

# *City of Shavano Park* **2022**

*Adopted Budget*  
*City Living with Country Charm*







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Shavano Park  
Texas**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Shavano Park, Texas, for its Annual Budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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This budget will raise more revenue from property taxes than last year's budget by an amount of \$133,377, which is a 3.49% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$72,100.

Record Vote on:

Budget:

Tax Rate Ratify:

Mayor

Bob Werner

(Votes only in event of a tie)

Council Members

Maggi Kautz (Pro Tem)

For

For

Albert Aleman

For

For

Konrad Kuykendall

For

For

Pete Miller

For

For

Lee Powers

For

For

Property Tax Rate Comparison:

	<u>FY 2021</u>	<u>FY 2022</u>
Adopted/Proposed Total Tax Rate	0.287742	0.287742
No-New-Revenue Total Tax Rate	0.289401	0.286074
No-New-Revenue Maintenance & Operations	0.276298	0.273811
Adopted Maintenance & Operations	0.274639	0.275479
Voter-Approval Total Tax Rate	0.301124	0.310192
Debt Tax Rate (I&S)	0.013103	0.012263
De Minimis Tax Rate	0.341909	0.335514

Total debt obligation for the City of Shavano Park secured by property taxes: \$3,790,000.

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## **COUNCIL OF THE CITY OF SHAVANO PARK**

**BOB WERNER**

**MAYOR**

**MAGGI KAUTZ**

**MAYOR PRO TEM**

**ALBERT ALEMAN**

**ALDERMAN**

**KONRAD KUYKENDALL**

**ALDERMAN**

**PETE MILLER**

**ALDERMAN**

**LEE POWERS**

**ALDERMAN**

**BILL HILL**

**CITY MANAGER**

**TRISH NICHOLS**

**CITY SECRETARY**

**BRENDA MOREY**

**FINANCE DIRECTOR**

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## VISION

Shavano Park strives to be the premier community in Bexar County, preserving and celebrating its natural setting and small town traditions amid the surrounding area's urban growth.

## 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 to facilitate economic growth and enable an exceptional quality of life and workplace consistent with our small town values and character.

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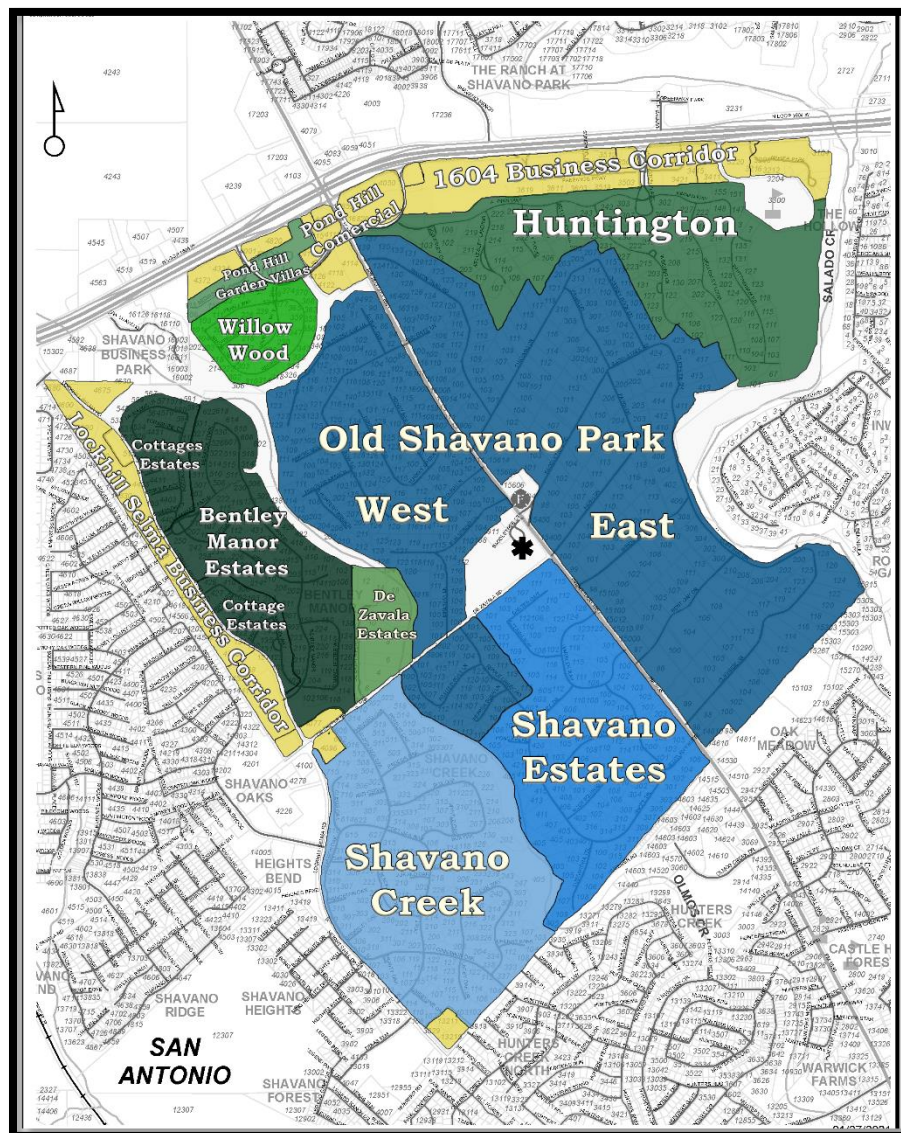


## COMMUNITY PROFILE

The City of Shavano Park (originally known just as Shavano) is located in northwest Bexar County at the edge of the Texas Hill Country, approximately twelve miles north of downtown San Antonio, and along the Olmos and Salado Creeks.

The City of Shavano Park is a Type A General Law City operating under a Council/City Manager form of government consisting of five council members and a Mayor.

The City of Shavano Park is completely surrounded by the City of San Antonio. The City's boundaries are generally Loop 1604 to the north, Huebner Road to the south, Lockhill Selma to the west and Salado Creek to the east. The City encompasses approximately 3.3 square miles of land and has an estimated 4,030 residents. You can read more about the City's history at the Bexar County Bibliotech Digital Library: <https://library.biblioboard.com/anthology/4cd51bfb-976d-4d7d-b977-e16dd4c3c523>





## **Demographic Analysis**

Residents are the most important aspect of our community. Demographic and other information regarding our City's residents provides a fundamental understanding of the nature of our community.

### **Population Growth**

Shavano Park has experienced a 33% increase in population between the years of 2010 and 2020. Our population has grown through implementation of our annexation program adopted in 1999 and development of new neighborhoods. These new neighborhoods are nearly built out and the City is dedicated to sustaining large lots with single family homes, so the City's population is expected to remain stable in the future. The City's zoning prohibits multi-family developments.

#### **Population, 1970-2020**

Year	Population	Change	% Change
1970	881		
1980	1,448	567	64%
1990	1,708	260	18%
2000	1,754	46	3%
2010	3,035	1,281	73%
2020	3,524	489	16%

Source: United States Census Bureau

**Growth factors** include the City's location in the majestic and beautiful foothills of the Hill Country in northern Bexar County, proximity to three major highways (Loop 1604, IH 10, and Wurzbach Parkway), the prestigious Northside Independent School District, easy commutes to employment centers and the airport, and plentiful shopping nearby.

### **Demographic Characteristics**

Shavano Park is a highly educated community with a strong presence of military veterans and their families.

<i>Social Characteristics</i>	Shavano Park		Texas
Population	3524		
Median Age	48.7		
High school degree or higher	(X)	98.0%	83.7%
Bachelor's degree or higher	(X)	70.2%	29.9%
Military veterans	294	8.3%	5.01%

Source: United States Census Bureau, American Community Survey 2019 Estimates



Shavano Park is an affluent community in a prime location with easy access to nearby businesses, parks, and the highway system of the greater San Antonio metropolitan area.

<i>Economic Characteristics</i>	Shavano Park	Bexar County
Number of Businesses	170	147, 956
Median household income (in U.S. dollars)	\$204,737	\$58,964

*Source: United States Census Bureau, American Community Survey 2019 Estimates*

Shavano Park is comprised of strong residential neighborhoods. These property values are high because the community is safe, secure, has large lots, and enjoys outstanding municipal services.

<i>Housing Characteristics</i>	Shavano Park	Bexar County
Total single family homes	1,420	543,652
Average value (in U.S. dollars)	\$786,232	\$250,448

*Source: The Bexar County Appraisal District, Certified Totals from 2021*



*City Playgrounds and Pavilion were constructed in 2020.*



*1950 Real Estate Advertisement*

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**CITY OF SHAVANO PARK**  
**FISCAL YEAR 2021-2022 CITY COUNCIL ADOPTED BUDGET**

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#### **Links to our website:**

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[City Council](#)

[Financial Transparency](#)

[Public Information Request](#)

[Town Plan](#)



# CITY OF SHAVANO PARK



September 20, 2021

Honorable Mayor, City Council, and Citizens:

This memorandum summarizes the City of Shavano Park's Fiscal Year (FY) 2021-22 operating budget and highlights key points that are important to you and the community. This budget is defined and developed based upon a clear set of goals established in the Town Plan and supporting objectives that are updated every year by City Council. The budget is balanced as required by law despite the economic uncertainty related to the COVID-19 pandemic. This budget is consistent with the mission, vision, and strategic goals of the City of Shavano Park and reflects our commitment to provide excellent municipal services to citizens, businesses and visitors while maintaining stringent fiscal controls.

The budget proposes a tax rate of \$0.287742 cent per \$100 of valuation. Based upon the assumed level of revenue, the Budget allocates resources to meet target expenditures for operations, capital improvements, equipment replacement, and debt service. While meeting funding requirements, the budget accounts for an overall 8% compensation increase, several new requirements, and a number of capital replacement requirements. The budgeted General Fund expenditures are approximately \$5.80M while the total expenditures of all funds are approximately \$7.99M.

## **BUDGET OVERVIEW**

- **Budget trends and challenges:** increasing taxable property values, but also increasing number of properties qualifying for the over 65 tax freeze; increasing sales tax and permit fees revenues, but also City nearing being built out; decreasing franchise fees revenues due to Texas Law.
- Maintains or incrementally improves excellent service levels across Departments
- This is a requirement-based budget (prioritized based upon essential needs and objectives)
- Requires Directors to justify their budget requests to the City Manager
- Includes line item detail and definitions for each line item
- Properly maintains required and separate funds for accountability and transparency
- Fully funds the Capital Improvement Replacement Fund based upon the replacement schedule
- Budgets for the American Rescue Plan Act Funds

**STRATEGIC GOALS:** Council established eight Strategic Goals with supporting objectives that account for current and future requirements. These objectives are accounted for within the budget.

1. Provide excellent municipal services while anticipating future requirements
2. Protect and provide a city-wide safe and secure environment
3. Preserve City property values, protect fiscal resources and maintain financial discipline
4. Maintain overall excellent infrastructure (buildings, streets and utilities)
5. Enhance and support commercial business activities and opportunities
6. Enhance the City image and maintain a rural atmosphere
7. Promote effective communications and outreach with citizens
8. Mitigate storm water runoff

## **MAJOR REVENUES**

**Taxable Assessed Value / New Improvements:** The total taxable assessed value of property including property in tax freeze is \$1,452,202,909 and represents a \$43,005,339 or a 3% increase. Of that amount, the total taxable value of new improvements and personal property was \$25,057,440. “New” means the item was not on the 2020 appraisal roll. The average Taxable Homestead Value is \$775,753 up \$28,077 from last year (about 3.7% increase). The City’s portion of tax on average taxable homestead value is approximately \$2,232/year (\$81 increase at last year’s rate).

**Advalorem Taxes (Property Taxes):** With this budget, City Council adopts a FY 2021-22 budget tax rate of \$0.287742 / \$100 of valuation, which is no change from prior year’s tax rate. Total revenue collected from property taxes will be approximately \$133,377 or 3.5% more than last year (assuming last year’s rate). Additional revenue available for the General Fund is approximately \$137,710 or 3.6%.

**Freeze Taxable Value:** The total freeze taxable value (homeowners age 65 or older or disabled) for 2021 tax values amounted to \$409,676,267, which is an increase of 4.2% over the 2020 freeze adjusted taxable value of \$393,034,484 and 28.21% of the net taxable values. There are 1,420 residential properties in Shavano Park and of those 599 (42.2%) qualify for the Over 65 Tax Freeze.

**“No-New-Revenue Tax” Rate:** The No-New-Revenue Tax rate is the rate that will generate the same amount of property taxes as the previous year based only on the properties that are 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 slightly higher than the 2021 NNR Tax Rate of \$0.286074 / \$100 needed to generate the same amount of taxes from the same properties that were on last year’s tax roll.

**“Voter-Approval Tax” Rate:** The Voter Approval Tax rate provides about the same amount of tax revenue as the previous year for day-to-day operations, plus an extra 3.5% increase, and sufficient funds to pay debt in the coming year. The tax rate of \$0.287742 / \$100 is well below the “Voter Approval Tax Rate” of \$0.310192 / \$100.

**Sales Tax:** There are a small number of retail sale companies operating in Shavano Park. One additional retail store was expected to open late FY2021, however unforeseen delays have pushed that back to FY2022. This budget assumes sales tax revenues for the General Fund of \$610,000, which is higher than FY2021’s projected revenues (\$595,000).

### **Other Revenues:**

- Permit Fees: During FY2021, residential and commercial development (and permit fees) increased from FY2020, as the remaining undeveloped property is being built out. For FY2022, we anticipate a continued level of residential and new commercial development. This is projected to generate higher fees than budgeted in FY2021, but slightly less than what was actually collected.
- Franchise revenues are expected to decrease slightly over last year, due to the move away from traditional cable services to streaming options.
- EMS Fees. This budget projects a level revenue stream for this source.
- Other revenues are expected to slightly decline.
- A chart and schedules illustrating the breakout in revenues can be found on pages [53](#) and [59-61](#).



## **MAJOR EXPENDITURES**

**Personnel:** The City contracted a third party to conduct a 2021 Compensation Study, which was presented with recommendations and accepted in September 2021. This budget reflects the recommended 5.1% salary adjustments from the survey and a 3% COLA. The budget proposes no change in the City's contribution for our employee health benefits provided by the Texas Municipal League Health Benefits Pool. This Budget proposes that the City continues to fund the Texas Municipal Retirement System at the full funding rate. Additionally, an increase in the Texas Workforce Commission's state unemployment tax rate from 1.6% to 3.0% is included in this budget.

**General Fund:** General Fund expenditures increased in personnel salaries and benefits but remain constant in other day to day operations across all departments. Below is a brief review of requirements and highlighted 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:** The Administration Department budget requirements are projected to decrease slightly. This budget includes the replacement of one HVAC unit (purchased only if needed) out of the Capital Replacement Fund. This budget includes funding from the American Rescue Act Fund: a citizen's communication texting service; two replacement computers; an upgraded City Hall security camera system; and a replacement of the City's primary server.

**Public Works:** The Public Works Department operating expenses are projected to increase slightly. The Budget includes funds for increased salaries and benefits, the street maintenance program, professional tree maintenance on municipal property and continued landscaping and maintenance of City Hall. This budget includes funding from the American Rescue Act Fund: one replacement computer and an emergency generator to supply backup power to the Public Works building and Fire Department barracks.

**Fire:** The Fire Department operating expenses are projected to remain stable. This budget includes the replacement of two cardiac monitors/defibrillators in the Capital Replacement Fund and also funding from the American Rescue Act Fund: the purchase of eight sets of bunker gear, as required under NFPA standards to protect Firefighters from carcinogen exposure; one replacement computer; two replacement EMS auto-pulse machines; replacement "jaws of life" equipment; and an emergency generator to supply backup power jointly to the Public Works building and Fire Department barracks.

**Police:** The Police Department operating expenses are projected to increase to reflect compensation increases for staff. The budget also includes purchases of replacement of two patrol vehicles (\$120,000) funded from the Crime Control Prevention District Fund. This budget includes funding from the American Rescue Act Fund: the purchase of five replacement computers; new vehicle / body worn cameras; new duty rifles; and BOLA wrap restraints.

**Capital Improvement/Replacement Fund:** The budget includes a "transfer-in" of \$197,340 from General Fund revenues to fund the future purchases of Capital Improvements and Equipment in accordance with the Capital Replacement Schedule. This amount is less than normally allocated as monies from the American Rescue Fund Act are being used to fund the purchase of several Capital items. This year's allocation in support of the Departments as follows: Fire (\$147,164); Public Works (\$176), and Street Maintenance (\$50,000). A number of updates were made to the replacement schedule to improve accuracy.

**Water Fund:** The Water Fund Budget includes a small increase in water consumption revenues, a decrease in expenditures and a reduction in Capital Equipment purchases. This budget includes \$30,000 to loop the water lines within one cul-de-sac to improve water flow (there are 8 other cul-de-sacs anticipated for similar improvement). The Budget includes transferring \$66,972 to the Water Capital Replacement Fund for future infrastructure, vehicles, and equipment replacement. This budget includes funding from the American Rescue Act Fund: the purchase of one replacement computer and replacement of approximately 400 water meters (\$154,000).

**Street Maintenance Fund:** For FY2020-21, the City expects to receive revenues of approximately \$149,000 and projects approximately \$152,500 during the FY 2021-22 budget year. There are \$50,000 expenditures included in this budget. Over time, the City will save funds in advance to address street maintenance requirements. Anticipated requirements include the repair of deteriorating streets in the old section of Shavano Park (Saddletree Road, Shavano Drive, and Fawn Drive), as well as the future resurfacing DeZavala Road, and Lockhill Selma Road.

**Court Restricted Fund:** The budget includes \$50,000 from court security funds for the installation of bullet resistant glass in the Court Clerk's window and \$4,200 police security during the monthly court sessions.

**Debt:** The City of Shavano Park's total debt obligation is \$3,790,000 with \$2,429,715 of this supported by water revenue.

### **CHANGES IN PRIORITIES AND SERVICE LEVELS**

Budget priorities are driven by the City's Strategic Goals as established in the 2018 Town Plan, and found on page [63-64](#), and their corresponding Objectives found on pages [64-67](#). Major changes include higher emphasis on staff compensation; emergency preparedness in backup power and water distribution; and lifesaving and protective equipment. There are no planned reductions in service levels nor increases in fees. Incremental improvements in service levels include: a new citizen's communication text service; more reliable and effective life-saving devices for the Fire/EMS Department; back-up electrical power capability for all major facilities; an online monitoring application for water customers; new and improved vehicle / body worn cameras for law enforcement officers.

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

*"Here to Serve!"*



Bill Hill  
City Manager

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## PROPOSED BUDGET CALENDAR FOR FY 2021-22

### 2021

20-30 April	Receive Preliminary Property Tax Report; pass to Council
30 April – 14 May	Budget Kick Off with Departments - FY 2021 -22 Goals, Objectives, Unfunded Requirements
10-21 May	Department Budget Meetings - FY 2021-22 Goals, Objectives, Unfunded Requirements
<b>Monday 10 May</b>	Brief Water Advisory Committee FY 2021-22 Goals and Objectives
<b>Wednesday 9 June</b>	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance
<b>Monday 14 June</b>	Water Advisory Committee Meeting / Budget Workshop (Revenues, G&O)
14-25 June	Prepare Revenues for Preliminary Budget
<b>Monday 28 June</b>	Council Workshop – Budget Basics and Staff Analysis of Council Objectives (before regular City Council meeting – 4:30pm)
<b>Monday 12 July</b>	Water Advisory Committee Meeting - Budget Workshop - Water Fund Expenses
<b>Wednesday 14 July</b>	Budget Work Shop 5:00pm – Capital Replacement Funds; Expense Estimates
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - 6 August	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue, Voter-Approval and Deminimis Tax Rates
<b>Thursday 22 July</b>	Water Advisory Committee Meeting – Recommendation of Initial Water Fund Budget
<b>Thursday 5 August</b>	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2021-22 Budget (No anticipated Council action)</li> <li>- Receive No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations</li> </ul>
<b>Wednesday 11 August</b>	Special Council Meeting / Workshop 5:30pm <ul style="list-style-type: none"> <li>- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearing.</li> </ul>
<b>Tuesday 17 August</b>	Special Council Budget Workshop 5:30pm
<b>Monday 23 August</b>	Budget Work Shop 5:30pm / Regular Council Meeting
Wednesday 1 September	Publication - Notice of Budget Hearing, Notice of 2021 Tax Year Proposed Tax Rate (No-New-Revenue, Voter-Approval and Deminimis)
<b>Monday 13 September</b>	Budget Work Shop 4:30pm Compensation & Benefits Study
<b>Monday 13 September</b>	Special Council Meeting 6:30pm – <ul style="list-style-type: none"> <li>- 1<sup>st</sup> Reading of Budget/Public Hearing</li> <li>- Announce meeting to adopt tax rate.</li> </ul>
<b>Monday 20 September</b>	Regular Council Meeting (a week early)– <ul style="list-style-type: none"> <li>- 2<sup>nd</sup> Reading of Budget/Public Hearing</li> <li>- Adopt Budget by Ordinance</li> <li>- Levy Tax Rate by Resolution and take record vote</li> </ul>

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# BUDGET BASICS

## Budget Process

The budget process is the key to the development of the City of Shavano Park's strategic plan, allowing City Council and the departments the opportunity to reassess goals and objectives and the means for accomplishing them. While the budget is reviewed and approved by the City Council in September of each year, its preparation begins much earlier. In spring, staff begin by projecting revenues, reserves and expenditures for the current and future years, developing goals and objectives and allocating the resources required to achieve them. A series of City Council workshops refine the budget, providing feedback and guidance to staff. In August of each year, the City Manager formally presents the initial Proposed Budget. After accepting this budget, City Council makes final edits and changes to eventually create the final Adopted Budget.

## Public Engagement in the Budget Process

Public involvement is critical to the City's budget process. All budget deliberations take place during public meetings where resident participation is encouraged. All agendas and the entire Council meeting packets are posted on the City website, generally one week in advance of the meeting, to give the public plenty of notice. Finally, Texas statutes require public hearings for budget discussion. Shavano Park holds two such hearings, one for each reading of the Budget by City Council. This year they were held on September 13 and 20, 2021. Residents may attend these public hearings in person, but are also able to watch City Council deliberations livestreamed on the YouTube app/website.



Click to visit the  
[City's Channel!](#)

All City Finances, including budgets, audits, check registers, as well as contact information for the City Council members is available on the City website at <https://www.shavanopark.org/finances>.

## What is the City Budget?

The City Budget is one of the key policy documents in any city and is the legal authority to obligate public funds. The budget provides City Council policy direction to the staff and the community regarding the role of the City, its services and programs. It estimates expected revenue and expenditures needed from each fund to meet the City 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, an 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.

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## **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**

Governmental fund types use the modified accrual basis of accounting. Under this 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.

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**

Proprietary funds use the accrual basis of accounting. Under this 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 purchases and bond principal payments are included as expenses.

### **Budget Principles**

Budget principles vary from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principles, such as the state of the local economy, the needs of the 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 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:

- Current expenditures will not exceed current revenues (balanced budget)
- Efficiently use and protect fiscal resources
- The quality of service will remain at existing levels with incremental improvements
- Staffing will not exceed existing levels (51)
- General Fund targets a fund balance at approximately 50% (~\$2.9M)
- Unassigned fund balance should be used for emergencies, one-time expenditures
- Excess Debt Service fund balance will continue to be used to pay down debt
- The scheduled yearly contribution to the Capital Replacement Fund used for future capital purchases will be fully funded

### **Budget Adjustments**

The City budget may be adjusted under Section 2-180 of the City of Shavano Park Code of Ordinances. Under Section 2-180, the City Manager has the authority to transfer balances within departments and programs. A Department Director may request a budget adjustment between line items, or categories of items, through the Finance Director and City Manager. The City Council must authorize all budget adjustments over \$10,000. In addition, the City Council may authorize three types of adjustments:

*Supplemental Appropriations.* If the City Manager certifies that revenues are available in excess of those estimated in the budget, an amendment ordinance may be prepared for City Council approval. Budget amendment ordinances are usually considered administrative and only require one reading. In general, the supplemental appropriations are evaluated using the following criteria:

- Why was the item not budgeted in the normal budget process?
- Why can't an adjustment be done within the Department to remedy the condition?

*Emergency Appropriations.* To meet public emergencies affecting life, health, property or the public peace.

*Reduction of Appropriations.* If at any time during the fiscal year it appears probable that expected revenues will be insufficient to finance expenditures for which appropriations have been authorized, the City Council may adopt an ordinance to reduce appropriations.

All budget adjustments require approval as outlined in the table that follows this paragraph. All budget adjustments will be included in the Finance Director's monthly financial report to City Council.

Category	Amount	Authority to Approve			
		Department Head	Finance Director	City Manager	Council
Within Budget Category	< \$5,000	X	X		
	\$5,000-\$10,000		X	X	
Between Budget Categories within Department	\$1,000-\$5,000		X		
	\$5,000-\$10,000			X	
	Over \$10,000				X (Ordinance)
Between Departments	ALL			X	X (Ordinance)
Supplemental Appropriations*	ALL				X (Ordinance)
Emergency Appropriations	ALL			X	X (Ordinance)

\*City staff must identify revenue to cover any increase in expenditures.

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## 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 or 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, 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 imposes a 2.0% sales tax on all retail sales, leases and rentals of most goods as well as taxable services within City limits, of which 0.5% goes directly to VIA Metropolitan Transit System. The remaining 1.5% is allocated 1.0% to the City's General Fund, 0.25% to the Crime Control District Fund, and 0.25% for the Street Maintenance Fund.

**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, EMS services, court fines, water, and development 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 the priority of must-fund services, establish and define appropriate service levels and administer the expenditure of available resources to ensure fiscal stability and the effective and efficient delivery of those services.



## **Fund Balance**

Fund balance, as defined in GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is reported in the governmental fund financial statements according to five classifications that comprise a hierarchy based 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 #400-03-11 on October 6, 2011 following the Statement 54 guidelines. The ordinance 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 Fund, Court Restricted Fund, Street Maintenance Fund, PEG 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.
  - The amount designated for future capital items in the Capital Improvement/Replacement Fund shall be classified as 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 purpose 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, 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 government's 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 no government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In addition, 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 balance is less than the policy anticipates, the City shall plan to adjust budget resources in the subsequent fiscal years to restore the balance.

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

(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. Council annually reviews and monitors 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**

The City established guidelines for debt financing to provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future annual operating budgets. 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 fund versus issuing debt when funding capital expenditures and capital improvements. Sources of this cash shall include, but not be 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.

#### **Types 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 pledge able 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 prepare 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) and the American Institute of Certified Public Accountants (AICPA). Follow the guidance of the Governmental Finance Officers Association (GFOA), and the Texas Comptroller of Public Accounts' Transparency Stars Program. Contract for, and undergo, an annual financial statement audit performed by an independent public accounting firm experienced in providing municipal auditing services.

### **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 of claims and losses to the City through prevention/education and transfer of liability/insurance.

### **Budget**

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

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# **LONG TERM FINANCIAL PLANNING**

## **Thinking Long-Term as a Basis of Good Financial Governance**

While the annual City budget is focused on the operating expenditures for the fiscal year, it is a hallmark of sound governance that City Council, City Manager and staff, consider long-term implications of budget decisions along with monitoring developments that could impact the City financially down the road. A summary of long-term trends identified by Council and staff over the next five years – organized by revenue and expenditures is as follows:

### **Revenue Forecasting 2021 – 2026**

The City is landlocked by San Antonio jurisdiction and anticipates it will be close to, or nearly completely, built out within the next five years. According to the City's primary developer, as of September 2021, there are only 48 additional residential lots and approximately 44 acres of commercial land to be developed. This means the City is nearing its ceiling of property tax growth due to new property development. Also, the City will have limited opportunities for a major sales tax generating commercial development. With the City nearing build out, there is a potential for development and permitting fees to decrease as well.

Meanwhile, the City continues to enjoy growth in property values – with an average taxable homestead value growing from \$747,676 in FY2021 to \$775,753 in FY2022 (\$28,077 or 3.7% increase). Due to San Antonio metropolitan area's strong regional growth showing no sign of abating and the desirability of the area's schools, transportation and employment, the City predicts property values will continue to grow or, at minimum, not experience a decline.

The final pressure on revenues over the next five years is the amount of properties subject to the over age 65 Tax Freeze. In the 2021 Certified Tax Role there are 599 homes with the Over 65 Tax Freeze out of the 1,420 single family residences in the City or 42.2%. From 2018 to 2019 the Census Bureau reports the median age in Shavano Park increased from 49 to 53. Over the next five years it is anticipated that the amount of homes with the over 65 Property Tax Freeze exemption will increase steadily. This restricts City ability to raise revenues through property taxes if needed in the future.

### **Expenditure Forecasting 2021 – 2026**

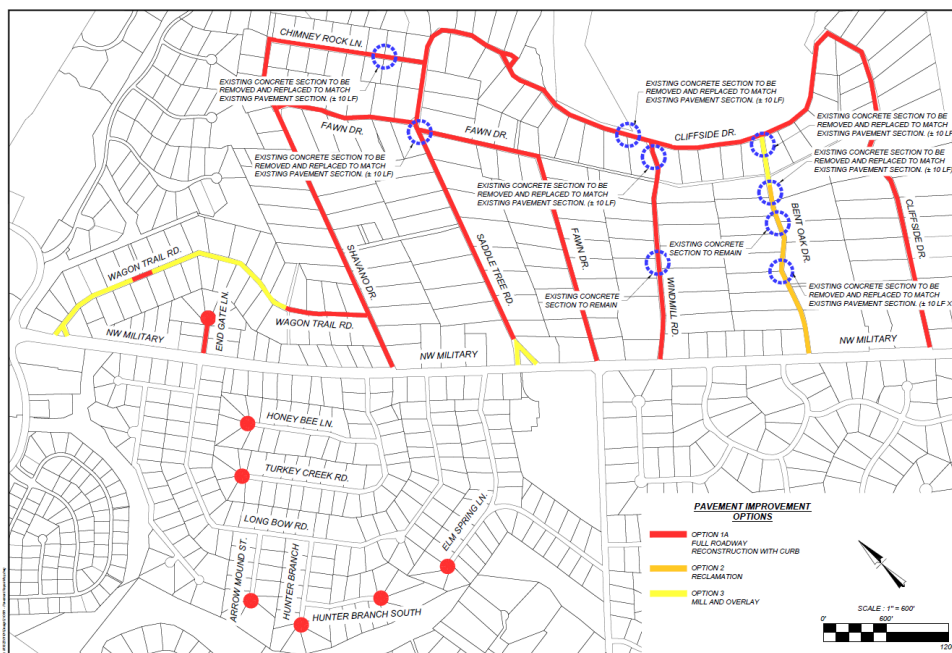
The City utilizes the Capital Improvement/Replacement Fund to plan for, and fund, capital purchases and projects for the Administration, Public Works and Fire Departments. The Crime Control District Fund is used to plan for and fund capital items for the Police Department. The

Water Utility uses the Water Capital Replacement fund for future water projects. The City schedules each significant piece of equipment or planned project, generally over \$5,000 each, by its historical purchase price or estimated replacement cost, and replacement date, setting aside monies to accumulate over the estimated useful life to fund the replacement equipment, when needed.

While personnel and equipment costs will continually increase, the primary large expenditures the City faces in the next five years are not operational but drainage and road projects.

**Drainage** – the City in recent years has completed a considerable amount of drainage improvements by clearing berms and drainage ways, building three roadway culverts and conducting preliminary engineering surveys on three major projects. The preliminary engineering reports show that all three projects are beyond current City financial resources (\$5.66M in total) and require debt issuance or grant funding to complete. Decision on these projects is yet to be determined by City Council.

**Roads** – in 2021, the City completed a comprehensive street maintenance analysis and, using this data, has created 5- and 7-year Street Maintenance schedules to address \$11.3M in projects covering 10 residential streets and 6 cul-de-sacs. The City has \$1.17M on hand in reserves for these projects. Council appointed a sub-committee to refine the maintenance schedules and consider funding options. It is anticipated City Council will come to consensus in 2022 on a funding strategy for the road maintenance projects. It is important to note, the \$11.3M price tag will cover roughly one third of the City's residential streets. It is expected by the time the City has completed these projects in the late 2020s that additional neighborhood roads will require similar maintenance.



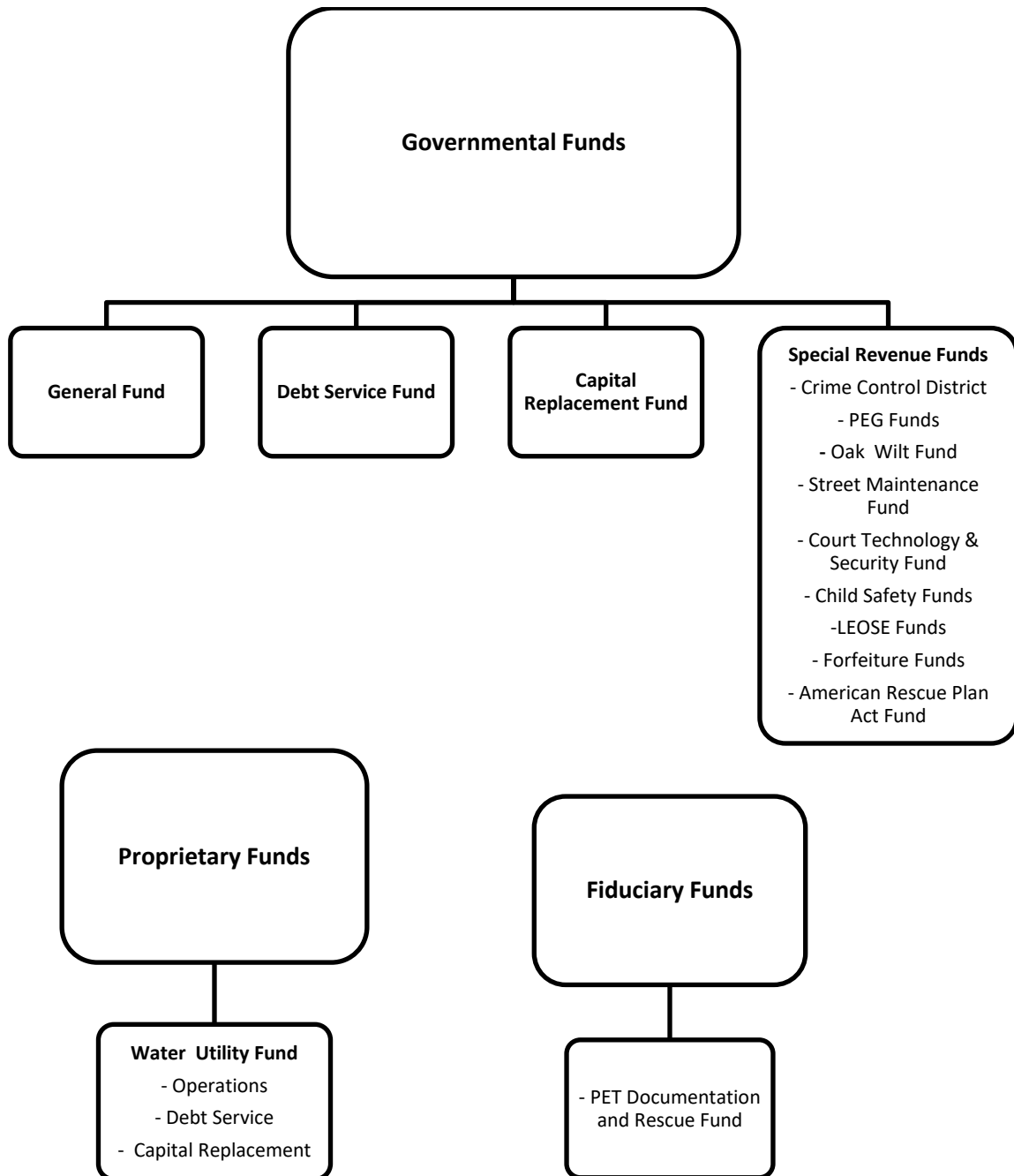
*Map showing streets & cul-de-sacs in Street Maintenance schedule*

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# City of Shavano Park

## Fund Structure Flow Chart



## **Fund Structure**

The City accounts for revenues 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 monies 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. The budgetary accounting for City of Shavano Park financial activities is reflected within 14 separate funds of the following fund types: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

### **Governmental Funds**

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

#### **Major Funds**

The City currently has two funds that are classified as Major: the General Fund and the Capital Replacement Fund.

##### **10 - General Fund**

Accounts for all financial resources except those required to be accounted for in another fund. The 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 and is always considered a major fund. Revenues are obtained from taxes, franchise fees, licenses and permits, charges for services, intergovernmental revenues, fines, and interest.

##### **70 – Capital Replacement Fund**

This fund is used to account for the acquisition of 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 and are designated during the budget process for future use. It is classified as a major fund due to the amount of assets recorded in it.

#### **Non-Major Funds (Special Revenue)**

The City has a number 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 are used to finance 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 Programming Fund (PEG)**

Fees paid to the City by state-issued cable/video franchises 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 are designated by ordinance to be placed in a separate fund to assist City residents in defraying 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 are 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 with this sales tax in an election held for that purpose.

#### **50 – Court Technology & Security Fund**

Court Technology Fund is allowed by state statute, through a municipal ordinance, to collect a court fee used to finance the purchase and maintenance of Court technology.

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

This fund also includes revenues collected under state statute for Truancy Prevention & Diversion and Municipal Jury programs, effective January 1, 2020.

#### **52 – Child Safety Fund**

Funds are collected at the county level through a fee on vehicle registrations and allocated, after certain expenses, amongst municipalities based on population. The funds are to be used 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.

### **58 – American Rescue Plan Act Fund**

Accounts for Coronavirus State and Local Fiscal Recovery Funds received from the United States Treasury via the state of Texas under the American Rescue Plan Act. Eligible expenditures must be obligated by December 31, 2024 and paid by December 31, 2026 in accordance with requirements specified in the Act.

## **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 operations.

## **Business-Type Activities**

### **20 – Water Utility Fund**

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

### **72 – Capital Replacement Fund**

This fund accounts for the acquisition and/or replacement of larger capital items and projects related to water operations and infrastructure. Funds are set aside from either current revenues or from unrestricted net assets. This fund was created October 2016 to assist in tracking for accounting and budgeting purposes.

## Fiduciary Funds

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

### 75 – PET Documentation and Rescue Fund

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

The following illustrates the relationships between the Funds and the Departments:

FUND:	DEPARTMENT:							
	City Council 600	Admin. 601	Muni. Court 602	Public Works 603	Fire 604	Police 605	Water 606	Dev. Serv. 607
GENERAL (10)								
WATER (20)								
CRIME CONTROL (40)								
PEG (42)								
OAK WILT (45)								
STREET MAINT. (48)								
COURT TECH & SEC. (50)								
CHILD SAFETY (52)								
LEOSE (53)								
POLICE FORFEITURE (54)								
AMER RESCUE PLAN (58)								
CAPITAL REPLACE. (70)								
WATER CAP. REPL (72)								

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## Chart of Accounts & Account Classification System

All account numbers begin with two digits indicating the fund. (See previous Fund Structure section)

Assets have a five-digit object code beginning with “1” and following in ascending order by liquidity. Liabilities have an object code beginning with “2”, and fund balance accounts have an object code beginning with “3”.

<u>Assets</u>		<u>Liabilities &amp; Fund Balances</u>		
<u>Fund</u>	<u>Object Code</u>	<u>Fund</u>	<u>Object Code</u>	
XX -	1XXXX	XX -	2XXXX	
		XX -	3XXXX	

Revenue accounts follow the fund number with a seven-digit object code starting with “599-” then four digits which indicates the revenue category and source.

<u>Revenues</u>		
<u>Fund</u>	<u>Object Code</u>	<u>Category</u>
XX-	599-1XXX	Taxes
XX-	599-2XXX	Franchise Fees
XX-	599-3XXX	Permits & Licenses
XX-	599-4XXX	Court Fees
XX-	599-5XXX	Water Sales
XX-	599-6XXX	Police/Fire
XX-	599-7XXX	Misc./Grants/Interest
XX-	599-8XXX	Transfers In

Expenditures/expenses follow the fund number with a three-digit department code, followed by a 4-digit code beginning with “1” through “9” delineating the categories.

**Expenditures/Expenses**

<u>Fund</u>	<u>Department</u>	<u>Object Code</u>	<u>Category</u>
XX-	XXX-	1XXX	Personnel
XX-	XXX-	2XXX	General Supplies/Materials
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/Debt Service
XX-	XXX-	9XXX	Grant Funded and Transfers Out



## **Object Code Classification Definitions 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 work period in accordance with federal wage and hour laws.

### **1020 MEDICARE**

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

### **1025 UNEMPLOYMENT**

The City's unemployment tax, assessed by the Texas Workforce Commission, is based on an employee's first \$9,000 of compensation per calendar year and is computed in accordance with Chapter 204, Subgroup F of the Texas Unemployment Compensation Act.

### **1030 HEALTH INSURANCE**

Includes the City's portion of health insurance premiums paid for full-time employees and the portion paid towards dependents. The City contributes a set amount per employee, with any difference between the premium and defined contribution amount applied to dependent coverage, deposited to Health Reimbursement Account (HRA) or Health Savings Account (HSA) at the employee's option.

### **1031 HEALTH SAVINGS ACCOUNT (HSA)**

Charges related to management of the health insurance HRA and HSA funding.

### **1033 DENTAL**

The City covers an employee's dental insurance premium and provides 25% towards dependent dental insurance.

### **1035 VISION**

The City covers an employee's vision insurance premium and provides 25% towards dependent vision insurance.

**1036 LIFE/ADD INSURANCE**

Includes City's portion of Life/Accidental Death & Dismemberment coverage for employees under the group term life insurance program.

**1037 WORKER'S COMP**

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

**1040 TMRS**

The City participates in the Texas Municipal Retirement System (TMRS) for all positions performing 1,000 plus hours of service per fiscal year. The City's contribution rate changes in January of each year, is based on the participating employee's compensation and is approximately 14.0%, depending upon the actuarially determined results of the plan.

**1070 CERTIFICATE PAY/SPECIAL ALLOWANCES**

A fixed amount set by the City for approved certifications held by full-time employees. May also include a mileage and cell phone allowance for certain departments.

**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.

**2025 BENEFITS CITYWIDE**

Expenditures related to tuition reimbursement for approved coursework, subject to a maximum annual reimbursement per class, per employee.

**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.

**2035 COUNCIL/EMPLOYEE APPRECIATION**

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

**2040 MEETING EXPENSE**

Materials, supplies, food, drinks, and other 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 and cleaning products.

**2075 BANK/CREDIT CARD FEES**

Fees associated with accepting credit card payments on Water Utility accounts.

**2080 UNIFORMS 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 \$500, which includes items such as testers, chain saw blades, shovels, weed eater heads, small hand tools, pocket chlorometers, 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 engineering services for various miscellaneous requirements not related to debt service projects. Also, fees paid for professional plan review services.

**3013 PROFESSIONAL SERVICES**

Includes services performed for architectural, financial, and contracts not relating to other specified categories approved by the City.

**3014 PROFESSIONAL SERVICES – CITY HALL AND MONUMENTS**

Includes services performed for at City Hall and the City's monument locations for landscaping, lighting, and related activities.

**3015 PROFESSIONAL – LEGAL SERVICES/JUDGE/ PROSECUTOR/BUILDING INSPECTION**

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. Monthly fees paid to independent firm for inspections of new homes/commercial properties, remodeling and various repair projects.

**3016 CODIFICATION/HEALTH INSPECTION SERVICES**

Fees paid to update the code of ordinances books and online when new ordinances/codes are passed by City Council. Monthly fees paid to independent party to perform annual health inspections.

**3017 PROFESSIONAL – SANITARY INSPECTION**

Fees paid to independent party to perform sanitary inspections.

**3020 ASSOCIATION DUES/SUBSCRIPTIONS/PUBLICATIONS**

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

**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 AND PROPERTY INSURANCE**

Premiums paid to TML-Intergovernmental Risk Pool for general comprehensive liability, real and personal property, automobile/automobile physical damage liability, law enforcement liability, errors and omissions insurance coverage.

**3060 UNIFORM SERVICE**

Costs to maintain/supply uniforms 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 (GENERAL FUND)**

#### **CONSERVATION EDUCATION/REBATES (WATER UTILITY FUND)**

General Fund - Fees charged for banking services performed by the City depository and fees associated with accepting credit card payments.

Water Utility Fund - Supplies to educate the public on water conservation. Allowed rebate to any water utility customer in accordance with the City adopted ordinance.

### **3080 SPECIAL SERVICES**

Costs associated with hazardous permits obtained from the City of San Antonio for Well Sites #7 & #8, and Texas 811 Locating service.

### **3082 WATER ANALYSIS FEES**

Expenses for monthly water testing for compliance, TCEQ annual tests via 3<sup>rd</sup> party, Department of State Health Services testing, and Chlorine Tier II reporting to TCEQ.

### **3085 WEBSITE TECHNOLOGY**

Costs associated with maintaining City web site, hosting, 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 with 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.

### **4045 CONTRACT - RADIO FEES**

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

### **4060 IT SERVICES**

Includes fees paid to the City's information technology contractor as well as warranties, licenses and other contractual items needed to maintain the City's information technology network.

**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; Adobe, INCODE, Microsoft, Brazos Technology, and Badger.

**4083 AUDIT SERVICES**

Fees paid for the annual audit of the City's financial records as performed by a certified public accounting firm.

**4084 TAX APPRAISAL FEES**

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

**4085 TAX COLLECTOR (General Fund)  
EAA – WATER MANAGEMENT FEES (Water Utility Fund)**

General Fund - Professional fees paid to Bexar County Tax Assessor Collector for the collection and processing of statements for ad valorem taxes for the City. The charge is per account on the tax roll, as approved by Bexar County Commissioners Court.

Water Utility Fund - amounts paid to the Edwards Aquifer Authority for monthly water management fees.

**4086 CONTRACT LABOR**

Amounts paid to outside parties for non-employee related services, typically on a short term, interim basis.

**4088 ELECTION EXPENSE**

All costs related to City elections as invoiced by the Bexar County Election Department.

**4099 WATER RIGHTS/LEASE PAYMENTS**

Amounts paid by the Water Utility under signed water lease or purchase agreements.

**5005 EQUIPMENT LEASES**

Leasing of minor equipment for normal operations and routine maintenance requirements both permanent and temporary. i.e., copiers, lifts, power/air tools, skid steers, excavators, etc.

**5010 EQUIPMENT MAINTENANCE & REPAIR**

Includes parts and supplies used in normal operation and routine maintenance of all equipment.

#### **5015 ELECTRONIC EQUIPMENT MAINTENANCE**

Electronic office equipment needing repair costing less than \$200 in the normal daily routine, i.e., access points, switches and computer replacement parts.

#### **5020 VEHICLE MAINTENANCE**

Includes supplies used in normal operation and routine maintenance of motor vehicles, i.e., oil change, inspections, radiator flush, wiper blades, and tire repair/replacement.

#### **5030 BUILDING AND GROUNDS MAINTENANCE**

Accounts for general maintenance and repair of buildings and structures including supplies, HVAC, plumbing, and electrical, fire extinguisher recharge, and repairs performed by others.

#### **5060 VEHICLE & EQUIPMENT FUELS**

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, helmets, boots costing less than \$500.

#### **6035 FIREARMS EQUIPMENT**

Ammunition and firearm 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.

#### **6050 WATER 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 (Water Utility) FIRE PPE SUPPLIES/MAINTENANCE (General Fund)**

Water Utility - 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 for the variable frequency devices or electric panel, water measuring devices, etc. for maintenance, repair and/or replacement of items within the tank as well as required yearly tank inspections. Maintenance of the emergency drive shaft motor, building facility or equipment shelters. Repairs and/or replacement of security fence.

General Fund - 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.

#### **6061 WELL SITE #1 – ELEVATED/GROUND STORAGE TANKS**

A well site at Shavano Drive with a 150,000-gallon water storage tower, a 110,000-gallon ground storage tank for water blending, a MIOX/Sand Filter treatment facility which treats the Trinity water prior to blending in the ground storage tank. Includes, 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. Includes maintenance of building facilities, Well #1 and all equipment needed to day-to-day operations.

#### **6062 WELL SITE #2 – EAA MONITORED**

Monitoring site of the Edwards Aquifer located at Fawn Drive. The site is used by the Edwards Aquifer Authority and United States Geological Survey (USGS) to monitor water levels and for possible contaminants within the aquifer. The City only maintains the area for this well.

#### **6063 WELL SITE #3**

Site located at Cliffside Drive currently not in operation.

#### **6064 WELL SITE #4**

Site located at Cliffside Drive currently not in operation.



#### **6065 WELL SITE #5 - EDWARDS BLENDING**

Edwards Aquifer Supply Well located at Broken Bough which blends with Trinity Aquifer at well site 1. 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 – MUNICIPAL TRACT**

A water resource from the Edwards Aquifer located at Bike Way Lane. To include maintenance and/or repair, replacement of water pipes, pumps, meter, registers, valves, fittings, clamps, electrical parts and other items necessary for maintenance. Also maintain driveway access route to well site.

#### **6067 WELL SITE #7**

A water resource from the Edwards Aquifer located at Hunters Stream Street in San Antonio, Texas. 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 water resource from the Edwards Aquifer located at Hunters Stream Street in San Antonio, Texas. 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 ACQUIFER**

A Trinity Aquifer water resource located at Wagon Trail Road. To include maintenance and/or repair, replacement of water pipes, pumps, meter, 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 the water system. Includes maintenance and repairs made to the electronics that monitor the system to include, CPU's, PLC's, level indicators, transmitters, circuit boards, computers, and monitoring devices.

#### **6071 SHAVANO DRIVE PUMP STATION**

Maintenance and repair of pumps, variable frequency drives, and water distribution system.

#### **6072 WATER SYSTEM MAINTENANCE**

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, crushed limestone base, top soil 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.

**6083 DRAINAGE MAINTENANCE**

Includes materials/services used in maintaining storm water drainage system.

**6084 PAVILION, PLAYGROUND, PATH MAINTENANCE**

Includes general maintenance for the pavilion, playgrounds (including restroom building) and municipal tract walking path.

**6085 STRIPING**

Materials/services used to restripe new or improved surfaces.

**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, city cell phones and other communications services via land, VOIP, and wireless.

**7044 WATER**

Costs for water 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.

**8005 & 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.

**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 - OFFICE COMPUTER EQUIPMENT**

Includes items such as computers, printers, fax machines, monitors approved by the City Council and with values of less than \$4,999

**8020 NON-CAPITAL - MAINTENANCE EQUIPMENT**

Items such as weed eaters, chain saws, water pumps, generators, push mowers 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, firewalls, printers, and copy/fax machines approved by the City Council with values of more than \$5,000.

**8050 CAPITAL - VEHICLES**

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 CAPITAL - EQUIPMENT**

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/relocation/new projects not otherwise included in existing category for more than \$5,000.

**8081 CAPITAL - BUILDINGS**

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.

**8085 CAPITAL – STREETS**

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

**8087 WATER METER REPLACEMENT**

Expense towards replacing failing Water Utility meters in the field, used to measure consumption at each service location. Generally, a large, group purchase of similar sized meters.

**8090 CAPITAL – HUEBNER PLANT**

Expense towards replacement and improvements at the Huebner Rd ground storage tank facility in excess of \$5,000.

**8091 CAPITAL – WELL #1**

Expenses towards replacement and improvements at the Well #1 facility in excess of \$5,000.

**8095 CAPITAL – WELL #5**

Expenses towards replacement and improvements at the Well #5 facility in excess of \$5,000.

**8097 CAPITAL – WELL #7**

Expenses towards replacement and improvements at the Well #7 facility in excess of \$5,000.

**8098 CAPITAL – WELL #8**

Expenses towards replacement and improvements at the Well #8 facility in excess of \$5,000.



## **OTHER LINE ITEMS**

### **9000 GRANT EXPENDITURES**

Expenditures financed via grants are separated from normal operations and maintenance items.

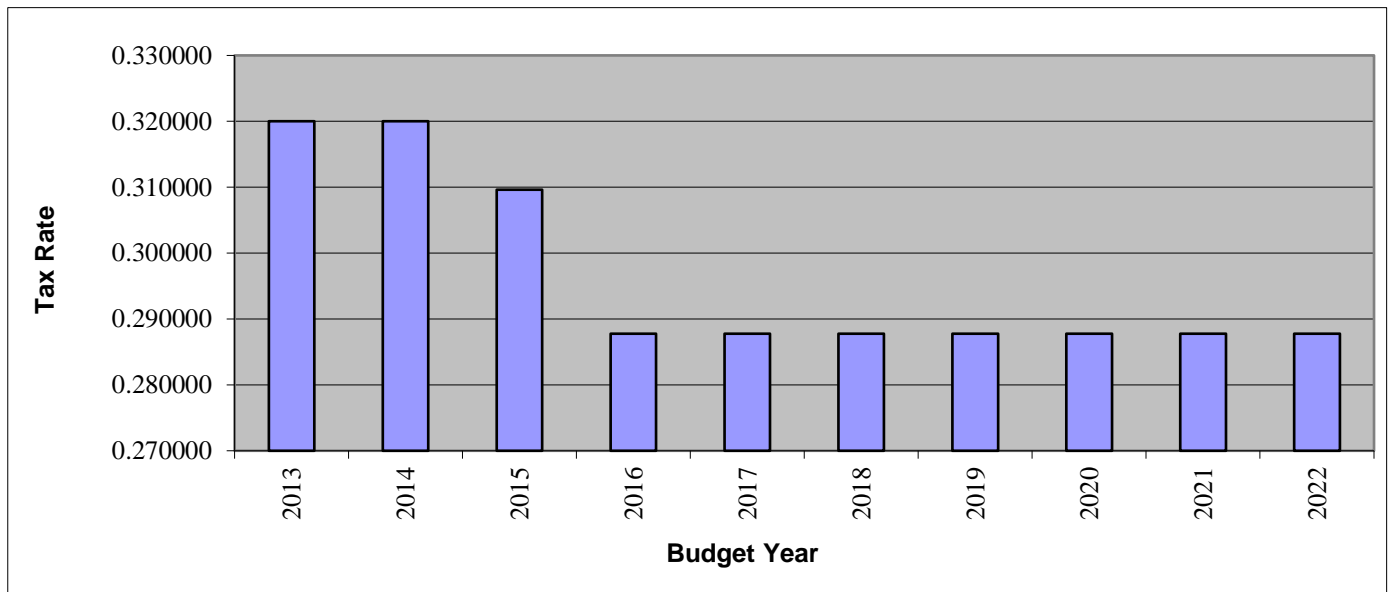
### **90XX TRANSFER TO OTHER FUNDS**

Reallocation of City assets from one fund to another, generally for a specific, defined purpose.

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## City of Shavano Park Historical Ad Valorem Tax Rates

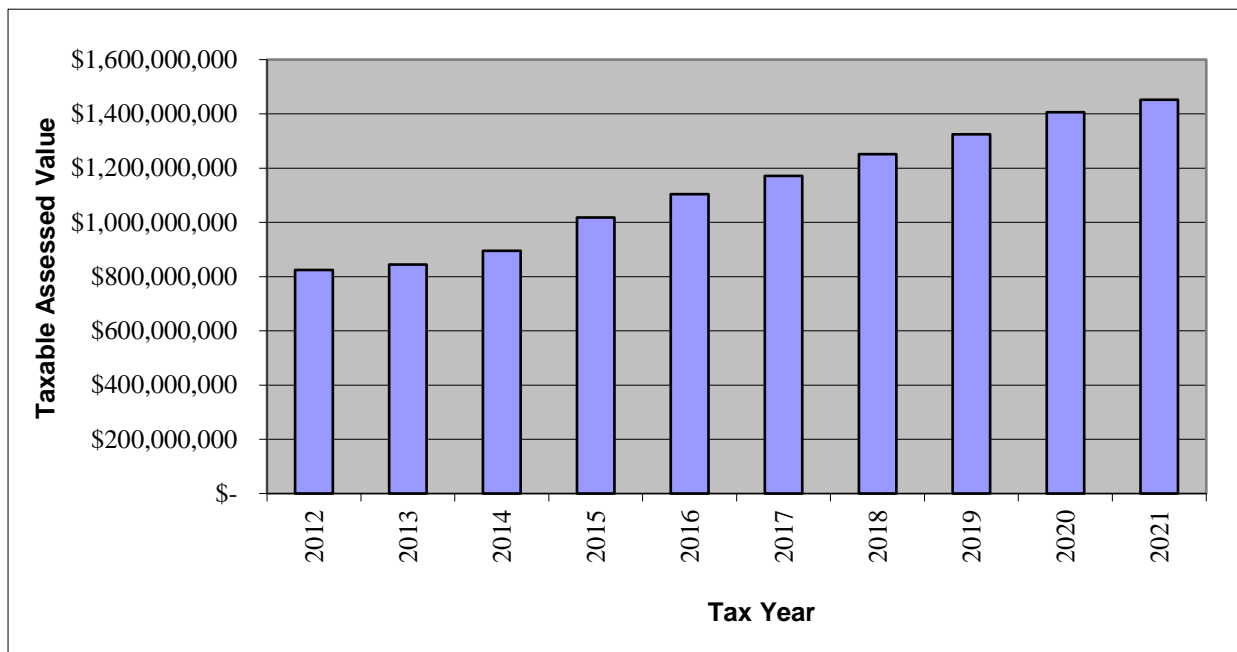
Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$775,753 Home Valuation	Change
2013	2012		0.28243	0.03757	<b>0.320000</b>	0.0000	0.00%	<b>2,482</b>	<b>0</b>
2014	2013		0.27244	0.04756	<b>0.320000</b>	0.0000	0.00%	<b>2,482</b>	<b>0</b>
2015	2014		0.290429	0.019188	<b>0.309617</b>	(0.0104)	-3.35%	<b>2,402</b>	<b>(81)</b>
2016	2015		0.264066	0.023676	<b>0.287742</b>	(0.0219)	-7.60%	<b>2,232</b>	<b>(170)</b>
2017	2016		0.272352	0.015390	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>
2018	2017		0.274870	0.012872	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>
2019	2018		0.273279	0.014463	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>
2020	2019		0.274995	0.012747	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>
2021	2020		0.274639	0.013103	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>
2022	2021	Adopted	0.275479	0.012263	<b>0.287742</b>	0.0000	0.00%	<b>2,232</b>	<b>0</b>



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## City of Shavano Park Historical Taxable Assessed Value

Budget Year Ending	Tax Year	Taxable Assessed Value Including Freeze	Change from Prior Valuation	%
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	\$ 1,017,973,298	\$ 123,452,358	13.80%
2017	2016	\$ 1,104,407,608	\$ 86,434,310	8.49%
2018	2017	\$ 1,170,636,184	\$ 66,228,576	6.00%
2019	2018	\$ 1,250,999,383	\$ 80,363,199	6.86%
2020	2019	\$ 1,324,452,185	\$ 73,452,802	5.87%
2021	2020	\$ 1,405,594,925	\$ 81,142,740	6.13%
2022	2021	\$ 1,452,202,909 **	\$ 46,607,984	3.32%



\*\* Certified grand total reported from Bexar Appraisal District as of September 3, 2021. Includes all freeze taxable values as well as properties under protest. Excludes exemption amounts.

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**City of Shavano Park**  
**Analysis of Tax Rates - FY 2020-21 vs. FY 2021-22**

	<b>FY 2020-21 Assessment</b>	<b>FY 2021-22 Current Rate</b>	<b>FY 2021-22 Voter-Approval Tax Rate</b>	<b>FY 2021-22 No-New-Revenue Tax Rate</b>	<b>FY 2021-22 Adopted</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 1,004,367,561	\$ 1,041,153,587	\$ 1,041,153,587	\$ 1,041,153,587	\$ 1,041,153,587
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310192	0.286074	0.287742
Levy on Properties not subject to Ceiling Limit	\$ 2,889,987	\$ 2,995,836	\$ 3,229,575	\$ 2,978,470	\$ 2,995,836
Add Back: Actual Tax on Properties under Ceiling Limit	930,199	957,727	957,727	957,727	957,727
<b>Total City Tax Levy</b>	<b>\$ 3,820,186</b>	<b>\$ 3,953,563</b>	<b>\$ 4,187,302</b>	<b>\$ 3,936,197</b>	<b>\$ 3,953,563</b>
Less: Debt Service Portion (I&S) Collection	(129,670)	(126,880)	(126,880)	(126,880)	(126,880)
Less: Debt Service from Properties under Ceiling Limit	(42,359)	(40,816)	(37,862)	(41,054)	(40,816)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 3,648,157</b>	<b>\$ 3,785,867</b>	<b>\$ 4,022,560</b>	<b>\$ 3,768,263</b>	<b>\$ 3,785,867</b>
<b>Revenue Difference from FY 2020-21 for General Fund</b>		<b>\$ 137,710</b>	<b>\$ 374,403</b>	<b>\$ 120,106</b>	<b>\$ 137,710</b>
Tax Rate Comparison FY 2020-21 vs. FY 2021-22		\$ -	\$ 0.022450	\$ (0.001668)	\$ -

\* Council guidance to utilize 100% collection rate for budget purposes in FY 2021-22.

	<b>FY 2020-21 Assessment</b>	<b>FY 2021-22 Current Rate</b>	<b>FY 2021-22 Voter-Approval Tax Rate</b>	<b>FY 2021-22 No-New-Revenue Tax Rate</b>	<b>FY 2021-22 Adopted</b>
Rate Effects on Average Taxable Homestead Value	\$ 747,676	\$ 775,753	\$ 775,753	\$ 775,753	\$ 775,753
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310192	0.286074	0.287742
Total City Tax Levy	\$ 2,151	\$ 2,232	\$ 2,406	\$ 2,219	\$ 2,232
Difference In City Tax Paid FY 2020-21 vs. FY 2021-22 **		\$ 81	\$ 255	\$ 68	\$ 81

\*\* Difference for individual tax payers may be more or less depending on the specific appraised property values.

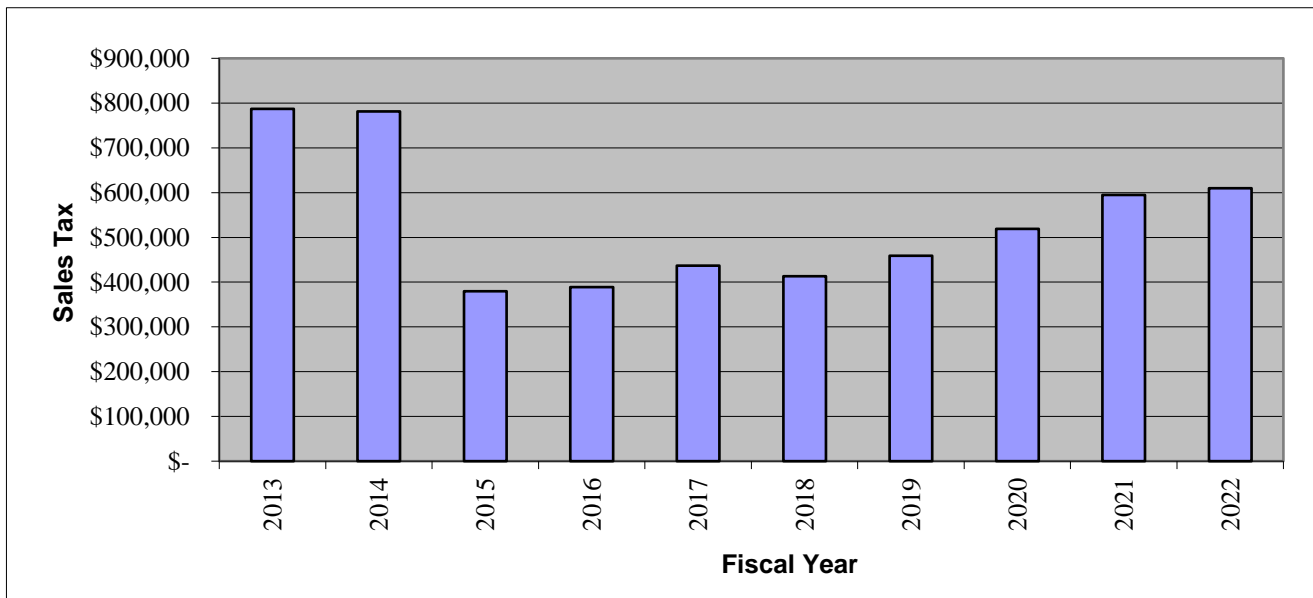
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## City of Shavano Park Historical Sales Tax Rates

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

### General Fund Sales Tax Collections Only

<b>Budget Year</b>	<b>Sales Tax Collected</b>	<b>Change from Prior Year</b>	<b>%</b>
2013	\$ 786,838	\$ 53,731	7.329%
2014	\$ 781,683	\$ (5,155)	-0.655%
2015	\$ 379,771	\$ (401,912)	-51.416%
2016	\$ 388,949	\$ 9,178	2.417%
2017	\$ 436,447	\$ 47,498	12.212%
2018	\$ 413,230	\$ (23,217)	-5.320%
2019	\$ 458,638	\$ 45,408	10.989%
2020	\$ 518,987	\$ 60,349	13.158%
2021 Estimated	\$ 595,000	\$ 76,013	14.646%
2022 Adopted	\$ 610,000	\$ 15,000	2.521%

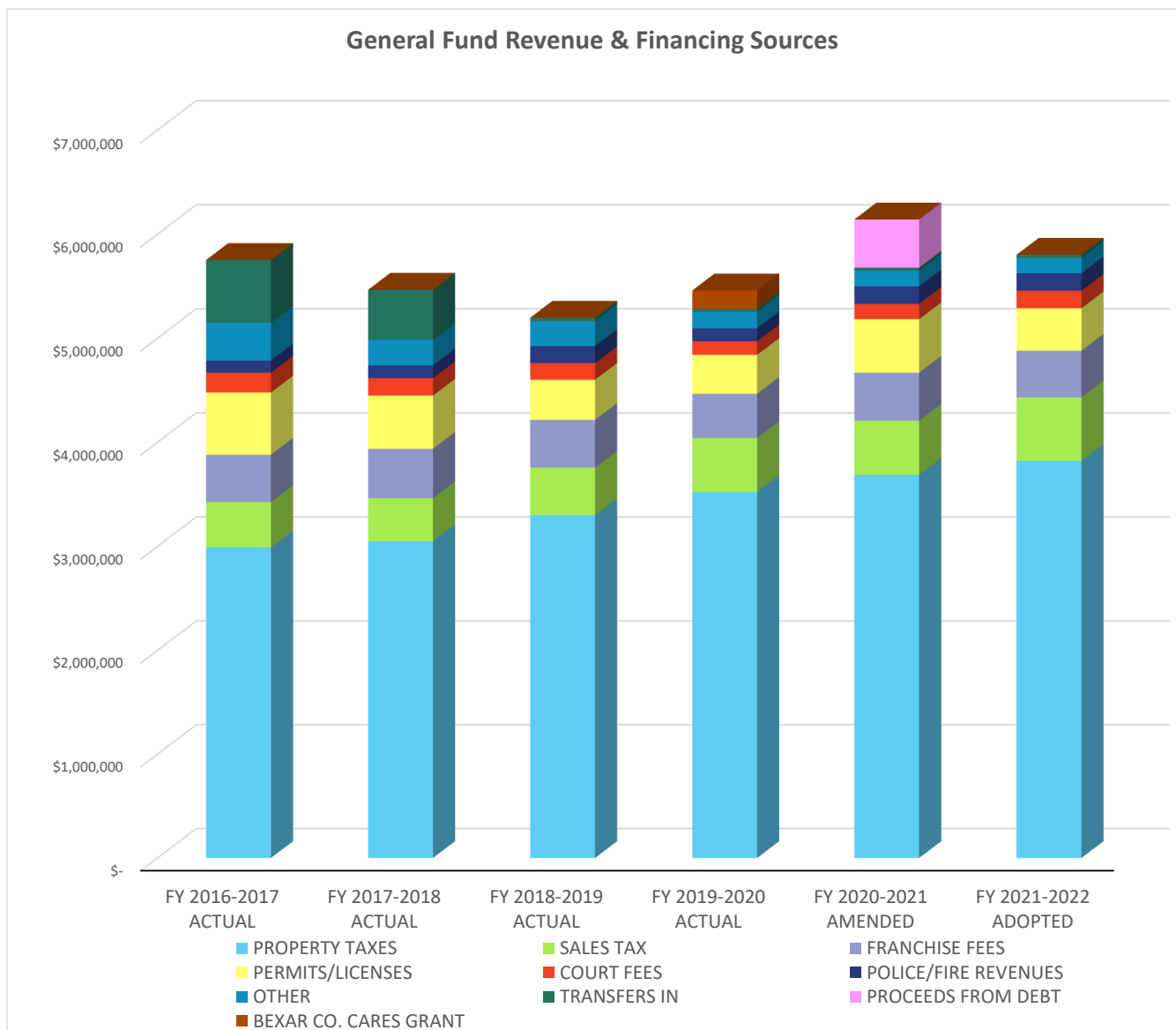


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# CITY OF SHAVANO PARK

## Historical General Fund Revenue & Financing Sources

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED	ADOPTED
PROPERTY TAXES	\$ 2,989,753	\$ 3,049,745	\$ 3,297,725	\$ 3,521,722	\$ 3,687,570	\$ 3,821,000
SALES TAX	436,447	413,230	458,638	518,987	520,000	610,000
FRANCHISE FEES	453,756	474,837	459,058	425,455	461,200	449,000
PERMITS/LICENSES	598,356	510,797	385,096	374,072	513,975	407,500
COURT FEES	191,327	167,715	160,260	131,205	147,500	169,000
POLICE/FIRE REVENUES	116,061	123,169	163,538	123,987	167,800	167,800
OTHER	361,329	246,295	238,860	157,739	149,800	147,358
TRANSFERS IN	605,295	480,150	34,050	28,700	30,550	30,550
PROCEEDS FROM DEBT	-	-	-	-	462,500	-
BEXAR CO. CARES GRANT	-	-	-	177,051	-	-
<b>Total Revenues &amp; Sources</b>	<b>\$ 5,752,324</b>	<b>\$ 5,465,938</b>	<b>\$ 5,197,225</b>	<b>\$ 5,458,918</b>	<b>\$ 6,140,895</b>	<b>\$ 5,802,208</b>



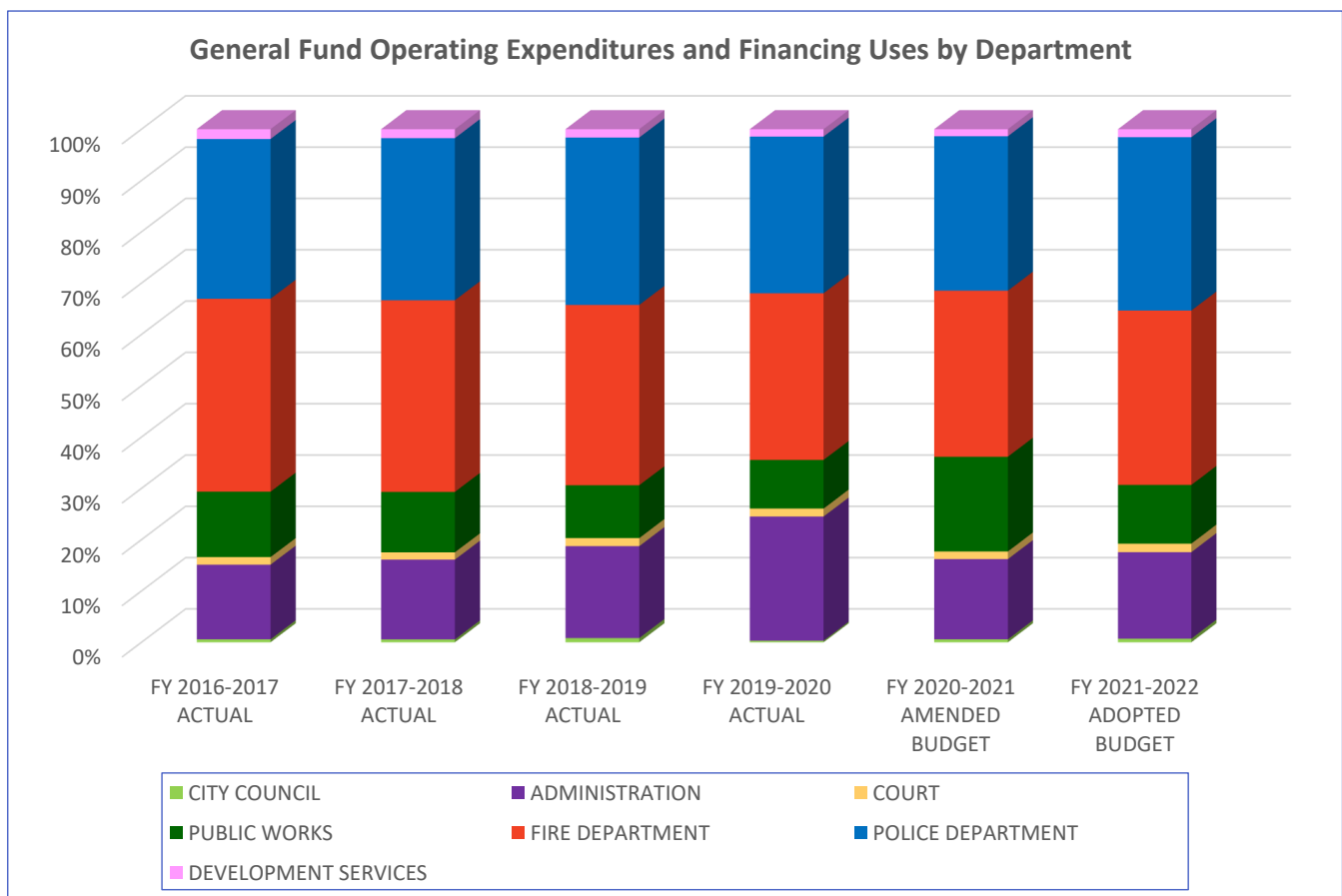
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# CITY OF SHAVANO PARK

## Historical General Fund Operating Expenditures and Financing Uses by Department

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
CITY COUNCIL	\$ 29,388	\$ 32,751	\$ 42,300	\$ 17,835	\$ 35,158	\$ 41,005
ADMINISTRATION	744,748	916,038	925,742	1,398,312	960,672	978,450
COURT	75,504	83,869	81,233	89,240	91,238	96,211
PUBLIC WORKS	652,609	693,326	531,840	547,423	1,133,512	663,635
FIRE DEPARTMENT	1,924,374	2,199,486	1,816,255	1,877,008	1,987,636	1,971,967
POLICE DEPARTMENT	1,593,543	1,860,974	1,686,140	1,763,571	1,848,629	1,960,340
DEVELOPMENT SERVICES	98,089	102,599	83,741	83,287	84,050	90,600
<b>Total Expenditures &amp; Uses</b>	<b>\$ 5,118,255</b>	<b>\$ 5,889,043</b>	<b>\$ 5,167,251</b>	<b>\$ 5,776,676</b>	<b>\$ 6,140,895</b>	<b>\$ 5,802,208</b>



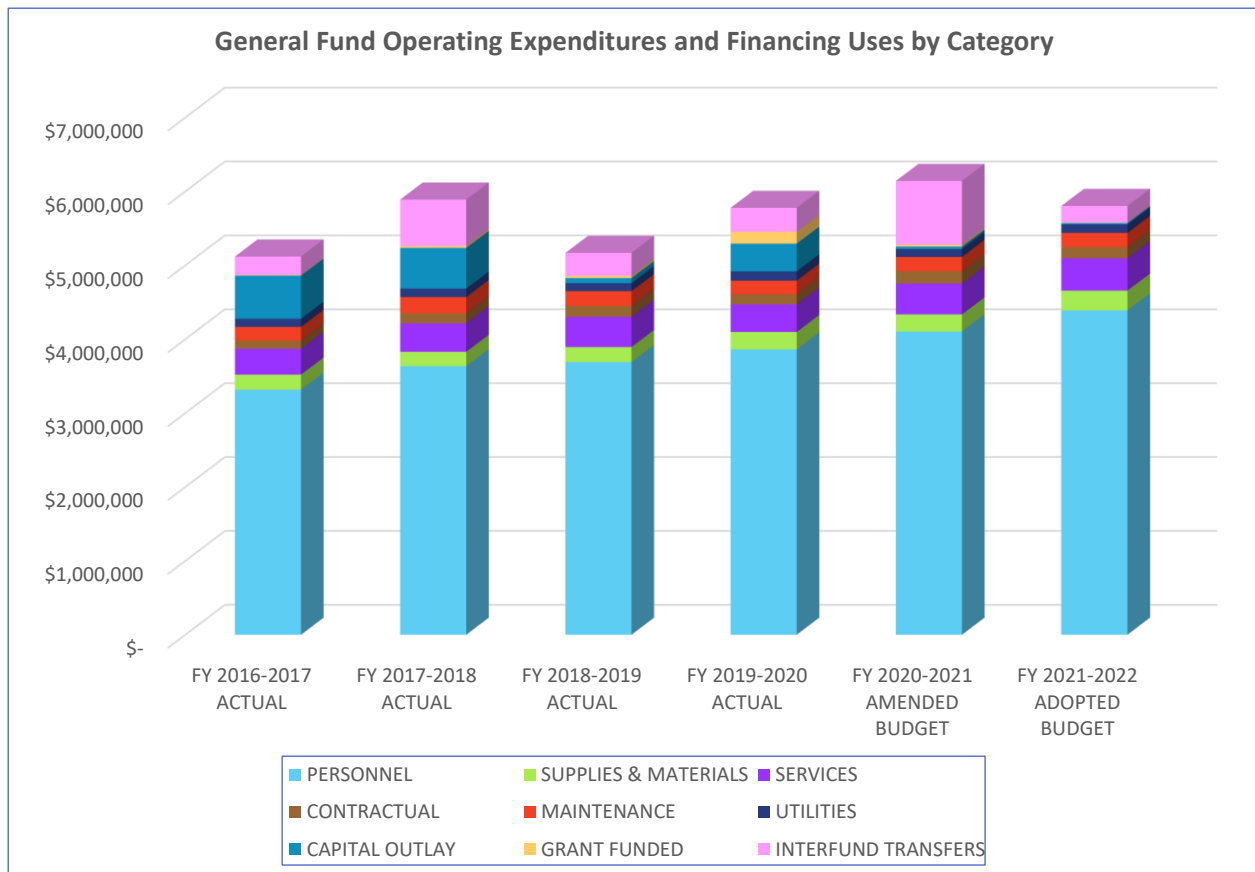
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## CITY OF SHAVANO PARK

### Historical General Fund Operating Expenditures and Financing Uses by Category

(All City Departments, excluding Water Utility)

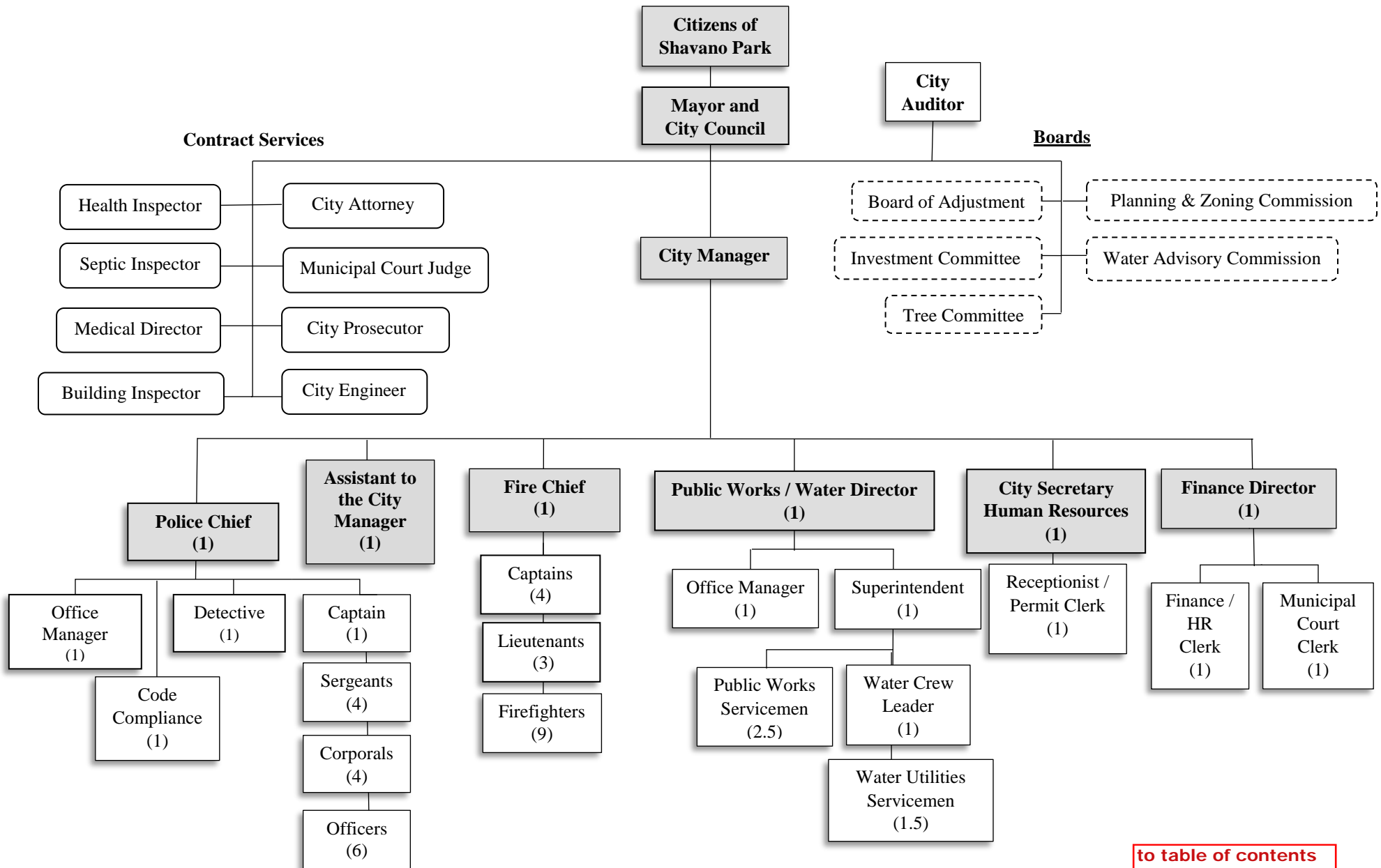
	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
PERSONNEL	\$ 3,316,806	\$ 3,634,437	\$ 3,690,080	\$ 3,860,964	\$ 4,103,980	\$ 4,389,218
SUPPLIES & MATERIALS	203,283	194,116	202,954	236,076	230,985	267,849
SERVICES	349,388	385,794	408,742	371,893	417,288	438,295
CONTRACTUAL	111,425	135,321	147,397	136,574	167,940	149,446
MAINTENANCE	184,998	220,176	200,768	185,858	192,594	193,000
UTILITIES	110,103	114,328	107,193	126,493	107,324	114,820
CAPITAL OUTLAY	584,166	550,508	69,228	374,097	32,600	18,300
GRANT FUNDED	7,054	24,728	30,133	160,925	24,069	5,000
INTERFUND TRANSFERS	251,032	629,635	310,756	323,796	864,115	226,280
<b>Total Expenditures &amp; Uses</b>	<b>\$ 5,118,255</b>	<b>\$ 5,889,043</b>	<b>\$ 5,167,251</b>	<b>\$ 5,776,676</b>	<b>\$ 6,140,895</b>	<b>\$ 5,802,208</b>



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# ORGANIZATIONAL FLOWCHART

Approved by Council on September 20, 2021.



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## HISTORICAL STAFFING LEVELS

	<u>2016/2017</u>	<u>2017/2018</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>CITY COUNCIL ADOPTED FY 2021-22</u>
<b>10-General Fund</b>						
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
HR/Finance Clerk	1	1	1	1	1	1
Permit Clerk	1	1	1	1	1	1
Planner/Information Systems Manager	1	0	0	0	0	0
Assistant to the City Manager	0	1	1	1	1	1
Department Total	6	6	6	6	6	6
MUNICIPAL COURT - 602						
Court Clerk	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
Public Works/Water Superintendent 50/50	0	0.5	0.5	0.5	0.5	0.5
Public Works/Water Foreman 50/50	0.5	0	0	0	0	0
Public Works Servicemen	2.5	2.5	2.5	2.5	2.5	2.5
Department Total	4	4	4	4	4	4
FIRE DEPARTMENT - 604						
Fire Chief	1	1	1	1	1	1
Fire Admin/Lieutenant	1	1	1	0	0	0
Captain	1	1	0	0	0	0
Fire Captain	2	2	3	4	4	4
Fire Lieutenant	3	3	3	3	3	3
Fire Fighter	9	9	9	9	9	9
Department Total	17	17	17	17	17	17
Paramedic Certification	10	10	10	10	10	10

Note: Paramedic certification positions are not additional personnel, but are included within the above Fire Department staffing categories.

## HISTORICAL STAFFING LEVELS

CITY  
COUNCIL  
ADOPTED

2016/2017   2017/2018   FY 2018-19   FY 2019-20   FY 2020-21   FY 2021-22

### 10-General Fund (continued)

#### POLICE 605

Police Chief	1	1	1	1	1	1
Police Office Manager	1	1	1	1	1	1
Police Captain	0	1	1	1	1	1
Police Lieutenant	1	0	0	0	0	0
Police Investigator/Sergeant	1	1	1	1	1	1
Police Sergeant	4	4	4	4	4	4
Police Corporal	4	4	4	4	4	4
Police Officer	4	6	6	6	6	6
Police Officer/Code Enforcement	1	1	1	1	1	1
Department Total	17	19	19	19	19	19
General Fund Total	45	47	47	47	47	47

### 20 - Water Fund

#### WATER - 606

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
Public Works/Water Superintendent 50/50	0	0.5	0.5	0.5	0.5	0.5
Public Works/Water Foreman	0.5	0	0	0	0	0
Water Crew Leader	0	0	1	1	1	1
Water Servicemen	2.5	2.5	1.5	1.5	1.5	1.5
Water Fund Total	4	4	4	4	4	4
<b>CITY - WIDE TOTAL</b>	<b>49</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>

Note: All listed positions are full time equivalent (FTE). City Council has not authorized any part time staff.

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**CITY OF SHAVANO PARK, TEXAS**  
**Summary of Financial Sources and Uses**

	Governmental Funds						Fiduciary Fund			Enterprise Fund			Total All Funds		
	General & Capital Replacement			Non Major Funds			Pet Documentation & Rescue			Water Utility					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
	Actual	Amended	Budget	Actual	Amended	Budget	Actual	Amended	Budget	Actual	Amended	Budget	Actual	Amended	Budget
Financial Sources:															
Ad Valorem Taxes	\$ 3,521,721	\$ 3,687,570	\$ 3,821,000	\$ 163,708	\$ 129,670	\$ 126,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,685,429	\$ 3,817,240	\$ 3,947,880
Municipal Sales Taxes	518,987	520,000	610,000	259,469	260,000	305,000	-	-	-	-	-	-	778,456	780,000	915,000
Mixed Beverage Taxes	17,479	20,000	23,000	-	-	-	-	-	-	-	-	-	17,479	20,000	23,000
Franchise Fees	425,455	461,200	449,000	16,417	16,500	15,200	-	-	-	-	-	-	441,872	477,700	464,200
Permits & Licenses	374,072	513,975	407,500	11,660	13,000	12,250	-	-	-	-	-	-	385,732	526,975	419,750
Charges for Services	-	-	-	-	-	-	-	-	-	1,049,409	960,400	979,400	1,049,409	960,400	979,400
Court Fees	131,205	147,500	169,000	7,210	8,800	8,800	-	-	-	-	-	-	138,415	156,300	177,800
Police/Fire Revenues	123,987	167,800	167,800	1,630	1,550	1,500	-	-	-	-	-	-	125,617	169,350	169,300
Interest Income	51,202	11,014	8,000	6,027	-	-	14	-	-	9,296	2,000	1,000	66,539	13,014	9,000
Grants	242,776	28,069	28,000	3,000	-	484,868	-	-	-	42,335	-	-	288,111	28,069	512,868
Site Leases	26,154	26,935	27,750	-	-	-	-	-	-	47,744	53,600	38,262	73,898	80,535	66,012
Debt Proceeds	-	462,500	-	-	-	-	-	-	-	-	462,500	-	-	925,000	-
Other	37,013	64,782	61,108	3,778	4,000	4,000	-	-	-	(8,501)	66,096	24,000	32,290	134,878	89,108
Transfers In	323,596	432,165	227,890	-	-	28,940	-	-	-	28,900	462,500	-	352,496	894,665	256,830
Total Financial Sources	\$ 5,793,647	\$ 6,543,510	\$ 6,000,048	\$ 472,899	\$ 433,520	\$ 987,438	\$ 14	\$ -	\$ -	\$ 1,169,183	\$ 2,007,096	\$ 1,042,662	\$ 7,435,743	\$ 8,984,126	\$ 8,030,148
Financial Uses:															
City Council	\$ 45,912	\$ 35,158	\$ 41,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45,912	35,158	41,005
Administration	1,648,516	999,480	957,510	33,399	1,300	96,100	1,903	-	477	-	-	-	1,683,818	1,000,780	1,054,087
Municipal Court	89,240	91,238	96,211	-	-	50,000	-	-	-	-	-	-	89,240	91,238	146,211
Public Works	1,067,677	1,018,680	613,459	-	50,000	95,700	-	-	-	-	-	-	1,067,677	1,068,680	709,159
Fire	1,677,855	1,901,804	1,919,753	6,784	5,125	154,793	-	-	-	-	-	-	1,684,639	1,906,929	2,074,546
Police	1,763,571	1,848,629	1,960,340	86,736	470,382	210,400	-	-	-	-	-	-	1,850,307	2,319,011	2,170,740
Water	-	-	-	-	-	154,700	-	-	-	862,074	1,934,292	848,884	862,074	1,934,292	1,003,584
Development Services	83,288	84,050	90,600	-	-	-	-	-	-	-	-	-	83,288	84,050	90,600
Debt Service	-	-	-	198,849	197,766	229,449	-	-	-	76,406	186,424	214,803	275,255	384,190	444,252
Transfers Out	323,796	864,115	226,280	6,650	8,500	8,500	-	-	-	22,050	22,050	22,050	352,496	894,665	256,830
Total Financial Uses	\$ 6,699,855	\$ 6,843,154	\$ 5,905,158	\$ 332,418	\$ 733,073	\$ 999,642	\$ 1,903	\$ -	\$ 477	\$ 960,530	\$ 2,142,766	\$ 1,085,737	\$ 7,994,706	\$ 9,718,993	\$ 7,991,014
Surplus(Deficit)	\$ (906,208)	\$ (299,644)	\$ 94,890	\$ 140,481	\$ (299,553)	\$ (12,204)	\$ (1,889)	\$ -	\$ (477)	\$ 208,653	\$ (135,670)	\$ (43,075)	\$ (558,963)	\$ (734,867)	\$ 39,134
Fund Balance:															
Beginning Balance	\$ 5,192,378	\$ 4,286,170	\$ 3,986,526	\$ 1,525,763	\$ 1,666,244	\$ 1,366,691	\$ 2,366	\$ 477	\$ 477	\$ 3,318,852	\$ 3,527,505	\$ 3,391,835	\$ 10,039,359	\$ 9,480,396	\$ 8,745,529
Ending Balance	4,286,170	3,986,526	4,081,416	1,666,244	1,366,691	1,354,487	477	477	-	3,527,505	3,391,835	3,348,760	9,480,396	8,745,529	8,784,663
Change In Balance	\$ (906,208)	\$ (299,644)	\$ 94,890	\$ 140,481	\$ (299,553)	\$ (12,204)	\$ (1,889)	\$ -	\$ (477)	\$ 208,653	\$ (135,670)	\$ (43,075)	\$ (558,963)	\$ (734,867)	\$ 39,134
% Change	-17.45%	-6.99%	2.38%	9.21%	-17.98%	-0.89%	-79.84%	0.00%	-100.00%	6.29%	-3.85%	-1.27%	-5.57%	-7.75%	0.45%

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**CITY OF SHAVANO PARK  
COMBINED FUND SUMMARY**

	FY 2017 - 18 ACTUAL	FY 2018 - 19 ACTUAL	FY 2019-20 ACTUAL	FY 2020 - 21 ADOPTED	FY 2020 - 21 AMENDED	FY 2021 - 22 ADOPTED
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
GENERAL FUND	\$ 5,465,938	\$ 5,197,225	\$ 5,458,918	\$ 5,988,383	\$ 6,140,895	\$ 5,802,208
WATER UTILITY FUND	945,883	864,258	1,169,183	1,946,000	2,007,096	1,042,662
CRIME CONTROL FUND	111,282	123,030	133,259	130,000	130,000	152,500
PEG FUND	17,382	18,289	17,046	16,500	16,500	15,200
OAK WILT FUND	12,915	13,230	14,660	13,000	13,000	12,250
STREET MAINTENANCE FUND	103,308	114,659	129,747	130,000	130,000	152,500
COURT TECHNOLOGY/SECURITY FUND	8,084	7,734	7,210	8,800	8,800	8,800
CHILD SAFETY FUND	4,222	3,995	3,778	4,000	4,000	4,000
LEOSE FUND	1,552	1,653	1,630	1,550	1,550	1,500
POLICE FORFEITURE FUND	-	428	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	-	-	-	-	484,868
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	666,063	413,794	334,729	307,590	402,615	197,840
PET DOCUMENTATION & RESCUE FUND	25	41	14	-	-	-
DEBT SERVICE FUND	145,303	1,282,615	165,569	129,670	129,670	155,820
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 7,481,957</b>	<b>\$ 8,040,951</b>	<b>\$ 7,435,743</b>	<b>\$ 8,675,493</b>	<b>\$ 8,984,126</b>	<b>\$ 8,030,148</b>
LESS INTERFUND TRANSFERS	(1,109,785)	(344,806)	(352,496)	(799,640)	(894,665)	(256,830)
<b>NET REVENUES</b>	<b>\$ 6,372,172</b>	<b>\$ 7,696,145</b>	<b>\$ 7,083,247</b>	<b>\$ 7,875,853</b>	<b>\$ 8,089,461</b>	<b>\$ 7,773,318</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
GENERAL FUND	\$ 5,889,042	\$ 5,167,251	\$ 5,776,676	\$ 5,988,383	\$ 6,140,895	\$ 5,802,208
WATER UTILITY FUND	849,327	914,908	960,530	1,906,245	2,142,766	1,085,737
CRIME CONTROL FUND	251,609	74,305	88,314	468,877	468,877	139,025
PEG FUND	35,784	1,021	14,224	800	800	5,800
OAK WILT FUND	-	-	19,175	500	500	25,500
STREET MAINTENANCE FUND	-	49,998	-	50,000	50,000	50,000
COURT TECHNOLOGY/SECURITY FUND	8,749	8,400	6,650	58,500	8,500	58,500
CHILD SAFETY FUND	5,244	5,253	3,656	5,000	5,000	5,000
LEOSE FUND	2,065	1,550	1,550	1,630	1,630	1,500
POLICE FORFEITURE FUND	-	428	-	-	-	-
AMERICAN RESCUE PLAN ACT FUND	-	-	-	-	-	484,868
GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND	302,210	1,539,500	923,179	658,985	702,259	102,950
PET DOCUMENTATION & RESCUE FUND	-	-	1,903	438	-	477
DEBT SERVICE FUND	202,381	1,305,292	198,849	197,766	197,766	229,449
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 7,546,411</b>	<b>\$ 9,067,906</b>	<b>\$ 7,994,706</b>	<b>\$ 9,337,124</b>	<b>\$ 9,718,993</b>	<b>\$ 7,991,014</b>
LESS INTERFUND TRANSFERS	(1,109,785)	(344,806)	(352,496)	(799,640)	(894,665)	(256,830)
<b>NET EXPENDITURES</b>	<b>\$ 6,436,626</b>	<b>\$ 8,723,100</b>	<b>\$ 7,642,210</b>	<b>\$ 8,537,484</b>	<b>\$ 8,824,328</b>	<b>\$ 7,734,184</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (64,454)</b>	<b>\$ (1,026,955)</b>	<b>\$ (558,963)</b>	<b>\$ (661,631)</b>	<b>\$ (734,867)</b>	<b>\$ 39,134</b>
<b>BEGINNING COMBINED FUND BALANCE</b>	<b>11,131,714</b>	<b>11,066,314</b>	<b>10,039,359</b>	<b>9,480,396</b>	<b>9,480,396</b>	<b>8,745,529</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(946)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING COMBINED FUND BALANCE</b>	<b>\$ 11,066,314</b>	<b>\$ 10,039,359</b>	<b>\$ 9,480,396</b>	<b>\$ 8,818,765</b>	<b>\$ 8,745,529</b>	<b>\$ 8,784,663</b>

**CITY OF SHAVANO PARK**  
**ADOPTED BUDGET SUMMARY BY FUND**  
**FY 2021 - 2022**

	GENERAL	WATER	CRIME CONTROL	GENERAL CAPITAL IMPROVEMENT/ REPLACEMENT	PEG FUND	OAK WILT	STREET MAINTENANCE	COURT TECHNOLOGY & SECURITY	CHILD SAFETY	LEOSE	POLICE FORFEITURE	AMER. RESCUE PLAN ACT	PET DOC. & RESCUE	DEBT SERVICE	TOTAL
<b>REVENUES &amp; OTHER FINANCING SOURCES:</b>															
PROPERTY TAX	\$ 3,821,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,880	\$ 3,947,880
SALES TAX	610,000	-	152,500	-	-	-	152,500	-	-	-	-	-	-	-	915,000
OTHER TAXES	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000
FRANCHISE FEES	449,000	-	-	-	-	-	-	-	-	-	-	-	-	-	449,000
CHARGES FOR SERVICES	-	979,400	-	-	-	-	-	-	4,000	-	-	-	-	-	983,400
PERMITS/LICENSES	407,500	-	-	-	15,200	12,250	-	-	-	-	-	-	-	-	434,950
COURT FEES	169,000	-	-	-	-	-	-	8,800	-	-	-	-	-	-	177,800
POLICE/FIRE REVENUE	167,800	-	-	-	-	-	-	-	-	-	-	-	-	-	167,800
INTEREST	7,500	1,000	-	500	-	-	-	-	-	-	-	-	-	-	9,000
MISCELLANEOUS/GRANTS	116,858	62,262	-	-	-	-	-	-	-	1,500	-	484,868	-	-	665,488
INTERFUND TRANSFERS	30,550	-	-	197,340	-	-	-	-	-	-	-	-	-	28,940	256,830
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>\$ 5,802,208</b>	<b>\$ 1,042,662</b>	<b>\$ 152,500</b>	<b>\$ 197,840</b>	<b>\$ 15,200</b>	<b>\$ 12,250</b>	<b>\$ 152,500</b>	<b>\$ 8,800</b>	<b>\$ 4,000</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 484,868</b>	<b>\$ -</b>	<b>\$ 155,820</b>	<b>\$ 8,030,148</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>															
GENERAL GOVERNMENT	\$ 1,110,055	\$ -	\$ -	\$ 8,000	\$ 5,800	\$ 25,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,800	\$ 477	\$ -	\$ 1,214,632
JUDICIAL	96,211	-	-	-	-	-	-	58,500	-	-	-	-	-	-	154,711
PUBLIC WORKS	663,635	870,934	-	-	-	-	50,000	-	-	-	-	200,400	-	-	1,784,969
PUBLIC SAFETY	3,932,307	-	139,025	94,950	-	-	-	-	5,000	1,500	-	219,668	-	-	4,392,450
DEBT SERVICE	-	214,803	-	-	-	-	-	-	-	-	-	-	-	229,449	444,252
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 5,802,208</b>	<b>\$ 1,085,737</b>	<b>\$ 139,025</b>	<b>\$ 102,950</b>	<b>\$ 5,800</b>	<b>\$ 25,500</b>	<b>\$ 50,000</b>	<b>\$ 58,500</b>	<b>\$ 5,000</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 484,868</b>	<b>\$ 477</b>	<b>\$ 229,449</b>	<b>\$ 7,991,014</b>
<b>REVENUES &amp; SOURCES OVER (UNDER) EXPENDITURES &amp; USES</b>	<b>\$ -</b>	<b>\$ (43,075)</b>	<b>\$ 13,475</b>	<b>\$ 94,890</b>	<b>\$ 9,400</b>	<b>\$ (13,250)</b>	<b>\$ 102,500</b>	<b>\$ (49,700)</b>	<b>\$ (1,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (477)</b>	<b>\$ (73,629)</b>	<b>\$ 39,134</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,361,231</b>	<b>3,391,835</b>	<b>304,836</b>	<b>1,625,295</b>	<b>125,431</b>	<b>104,462</b>	<b>679,008</b>	<b>57,117</b>	<b>1,641</b>	<b>103</b>	<b>-</b>	<b>-</b>	<b>477</b>	<b>94,093</b>	<b>8,745,529</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,361,231</b>	<b>\$ 3,348,760</b>	<b>\$ 318,311</b>	<b>\$ 1,720,185</b>	<b>\$ 134,831</b>	<b>\$ 91,212</b>	<b>\$ 781,508</b>	<b>\$ 7,417</b>	<b>\$ 641</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,464</b>	<b>\$ 8,784,663</b>

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## CITY OF SHAVANO PARK

### Summary of Changes - City Manager's Proposed Budget to Adopted Budget - FY 2021-2022

This schedule discusses the changes made during the budgeting process from the initial City Manager's proposed budget to the final City Council adopted budget for FY 2021 -2022.

Only those funds with changes between the two budget versions will be included.

		Proposed	Final Adopted	Net Change
<b>General Fund:</b>				
Revenues & Financing Sources		\$ 5,754,864	\$ 5,802,208	\$ 47,344
Ad Valorem Taxes - adjudication of properties under protest	\$ 26,000			
Municipal Sales Taxes - updated info. from recent settlements	10,000			
Sale of City Assets - est. sale proceeds - retired patrol vehicles	12,000			
Expenditures & Financing Uses		\$ 5,754,864	\$ 5,802,208	\$ 47,344
Personnel:				
Resourcing of compensation study recommendations	\$ 39,225			
Services:				
Intern stipend	\$ 2,000			
Maintenance:				
Address drainage/electrical issue at City Hall	\$ 2,200			
Interfund Transfers				
Adjust street projects funding to \$50,000	\$ 2,144			
<b>Capital Replacement Fund:</b>				
Revenues & Financing Sources		\$ 147,840	\$ 197,840	\$ 50,000
Future street projects funding from General Fund				
<b>Crime Control District Fund:</b>				
Revenues & Financing Sources		\$ 150,000	\$ 152,500	\$ 2,500
Municipal Sales Taxes - updated information from recent settlements				
<b>Oak Wilt Fund:</b>				
Expenditures & Financing Uses		\$ 500	\$ 25,500	\$ 25,000
Potential oak wilt remediation, if necessary				
<b>Street Maintenance Fund:</b>				
Revenues & Financing Sources		\$ 197,856	\$ 152,500	\$ (45,356)
Municipal Sales Taxes - updated info from recent settlements	\$ 2,500			
Street projects General Fund transfer moved to Capital Replacement Fund	\$ (47,856)			
<b>American Rescue Plan Act Fund:</b>				
Revenues & Financing Sources		\$ 480,868	\$ 484,868	\$ 4,000
To fund the additional cost of expanded scope of City Hall camera security system to include Pavilion/playgrounds				
Expenditures & Financing Uses		\$ 480,868	\$ 484,868	\$ 4,000
Expanded scope of City Hall camera security system to include Pavilion/playgrounds				

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# **Strategic Goals and Objectives**

## **Strategic Vision**

Shavano Park strives to be the premier community in Bexar County, preserving and celebrating its natural setting and small town traditions amid the surrounding area's urban growth.

## **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 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
- Open, clear, proactive and transparent communications and Government
- Responsiveness and Customer Service

## **Essential Task List**

- Provide, Efficiently Use, and Protect Fiscal Resources
- Maintain Effective Staffing Resources
- Provide and Maintain Infrastructure
- Maintain a Superior Water System
- Provide Police Services
- Provide Fire / EMS Services
- Conduct Municipal Planning
- Enforce Ordinances / Standards consistently
- Provide Outstanding Customer Service to citizens and visitors
- Identify and Manage Risk

## **Strategic Goals**

1. Provide excellent municipal services while anticipating future requirements
2. Protect and provide a city-wide safe and secure environment
3. Preserve City property values, protect fiscal resources and maintain financial discipline
4. Maintain overall excellent infrastructure (buildings, streets and utilities)
5. Enhance and support commercial business activities and opportunities
6. Enhance the City image and maintain a rural atmosphere
7. Promote effective communications and outreach with citizens
8. Mitigate storm water runoff

## **Objectives**

### **1. Provide excellent municipal services while anticipating future requirements**

- Provide exceptional customer service to citizens and visitors
- Consistently enforce ordinances / policies
- Engage residents to participate in municipal planning
- Review Contracts / Professional Services and request RFQs as appropriate
- Fully fund Capital Replacement requirements as scheduled
- Resource compensation study recommendations adopted by City Council to ensure City pay scale is within current market range

### **2. Protect and provide a city-wide safe and secure environment**

- Effectively conduct “Community Policing” to keep Shavano Park citizens safe
- Actively respond to citizen concerns
- 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 of City while patrolling
- Proactively enforce city ordinances, criminal statutes and Texas Transportation Code provisions
- Proactively identify visible Code of Ordinance violations, improve internal staff reporting, and effectively engage residents in order to achieve compliance of the Code of Ordinance
- Assess security implications of the Huntington path / gate to the San Antonio linear park
- Effectively communicate to citizens police security efforts in crime control measures and trends
- Continue fire safety measures / improvements by reducing the risk of a forest fire for all municipal areas in coordination with the Texas A&M Forest Service

- Implement Winter Storm Uri safety recommendations
- Consider joining the Bexar County Emergency Action Plan
- Conduct risk assessments for all departments

### 3. Preserve City property values, protect fiscal resources and maintain financial discipline

- Investigate revenue enhancement options
- Continue growth of the Oak Wilt Fund
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Budget Award
- Maintain Reserves in accordance with our Fund Balance Policy
- Investigate bonding options (funds available and costs)
- Coordinate with Bexar County for funding support of NW Military Hwy water line relocation

### 4. Maintain excellent infrastructure (buildings, streets and utilities)

- Consider options for using the American Rescue Plan Act Funds
- Consider options for street repairs / restoration based upon the 2021 street assessment and develop a 25-30 year restoration plan
- Complete installation of an Emergency Generator for Fire / PW
- Continue to implement asphalt preservation applications on the west side of NW Military from DeZavala to Mossy Cup West; applications include crack seal to assist in maintaining pavement conditions
- Restripe DeZavala pedestrian / bike lanes with thermoplastic materials
- Level and seal the Pavilion concrete floor; tile / seal the outdoor pavilion restrooms
- Implement Winter Storm Uri infrastructure recommendations as appropriate
- Protect existing trees, landscaping, and grounds of the overflow City Hall Parking area, while coordinating options for a future environmentally friendly parking in partnership with TxDOT
- Maintain essential public water infrastructure to include a capital replacement program.
  - Develop requirements and cost estimate for the Arrow Mound cul-de-sac dead end main and water lines and consider remediation
  - Evaluate water system isolation valves and develop recommendations
- Coordinate with TxDOT city requirements for NW Military Hwy improvement project scheduled for 2021-23
- Provide oversight and quality control with TxDOT over the contractor responsible for the City's requirements for relocation and improvements to portions of the water mains on NW Military

### 5. Enhance and support commercial business activities and opportunities

- Continue to survey Shavano Park businesses concerning city support
- Continue to maintain an updated business directory supplement and include in the Shavano Park resident directory



6. Enhance the City Image while maintaining a rural atmosphere

- Review the International Property Maintenance Code and consider options for adopting
- Emphasize friendly customer service and make opportunities to engage with public
- Continue Tree City USA recognition
- Continue and promote Firewise recognition; investigate additional muni-tract Firewise projects
- Maintain and promote National Wildlife Federation recognition as a Community Wildlife Habitat
- Continue to support the landscaping plan for the City Monument at City Hall and other city properties
- Form a citizen's committee to develop recommendations and funding requirements for possible foliage replacement on NW Military Highway
- Develop and implement a plan to maintain the Lockhill Selma median
- Conduct initial planning to identify considerations, including future operating cost, for a potential future splash pad play area
- Continue to coordinate with Bitterblue, Inc. and TxDOT for completion of sidewalk / trail from NW Military Highway to link up with the Salado Creek Greenway Trail
- Support the City of San Antonio completion of sidewalks on the east side of Lockhill-Selma between DeZavala and Huebner
- Improve and maintain the nature trail adjacent to City Hall
- Incremental improvements to the Cliffside trail accessibility and safety for pedestrians and cyclists; reduce rock obstacles at vicinity of the north-west trail turn

7. Promote effective communications and outreach with citizens

- Maintain and continue to improve the City Communications Plan
- Ensure timely communication to citizens and businesses on the progress of NW Military Highway construction and traffic control
- Conduct up to seven City sponsored events (City-wide Garage Sale, Picnic in the Park, Arbor / Earth Day, Independence Day, National Night Out, Trunk or Treat, Holiday Event)
- Support the City of Shavano Park celebration of Fiesta in coordination with Arbor / Earth Day with Fiesta Medals
- Maintain City website and evaluate additional website applications
- Conduct written engagements with Citizens (Water System, Town Plan, RR Stickers, Key Numbers, i-INFO)
- Continue to conduct website surveys
- Complete the publishing of a Community Directory in 2021
- Consider further implementation options for the 2018 comprehensive Town Plan
- Improve outreach in order to grow the Neighborhood Watch Program

#### 8. Mitigate storm water runoff

- Support the mitigation of stormwater problems throughout the City
- Assess the previously approved Drainage Study for implementation opportunities
- Investigate funding options for the DeZavala culvert drainage project
- Continue drainage improvements
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects

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## 10 - GENERAL FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 2,361,229	\$ 2,361,229	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 6,140,895 *	\$ 5,802,208	\$ (338,687)
<b>DEPARTMENT EXPENDITURES AND OTHER USES:</b>			
CITY COUNCIL	\$ 35,158	\$ 41,005	\$ 5,847
ADMINISTRATION	960,672	978,450	17,778
COURT	91,238	96,211	4,973
PUBLIC WORKS	1,133,512	663,635	(469,877)
FIRE DEPARTMENT	1,987,636	1,971,967	(15,669)
POLICE DEPARTMENT	1,848,629	1,960,340	111,711
DEVELOPMENT SERVICES	84,050	90,600	6,550
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 6,140,895</b>	<b>\$ 5,802,208</b>	<b>\$ (338,687)</b>
<b>TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 2,361,229</b>	<b>\$ 2,361,229</b>	

\* FY 2020 - 2021 Revenues and Other Sources includes \$462,500 proceeds from State Infrastructure Bank loan for water line relocation necessary for the TxDOT Northwest Military Highway expansion project. City Council has determined the project is of benefit to the entire City, the cost of the water line relocation should not be borne entirely by the Water Utility customers and approved cost sharing between the City and the Utility. A transfer for the same amount is reflected in the Public Works department. Please refer to the [Water Utility](#) for more information.

### OTHER REQUIRED STATUTORY DISCLOSURES:

The City of Shavano Park does not incur expenditures to directly or indirectly influence or attempt to influence the outcome of legislation or administrative action. Therefore, there have been no amounts budgeted for that purpose for FY 2021 -22, nor are any such expenditures reflected within the City's financial records.

Expenditures pertaining to publication of legally required notices in a newspaper -

Actual expenditures for FY 2021, to date	\$ 1,572
Amount budgeted for FY 2022	\$ 5,750

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## General Fund - Fund Balance Funding %

FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	PROJECTED 9-30-2021 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
<u>\$ 5,802,208</u>	<u>\$ 2,361,229</u>	

### Fund Balance % of Budget

20%	\$ 1,160,442	\$ 1,200,787
25%	\$ 1,450,552	\$ 910,677
30%	\$ 1,740,662	\$ 620,567
40%	\$ 2,320,883	\$ 40,346
<b>41%</b>	<b>\$ 2,361,229</b>	
45%	\$ 2,610,994	\$ (249,765)
50%	\$ 2,901,104	\$ (539,875)
75%	\$ 4,351,656	\$ (1,990,427)
80%	\$ 4,641,766	\$ (2,280,537)
85%	\$ 4,931,877	\$ (2,570,648)
95%	\$ 5,512,098	\$ (3,150,869)
100%	\$ 5,802,208	\$ (3,440,979)

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10 -GENERAL FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>TAXES</u>							
10-599-1010 CURRENT ADVALOREM TAXES	3,078,356	3,236,219	3,469,667	3,648,157	3,619,694	3,620,000	3,786,000
10-599-1020 DELINQUENT ADVALOREM TAXES (	40,362)	41,072	35,761	24,413	811	1,000	20,000
10-599-1030 PENALTY & INTEREST REVENUE	11,752	20,434	16,293	15,000	10,776	10,800	15,000
10-599-1040 MUNICIPAL SALES TAX	413,230	458,638	518,987	520,000	537,089	595,000	610,000
10-599-1060 MIXED BEVERAGE TAX	20,647	20,991	17,479	20,000	22,440	24,500	23,000
TOTAL TAXES	3,483,622	3,777,354	4,058,187	4,227,570	4,190,810	4,251,300	4,454,000
<hr/>							
<u>FRANCHISE REVENUES</u>							
10-599-2020 FRANCHISE FEES - ELECTRIC	294,509	282,357	279,711	315,000	287,416	287,500	310,000
10-599-2022 FRANCHISE FEES - GAS	28,983	27,301	25,775	31,000	31,556	31,600	31,000
10-599-2024 FRANCHISE FEES - CABLE	80,636	83,311	70,095	66,000	65,067	65,100	62,000
10-599-2026 FRANCHISE FEES - PHONE	25,138	22,593	14,945	14,200	11,539	11,550	11,000
10-599-2027 FRANCHISE FEES - SAWS	13,950	11,723	0	0	0	0	0
10-599-2028 FRANCHISE FEES - REFUSE	31,620	31,774	34,928	35,000	34,943	35,000	35,000
TOTAL FRANCHISE REVENUES	474,837	459,058	425,455	461,200	430,520	430,750	449,000
<hr/>							
<u>PERMITS &amp; LICENSES</u>							
10-599-3010 BUILDING PERMITS	350,102	313,548	320,469	340,950	360,735	380,000	350,000
10-599-3012 PLAN REVIEW FEES	59,885	39,507	24,984	40,000	14,210	17,500	25,000
10-599-3018 CERT OF OCCUPANCY PERMITS	10,400	4,700	3,100	6,000	3,200	4,500	4,500
10-599-3020 PLATTING FEES	2,965	3,800	2,480	2,000	6,465	6,465	3,000
10-599-3025 VARIANCE/RE-ZONE FEES	1,100	1,750	2,100	2,000	0	1,000	1,000
10-599-3040 CONTRACTORS' LICENSES	6,555	1,601	7,570	9,000	7,985	8,750	8,000
10-599-3045 INSPECTION FEES	9,550	5,880	5,505	7,000	10,100	11,000	7,500
10-599-3048 COMMERCIAL SIGN PERMITS	2,300	2,150	2,500	1,500	750	1,000	1,500
10-599-3050 GARAGE SALE & OTHER PERMITS	450	1,560	850	1,500	2,220	2,500	2,500
10-599-3055 HEALTH INSPECTIONS	3,050	2,600	2,200	4,000	4,500	5,000	4,500
10-599-3060 DEVELOPMENT FEES	64,440	8,000	2,314	100,025	100,025	100,025	0
TOTAL PERMITS & LICENSES	510,797	385,096	374,072	513,975	510,189	537,740	407,500
<hr/>							
<u>COURT FEES</u>							
10-599-4010 MUNICIPAL COURT FINES	135,445	132,745	105,269	120,000	126,275	139,000	140,000
10-599-4021 ARREST FEES	4,872	4,736	3,381	4,000	4,433	5,000	4,500
10-599-4028 STATE COURT COST ALLOCATION	6,367	4,696	5,340	5,000	0	6,000	6,000
10-599-4030 WARRANT FEES	20,349	17,430	16,850	18,000	14,346	16,500	18,000
10-599-4036 JUDICIAL FEE - CITY	682	653	366	500	168	400	500
TOTAL COURT FEES	167,715	160,260	131,205	147,500	145,223	166,900	169,000

10 -GENERAL FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>POLICE/FIRE REVENUES</u>							
10-599-6010 POLICE REPORT REVENUE	428	420	285	300	83	125	300
10-599-6020 POLICE DEPT - UNCLAIMED FUN	0	76	0	0	924	924	0
10-599-6030 POLICE DEPT. REVENUE	3,534	3,185	1,101	2,500	1,103	1,800	2,500
10-599-6060 EMS FEES	119,207	159,857	118,099	165,000	129,603	140,000	165,000
10-599-6065 CARES ACT PROVIDER RELIEF	0	0	4,503	0	619	619	0
TOTAL POLICE/FIRE REVENUES	123,169	163,538	123,987	167,800	132,331	143,468	167,800
<hr/>							
<u>MISC./GRANTS/INTEREST</u>							
10-599-7000 INTEREST INCOME	54,646	82,505	36,770	10,014	4,761	5,000	7,500
10-599-7021 FEDERAL GRANTS	13,250	11,880	33,905	0	0	0	0
10-599-7023 BEXAR COUNTY ILA - CRF	0	0	177,051	0	0	0	0
10-599-7024 BEXAR COUNTY	0	0	0	0	0	0	20,000
SUPPORT OF NWM EXPANSIO 0	0.00						20,000
10-599-7025 US DOJ VEST GRANT	2,260	1,712	2,419	4,000	4,163	4,200	3,000
REIMBURSED 50% EA VEST 6	500.00						3,000
10-599-7030 FORESTRY SERVICE GRANT	3,645	8,499	4,000	10,000	2,250	2,250	5,000
10-599-7037 STRAC	11,115	10,392	12,298	14,069	17,813	17,813	0
10-599-7040 PUBLIC RECORDS REVENUE	21	6	14	50	0	0	0
10-599-7050 ADMINISTRATIVE INCOME	4,169	3,219	8,168	16,264	12,623	13,800	15,108
VARIOUS MISC COLLECTION 0	0.00						2,344
TML HEALTH RENEWAL CRED 12	397.00						4,764
LOCKHILL SELMA COA 0	0.00						8,000
10-599-7055 BEXAR COUNTY ELECTION	0	0	1,409	6,590	9,076	9,100	300
10-599-7060 CC SERVICE FEES	4,632	4,557	4,470	4,500	7,227	8,000	7,000
10-599-7070 RECYCLING REVENUE	3,295	4,215	5,052	4,000	2,573	4,200	4,200
10-599-7072 PAVILION RENTAL	0	0	0	0	1,795	2,500	5,000
10-599-7075 SITE LEASE/LICENSE FEES	43,816	45,513	26,154	26,935	25,855	28,150	27,750
CCATT-AT&T 0	0.00						27,750
10-599-7084 DONATIONS- FIRE DEPARTMENT	64	0	0	0	0	0	0
10-599-7085 DONATIONS- POLICE DEPT	550	50	0	0	0	0	0
10-599-7086 DONATIONS- ADMINISTRATION	7,180	4,876	2,000	4,500	2,598	2,600	2,500
10-599-7087 DONATIONS - BEAUTIFICATION	0	1,000	0	0	0	0	0
10-599-7090 SALE OF CITY ASSETS	39,464	39,447	3,108	22,500	26,050	26,250	27,000
AMKUS RESCUE TOOLS 0	0.00						5,000
2 PATROL VEHICLES 2	6,000.00						12,000
OTHER MISC EQUIPMENT 1	10,000.00						10,000
10-599-7097 INSURANCE PROCEEDS	37,543	0	494	6,378	8,998	9,000	0
10-599-7099 PROCEEDS OF DEBT ISSUANCE	0	0	0	462,500	462,500	462,500	0
TOTAL MISC./GRANTS/INTEREST	225,649	217,869	317,311	592,300	588,282	595,363	124,358
<hr/>							
<u>TRANSFERS IN</u>							
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	22,050	22,050	22,050	22,050
10-599-8040 TRF IN -CRIME CONTROL	210,054	3,600	0	0	0	0	0
10-599-8050 TRF IN -COURT RESTRICTED	8,749	8,400	6,650	8,500	6,750	6,750	8,500
INCODE - COURT 0	0.00						4,300
COURT SECURITY - SPPD 0	0.00						4,200



10 -GENERAL FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
10-599-8070 TRF IN -CAPITAL REPLACEMENT	239,297	0	0	0	0	0	0
TOTAL TRANSFERS IN	480,150	34,050	28,700	30,550	28,800	28,800	30,550
TOTAL NON-DEPARTMENTAL	5,465,938	5,197,225	5,458,918	6,140,895	6,026,155	6,154,321	5,802,208
TOTAL REVENUES	5,465,938	5,197,225	5,458,918	6,140,895	6,026,155	6,154,321	5,802,208
	=====	=====	=====	=====	=====	=====	=====

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## Council - 600

### Major Budget Changes:

Increase in Travel/Lodging/Meals (3040) as the annual TML conference for FY22 is in-person, in Houston with the prior conference being virtual.

#### Supplies:

\$ 25,950

-2037 City Sponsored Events accounts for \$24,000 of this amount

Up to 6 City sponsored events are funded from this account

#### Contractual:

-4088 Election Services

\$ 3,750

Notified by Bexar County the underlying costs are increasing

#### Capital Outlay:

- 8015 Non-Capital - Computer Equipment

Laptop, replacement \$ 1,200

10 -GENERAL FUND  
CITY COUNCIL

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>SUPPLIES</u>							
10-600-2020 GENERAL OFFICE SUPPLIES	464	49	208	300	0	200	300
10-600-2035 COUNCIL/EMPLOYEE APPREC.	892	696	126	900	340	500	750
10-600-2037 CITY SPONSORED EVENTS	19,284	25,122	13,004	24,000	12,570	14,000	24,000
EVENTS(3) ARBOR, JULY, 3	7,000.00						21,000
EVENT (1) PICNIC IN THE 1	2,000.00						2,000
EVENTS (2) GARAGE SALE, 2	500.00						1,000
10-600-2040 MEETING SUPPLIES	893	1,740	554	900	576	750	900
COUNCIL MEETINGS 6	75.00						450
GENERAL SUPPLIES 0	0.00						450
10-600-2080 UNIFORMS	0	601	62	100	0	100	0
TOTAL SUPPLIES	21,533	28,207	13,955	26,200	13,486	15,550	25,950
<u>SERVICES</u>							
10-600-3018 CITY WIDE CLEAN UP	1,400	796	0	1,400	1,400	1,400	1,500
SHRED 2	750.00						1,500
10-600-3020 ASSOCIATION DUES & PUBS	1,628	1,747	1,743	1,758	1,743	1,743	1,760
TML -MEMBERSHIP 0	0.00						1,145
AACOG 0	0.00						600
ARBOR DAY FOUNDATION 0	0.00						15
10-600-3030 TRAINING/EDUCATION	1,580	1,765	0	1,800	1,440	1,440	2,475
TML CONFERENCE 5	415.00						2,075
OTHER TRAININGS 2	200.00						400
10-600-3040 TRAVEL/LODGING/MEALS	3,269	4,507	162	500	40	200	4,370
2021 TML CONF - LODGING 0	0.00						2,630
2021 TML CONF - MILEAGE 4	235.00						940
2021 TML CONF - MEALS 4	200.00						800
TOTAL SERVICES	7,877	8,815	1,905	5,458	4,623	4,783	10,105
<u>CONTRACTUAL</u>							
10-600-4088 ELECTION SERVICES	2,913	4,835	155	3,000	3,327	3,327	3,750
TOTAL CONTRACTUAL	2,913	4,835	155	3,000	3,327	3,327	3,750
<u>CAPITAL OUTLAY</u>							
10-600-8015 NON-CAPITAL-COMPUTER EQUIPM	428	443	1,820	500	23	100	1,200
LAPTOP REPLACEMENT (if 0	0.00						1,200
TOTAL CAPITAL OUTLAY	428	443	1,820	500	23	100	1,200
TOTAL CITY COUNCIL	32,751	42,300	17,835	35,158	21,459	23,760	41,005

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## Administration Department – 601

Color Code Purple

### Goals:

- Conduct effective master planning to posture the City now and for the future
- Efficiently use and protect fiscal resources through sound financial practices
- Provide planning, research, and support to City Staff and Council
- Effectively communicate with residents, businesses, visitors and other stakeholders
- Provide exceptional customer service and effective administration of services
- Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats

### Objectives:

#### Effectively communicate with residents, businesses, visitors and other stakeholders

- Maintain an informative, effective, and user-friendly website
- Survey Shavano Park businesses concerning City services; update business directory
- Update and continue implementation of the City Communications Plan
- Improve quality of staff Roadrunner articles
- Post selected Roadrunner articles on social media

#### Provide exceptional customer service and effective administration of services

- Hire and maintain an exceptionally talented team based upon the resources available
- Provide excellent human resources services to staff
- Review and update the employee handbook as needed
- Provide training and professional development opportunities to staff
- Effectively administer municipal elections
- Maintain excellent records management program
- Implement a plan to harden the windows and the walls of the Court office area

#### Efficiently use and protect fiscal resources through sound financial practices

- Provide City Council and Staff with timely, accurate financial information
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Distinguished Budget Presentation Award
- Complete the City's FY21 annual financial audit with no audit adjustments
- Implement Winter Storm Uri infrastructure recommendations as appropriate

#### Conduct effective master planning to posture the City now and for the future

- Engage residents to participate in municipal planning
- Assist Council in considering options for implementing additional objectives from the 2018 Comprehensive Plan (Town Plan)
- Assist Council to develop funding options for the City's requirements for the 2021 NW Military Highway MPO water line relocation project
- Review and update the City Emergency Management Plan with experience from Winter Storm Uri event
- Consider adopting an Emergency Management Policy to guide staffing emergency responses
- Assess required FEMA mandated NIMS certifications; develop a training plan for certain staff positions
- Consider City entering into additional fuel agreements to provide multiple fuel resources during emergency
- Conduct an annual Emergency Operations Center training & familiarization drill

#### Provide planning, research, and support to City Staff and Council

- Continue to provide quality City presentations
- Consistently enforce ordinances and policies
- Coordinate with San Antonio to complete the sidewalks (Hike and Bike trail) from Huebner Road north along Lockhill Selma to connect with N. Loop 1604 as well as options to connect to the Salado Creek Trail System
- Review contracts /professional services and request RFQs/RFPs as appropriate
- Maintain Tree City USA recognition
- Maintain Scenic City recognition
- Provide effective Staff planning and support to the City Sponsored events
- Participate in 2022 ChildSafe Cardboard Kids program to promote child abuse awareness in Bexar County

#### Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats

- Improve the accessibility of City communications by growing digital presence
- Continue City participation in Multi-State Information Sharing & Analysis Center (MS-ISAC)
- Renew cloud email security service licenses
- Renew firewall licenses
- Complete Cybersecurity Awareness Training
- Renew web traffic security licenses
- Upgrade primary server
- Upgrade worst performing 2014 purchased computers

- Upgrade Building City Hall video camera system
- Initiate 2-year migration of the City's Official Website and other domains to a .GOV top-level domain administered by the Centers for Internet Security
- Improve Security Information and Event Management
- Improve Water System SCADA cybersecurity
- Create "Cyber Guardian" award for employees for outstanding cybersecurity actions taken during normal work duties
- Purchase texting service to allow residents to text the City for information, request services, and expand City digital communications with text notifications

ADMINISTRATION PERFORMANCE MEASURES:				
Description:	Actual FY18-19	Actual FY19-20	Projected FY20-21	Target FY21-22
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i> <i>Department Goal - Conduct effective master planning to posture the City now and for the future.</i>				
<b># of Public Meetings Held</b>	<b>52</b>	<b>44</b>	<b>42</b>	<b>45</b>
<i>Strategic Goal - Promote effective communications and outreach with citizens.</i> <i>Department Goal - Effectively communicate with residents, businesses, visitors and others.</i>				
<b>Average # of Monthly Unique City Website Visitors</b>	<b>Not measured</b>	<b>Not measured</b>	<b>Not measured</b>	<b>2,000 per month</b>
<i>Department Goal - Provide exceptional customer service and effective administration of services.</i>				
<b># of New Employees Onboarded</b>	<b>4</b>	<b>9</b>	<b>6</b>	<b>3</b>
<i>Strategic Goal - Preserve City property values, protect fiscal resources and maintain fiscal discipline.</i> <i>Department Goal - Efficiently use &amp; protect fiscal resources through sound financial practices.</i>				
<b>City Maintenance &amp; Operation Budget:</b>				
<b>Per Capita (Census Bureau)</b>	<b>\$1,308.67</b>	<b>\$1,351.02</b>	<b>\$1,345.42</b>	<b>\$1,325.00</b>
<b>Per Property (BCAD)</b>	<b>\$2,490.34</b>	<b>\$2,560.73</b>	<b>\$2,607.92</b>	<b>\$2,580.00</b>
<b>Tax Rate (per \$100 valuation)</b>	<b>\$0.287742</b>	<b>\$0.287742</b>	<b>\$0.287742</b>	<b>\$0.287742</b>
<b>% of General Fund Fund Balance</b>	<b>51.80%</b>	<b>42.14%</b>	<b>41.00%</b>	<b>43.00%</b>

The Administration Department includes the functions of the City Manager, City Secretary/Human Resources Director, Finance Director and Information Technology.

## Administration - 601

### Major Budget Changes:

**Personnel Salary/Benefits:** \$ 661,407

No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022.

**Supplies:** \$ 27,154

Approximately \$1,500 increase in Postage 2030 as pricing on mailing City newsletter expected to rise.

Minor increases in other accounts

**Services:** \$ 103,575

-3013 Professional services - compensation study completed in FY2021

-3050/-3070 Property and liability insurance premiums expected to increase, 10% and 15% respectively

**Contractual:** \$ 99,424

-4086 Contract labor - contracted for interim City Secretary/HR Director during FY21, \$18,431 reduction

**Maintenance:** \$ 39,200

Increase in Building Maintenance (5030) of \$3,175 to reflect AC filters/ maintenance and increased floor mat services.

**Capital Outlay:** \$ 1,750

A few non-capital items for replacement, if needed - computer monitor and pavilion furniture.

**Interfund Transfers** \$ 28,940

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

Decrease as City Council has approved use of the City's American Rescue Plan Act funding for City Administration purposes. Please refer to [Fund 58](#) for details.

Transfer to Debt Service Fund in support of State Infrastructure Bank debt service, shared with Water Utility



10 -GENERAL FUND  
ADMINISTRATION

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>PERSONNEL</u>							
10-601-1010 SALARIES	407,650	429,883	455,069	472,869	429,634	465,950	525,965
10-601-1015 OVERTIME	0	369	52	500	1,802	1,802	1,000
10-601-1020 MEDICARE	5,696	6,051	6,460	7,166	6,038	6,885	7,755
10-601-1025 TWC (SUI)	1,134	54	864	1,080	1,469	1,469	1,620
10-601-1030 HEALTH INSURANCE	33,050	33,180	34,320	34,260	31,514	34,544	36,360
10-601-1031 HSA	220	178	204	222	111	120	90
10-601-1033 DENTAL INSURANCE	2,589	2,772	2,735	2,720	2,470	2,707	2,848
10-601-1035 VISION CARE INSURANCE	497	527	527	528	426	466	427
10-601-1036 LIFE INSURANCE	471	473	421	422	369	404	422
10-601-1037 WORKERS' COMP INSURANCE	1,128	1,097	1,172	1,151	806	1,050	1,310
10-601-1040 TMRS RETIREMENT	56,887	60,778	64,462	66,937	61,070	66,210	75,735
10-601-1070 SPECIAL ALLOWANCES	6,375	6,952	6,975	6,975	6,335	6,975	7,875
TOTAL PERSONNEL	515,698	542,314	573,262	594,830	542,044	588,582	661,407
<u>SUPPLIES</u>							
10-601-2020 GENERAL OFFICE SUPPLIES	7,400	7,775	6,015	6,800	6,458	6,850	6,800
10-601-2025 BENEFITS CITYWIDE	2,411	2,398	450	1,000	1,500	1,500	1,500
TUITION REIMBURSEMENT 0	0.00						1,500
10-601-2030 POSTAGE/METER RENTAL	11,856	11,639	11,919	12,520	11,965	12,450	14,004
ROADRUNNER POSTAGE 12	800.00						9,600
POSTAGE METER LEASE 4	176.00						704
METER REFILLS 0	0.00						3,500
COURIER SERVICES 0	0.00						200
10-601-2035 EMPLOYEE APPRECIATION	2,479	2,259	2,239	1,240	931	1,240	1,300
10-601-2050 PRINTING & COPYING	989	1,296	1,292	1,250	1,453	1,500	1,300
10-601-2060 MED EXAMS/SCREENING/TESTING	1,147	869	629	1,000	1,490	1,700	1,000
DRUG SCREENS/PHYS/BACK 0	0.00						160
EAP - DEER OAKS 4	210.00						840
10-601-2070 JANITORIAL SUPPLIES	0	0	1,742	1,250	659	950	1,250
10-601-2080 UNIFORMS	0	0	0	0	18	0	0
10-601-2091 SAFETY SUPPLIES	0	0	2,532	0	0	0	0
TOTAL SUPPLIES	26,282	26,237	26,817	25,060	24,474	26,190	27,154
<u>SERVICES</u>							
10-601-3010 ADVERTISING EXPENSE	3,796	3,901	10,194	4,000	1,572	5,750	5,750
10-601-3012 PROF. SERVICES-ENGINEERS	3,200	4,053	1,715	0	0	0	5,000
NW MILITARY 0	0.00						5,000
10-601-3013 PROFESSIONAL SERVICES	18,718	8,263	1,950	42,440	1,970	42,440	1,950
CONTINUING DISCLOSURE - 0	0.00						1,500
SA AREA WAGE SURVEY 0	0.00						450
10-601-3015 PROF. SERVICES-LEGAL	36,186	68,481	58,560	39,000	38,214	44,000	40,000
10-601-3016 CODIFICATION EXPENSE	5,225	3,865	6,376	4,000	3,970	5,000	4,500
10-601-3020 ASSOCIATION DUES & PUBL.	3,222	4,392	4,498	4,100	4,072	4,200	4,200
TCMA 0	0.00						275
GFOAT 0	0.00						75

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2020-2021 -----)						2021-2022
EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
GFOA	0	0.00						505
ICMA	0	0.00						1,730
SHRM	0	0.00						219
TMHRA	0	0.00						150
OTHER DUES/PUBLICATIONS	0	0.00						1,246
10-601-3030 TRAINING/EDUCATION		4,434	3,644	1,385	4,500	2,729	3,000	4,500
	0	0.00						4,500
TML CONFERENCE - 2	0	0.00						0
GFOAT FALL/SPRING CONF.	0	0.00						0
TMCA CONFERENCE	0	0.00						0
HR/PAYROLL	0	0.00						0
ELECTIONS	0	0.00						0
VARIOUS DAY SEMINARS	0	0.00						0
10-601-3040 TRAVEL/MILEAGE/LODGING/PERD		6,671	4,671	1,707	3,000	2,060	2,500	3,000
10-601-3050 LIABILITY INSURANCE		9,142	12,440	14,040	11,800	10,298	10,298	14,300
PREMIUM	0	0.00						11,800
DEDUCTIBLE X1	1	2,500.00						2,500
10-601-3070 PROPERTY INSURANCE		0	0	0	1,150	1,238	1,238	1,375
PAVILION/PLAYSCAPES	0	0.00						1,375
10-601-3075 BANK/CREDIT CARD FEES		4,384	3,204	3,550	3,200	6,778	7,600	6,000
10-601-3080 SPECIAL SERVICES		0	1,756	0	0	0	0	2,000
INTERN STIPEND	0	0.00						2,000
10-601-3085 WEBSITE TECHNOLOGY		2,400	2,400	2,400	2,500	2,500	2,500	2,500
ANNUAL MAINTENANCE - RE	0	0.00						2,200
WEB PHOTOGRAPHY	0	0.00						300
10-601-3087 CITIZENS COMMUNICATION/EDUC		4,397	7,633	5,152	5,500	1,684	4,200	8,500
VARIOUS PUBLIC MAILINGS	0	0.00						2,664
SURVEY MONKEY	0	0.00						336
DIRECTORY	0	0.00						2,000
PARKING STICKERS	0	0.00						0
FIESTA MEDALS	0	0.00						3,300
I INFO	0	0.00						200
TOTAL SERVICES		101,774	128,703	111,527	125,190	77,085	132,726	103,575
<u>CONTRACTUAL</u>								
10-601-4050 DOCUMENT STORAGE/ARCHIVES		4,454	4,676	3,309	3,000	3,440	3,700	3,800
MONTHLY STORAGE	12	200.00						2,400
ARCHIVE SERVICES	0	0.00						1,000
SHREDDING SERVICES	0	0.00						400
10-601-4060 IT SERVICES		32,857	37,331	41,668	45,300	43,442	46,000	46,700
IT CONTRACT	1	26,000.00						26,000
CLOUD BACKUPS (2.5TB)	0	0.00						11,500
VARIOUS NON-CONTRACT	0	0.00						4,200
EMAIL SECURITY	0	0.00						1,800
FIREWALL LICENSE	0	0.00						1,700
SSL CERTIFICATES	0	0.00						500
CYBER TRAINING/AWARD	0	0.00						1,000
10-601-4075 COMPUTER SOFTWARE/INCODE		12,607	12,694	15,899	11,471	13,542	13,545	11,209

10 -GENERAL FUND  
ADMINISTRATION

EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			2021-2022 ADOPTED BUDGET
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
INCODE - GL	0	0.00						2,046
INCODE - GL IMPORT	0	0.00						208
INCODE - AP	0	0.00						1,461
INCODE - PAYROLL	0	0.00						2,480
INCODE - CASH RECEIPTS	0	0.00						1,171
INCODE - ACUSERV	0	0.00						502
INCODE - BASIC NETWORK	0	0.00						1,403
INCODE - FIXED ASSETS	0	0.00						439
INCODE - POSITIVE PAY	0	0.00						532
PDF APP	0	0.00						400
TYLER ONLINE	0	0.00						1,902
LESS ALLOCATED TO COURT	0	0.00					(	1,335)
10-601-4083 AUDIT SERVICES		16,000	15,500	15,250	16,450	14,805	14,805	16,600
10-601-4084 BEXAR COUNTY APPRAISAL DIST		16,182	15,776	16,590	16,500	16,140	16,140	17,340
10-601-4085 BEXAR COUNTY TAX ASSESSOR		3,237	3,385	3,549	3,600	3,638	3,638	3,775
10-601-4086 CONTRACT LABOR		14,316	2,133	1,990	18,431	18,431	18,431	0
10-601-4090 CARES EXPENDITURES		0	0	123,020	0	0	0	0
TOTAL CONTRACTUAL		99,653	91,495	221,276	114,752	113,437	116,259	99,424
<u>MAINTENANCE</u>								
10-601-5005 EQUIPMENT LEASES		4,183	3,968	4,329	3,700	3,965	4,100	3,700
MONTHLY COPY FEES	0	0.00						3,700
10-601-5010 EQUIPMENT MAINT & REPAIR		0	0	301	300	0	0	300
10-601-5015 ELECTRONIC EQPT MAINT		0	724	0	300	0	0	300
10-601-5030 BUILDING MAINTENANCE		45,642	36,728	20,235	31,915	44,117	45,000	34,900
CH JANITORIAL SERVICES	12	675.00						8,100
CH CARPET/TILE CLEANING	0	0.00						3,500
SECURITY SYSTEM	0	0.00						500
PEST CONTROL	0	0.00						1,500
FIRE EXTINGUISHERS	0	0.00						1,500
SEPTIC MAINTENANCE	0	0.00						2,500
FLOOR MATS	0	0.00						2,600
VARIOUS MINOR REPAIRS	0	0.00						9,000
AC FILTERS/MAINTENANCE	0	0.00						1,500
SUPPLIES	0	0.00						2,000
RR DRAINAGE/ELECTRIC	0	0.00						2,200
TOTAL MAINTENANCE		49,825	41,420	24,865	36,215	48,082	49,100	39,200
<u>UTILITIES</u>								
10-601-7042 UTILITIES - PHONE/CELL/VOIP		16,636	16,577	20,160	17,000	16,841	18,600	17,000
ISP CONTRACT	0	0.00						15,800
TIME WARNER	0	0.00						1,200
TOTAL UTILITIES		16,636	16,577	20,160	17,000	16,841	18,600	17,000

10 -GENERAL FUND  
ADMINISTRATION

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)			2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>							
10-601-8010 NON-CAPITAL-ELECTRONIC EQUI	1,376	0	0	0	0	0	0
10-601-8015 NON-CAPITAL-COMPUTER	6,216	2,243	2,475	3,500	3,558	3,700	600
COMPUTER/MONITOR 0	0.00						600
10-601-8025 NON-CAPITAL-OFFICE FURN.	0	156	0	200	110	110	150
CONSOLE TABLE UNDER MAI 0	0.00						150
10-601-8026 NON-CAPITAL - FURNITURE	0	0	0	1,000	252	300	1,000
PAVILION 0	0.00						1,000
10-601-8045 CAPITAL - COMPUTER EQPT.	0	0	6,172	0	0	0	0
10-601-8080 CAPITAL - IMPROVEMENTS	55,164	24,520	341,022	5,000	316	7,500	0
TOTAL CAPITAL OUTLAY	62,756	26,919	349,668	9,700	4,236	11,610	1,750
<u>INTERFUND TRANSFERS</u>							
10-601-9010 TRANSFERS/CAP. REPLACE.	43,415	52,078	41,837	37,925	37,925	37,925	0
10-601-9021 TRANSFER TO WATER (NWM)	0	0	28,900	0	0	0	0
10-601-9030 TRANSFER TO DEBT SERVICE FU	0	0	0	0	0	0	28,940
TOTAL INTERFUND TRANSFERS	43,415	52,078	70,737	37,925	37,925	37,925	28,940
TOTAL ADMINISTRATION	916,038	925,742	1,398,312	960,672	864,124	980,992	978,450

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## Municipal Court – 602

Color Code Gold



### **Mission Statement**

The City of Shavano Park Municipal Court provides an independent forum for the fair and impartial administration of justice during the application and enforcement of the rules and laws of the United States, the State of Texas and the City of Shavano Park, in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

### **Goals:**

- Preserve the rule of law and protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State
- Provide excellent municipal services while anticipating future requirements
- A smoothly run Municipal Court, efficiently processing the Judge's standing orders in a timely manner
- Prompt and accurate processing of Class C misdemeanor charges and collections of fines
- Assist defendants during normal daily business hours by following the Judge's standing orders and supplying correct information when requested
- Encourage and support Municipal Court staff with their professional advancement

### **Objectives:**

- Accurately process payments
- Attend 12 hours of continuing education to maintain Level II Court Clerk Certification (Court Clerk) and Level I Court Clerk Certification (back up Court Clerk)
- Update Standard Operating Process Manual
- Provide new Judge and Alternative Judge with the required 16 hours of judicial education within one year of taking office
- Develop a formal Municipal Court security plan, in conjunction with Shavano Park Police Department, for consistent use and application during official Court proceedings
- Under guidance of newly appointed Judge, research and consider options for virtual official Court proceedings
- Reevaluate the plan to harden the windows and walls to increase security in the Court Clerk's office to maximize the available funding

## MUNICIPAL COURT PERFORMANCE MEASURES:

Description:	Actual FY17-18	Actual FY18-19	Actual FY19-20	Projected FY20-21	Target FY21-22
<i>Strategic Goal - Provide excellent municipal services while anticipating future requirements.</i>					
<i>Strategic Goal - Protect &amp; provide a city-wide, safe and secure environment.</i>					
<i>Department Goal - Prompt &amp; accurate processing of Class C misdemeanor charges &amp; fine collections.</i>					
<b>Citations Resolved</b>	<b>1,565</b>	<b>1,424</b>	<b>1,128</b>	<b>1,130</b>	<b>1,400</b>
<b>Warrants Issued</b>	<b>601</b>	<b>433</b>	<b>269</b>	<b>130</b>	<b>400</b>
<b>Warrants Cleared</b>	<b>637</b>	<b>494</b>	<b>657</b>	<b>400</b>	<b>550</b>
<b>Warrant Fines &amp; Fees Collected</b>	<b>\$ 114,582</b>	<b>\$ 105,266</b>	<b>\$ 97,176</b>	<b>\$ 97,500</b>	<b>\$ 110,000</b>
<b>Total Revenue Received</b>	<b>\$ 175,798</b>	<b>\$ 163,297</b>	<b>\$ 138,415</b>	<b>\$ 165,000</b>	<b>\$ 156,300</b>
<b>Total Expenditures</b>	<b>\$ 92,617</b>	<b>\$ 89,633</b>	<b>\$ 95,890</b>	<b>\$ 97,500</b>	<b>\$ 149,738</b>

The City of Shavano Park Municipal Court meets one afternoon a month and employs one full time Court Clerk.

Due to the pandemic, there were no official Court proceedings March – May, July – December 2020 and January – February 2021.

## Court - 602

### Major Budget Changes:

#### Personnel Salary/Benefits:

\$ 66,326

No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022.

\$1,300 increase in training and related travel for new Municipal Court Judge and back up Judge to meet their continuing education requirements

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



10 -GENERAL FUND  
COURT

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>PERSONNEL</u>							
10-602-1010 SALARIES	44,483	46,042	52,135	53,115	48,987	53,115	55,322
10-602-1015 OVERTIME	0	0	0	0	0	0	500
10-602-1020 MEDICARE	645	684	773	788	726	788	820
10-602-1025 TWC (SUI)	162	9	144	180	252	252	270
10-602-1036 LIFE INSURANCE	80	79	70	70	64	70	70
10-602-1037 WORKERS' COMP INSURANCE	121	118	135	127	93	120	139
10-602-1040 TMRS RETIREMENT	6,112	6,561	7,440	7,580	6,988	7,580	8,005
10-602-1070 SPECIAL ALLOWANCES	<u>0</u>	<u>1,154</u>	<u>1,200</u>	<u>1,200</u>	<u>1,108</u>	<u>1,200</u>	<u>1,200</u>
TOTAL PERSONNEL	51,602	54,648	61,897	63,060	58,219	63,125	66,326
 <u>SUPPLIES</u>							
10-602-2020 OFFICE SUPPLIES	707	567	601	500	302	375	500
10-602-2050 PRINTING & COPYING	843	360	899	850	642	810	850
10-602-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>651</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES	1,551	927	2,151	1,600	944	1,185	1,350
 <u>SERVICES</u>							
10-602-3015 JUDGE/PROSECUTOR	15,600	15,600	15,600	15,600	15,600	16,900	15,600
JUDGE 0	0.00						7,800
PROSECUTOR 0	0.00						7,800
10-602-3020 ASSOCIATION DUES & PUBS	613	300	150	150	225	225	150
T.M.C.A. 0	0.00						150
10-602-3030 TRAINING/EDUCATION	770	800	200	1,000	250	250	1,300
0	0.00						1,000
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
ANNUAL JUDGES 2	150.00						300
10-602-3040 TRAVEL/MILEAGE/LODGING	912	1,705	187	1,500	0	0	2,500
10-602-3050 LIABILITY INSURANCE	98	102	100	105	113	113	130
10-602-3070 PROPERTY INSURANCE	49	51	50	53	57	57	63
10-602-3075 BANK/CREDIT CARD FEES	<u>1,369</u>	<u>1,381</u>	<u>1,049</u>	<u>1,600</u>	<u>1,173</u>	<u>1,400</u>	<u>1,600</u>
TOTAL SERVICES	19,410	19,939	17,337	20,008	17,419	18,945	21,343
 <u>CONTRACTUAL</u>							
10-602-4075 COMPUTER SOFTWARE/INCODE	4,128	4,324	4,432	4,746	4,644	4,644	4,972
INCODE COURT CASE MGMT 0	0.00						2,338
INCODE TICKET INTERFACE 0	0.00						1,299
INCODE - GL/CASH 0	<u>0.00</u>						<u>1,335</u>
TOTAL CONTRACTUAL	4,128	4,324	4,432	4,746	4,644	4,644	4,972

10 -GENERAL FUND  
COURT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>UTILITIES</u>							
10-602-7042 UTILITIES - PHONE/CELL/VOIP	1,041	1,234	1,587	1,824	1,836	2,070	2,220
AT&T 12	185.00						2,220
TOTAL UTILITIES	1,041	1,234	1,587	1,824	1,836	2,070	2,220
<hr/>							
<u>CAPITAL OUTLAY</u>							
10-602-8010 NON CAPITAL-ELECT. EQPT.	4,736	0	0	0	0	0	0
10-602-8015 NON-CAPITAL-COMPUTER	1,401	0	1,835	0	0	0	0
10-602-8025 NON-CAPITAL - OFFICE FURN.	0	163	0	0	0	0	0
TOTAL CAPITAL OUTLAY	6,137	163	1,835	0	0	0	0
<hr/>							
TOTAL COURT	83,869	81,233	89,240	91,238	83,060	89,969	96,211

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## Public Works Department – 603

Color Code Dark Green

### **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:**

- Maintain all facilities grounds and public Right of Way (R.O.W.)/Easements
- Maintain safe transportation infrastructure (street repairs and transportation maintenance)
- Maintain excellent building facilities and work for energy efficiency
- Improve employee proficiency to include educational training and development opportunities
- Mitigate storm water runoff (improve drainage culverts and infrastructure)
- Maintain strategic partnerships with governmental agencies, and consulting organizations to leverage resources essential to improving quality of service, and efficiency
- Provide excellent municipal services while anticipating future requirements

### **Objectives:**

#### **Maintain all facilities grounds and public Right of Way (R.O.W.)/Easements**

- Implement the annual tree maintenance program around City Hall (Municipal Tract)
- Continue to provide ground maintenance for the City Hall building, walking trails, pavilion, playgrounds, garden areas and islands throughout Shavano Park as well as maintain the integrity of the monuments throughout the City
- Maintain current aesthetics for landscaping around the NW Military Highway, Lockhill Selma and DeZavala monuments
- Provide ground maintenance for trails within the City (Muni Tract, Lockhill Selma to Willow Wood, Loop 1604 access Rd to Salado Trailhead, Cliffside to Salado Creek)
- Maintain or contract services to provide landscape maintenance of the Lockhill Selma medians

#### **Maintain excellent transportation infrastructure (street repairs and transportation maintenance)**

- Continue to implement asphalt preservation applications west side of NW Military from DeZavala to S. Warbler (Estates); application includes crack seal to assist in maintaining pavement conditions
- Complete street evaluations for the streets with cul-de-sacs (northwest quadrant)
- Consider options for street repairs based upon the 2021 street assessment and begin engineer and funding planning as needed
- Continue to partner with TxDOT to provide a clean right of way (ROW) along NW Military Hwy, an improved State highway and safer traffic flow
- Encourage the use of the new online form, a pothole repair program, create a form to be available and submitted online

Maintain excellent transportation infrastructure (street repairs and transportation maintenance) (cont'd)

- Initiate additional online forms for street and transportation maintenance (i.e., street signs, and speed bumps)
- Support TxDOT and Contractor with the widening of NW Military Hwy project
- Complete the relocation and improvements to portions of the water mains on NW Military for MPO project

Maintain excellent building facilities and work for energy efficiency

- Continue to investigate energy efficient ideas to help ensure City facilities are energy efficient
- Clean City Hall floor surfaces yearly
- Replace additional HVAC units for City Hall as required
- Routinely clean and maintain City pavilion, playgrounds, and walking trails

Improve employee proficiency to include educational training and development opportunities.

- Provide effective safety and occupational training opportunities to prevent lost time
- Maintain a zero (0) lost time accident rate
- Continue the preventative maintenance program for Public Works vehicles to include daily, weekly and monthly checks
- Continue preventative maintenance program with Case Equipment for all heavy equipment
- Improve work order communication and efficiency with field staff

Mitigate storm water runoff (improve drainage culverts and infrastructure)

- Conduct brush clearing projects as needed and within capability to improve storm water drainage
- Storm Drainage – continue the cleaning of existing culverts and bridge crossings
- Assess the implementation of the previously approved prioritized plan to address City drainage issues; revise the plan and implement as it is feasible
- Assist KFW with design for the next phase of the Municipal Tract / Ripple Creek / DeZavala drainage project
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Assess/Implement any TxDOT off system bridge inspection recommendations provided from engineer inspection – Inspection services provided by TxDOT

Maintain strategic partnerships with governmental agencies, and consulting organizations to leverage resources essential to improving quality of service, and efficiency

- Continue to provide assistance to CPS / AT&T during the utility pole replacement during 2021/2022
- Provide locates in a timely manner to lessen risk of utilities being damaged
- Coordinate as required with other service providers (City Public Service, San Antonio Water System, Bexar County, Cable providers, etc.)

Provide excellent municipal services while anticipating future requirements

- Respond in a prompt manner to earn the trust of residents
- Implement Winter Storm Uri infrastructure recommendations as appropriate
- Consider Purchase of Sand Spreader
- Research and Consider Purchase/Lease of Medium Gasoline Fuel Tank
- Refine and improve the capital equipment schedule
- Assess Public Works requirements vs. resources for consideration of organizational structure / personnel change/ contracting arrangements for presentation to City Manager / Council
- Assess the covered parking need for equipment and the available room within the yard

PUBLIC WORKS PERFORMANCE MEASURES:				
Description:	Actual FY18-19	Actual FY19-20	Projected FY20-21	Target FY21-22
<i>Strategic and Departmental Goal - Maintain excellent infrastructure.</i>				
<b>Street Repairs (tons of hot mix asphalt):</b>				
In-house	36	36	62.45	35
Contracted	200	-	350	100
<b>Miles of Streets Crack Sealed</b>	7	7	3	3
<b>Pot Holes Repaired (bags of cold mix used)</b>	18	18	52	60
<b>Number of Signs:</b>				
Inspected	N/A	N/A	N/A	80
Replaced	33	33	41	40
<i>Strategic and Departmental Goal - Mitigate storm water runoff.</i>				
<b>Number of Storm Drains Cleared:</b>				
Subsurface Systems (inlets)	26	12	3	10
Earthen Channels	N/A	N/A	8	5

Street repairs encompass large areas, generally over 3ft by 3ft section. Pot holes are those repairs smaller than the 3ft by 3ft section.

One ton of hot mix asphalt will fill an area of nine square yards at two inches deep.

A pot hole that is 3ft by 3ft and two inches deep will need four bags of cold mix to fill/repair it.

## Public Works - 603

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 329,649

No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022. City was notified of a 5.0% increase in workers compensation insurance premiums.

**Services:** \$ 61,825

Increase of \$13,400 proposed, includes \$10,000 for Lockhill Selma median maintenance (new), increase of \$6,800 for tree service of all municipal properties and landscape service at City Hall, \$5,000 decrease in City Hall and Monument landscaping/lighting, 15% increase in liability insurance premiums and 10% increase in property insurance premiums.

**Maintenance:** \$ 37,000

Increase of \$1,000 in Vehicle & Equipment Fuels expected as prices are rising.

**Dept. Materials - Services :** \$ 75,300

Increase of \$29,500 due to DeZavala street striping \$35,000 and pavilion/playground area restrooms tiling/sealing/baseboards project and other maintenance of \$4,500 offset by reduction of \$10,000 in street maintenance.

**Utilities:** \$ 88,000

Increased water usage to maintain pavilion/playground area.

**Capital Outlay:** \$ 8,550

Expenditures include maintenance equipment and office furniture.

**Interfund Transfers:** \$ 50,176

Funds included in this line item are set aside for future capital replacement including equipment and street projects. Additional information is located in the Capital Replacement Fund portion of the budget.

Significant decrease from prior year as the General Fund transferred its share of the State Infrastructure Bank loan proceeds to the Water Utility Fund for the water line relocation needed for the Northwest Military Highway expansion in FY21, \$462,500.

Additionally, City Council has also approved use of the City's American Rescue Plan Act funds for Public Works purposes. Please refer to [Fund 58](#) for details.

10 -GENERAL FUND  
PUBLIC WORKS

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>PERSONNEL</u>							
10-603-1010 SALARIES	174,145	158,543	192,645	215,107	195,116	211,500	233,031
10-603-1015 OVERTIME	1,223	2,014	3,092	10,279	7,862	8,000	9,500
10-603-1020 MEDICARE	2,578	2,358	2,879	3,580	2,975	3,275	3,767
10-603-1025 TWC (SUI)	817	48	722	720	1,764	1,764	1,080
10-603-1030 HEALTH INSURANCE	24,116	21,969	24,310	29,088	25,452	27,876	29,088
10-603-1031 HSA	143	123	157	178	155	167	178
10-603-1033 DENTAL INSURANCE	1,368	1,216	1,422	1,706	1,414	1,510	1,633
10-603-1035 VISION CARE INSURANCE	324	289	319	365	321	345	325
10-603-1036 LIFE INSURANCE	298	268	237	281	241	264	281
10-603-1037 WORKERS' COMP INSURANCE	5,753	5,367	5,052	5,166	3,743	5,100	5,880
10-603-1040 TMRS RETIREMENT	25,160	23,341	28,416	34,770	29,354	31,450	36,786
10-603-1070 SPECIAL ALLOWANCES	7,374	7,391	7,962	7,200	6,941	7,500	8,100
TOTAL PERSONNEL	243,299	222,927	267,212	308,440	275,337	298,751	329,649
<u>SUPPLIES</u>							
10-603-2020 OFFICE SUPPLIES	1,256	681	1,840	1,000	1,048	1,100	1,000
10-603-2035 EMPLOYEE APPRECIATION	0	0	0	320	118	320	360
PW/W EMPLOYEES 8	45.00						360
10-603-2050 PRINTING & COPYING	0	117	24	175	249	300	175
10-603-2060 MEDICAL EXAMS/SCREENINGS	164	1,121	324	200	175	175	200
10-603-2070 JANITORIAL SUPPLIES	2,525	2,923	3,911	3,000	3,568	3,600	3,000
10-603-2080 UNIFORMS	1,016	461	751	2,200	819	1,200	2,200
10-603-2090 SMALL TOOLS	2,693	3,751	3,250	3,500	3,128	3,300	3,500
10-603-2091 SAFETY GEAR	1,378	1,377	2,653	1,000	3,635	3,650	1,500
TOTAL SUPPLIES	9,033	10,431	12,753	11,395	12,741	13,645	11,935
<u>SERVICES</u>							
10-603-3012 PROFESSIONAL - ENGINEERING	23,925	10,161	2,200	5,000	0	0	5,000
MS4 0	0.00						0
GENERAL 0	0.00						5,000
10-603-3013 PROFESSIONAL SERVICES	16,112	27,418	24,967	15,000	11,978	14,100	31,800
TREE SERVICE/MUNICIPAL P 0	0.00						15,000
LANDSCAPE MAINT @ CITY 0	0.00						6,800
LOCKHILL SELMA MEDIAN 0	0.00						10,000
10-603-3014 PROF SERV - CH & MONUMENTS	0	0	2,813	20,000	15,337	15,500	15,000
LANDSCAPING/LIGHTING 0	0.00						15,000
10-603-3020 ASSOCIATION DUES & PUBS	0	400	0	300	0	300	300
MS4 0	0.00						100
GENERAL 0	0.00						200
10-603-3030 TRAINING/EDUCATION	455	750	530	300	709	775	600
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	30	0	248	250	146	250	250
10-603-3050 LIABILITY INSURANCE	3,457	3,702	3,625	3,750	4,107	4,107	4,700
10-603-3060 UNIFORM SERVICE	1,016	1,825	2,902	2,000	2,949	3,060	2,000
10-603-3070 PROPERTY INSURANCE	1,705	1,836	1,799	1,825	1,965	1,965	2,175
TOTAL SERVICES	46,700	46,092	39,083	48,425	37,191	40,057	61,825

10 -GENERAL FUND  
PUBLIC WORKS

					(----- 2020-2021 -----)	2020-2021		2021-2022
EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>								
<u>CONTRACTUAL</u>								
10-603-4075	COMPUTER SOFTWARE	0	0	200	1,180	904	1,180	1,200
	BLUBEAM LICENSE	1 200.00						200
	PAVER	0 0.00						1,000
10-603-4086	CONTRACT LABOR	0	2,194	0	0	0	0	0
	TOTAL CONTRACTUAL	0	2,194	200	1,180	904	1,180	1,200
<hr/>								
<u>MAINTENANCE</u>								
10-603-5005	EQUIPMENT LEASES	3,467	4,057	3,285	3,000	1,404	2,300	3,500
10-603-5010	EQUIPMENT MAINT & REPAIR	16,550	10,981	10,635	12,000	14,780	15,500	12,000
10-603-5015	ELECTRONIC EQPT MAINT	0	0	63	0	0	0	0
10-603-5020	VEHICLE MAINTENANCE	8,600	7,757	4,783	7,000	2,410	4,800	7,000
10-603-5030	BUILDING MAINTENANCE	13,217	13,293	13,038	7,000	7,410	7,500	7,500
	SECURITY SYSTEM	0 0.00						1,000
	JANITORIAL SUPPLIES-MAT	0 0.00						1,000
	VARIOUS	0 0.00						2,500
	CAMERAS	0 0.00						3,000
10-603-5060	VEHICLE & EQPT FUELS	6,520	6,037	6,219	6,000	5,650	5,800	7,000
	TOTAL MAINTENANCE	48,354	42,125	38,023	35,000	31,655	35,900	37,000
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
10-603-6011	CHEMICALS	718	810	1,512	800	695	750	800
10-603-6055	FIRE HYDRANTS	1,993	0	0	0	0	0	0
10-603-6080	STREET MAINTENANCE	19,660	29,762	47,245	41,000	30,413	35,000	31,000
	MAINTENANCE	0 0.00						31,000
10-603-6081	SIGN MAINTENANCE	2,912	2,008	4,288	3,000	4,584	4,750	3,000
	GENERAL SIGN MAINTENANC	0 0.00						1,000
	BARRICADES	0 0.00						2,000
10-603-6083	DRAINAGE MAINT	0	0	123	500	0	300	500
10-603-6084	PAVILION/PLAY/PATH MAINT	0	0	0	500	1,936	2,000	5,000
	TILE BASEBOARDS, SEAL	0 0.00						3,000
	OTHER MAINTENANCE	0 0.00						2,000
10-603-6085	STRIPING	0	0	0	0	0	0	35,000
	DEZAVALA	0 0.00						35,000
	TOTAL DEPT MATERIALS-SERVICES	25,283	32,580	53,169	45,800	37,628	42,800	75,300
<hr/>								
<u>UTILITIES</u>								
10-603-7040	UTILITIES - ELECTRIC	39,738	38,272	35,663	38,000	36,032	37,500	38,000
10-603-7041	UTILITIES - GAS	1,340	307	320	500	286	320	500
10-603-7042	UTILITIES - PHONE	434	505	444	500	407	444	500
10-603-7044	UTILITIES - WATER	15,241	16,175	24,051	13,000	23,646	24,000	20,000
10-603-7045	STREET LIGHTS	34,018	28,364	29,345	29,000	27,704	28,500	29,000
	TOTAL UTILITIES	90,772	83,623	89,823	81,000	88,075	90,764	88,000



10 -GENERAL FUND  
PUBLIC WORKS

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<u>CAPITAL OUTLAY</u>							
10-603-8005 OFFICE FURNITURE	0	410	0	0	55	55	1,500
10-603-8015 NON-CAPITAL-COMPUTER	579	397	725	400	648	650	400
COMPUTER/MONITOR 1	400.00						400
10-603-8020 NON-CAPITAL-MAINT EQPT	3,540	7,391	0	0	0	0	6,650
KUBOTA WINCH 0	0.00						1,500
STUMP GRINDER 0	0.00						2,500
REPLACEMENT WEED EATER 0	0.00						500
POLE HEDGE TRIMMER 0	0.00						650
TAMPER PLATE REPLACEMEN 0	0.00						1,500
10-603-8060 CAPITAL - EQUIPMENT	61,889	0	0	0	0	0	0
10-603-8080 CAPITAL IMPROVEMENT PROJECT	0	7,500	0	0	0	0	0
10-603-8081 CAPITAL - BUILDINGS	0	25,597	0	0	0	0	0
TOTAL CAPITAL OUTLAY	66,008	41,295	725	400	703	705	8,550
<u>INTERFUND TRANSFERS</u>							
10-603-9010 TRF TO CAPITAL REPLACEMENT	163,877	50,572	46,436	139,372	98,615	139,372	50,176
FUTURE EQUIPMENT REPLAC 0	0.00						176
STREETS 0	0.00						50,000
10-603-9072 TRANSFER TO WATER CAPITAL	0	0	0	462,500	462,500	462,500	0
TOTAL INTERFUND TRANSFERS	163,877	50,572	46,436	601,872	561,115	601,872	50,176
<hr/>							
TOTAL PUBLIC WORKS	693,326	531,840	547,423	1,133,512	1,045,348	1,125,674	663,635

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## Fire Department – 604

Color Code Red



### **Mission Statement**

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 maintain / improve our current ISO rating of 2
- Implement Winter Storm Uri infrastructure recommendations as appropriate
- 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
- Investigate options for a long-term cancer screening plan for fire fighters
- Reorganize the rank structure to include Battalion Chiefs for improved ISO credit
- Develop a plan to house female firefighter for future hiring possibilities
- Continue compliance and code enforcement of tree ordinance
- Purchase backup generator to power FD Offices
- Develop/implement commendation program for fire personnel
- Purchase two cardiac monitor/defibrillators to replace end of service life devices on both medic units
- Purchase Autopulse CPR equipment to replace end of service life devices on both medic units

- Purchase Amkus rescue tools (jaws of life), to replace the equipment that has reached the end of service life
- Add additional electrical service to fire bays to power air trailer
- Develop a plan to replace fitness equipment purchased by employees
- Purchase additional bunker gear (eight sets) to complete outfitting every firefighter with a second set of bunker gear
- Purchase two tablet replacements for older laptops
- Pursue becoming a Medicaid approved provider creating additional funding for EMS responses

FIRE & EMS PERFORMANCE MEASURES:				
Description:	Actual FY18-19	Actual FY19-20	To date FY20-21	Target FY21-22
<i>Strategic Goal - Protect and provide a city-wide safe and secure environment.</i> <i>Department Goal - Provide an effective Emergency Medical Service system.</i> <i>Department Goal - Provide an effective Fire Suppression &amp; Prevention program.</i>				
<b>Overall Average Response Time (Minutes)</b>	<b>4:17</b>	<b>4:48</b>	<b>4:36</b>	<b>4:00</b>
<b>Total Number of EMS Responses</b>	<b>503</b>	<b>429</b>	<b>157</b>	<b>500</b>
<b>Number of EMS Transports</b>	<b>130</b>	<b>213</b>	<b>90</b>	<b>275</b>
<b>Number of Fire Calls for Service</b>	<b>377</b>	<b>383</b>	<b>240</b>	<b>500</b>
<b>Total Number of Responses</b>	<b>880</b>	<b>812</b>	<b>397</b>	<b>1,000</b>

**Major Budget Changes**

**Personnel Salary/Benefits:** \$ 1,604,020

No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022. City was notified of a 5.0% increase in workers compensation insurance premiums.

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

**Services:** \$ 84,428

Increase of \$9,840 includes 10% premium increase for property insurance, 15% premium increase for liability insurance, \$1,200 increase for EMS billing services, and \$1,440 increase for mobile communications connectivity.

**Maintenance:** \$ 41,450

Increase of \$2,900 in Vehicle Maintenance to be more in line with recent account history.  
Increase of \$2,000 in Vehicle & Equipment Fuels expected as prices are rising.

**Capital Outlay:** \$ 6,400

Decrease as City Council has provided consensus guidance to use a portion of the City's American Rescue Plan Act funding for Fire Department purposes. Please refer to Fund 58 for details.

**Interfund Transfers:**

-9010 Capital Replacement \$ 147,164

Funds included in this line item are set aside for future capital replacement. Additional information is located in the Capital Replacement Fund portion of the budget. Decrease as City Council has approved use of the City's American Rescue Plan Act funding for Fire Department purposes. Please refer to [Fund 58](#) for details.

10 -GENERAL FUND  
FIRE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>PERSONNEL</u>							
10-604-1010 SALARIES	1,006,779	1,019,600	1,062,707	1,104,150	990,665	1,076,000	1,166,576
10-604-1015 OVERTIME	39,333	48,063	47,833	40,000	49,858	52,000	40,000
10-604-1020 MEDICARE	14,938	15,136	15,698	16,850	14,706	16,200	17,927
10-604-1025 TWC (SUI)	2,923	153	2,465	3,060	4,284	4,550	4,590
10-604-1030 HEALTH INSURANCE	108,461	107,327	113,984	123,624	110,292	120,594	123,624
10-604-1031 HSA	594	583	570	755	511	560	755
10-604-1033 DENTAL INSURANCE	6,479	6,221	6,625	6,825	6,042	6,640	6,653
10-604-1035 VISION CARE INSURANCE	1,553	1,477	1,578	1,625	1,437	1,578	1,390
10-604-1036 LIFE INSURANCE	1,331	1,306	1,170	1,193	1,065	1,164	1,193
10-604-1037 WORKERS' COMP INSURANCE	22,707	21,666	22,466	32,340	23,347	30,800	36,137
10-604-1040 TMRS RETIREMENT	146,136	150,568	157,026	162,090	147,168	156,000	175,075
10-604-1070 SPECIAL ALLOWANCES	17,469	15,393	15,093	17,300	14,445	16,000	30,100
TOTAL PERSONNEL	1,368,703	1,387,494	1,447,216	1,509,812	1,363,819	1,482,086	1,604,020
<u>SUPPLIES</u>							
10-604-2020 OFFICE SUPPLIES	1,377	1,480	842	1,200	1,377	1,500	1,200
10-604-2035 EMPLOYEE APPRECIATION	0	0	0	680	0	680	765
17 FF 17	45.00						765
10-604-2060 MEDICAL EXAMS/SCREENINGS	619	556	954	1,000	545	625	1,000
DRUG TESTING	0						200
HEALTH SCREENING	0						400
IMMUNIZATIONS	0						250
FIRE FIGHTER CANDIDATE	0						150
10-604-2070 JANITORIAL SUPPLIES	2,799	1,873	3,155	3,000	2,799	2,800	3,000
10-604-2080 UNIFORMS & ACCESSORIES	5,597	6,857	7,608	8,500	7,596	7,975	8,500
UNIFORMS - (17) FIRE FI 0	0.00						8,500
TOTAL SUPPLIES	10,392	10,766	12,559	14,380	12,317	13,580	14,465
<u>SERVICES</u>							
10-604-3017 PROFESSIONAL - MEDICAL DIRE	4,805	5,400	5,400	5,400	4,950	5,400	5,400
MEDICAL DIRECTOR 12	400.00						4,800
OTHER PROF. SERV.	0	0.00					200
EMERGENCY MANAGEMENT PL	0	0.00					400
10-604-3020 ASSOCIATION DUES & PUBS	7,255	7,080	7,293	8,420	6,933	8,250	8,420
TCFP DUES & CERT FEES	0	0.00					4,045
STRAC DUES	0	0.00					200
ICC CODE BOOK UPDATE	0	0.00					200
NATIONAL FIRE CODE UPDA	0	0.00					1,300
TX AMBULANCE ASSOC.	0	0.00					250
TDSHS RECERT FEES & CE	0	0.00					1,150
NFPA MEMBERSHIP	0	0.00					150
ALAMO AREA FIRE CHIEFS	0	0.00					25
TX FIRE CHIEFS/BEST PRA	0	0.00					500
UT/UNIV. HOSP INF CTR	0	0.00					600
10-604-3030 TRAINING/EDUCATION	5,208	6,544	7,048	7,000	4,331	6,725	7,000

10 -GENERAL FUND  
FIRE DEPARTMENT

		(----- 2020-2021 -----)						2021-2022
EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
CE SOLUTIONS - EMS	0	0.00						2,000
CE - FIRE FIGHTERS	0	0.00						2,500
FIRERMS & EPCR TESTING	0	0.00						2,500
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD		3,475	2,605	2,730	4,000	3,398	3,600	4,000
TRAVEL-MILEAGE-LODGING	0	0.00						3,500
FOOD FOR TRAINING/MEETI	0	0.00						500
10-604-3050 LIABILITY INSURANCE		16,910	19,653	20,504	21,100	22,714	22,714	26,100
10-604-3070 PROPERTY INSURANCE		8,409	11,310	12,116	12,200	13,133	13,133	14,400
10-604-3080 SPECIAL SERVICES		2,710	12,218	8,926	11,800	11,577	12,200	13,000
EMERGICON	12	1,000.00						12,000
DELINQUENT COLLECTIONS	0	0.00						1,000
10-604-3090 COMMUNICATIONS SERVICES		4,072	4,481	4,867	4,668	5,077	5,550	6,108
DATA CARDS-MDTS	12	264.00						3,168
PHONE SERVICE	0	0.00						2,700
MDT SERVICE	0	0.00						240
TOTAL SERVICES		52,844	69,291	68,883	74,588	72,112	77,572	84,428
<u>CONTRACTUAL</u>								
10-604-4045 RADIO ACCESS FEES - COSA		5,832	5,832	5,832	6,000	5,832	5,832	6,000
COSA/HARRIS RADIO	0	0.00						6,000
HARRIS RADIO MAINT.	0	0.00						0
10-604-4075 COMPUTER SOFTWARE/MAINTENAN		216	0	3,900	500	307	400	350
PDF APP	0	0.00						350
10-604-4086 CONTRACT LABOR		0	15,902	0	0	0	0	0
TOTAL CONTRACTUAL		6,048	21,734	9,732	6,500	6,139	6,232	6,350
<u>MAINTENANCE</u>								
10-604-5010 EQUIPMENT MAINT & REPAIR		4,224	4,213	4,719	4,500	6,952	7,500	5,000
FIRE EQUIPMENT	0	0.00						3,000
EMS	0	0.00						1,000
VARIOUS EQUIPMENT	0	0.00						1,000
10-604-5020 VEHICLE MAINTENANCE		21,063	32,127	18,565	31,150	37,160	38,750	18,100
FIRE ENGINES	2	4,500.00						9,000
EMS UNITS	2	2,300.00						4,600
BRUSH, SUPPORT, CHIEF T	3	1,500.00						4,500
10-604-5030 BUILDING MAINTENANCE		6,036	6,824	6,967	6,379	9,644	10,000	6,350
FIRE STATION	0	0.00						5,250
LIVING QUARTERS	0	0.00						1,100
10-604-5060 VEHICLE & EQPT FUELS		11,214	10,184	9,842	10,000	9,639	9,900	12,000
TOTAL MAINTENANCE		42,538	53,349	40,094	52,029	63,394	66,150	41,450

10 -GENERAL FUND  
FIRE DEPARTMENT

		2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	PROJECTED	2021-2022
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	YEAR END	ADOPTED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
10-604-6015 ELECTRONIC EQPT MAINT		10,048	5,997	6,120	6,500	1,999	2,750	6,500
STRAC TABLET EPCR USER	2	800.00						1,600
RADIO TOWER MAINTENANCE	0	0.00						300
MDT MAINTENANCE	0	0.00						1,500
ZOLL CARDIAC MONITOR CA	2	500.00						1,000
GAS MONITORING	0	0.00						400
MISC VARIOUS EQUIPMENT	0	0.00						1,700
10-604-6030 INVESTIGATIVE SUPPLIES/PROC		328	28	880	1,500	0	750	1,000
10-604-6040 EMS SUPPLIES		24,664	21,964	25,289	26,240	17,118	26,000	27,940
EMS OXYGEN	12	120.00						1,440
DISPOSABLE MEDICAL SUPP	0	0.00						15,000
MEDICATIONS	0	0.00						10,000
BIO HAZARD WASTE DISPOS	0	0.00						1,500
10-604-6045 FIRE FIGHTING EQPT SUPPLIES		9,675	11,724	9,495	10,000	8,548	9,250	10,000
FIRE HOSE REPLACEMENT	1	3,000.00						3,000
SMALL EQUIPMENT REPLACE	1	2,000.00						2,000
FIRE NOZZLE REPLACEMENT	1	2,000.00						2,000
CLASS A & B FOAM	0	0.00						1,000
VARIOUS SUPPLIES	0	0.00						2,000
10-604-6060 PPE MAINTENANCE		13,571	9,923	14,824	14,100	12,825	13,700	14,750
GEAR REPLACEMENT	5	2,100.00						10,500
NEW GEAR	0	0.00						2,000
REPAIRS	0	0.00						1,000
AIR QUALITY TESTING	0	0.00						500
MISC. PPE	0	0.00						750
TOTAL DEPT MATERIALS-SERVICES		58,286	49,636	56,608	58,340	40,491	52,450	60,190
<u>UTILITIES</u>								
10-604-7044 UTILITIES - WATER		1,404	1,617	11,244	2,000	1,737	2,200	2,500
TOTAL UTILITIES		1,404	1,617	11,244	2,000	1,737	2,200	2,500
<u>CAPITAL OUTLAY</u>								
10-604-8010 NON-CAPITAL-ELECTRONIC EQUI		16,600	0	0	0	0	0	1,500
COMMAND CELLULAR	0	0.00						1,500
10-604-8012 NON-CAPITAL-FIRE ARMS/TASER		797	0	0	0	0	0	0
10-604-8015 NON-CAPITAL-COMPUTER EQUIPM		468	0	2,165	400	22	400	4,900
COMPUTER/MONITOR	0	0.00						400
2 EMS TABLETS	0	0.00						4,500
10-604-8025 NON CAP - OFFICE FURN/EQPT		269	407	0	0	0	0	0
10-604-8040 CAPITAL - PPE EQUIPMENT		0	0	1,413	21,200	22,956	22,956	0
10-604-8050 CAPITAL - VEHICLE		186,490	0	0	0	0	0	0
10-604-8060 CAPITAL - EQUIPMENT		21,575	0	0	0	0	0	0
10-604-8080 CAPITAL - IMPROVEMENT		0	0	16,471	0	0	0	0
TOTAL CAPITAL OUTLAY		226,200	407	20,049	21,600	22,978	23,356	6,400

10 -GENERAL FUND  
FIRE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>INTERFUND TRANSFERS</u>							
10-604-9000 GRANT EXPENDITURES	10,728	13,854	4,000	24,069	16,783	16,790	5,000
TEXAS FOREST SERVICE 0	0.00						5,000
10-604-9010 TRF TO CAPITAL REPLACEMENT	<u>422,343</u>	<u>208,106</u>	<u>206,623</u>	<u>224,318</u>	<u>224,318</u>	<u>224,318</u>	<u>147,164</u>
TOTAL INTERFUND TRANSFERS	433,071	221,960	210,623	248,387	241,101	241,108	152,164
<hr/>							
TOTAL FIRE DEPARTMENT	2,199,486	1,816,254	1,877,008	1,987,636	1,824,087	1,964,734	1,971,967

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## Police Department – 605

Color Code [Blue](#)



### **Mission Statement**

The Shavano Park Police Department in partnership with the community provides exemplary law enforcement services to promote a safe environment, protecting life and property, while preserving the peace with honor and courage.

### **Goals:**

- Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.
- Proactively educate the public to the community's role and responsibility to aid in the prevention, detection, and resolution of crime.
- Increase safety of citizens and officers by developing and improving internal systems which assure high quality service to our community while increasing the department's efficiency.
- Recruit, train, and resource a diverse, highly skilled, motivated law enforcement workforce, that promotes a rewarding work environment, investing in the personal and professional development of our employees.

### **Objectives:**

Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.

- Minimize crime rates across the City
- Maintain average police response times to less than 3 minutes
- Continue to seek positive methods for enhancing Community Policing
- Update 5-year historical crime assessment

Proactively educate the public to the community's role and responsibility to aid in the prevention, detection, and resolution of crime.

- Improve citizen/officer interaction through increasing public contact by use of various social media and web opportunities
- Publish monthly crime update

Increase safety of citizens and officers by developing and improving internal systems which assure high quality service to our community while increasing the department's efficiency.

- Purchase new, more efficient and dependable patrol car and body camera system from new provider
- Purchase of 5 BolaWrap Remote Restraint Devices
- Implement Winter Storm Uri infrastructure recommendations as appropriate

- Upgrade Building City Hall video camera system
- Assess emerging technology for officer safety and efficiency
- Obtain re-accreditation with Texas Best Practices Program

Recruit, train, and resource a diverse, highly skilled, motivated law enforcement workforce, that promotes a rewarding work environment, investing in the personal and professional development of our employees.

- Continue to assess staffing needs within the Police Department
- Effectively provide the staff with quality in-service and external training opportunities
- Continue to pursue grant opportunities
- Upgrade worst performing 2014 purchased computers
- Purchase 14 patrol rifles and associated gear for all sworn staff
- Purchase of two replacement patrol vehicles

POLICE DEPARTMENT PERFORMANCE MEASURES:				
Description:	Calendar Year 2018	Calendar Year 2019	Calendar Year 2020	Target Calendar Year 2021
<i>Strategic Goal - Protect &amp; provide a city-wide safe and secure environment.</i>				
<i>Departmental Goal - Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community</i>				
<b>Calls for Service</b>	<b>2,645</b>	<b>2,263</b>	<b>1,950</b>	<b>2,200</b>
<b>Response Time</b>	<b>not measured</b>	<b>3.5 minutes</b>	<b>3.5 minutes</b>	<b>&lt; 3 minutes</b>
<b>Traffic Contacts</b>	<b>not measured</b>	<b>not measured</b>	<b>not measured</b>	<b>3,500</b>
<b>Citations Written</b>	<b>1,114</b>	<b>1,208</b>	<b>793</b>	<b>not measured</b>
<b>Warnings Issued</b>	<b>1,986</b>	<b>2,066</b>	<b>1,708</b>	<b>not measured</b>
<b># of Offense Reports Generated</b>	<b>98</b>	<b>88</b>	<b>137</b>	<b>200</b>
<b>Number of patrol officers per 1,000 population</b>	<b>3.69</b>	<b>3.69</b>	<b>3.69</b>	<b>3.69</b>

## Police Department - 605

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 1,727,816

No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022. City was notified of a 5.0% increase in peace officers' workers compensation insurance premiums.

A portion of Salaries, Medicare, and TMRS are being supplemented from the Court Restricted Fund (Security) to cover the manpower needed during the monthly Municipal Court sessions.

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

**Services:** \$ 74,019

Proposed increase of \$8,600 includes \$2,000 for Texas Best Practices recertification, 10% premium increase for property insurance, 15% premium increase for liability insurance and \$800 increase for mobile communications connectivity.

**Contractual:** \$ 27,000

Decrease as interim Police Chief contract labor is not planned for FY 2022.

**Maintenance:** \$ 75,350

Increase in Vehicle & Equipment Fuels expected as rates are rising.

**Dept Materials - Services:** \$ 16,800

\$2,000 increase in Investigative Supplies (6030) for increased crime laboratory fees.

**Capital Outlay:** \$ 400

As the Police Department capital outlay expenditures are financed via the Crime Control District, those items are being budgeted in that fund.

City Council has also approved use of the City's American Rescue Plan Act funds for Police Department purposes. Please refer to [Fund 58](#) for details.

10 -GENERAL FUND  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>PERSONNEL</u>							
10-605-1010 SALARIES	1,072,728	1,093,180	1,107,975	1,185,352	1,071,567	1,163,000	1,265,600
10-605-1015 OVERTIME	13,585	16,484	22,108	30,000	23,762	28,000	32,500
10-605-1020 MEDICARE	15,743	16,255	16,430	18,240	15,942	17,300	19,410
10-605-1025 TWC (SUI)	3,078	233	2,892	3,420	4,932	4,932	5,130
10-605-1030 HEALTH INSURANCE	124,463	124,250	126,568	138,168	116,958	129,684	130,896
10-605-1031 HSA	799	799	799	844	673	748	800
10-605-1033 DENTAL INSURANCE	7,551	7,239	7,371	7,560	6,449	7,160	7,215
10-605-1035 VISION CARE INSURANCE	1,776	1,693	1,741	1,785	1,528	1,690	1,485
10-605-1036 LIFE INSURANCE	1,540	1,477	1,299	1,334	1,193	1,322	1,334
10-605-1037 WORKERS' COMP INSURANCE	28,335	28,072	28,890	29,860	21,486	27,800	33,396
10-605-1040 TMRS RETIREMENT	153,641	158,990	162,257	175,450	157,601	171,500	189,550
10-605-1070 SPECIAL ALLOWANCES	31,894	34,025	33,048	35,825	34,429	37,400	40,500
TOTAL PERSONNEL	1,455,134	1,482,698	1,511,376	1,627,838	1,456,520	1,590,536	1,727,816
<u>SUPPLIES</u>							
10-605-2020 OFFICE SUPPLIES	2,541	2,990	3,110	3,000	2,358	3,100	3,000
10-605-2035 EMPLOYEE APPRECIATION	0	0	0	760	0	760	855
19 FTE	45.00						855
10-605-2050 PRINTING & COPYING	1,297	1,383	898	1,300	1,372	1,500	1,500
FORMS, MIRANDA, LEGISLA	0.00						1,500
10-605-2060 MEDICAL/SCREENING/TESTING/B	264	368	1,344	500	30	200	1,000
PSYCHOLOGICAL EVALUATIO	0						400
DRUG SCREEN-PHYSICALS	0						200
POLYGRAPS	0						400
10-605-2070 JANITORIAL/BUILDING SUPPLIE	490	0	0	0	0	0	500
10-605-2080 UNIFORMS & ACCESSORIES	25,286	26,515	27,805	27,000	19,098	25,500	27,000
UNIFORMS	0						19,000
8- BULLET PROOF VESTS	0						8,000
10-605-2091 SAFETY SUPPLIES	0	0	11,596	0	0	0	0
TOTAL SUPPLIES	29,878	31,256	44,753	32,560	22,858	31,060	33,855
<u>SERVICES</u>							
10-605-3020 ASSOCIATION DUES & PUBS	6,023	2,287	1,877	2,869	1,185	1,900	4,869
NATIONAL ASSN. OF POLIC	0						60
TX POLICE CHIEF ASSN. -	0						50
TEXAS POLICE ASSOCIATIO	0						30
CRIMINAL LAW & TRAFFIC	0						1,200
TX POLICE CHIEF ASSN -	0						350
NOTARY PUBLIC - RENEWAL	0						130
TX BEST PRACTICE RENEWA	0						2,500
PERF	0						360
SHRM	0						189
10-605-3030 TRAINING/EDUCATION	2,013	150	300	3,500	2,523	2,600	3,500
	0						3,500
FIREARMS TRAINING 22 OF	0						0

10 -GENERAL FUND  
POLICE DEPARTMENT

EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			2021-2022 ADOPTED BUDGET
					CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
~ 20 VARIOUS TRAINING C	0	0.00						0
TML CONFERENCE	0	0.00						0
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD		2,653	4,962	2,232	5,000	4,205	4,500	5,000
10-605-3050 LIABILITY INSURANCE		17,343	17,029	16,683	18,350	19,753	19,753	22,700
10-605-3060 UNIFORM MAINTENANCE		3,862	4,052	5,677	6,000	3,783	4,700	6,000
21 OFFICERS AT ~\$350 EA	0	0.00						6,000
10-605-3071 PROPERTY INSURANCE		6,938	7,960	7,829	7,900	8,504	8,504	9,350
10-605-3072 ANIMAL CONTROL SERVICES		12,000	12,000	12,500	12,500	11,334	12,040	12,500
DEZAVALA SHAVANO VET CL	12	1,000.00						12,000
ANIMAL CONTROL EQUIPMEN	0	0.00						500
10-605-3087 CITIZENS COMMUNICATION/ED		610	400	120	500	65	350	500
10-605-3090 COMMUNICATIONS SERVICES		5,985	5,586	4,371	8,800	7,320	8,875	9,600
CONNECTIVITY - ROUTERS	0	0.00						4,800
CONNECTIVITY - TICKET W	0	0.00						3,360
MOBILE HOTSPOTS	0	0.00						1,440
TOTAL SERVICES		57,427	54,426	51,589	65,419	58,672	63,222	74,019
<u>CONTRACTUAL</u>								
10-605-4045 CONTRACT/RADIO FEES COSA		7,776	7,992	7,776	8,000	7,992	7,992	8,000
10-605-4075 COMPUTER SOFTWARE/INCODE		13,403	13,423	14,522	18,264	16,884	19,400	19,000
INCODE - TDEX INTERFACE	0	0.00						684
INCODE - CALLS FOR SERV	0	0.00						781
INCODE - PUBLIC SAFETY	0	0.00						8,316
INCODE - CASE MANAGEMEN	0	0.00						1,617
INCODE - PERSONNEL	0	0.00						722
INCODE - PROPERTY ROOM	0	0.00						1,155
BRAZOS TECHNOLOGY	0	0.00						2,774
LEADS ONLINE	0	0.00						1,758
PRODUCTIVITY (TCLEDDS)	0	0.00						500
ACCURINT (LEXIS-NEXIS)	0	0.00						693
10-605-4086 CONTRACT LABOR		0	0	0	6,498	6,498	6,498	0
TOTAL CONTRACTUAL		21,179	21,415	22,298	32,762	31,373	33,890	27,000
<u>MAINTENANCE</u>								
10-605-5005 EQUIPMENT LEASES		2,168	1,803	1,684	2,000	1,616	1,800	2,000
MONTHLY COPY FEES - PER	0	0.00						2,000
10-605-5010 EQUIPMENT MAINT & REPAIR		2,836	894	1,714	2,000	1,609	3,250	2,000
10-605-5015 ELECTRONIC EQPT MAINT		3,791	1,274	4,591	5,350	1,410	4,800	5,350
MIDWEST RADAR-CERTIFICA	0	0.00						350
DAILY WELLS - RAIDO REP	0	0.00						2,000
COPTRAX/TECH SUPPORT/RE	0	0.00						3,000
10-605-5020 VEHICLE MAINTENANCE		34,697	24,697	43,637	30,000	25,494	28,000	30,000
10-605-5060 VEHICLE & EQPT FUELS		35,968	35,207	31,250	30,000	35,622	38,000	36,000
TOTAL MAINTENANCE		79,460	63,874	82,876	69,350	65,751	75,850	75,350

10 -GENERAL FUND  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	ADOPTED BUDGET
<u>DEPT MATERIALS-SERVICES</u>						
10-605-6030 INVESTIGATIVE SUPPLIES	2,224	2,983	2,847	3,000	2,232	5,000
10-605-6032 POLICE SAFETY SUPPLIES	2,250	3,391	3,599	3,000	2,882	3,000
FLARES 0	0.00					500
SABA 0	0.00					1,700
GLOVES, TRAFFIC CONES, 0	0.00					800
10-605-6035 FIREARMS EQUIPMENT/SUPPLIES	5,969	5,676	6,649	8,800	8,839	8,800
AMMUNITION 0	0.00					6,300
TARGETS/SHOOTING PADS 0	0.00					2,000
CLEANING SUPPLIES 0	0.00					500
TOTAL DEPT MATERIALS-SERVICES	10,443	12,050	13,095	14,800	13,952	16,800
<u>UTILITIES</u>						
10-605-7042 UTILITES- PHONE	4,474	4,144	3,679	5,500	3,409	5,100
CELL PHONES 0	0.00					2,500
AT&T DISPATCH LINE 0	0.00					1,500
WAVE APP 0	0.00					1,100
TOTAL UTILITIES	4,474	4,144	3,679	5,500	3,409	5,100
<u>CAPITAL OUTLAY</u>						
10-605-8010 NON-CAPITAL-ELECTRONIC EQUI	20,397	0	0	0	0	0
10-605-8012 NON CAPITAL-FIRE ARMS/TASER	8,640	0	0	0	0	0
10-605-8015 NON-CAPITAL-COMPUTER EQUIP.	9,706	0	0	400	812	400
COMPUTER/MONITOR 1	400.00					400
10-605-8025 NON-CAPITAL - OFFICE FURNIT	3,107	0	0	0	0	0
10-605-8050 CAPITAL - VEHICLES	147,129	0	0	0	0	0
TOTAL CAPITAL OUTLAY	188,979	0	0	400	812	400
<u>INTERFUND TRANSFERS</u>						
10-605-9000 GRANT EXPENDITURES	14,000	16,279	33,905	0	0	0
TOTAL INTERFUND TRANSFERS	14,000	16,279	33,905	0	0	0
TOTAL POLICE DEPARTMENT	1,860,974	1,686,140	1,763,571	1,848,629	1,653,349	1,960,340

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## Development Services - 607

### Major Budget Changes

#### **Personnel Salary/Benefits**

\$ -

There are no personnel located within this department. Services are performed by outside, independent contractors.

#### **Services:**

\$ 83,000

-3015 Professional Services - building Inspections

Additional volume of inspections anticipated, increase \$5,000

#### **Contractual:**

\$ 6,750

-4075 Computer Software/Maintenance

Additional fees as volume expected to increase for the digital/on-line permitting process

No other significant changes in the day to day operations of this department.

10 -GENERAL FUND  
DEVELOPMENT SERVICES

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>SUPPLIES</u>							
10-607-2020 OFFICE SUPPLIES	340	0	13	100	253	350	100
10-607-2050 PRINTING & COPYING	1,096	864	204	750	250	250	750
TOTAL SUPPLIES	1,436	864	217	850	503	600	850
<u>SERVICES</u>							
10-607-3012 PROF -ENGINEERING REVIEW	0	0	0	2,000	0	0	2,000
10-607-3015 PROF -BLDG INSPECTION SERVI	94,603	77,407	75,160	70,000	75,810	80,000	75,000
10-607-3016 PROF -HEALTH INSPECTOR	2,160	1,980	2,040	2,000	2,280	2,400	2,000
10-607-3017 PROF -SANITARY INSPECTION S	3,000	2,090	4,370	2,500	4,160	4,500	4,000
10-607-3020 ASSOCIATION DUES & PUBS	0	0	0	1,700	1,051	1,051	0
TOTAL SERVICES	99,763	81,477	81,570	78,200	83,302	87,951	83,000
<u>CONTRACTUAL</u>							
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	1,400	1,400	1,500	5,000	2,413	2,600	6,750
DIGITAL PERMITTING	0	0.00					6,000
PERMITMD (OLD PERMITS)	0	0.00					750
TOTAL CONTRACTUAL	1,400	1,400	1,500	5,000	2,413	2,600	6,750
TOTAL DEVELOPMENT SERVICES	102,599	83,741	83,288	84,050	86,218	91,151	90,600
TOTAL EXPENDITURES	5,889,043	5,167,251	5,776,676	6,140,895	5,577,645	6,098,600	5,802,208
REVENUE OVER/(UNDER) EXPENDITURES	( 423,105)	29,974	( 317,758)	0	448,510	55,722	0

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## 30 - DEBT SERVICE FUND

**Fund Purpose.** This fund accounts for the property taxes levied for payment of principal and interest on the City's general long-term debt.

**Fund Description.** The debt service fund accounts for the accumulation of the interest and sinking (I&S) portion of ad valorem taxes for the payment of principal, interest and related costs.

The general obligation bonds are payable out of the City's ad valorem tax revenues. City Council authorizing the levy, assessment and collection of ad valorem taxes sufficient to pay the annual debt service amounts as provided in the bond ordinance, solely for the benefit of those 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, 2021, the City's long-term debt consists of two outstanding bonds and one State Infrastructure Bank Loan:

- 1) **General Obligation Refunding Bond, Series 2017.** The bond's current principal outstanding is \$1,735,000 with \$686,400 in interest for a total debt service of \$2,421,400. This bond bears interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.
  - 100% of the debt service is supported by water revenues.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) acquire, construct, renovate, enlarge, and/or improve the City's water utility system, including a new water well; (2) purchase materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the water utility system; and (3) payment of professional services related to the construction and financing of the aforementioned projects. This bond was originally issued in 2009 and was refinanced in 2017.

- 2) **General Obligation Refunding Bond, Series 2018.** The bond's current principal outstanding is \$1,130,000 with \$74,513 in interest for a total debt service of \$1,204,513. This bond bears an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.
  - \$247,527 (or 20.55%) of the total debt service is supported by water revenues.
  - \$956,986 (or 79.45%) of the total debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) streets and drainage; (2) City Hall; and (3) Waterworks Improvements. The original Bond was issued in 2000, refinanced in 2009 and again in 2018.

- 3) **State Infrastructure Bank Loan, Series 2020.** The loan's current principle outstanding is \$925,000 with \$174,712 in interest for a total debt service of \$1,099,712. This loan is non-

interest bearing for the first three years, after which it carries a 2.33% rate. Final principal and interest payment is due August 15, 2040.

- \$549,856 (or 50%) of the debt service is supported by water revenues.
- \$549,856 (or 50%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used for payment of the actual costs of relocation of water utilities necessary for the Texas Department of Transportation's NW Military Highway expansion project.

The Debt Service Fund supports \$1,506,842 in total debt service requirements.

The Water Debt Service Fund supports the remaining \$3,218,782 of future total debt service requirements. See page [128](#) for information on the Water Fund portion of the debt.

**Note regarding State Infrastructure Bank Loan.** This loan was issued by the State Infrastructure Bank of the Texas Department of Transportation (TxDOT) in Fiscal Year 2020 - 2021 to finance the relocation of City Utility water lines in conflict with the TxDOT improvement project of NW Military Highway (Farm to Market Road 1535) that bisects Shavano Park. This project will incorporate bike lanes, sidewalks, and a 2-way center turn lane while improving drainage facilities and adding a traffic light at the corner of Pond Hill Road and NW Military Highway (a site of frequent accidents). It is a regional project funded by the Alamo Area Municipal Planning Organization and uses a combination of Federal and State funds.

**Fund Changes.** This budget provides \$126,880 in revenues from ad valorem taxes, \$28,940 transfer from the General Fund, \$35,000 from fund balance and \$38,629 in certified prior year excess ad valorem tax collections\*. A total of \$229,449 will be expensed for debt service in fiscal year 2021 – 2022.

**City Bond Rating.** According to the City's Financial Advisor, Shavano Park is rated "AAA" by Standard and Poor's. This is the highest and best credit rating that can be issued.

**Debt Service Ratio.** The City's fiscal year 2021 – 2022 debt service ratio is 0.039 or 3.9%. In other words 3.9% of the City's revenues this budget year are spent on debt service. This ratio demonstrates that the City of Shavano Park is financially strong and existing debt levels do not significantly impact current operations.

The debt service ratio, a widely accepted measure of sound financial management, and a useful tool to understand the City's fiscal integrity, 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.

**Legal Debt Margin Information.** The City is a Type A general law municipality and under Article XI, Section 4, of the Texas Constitution, the maximum ad valorem tax rate is limited to \$1.50 per \$100 Taxable Assessed Valuation for all City purposes. The Texas Attorney General has adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from \$1.00 of the foregoing \$1.50 maximum rate calculated at 90% collection.

Per the City’s Financial Advisors using the Texas Attorney General’s guideline for general law Cities, the City’s legal debt margin is based on a tax rate of \$1.00 per \$100 of net assessed property value with projected 90% collection of the tax levy. For the fiscal year 2021 – 2022 budget, the City’s legal debt margin is \$11,936,001. This means the City could issue debt (bonds) up to an amount that generates a maximum debt service requirements of less than \$11,936,001.

The General Law Cities calculation of the legal debt margin for the City of Shavano Park is:

**Estimated Net Assessed Value:** \$ 1,369,589,457

For the Texas Constitution Legal Debt Margin – Divide the estimated net assessed value by \$100 and multiply by the Texas Attorney General general rule tax rate of \$1.00. Then subtract the maximum annual debt service requirement amount for existing General Obligation (G.O.) debt.

\$12,326,305	City of Shavano Park’s maximum legal debt service requirement (based on tax rate of \$1.00 per \$100 value and 90% collection)
\$ 390,304	City of Shavano Park’s maximum annual debt requirements for existing G.O. debt (will occur in fiscal year end 2025)
<hr/>	
\$11,936,001	City of Shavano Park’s FY22 Debt Margin

According to the City’s Financial Advisor, a debt margin of \$11,936,001 translates into additional debt capacity of approximately \$186 million in bonds (depending on factors such as number of debt issues and the interest environment).

\* The City has adopted a property tax freeze for residents who are 65 years of age or older or disabled. As a result, when property tax rates are calculated for debt service (I&S) these property valuations are not included in determining the necessary tax rate to pay current year debt payments. However, the tax amounts paid on frozen properties during that year are proportioned out by the M&O and I&S ratios based on the adopted tax rate, creating excess ad valorem collections. This excess amount is then used to reduce the amount of funds to be collected when calculating the subsequent year’s I&S rate.

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## 30 - DEBT SERVICE FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 162,189	\$ 94,093	
REVENUES	\$ 129,670 **	\$ 155,820 ***	\$ 26,150
EXPENDITURES	\$ 197,766	\$ 229,449	\$ 31,683
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (68,096)	\$ (73,629)	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 94,093</u>	<u>\$ 20,464</u>	

\*\* Revenues do not include transfer of \$38,096 from prior year excess collections and \$30,000 from Fund Balance.

\*\*\* Revenues do not include transfer of \$38,629 from prior year excess collections and \$35,000 from Fund Balance.

DEBT SERVICE *	FUNDING	TOTAL PRINCIPAL	TOTAL INTEREST
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,735,000	\$ 686,400
General Obligation Refunding Bonds, Series 2018	Water Supported	232,215	15,312
	Tax Supported	897,785	59,201
State Infrastructure Bank Loan, issued 2020	Water Supported	462,500	87,356
	Tax Supported	462,500	87,356
		<u>\$ 3,790,000</u>	<u>\$ 935,624</u>

\* Refer to debt service schedules for detail of payments by year.

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## 30 -DEBT SERVICE FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>TAXES</u>							
30-599-1010 CURRENT ADVALOREM TAXES	144,157	171,273	160,831	129,670	172,695	172,700	126,880
30-599-1020 DELINQUENT ADVALOREM TAXES(	3,217)	4,912	2,066	0	111	250	0
30-599-1030 PENALTY & INTEREST	<u>573</u>	<u>1,345</u>	<u>810</u>	<u>0</u>	<u>515</u>	<u>525</u>	<u>0</u>
TOTAL TAXES	141,513	177,530	163,708	129,670	173,322	173,475	126,880
<u>TRANSFERS IN</u>							
30-599-8001 PROCEEDS OF LONG TERM DEBT	0	1,100,383	0	0	0	0	0
30-599-8010 INTEREST INCOME	3,789	4,702	1,861	0	70	70	0
30-599-8012 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	28,940
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	68,096	0	0	73,629
EST. 2020 CERT EXCESS C 0	0.00						38,629
FUNDS TO REDUCE DEBT 0	<u>0.00</u>						<u>35,000</u>
TOTAL TRANSFERS IN	3,789	1,105,085	1,861	68,096	70	70	102,569
<hr/>							
TOTAL NON-DEPARTMENTAL	145,302	1,282,615	165,569	197,766	173,392	173,545	229,449
<hr/>							
TOTAL REVENUES	145,302	1,282,615	165,569	197,766	173,392	173,545	229,449
	=====	=====	=====	=====	=====	=====	=====

30 -DEBT SERVICE FUND  
DEBT SERVICE

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	(----- 2021-2022 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>							
30-607-8050 2009 GO REFUNDING-PRINCIPAL	143,010	154,928	154,928	0	0	0	0
30-607-8052 2009 GO REFUNDING-INTEREST	59,071	9,296	3,099	0	0	0	0
30-607-8054 BOND AGENT FEES	300	150	0	500	0	0	0
30-607-8055 BOND ISSUE COSTS	0	28,707	0	0	0	0	0
30-607-8056 2018 GO REFUNDING (2009) PR	0	19,863	11,918	170,818	170,818	170,818	178,763
30-607-8057 2018 GO REFUNDING (2009) IN	0	21,522	28,906	26,448	26,448	26,448	21,746
30-607-8060 SIB LOAN - PRINCIPAL	0	0	0	0	0	0	28,940
30-607-8090 PMT TO REFUNDING AGENT ESCR	0	1,070,827	0	0	0	0	0
TOTAL CAPITAL OUTLAY	202,381	1,305,292	198,849	197,766	197,265	197,266	229,449
TOTAL DEBT SERVICE	202,381	1,305,292	198,849	197,766	197,265	197,266	229,449
TOTAL EXPENDITURES	202,381	1,305,292	198,849	197,766	197,265	197,266	229,449
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 57,079)	( 22,677)	( 33,280)	0	( 23,874)	( 23,721)	0
	=====	=====	=====	=====	=====	=====	=====

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BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2018  
 \*\*\* Payment Source: 79.45% General Fund \*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2022	178,762.50	2.690%	12,075.21	190,837.71	
08/15/2022			9,670.85	9,670.85	
09/30/2022					200,508.56
02/15/2023	182,735.00	2.690%	9,670.85	192,405.85	
08/15/2023			7,213.07	7,213.07	
09/30/2023					199,618.92
02/15/2024	190,680.00	2.690%	7,213.07	197,893.07	
08/15/2024			4,648.42	4,648.42	
09/30/2024					202,541.49
02/15/2025	194,652.50	2.690%	4,648.42	199,300.92	
08/15/2025			2,030.34	2,030.34	
09/30/2025					201,331.26
02/15/2026	150,955.00	2.690%	2,030.34	152,985.34	
09/30/2026					152,985.34
	897,785.00		59,200.57	956,985.57	956,985.57

## NOTE DEBT SERVICE

City of Shavano Park, Texas  
 State Infrastructure Bank Loan, Series 2020  
 \*\*\*Payment Source: 50% General Fund\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2022	28,940.00			28,940.00	
09/30/2022					28,940.00
08/15/2023	28,940.00			28,940.00	
09/30/2023					28,940.00
08/15/2024	21,764.52	2.330%	7,175.49	28,940.01	
09/30/2024					28,940.01
08/15/2025	20,019.47	2.330%	8,920.53	28,940.00	
09/30/2025					28,940.00
08/15/2026	20,485.92	2.330%	8,454.08	28,940.00	
09/30/2026					28,940.00
08/15/2027	20,963.25	2.330%	7,976.76	28,940.01	
09/30/2027					28,940.01
08/15/2028	21,451.69	2.330%	7,488.31	28,940.00	
09/30/2028					28,940.00
08/15/2029	21,951.51	2.330%	6,988.49	28,940.00	
09/30/2029					28,940.00
08/15/2030	22,462.98	2.330%	6,477.02	28,940.00	
09/30/2030					28,940.00
08/15/2031	22,986.37	2.330%	5,953.63	28,940.00	
09/30/2031					28,940.00
08/15/2032	23,521.95	2.330%	5,418.05	28,940.00	
09/30/2032					28,940.00
08/15/2033	24,070.01	2.330%	4,869.99	28,940.00	
09/30/2033					28,940.00
08/15/2034	24,630.85	2.330%	4,309.16	28,940.01	
09/30/2034					28,940.01
08/15/2035	25,204.74	2.330%	3,735.26	28,940.00	
09/30/2035					28,940.00
08/15/2036	25,792.01	2.330%	3,147.99	28,940.00	
09/30/2036					28,940.00
08/15/2037	26,392.97	2.330%	2,547.03	28,940.00	
09/30/2037					28,940.00
08/15/2038	27,007.92	2.330%	1,932.08	28,940.00	
09/30/2038					28,940.00
08/15/2039	27,637.21	2.330%	1,302.79	28,940.00	
09/30/2039					28,940.00
08/15/2040	28,276.67	2.330%	658.85	28,935.52	
09/30/2040					28,935.52
	462,500.04		87,355.51	549,855.55	549,855.55

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## 20 - WATER FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>UNRESTRICTED</b>	\$ 537,193	\$ 537,193	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	605,446	469,776	
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,142,639</u>	<u>\$ 1,006,969</u>	
REVENUES AND OTHER SOURCES	<u>\$ 2,007,096</u>	<u>\$ 1,042,662</u>	<u>\$ (964,434)</u>
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 1,009,292	\$ 738,884	\$ (270,408)
TRANSFER TO GENERAL FUND	22,050	22,050	-
DEBT SERVICE	186,424	214,803	28,379
CAPITAL PROJECT	925,000	110,000 **	(815,000)
<b>TOTAL EXPENSES</b>	<u>\$ 2,142,766</u>	<u>\$ 1,085,737</u>	<u>\$ (1,057,029)</u>
Income/(Loss)	\$ (135,670)	\$ (43,075)	
<b>ESTIMATED UNRESTRICTED</b>	<u>\$ 537,193</u>	<u>\$ 427,193</u>	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	<u>469,776</u>	<u>536,701</u>	<u>\$ 66,925</u>
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 1,006,969</u></u>	<u><u>\$ 963,894</u></u>	
<b>CAPITAL REPLACEMENT</b>	<u><u>\$ 121,255 *</u></u>	<u><u>\$ 66,925 *</u></u>	<u><u>\$ (54,330)</u></u>

\* Capital replacement reflects the funds set aside for future capital outlay, not a true expense.

Notes: Fund Balance amounts do not include the Net Investment in Capital Assets of \$2,384,865 at September 30, 2020.

While the Utility uses the 72 Fund - Water Capital Replacement to assist in the tracking of amounts set aside for equipment and water plant replacement, the amounts reflected here are consolidated to include both the 20 Fund - Water Utility and the 72 Fund - Water Capital Replacement with interfund activity eliminated.

FY 2020 - 2021 Revenues and Other Sources includes \$462,500 proceeds from State Infrastructure Bank loan and \$462,500 Transfer in from General Fund for water line relocation necessary for the TxDOT Northwest Military Highway expansion project. City Council has determined the project is of benefit to the entire City, the cost of the water line relocation should not be borne entirely by the Water Utility customers and approved cost sharing between the City and the Utility. Although not required in an enterprise fund, all amounts related to the project are being budgeted for transparency and full disclosure.

\*\* For FY 2021 - 2022, the Water Utility has approximately \$110,000 of unutilized State Infrastructure Bank loan proceeds (held in the Water Capital Replacement Fund). If these funds are not needed for the Northwest Military Highway expansion project, they will be returned the State Infrastructure Bank, reducing the outstanding loan amount.

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## 20 -WATER FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>WATER SALES</u>							
20-599-5015 WATER CONSUMPTION	661,864	586,511	709,130	623,000	586,812	660,000	640,000
20-599-5016 LATE CHARGES	6,010	7,401	505	6,000	1,011	2,000	6,000
20-599-5018 DEBT SERVICE	53,530	87,465	189,198	189,900	173,934	189,900	189,900
20-599-5019 WATER SERVICE FEE	58,646	59,270	58,764	58,800	54,128	59,100	58,800
20-599-5036 EAA PASS THRU CHARGE	89,139	76,975	91,813	82,700	78,389	87,800	84,700
20-599-5040 TAPPING FEES	0	1,800	0	0	2,800	2,800	0
TOTAL WATER SALES	869,190	819,421	1,049,409	960,400	897,074	1,001,600	979,400
<u>MISC./GRANTS/INTEREST</u>							
20-599-7000 INTEREST INCOME	11,822	15,964	9,295	2,000	2,740	2,990	1,000
20-599-7011 OTHER INCOME	49	1,181	93	0	148	200	20,000
BEXAR COUNTY - NWM 0	0.00						20,000
20-599-7012 LEASE OF WATER RIGHTS	10,000	10,000	10,500	15,000	15,750	15,750	15,000
20-599-7028 TCEQ GRANT	0	0	42,335	0	0	0	0
20-599-7060 CC SERVICE FEES	788	1,404	1,958	5,000	4,469	5,400	4,000
20-599-7075 SITE/TOWER LEASE REVENUE	15,491	15,647	37,244	38,600	35,469	38,800	23,262
T-MOBILE 0	0.00						23,262
20-599-7090 SALE OF FIXED ASSETS	4,705	641	( 10,551)	4,500	5,619	9,100	0
20-599-7097 INSURANCE PROCEEDS	9,838	0	0	56,596	59,216	59,216	0
TOTAL MISC./GRANTS/INTEREST	52,693	44,837	90,874	121,696	123,411	131,456	63,262
<u>TRANSFERS IN</u>							
20-599-8010 TRANSFER FROM GENERAL (NWM)	0	0	28,900	0	0	0	0
20-599-8072 TRF IN-CAPITAL REPLACEMENT	37,048	58,645	52,644	256,925	246,898	256,925	0
WATER METER REPLACEMENT 0	292.00						0
20-599-8090 PRIOR PERIOD ADJUSTMENT (	4,839)	0	0	0	0	0	0
TOTAL TRANSFERS IN	32,209	58,645	81,544	256,925	246,898	256,925	0
<hr/>							
TOTAL NON-DEPARTMENTAL	954,092	922,903	1,221,827	1,339,021	1,267,382	1,389,981	1,042,662
<hr/>							
TOTAL REVENUES	954,092	922,903	1,221,827	1,339,021	1,267,382	1,389,981	1,042,662
	=====	=====	=====	=====	=====	=====	=====

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## Water Utility Department – 606

Color Code [Light Blue](#)

### **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 service connections within Shavano Park in order to provide long-term first-class water utility support to our citizens.

### **Goals:**

- Continually provide safe and reliable drinking water through efficient treatment and delivery of water, meet or exceed environmental and public health standards
- Resource and maintain appropriate equipment and assets
- Improve employee proficiency to include educational training and development opportunities
- Improve water system functions to achieve an efficient operation level while meeting State requirements
- Provide and maintain essential public water infrastructure services while anticipating future requirements

### **Objectives:**

Continually provide safe and reliable drinking water through efficient treatment and delivery of water, exceeding environmental and public health standards

- Maintain 100% compliance of all State and Federal regulations and laws associated with a water system
- Maintain a Superior Water System Rating and investigate and research requirements to obtain an Outstanding Water System rating
- Ensure State requirements are met by having a minimum of 3 Class C groundwater operators and 2 Class D water operators within the Water Department
- Educate the public while implementing the backflow prevention program approved by Council in accordance with an appropriate strategy
- Maintain accurate records of Reduced Pressure Backflow Prevention Device testing per residence / connection for compliance with City ordinance and TCEQ requirements
- Develop Pre-Scripted Public Info Messages

### **Resource and maintain appropriate equipment and assets**

- Maintain sufficient money in reserve to handle emergencies, and provide a cushion for low water consumption years
- Annually re-evaluate adequacy of Edwards water rights and resources
- Implement Winter Storm Uri infrastructure recommendations as appropriate

- Complete Assessment of Water Infrastructure for Emergencies
- Continue to replace old meters with new cellular meters
- Actively apply for grants/funding for other equipment that would make crews more efficient
- Continue working with City Engineer to initiate a geographic information system (GIS) program to include utilities, streets, and drainage information
- Continue preparing a schedule based on needs to replace all undersized water mains within the system
- Based on power supply needs, initiate applying for grants to pay a portion of or all costs for installation of emergency power supply (generators) for water facilities
- Assess all wooden well houses (chlorine buildings), develop a plan to incrementally rebuild, to enclose (weatherize) all well pumps and chemical feeds
- Consider a water rate study to determine if the tiered water rates / water service fee should be restructured/increased
- Assess all 6 ft well site security fences, develop a plan to incrementally replace as needed with 8ft chain link

Improve employee quality to include educational training and development opportunities.

- Provide additional quality educational opportunities and send crews to classes to earn credits to upgrade and improve knowledge of water systems
- Continue to have a safe working environment and maintain the safety and training program on all equipment and water system functions
- Maintain a safe working environment and a zero (0) lost time accident rate
- Improve the preventative maintenance program by establishing a tracking schedule for each piece of equipment/vehicle and when they should be replaced

Improve water system functions to achieve an efficient operation level and meet State requirements

- Continue with corrective action on dead end main issues to lessen flushing and reduce loss ratio rate
- Work with TxDOT during construction of NW Military to avoid any additional issues or concerns with the water system infrastructure
- Identify cul-de-sac dead end mains, including gross cost estimate for each and prioritization for addressing. Complete remediation of at least one such dead end main each year until all resolved
- Stay current on new and proposed TCEQ water system requirements
- Propose updates for Shavano Park Ordinances to meet all TCEQ and pertinent Edwards Aquifer Authority requirements
- Achieve annual water loss of less than 5%
- Respond to all water system complaints within one service day. Provide summary of complaints and resolutions to Water Advisory Committee
- Provide adequate maintenance for all fire hydrants to include installation of valves if necessary and/or raise to proper height for Fire Department access

- Consider outsourcing printing water utility bills
- Televise and investigate options of some or all wells not in production, evaluate possibilities to place back in production or plug. (Wells #3, and #4)
- Assess and maintain all inactive wells to prevent freezing
- Initiate assessments of sanitary sewer easements or obtain variance for all active wells (#5, 6, 7, 8)

Provide and Maintain essential public water infrastructure and services while anticipating future requirements.

- Develop and execute a fiscally responsible budget that meets mission requirements
- Update the capital equipment replacement schedule. (Water system, pumps, motors, VFD's, water mains, and hydrants)
- Maintain quality of new SCADA system and entire water system as changes and repairs are accomplished

WATER UTILITY FUND PERFORMANCE MEASURES:				
Description:	Actual FY18-19	Actual FY19-20	Projected FY20-21	Target FY21-22
<i>Strategic Goal - Maintain excellent infrastructure.</i> <i>Department Goal - Resource and maintain appropriate equipment and assets.</i> <i>Department Goal - Improve water system functions to achieve an efficient operation level &amp; meet state requirements.</i>				
<b>Number of Cellular Water Meters Installed</b>	<b>0</b>	<b>67</b>	<b>184</b>	<b>461</b>
<b>Number of Fire Hydrants not in Compliance</b>	<b>N/A</b>	<b>N/A</b>	<b>10</b>	<b>8</b>
<b>Percentage of Backflow Devices in Compliance</b>	<b>N/A</b>	<b>N/A</b>	<b>3%</b>	<b>5%</b>
<b>Number of Main Valves Exercised</b>	<b>N/A</b>	<b>N/A</b>	<b>30</b>	<b>10</b>
<b>Lost Water Ratio</b>	<b>6.62%</b>	<b>4.03%</b>	<b>8.91%</b>	<b>5.00%</b>

The Shavano Park Water Utility has approximately 713 customers and provides water service only, no sanitary sewer.

## Water Department - 606

### Major Budget Changes:

<b>Personnel Salary/Benefits:</b>	<u><u>\$ 328,312</u></u>
No change in personnel. City Council accepted the compensation adjustment recommendations based on the results of a recently completed survey as well as a cost of living adjustment of 3.0% for all staff. State unemployment rate has increased to 2.80% with 3.0% budgeted. The actuarial valuation of the City retirement plan increased the annual contribution rate from 13.95% for calendar year 2021 to 14.16% for calendar year 2022.	
<b>Supplies:</b>	<u><u>\$ 20,005</u></u>
Slight increases in postage and printing	
<b>Services:</b>	<u><u>\$ 37,345</u></u>
Increase in property (10%) and liability (15%) insurance planned.	
<b>Contractual:</b>	<u><u>\$ 97,252</u></u>
Increase approximately \$4,300, mainly due to Beacon meter fee for cellular meters at \$.89/meter/month versus handheld-read meter fee at \$.06/meter/month.	
<b>Maintenance:</b>	<u><u>\$ 20,000</u></u>
Increase of \$3,500, all in equipment leases related to planned projects	
<b>Dept. Materials - Services:</b>	<u><u>\$ 113,650</u></u>
Minor increase of \$1,600	
<b>Utilities:</b>	<u><u>\$ 73,750</u></u>
No changes planned	
<b>Capital Outlay:</b>	<u><u>\$ 48,570</u></u>
Approved \$30,000 to repair spider lines in one cul-de-sac, \$13,050 for miscellaneous projects and \$4,820 for maintenance equipment	
<b><u>Interfund Transfers- Capital Replacement (9010)</u></b>	<u><u>\$ 88,975</u></u>
- 9010 Transfer to General Fund	
Contribution toward general City operations \$22,050	
- 9020 Transfer to Capital Replacement Fund, Fund 72	
Amounts set aside for future capital repair/replacement of infrastructure, vehicles, and equipment \$66,925	

City Council has approved utilizing \$154,000 of American Rescue Plan Act funding to purchase cellular-read water meters. Once these meters are installed, all customer meters will be cellular read. Please refer to [Fund 58](#) - American Rescue Plan Act Fund.

20 -WATER FUND  
WATER DEPARTMENT

	(----- 2020-2021 -----)							2021-2022
EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET	
<u>PERSONNEL</u>								
20-606-1010 SALARIES	169,239	175,518	191,971	212,300	186,907	203,200	224,560	
20-606-1015 OVERTIME	8,741	11,405	12,132	23,400	16,809	20,000	15,000	
20-606-1020 MEDICARE	2,617	2,737	2,932	3,200	2,988	3,300	3,400	
20-606-1025 TWC (SUI)	508	27	432	720	737	737	1,080	
20-606-1030 HEALTH INSURANCE	22,453	25,086	26,026	29,088	26,058	28,482	29,088	
20-606-1031 HSA	135	147	168	178	159	178	178	
20-606-1033 DENTAL INSURANCE	1,284	1,371	1,379	1,365	1,357	1,480	1,535	
20-606-1035 VISION CARE INSURANCE	309	326	340	365	365	406	330	
20-606-1036 LIFE INSURANCE	298	301	256	281	247	272	281	
20-606-1037 WORKERS' COMP INSURANCE	5,218	4,684	6,393	5,760	4,060	5,350	6,450	
20-606-1040 TMRS RETIREMENT	25,154	26,867	28,804	31,860	29,404	32,200	33,210	
20-606-1070 SPECIAL ALLOWANCES	8,666	7,604	6,277	11,500	7,576	8,375	13,200	
TOTAL PERSONNEL	244,619	256,071	277,111	320,017	276,666	303,980	328,312	
<u>SUPPLIES</u>								
20-606-2020 OFFICE SUPPLIES	1,463	1,601	1,886	1,700	1,238	1,650	1,700	
20-606-2030 POSTAGE	2,776	3,124	3,868	3,100	2,805	3,070	3,160	
POSTAGE 12	245.00						2,940	
ANNUAL BULK MAIL PERMIT 0	0.00						220	
20-606-2035 EMPLOYEE APPRECIATION	0	0	22	150	39	150	150	
20-606-2050 PRINTING & COPYING	459	971	426	500	617	620	600	
20-606-2060 MED EXAMS/SCREENING/TESTING	147	45	0	100	0	0	100	
20-606-2070 JANITORIAL SUPPLIES	384	0	70	100	100	100	100	
20-606-2075 BANK/CREDITCARD FEES	7,001	5,820	9,624	8,000	8,341	9,400	8,000	
ELAVON - 2 ACCOUNTS 0	0.00						8,000	
20-606-2080 UNIFORMS	743	864	622	1,795	1,349	1,750	1,795	
BOOTS - ANNUAL ALLOWANC 4	200.00						800	
RAINWARE/ WINTER COATS/ 0	0.00						400	
OTHER 0	0.00						595	
20-606-2090 SMALL TOOLS	1,929	2,901	2,137	2,500	2,250	2,400	2,500	
20-606-2091 SAFETY SUPPLIES/EQUIPMENT	1,212	1,213	796	1,900	893	1,200	1,900	
TOTAL SUPPLIES	16,113	16,540	19,451	19,845	17,633	20,340	20,005	
<u>SERVICES</u>								
20-606-3012 ENGINEERING SERVICES	191	4,635	38,670	8,600	15,933	16,000	10,000	
BASIC MISC SERVICES 0	0.00						5,000	
NM MILITARY 0	0.00						5,000	
20-606-3013 PROFESSIONAL SERVICES	0	0	0	0	0	0	2,000	
WATER BILL PRINT-OUTSOU 0	0.00						2,000	
20-606-3020 ASSOCIATION DUES & PUBS	996	1,057	1,510	2,215	1,872	2,200	2,115	
TWUA 0	0.00						360	
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						300	
AWWA - AMER WTR WKS ASS 0	0.00						100	

20 -WATER FUND  
WATER DEPARTMENT

		(----- 2020-2021 -----)						2021-2022
EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
TRWA - TX RURAL WATER A	0	0.00						325
WATER LICENSE RENEWALS	5	111.00						555
TX MUNI UTILITIES ASSN	0	0.00						75
20-606-3030 TRAINING/EDUCATION		2,583	2,251	2,631	3,750	4,433	4,500	3,750
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD		1,779	1,557	1,609	1,000	37	250	1,000
20-606-3050 INSURANCE - LIABILITY		6,183	3,870	3,798	3,900	4,198	4,198	4,830
20-606-3060 UNIFORM SERVICES		1,556	1,728	2,832	3,000	2,910	3,100	3,000
20-606-3070 INSURANCE - PROPERTY		1,832	1,887	1,850	1,900	2,045	2,045	2,250
20-606-3075 CONSERV. ED./REBATES		0	0	0	100	0	0	100
20-606-3080 SPECIAL SERVICES		138	248	598	750	293	360	1,300
SA HAZARDOUS MAT'L PERM	0	0.00						300
ONE CALL LOCATES/PAINT	0	0.00						1,000
20-606-3082 WATER ANALYSIS FEES		5,074	4,741	7,408	7,000	5,481	7,000	7,000
WATER ANALYSIS FEES	0	0.00						2,145
TCEQ ANNUAL WATER TESTI	0	0.00						3,000
DSHS CENTRAL LAB - TCEQ	0	0.00						1,805
TIER II REPORT FEES - A	0	0.00						50
TOTAL SERVICES		20,332	21,974	60,906	32,215	37,202	39,653	37,345
<u>CONTRACTUAL</u>								
20-606-4075 COMPUTER SOFTWARE/INCODE		6,083	7,086	7,022	8,870	8,779	8,950	13,168
INCODE-UTILITYSOFTWARE	0	0.00						3,255
INCODE-METER READER INT	0	0.00						702
INCODE-BILLPAY WEB HOST	0	0.00						1,200
INCODE-BILL PAY ONLINE	0	0.00						340
INCODE - HAND HELD METE	0	0.00						636
BEACON SERVICE AGREEMEN	0	0.00						900
BEACON MOBILE READER	1	360.00						360
BEACON METER FEE	0	0.00						5,000
SCADA ANTIVIRUS - 2 COM	0	0.00						75
GIS LICENSE	0	0.00						500
SOFTWARE LICENSE	1	200.00						200
BEACON CELLULAR METER F	0	0.00						0
20-606-4085 EAA -WATER MANAGEMENT FEES		69,765	79,878	80,298	84,084	70,212	76,518	84,084
MONTHLY EAA FEES	1,001	40.00						40,040
MONTHLY HABITAT FEE	1,001	44.00						44,044
20-606-4086 CONTRACT LABOR		0	0	0	0	1,301	1,301	0
20-606-4099 WATER RIGHTS/LEASE PAYMENTS		78,227	12,282	0	0	0	0	0
PURCHASE 13 AC/FT	5,000	0.00						0
TOTAL CONTRACTUAL		154,074	99,245	87,321	92,954	80,293	86,769	97,252



20 -WATER FUND  
WATER DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	ADOPTED BUDGET
<u>MAINTENANCE</u>						
20-606-5005 EQUIPMENT LEASES	1,954	600	6,055	1,500	4,563	5,000
20-606-5010 EQUIPMENT MAINT & REPAIR	3,492	1,042	4,193	5,000	4,438	5,000
20-606-5015 ELECTRONIC EQPT MAINTENANCE	0	150	177	500	0	500
20-606-5020 VEHICLE MAINTENANCE	4,039	5,117	4,310	3,000	5,325	3,000
20-606-5030 BUILDING MAINTENANCE	2,170	1,265	942	2,500	1,913	2,500
GENERAL	0	0.00				2,500
20-606-5060 VEHICLE & EQPT FUELS	3,340	4,712	3,360	4,000	4,866	4,000
TOTAL MAINTENANCE	14,995	12,887	19,037	16,500	21,105	20,000
<u>DEPT MATERIALS-SERVICES</u>						
20-606-6011 CHEMICALS	19,295	15,439	10,033	10,000	5,473	10,000
20-606-6050 WATER METERS & BOXES	5,224	4,693	4,349	4,500	4,189	5,000
METER BOX REPLACEMENT	0	0.00				5,000
20-606-6055 FIRE HYDRANTS & VALVES	3,367	11,951	8,941	10,000	1,056	10,000
HYDRANTS AND VALVES	0	0.00				10,000
20-606-6060 HUEBNER STORAGE TANK	15,232	3,060	12,587	7,000	13,181	5,000
GENERAL	0	0.00				5,000
20-606-6061 WELL SITE #1	3,286	4,641	1,689	8,750	1,941	8,750
WELL SITE	0	0.00				6,750
ELEVATED STORAGE TANK	0	0.00				2,000
20-606-6062 WELL SITE #2-EAA MONITORED	0	0	0	1,300	0	1,300
20-606-6063 WELL SITE #3-NOT OPERATION	0	0	0	1,800	0	1,800
20-606-6064 WELL SITE #4-NOT OPERATION	0	0	910	4,700	3,429	1,800
20-606-6065 WELL SITE #5-EDWARDS BLENDI	26,282	627	8,328	1,000	3,187	1,000
20-606-6066 WELL SITE #6-MUNI TRACT	8,887	3,720	22,476	9,000	11,224	4,000
20-606-6067 WELL SITE #7	5,907	3,802	6,389	15,016	24,176	4,000
GENERAL	0	0.00				4,000
20-606-6068 WELL SITE #8	2,132	2,544	5,339	4,000	23,482	4,000
GENERAL	0	0.00				4,000
20-606-6069 WELL SITE #9-TRINITY	2,408	279	10,712	1,000	325	1,000
20-606-6070 SCADA SYSTEM MAINTENANCE	4,967	2,339	12,651	3,000	9,989	7,000
ANNUAL MAINTENANCE CONT	0	0.00				3,000
	0	0.00				4,000
20-606-6071 SHAVANO DRIVE PUMP STATION	33,710	22,257	10,979	15,000	1,273	15,000
20-606-6072 WATER SYSTEM MAINTENANCE (	34,398)	34,720	25,459	41,000	34,802	30,000
USUAL & CUSTOMARY	0	0.00				30,000
NWM RELATED	0	0.00				0
20-606-6080 STREET MAINT SUPPLIES	1,099	254	2,454	4,000	1,975	4,000
TOTAL DEPT MATERIALS-SERVICES	97,398	110,325	143,295	141,066	139,703	113,650

20 -WATER FUND  
WATER DEPARTMENT

	2017-2018	2018-2019	2019-2020	(-----) CURRENT	2020-2021 (-----) Y-T-D	PROJECTED	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	ADOPTED BUDGET
<u>UTILITIES</u>							
20-606-7040 UTILITIES - ELECTRIC	78,782	59,353	72,583	72,000	63,058	72,000	72,000
20-606-7042 UTILITIES - PHONE/CELL	810	696	1,986	1,350	476	587	1,350
20-606-7044 UTILITIES - WATER	254	255	505	400	437	475	400
TOTAL UTILITIES	79,847	60,303	75,074	73,750	63,971	73,062	73,750
<u>CAPITAL OUTLAY</u>							
20-606-8015 NON-CAPITAL - COMPUTERS	0	0	724	0	589	589	700
20-606-8020 NON-CAPITAL MAINTENANCE EQU	6,210	0	1,078	4,820	4,718	4,718	4,820
RESPIRATORS (MASK-CARTR	1 320.00						320
TRASH PUMPS	1 2,500.00						2,500
RATCHET/CHAINS/TIEDOWNS	0 0.00						2,000
20-606-8050 CAPITAL - VEHICLES	0	0	42,335	0	0	0	0
20-606-8060 CAPITAL- EQUIPMENT	4,906	31,175	0	0	0	0	0
20-606-8080 WATER SYSTEM IMPROVEMENTS	44,674	52,760	0	28,700	0	0	43,050
REPL SPIDERS IN CUL DE	0 0.00						30,000
PROJECTS	0 0.00						13,050
20-606-8087 WATER METER REPLACEMENT	5,748	3,185	29,144	62,500	62,582	62,600	0
METERS	0 0.00						0
20-606-8090 CAPITAL - HUEBNER PLANT	0	0	0	21,000	19,609	21,000	0
20-606-8091 CAPITAL - WELL #1	0	0	23,857	23,500	14,980	23,500	0
20-606-8095 CAPITAL - WELL #5	0	0	17,157	0	0	0	0
20-606-8097 CAPITAL - WELL #7	0	0	0	80,000	78,394	80,000	0
20-606-8098 CAPITAL - WELL #8	0	0	0	92,425	92,807	92,807	0
TOTAL CAPITAL OUTLAY	61,537	87,120	114,294	312,945	273,678	285,214	48,570
<u>INTERFUND TRANSFERS</u>							
20-606-9000 EOY ASSET RECLASS	( 138,963)	( 77,914)	( 149,094)	0	0	0	0
20-606-9010 TRF TO GENERAL FUND	22,050	22,050	22,050	22,050	22,050	22,050	22,050
20-606-9020 TRF TO CAPITAL REP. FUND 72	109,487	71,946	124,020	121,255	121,255	121,255	66,925
INFRASTRUCTURE	0 0.00						32,250
VEHICLES/EQUIPMENT	0 0.00						22,675
METER REPLACEMENT	0 0.00						12,000
20-606-9050 BAD DEBT EXPENSE	0	0	860	0	0	0	0
20-606-9090 DEPRECIATION EXPENSE	190,805	205,401	209,091	0	0	0	0
20-606-9095 PENSION EXPENSE	2,883	14,100	4,727	0	0	0	0
TOTAL INTERFUND TRANSFERS	186,262	235,583	211,654	143,305	143,305	143,305	88,975
TOTAL WATER DEPARTMENT	875,177	900,047	1,008,144	1,152,597	1,053,556	1,138,491	827,859

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## 20 WATER UTILITY FUND -DEBT SERVICE - 607

As of September 30, 2021, the City's long-term debt supported by water revenues includes:

- 1) **General Obligation Refunding Bond, Series 2017.** The bond's current principal outstanding is \$1,735,000 with \$686,400 in interest for a total debt service of \$2,421,400. This bond bears interest of 2.0% to 4.0%. The final principal and interest payment is due February 15, 2039.
  - 100% of the debt service is supported by water revenues.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) acquire, construct, renovate, enlarge, and improve the City's water utility system, including a new water well; (2) purchase materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the water utility system; and (3) payment of professional services related to the construction and financing of the aforementioned projects. This bond was issued in 2009 and was refinanced in 2017.

- 2) **General Obligation Refunding Bond, Series 2018.** The bond's current principal outstanding is \$1,130,000 with \$74,513 in interest for a total debt service of \$1,204,513. This bond bears an interest rate of 2.69%. The final principal and interest payment is due February 15, 2026.
  - \$247,527 (or 20.55%) of the debt service is supported by water revenues.
  - \$956,986 (or 79.45%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used to make public improvements and for other public purposes: (1) streets and drainage; (2) City Hall; and (3) Waterworks Improvements. The original Bond was issued in 2000, refinanced in 2009 and again in 2018.

- 3) **State Infrastructure Bank Loan, Series 2020.** The loan's current principle outstanding is \$925,000 with \$174,712 in interest for a total debt service of \$1,099,712. This loan is non-interest bearing for the first three years, after which it carries a 2.33% rate. The final principal and interest payment is due August 15, 2040.
  - \$549,856 (or 50%) of the debt service is supported by water revenues.
  - \$549,856 (or 50%) of the debt service is supported by ad valorem taxes.

Purpose Statement: Proceeds were used for payment of the actual costs of relocation of water utilities necessary for the Texas Department of Transportation's NW Military Highway expansion project.

The Water Fund supports \$3,218,782 in total future debt service .

See the Debt Service Fund (see page 110) for details on the ad valorem supported tax debt service.

**Note regarding State Infrastructure Bank Loan.** This loan was issued by the State Infrastructure Bank of the Texas Department of Transportation (TxDOT) in Fiscal Year 2020 - 2021 to finance the

relocation of City Utility water lines in conflict with the TxDOT improvement project of NW Military Highway (Farm to Market Road 1535) that bisects Shavano Park. This project will incorporate bike lanes, sidewalks, and a 2-way center turn line while improving drainage facilities and adding a traffic light at the corner of Pond Hill Road and NW Military Highway (a site of frequent accidents). It is a regional project funded by the Alamo Area Municipal Planning Organization and uses a combination of Federal and State funds.

**Fund Changes.** This budget expends \$214,803 for debt service. Principal payments are budgeted as an expense and are reclassified at year end to reduce the related liability for financial reporting purposes.

**Debt Service Ratio.** The City of Shavano Park's fiscal year 2021 – 2022 Water Fund debt service ratio is 0.2006 or 20.06%. In other words, approximately 20.06% of the Utility's revenues are spent on debt service.

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 fund's own source revenue. The Government Finance Officers Association considers a debt service ratio exceeding 20% as a warning signal. A ratio of 10% or less is considered acceptable.

The Debt Service Ratio is high because water service is inherently capital-intensive. It is important to note that the Water Utility Fund is an Enterprise Fund which means it is a self-supporting government fund that sells goods and services (e.g. safe and reliable water service). Fees will be charged to customers as needed to cover the costs of providing the service.

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## BOND DEBT SERVICE

City of Shavano Park, Texas  
General Obligation Refunding Bonds, Series 2017  
Payment Source: 100% Water

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2022	70,000.00	2.000%	32,150.00	102,150.00	
08/15/2022			31,450.00	31,450.00	
09/30/2022					133,600.00
02/15/2023	70,000.00	2.000%	31,450.00	101,450.00	
08/15/2023			30,750.00	30,750.00	
09/30/2023					132,200.00
02/15/2024	75,000.00	3.000%	30,750.00	105,750.00	
08/15/2024			29,625.00	29,625.00	
09/30/2024					135,375.00
02/15/2025	75,000.00	3.000%	29,625.00	104,625.00	
08/15/2025			28,500.00	28,500.00	
09/30/2025					133,125.00
02/15/2026	80,000.00	3.000%	28,500.00	108,500.00	
08/15/2026			27,300.00	27,300.00	
09/30/2026					135,800.00
02/15/2027	80,000.00	4.000%	27,300.00	107,300.00	
08/15/2027			25,700.00	25,700.00	
09/30/2027					133,000.00
02/15/2028	85,000.00	4.000%	25,700.00	110,700.00	
08/15/2028			24,000.00	24,000.00	
09/30/2028					134,700.00
02/15/2029	90,000.00	4.000%	24,000.00	114,000.00	
08/15/2029			22,200.00	22,200.00	
09/30/2029					136,200.00
02/15/2030	90,000.00	4.000%	22,200.00	112,200.00	
08/15/2030			20,400.00	20,400.00	
09/30/2030					132,600.00
02/15/2031	95,000.00	4.000%	20,400.00	115,400.00	
08/15/2031			18,500.00	18,500.00	
09/30/2031					133,900.00
02/15/2032	100,000.00	4.000%	18,500.00	118,500.00	
08/15/2032			16,500.00	16,500.00	
09/30/2032					135,000.00
02/15/2033	100,000.00	4.000%	16,500.00	116,500.00	
08/15/2033			14,500.00	14,500.00	
09/30/2033					131,000.00
02/15/2034	110,000.00	4.000%	14,500.00	124,500.00	
08/15/2034			12,300.00	12,300.00	
09/30/2034					136,800.00
02/15/2035	115,000.00	4.000%	12,300.00	127,300.00	
08/15/2035			10,000.00	10,000.00	
09/30/2035					137,300.00
02/15/2036	120,000.00	4.000%	10,000.00	130,000.00	
08/15/2036			7,600.00	7,600.00	
09/30/2036					137,600.00
02/15/2037	120,000.00	4.000%	7,600.00	127,600.00	
08/15/2037			5,200.00	5,200.00	
09/30/2037					132,800.00
02/15/2038	130,000.00	4.000%	5,200.00	135,200.00	
08/15/2038			2,600.00	2,600.00	
09/30/2038					137,800.00
02/15/2039	130,000.00	4.000%	2,600.00	132,600.00	
09/30/2039					132,600.00
	1,735,000.00		686,400.00	2,421,400.00	2,421,400.00

BOND DEBT SERVICE

City of Shavano Park, Texas  
 General Obligation Refunding Bonds, Series 2018  
 \*\*\* Payment Source: 20.55% Water \*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2022	46,237.50	2.690%	3,123.29	49,360.79	
08/15/2022			2,501.40	2,501.40	
09/30/2022					51,862.19
02/15/2023	47,265.00	2.690%	2,501.40	49,766.40	
08/15/2023			1,865.68	1,865.68	
09/30/2023					51,632.08
02/15/2024	49,320.00	2.690%	1,865.68	51,185.68	
08/15/2024			1,202.33	1,202.33	
09/30/2024					52,388.01
02/15/2025	50,347.50	2.690%	1,202.33	51,549.83	
08/15/2025			525.16	525.16	
09/30/2025					52,074.99
02/15/2026	39,045.00	2.690%	525.16	39,570.16	
09/30/2026					39,570.16
	232,215.00		15,312.43	247,527.43	247,527.43

## NOTE DEBT SERVICE

City of Shavano Park, Texas  
 State Infrastructure Bank Loan, Series 2020 \*\*\*Payment  
 Source: 50% Water\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2022	28,940.00			28,940.00	
09/30/2022					28,940.00
08/15/2023	28,940.00			28,940.00	
09/30/2023					28,940.00
08/15/2024	21,764.52	2.330%	7,175.49	28,940.01	
09/30/2024					28,940.01
08/15/2025	20,019.47	2.330%	8,920.53	28,940.00	
09/30/2025					28,940.00
08/15/2026	20,485.92	2.330%	8,454.08	28,940.00	
09/30/2026					28,940.00
08/15/2027	20,963.25	2.330%	7,976.76	28,940.01	
09/30/2027					28,940.01
08/15/2028	21,451.69	2.330%	7,488.31	28,940.00	
09/30/2028					28,940.00
08/15/2029	21,951.51	2.330%	6,988.49	28,940.00	
09/30/2029					28,940.00
08/15/2030	22,462.98	2.330%	6,477.02	28,940.00	
09/30/2030					28,940.00
08/15/2031	22,986.37	2.330%	5,953.63	28,940.00	
09/30/2031					28,940.00
08/15/2032	23,521.95	2.330%	5,418.05	28,940.00	
09/30/2032					28,940.00
08/15/2033	24,070.01	2.330%	4,869.99	28,940.00	
09/30/2033					28,940.00
08/15/2034	24,630.85	2.330%	4,309.16	28,940.01	
09/30/2034					28,940.01
08/15/2035	25,204.74	2.330%	3,735.26	28,940.00	
09/30/2035					28,940.00
08/15/2036	25,792.01	2.330%	3,147.99	28,940.00	
09/30/2036					28,940.00
08/15/2037	26,392.97	2.330%	2,547.03	28,940.00	
09/30/2037					28,940.00
08/15/2038	27,007.92	2.330%	1,932.08	28,940.00	
09/30/2038					28,940.00
08/15/2039	27,637.21	2.330%	1,302.79	28,940.00	
09/30/2039					28,940.00
08/15/2040	28,276.67	2.330%	658.85	28,935.52	
09/30/2040					28,935.52
	462,500.04		87,355.51	549,855.55	549,855.55

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20 -WATER FUND  
DEBT SERVICE

				(-----	2020-2021	-----)	2021-2022
EXPENDITURES	2017-2018	2018-2019	2019-2020	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<u>CAPITAL OUTLAY</u>							
20-607-8000 BOND PRINCIPAL EOY	( 101,990)	( 110,210)	( 113,155)	0	0	0	0
20-607-8011 ACCRUED BOND INTEREST	( 427)	( 954)	( 386)	0	0	0	0
20-607-8014 2009 GO REFUND - PRINCIPAL	36,990	40,073	40,073	0	0	0	0
20-607-8015 2009 GO REFUND - INTEREST	15,279	4,432	795	0	0	0	0
20-607-8016 2017 GO REFUNDING (2009) PR	65,000	65,000	70,000	70,000	70,000	70,000	70,000
20-607-8017 2017 GO REFUNDING (2009) IN	70,288	68,163	66,400	65,000	65,000	65,000	63,600
20-607-8020 BOND UNAMORTIZED LOSS	( 1,702)	1,730	1,720	0	0	0	0
20-607-8030 BOND AGENT FEES	200	400	400	400	400	400	400
20-607-8035 BOND ISSUANCE COSTS	0	7,470	0	0	0	0	0
20-607-8056 2018 GO REFUNDING (2009) PR	0	5,138	3,083	44,183	44,183	44,183	46,238
20-607-8057 2018 GO REFUNDING (2009) IN	0	5,567	7,477	6,841	6,841	6,841	5,625
20-607-8060 SIB LOAN - PRINCIPAL	0	0	0	0	0	0	28,940
SIB LOAN, ONE HALF PMT 0	0.00						28,940
TOTAL CAPITAL OUTLAY	83,637	86,807	76,406	186,424	186,423	186,424	214,803
TOTAL DEBT SERVICE	83,637	86,807	76,406	186,424	186,423	186,424	214,803
TOTAL EXPENDITURES	958,814	986,854	1,084,550	1,339,021	1,239,980	1,324,915	1,042,662
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 4,722)	( 63,951)	137,277	0	27,403	65,066	0
	=====	=====	=====	=====	=====	=====	=====

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**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2021	Adopted Funding 9/30/2022	Committed Additional Future Yrs Funding	Total Committed Balance
<b><u>Meter Replacement Program</u></b>								
713 meters at \$292 per brass meter	various	\$ 208,196	various	10	\$ 25,613	\$ 12,000	\$ 170,583	\$ 208,196
<b><u>Water Distribution System</u></b>								
	various	TBD	unknown		\$ 32,500	\$ 4,000	\$ -	\$ 36,500
<b><u>Raw Water Supply System (Wells to Tanks)</u></b>								
	various	TBD	unknown		\$ 9,000	\$ 1,000	\$ -	\$ 10,000
<b><u>Water Line Relocation</u></b>								
		TBD	TBD		\$ 40,000	\$ 2,500	\$ -	\$ 42,500
<b><u>Vehicles/Equipment</u></b>								
Case Bobcat skid loader (one third-W/two thirds-PW)	2019	20,000	2034	15	\$ 2,250	\$ 750	\$ 16,250	\$ 20,000
Mini excavator (50/50)	2018	20,000	2034	15	2,250	750	16,250	20,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	4,080	750	27,470	33,050
Public Works Director Truck (\$40,000 - 50/50)	Future	20,000	2023	15	14,500	825	-	20,000
Vactron	2017	60,000	2047	30	6,972	1,000	51,028	60,000
F250 Ford Utility Truck #1	2014	40,000	2029	15	11,375	1,500	25,625	40,000
Ford F350 Flatbed/Tilt Bed '08 (3492) (\$72,000 - 50/50)	2001	36,000	2023	15	22,535	5,000	1,700	36,000
Chevrolet Silverado HD3500 (2283) (\$45,000 50/50)	2013	22,500	2028	15	8,739	1,000	11,761	22,500
Dump truck, 50/50 (Grant funded)	2020	45,000	2040	20	2,500	1,000	40,500	45,000
Trailer Mounted Ingersol Rand Air Compressor (50/50)	2006	4,000	2026	20	2,389	100	1,411	4,000
SCADA System Main	2017	235,000	2037	20	58,284	10,000	156,716	235,000
<b>Vehicle/Equipment Sub Totals</b>		\$ 535,550			\$ 135,874	\$ 22,675	\$ 348,711	\$ 535,550
<b><u>General Buildings</u></b>								
PW/W Shop (50/50)	UNK	\$ 75,000					\$ 75,000	\$ 75,000
Vehicle Covered Parking (50/50)	2017/2018	\$ 15,000					15,000	\$ 15,000
PW/W Administration Building (50/50)	2015	\$ 75,000					75,000	\$ 75,000
<b><u>Huebner Plant</u></b>								
Electric Panel	2013	\$ 20,000	2028	15				
500K Gallon Ground Storage Tank								
Repaint	2013	65,000	2023	10				
New construction \$750,000	1992							
Cathodic Protection	UNK	15,000	TBD	30				
60 HP Booster Pump/motor #1	2021	18,000	2031	10				
60 HP Booster Pump/motor #2	2021	18,000	2031	10				
125 HP Booster Pump/motor (refurbished)	2018	20,000	2028	10				
VFD Yaskawa P7 #1	2013	12,000	2028	15				
VFD Yaskawa P7 #2	2013	12,000	2028	15				
VFD Yaskawa P7 #3	2013	12,000	2028	15				
AC Unit	2013	5,000	2023	10				
Drive Shaft Motor (Detroit) - replacing w/generator	1992	50,000	TBD	25				
<b>Huebner Plant- Equipment subtotal</b>		\$ 247,000			\$ 100,025	\$ 2,500	\$ 144,475	\$ 247,000
VFD Building	2013	10,000	2043	30		-	10,000	10,000
Fence	1992	15,000	2022	30		-	15,000	15,000
<b>Huebner Plant- total</b>		\$ 272,000			\$ 100,025	\$ 2,500	\$ 169,475	\$ 272,000

**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2021	Adopted Funding 9/30/2022	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #1</b>								
Elevated Storage Tank (150K Gallons) (new \$450,000)								
Repaint, cost saving to paint vs replace	2016	\$ 200,000	2046	30				
Cathodic Protection	2016	15,000	2046	30				
Ground Storage Tank (110K Gallons) (new \$110,000)								
Repaint, cost saving to paint vs replace	2010	50,000	2030	20				
Cathodic Protection	2017	12,000	2047	30				
20 HP Goulds booster pump/motor - #1	2019	12,000	2029	10				
20 HP Goulds booster pump/motor - #2	2019	12,000	2029	10				
VFD Yaskawa iQ1000 #1	2016	8,000	2026	10				
VFD Yaskawa iQ1000 #2	2016	8,000	2026	10				
Electric Panel	2013	15,000	2028	15				
Mioxx System								
Filtration system	2013	45,000	2033	20				
mioxx - cells and all cabinet components	2019	80,000	2029	10				
Chlorine tank	2013	500	2028	15				
Air compressor to actuate the sand filter valves	2018	500	2028	10				
chlorine pump #1 - New	2017	5,500	2027	10				
Chlorine Pump #2 - refurbished	2017	5,500	2027	10				
Kinetico water softener	2013	3,000	2023	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters (piping needs repairs)	2013	100,000	2033	20				
Sand Filters - media	Empty	12,000	TBD	3				
Back Wash Filters	Empty	5,000	TBD	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Open hole		15,000						
<b>Well #1 Equipment subtotal</b>		<b>\$ 632,000</b>			<b>\$ 72,587</b>	<b>\$ 5,000</b>	<b>\$ 554,413</b>	<b>\$ 632,000</b>
Mioxx Building	2013	\$ 20,000	2113	100			20,000	20,000
Chlorine Bulk storage building	2017	10,000	2117	100			10,000	10,000
Drying Beds	2017	8,000	2117	100			8,000	8,000
Verizon Building	1990	20,000	2090	100			20,000	20,000
Fence	2018	16,000	2048	30			16,000	16,000
<b>Well #1 total</b>		<b>\$ 706,000</b>			<b>\$ 72,587</b>	<b>\$ 5,000</b>	<b>\$ 628,413</b>	<b>\$ 706,000</b>

**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2021	Adopted Funding 9/30/2022	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #5</b>								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2019	35,000	2028	10				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2020	1,600	2022	2				
Injector	2019	500	2020	1				
Pump	2014	2,300	2024	10				
Leak Detector	2014	500	2024	10				
Meter (interior replaced)	2020	1,500	2030	10				
<b>Well #5 Equipment subtotal</b>		<b>\$ 58,600</b>			<b>\$ 12,237</b>	<b>\$ 2,000</b>	<b>\$ 44,363</b>	<b>\$ 58,600</b>
Chlorine Building	2014	5,000	2029	15			5,000	5,000
Fence (extended)	2016	3,000	2046	30			3,000	3,000
<b>Well #5 total</b>		<b>\$ 66,600</b>			<b>\$ 12,237</b>	<b>\$ 2,000</b>	<b>\$ 52,363</b>	<b>\$ 66,600</b>
<b>Well #6</b>								
Electric Panel	2005	\$ 15,000	2025	20				
Pump and Motor (All components in the well)	2018	35,000	2028	10				
Chlorine Equipment								
Scales	2021	2,200	2026	5				
Regulator	2020	1,600	2022	2				
Injector	2020	500	2021	1				
Pump	2021	2,300	2031	10				
Leak Detector	2014	500	2024	10				
Meter	2017	1,500	2027	10				
<b>Well #6 Equipment subtotal</b>		<b>\$ 58,600</b>			<b>\$ 21,940</b>	<b>\$ 1,250</b>	<b>\$ 35,410</b>	<b>\$ 58,600</b>
Chlorine Building (relocated to other side of site)	2017	5,000	2032	15			5,000	5,000
Fence (repaired and relocated gate)	2019	500	2049	30			500	500
<b>Well #6 total</b>		<b>\$ 64,100</b>			<b>\$ 21,940</b>	<b>\$ 1,250</b>	<b>\$ 40,910</b>	<b>\$ 64,100</b>
<b>Well #7</b>								
Electric Panel	1983	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)								
Pump	2021	20,000	2041	20				
250 HP Motor (refurbished)	2021	65,000	2041	20				
Misc components	2021	20,000	2041	20				
Chlorine Equipment								
Scales	2019	2,200	2024	5				
Regulator	2019	1,600	2021	2				
Injector	2019	500	2020	1				
Pump	2018	1,800	2028	10				
Leak Detector	2013	500	2023	10				
Meter	UNK	5,000		10				
<b>Well #7 Equipment subtotal</b>		<b>\$ 131,600</b>			<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 123,600</b>	<b>\$ 131,600</b>
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	5,000	2022	15			5,000	5,000
Fence	1983	5,000	2013	30			5,000	5,000
<b>Well #7 total</b>		<b>\$ 151,600</b>			<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 143,600</b>	<b>\$ 151,600</b>

**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance 9/30/2021	Adopted Funding 9/30/2022	Committed Additional Future Yrs Funding	Total Committed Balance
<b>Well #8</b>								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	2022	15				
VFD AC unit	2019	9,500	2029	10				
Pump and Motor (All components in the well)								
Pump	2020	55,000	TBD	20				
250 HP Motor (refurbished)	2021	25,000	2041	20				
Misc Components	2020	20,000	TBD	20				
Chlorine Equipment								
Scales	2020	2,200	2025	5				
Regulator	2021	1,600	2023	2				
Injector	2021	500	2022	1				
Pump	2021	1,800	2031	10				
Leak Detector	2013	500	2023	10				
Meter (new interior)	2020	5,000	2030	10				
Drive Shaft Motor (John Deere) - replacing w/ generator	2010	50,000	2030	20				
<b>Well #8 Equipment subtotal</b>		<b>\$ 201,100</b>			<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 195,100</b>	<b>\$ 201,100</b>
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	5,000	2022	15			5,000	5,000
Fence	1983	16,000	2013	30			16,000	16,000
<b>Well #8 total</b>		<b>\$ 232,100</b>			<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 226,100</b>	<b>\$ 232,100</b>
<b>Well #9</b>								
Electric Panel	2013	\$ 20,000	2033	20				
Pump and Motor (All components in the well)	2017	65,000	2027	10				
Meter	2017	3,000	2027	10				
<b>Well #9 Equipment subtotal</b>		<b>\$ 88,000</b>			<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ 88,000</b>
Fence	2014	20,000	2044	30			20,000	20,000
<b>Well #9 total</b>		<b>\$ 108,000</b>			<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 88,000</b>	<b>\$ 108,000</b>
<b>TOTAL</b>		<b>\$ 2,509,146</b>			<b>\$ 469,776</b>	<b>\$ 66,925</b>	<b>\$ 2,033,155</b>	<b>\$ 2,598,146</b>

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72 -WATER CAPITAL REPLACEMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
 <u>MISC./GRANTS/INTEREST</u>							
72-599-7099 PROCEEDS OF DEBT ISSUE	0	0	0	462,500	462,500	462,500	0
TOTAL MISC./GRANTS/INTEREST	0	0	0	462,500	462,500	462,500	0
 <u>TRANSFERS IN</u>							
72-599-8015 TRANSFER FROM GENERAL FUND	0	0	0	462,500	462,500	462,500	0
72-599-8020 TRANSFER FROM WATER FUND	109,487	71,946	124,020	121,255	121,255	121,255	66,925
INFRASTRUCTURE	0						32,250
VEHICLES/EQUIPMENT	0						22,675
METER REPLACEMENT	0						12,000
TOTAL TRANSFERS IN	109,487	71,946	124,020	583,755	583,755	583,755	66,925
<hr/>							
TOTAL NON-DEPARTMENTAL	109,487	71,946	124,020	1,046,255	1,046,255	1,046,255	66,925
<hr/>							
TOTAL REVENUES	109,487	71,946	124,020	1,046,255	1,046,255	1,046,255	66,925
	=====	=====	=====	=====	=====	=====	=====

72 -WATER CAPITAL REPLACEMENT  
WATER DEPARTMENT

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<u>CAPITAL OUTLAY</u>							
72-606-8080 WATER SYSTEM IMPROVEMENTS	0	0	0	925,000	807,238	807,238	110,000
72-606-8087 WATER METER REPLACEMENT	<u>37,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	37,048	0	0	925,000	807,238	807,238	110,000
<u>INTERFUND TRANSFERS</u>							
72-606-9020 TRANSFER TO WATER UTILITY	<u>0</u>	<u>58,645</u>	<u>52,644</u>	<u>256,925</u>	<u>246,898</u>	<u>256,925</u>	<u>0</u>
TOTAL INTERFUND TRANSFERS	0	58,645	52,644	256,925	246,898	256,925	0
TOTAL WATER DEPARTMENT	37,048	58,645	52,644	1,181,925	1,054,135	1,064,163	110,000

72 -WATER CAPITAL REPLACEMENT  
DEBT SERVICE

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
72-607-8055 DEBT ISSUE COSTS	0	0	0	0	7,000	7,000	0
TOTAL CAPITAL OUTLAY	0	0	0	0	7,000	7,000	0
<hr/>							
TOTAL DEBT SERVICE	0	0	0	0	7,000	7,000	0
<hr/>							
TOTAL EXPENDITURES	37,048	58,645	52,644	1,181,925	1,061,135	1,071,163	110,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	72,439	13,301	71,376	( 135,670)	( 14,880)	( 24,908)	( 43,075)
	=====	=====	=====	=====	=====	=====	=====

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## 70 - GENERAL CAPITAL IMPROVEMENT / REPLACEMENT FUND

**Fund Purpose.** The purpose of this fund is to allocate the burdensome costs of capital items over a number of budget cycles. This allows a balanced budget from year-to-year even when large capital expenditures are required in a lower revenue year without acquiring debt or impacting the City's property tax rate.

**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 and apparatus, public works equipment, 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. At the discretion of City Council, unassigned General Fund fund balance is considered for capital projects and equipment when the balance is more than 50 percent of the budgeted expenditures.

**Fund Revenues.** This budget includes \$197,340 in transfers from the General Fund for future capital improvements and vehicle/equipment replacement. In addition, this budget anticipates \$500 in interest income as revenue for the fund.

**Fund Expenses.** This budget includes \$102,950 in expenditures for capital equipment replacement. These items are organized by City Department and major City endeavors identified in the 2018 Town Plan. A summary of each designation is on the next page.

**American Rescue Plan Act (ARPA) Funding.** Not all planned capital purchases are reflected in this fund due to ARPA. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. See page [179](#) for the ARPA Fund and capital items being funded using federal stimulus monies.

### How are Capital items identified?

The City maintains Capital Replacement Schedules organized by City Department (see pages [145 - 146](#) for tracked equipment). Every item is given an estimated useful life (creating a replacement date) as well as an estimated replacement cost. Funds are then scheduled by cost and projected replacement date for each item. As a large capital purchase nears its projected date of replacement or purchase, funds are prioritized for the expenditure. Items on the schedule may be advanced a year or delayed a year depending on a Department's experience with the operation and maintenance of various capital items. For example, this fiscal year the City Council decided to replace the primary network server a year early because of increasingly difficult troubleshooting and maintenance of operation. Savings in the Capital Fund gives the City flexibility to match real world demands such as these while maintaining fiscal discipline.

See page [152](#) for Police Department capital items in the Crime Control and Prevention Budget.

See page [134](#) for Water capital items in the Water Budget.

See page [179](#) for ARPA Funded capital items.



**Administration:** This budget expends \$8,000 for possible City Hall air conditioner replacement. A comprehensive listing of all equipment and its replacement schedule is on page [145](#). See page [179](#) for ARPA funded capital items for the Administration Department. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
City Hall air conditioner replacement	No additional operational costs. Potential cost savings as new equipment would have improved efficiency.

**Public Works:** This budget expends no monies on capital items this fiscal year in the Public Works Department. See page [179](#) for ARPA funded capital items for the Public Works Department. A comprehensive listing of this equipment and its replacement schedule is on page [145](#).

**Fire:** This budget expends \$94,950 for the purchase of two replacement cardiac monitor/defibrillators. See page [179](#) for ARPA funded capital items for the Fire Department. A comprehensive listing of this equipment and its replacement schedule is on page [146](#). The long-term operating costs anticipated for the Fire Department capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
Cardiac Monitor/Defibrillators (2)	No additional operational costs.

**Police:** The City customarily budgets capital purchases for the Police Department in the Crime Control & Prevention District Fund. For this fund's details and a comprehensive listing of police capital equipment and its replacement schedule see page [153](#). City Council has authorized the use of ARPA funding for Police Department purposes. See page [179](#) for details.

**Street Maintenance:** This designation is for the construction or major redevelopment of the current streets in the City. Anticipated requirements include the repair of deteriorating streets in the old section of Shavano Park (Saddletree Road, Shavano Drive, and Fawn Drive), as well as the future resurfacing of De Zavala Road and Lockhill-Selma Road. There are no planned expenditures under this category this budget year, however, a Public Works Department full street evaluation indicates a 5- or 7-year street maintenance program should be implemented. City Council is currently evaluating the street assessment results and potential financing considerations. In addition to monies designated for street maintenance in this fund, the City possesses a Street Maintenance Fund which receives a portion of sales tax revenues (see page [163](#) for fund details).

**Drainage Projects:** This fund allocates no expenditures in Fiscal Year 2022. This past fiscal year the City completed the final portion of the Master Drainage Plan (2017) and projects approved by Council:

- **Area 1 - Kinnan Way berm** - Complete.
- **Area 2 - Wagon Trail depression pump** – Complete.

- **Area 3 – Turkey Creek area** – Preliminary Engineering Report Complete.
- **Area 4.1 – Elm Spring area** – Preliminary Engineering Report Complete.
- **Area 4.2 – De Zavala / Ripple Creek area** – Preliminary Engineering Report Complete.
- **Area 5 – Bent Oak clearing** – Complete.
- **Area 5 – Windmill culvert** – Complete in FY21.
- **Area 5 – Bent Oak culvert** – Complete in FY21.
- **Area 12 – Chimney Rock culvert** – Complete in FY21.

The Preliminary Engineering Report for Turkey Creek, Elm Spring and the De Zavala / Ripple Creek areas is complete. Preliminary Engineering Reports show that all three projects are beyond current City financial resources and require debt servicing to complete. Decision on these projects is yet to be reached by the City Council.

**Town Plan Items:** These projects are special items identified in the 2018 Town Plan: NW Military Highway Improvements, Hike and Bike Trails and the Municipal Tract.

- **Pavilion.** Funds are set aside for any future improvements to the City Pavilion and surrounding grounds on the Municipal Tract next to the City Hall.
- **NW Military Highway.** Funds to offset costs associated with the expansion of NW Military Highway. There are no planned expenditures under this category this budget year.
- **Sidewalks / Pathways.** Funds are projected for use in establishing an access point to the Salado Creek trail way or other potential sidewalk projects. There are no planned expenditures under this category this budget year.

## 70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>FUND BALANCE, BY DESIGNATION:</b>			
ADMIN	\$ 119,089	\$ 110,514	
PW	161,431	179,778	
FIRE	736,333	822,165	
STREETS	250,000	250,000	
DRAINAGE	599,797	220,955	
PAVILION	16,808	2,357	
NW MILITARY	25,000	25,000	
MUNICIPAL TRACT	2,955	-	
SIDEWALK PATHWAYS	6,923	6,923	
UNDESIGNATED	6,603	7,603	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,924,939</b>	<b>\$ 1,625,295</b>	
REVENUES AND OTHER SOURCES	\$ 402,615 *	\$ 197,840	\$ (204,775)
EXPENDITURES AND OTHER USES	702,259	102,950	\$ (599,309)
<b>TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ (299,644)</b>	<b>\$ 94,890</b>	
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 1,625,295</b>	<b>\$ 1,720,185</b>	

\* Does not include budgeted use of \$299,644 of fund balance to cover expenditures

Significant decrease in Revenues and Other Sources as the City plans to utilize American Rescue Plan Act funding to purchase a number of capital items in FY22 thus reducing the amount of funding needed from the General Fund.

Significant decrease in expenditures from prior year as the three low water crossings drainage project was completed, at approximately \$466,000. Also, the City plans to use American Rescue Plan Act funding to purchase a number of capital items in FY22.

**The following projects/purchases are approved for FY 2021-2022:**

Replace two cardiac monitors/defibrillators	\$ 94,950
City Hall air conditioning unit replacement (if needed)	8,000
	<u>\$ 102,950</u>

**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2021	Adopted Funding 9/30/2022	Additional Future Yrs Funding	Total Committed Balance
<b><u>Administrative</u></b>								
Upgrade - Incode to Invision	Future	\$ 60,000	2027	5	\$ 26,500	\$ 6,580	\$ 26,920	\$ 60,000
City Hall Septic Tank Replacement (w/ Bexar 911)	2020	60,000	2050	30	3,793	2,350	53,857	60,000
Application Server	2012	21,600	2022	7	10,916	(10,916)	21,600	21,600
Email Server	2015	13,000	2023	7	8,832	3,083	1,085	13,000
Firewall Server	2017	7,000	2023	7	7,000	-	-	7,000
Telephone system, from landline to VOIP	Future	32,150	2023	7	12,605	(12,605)	32,150	32,150
A/C Units - City Hall (8)	Various	70,000	Varies	15	29,368	4,000	36,632	70,000
City Hall Roof	2019	100,000	2039	20	10,000	6,000	84,000	100,000
City Hall Sprinkler System & Emergency Lighting (Lighting FY 2017-18)		8,000	TBD		1,500	1,508	4,992	8,000
Backup Power Supply/Auxiliary Power Unit (CH w/Crime Control)	2021	20,000	2051	30	-	-	20,000	20,000
Sub Totals		\$ 391,750			\$ 110,514	\$ -	\$ 281,236	\$ 391,750
<b><u>Public Works</u></b>								
Ford F250 Crew Cab	2018	\$ 45,000	2034	15	\$ 6,044	\$ 2,765	\$ 36,191	\$ 45,000
Ford F350 Small Dump/Tilt Bed (3492) (\$60,000 - 50/50)	2001	30,000	2023	15	26,557	1,721	1,722	30,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	36,000	2023	15	32,196	1,902	1,902	36,000
Chevrolet Silverado HD3500 (2283) (\$45,000 - 50/50)	2013	22,500	2028	15	22,500	-	-	22,500
Hotsy 225 Gallon Tank/Washer/Trailer (0193)	2009	10,000	2023	10	6,333	1,834	1,833	10,000
Case Bobcat skid loader(two thirds/one third)	2019	40,000	2038	20	4,000	2,000	34,000	40,000
Vermeer 8" Chipper	2019	37,500	2035	15	3,887	2,400	31,213	37,500
Roller (ASCO)	2016	27,000	2034	18	6,100	1,300	19,600	27,000
Trailer (Magnum) for roller	2016	9,000	2024	8	4,687	1,437	2,876	9,000
Grasshopper MaxTorque Model 325D mower, rear discharge	2019	12,500	2028	8	1,667	1,548	9,285	12,500
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	3,558	1,336	28,156	33,050
Crack Seal Machine - Trailer Mounted - CL200 Cimline	2017	50,000	2033	15	9,452	3,333	37,215	50,000
Grasshopper MaxTorque Model 325D mower, side discharge	2017	12,000	2025	8	5,500	1,600	4,900	12,000
Mini-excavator (50/50)	2018	20,000	2039	20	2,000	1,000	17,000	20,000
Trailer mounted Ingersoll Rand Air Compressor(50/50)	2006	4,000	TBD	20	1,000	1,000	2,000	4,000
Public Works Director Truck (\$40,000 - 50/50)	Future	20,000	TBD	15	15,500	-	4,500	20,000
Equipment Trailer	2021	6,288	2041	20	797	-	5,491	6,288
Dump truck 50/50 (Grant funded)	2020	45,000	2040	20	-	2,250	42,750	45,000
Landscape Trailer	2018	5,000	2038	20	500	250	4,250	5,000
Kubota UTV	2021	14,712	2036	15	-	-	14,712	14,712
Backup Power Supply/Auxiliary Power Unit	Future	45,000	2022	TBD	27,500	(27,500)	45,000	45,000
Sub Totals		\$ 524,550			\$ 179,778	\$ 176	\$ 344,596	\$ 524,550

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**CITY OF SHAVANO PARK**  
**FY 2021 - 22 ADOPTED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2021	Adopted Funding 9/30/2022	Additional Future Yrs Funding	Total Committed Balance
<b>Fire Department</b>								
Hallmark Trailer-Wells Cargo (1086)	2004	\$ 8,000	2032	10	\$ 8,000	\$ -	\$ -	\$ 8,000
Ambulance (4617)	2017	180,000	2028	10	54,000	18,000	108,000	180,000
Ambulance (1796) remount box on new cab/chassis	2018	140,000	2029	10	28,000	14,000	98,000	140,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	800,000	2033	20	281,368	43,200	475,432	800,000
Pierce 2017 Platform Apparatus (purchased 2019)	2017	1,500,000	2039	20	120,000	76,700	1,303,300	1,500,000
Ford F350 Pickup (5691)	2010	75,000	2030	20	27,000	5,300	42,700	75,000
Ford F550 Fire Brush Truck (5797)	2010	86,000	2030	20	40,732	5,030	40,238	86,000
Chevy Tahoe LS - Command 1752	2014	70,000	2030	10	20,600	5,500	43,900	70,000
Max Air Trailer Mounted Breathing Air System Complete	2005/17	20,000	2037	20	750	500	18,750	20,000
Communication System (hand held/mobile mounted radios)	2021	140,000	2036	15	-	9,400	130,600	140,000
Cardiac Monitor-Defibrillator	2012	47,475	2022	10	30,766	16,709	-	47,475
Cardiac Monitor-Defibrillator	2012	47,475	2022	10	30,766	16,709	-	47,475
Stryker - Stretcher	2017	18,000	2028	10	7,200	1,800	9,000	18,000
Stryker - Stretcher	2018	18,000	2029	10	5,400	1,800	10,800	18,000
Roof on Living Quarters (metal)	2016	20,000	2056	40	1,000	500	18,500	20,000
SCBA units (12)	2018	125,000	2034	15	16,357	8,357	100,286	125,000
Thermal Imaging Cameras	2017	10,000	2025	8	5,147	1,191	3,662	10,000
Thermal Imaging Cameras	2017	10,000	2025	8	5,147	1,191	3,662	10,000
Mobile Computers (13)	Various	39,000	Various	7	15,800	4,000	19,200	39,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2023	12	10,000	-	-	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	TBD	10	10,000	-	-	10,000
Zoll Auto Pulse (1)	2012	22,970	2022	10	18,000	(18,000)	22,970	22,970
Zoll Auto Pulse (1)	2012	22,970	2022	10	15,000	(15,000)	22,970	22,970
Generac Emergency Generator 25KW (Gas)( Bay Doors & Radios)	2015	25,000	2035	20	6,250	1,250	17,500	25,000
Amkus Rescue Tool Complete	2006	36,000	2022	15	28,875	(28,875)	36,000	36,000
Skyline 40LB Extractor	2020	8,000	2035	15	1,028	498	6,474	8,000
StairPro Stair Master (1)	2006	4,500	2026	15	3,979	104	417	4,500
StairPro Stair Master (1)	2006	4,500	2026	15	3,250	250	1,000	4,500
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	1,500	1,000	46,000	48,500
Second set - bunker gear (9)	2021	23,000	2031	10	-	2,300	20,700	23,000
Backup Power Supply/Auxiliary Power Unit	Future	45,000	2022	TBD	26,250	(26,250)	45,000	45,000
Sub Totals		\$ 3,614,390			\$ 822,165	\$ 147,164	\$ 2,645,061	\$ 3,614,390
Total Capital Replacement Funds		\$ 4,530,690			\$ 1,112,457	\$ 147,340	\$ 3,270,893	\$ 4,530,690

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## 70 -CAPITAL REPLACEMENT FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
OTHER SOURCES							
=====							
MISC./GRANTS/INTEREST							
70-599-7028 TCEQ GRANT	0	0	25,401	0	0	0	0
70-599-7090 SALE OF CITY ASSETS	0	45,000	0	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	45,000	25,401	0	0	0	0
TRANSFERS IN							
70-599-8010 INTEREST INCOME	36,427	58,038	14,432	1,000	125	134	500
70-599-8020 TRF IN - GENERAL FUND	629,635	310,756	294,896	401,615	360,858	401,615	197,340
ADMINISTRATION 0	0.00						0
FIRE VEHICLES/EQUIPMENT 0	0.00						147,164
PUBLIC WORKS VEHICLES/E 0	0.00						176
PUBLIC WORKS - STREETS 0	0.00						50,000
70-599-8099 FUND BALANCE RESERVE	0	0	0	299,644	0	0	0
TOTAL TRANSFERS IN	666,062	368,794	309,328	702,259	360,983	401,749	197,840
<hr/>							
TOTAL OTHER SOURCES	666,062	413,794	334,729	702,259	360,983	401,749	197,840
<hr/>							
TOTAL REVENUES	666,062	413,794	334,729	702,259	360,983	401,749	197,840
	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND  
COUNCIL

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	(----- 2021-2022 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>CONTRACTUAL</u>							
70-600-4030 HIKE AND BIKE TRAILS	0	0	28,077	0	0	0	0
TOTAL CONTRACTUAL	0	0	28,077	0	0	0	0
<hr/>							
TOTAL COUNCIL	0	0	28,077	0	0	0	0

70 -CAPITAL REPLACEMENT FUND  
ADMIN

				(-----	2020-2021	-----)	2021-2022
EXPENDITURES	2017-2018	2018-2019	2019-2020	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
70-601-8015 COMPUTER EQUIPMENT	0	0	5,795	0	0	0	0
70-601-8080 CAPITAL IMPROVEMENTS	0	0	258,192	17,406	23,024	23,500	0
70-601-8081 CAPITAL - BUILDING	0	87,112	56,955	59,327	35,611	50,327	8,000
CITY HALL HVAC	1	8,000.00					8,000
TOTAL CAPITAL OUTLAY	0	87,112	320,942	76,733	58,635	73,827	8,000
<hr/>							
<u>INTERFUND TRANSFERS</u>							
70-601-9010 TRANSFER TO - GENERAL FUND	48,799	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	48,799	0	0	0	0	0	0
<hr/>							
TOTAL ADMIN	48,799	87,112	320,942	76,733	58,635	73,827	8,000



70 -CAPITAL REPLACEMENT FUND  
PUBLIC WORKS

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ADOPTED BUDGET
				Y-T-D <td>PROJECTED YEAR END</td>	PROJECTED YEAR END
<hr/>					
<u>CAPITAL OUTLAY</u>					
70-603-8050 CAPITAL - VEHICLES	0	39,236	42,335	0	0
70-603-8060 CAPITAL - EQUIPMENT	0	52,964	37,893	21,000	21,000
70-603-8080 CAPITAL-IMPROVEMENT PROJECT	62,914	78,905	486,462	466,040	473,047
TOTAL CAPITAL OUTLAY	62,914	171,105	566,691	487,040	494,047
<hr/>					
<u>INTERFUND TRANSFERS</u>					
70-603-9010 TRANSFER TO - GENERAL FUND	35,527	0	0	0	0
TOTAL INTERFUND TRANSFERS	35,527	0	0	0	0
<hr/>					
TOTAL PUBLIC WORKS	98,441	171,105	566,691	487,040	494,047

70 -CAPITAL REPLACEMENT FUND  
FIRE

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<u>CAPITAL OUTLAY</u>							
70-604-8030 ELECTRONIC EQUIPMENT	0	0	0	138,486	138,486	138,486	0
70-604-8040 CAPITAL - PPE EQUIPMENT	0	116,318	7,470	0	0	0	0
70-604-8050 CAPITAL - APPARATUS	0	1,164,965	0	0	0	0	0
70-604-8060 EQUIPMENT	0	0	0	0	0	0	94,950
CARDIAC MONITORS/DEFIBR 0	0.00						94,950
TOTAL CAPITAL OUTLAY	0	1,281,284	7,470	138,486	138,486	138,486	94,950
<u>INTERFUND TRANSFERS</u>							
70-604-9010 TRANSFER TO - GENERAL FUND	154,971	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	154,971	0	0	0	0	0	0
TOTAL FIRE	154,971	1,281,284	7,470	138,486	138,486	138,486	94,950
TOTAL EXPENDITURES	302,211	1,539,500	923,179	702,259	691,168	706,360	102,950
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	363,851	( 1,125,706)	( 588,451)	0	( 330,185)	( 304,611)	94,890
	=====	=====	=====	=====	=====	=====	=====

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## 40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 643,713	\$ 304,836	
<b>REVENUE AND OTHER SOURCES</b>	\$ 130,000 *	\$ 152,500	\$ 22,500
<b>EXPENDITURES AND OTHER USES</b>	468,877	139,025	(329,852)
<b>TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES</b>	\$ (338,877)	\$ 13,475	\$ 352,352
<b>ENDING FUND BALANCE, PROJECTED</b>	\$ 304,836	\$ 318,311	

Included in above ending fund balance amount:

Planned Equipment Replacement	\$ 304,836	\$ 318,311
-------------------------------	------------	------------

\* Revenues and other sources do not include budgeted use of \$338,877 of fund balance to cover current year expenditures.

Capital and non-capital purchases are budgeted for the Fire and Police Departments. Larger items include replacing two patrol vehicles for \$120,000.

\$ 123,125

Proposed operating expenditures are included for training, National Night Out and Neighborhood Watch supplies.

\$ 15,900

Significant decrease in expenditures from prior year as the Police Department had replaced the investigator's vehicle, purchased new mobile radios, exterior body armor carriers, mobile field force gear and shared the cost of a new emergency back up power supply for City Hall - totaling \$287,912.

# CITY OF SHAVANO PARK

## FY 2021 - 22 ADOPTED CRIME CONTROL & PREVENTION DISTRICT - POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

Fleet Number	Description	Year Model	Estimated Replacement Cost	Scheduled Year To Replace	Total Life (yrs)	Committed Balance Thru 9/30/2021	Adopted Funding 9/30/2022	Additional Funding Future Yrs	Total Funding
509	Chevy Tahoe - Chief	2013	***			\$ -	\$ -	\$ -	\$ -
514	Chevy 1500 Silverado - Code Compliance	2015	50,000	2026	10	26,925	4,286	18,789	50,000
516	Ford Explorer	2016	60,000	2022	5	55,490	1,120	3,390	60,000
517	Ford Explorer	2016	60,000	2022	5	55,490	1,120	3,390	60,000
518	Ford Explorer	2017	60,000	2023	5	43,509	6,917	9,574	60,000
519	Ford Explorer	2017	60,000	2023	5	37,068	10,334	12,598	60,000
520	Ford Explorer	2017	60,000	2024	5	32,750	8,416	18,834	60,000
521	Ford Explorer	2017	60,000	2024	5	44,234	4,354	11,412	60,000
522	Chevrolet Tahoe	2020	60,000	2026	5	-	12,000	48,000	60,000
523	Chevrolet Tahoe	2020	60,000	2026	5	-	12,000	48,000	60,000
524	Ford Expedition - CID	2020	46,000	2029	8	-	5,750	40,250	46,000
	Back up Power Supply/Auxiliary Power Unit - CH	2021	20,000	2051	30	-	-	20,000	20,000
	Police Department Video Server	2016	-	2023	6	9,370	(9,370)	-	-
	Communication System (mobile radios)	2021	170,000	2036	15	-	11,333	158,667	170,000
Total			\$ 766,000			\$ 304,836	\$ 68,260	\$ 392,904	\$ 766,000

\*\*\* The City does not currently plan to purchase a new vehicle for the Police Chief but will re-allocate from the patrol fleet as the units are replaced.

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## 40 -CRIME CONTROL DISTRICT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	-----	2021-2022
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>TAXES</u>							
40-599-1050 SALES - CRIME CONTROL DIST	103,244	113,458	129,722	130,000	133,681	148,500	152,500
TOTAL TAXES	103,244	113,458	129,722	130,000	133,681	148,500	152,500
<u>MISC./GRANTS/INTEREST</u>							
<u>TRANSFERS IN</u>							
40-599-8005 INTEREST INCOME	8,038	9,573	3,538	0	30	30	0
40-599-8099 FUND BALANCE RESERVE	0	0	0	338,877	0	0	0
TOTAL TRANSFERS IN	8,038	9,573	3,538	338,877	30	30	0
<hr/>							
TOTAL NON-DEPARTMENTAL	111,282	123,030	133,259	468,877	133,711	148,530	152,500
<hr/>							
TOTAL REVENUES	111,282	123,030	133,259	468,877	133,711	148,530	152,500
	=====	=====	=====	=====	=====	=====	=====

40 -CRIME CONTROL DISTRICT  
FIRE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ADOPTED BUDGET
<u>SERVICES</u>					
40-604-3030 TRAINING/EDUCATION	0	0	4,576	2,500	25
TOTAL SERVICES	0	0	4,576	2,500	25
<u>CAPITAL OUTLAY</u>					
40-604-8010 ELECTRONIC EQUIPMENT	0	0	928	0	0
40-604-8012 NON-CAPITAL - FIREARMS/TASE	0	624	624	625	624
TASER PROGRAM - YEAR 2	0				
TOTAL CAPITAL OUTLAY	0.00				
	0	624	1,552	625	624
<u>INTERFUND TRANSFERS</u>					
40-604-9011 TRANSFER OUT - GENERAL FUND	6,612	0	0	0	0
TOTAL INTERFUND TRANSFERS	6,612	0	0	0	0
TOTAL FIRE DEPARTMENT	6,612	624	6,128	3,125	649

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	CURRENT	2020-2021	PROJECTED	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	ADOPTED
					ACTUAL		BUDGET
<u>SERVICES</u>							
40-605-3030 TRAINING/EDUCATION	2,526	2,192	6,616	6,400	5,014	5,250	6,400
TAPEIT 0	0.00						1,500
VARIOUS CLASSES 15	200.00						3,000
MIDWEST RADAR OFFICER C 0	0.00						600
CHIEF LEADERSHIP TRAINI 0	0.00						1,300
40-605-3087 CITIZENS COMMUNICATION/EDUC	5,483	6,550	8,015	7,000	2,279	6,700	7,000
NATIONAL NIGHT OUT - SU 0	0.00						6,000
NEIGHBORHOOD WATCH - SI 0	0.00						500
POP UP CANOPIES/TENTS 0	0.00						500
TOTAL SERVICES	8,009	8,743	14,631	13,400	7,292	11,950	13,400
<u>CONTRACTUAL</u>							
40-605-4075 COMPUTER SOFTWARE	0	0	4,624	0	0	0	0
TOTAL CONTRACTUAL	0	0	4,624	0	0	0	0
<u>CAPITAL OUTLAY</u>							
40-605-8010 ELECTRONIC EQUIPMENT PURCHA	0	2,029	15,438	0	0	0	0
40-605-8012 NON CAPITAL - FIRE ARMS/TAS	0	8,640	8,640	8,640	8,640	8,640	0
0	0.00						0
40-605-8015 NON-CAPITAL - COMPUTER EQUI	0	6,622	1,953	0	0	0	0
40-605-8018 NON-CAPITAL BUILDING	0	0	894	1,300	0	0	0
40-605-8025 NON-CAPITAL - OFFICE FURNIT	0	1,000	0	0	0	0	0
40-605-8030 POLICE EQUIPMENT PURCHASE	0	0	36,006	204,412	203,981	204,000	0
40-605-8042 CAPITAL - FIREARMS	0	23,089	0	0	0	0	0
40-605-8045 CAPITAL - COMPUTER EQUIPMEN	0	19,959	0	2,500	2,449	2,650	2,500
LAPTOP COMPUTER/SOFTWAR 0	0.00						2,500
40-605-8050 CAPITAL - VEHICLES	33,546	0	0	198,000	192,755	195,000	120,000
PATROL VEHICLES 2	60,000.00						120,000
0	0.00						0
40-605-8081 CAPITAL - BUILDING	0	0	0	37,500	35,611	37,500	0
TOTAL CAPITAL OUTLAY	33,546	61,339	62,931	452,352	443,436	447,790	122,500
<u>INTERFUND TRANSFERS</u>							
40-605-9011 TRANSFER TO - GENERAL FUND	203,442	3,600	0	0	0	0	0
NIBRS - LOCAL FUNDS 0	0.00						0
TOTAL INTERFUND TRANSFERS	203,442	3,600	0	0	0	0	0
TOTAL POLICE DEPARTMENT	244,997	73,681	82,185	465,752	450,728	459,740	135,900
TOTAL EXPENDITURES	251,609	74,305	88,314	468,877	451,377	460,514	139,025
REVENUE OVER/(UNDER) EXPENDITURES	( 140,327)	48,725	44,946	0	( 317,666)	( 311,984)	13,475

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## 42- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMMING FUNDS (PEG)

	<b>FY 2020-21 AMENDED BUDGET</b>	<b>FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 109,731</u>	<u>\$ 125,431</u>	
REVENUES	\$ 16,500	\$ 15,200	\$ (1,300)
EXPENDITURES	\$ 800	\$ 5,800	\$ 5,000
<b>ENDING FUND BALANCE, PROJECTED</b>	<u><u>\$ 125,431</u></u>	<u><u>\$ 134,831</u></u>	

Funds can be utilized on capital purchases within the guidelines of Texas Utilities Code Chapter 66.

### **CAPITAL OUTLAY:**

The proposed budget includes \$5,000 to upgrade Council Chambers cameras and \$800 for replacement microphones.



## 42 -PEG FUNDS

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<hr/>							
FRANCHISE REVENUES							
42-599-2024 FRANCHISE - PEG FEES	16,127	16,662	16,417	16,500	16,114	16,200	15,200
TOTAL FRANCHISE REVENUES	16,127	16,662	16,417	16,500	16,114	16,200	15,200
<hr/>							
MISC./GRANTS/INTEREST							
42-599-7000 INTEREST	1,255	1,626	628	0	9	10	0
TOTAL MISC./GRANTS/INTEREST	1,255	1,626	628	0	9	10	0
<hr/>							
TRANSFERS IN							
42-599-8090 PRIOR PERIOD ADJUSTMENT	3,893	0	0	0	0	0	0
TOTAL TRANSFERS IN	3,893	0	0	0	0	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	21,275	18,289	17,046	16,500	16,123	16,210	15,200
<hr/>							
TOTAL REVENUES	21,275	18,289	17,046	16,500	16,123	16,210	15,200
	=====	=====	=====	=====	=====	=====	=====

42 -PEG FUNDS  
ADMINISTRATION

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	-----	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
42-601-8030 CAPITAL-ELECTRONIC EQUIPMEN	35,784	1,021	14,224	800	504	5,500	5,800
REPLACEMENT MICROPHONES 2	400.00						800
UPGRADE CHAMBER CAMERAS 0	0.00						5,000
TOTAL CAPITAL OUTLAY	35,784	1,021	14,224	800	504	5,500	5,800
<hr/>							
TOTAL ADMINISTRATION	35,784	1,021	14,224	800	504	5,500	5,800
<hr/>							
TOTAL EXPENDITURES	35,784	1,021	14,224	800	504	5,500	5,800
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 14,509)	17,268	2,821	15,700	15,619	10,710	9,400
	=====	=====	=====	=====	=====	=====	=====

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## 45- OAK WILT FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 91,962	\$ 104,462	
REVENUES	\$ 13,000	\$ 12,250 *	\$ (750)
EXPENDITURES	\$ 500	\$ 25,500	\$ 25,000
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u>\$ 104,462</u>	<u>\$ 91,212</u>	

\* Does not include budgeted use of \$13,250 of fund balance to cover expenditures.

This fund was created by ordinance with revenues provided by tree trimming permits.

Accumulated amounts are available to fund efforts to prevent the spread of oak wilt, if such an outbreak should occur.

## 45 -OAK WILT FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>PERMITS &amp; LICENSES</u>							
45-599-3015 TREE TRIMMING PERMITS	12,915	13,230	11,660	13,000	10,395	12,000	12,250
TREE TRIMMING PERMITS 350	35.00						12,250
TOTAL PERMITS & LICENSES	12,915	13,230	11,660	13,000	10,395	12,000	12,250
<u>MISC./GRANTS/INTEREST</u>							
45-599-7030 TEXAS FORESTRY GRANT	0	0	3,000	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	0	0	3,000	0	0	0	0
<u>TRANSFERS IN</u>							
45-599-8099 FUND BALANCE RESERVE	0	0	0	0	0	0	13,250
TOTAL TRANSFERS IN	0	0	0	0	0	0	13,250
<hr/>							
TOTAL NON-DEPARTMENTAL	12,915	13,230	14,660	13,000	10,395	12,000	25,500
<hr/>							
TOTAL REVENUES	12,915	13,230	14,660	13,000	10,395	12,000	25,500
	=====	=====	=====	=====	=====	=====	=====

45 -OAK WILT FUND  
ADMINISTRATION

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	-----	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<u>SERVICES</u>							
45-601-3012 PROFESSIONAL SERVICES	0	0	16,061	0	399	400	0
45-601-3087 CITIZENS COMMUNICATION/EDUC	0	0	87	500	0	500	500
TOTAL SERVICES	0	0	16,148	500	399	900	500
<u>DEPT MATERIALS-SERVICES</u>							
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	0	0	3,027	0	2,359	2,360	25,000
TOTAL DEPT MATERIALS-SERVICES	0	0	3,027	0	2,359	2,360	25,000
TOTAL ADMINISTRATION	0	0	19,175	500	2,758	3,260	25,500
TOTAL EXPENDITURES	0	0	19,175	500	2,758	3,260	25,500
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	12,915	13,230	( 4,515)	12,500	7,637	8,740	0
	=====	=====	=====	=====	=====	=====	=====

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## 48 - STREET MAINTENANCE FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 599,008	\$ 679,008	
REVENUES	\$ 130,000	\$ 152,500	\$ 22,500
EXPENDITURES	\$ 50,000	\$ 50,000	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 679,008</u>	<u>\$ 781,508</u>	

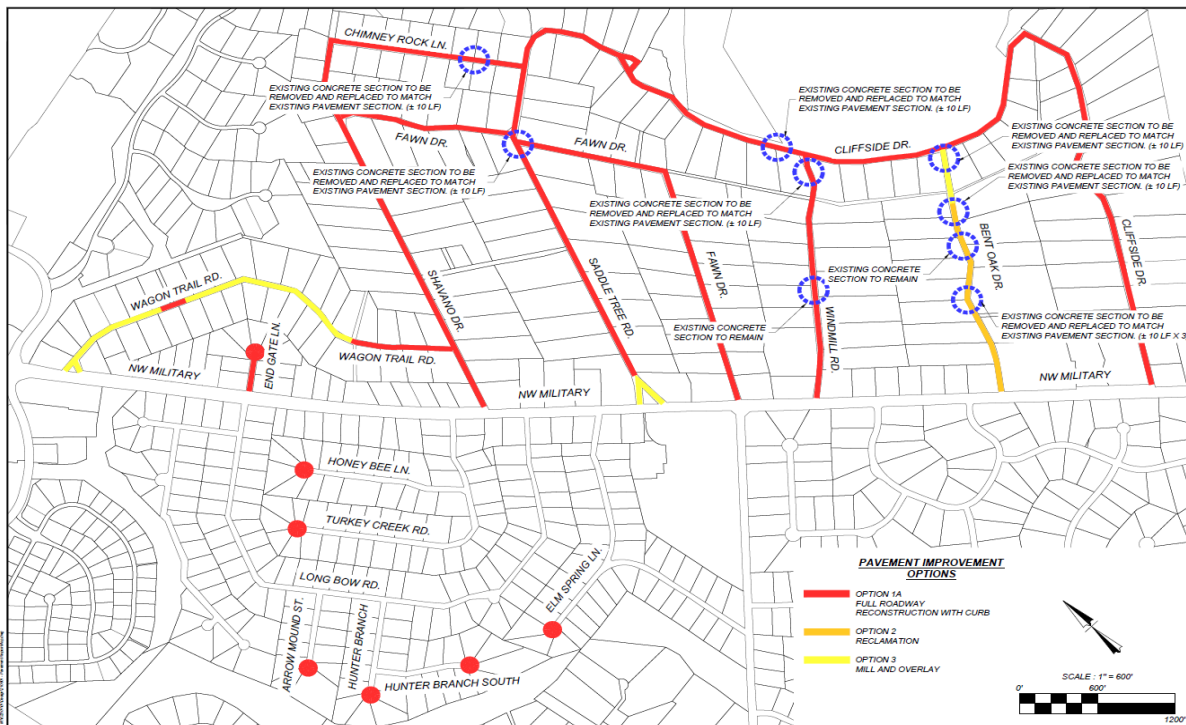
Street Maintenance Fund was approved by voters in May 2014 and began receiving sales tax revenues October 1, 2014. It was re-approved by the voters in May 2018.

The voter authorization will expire on October 1, 2022 unless reapproved May 2022.

In 2021, the City completed a comprehensive street maintenance analysis and, using this data, has created 5- and 7-year street maintenance schedules to address \$11.3 million in projects covering 10 residential streets and six cul-de-sacs.

City Council has appointed a sub-committee to refine the maintenance schedules and consider funding options.

The City expects to utilize amounts accumulated in this fund towards the maintenance project.



*Map showing City streets & cul-de-sacs in the Street Maintenance Schedule.*

48 -STREET MAINTENANCE FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>TAXES</u>							
48-599-1040 SALES - STREET MAINTENANCE	103,307	114,659	129,747	130,000	134,272	149,000	152,500
TOTAL TAXES	103,307	114,659	129,747	130,000	134,272	149,000	152,500
<u>PERMITS &amp; LICENSES</u>							
<u>TRANSFERS IN</u>							
<hr/>							
TOTAL NON-DEPARTMENTAL	103,307	114,659	129,747	130,000	134,272	149,000	152,500
<hr/>							
TOTAL REVENUES	103,307	114,659	129,747	130,000	134,272	149,000	152,500
	=====	=====	=====	=====	=====	=====	=====

48 -STREET MAINTENANCE FUND  
PUBLIC WORKS

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>DEPT MATERIALS-SERVICES</u>							
48-603-6080 STREET MAINTENANCE	0	49,998	0	50,000	0	47,000	50,000
TOTAL DEPT MATERIALS-SERVICES	0	49,998	0	50,000	0	47,000	50,000
<hr/>							
TOTAL PUBLIC WORKS	0	49,998	0	50,000	0	47,000	50,000
<hr/>							
TOTAL EXPENDITURES	0	49,998	0	50,000	0	47,000	50,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	103,307	64,661	129,747	80,000	134,272	102,000	102,500
	=====	=====	=====	=====	=====	=====	=====

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## 50 - COURT TECHNOLOGY & SECURITY FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b><u>COURT TECHNOLOGY &amp; EFFICIENCY:</u></b>			
BEGINNING FUND BALANCE	\$ 833	\$ 833	
REVENUES	\$ 4,300	\$ 4,300	\$ -
EXPENDITURES	\$ 4,300	\$ 4,300	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 833	\$ 833	

The annual maintenance fees related to court software are substantially equal to revenues.

A 'Transfer In' is recorded in the General Fund which offsets the expenditures.

### **COURT SECURITY:**

BEGINNING FUND BALANCE	\$ 54,944	\$ 53,944	
REVENUES	\$ 3,200 *	\$ 3,200 *	\$ -
EXPENDITURES AND OTHER USES	\$ 54,200 **	\$ 54,200	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 3,944	\$ 2,944	

\* Does not include budgeted use of \$51,000 of fund balance to cover expenditures

\*\* Budgeted expenditures included \$50,000 for the bullet resistance glass and steel panels project. Due to difficulty finding vendors, the project has been re-evaluated and re-proposed for FY2022. Planned expenditures include \$50,000 to add bullet resistance glass and steel panels to the Municipal Court office area and \$4,200 for court security provided by Shavano Park Police Department.

### **TRUANCY PREVENTION & DIVERSION:**

BEGINNING FUND BALANCE	\$ 1,020	\$ 2,220	
REVENUES	\$ 1,200	\$ 1,200	\$ -
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 2,220	\$ 3,420	

Use of this money is restricted to the necessary expenses to of a juvenile case manager and programs directly related to performing those duties.

### **MUNICIPAL JURY:**

BEGINNING FUND BALANCE	\$ 20	\$ 120	
REVENUES	\$ 100	\$ 100	\$ -
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
ENDING FUND BALANCE, PROJECTED	\$ 120	\$ 220	

Use of this money is limited to fund juror reimbursements and otherwise finance jury services.

## 50 -COURT RESTRICTED FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<u>COURT FEES</u>							
50-599-4022 COURT EFFICIENCY REVENUE	104	82	70	100	55	85	100
50-599-4023 COURT SECURITY REVENUE	3,419	3,279	2,836	3,200	4,414	4,950	3,200
50-599-4024 TRUANCY PREVENTION FUND	0	0	1,019	1,200	3,645	4,200	1,200
50-599-4025 COURT TECHNOLOGY REVENUE	4,559	4,372	3,265	4,200	4,039	4,500	4,200
50-599-4026 JURY FUND	<u>0</u>	<u>0</u>	<u>20</u>	<u>100</u>	<u>73</u>	<u>90</u>	<u>100</u>
TOTAL COURT FEES	8,083	7,734	7,210	8,800	12,227	13,825	8,800
<u>TRANSFERS IN</u>							
50-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>0</u>	<u>0</u>	<u>51,000</u>
TOTAL TRANSFERS IN	0	0	0	51,000	0	0	51,000
<hr/>							
TOTAL NON-DEPARTMENTAL	8,083	7,734	7,210	59,800	12,227	13,825	59,800
<hr/>							
TOTAL REVENUES	8,083	7,734	7,210	59,800	12,227	13,825	59,800
	=====	=====	=====	=====	=====	=====	=====

50 -COURT RESTRICTED FUND  
OPERATING EXPENSES

EXPENDITURES	(----- 2020-2021 -----)						
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	2021-2022 ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>							
50-602-8080 CAPITAL IMPROVEMENTS	0	0	0	50,000	0	0	50,000
BULLET RESISTANT GLASS/ 0	0.00						50,000
TOTAL CAPITAL OUTLAY	0	0	0	50,000	0	0	50,000
<u>INTERFUND TRANSFERS</u>							
50-602-9010 TRANSFER TO GENERAL FUND	8,749	8,400	6,650	8,500	6,750	6,750	8,500
COURT - INCODE 1	4,300.00						4,300
COURT SECURITY - SPPD 0	0.00						4,200
TOTAL INTERFUND TRANSFERS	8,749	8,400	6,650	8,500	6,750	6,750	8,500
TOTAL OPERATING EXPENSES	8,749	8,400	6,650	58,500	6,750	6,750	58,500
TOTAL EXPENDITURES	8,749 =====	8,400 =====	6,650 =====	58,500 =====	6,750 =====	6,750 =====	58,500 =====
REVENUE OVER/ (UNDER) EXPENDITURES	( 665) =====	( 666) =====	560 =====	1,300 =====	5,477 =====	7,075 =====	1,300 =====

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## 52 - CHILD SAFETY FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
BEGINNING FUND BALANCE	\$ 2,641	\$ 1,641	
REVENUES	\$ 4,000 *	\$ 4,000 *	\$ -
EXPENDITURES:			
FIRE DEPARTMENT	\$ 2,000	\$ 2,000	\$ -
POLICE DEPARTMENT	3,000	3,000	\$ -
TOTAL EXPENDITURES	\$ 5,000	\$ 5,000	
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (1,000)	\$ (1,000)	
ENDING FUND BALANCE, PROJECTED	\$ 1,641	\$ 641	

\* Does not include budgeted use of \$1,000 of fund balance to cover expenditures.

As the City has no school guard crossing expenditures, funds can only be utilized for education and materials related to child safety.

## 52 -CHILD SAFETY FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON DEPARTMENTAL							
=====							
MISC./GRANTS/INTEREST							
52-599-7010 SCHOOL CROSSING GUARD FUNDS	4,221	3,995	3,778	4,000	3,631	4,100	4,000
TOTAL MISC./GRANTS/INTEREST	4,221	3,995	3,778	4,000	3,631	4,100	4,000
TRANSFERS IN							
52-599-8089 FUND BALANCE RESERVE	0	0	0	1,000	0	0	1,000
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	1,000
<hr/>							
TOTAL NON DEPARTMENTAL	4,221	3,995	3,778	5,000	3,631	4,100	5,000
<hr/>							
TOTAL REVENUES	4,221	3,995	3,778	5,000	3,631	4,100	5,000
	=====	=====	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND  
FIRE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ADOPTED BUDGET
				Y-T-D <td>PROJECTED YEAR END</td>	PROJECTED YEAR END
<hr/>					
<u>SERVICES</u>					
52-604-3087 CITIZENS COMMUNICATION/EDUC	3,044	2,012	656	2,000	931
CHILD SAFETY/EDUCATION 0	0.00				
TOTAL SERVICES	3,044	2,012	656	2,000	931
<hr/>					
TOTAL FIRE DEPARTMENT	3,044	2,012	656	2,000	931
				1,800	2,000

52 -CHILD SAFETY FUND  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>SERVICES</u>							
52-605-3087 CITIZENS COMMUNICATION/EDUC	2,200	3,242	3,000	3,000	1,861	3,000	3,000
CHILD SAFETY/EDUCATION 0	0.00						3,000
TOTAL SERVICES	2,200	3,242	3,000	3,000	1,861	3,000	3,000
<hr/>							
TOTAL POLICE DEPARTMENT	2,200	3,242	3,000	3,000	1,861	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	5,244	5,253	3,656	5,000	2,792	4,800	5,000
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	( 1,022)	( 1,258)	123	0	839	( 700)	0
	=====	=====	=====	=====	=====	=====	=====

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## 53 - LAW ENFORCEMENT OFFICERS STANDARDS EDUCATION (LEOSE)

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 183	\$ 103	
REVENUES	\$ 1,550 *	\$ 1,500	\$ (50)
EXPENDITURES	\$ 1,630	\$ 1,500	\$ (130)
<b>TOTAL REVENUES MORE (LESS) THAN EXPENDITURES</b>	\$ (80)	\$ -	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 103</u>	<u>\$ 103</u>	

\* Does not include budgeted use of \$80 of fund balance to cover expenditures.

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

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



53 -LEOSE

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
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	<u>1,552</u>	<u>1,653</u>	<u>1,630</u>	<u>1,550</u>	<u>1,480</u>	<u>1,480</u>	<u>1,500</u>
TOTAL POLICE/FIRE REVENUES	1,552	1,653	1,630	1,550	1,480	1,480	1,500
TRANSFERS IN							
53-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS IN	0	0	0	80	0	0	0
<hr/>							
TOTAL NON-DEPARTMENTAL	1,552	1,653	1,630	1,630	1,480	1,480	1,500
<hr/>							
TOTAL REVENUES	<u>1,552</u>	<u>1,653</u>	<u>1,630</u>	<u>1,630</u>	<u>1,480</u>	<u>1,480</u>	<u>1,500</u>
	=====	=====	=====	=====	=====	=====	=====

53 -LEOSE  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	----- 2021-2022	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>SERVICES</u>							
53-605-3030 TRAINING/EDUCATION	2,065	1,550	1,550	1,630	1,636	1,636	1,500
TOTAL SERVICES	2,065	1,550	1,550	1,630	1,636	1,636	1,500
<hr/>							
TOTAL POLICE DEPARTMENT	2,065	1,550	1,550	1,630	1,636	1,636	1,500
<hr/>							
TOTAL EXPENDITURES	2,065	1,550	1,550	1,630	1,636	1,636	1,500
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	( 513)	103	80	0	( 156)	( 156)	0
	=====	=====	=====	=====	=====	=====	=====

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## 54 - POLICE FORFEITURE FUNDS

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

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

54 -POLICE FORFEITURE

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2020-2021	-----	2021-2022
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
NON-DEPARTMENTAL							
=====							
<hr/>							
<u>POLICE/FIRE REVENUES</u>							
54-599-6025 POLICE FORFEITURE FUNDS	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL POLICE/FIRE REVENUES	0	428	0	0	0	0	0
<hr/>							
<u>TRANSFERS IN</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<hr/>							
TOTAL NON-DEPARTMENTAL	0	428	0	0	0	0	0
<hr/>							
TOTAL REVENUES	0	428	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFEITURE  
POLICE DEPARTMENT

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
54-605-8025 EQUIPMENT	0	428	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	428	0	0	0	0	0
<u>INTERFUND TRANSFERS</u>							
<hr/>							
TOTAL POLICE DEPARTMENT	0	428	0	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	0	428	0	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

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## 58 – AMERICAN RESCUE PLAN ACT (ARPA) FUND

**Fund Purpose.** This fund accounts for Federal stimulus monies disbursed by the United States Treasury through the Texas Department of Emergency Management under the American Rescue Plan Act (ARPA).

**Fund Description.** The fund accounts for all transactions related to the use of the awarded amounts. ARPA was signed into law on March 11, 2021, to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The Act provides for a State and Local Fiscal Recovery Fund of \$350 billion dollars of which the City is anticipating receipt of approximately \$986,000 over the grant period.

The Act's funding objectives include:

- Support public health response by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff,
- Replace public sector revenue loss to provide government services to the extent of the reduction in revenue experienced due to the pandemic,
- Water and sewer infrastructure, making necessary investment to improve access to clean drinking water and invest in wastewater and stormwater infrastructure,
- Address negative economic impacts by responding to the economic harms to workers, families, small businesses, impacted industries and the public sector,
- Premium pay for essential workers by offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
- Broadband infrastructure, to provide unserved or underserved locations with new or expanded broadband access.

The expenditure period began March 3, 2021 with funds obligated by December 31, 2024 and expended by December 31, 2026.

**Fund Revenues.** This budget includes \$484,868 in ARPA federal stimulus monies.

**Fund Expenses.** This budget includes \$484,868 in expenditures for replacement of capital equipment that provides critical government services. These expenditures of federal stimulus monies offset revenue loss experienced due to the pandemic. A breakdown of the expenses by Department follows.

**Administration:** This budget expends \$64,800 on capital items this fiscal year in the Administration Department for (1) Texting Communications Service, (2) Replacing two desktop computers, (3) Replacing the City Hall security camera system and (4) replacing the City’s primary network server. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
Texting Communications Service	\$2,500 annual contract cost.
2 Desktop Computers	No additional operational costs.
City Hall security camera system	No additional operational costs.
Primary Server	No additional operational costs.

**Public Works:** This budget expends \$45,700 on capital items this fiscal year in the Public Works Department for (1) a Desktop Computer (shared with Water Department) and (2) Emergency Generator (shared with Fire Department). The long-term operating costs anticipated for the Administration capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
1 Desktop Computer (shared)	No additional operational costs.
Emergency Generator (shared)	Natural gas service & maintenance of generator.

**Fire:** This budget expends \$149,668 on capital items this fiscal year in the Fire Department for (1) a Desktop Computer, (2) 2 AutoPulse Automated CPR Machines, (3) Replacement “Jaws of Life” rescue tool, (4) 8 sets of Bunker Gear and (5) Emergency Generator (shared with Public Works Department). The long-term operating costs anticipated for the Fire Department capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
1 Desktop Computer	No additional operational costs.
2 AutoPulse Automated CPR Machines	No additional operational costs.
“Jaws of Life” rescue tool	No additional operational costs.
8 sets of Bunker Gear	Minor increase in operational costs for inspection, certification, cleaning and maintenance.
Emergency Generator (shared)	Natural gas service & maintenance of generator

**Police:** This budget expends \$70,000 on capital items this fiscal year in the Police Department for (1) 5 Desktop Computers, (2) Replacement Car and Body worn Camera System, (3) Duty rifles issued to each officer, and (4) Bola Wrap Restraints. The long-term operating costs anticipated for the Police Department capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
5 Desktop Computers	No additional operational costs.
Car and Body worn Camera System	Annual cloud storage and licensing costs.
Duty rifles issued to each Officer	Minor increase in operational costs for ammo, cleaning and maintenance.
Bola Wrap Restraints	No additional operational costs.

**Water:** This budget expends \$154,700 on capital items this fiscal year in the Water Department for (1) a Desktop Computer (shared with Public Works Department) and (2) Replacement cellular water meters. The long-term operating costs anticipated for the Administration capital expenditures are as follows:

<b>FY 2022 Capital Item</b>	<b>Long-term Operating Costs Anticipated</b>
1 Desktop Computer (shared)	No additional operational costs.
Replacement cellular water meters	Additional monthly cellular service cost (\$0.85) per meter

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## 58 - AMERICAN RESCUE PLAN ACT FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ 484,868	\$ 484,868
EXPENDITURES	\$ -	\$ 484,868	\$ 484,868
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

New fund established in FY 2021-22 to separately account for the stimulus monies provided by the American Rescue Fund Act.

The significant expenditures include:

Water meter replacement - Water Utility	\$ 154,000
EMS and fire/rescue equipment	\$ 103,268
Emergency power supply for	
Public Works and Fire Departments	\$ 90,000
Information Technology	\$ 71,200
Police Department Equipment	\$ 63,000

58 -AMER RESCUE PLAN ACT FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
NON DEPARTMENTAL							
=====							
<hr/>							
MISC./GRANTS/INTEREST							
58-599-7000 INTEREST INCOME	0	0	0	0	1	0	0
58-599-7021 ARPA FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>484,868</u>
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	1	0	484,868
<hr/>							
TOTAL NON DEPARTMENTAL	0	0	0	0	1	0	484,868
<hr/>							
TOTAL REVENUES	0	0	0	0	1	0	484,868
	=====	=====	=====	=====	=====	=====	=====

58 -AMER RESCUE PLAN ACT FUND  
CITY ADMINISTRATION

				(-----	2020-2021	-----)	2021-2022
EXPENDITURES	2017-2018	2018-2019	2019-2020	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>SERVICES</u>							
58-601-3087 CITIZEN COMMUNICATION	0	0	0	0	0	0	3,400
TEXTING SERVICE 0	0.00						3,400
TOTAL SERVICES	0	0	0	0	0	0	3,400
<hr/>							
<u>CAPITAL OUTLAY</u>							
58-601-8015 NON CAPITAL - COMPUTERS	0	0	0	0	0	0	2,800
COMPUTERS 2 1,400.00							2,800
58-601-8030 CAPITAL - ELECTRONIC EQUIPM	0	0	0	0	0	0	37,000
CITY HALL SECURITY SYST 0	0.00						37,000
58-601-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	0	0	0	21,600
PRIMARY SERVER REPLACEM 0	0.00						21,600
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	61,400
<hr/>							
TOTAL CITY ADMINISTRATION	0	0	0	0	0	0	64,800

58 -AMER RESCUE PLAN ACT FUND  
PUBLIC WORKS/GOV. BLDG.

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ADOPTED BUDGET
<hr/>					
<u>CAPITAL OUTLAY</u>					
58-603-8015 NON CAPITAL - COMPUTERS	0	0	0	0	700
COMPUTER (SHARED) 1	700.00				700
58-603-8081 CAPITAL - BUILDINGS	0	0	0	0	45,000
EMER GENERATOR (W/FIRE) 0	0.00				45,000
TOTAL CAPITAL OUTLAY	0	0	0	0	45,700
<hr/>					
TOTAL PUBLIC WORKS/GOV. BLDG.	0	0	0	0	45,700

58 -AMER RESCUE PLAN ACT FUND  
FIRE DEPARTMENT

	(----- 2020-2021 -----)						2021-2022
EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
58-604-8015 NON CAPITAL - COMPUTERS	0	0	0	0	0	0	1,400
COMPUTER 1	1,400.00						1,400
58-604-8040 CAPITAL - FIRE EQUIPMENT	0	0	0	0	0	0	103,268
AUTOPULSE MACHINES (2)	0	0.00					45,939
JAWS OF LIFE	0	0.00					35,745
8 SETS - BUNKER GEAR	0	0.00					21,584
58-604-8081 CAPITAL - BUILDING	0	0	0	0	0	0	45,000
EMER GENERATOR (W/PW)	0	0.00					45,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	149,668
<hr/>							
TOTAL FIRE DEPARTMENT	0	0	0	0	0	0	149,668

58 -AMER RESCUE PLAN ACT FUND  
POLICE DEPARTMENT

				(-----	2020-2021	-----)	2021-2022
EXPENDITURES	2017-2018	2018-2019	2019-2020	CURRENT	Y-T-D	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
<u>CAPITAL OUTLAY</u>							
58-605-8015 NON CAPITAL - COMPUTERS	0	0	0	0	0	0	7,000
COMPUTERS 5	1,400.00						7,000
58-605-8030 POLICE EQUIPMENT	0	0	0	0	0	0	63,000
CAR/BODY WORN CAMERAS	0	0.00					31,000
DUTY RIFLES	0	0.00					25,000
BOLA WRAP RESTRAINTS	0	0.00					7,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	70,000
TOTAL POLICE DEPARTMENT	0	0	0	0	0	0	70,000

58 -AMER RESCUE PLAN ACT FUND  
WATER DEPARTMENT

	2017-2018	2018-2019	2019-2020	(-----	2020-2021	-----)	2021-2022
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	ADOPTED
				BUDGET	ACTUAL	YEAR END	BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
58-606-8015 NON CAPITAL - COMPUTERS	0	0	0	0	0	0	700
COMPUTER (SHARED) 1	700.00						700
58-606-8087 WATER METERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	154,700
<hr/>							
TOTAL WATER DEPARTMENT	0	0	0	0	0	0	154,700
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	0	484,868
	=====	=====	=====	=====	=====	=====	=====
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	1	0	0
	=====	=====	=====	=====	=====	=====	=====

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## 75 - PET DOCUMENTATION AND RESCUE FUND

	FY 2020-21 AMENDED BUDGET	FY 2021-22 CITY COUNCIL'S ADOPTED BUDGET	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 477	\$ 477	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ 438 *	\$ 477	\$ 39
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 39</u>	<u>\$ -</u>	

\* The City did not have sufficient qualifying expenditures during FY21.  
Remaining balance of account will be rebudgeted for FY22



75 -PET DOC & RESCUE FUND

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
ADMINISTRATION							
=====							
<hr/>							
MISC./GRANTS/INTEREST							
75-599-7000 INTEREST INCOME	25	41	14	0	0	0	0
TOTAL MISC./GRANTS/INTEREST	25	41	14	0	0	0	0
<hr/>							
TRANSFERS IN							
75-599-8099 FUND BALANCE RESERVE	0	0	0	438	0	0	477
TOTAL TRANSFERS IN	0	0	0	438	0	0	477
<hr/>							
TOTAL ADMINISTRATION	25	41	14	438	0	0	477
<hr/>							
TOTAL REVENUES	25	41	14	438	0	0	477
	=====	=====	=====	=====	=====	=====	=====

75 -PET DOC & RESCUE FUND  
ADMINISTRATION

	2017-2018	2018-2019	2019-2020	(----- 2020-2021 -----)	2021-2022		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	ADOPTED BUDGET
<hr/>							
<u>PERSONNEL</u>							
75-607-1010 EXPENSES	0	0	1,903	438	0	0	477
TOTAL PERSONNEL	0	0	1,903	438	0	0	477
<hr/>							
TOTAL ADMINISTRATION	0	0	1,903	438	0	0	477
<hr/>							
TOTAL EXPENDITURES	0	0	1,903	438	0	0	477
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	25	41	( 1,889)	0	0	0	0
	=====	=====	=====	=====	=====	=====	=====

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**ORDINANCE No. O-2021-010**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHAVANO PARK, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; 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, 2021, and ending September 30, 2022;

**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, 2021, and ending September 30, 2022.

**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.

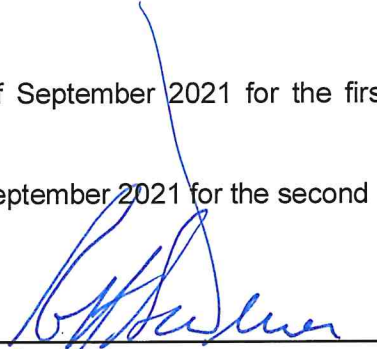
**Section 7.** If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that 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 13<sup>th</sup> day of September 2021 for the first reading.

**PASSED AND APPROVED** this the 20<sup>th</sup> day of September 2021 for the second reading.

  
\_\_\_\_\_  
Robert Werner  
Mayor

ATTEST:

  
\_\_\_\_\_  
Trish Nichols  
City Secretary

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**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, 2021 AND ENDING SEPTEMBER 30, 2022 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. 2021-010, the City Council of the City of Shavano Park, Texas, approved the municipal budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022; 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 2021-2022 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2021 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), **\$0.275479** on each \$100 valuation of property; and
- 2) For interest and sinking fund, **\$0.012263** 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, 2021 and if not paid before February 1, 2022 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 20th DAY OF SEPTEMBER, 2021** by the following motion "To approve the total tax rate of \$0.287742, for a breakdown of Maintenance and Operation of \$0.275479 and Interest and Sinking of \$0.012263 on each \$100 valuation of property".

  
\_\_\_\_\_  
Robert Werner  
MAYOR

Attest:



\_\_\_\_\_  
Trish Nichols  
City Secretary

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# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 04:40 PM

## Taxing Units Other Than School Districts or Water Districts

### SHAVANO PARK, CITY OF

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$1,392,919,304
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$391,950,113
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,000,969,191
<b>4. 2020 total adopted tax rate.</b>	\$0.287742/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$45,471,800

<b>B. 2020 values resulting from final court decisions:</b>	\$41,395,306
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$4,076,494
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$37,472,800
<b>B. 2020 disputed value:</b>	\$37,472,800
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$4,076,494
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$1,005,045,685
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$5,320,000
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,580,142
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$6,900,142
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$6,900,142
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$998,145,543
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$2,872,083
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$16,027



decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$2,888,110
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:  <b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>  <b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	   \$1,369,589,457   \$0   \$0   \$0   \$1,369,589,457
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  <b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>  <b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>  <b>C. Total value under protest or not certified:</b> Add A and B.	   \$72,569,147   \$0   \$72,569,147
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$407,535,286
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$1,034,623,318
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$25,057,440
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$25,057,440
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$1,009,565,878
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.286074/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.274639/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,005,045,685
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$2,760,247
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.  <b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.  <b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.  <b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.  <b>E. Add Line 30 to 31D.</b>	<div>\$15,307</div> <div>\$0</div> <div>\$0</div> <div>\$15,307</div> <div>\$2,775,554</div>
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,009,565,878
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.274925/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.274925/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000</p> <p>\$0.274925</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.284547/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$200,509</p> <p>\$35,000</p> <p>\$0</p> <p>\$0</p> <p>\$165,509</p>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$38,958
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$126,551
<p><b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p>99.74%</p> <p>99.74%</p> <p>99.57%</p> <p>99.24%</p> <p>99.74%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$126,880
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,034,623,318
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.012263/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.296810/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <b>- or -</b>  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,034,623,318
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.286074/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.286074/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.296810/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.296810/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)



#### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,034,623,318
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.296810/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

## SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.013382
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.013382/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.310192/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

De Minimis Rate Worksheet	Amount/Rate
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.274925/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,034,623,318
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.048326
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.012263/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.335514/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

<sup>44</sup>Tex. Tax Code Section 26.04(c)

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

### No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.286074/\$100

Indicate the line number used: 26

### Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.310192/\$100

Indicate the line number used: 67

### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.335514/\$100

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

### print here

Printed Name of Taxing Unit Representative

### sign here

Taxing Unit Representative

Date

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## Glossary

**ACCRUAL BASIS** - The recording of the financial effects of transactions and other events and circumstances on a government that have cash consequences 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.

**AMORTIZATION** - Allocation 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.

**AUDIT** - A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

**BALANCED BUDGET** - A term used to signify budgeted expenditures/expenses are equally offset by budgeted revenues. In some instances, reserves set aside for a specific use may be included to offset budgeted expenditures/expenses; i.e., fire equipment reserves set aside in prior fiscal years to replace outdated equipment in the current fiscal year.

**BASIS OF ACCOUNTING** - A term used to describe how 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.

**BOND** - Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

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

**BUDGET TRANSFER** - A reallocation of appropriated funds between revenue or expenditure accounts.

**CAPITAL EXPENDITURES** - Expenditures resulting in the acquisition of or addition to the government's capital assets.

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

**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** - Allocation 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.

**FIDUCIARY FUND** - A fund used to account for assets that are held in trust for others.

**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 self-balancing 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 – ASSIGNED** - An account used to segregate a portion of fund balance that is constrained by City Council's intent to be used for specific purposes.

**FUND BALANCE – COMMITTED** - An account used to segregate a portion of fund balance that can only be used for specific purposes according to constraints imposed by the City Council.

**FUND BALANCE-RESTRICTED 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-NONSPENDABLE -FOR PREPAID ITEMS** - An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable 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 Governmental Accounting Standards Board (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 an 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 (PILOT).

**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.

**INTEREST AND SINKING (I&S)** - The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of taxed needed to fund the unit's debt service for the year.

**LEASE** - A contract that conveys control of the right to use another entity's nonfinancial asset, such as buildings, land, vehicles or equipment, as specified in the contract for a period of time in an exchange transaction. Criteria for accounting for leases is set forth in Governmental Accounting Standards Board Statement No. 87, *Leases*.

**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.

**MAINTENANCE & OPERATION (M&O)** - The component of the adopted tax rate of the taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

**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.

**NON-MAJOR FUND** – A non-major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10% of corresponding totals for all governmental or enterprise funds and less than 5% of the total amount for all governmental and enterprise funds for the same item. The non-major funds are typically aggregated in one column for reporting in the basic fund financial statements.

**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** - Also 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.

**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 (M&O and I&S combined) stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property.) Adopted by Ordinance by the governing body.

**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.

**WORKING CAPITAL** - Operating liquidity, available to a business, organization or other entity, including governmental entities, that is calculated as Current Assets less Current Liabilities. Working capital is considered and evaluated in enterprise funds.

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