200,668	\$ (1,467)
TOTAL EXPENSES	<u>\$ 995,794</u>	<u>\$ 1,075,164</u>	<u>\$ 79,370</u>
Income/(Loss)	\$ (19,694) *	\$ (156,425) **	
NET POSITION	<u>\$ 3,763,810</u>	<u>\$ 3,607,385</u>	

* The Loss shown is actually a draw down of reserves for the Public Works/Water Building of \$91,162 and Meter Replacement of \$16,100.

** The Loss shown is includes a draw down of \$100,000 for painting of the elevated stroage tank, \$12,285 for meter replacement, and \$44,140 additional need to cover the \$107,698 for future reserves.

20 -WATER FUND

	2011-2012	2012-2013	2013-2014	(----- CURRENT	2014-2015 Y-T-D	----- PROJECTED	2015-2016 ADOPTED
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
WATER SALES							
20-599-5015 WATER CONSUMPTION	736,913	764,052	638,815	735,000	538,403	541,912	675,000
20-599-5016 LATE CHARGES	8,734	7,199	9,136	6,000	7,123	6,300	7,000
20-599-5018 DEBT SERVICE	56,025	48,940	53,161	55,000	53,498	55,000	55,000
20-599-5019 WATER SERVICE FEE	57,666	53,072	58,427	57,600	57,978	57,600	57,600
20-599-5036 EAA PASS THRU CHARGE	91,014	90,439	88,470	97,500	73,798	70,453	87,236
20-599-5037 CONNECTION/DISCONNECT FEE	0	50	0	0	0	0	0
20-599-5040 TAPPING FEES	0	0	5	0	0	0	0
TOTAL WATER SALES	950,353	963,751	848,013	951,100	730,799	731,265	881,836
MISC./GRANTS/INTEREST							
20-599-7011 OTHER INCOME	35,841	30,888	45,048	1,000	168	100	1,000
20-599-7012 LEASE OF WATER RIGHTS	5,155	7,822	9,054	7,200	9,600	7,600	7,200
20-599-7040 ASR LEASE PROGRAM	0	0	0	0	24,000	40,800	12,000
20-599-7075 SITE/TOWER LEASE REVENUE	0	10,593	12,380	13,500	13,903	13,500	13,500
20-599-7090 SALE OF FIXED ASSETS	0	0	1,024	0	0	0	0
20-599-7097 INSURANCE PROCEEDS	0	0	68,916	0	0	0	0
20-599-7099 INTEREST INCOME	3,358	1,611	3,231	3,300	1,811	2,200	3,203
TOTAL MISC./GRANTS/INTEREST	44,353	50,914	139,653	25,000	49,482	64,200	36,903
TRANSFERS IN							
20-599-8072 TRF IN - CAPITAL REPLACEMEN	0	0	0	16,100	0	16,100	12,285
WATER METER REPLACEMENT 0	0.00						12,285
20-599-8090 PRIOR PERIOD ADJUSTMENT	0	0 (	31,007)	0	0	0	0
20-599-8099 TRF IN - RESERVES	0	0	0	91,162	0	91,162	144,140
PAINTING OF ELVEATED ST 0	0.00						100,000
TRANSFER RESERVES TO CA 0	0.00						44,140
TOTAL TRANSFERS IN	0	0 (	31,007)	107,262	0	107,262	156,425
<hr/>							
TOTAL NON-DEPARTMENTAL	994,706	1,014,665	956,660	1,083,362	780,281	902,727	1,075,164
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TOTAL REVENUES	994,706	1,014,665	956,660	1,083,362	780,281	902,727	1,075,164
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Water Utility Department -606

Mission Statement

The City of Shavano Park Water Utility Department continuously provides safe and reliable drinking water and maintains essential public water infrastructure for the 685 connections within Shavano Park in order to provide long-term first-class water utility support to our citizens.

Goals:

- Ensure the efficient treatment and delivery of water, exceeding environmental and public health standards.
- Continuously provide safe and reliable drinking water.
- Maintain essential public water infrastructure with a long term maintenance and replacement plan.
- Maintain enough money in reserve to handle emergencies and long-term capital equipment replacement.
- Improve employee development to include educational training and development opportunities.
- No preventable accidents

Objectives:

- Perform all services in a “customer-first” manner.
- Maintain 100% compliance of all regulations and laws associated with the water system.
- Insure State requirements are met by having two (2) licensed ground water operators to meet TCEQ requirements.
- Insure a strong preventative maintenance program by established daily, weekly and monthly maintenance program on water equipment, backhoe, bobcat, trucks, pumps and small equipment
- Continue to replace meters that have registered over 1 million gallons in our system.
- Establish a plan to paint, repair Elevated Storage Tank including efficient plan for supplying water to the residents of CoSP during refurbishing and repair period.
- Investigate and make recommendations for upgrading communications for SCADA.
- Assess the needs and establish schedule to replace two (2”) inch water mains along the easement between Well’s #2 and #3 (Between Fawn Drive and Windmill Rd.)
- Investigate alternatives to flushing to reduce loss ratio rate (looping)
- Maintain a zero (0) lost time accident rate.

Water Department - 606

Major Budget Changes

Personnel Salary/Benefits

There have been no additional personnel added. The category does include a change moving all health care to TML IEBP. Employees now receive a defined contribution amount of \$450 mo/per employee in which to elect coverage from several different plan options.

Capital Outlay

-8020 Non-Capital Maintenance Equipment	\$	2,500
Replacement of diaphragm water pumps, 2 hand pumps, emergency portable flood lights.		

-8081 Water Meter Replacement	\$	12,285
Replacement of 65 meters in house. The last meter replacement occurred in 2007. Funding for this project will be coming from the capital replacement funds set aside from the water service fees charged to customers.		

-8085 Water Tower/Storage	\$	100,000
Elevated Storage Tank located at Shavano Drive (Well Site 1) is in need of painting both inside and outside to assist in corrosion control.		

<u>Interfund Transfers- Capital Replacement (-9010)</u>	\$	114,683
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Funds included in this line item are dollars being set aside for future capital repair/replacement of infrastructure, vehicles, and equipment.

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	(----- 2014-2015 -----)						2015-2016
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
20-606-1010 SALARIES	159,164	131,531	126,327	147,401	135,805	137,141	147,682
20-606-1015 OVERTIME	1,161	2,761	2,930	4,000	3,551	4,000	4,000
20-606-1020 MEDICARE	2,436	1,929	1,877	1,900	2,055	1,900	1,932
20-606-1025 TWC (SUI)	783	0	850	828	156	828	828
20-606-1030 HEALTH INSURANCE	14,372	14,290	13,144	15,543	13,661	13,848	21,600
20-606-1031 HSA	0	0	1,921	4,050	2,918	4,050	0
20-606-1033 DENTAL INSURANCE	1,212	1,266	1,161	1,057	1,091	1,057	1,357
20-606-1035 VISION CARE INSURANCE	380	329	286	292	342	292	365
20-606-1036 LIFE INSURANCE	385	344	275	370	286	370	251
20-606-1037 WORKERS' COMP INSURANCE	3,300	4,442	4,451	4,893	3,998	4,893	5,225
20-606-1040 TMRS RETIREMENT	17,230	14,305	15,367	18,001	19,825	18,001	18,307
20-606-1070 SPECIAL ALLOWANCES	11,442	6,603	3,806	5,250	2,197	5,250	5,250
TOTAL PERSONNEL	211,863	177,800	172,393	203,585	185,884	191,630	206,797
SUPPLIES							
20-606-2020 OFFICE SUPPLIES	1,187	804	555	1,255	824	1,255	1,255
20-606-2030 POSTAGE	3,503	3,475	3,906	4,500	3,688	4,500	4,500
POSTAGE 0	0.00						4,000
ANNUAL CCR REPORT 0	0.00						250
ANNUAL BULK MAIL PERMIT 0	0.00						250
20-606-2050 PRINTING & COPYING	1,077	363	1,013	2,000	441	2,000	2,000
20-606-2070 JANITORIAL SUPPLIES	16,410	1,040	961	0	0	0	1,500
20-606-2075 BANK/CREDITCARD FEES	4,704	3,226	7,928	2,500	4,015	3,000	2,500
MONHTLY AVERAGE \$200 0	0.00						2,500
20-606-2090 TOOLS & ACCESSORIES	1,400	4,523	342	3,750	297	1,000	1,250
20-606-2091 SAFETY GEAR	284	1,150	911	0	0	0	0
TOTAL SUPPLIES	28,565	14,581	15,616	14,005	9,266	11,755	13,005
SERVICES							
20-606-3010 ADVERTISING	0	0	398	0	0	0	0
20-606-3012 ENGINEERING SERVICES	0	840	0	6,000	575	1,000	3,000
20-606-3020 ASSOCIATION DUES & PUBS	733	497	551	1,500	847	1,500	1,500
STORMWATER PERMIT 0	0.00						600
S.A.R.A. ANNUAL FEE 0	0.00						200
S.A.R.A DUES - SEPARATE 0	0.00						200
REG WTR RES DEV (RWRD) 0	0.00						200
AWWA - AMER WTR WKS ASS 0	0.00						300
20-606-3030 TRAINING/EDUCATION	1,879	543	1,647	1,000	222	1,000	1,000
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD	1,545	0	424	2,000	501	2,000	2,000
TRAVEL 0	0.00						500
LODGING 0	0.00						1,000
MILEAGE 0	0.00						200
PER DIEM 0	0.00						300
20-606-3050 INSURANCE - LIABILITY	5,940	5,250	2,773	2,881	2,613	2,613	2,881
20-606-3060 UNIFORM SERVICES	2,393	1,969	1,489	2,000	1,755	2,000	2,000

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	((----- 2014-2015 -----))						2015-2016
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
20-606-3070 INSURANCE - PROPERTY	2,887	2,187	1,379	1,433	1,300	1,300	1,433
20-606-3075 WATER CONSERVATION EDUCATIO	0	397	0	500	0	500	500
20-606-3080 SPECIAL SERVICES	1,000	4,810	1,039	0	0	0	0
20-606-3082 WATER ANALYSIS FEES	11,062	7,675	8,698	15,950	5,299	8,000	11,955
WATER ANALYSIS FEES	0	0.00					9,505
TCEQ ANNUAL WATER TESTI	0	0.00					1,600
DSHS CENTRAL LAB - TCEQ	0	0.00					800
TIER II REPORT FEES - A	0	0.00					50
20-606-3090 COMMUNICATIONS SERVICES	3,509	3,979	3,432	0	0	0	0
0	0.00						0
TOTAL SERVICES	30,949	28,146	21,830	33,264	13,113	19,913	26,269
CONTRACTUAL							
20-606-4075 COMPUTER SOFTWARE/INCODE	0	0	3,144	5,569	5,220	5,569	5,921
INCODE-UTILITYSOFTWARE	0	0.00					2,430
INCODE-METER READER INT	0	0.00					755
INCODE-BILLPAY WEB HOST	0	0.00					1,200
INCODE-BILL PAY ONLINE	0	0.00					336
BADGER-METER SOFTWARE	0	0.00					1,200
20-606-4085 EAA -WATER MANAGEMENT FEES	86,123	121,143	108,516	108,624	109,748	108,624	100,224
MONTHLY EAA FEES FY14-1	12	4,000.00					48,000
MONTHLY HABITAT FEE FY1	12	5,052.00					60,624
ASR LEASE- RATE REDUCTI	0	0.00				(	8,400)
20-606-4099 WATER RIGHTS/LEASE PAYMENTS	49,378	48,902	47,969	48,000	48,019	48,000	48,000
ANNUAL WATER LEASE-RWRD	0	0.00					48,000
TOTAL CONTRACTUAL	135,501	170,045	159,629	162,193	162,987	162,193	154,145
MAINTENANCE							
20-606-5005 EQUIPMENT LEASES	982	624	706	2,700	624	2,700	1,700
20-606-5010 EQUIPMENT MAINT & REPAIR	25,156	26,791	4,970	20,000	1,294	8,000	8,000
20-606-5015 ELECTRONIC EQPT MAINTENANCE	3,939	3,725	3,404	2,000	18	1,000	1,000
20-606-5020 VEHICLE MAINTENANCE	3,791	2,001	1,770	3,000	428	3,000	3,000
20-606-5030 BUILDING MAINTENANCE	3,032	9,549	994	7,000	1,276	7,000	3,500
20-606-5060 VEHICLE & EQPT FUELS	11,339	13,102	8,363	12,500	4,811	7,500	7,500
TOTAL MAINTENANCE	48,240	55,791	20,208	47,200	8,451	29,200	24,700
DEPT MATERIALS-SERVICES							
20-606-6011 CHEMICALS	10,006	11,630	11,554	15,000	10,853	15,000	15,000
20-606-6050 WATER METERS & BOXES	0	0	3,056	700	45	700	1,890
Meter Replacement	10	155.00					1,550
Meter Box Replacement	10	34.00					340
20-606-6055 FIRE HYDRANTS	0	0	0	7,000	0	0	2,000
MAINTENANCE	0	0.00					2,000
20-606-6060 HUEBNER STORAGE TANK	0	0	940	9,000	8,600	9,000	9,000
20-606-6061 ELEVATED STORAGE TANK	0	0	699	0	3,615	3,483	4,000
20-606-6062 WELLSITE #2-EAA MONITORED	0	0	0	2,000	0	200	2,000
20-606-6063 WELL SITE #3-NOT OPERATION	0	0	0	0	7	0	0
20-606-6065 WELL SITE #5-CONNECTED TRIN	0	0	0	6,000	346	1,000	6,000

20 -WATER FUND
WATER DEPARTMENT

EXPENDITURES	2011-2012	2012-2013	2013-2014	((----- 2014-2015 -----))			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
20-606-6066 WELL SITE #6	0	0	100	6,000	334	1,000	6,000
20-606-6067 WELL SITE #7	0	0	410	8,000	3,184	6,000	8,000
20-606-6068 WELL SITE #8	0	0	633	11,000	1,377	2,500	11,000
20-606-6069 WELL SITE #9 - TRINITY	0	0	125	10,000	8,898	10,000	10,000
20-606-6070 SCADA SYSTEM MAINTENANCE	0	0	2,782	15,000	1,558	4,000	15,000
20-606-6071 SHAVANO DRIVE PUMP STATION	0	0	0	15,000	11,334	15,000	18,772
20-606-6072 WATER SYSTEM MAINTENANCE	32,627	50,240	127,301	35,000	8,614	15,000	25,000
20-606-6073 WATER TANK MAINTENANCE	2,074	894	1,437	0	0	0	0
20-606-6080 STREET MAINT SUPPLIES	1,001	210	137	2,000	57	2,000	2,000
TOTAL DEPT MATERIALS-SERVICES	45,708	62,974	149,175	141,700	58,822	84,883	135,662
UTILITES							
20-606-7020 UTILITIES - PHONE/CELL	0	0	0	2,400	1,062	2,400	2,400
20-606-7040 UTILITIES - ELECTRIC	63,154	60,094	82,822	60,000	64,116	60,000	60,000
20-606-7044 UTILITIES - WATER	0	0	26	0	309	0	0
TOTAL UTILITES	63,154	60,094	82,848	62,400	65,487	62,400	62,400
CAPITAL OUTLAY							
20-606-8010 NON-CAPITAL - EQUIPMENT	0	6,200	33,779	0	0	0	0
20-606-8015 NON-CAPITAL - COMPUTERS	0	9,036	2,031	0	275	0	0
20-606-8020 NON-CAPITAL MAINTENANCE EQU	0	0	0	0	0	0	2,500
20-606-8050 CAPTIAL - VEHICLES	0	0	24,851	0	0	0	0
20-606-8079 PW/WATER BUILDING	0	0	0	91,162	91,363	91,162	0
20-606-8080 WATER SYSTEM IMPROVEMENTS	0	66,896	3,911	0	0	0	0
PAINTING ELEVATED STG T	0	0.00					100,000
Adjusted	0	0.00				(	100,000)
20-606-8081 WATER METER REPLACEMENT	0	0	0	16,100	29,510	16,100	12,285
METER	65	155.00					10,075
METER BOX	65	34.00					2,210
20-606-8085 CAPITAL - WATER TOWER/STORA	0	0	0	0	0	0	100,000
PAINTING OF ELEVATED ST	0	0.00					100,000
TOTAL CAPITAL OUTLAY	0	82,133	64,571	107,262	121,148	107,262	114,785
INTERFUND TRANSFERS							
20-606-9000 EOY ASSET RECLASS	0	(82,133)	(58,629)	0	0	0	0
20-606-9010 TRF TO GENERAL FUND	17,091	21,000	22,050	22,050	22,050	22,050	22,050
20-606-9011 TRF TO DEBT SERVICE	0	0	0	0	0	0	0
20-606-9020 TRF TO CAPITAL REPLACEMENT	0	0	0	87,568	0	87,568	114,683
INFRASTRUCTURE	0	0.00					92,508
VEHICLES/EQUIPMENT	0	0.00					6,151
METER REPLACEMENT	0	0.00					16,024
20-606-9090 DEPRECIATION EXPENSE	199,762	199,964	207,674	0	0	0	0
TOTAL INTERFUND TRANSFERS	216,854	138,831	171,095	109,618	22,050	109,618	136,733
TOTAL WATER DEPARTMENT	780,835	790,396	857,365	881,227	647,208	778,854	874,496

20 WATER FUND CONT. – WATER DEBT SERVICE

As of September 30, 2015, the City's long-term debt consisted of the two outstanding bonds:

1) Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009.

Originally issued at \$2,299,999, the bond's current principal outstanding is \$2,240,000.

- \$460,320 is supported by water revenues
- \$1,779,680 is supported by ad valorem taxes

2) General Obligation Refunding Bond, Series 2009. Originally issued at \$2,795,000, the bond's current principal outstanding is \$2,100,000.

- \$2,100,000 is supported by water revenues.

The Water Fund only supports the \$460,320 portion of the Combination Tax and Limited Revenue Pledge Certificate of Obligation, Series 2009 and the entire \$2,100,000 of the General Obligation Refunding Bond, Series 2009. The Debt Service Fund supports the other bond debt.

The City of Shavano Park's fiscal year 2015 – 2016 Water Fund debt service ratio is 0.2196 or 21.96%. In other words around 22% of the City's Water revenues are spent on debt service for the Water utility.

20 -WATER FUND
DEBT SERVICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CAPITAL OUTLAY							
20-607-8000 BOND PAYMENTS EOY	0	(45,000)	(83,908)	0	0	0	0
20-607-8010 BOND PRINCIPAL PAYMENT	0	45,000	83,908	0	0	0	0
20-607-8012 2009 CO - PRINCIPAL	0	0	0	50,000	50,000	50,000	50,000
20-607-8013 2009 CO - INTEREST	0	0	0	98,455	98,455	98,455	96,830
20-607-8014 2009 GO REFUND - PRINCIPAL	0	0	0	33,908	33,908	33,908	35,963
20-607-8015 2009 GO REFUND - INTEREST	0	0	0	18,772	18,772	18,772	17,725
20-607-8020 BOND INTEREST	164,927	140,003	122,248	0	0	0	0
20-607-8030 BOND AGENT FEES	2,798	2,800	150	1,000	0	1,000	150
TOTAL CAPITAL OUTLAY	167,725	142,803	122,398	202,135	201,135	202,135	200,668
TOTAL DEBT SERVICE	167,725	142,803	122,398	202,135	201,135	202,135	200,668
TOTAL EXPENDITURES	948,560	933,199	979,763	1,083,362	848,343	980,989	1,075,164
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	46,147	81,466	(23,103)	0	(68,062)	(78,262)	0
	=====	=====	=====	=====	=====	=====	=====

Water Fund - Capital Replacement Schedule Re-Cap

Asset Category	Estimated Replacement Costs	Estimated Year In Service	3. Expected Useful Life (Years)	Year Needed	# of Years Until Action Needed	Reserve 2013/2014 & Prior	Reserve Set Asside 2014/2015	Adopted Reserve 2015/2016
SCADA SYSTEM	\$90,000	Various	Various	Various	Various			
Water Site #1	\$764,800	Various	Various	Various	Various			
Well # 9 - Trinity	\$88,000	Various	Various	Various	Various			
Well # 5	\$87,000	Various	Various	Various	Various			
Well # 6	\$84,350	Various	Various	Various	Various			
Well # 7	\$132,000	Various	Various	Various	Various			
Well # 8	\$269,000	Various	Various	Various	Various			
Huebner Gr Stg Tank	\$979,000	Various	Various	Various	Various			
Water Lines	\$0	Various	Various	Various	Various			
				Sub Total Infrastructure		\$ 59,543	\$ 88,053	\$ 92,508
Meter Replacement Program								
~ 706 Meters @ \$189	\$133,434	2007	10	2017		\$ 71,325	\$ (6,425)	\$ 16,024
Vehicles/Mobile Equipment	\$135,000	Various	Various	Varoius	Various	\$ 47,004	\$5,938	\$ 6,151
Total Estimated Costs (Excluding Water Lines)	\$2,762,584	Water Capital Replacement Funds				\$ 177,872	\$ 87,566	\$ 114,683

* Beginning with the 2015/2016 Budget capital replacement funds are being maintained separately in Fund 72 only to assist in the budget/tracking process. The Water Fund has approximately 1.4M in unrestricted funds.

72 -WATER CAPITAL REPLACEMENT

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TRANSFERS IN							
72-599-8020 TRANSFER FROM WATER FUND	0	0	0	0	0	87,568	114,683
TOTAL TRANSFERS IN	0	0	0	0	0	87,568	114,683
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	87,568	114,683
<hr/>							
TOTAL REVENUES	0	0	0	0	0	87,568	114,683
	=====	=====	=====	=====	=====	=====	=====

72 -WATER CAPITAL REPLACEMENT
WATER DEPARTMENT

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	87,568	114,683
	=====	=====	=====	=====	=====	=====	=====
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	0	0	87,568	114,683

70 - GENERAL CAPITAL IMPROVEMENT / REPLACEMENT FUND

Fund Description. The General Capital Improvement / Replacement Fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire equipment, police patrol vehicles, street reconstruction and drainage projects. Funds are set aside from either current revenues or from unassigned fund balance per the fund balance policy adopted in October 2011 and are designated during the budget process for future use. Unassigned general fund balance is considered for capital projects and equipment when the unassigned general fund balance is more than 50 percent of the budgeted expenditures.

Funds are prioritized generally by cost and projected purchase date. As a large capital purchase nears its scheduled date of replacement or purchase, funds are prioritized for the expenditure. For example, the replacement schedule has scheduled one of the City's Fire Engines to be replaced in 2019. By 2019 this Fire Engine will be 20 years old and will require either replacement or refurbishment at considerable cost. This budget transfers in \$187,210 to help offset future costs for fire equipment. This will allow the City to make the required improvement/replacement conceivably without acquiring debt in 2019.

Fund Purpose. The purpose of this fund is to spread out the burdensome costs of capital items over several budget cycles. This allows the City to maintain a balanced budget from year-to-year even when large capital expenditures are required.

Fund Changes. This budget includes \$290,532 in transfers from the General Fund for future capital improvement and vehicle/equipment replacement. The amounts are based upon the current equipment replacement schedule located on page 105-106. Additionally, the budget includes a transfer of \$50,000 of projected Development Fees for future drainage projects. A "transfer-in" is shown in General Fund revenues to offset the expenditures and a correlating "transfer-out" in the respective funds.

A recent fund initiative is the allocation of development fees from properties within Units 17, 18 and 19 to the General Capital Improvement / Replacement Fund. This transfer of development fees is intended to be used on drainage projects in the coming years.

Equipment Replacement: This category includes expensive and long-lasting equipment and vehicles such as Fire Engines and Police vehicles. A listing of this equipment and its replacement schedule are included in the Equipment Replacement schedule on pages 105-106.

Street Reconstruction: Such projects include construction or major redevelopment of the current streets in the City. Street projects do not include normal repair and maintenance on sub-grades, milling, and overlay.

Drainage Projects: Such projects include several drainage channels throughout the City that have been identified as known problem areas. The Planning & Zoning Commission is currently creating a comprehensive Drainage Plan that will guide City drainage project expenditures in FY 2015-16.

Town Plan Items: These projects are special items identified in the 2010 Town Plan: NW Military Highway Expansion, Hike and Bike Trails and the Municipal Tract. The City is currently working with the Texas Department of Transportation (TxDOT) to secure federal grant funding through the Alamo Area Municipal Planning Organization for the improvement of NW Military Highway. The City, in partnership with Denton Communities, is in the engineering phase of the Hike and Bike Trails. The sidewalk system will connect with the San Antonio Salado Creek, extend along 1604 to Lockhill-Selma and then extend south along Lockhill-Selma towards Huebner.

70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
UNDESIGNATED	\$ 38,969	\$ 39,069	
ADMIN	\$ 79,000	\$ 79,000	
PW	\$ 83,050	\$ 101,418	
FIRE	\$ 385,550	\$ 480,356	
POLICE	\$ 111,541	\$ 148,782	
CODE ENFORCEMENT	\$ 20,000	\$ -	
STREETS	\$ 210,000	\$ 250,000	
DRAINAGE	\$ 210,000	\$ 392,526	
NW MILITARY	\$ 25,000	\$ 25,000	
MUNICIPAL TRACT	\$ 26,030	\$ 26,030	
HIKE & BIKE TRAILS	\$ 25,000	\$ 25,000	
TOTAL BEGINNING FUND BALANCE	<u>\$ 1,214,140</u>	<u>\$ 1,567,181</u>	
REVENUE TOTAL	\$ 373,041	\$ 290,532	\$ (82,509)
EXPENSE TOTAL	<u>\$ 20,000</u>	<u>\$ 18,000</u>	\$ (2,000)
Income/(Loss)	\$ 353,041	\$ 272,532	
ENDING FUND BALANCE	<u>\$ 1,567,181</u>	<u>\$ 1,839,713</u>	

CITY OF SHAVANO PARK							
FY 2015-2016 PROPOSED BUDGET							
CAPITAL REPLACEMENT FUND							
		FY 2010-2011 ACTUAL	FY 2011-12 ACTUAL	FY 2012-2103 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 AMENDED	FY 2015-2016 ADOPTED
BEGINNING FUND BALANCE		\$ 29,937	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$ 1,567,181
REVENUES							
70-599-8026	Transfer from Crime Control Fund		\$ 111,100				
	Police Department			\$ 49,300	\$ 31,591	\$ 37,241	\$ -
70-599-8020	Transfer from General Fund						
	Equipment Replacement Fund						
	City Hall AC Units/Incode		\$ 40,000	\$ 12,000	\$ 12,000	\$ -	\$ 24,000
	Public Works		\$ 45,275	\$ 5,417	\$ 32,358	\$ 18,368	\$ 17,555
	Fire Department	\$ 75,000	\$ 539,900	\$ 80,500	\$ 115,150	\$ 94,806	\$ 187,210
	Police Department		\$ 30,650	\$ -	\$ -	\$ -	\$ -
	Development Services		\$ 6,700	\$ -	\$ 13,300	\$ -	\$ -
	Future Street Reconstruction	\$ 100,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ -
	Future Drainage Reconstruction	\$ 100,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ 182,526	\$ 50,000
	Communication Systems	\$ 72,052	\$ 65,000	\$ -			
	City Hall Sprinkler System & Emergency Lighting		\$ 8,000	\$ -			
	Emergency Management Infrastructure		\$ 7,000	\$ -			
	Town Hall-N.W. Military Hwy Expansion		\$ 15,000	\$ 10,000			
	Town Hall-Municipal Tract Development		\$ 10,000	\$ 16,030			
	Town Hall-Hike & Bike Trails		\$ 10,000	\$ 15,000			
70-599-8010	Interest Income	\$ 17	\$ 45	\$ 74	\$ 84	\$ 100	\$ 100
	TOTAL REVENUES/TRANSFERS IN	\$ 347,069	\$ 968,670	\$ 248,321	\$ 284,483	\$ 373,041	\$ 278,865
EXPENSES							
Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department							
	Fire -Radio Communications	\$ -	\$ 72,032	\$ -	\$ -	\$ -	\$ 18,000
	Fire Vehicles	\$ -	\$ 480,289	\$ -	\$ -	\$ -	\$ -
	Fire Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department							
	Police Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
	Police - Radio Communications	\$ -	\$ 72,205	\$ -	\$ -	\$ -	\$ -
	Less TOTAL EXPENSES	\$ -	\$ 624,527	\$ -	\$ -	\$ 20,000	\$ 18,000
ENDING FUND BALANCE BREAKDOWN							
Reserve for Equipment Replacement Fund							
	Administration - Equipment		\$ 40,000	\$ 52,000	\$ 64,000	\$ 64,000	\$ 88,000
	Public Works - Equipment		\$ 45,275	\$ 50,692	\$ 83,050	\$ 101,418	\$ 118,973
	Police Department -Equipment		\$ 30,650	\$ 79,950	\$ 111,541	\$ 148,782	\$ 148,782
	Fire Department - Equipment	\$ 75,000	\$ 189,900	\$ 270,400	\$ 385,550	\$ 480,356	\$ 667,566
	Development Services Equipment		\$ 6,700	\$ 6,700	\$ 20,000	\$ -	\$ -
Reserve for Street Reconstruction		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 250,000	\$ 250,000
Reserve for Drainage Projects		\$ 100,000	\$ 140,000	\$ 170,000	\$ 210,000	\$ 392,526	\$ 442,526
Reserve Communication (800 MHZ System)		\$ 72,052	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for City Hall Sprinkler System & Emergency Lighting			\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Reserve for Emergency Generator							
Reserve for Emergency Management Infrastructure			\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reserve for Town Plan Items							
	N.W. Military Hwy Expansion		\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	Municipal Tract Development		\$ 10,000	\$ 26,030	\$ 26,030	\$ 26,030	\$ 26,030
	Hike and Bike Trails		\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Unreserved Fund Balance		\$ 29,955	\$ 38,811	\$ 38,879	\$ 38,963	\$ 39,063	\$ 39,163
	TOTAL ENDING FUND BALANCE	\$ 377,007	\$ 681,336	\$ 929,657	\$ 1,214,140	\$ 1,567,181	\$ 1,828,046

2015/2016 COUNCIL ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

					Actual	Actual	Actual	Actual	Adopted	Required	Required
			Scheduled	Total	Ending	Additional	Additional	Additional	Additional	Additional	Total
	Year	Replacement	Year To	Life	Balance	Funding	Funding	Funding	Funding	Future	Reserve
	Model	Cost	Replace	(yrs)	09/30/2012	09/30/2013	09/30/2014	09/30/2015	09/30/2016	Years 6+	Balance
<u>Administrative</u>											
Upgrade -Incode to Invision	Future	60,000	2020	5					12,000	48,000	60,000
A/C Units - City Hall (12)		180,000		15	40,000	12,000	12,000	-	12,000	104,000	180,000
Sub Totals		180,000			40,000	12,000	12,000	-	24,000	104,000	192,000
<u>Code Enforcement</u>											
Chevy C1500 Pickup 2423	2001	20,000	2014	6	6,700	-	13,300	(20,000)	-	-	-
Sub Totals		20,000			6,700	-	13,300	(20,000)	-		-
<u>Police Department</u>											
Ford Crown Vic. 3941	2005	30,000	2015	5	7,500	-	22,500			-	30,000
Chevy Tahoe 1653	2012	30,000	2017	5	-	6,000	4,125	6,625	-	13,250	30,000
Chevy Tahoe 7114	2012	30,000	2017	5	-	6,000	4,125	6,625	-	13,250	30,000
Chevy Tahoe 2368	2013	35,000	2018	4	-	-	8,750	8,750	-	15,375	32,875
Chevy Tahoe 7116	2013	35,000	2018	4	-	-	8,750	8,750	-	17,500	35,000
Ford Explorer 2434	2015	36,375	2019	5	-	-	-	-	-	36,375	36,375
Ford Explorer 2433	2015	36,375	2019	5	-	-	-	-	-	36,375	36,375
Vehicles Replaced/Sold Cary over Amount					23,150	-	(23,150)	-	-	-	-
Vehicles Replaced/Sold Cary over Amount					-	30,000	-	-	-	-	-
Communication System (radios)	2012	72,205		10	-	7,300	6,491	6,491	-	51,925	72,206
Sub Totals		304,955			30,650	49,300	31,591	37,241	-	184,050	332,831

2015/2016 COUNCIL ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE

					Actual	Actual	Actual	Actual	Adopted	Required	Required
			Scheduled	Total	Ending	Additional	Additional	Additional	Additional	Additional	Total
	Year	Replacement	Year To	Life	Balance	Funding	Funding	Funding	Funding	Future	Reserve
	Model	Cost	Replace	(yrs)	09/30/2012	09/30/2013	09/30/2014	09/30/2015	09/30/2016	Years 6+	Balance
Fire Department											
Cargo Master Trailer 0439	2005	1,000	2034		1,000	-	-	-	-	-	1,000
Hallmark Trailer 1086	2004	15,000	2032	10	-	-	1,500	500	1,500	10,500	14,000
Chevy Frazer Amb E-1 1596	1995/2007	135,000	2017	10	22,500	13,500	24,750	24,750	24,750	24,750	135,000
Chevy Frazer EMS-2 Amb 7345	2007	80,000	2020	10	8,900	8,000	9,014	9,014	9,014	36,057	80,000
Hall-Mark Fire Apparatus E-One	2013	480,290	2023	20	-	-	-	-	28,252	452,038	480,290
Ferrara Fire Tk Pumper 2511	1999	600,000	2019	20	145,000	40,000	60,771	28,000	65,245	260,984	600,000
Ford F350 Pickup 5691	2010	35,000	2020	10	3,500	3,500	3,500	3,500	3,500	17,500	35,000
Ford F550 Fire Truck 5797	2010	100,000	2026	15	4,000	6,630	6,875	6,875	6,875	68,746	100,000
Chevy Tahoe LS - Command 1752	2013	35,000	2025	10	-	-	-	-	3,500	31,500	35,000
Scag Mower 9300006	2005	10,000	2025	15	1,000	667	667	667	667	6,332	10,000
Max-Air Trlr Mtd Air Casc.	2005	40,000	2021	25	4,000	1,000	1,591	1,000	1,591	30,227	39,409
Cardiac Monitor-Defibrillator - (2)	2012	70,000	2022	10				7,000	7,000	56,000	70,000
Stryker - Stretchers (2)	2006	30,000	2016	10				10,000	10,000	10,000	30,000
Communication System (radios)	2012	72,032	2022	10		7,203	6,483	3,500	6,483	48,363	72,032
Roof on Living Quarters	Future	12,000	2018						4,000	8,000	12,000
SCBA (10) ~ \$8,000	Future	80,000	2019						10,033	69,967	80,000
Thermal Imaging Cameras (2)	Future	20,000	2019						4,800	15,200	20,000
										-	-
Sub Totals		1,815,322			189,900	80,500	115,150	94,806	187,210	1,146,165	1,813,731
Public Works											
Ford F150 Pickup (Seal Coat)	1996	10,000	Surplus		-	-	-	-	-	-	Surplus
Ford F350 Flatbed (Split)	2001	30,000	2013	6	15,000	-	-	-	-	-	15,000
Ford F350 Pickup	2008	28,500	2020	9	7,125	-	596	5,618	3,032	12,129	28,500
Chevrolet Silverado HD3500 (Split)	2013	28,500	2020	9	3,170	3,167		3,167	3,167	12,662	25,333
Hotsy Pressure Washer	Unknown	10,000	2016	10	-	1,000	3,000	3,000	3,000	-	10,000
John Deere Backhoe (Split)	1997	50,000/2	2020	20	5,560	-	6,349	-	3,273	9,819	25,001
Bobcat Skid-Steer Loader (Split)	1999	20,000/2	2018	15	5,000	-	7,500	-	2,500	5,000	20,000
Morbark Chipper 70134	2001	20,000	2020	5	4,000	-	5,333	5,333	1,333	4,000	20,000
Seal-Rite SR850 Mach	2008	25,000	2029	20	1,250	1,250	1,250	1,250	1,250	18,750	25,000
Gravely Mower Rapid XZ	2007	12,500	2014	3	4,170	-	8,330	-	-	-	12,500
Dump Truck			Surplus							-	Surplus
Sub Totals		164,500			45,275	5,417	32,358	18,368	17,555	62,360	181,333
Total General Fund Equipment		2,484,778			312,525	147,217	204,399	130,415	228,765	1,496,575	2,519,895

70 -CAPITAL REPLACEMENT FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
OTHER SOURCES							
=====							
MISC./GRANTS/INTEREST							
<hr/>							
TRANSFERS IN							
70-599-8010 INTEREST INCOME	45	74	84	100	100	100	100
70-599-8020 TRF IN - GENERAL FUND	142,921	923,038	252,808	335,700	335,700	335,700	290,432
ADMINISTRATION - A/C	0						12,000
UPGRADE - INCODE TO INV	0						12,000
FIRE VEHICLES/EQUIPMENT	0						168,377
PUBLIC WORKS VEHICLES/E	0						17,555
FUTURE DRAINAGE RECONST	0						50,000
TANDEM ROLLER-COMACTOR	0						11,667
ROOF - LIVING QUARTERS	0						4,000
SACBA	0						10,033
THERMAL IMAGING CAMERA	0						4,800
70-599-8026 TRF IN - CRIME CONTROL FUND	0	111,100	31,591	37,241	37,241	37,241	0
TOTAL TRANSFERS IN	142,966	1,034,212	284,483	373,041	373,041	373,041	290,532
<hr/>							
TOTAL OTHER SOURCES	142,966	1,034,212	284,483	373,041	373,041	373,041	290,532
<hr/>							
TOTAL REVENUES	142,966	1,034,212	284,483	373,041	373,041	373,041	290,532
	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND
COUNCIL

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
EXPENDITURES							
CONTRACTUAL							

70 -CAPITAL REPLACEMENT FUND
ADMIN

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							

70 -CAPITAL REPLACEMENT FUND
PUBLIC WORKS

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
EXPENDITURES							
CONTRACTUAL							

70 -CAPITAL REPLACEMENT FUND
FIRE

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CONTRACTUAL							
70-604-4030 ELECTRONIC EQUIPMENT	72,032	0	0	0	0	0	18,000
70-604-4040 EMS/FIRE UTILITY VEHICLE	0	480,290	0	0	0	0	0
TOTAL CONTRACTUAL	72,032	480,290	0	0	0	0	18,000
TOTAL FIRE	72,032	480,290	0	0	0	0	18,000

70 -CAPITAL REPLACEMENT FUND
POLICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CONTRACTUAL							
70-605-4000 PATROL VEHICLE VIDEO/AUDIO	70,988	0	0	0	0	0	0
70-605-4020 PATROL VEHICLE	0	0	0	20,000	20,000	20,000	0
CODE ENFORCEMENT TRUCK 0	0.00						0
TOTAL CONTRACTUAL	70,988	0	0	20,000	20,000	20,000	0
<hr/>							
MAINTENANCE							
70-605-5015 ELECTRONIC EQUIPMENT MAINTA	1,217	0	0	0	0	0	0
TOTAL MAINTENANCE	1,217	0	0	0	0	0	0
<hr/>							
TOTAL POLICE	72,205	0	0	20,000	20,000	20,000	0
<hr/>							
TOTAL EXPENDITURES	144,238	480,290	0	20,000	20,000	20,000	18,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	(1,272)	553,922	284,483	353,041	353,041	353,041	272,532
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 649,781</u>	<u>\$ 597,230</u>	
REVENUE TOTAL	\$ 74,790	\$ 96,030	\$ 21,240
EXPENSE TOTAL	<u>\$ 127,341</u>	<u>\$ 97,300</u>	\$ (30,041)
Income/(Loss)	\$ (52,551)	\$ (1,270)	
ENDING FUND BALANCE	<u>\$ 597,230</u>	<u>\$ 595,960</u>	

A Transfer-Out to General Fund is proposed for the replacement of 2 police vehicles, 8 MDT, 5 Ticket Writers, and 5 wireless microphones and 3 game cameras. A correlating Transfer-In is located in the General Fund revenues and the capital expenditures are located in the Police Department capital lines.

\$ 89,750

Proposed operating expenditures are included for training, National Night Out supplies, and Neighborhood Watch Signs/Supplies

\$ 7,550

40 -CRIME CONTROL DISTRICT

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT Y-T-D PROJECTED	ADOPTED		
				BUDGET ACTUAL YEAR END	BUDGET		
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
40-599-1050 SALES TAX-CRIME CONTROL DIS	365,955	432,159	387,192	74,760	93,972	93,450	96,000
TOTAL TAXES	365,955	432,159	387,192	74,760	93,972	93,450	96,000
MISC./GRANTS/INTEREST							
40-599-7085 POLICE DEPT - DONATIONS	0	0	0	0	500	500	0
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	500	500	0
TRANSFERS IN							
40-599-8005 INTEREST INCOME	17	26	54	30	59	65	30
40-599-8999 REPAY-SALES TAX	0	(36,588)	0	0	0	0	0
TOTAL TRANSFERS IN	17	(36,563)	54	30	59	65	30
<hr/>							
TOTAL NON-DEPARTMENTAL	365,972	395,597	387,246	74,790	94,532	94,015	96,030
<hr/>							
TOTAL REVENUES	365,972	395,597	387,246	74,790	94,532	94,015	96,030
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT
FIRE DEPARMENT

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
CAPITAL OUTLAY							
<hr/>							
INTERFUND TRANSFERS							
40-604-9011 TRANSFER OUT - GENERAL FUND	0	0	41,975	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	41,975	0	0	0	0
<hr/>							
TOTAL FIRE DEPARMENT	0	0	41,975	0	0	0	0

40 -CRIME CONTROL DISTRICT
POLICE DEPARTMENT

		2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2014-2015	-----	2015-2016
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
					BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL								
SERVICES								
40-605-3030 TRAINING/EDUCATION		0	0	0	2,000	173	2,000	2,050
TAPEIT	3	350.00						1,050
TEEX -VARIOUS CLASSES	4	100.00						400
Midwest Radar Officer C	0	0.00						600
40-605-3087 CITIZENS COMMUNICATION/EDUC		0	0	0	5,000	4,986	5,000	5,500
National Night Out- Sup	0	0.00						5,000
Neighborhood Watch - Si	0	0.00						500
TOTAL SERVICES		0	0	0	7,000	5,158	7,000	7,550
MAINTENANCE								
CAPITAL OUTLAY								
INTERFUND TRANSFERS								
40-605-9010 TRF TO- EQUIP REPL FUND		14,833	111,100	31,591	37,241	37,241	37,241	0
40-605-9011 TRANSFER TO - GENERAL FUND		0	320,197	0	83,100	83,100	83,100	89,750
POLICE VEHICLE/EQUIPMEN	2	38,000.00						76,000
MOBILE RADAR UNIT (1)	0	0.00						1,600
MOBILE DATA COMPUTER (M	1	5,000.00						5,000
TICKET WRITERS (5)	0	0.00						5,250
WIRELESS MIC. (5)	5	280.00						1,400
GAME CAMERAS (3)	0	0.00						500
TOTAL INTERFUND TRANSFERS		14,833	431,297	31,591	120,341	120,341	120,341	89,750
TOTAL POLICE DEPARTMENT		14,833	431,297	31,591	127,341	125,499	127,341	97,300
TOTAL EXPENDITURES		14,833	431,297	73,566	127,341	125,499	127,341	97,300
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		351,139	(35,701)	313,680	(52,551)	(30,968)	(33,326)	(1,270)
		=====	=====	=====	=====	=====	=====	=====

42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUNDS (PEG)

	2014/2016 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 58,573</u>	<u>\$ 68,993</u>	
REVENUE TOTAL	\$ 10,420	\$ 15,005	0
EXPENSE TOTAL	\$ -	\$ -	0
ENDING FUND BALANCE	<u>\$ 68,993</u>	<u>\$ 83,998</u>	

Currently no funds are proposed to be expended.

Funds can be utilized on capital purchases within the guidelines of legislation.

42 -PEG FUNDS

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
FRANCHISE REVENUES							
42-599-2024 FRANSHCSE - PEG FEES	0	0	8,923	10,400	14,942	14,942	15,000
TOTAL FRANCHISE REVENUES	0	0	8,923	10,400	14,942	14,942	15,000
TRANSFERS IN							
42-599-8005 INTEREST	0	0	(3)	20	3	5	5
TOTAL TRANSFERS IN	0	0	(3)	20	3	5	5
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	8,919	10,420	14,945	14,947	15,005
<hr/>							
TOTAL REVENUES	0	0	8,919	10,420	14,945	14,947	15,005
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	8,919	10,420	14,945	14,947	15,005
	=====	=====	=====	=====	=====	=====	=====

45- OAK WILT FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 44,943</u>	<u>\$ 13,464</u>	
REVENUE TOTAL	\$ 11,520	\$ 10,500	\$ (1,020)
EXPENSE TOTAL	\$ 42,999	\$ -	\$ (42,999)
ENDING FUND BALANCE	<u>\$ 13,464</u>	<u>\$ 23,964</u>	

Currently no funds are proposed to be expended.

There has been discussion of reserving additional funds from the General Fund Fund Balance. This action can be performed at anytime either thru resolution or ordinance by Council action.

45 -OAK WILT FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
PERMITS & LICENSES							
45-599-3015 TREE TRIMMING PERMITS	0	0	2,083	1,500	7,701	5,000	10,500
TOTAL PERMITS & LICENSES	0	0	2,083	1,500	7,701	5,000	10,500
MISC./GRANTS/INTEREST							
45-599-7030 TEXAS FORESTRY GRANT	0	0	0	10,000	10,000	10,000	0
TOTAL MISC./GRANTS/INTEREST	0	0	0	10,000	10,000	10,000	0
TRANSFERS IN							
45-599-8005 INTEREST	0	0	0	20	0	0	0
45-599-8099 FUND BALANCE RESERVE	0	0	0	31,479	0	31,479	0
TOTAL TRANSFERS IN	0	0	0	31,499	0	31,479	0
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	2,083	42,999	17,701	46,479	10,500
<hr/>							
TOTAL REVENUES	0	0	2,083	42,999	17,701	46,479	10,500
	-----	-----	-----	-----	-----	-----	-----

45 -OAK WILT FUND
ADMINISTRATION

EXPENDITURES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SERVICES							
45-601-3012 PROFESSIONAL SERVICES	0	0	0	41,446	36,397	36,397	0
TOTAL SERVICES	0	0	0	41,446	36,397	36,397	0
DEPT MATERIALS-SERVICES							
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	0	0	0	1,553	7,325	7,217	0
TOTAL DEPT MATERIALS-SERVICES	0	0	0	1,553	7,325	7,217	0
TOTAL ADMINISTRATION	0	0	0	42,999	43,722	43,614	0
TOTAL EXPENDITURES	0 =====	0 =====	0 =====	42,999 =====	43,722 =====	43,614 =====	0 =====
REVENUE OVER/ (UNDER) EXPENDITURES	0 =====	0 =====	2,083 =====	0 =====	(26,021) =====	2,865 =====	10,500 =====

48 - STREET MAINTENANCE FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ -</u>	<u>\$ 74,790</u>	
REVENUE TOTAL	\$ 74,790	\$ 96,000	\$ 21,210
EXPENSE TOTAL	\$ -		\$ -
ENDING FUND BALANCE	<u>\$ 74,790</u>	<u>\$ 170,790</u>	

Street Maintenance Fund which was approved by voters in May 2014 and began to receive sales tax revenues October 1, 2014.

No proposed expenditures are included to be expended. The General Fund Public Works Department still maintains funds for day to day maintenance within its budget.

48 -STREET MAINTENANCE FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
TAXES							
48-599-1040 SALES TAX - STREET MAINTENA	0	0	0	74,790	70,763	93,450	96,000
TOTAL TAXES	0	0	0	74,790	70,763	93,450	96,000
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	0	74,790	70,763	93,450	96,000
<hr/>							
TOTAL REVENUES	0	0	0	74,790	70,763	93,450	96,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	74,790	70,763	93,450	96,000
	-----	-----	-----	-----	-----	-----	-----

50 - COURT TECHNOLOGY & SECURITY FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
COURT TECHNOLOGY & EFFICIENCY			
BEGINNING FUND BALANCE	<u>\$ 13,493</u>	<u>\$ 2,427</u>	
REVENUE TOTAL	\$ 8,700	\$ 6,550	\$ (2,150)
EXPENSE TOTAL	\$ 19,766	\$ 8,530	\$ (11,236)
ENDING FUND BALANCE	<u>\$ 2,427</u>	<u>\$ 447</u>	

The annual maintenance fees related to court/police software are about equal to revenues. A Transfer-In is located in the General Fund revenues which offset the expenses.

CAPITAL

No requests

COURT SECURITY

BEGINNING FUND BALANCE	<u>\$ 44,933</u>	<u>\$ 50,333</u>	
REVENUE TOTAL	\$ 5,400	\$ 5,400	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 50,333</u>	<u>\$ 55,733</u>	

Currently no day to day operational expenses are funded in Court Security. The funds could possibly be used to pay for needed equipment to become a court of record. Additional discussion will be made during the current budget process.

50 -COURT RESTRICTED FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
COURT FEES							
50-599-4022 COURT EFFICIENCY REVENUE	317	182	116	200	118	200	200
50-599-4023 COURT SECURITY REVENUE	6,148	6,441	4,746	5,400	4,613	5,000	5,400
50-599-4025 COURT TECHNOLOGY REVENUE	7,498	8,584	6,329	8,500	6,151	6,500	6,350
TOTAL COURT FEES	13,963	15,207	11,191	14,100	10,882	11,700	11,950
TRANSFERS IN							
TOTAL NON-DEPARTMENTAL	13,963	15,207	11,191	14,100	10,882	11,700	11,950
<hr/>							
TOTAL REVENUES	13,963	15,207	11,191	14,100	10,882	11,700	11,950
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND
OPERATING EXPENSES

EXPENDITURES	2011-2012	2012-2013	2013-2014	((----- 2014-2015 -----))			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
SUPPLIES							
50-602-2015 Computer Software Purchases	0	1,500	0	0	0	0	0
50-602-2020 SUPPLIES	1,071	614	272	0	0	0	0
TOTAL SUPPLIES	1,071	2,114	272	0	0	0	0
SERVICES							
50-602-3030 TRAINING/EDUCATION	0	214	0	0	0	0	0
TOTAL SERVICES	0	214	0	0	0	0	0
CONTRACTUAL							
MAINTENANCE							
50-602-5015 ELECTRONIC EQUIPMENT REPAIR	8,889	5,642	2,400	0	0	0	0
TOTAL MAINTENANCE	8,889	5,642	2,400	0	0	0	0
CAPITAL OUTLAY							
50-602-8010 ELECTRONIC EQUIP PURCHASE	0	0	14,627	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	14,627	0	0	0	0
INTERFUND TRANSFERS							
50-602-9010 TRANSFER TO GENERAL FUND	642	321	13,470	19,766	19,766	19,766	8,530
COURT - INCODE	0	0.00					4,184
POLICE - INCODE/BRAZOS	0	0.00					4,346
TICKET WRITERS/PRINTER	0	0.00					0
TOTAL INTERFUND TRANSFERS	642	321	13,470	19,766	19,766	19,766	8,530
TOTAL OPERATING EXPENSES	10,602	8,291	30,769	19,766	19,766	19,766	8,530
TOTAL EXPENDITURES	10,602	8,291	30,769	19,766	19,766	19,766	8,530
REVENUE OVER/ (UNDER) EXPENDITURES	3,361	6,917	(19,578)	(5,666)	(8,884)	(8,066)	3,420

52 - CHILD SAFETY FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 3,589</u>	<u>\$ 3,989</u>	
REVENUE TOTAL	\$ 3,400	\$ 3,400	\$ -
EXPENSE			
FIRE DEPARMENT	\$ 1,000	\$ 1,000	\$ -
POLICE DEPARMENT	\$ 2,000	\$ 2,080	\$ 80
ENDING FUND BALANCE	<u>\$ 3,989</u>	<u>\$ 4,309</u>	

Funds can only be utilized for education and materials related to child safety in the absence of School Crossing Guard expenses.

52 -CHILD SAFETY FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT Y-T-D BUDGET ACTUAL	PROJECTED YEAR END ADOPTED BUDGET
REVENUES					
NON DEPARTMENTAL					
=====					
MISC./GRANTS/INTEREST					
52-599-7010 SCHOOL GROSSING GUARD FUNDS	0	0	3,589	3,400 3,799	3,600 3,400
TOTAL MISC./GRANTS/INTEREST	0	0	3,589	3,400 3,799	3,600 3,400
TRANSFERS IN					
TOTAL NON DEPARTMENTAL	0	0	3,589	3,400 3,799	3,600 3,400
TOTAL REVENUES	0	0	3,589	3,400 3,799	3,600 3,400
	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

				(-----	2014-2015	-----)	2015-2016
EXPENDITURES	2011-2012	2012-2013	2013-2014	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
SERVICES							
52-604-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	1,000	1,008	1,000	1,000
CHILD SAFETY/EDUCATION	0	0.00					1,000
Children's Badges/Stick	0	0.00					0
Fire Hats	0	0.00					0
Fire Safety Color Books	0	0.00					0
Pencils/Pens	0	0.00					0
TOTAL SERVICES	0	0	0	1,000	1,008	1,000	1,000
<hr/>							
TOTAL FIRE DEPARTMENT	0	0	0	1,000	1,008	1,000	1,000

52 -CHILD SAFETY FUND
POLICE DEPARTMENT

				(-----	2014-2015	-----)	2015-2016
	2011-2012	2012-2013	2013-2014	CURRENT	Y-T-D	PROJECTED	ADOPTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
SERVICES							
52-605-3087 CITIZENS COMMUNICATION/EDUC	0	0	0	2,000	1,839	2,000	2,080
CHILD SAFETY/EDUCATION	0	0.00					2,080
Childeren's Badges/Stic	0	0.00					0
Pencils/Pens	0	0.00					0
Glow Necklaces	0	0.00					0
Child Identification Ki	0	0.00					0
TOTAL SERVICES	0	0	0	2,000	1,839	2,000	2,080
TOTAL POLICE DEPARTMENT	0	0	0	2,000	1,839	2,000	2,080
TOTAL EXPENDITURES	0	0	0	3,000	2,847	3,000	3,080
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	3,589	400	952	600	320
	=====	=====	=====	=====	=====	=====	=====

53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 5,147</u>	<u>\$ 3,647</u>	
REVENUE TOTAL	\$ 1,500	\$ 1,500	\$ -
EXPENSE TOTAL	\$ 3,000	\$ 3,900	\$ 900
ENDING FUND BALANCE	<u>\$ 3,647</u>	<u>\$ 1,247</u>	

Training/Education and Travel/Mileage lines in the General Fund Police Department are supplemented with current LEOSE funds.

Theses funds can only be utilized on Full Time Police Officers for training expenses.

53 -LEOSE

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
POLICE/FIRE REVENUES							
53-599-6020 LEOSE FUNDS	0	0	1,615	1,500	1,669	1,669	1,500
TOTAL POLICE/FIRE REVENUES	0	0	1,615	1,500	1,669	1,669	1,500
TRANSFERS IN							
53-599-8010 INTEREST	0	0	0	0	2	0	0
TOTAL TRANSFERS IN	0	0	0	0	2	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	1,615	1,500	1,671	1,669	1,500
<hr/>							
TOTAL REVENUES	0	0	1,615	1,500	1,671	1,669	1,500
	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE
POLICE DEPARTMENT

				(-----	2014-2015	-----)	2015-2016	
				CURRENT	Y-T-D	PROJECTED	ADOPTED	
EXPENDITURES				BUDGET	ACTUAL	YEAR END	BUDGET	
SERVICES								
53-605-3030 TRAINING/EDUCATION		0	0	0	3,000	2,131	3,000	3,900
AACOG - Various Classes 20		150.00						3,000
LEMIT (Police Chief Sch 1		300.00						300
Animal Contorl Officer 2		300.00						600
TOTAL SERVICES		0	0	0	3,000	2,131	3,000	3,900
TOTAL POLICE DEPARTMENT		0	0	0	3,000	2,131	3,000	3,900
TOTAL EXPENDITURES		0	0	0	3,000	2,131	3,000	3,900
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		0	0	1,615	(1,500)	(459)	(1,331)	(2,400)
		-----	-----	-----	-----	-----	-----	-----

54 - POLICE FORFEITURE FUNDS

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 6,225</u>	<u>\$ 6,225</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 6,225</u>	<u>\$ 6,225</u>	

Funds collected can only be spent on equipment for police use.

Currently no expenditures are proposed. In the future should we decide to employ the body cameras, these funds could be utilized to offset costs.

54 -POLICE FORFIETURE

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)			2015-2016
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
POLICE/FIRE REVENUES							
54-599-6025 POLICE FORFEITURE FUNDS	0	0	3,074	0	0	0	0
TOTAL POLICE/FIRE REVENUES	0	0	3,074	0	0	0	0
TRANSFERS IN							
54-599-8005 INTEREST	0	0	0	5	1	0	0
TOTAL TRANSFERS IN	0	0	0	5	1	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	3,074	5	1	0	0
<hr/>							
TOTAL REVENUES	0	0	3,074	5	1	0	0
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	3,074	5	1	0	0
	=====	=====	=====	=====	=====	=====	=====

75 - PET DOCUMENTATION AND RESCUE FUND

	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	<u>\$ 2,393</u>	<u>\$ 2,393</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 2,393</u>	<u>\$ 2,393</u>	

Currently no funds are proposed to be expended.

75 -PET DOC & RESCUE FUND

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
ADMINISTRATION							
=====							
TAXES							
75-599-1010 PET DOC DONATIONS	0	0	100	0	0	0	0
TOTAL TAXES	0	0	100	0	0	0	0
TRANSFERS IN							
75-599-8005 INTERES INCOME	0	0	0	0	0	0	0
TOTAL TRANSFERS IN	0	0	0	0	0	0	0
<hr/>							
TOTAL ADMINISTRATION	0	0	100	0	0	0	0
<hr/>							
TOTAL REVENUES	0	0	100	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

75 -PET DOC & RESCUE FUND
ADMINISTRATION

	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)	2015-2016		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
PERSONNEL							
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	100	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

Glossary

ACCRUAL BASIS -The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

AD VALOREM TAX- A tax based on value (e.g., a property tax).

AGENCY FUND -A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Service Code, Section 457, deferred compensation plans.

AMORTIZATION -Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

APPROPRIATION- A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION- A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET- A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

BASIS OF ACCOUNTING- A term used to refer to when revenues, expenditures, expenses, and transfers- and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET AMENDMENT- A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/retained earnings appropriations to fund expenditures not included in the original adopted budget.

BUDGET TRANSFER- A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

CAPITAL EXPENDITURES -Expenditures resulting in the acquisition of or addition to the government's general fixed assets

CAPITAL IMPROVEMENT PROGRAM- (CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

CAPITAL LEASE -An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

CAPITAL PROJECTS FUND- A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS- A basis of accounting under which transactions are recognized only when cash is received or disbursed.

DEBT SERVICE FUND-A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

DEBT SERVICE FUND REQUIREMENTS -The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS -The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED REVENUE -Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

DELINQUENT TAXES -Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION- Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because 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 purposes.

EXPENDITURES- Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES -Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR- A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FRANCHISE- A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND- A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE- The difference between fund assets and fund liabilities of governmental and similar trust funds

FUND BALANCE-RESERVED FOR DEBT SERVICE- An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

FUND BALANCE-RESERVE FOR ENCUMBRANCES- An account used to segregate a portion of fund balance for expenditures upon vendor performance.

FUND BALANCE-RESERVE -FOR PREPAID ITEMS- An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable amiable financial resources even though they are a component of net current assets.

FUND TYPE- Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND (GF)- The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT -Long-term debt expected to be repaid from governmental funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL FUND TYPES -Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as

fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INTERFUND TRANSFERS -All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES -Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes.

INTERNAL SERVICE FUND- A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LEVY (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES -Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUND- A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MAINTENANCE -The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MODIFIED ACCRUAL BASIS- The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All

governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

OBJECT- As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ORDINANCE -A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT)- Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

PROPRIETARY FUND TYPES -Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RESERVED -An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, not a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third party restrictions (e.g., contract with vendor).

RETAINED EARNINGS- An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES- (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND- A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

TAX RATE -The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.)

TAX ROLL -The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TRUST FUNDS- Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

UNRESERVED -The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

UNRESERVED, DESIGNATED- A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

UNRESERVED, UNDESIGNATED- An unreserved, undesignated fund balance represents financial resources available to finance expenditures other than those tentatively planned by the government.

VEHICLE REPLACEMENT PLAN (VRP)- A term used to refer to a plan of vehicle fleet replacements over the next ten years.

WORKING CAPITAL -The difference between current assets and current liabilities of enterprise funds.

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

WHEREAS, Section 102.002 of the Texas Local Government Code requires the City of Shavano Park, Texas (the "City") to prepare an annual budget;

WHEREAS, the City Manager of the City has submitted, in accordance with state law, such budget for the City for the fiscal year beginning October 1, 2015, and ending September 30, 2016;

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer at the City Secretary's office and on the City's website;

WHEREAS, proper and timely notice that public hearings on such proposed budget, stating the date, time, place and subject matter of said public hearings was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, said public hearings were held in accordance with such notice.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS THAT:

Section 1. The City hereby approves and adopts the budget, attached as Exhibit A, in all respects as the City's annual budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016.

Section 2. The City Secretary is directed to maintain a certified copy of this Ordinance with a true copy of the attached budget.

Section 3. The City Secretary is also directed to post the adopted budget and the budget cover page on the City's website.

Section 4. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

Section 5. All ordinances, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

Section 6. This Ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 8. It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 9. This Ordinance shall be effective upon passage and publication as required by State and local law.

PASSED AND APPROVED this the 14th day of September 2015 for the first reading.

PASSED AND APPROVED this the 28th day of September 2015 for the second reading.

Robert Werner
Mayor

ATTEST: _____
Zina Tedford
City Secretary

A RESOLUTION OF THE CITY OF SHAVANO PARK, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID

Whereas, pursuant to Ordinance No. 2015-019, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016; and

Whereas, it is necessary that a resolution be passed levying an ad valorem tax on property both real, personal and mixed, within the corporate limits of the City of Shavano Park, Texas in accordance with such budget and the Texas Tax Code;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS:

SECTION ONE: There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Shavano Park (herein the "City") and to provide an Interest and Sinking fund for the 2015-2016 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2015 subject to taxation, a tax of **\$0.287742** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and support of the general government (General Fund), **\$0.264066** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.023676** on each \$100 valuation of property.

SECTION TWO: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION THREE: That taxes levied under this Resolution shall be due October 1, 2015 and if not paid before February 1, 2016 shall immediately become delinquent.

SECTION FOUR: All taxes shall become a lien upon property against which assessed, and the Bexar County Tax Assessor - Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.


SECTION FIVE: That this Resolution shall take effect and be in force from and after its passage.

SECTION SIX: In case any section, phrase, or sentence of this Resolution shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Resolution.

SECTION SEVEN: It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business

to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

PASSED AND APPROVED THIS THE 28th DAY OF SEPTEMBER, 2015 by the following motion "To approve the total tax rate of \$0.287742, for a breakdown of Maintenance and Operation of \$0.264066 and Interest and Sinking of \$0.023676 on each \$100 valuation of property".



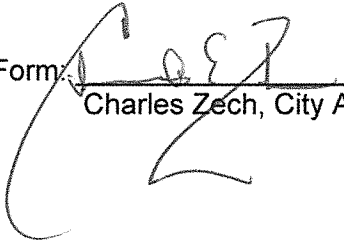
Robert Werner
MAYOR

Attest:



Zina Tedford
City Secretary

Approved as to Form:



Charles Zech, City Attorney