

# CITY MANAGER PROPOSED BUDGET FISCAL YEAR 2026 CITY OF SHAVANO PARK



*City Living with Country Charm*





**This budget will raise more revenue from property taxes than last year's budget by an amount of \$137,341 which is a 2.68% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$71,626.**

**Record Vote on:**

**Budget:**

**Tax Rate Ratify:**

**Mayor**

**Robert Werner**

**(Votes only in event of a tie)**

**Council Members**

**Konrad Kuykendall (Pro Tem)**

**Albert Aleman**

**Maggi Kautz**

**Pete Miller**

**Lee Powers**

**Property Tax Rate Comparison:**

	<b><u>FY 2025</u></b>	<b><u>FY 2026</u></b>
<b>Proposed Total Tax Rate</b>	<b>0.312742</b>	<b>0.312742</b>
<b>No-New-Revenue Total Tax Rate</b>	<b>0.308956</b>	<b>0.314567</b>
<b>No-New-Revenue Maintenance &amp; Operations</b>	<b>0.271820</b>	<b>0.277431</b>
<b>Proposed Maintenance &amp; Operations</b>	<b>0.275606</b>	<b>0.275606</b>
<b>Voter-Approval Total Tax Rate</b>	<b>0.338145</b>	<b>0.341891</b>
<b>Debt Tax Rate (I&amp;S)</b>	<b>0.037136</b>	<b>0.037136</b>
<b>De Minimis Tax Rate</b>	<b>0.355588</b>	<b>0.354473</b>

**Total debt obligation for the City of Shavano Park secured by property taxes:  
\$10,883,328\***

**\*While debt obligations are secured by property taxes where appropriate and statutorily allowed, other funding sources are pledged to support a portion of that obligation.**



**COUNCIL OF THE CITY OF SHAVANO PARK**

**ROBERT WERNER**

**MAYOR**

**KONRAD KUYKENDALL**

**MAYOR PRO TEM**

**ALBERT ALEMAN**

**ALDERMAN**

**MAGGI KAUTZ**

**ALDERMAN**

**PETE MILLER**

**ALDERMAN**

**LEE POWERS**

**ALDERMAN**

**BILL HILL**

**CITY MANAGER**

**CURTIS LEETH**

**ASSISTANT CITY MANAGER**

**KRISTEN HETZEL**

**CITY SECRETARY**

**BRENDA MOREY**

**FINANCE DIRECTOR**



## **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.



**CITY OF SHAVANO PARK**

**FISCAL YEAR 2025-2026 CITY MANAGER’S PROPOSED BUDGET**

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# CITY OF SHAVANO PARK



August 14, 2025

Honorable Mayor, City Council, and Citizens:

I am pleased to submit the proposed budget for Fiscal Year (FY) 2025-26. This budget is defined and developed based upon a clear set of goals established in the Town Plan and supporting objectives set by City Council. This memorandum highlights key points that are important to you and the community. The proposed Budget is balanced as required by law. This proposed 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.

This proposed budget proposes a tax rate of \$0.312742 cent per \$100 of valuation. This proposed rate is unchanged from last year. 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 during this period of inflation, the budget accounts for an 2% compensation cost of living increase, several new and capital replacement requirements. The budgeted General Fund expenditures are approximately \$7.15M while the total expenditures of all funds are approximately \$15.9M (which includes Street Reconstruction Funding).

## **BUDGET OVERVIEW**

- Budget trends and challenges: increased taxable property values; increased number of properties qualifying for the over 65 tax freeze; increased sales tax and interest revenues; decreasing permit revenues; higher franchise fees revenues; and increased health care and inflation-driven costs
- Maintains or incrementally improves excellent service levels across Departments
- This is a requirement-based budget (prioritized based upon essential needs and objectives)
- Requires Directors 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
- Includes a Street Project Fund to account for Phase I street restoration projects
- Fully funds the Capital Improvement Replacement Fund based upon the replacement schedule
- Creates a Community Engagement and Enhancement Fund from electronic billboard revenues

**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 \$1,915,458,068 and represents a \$46,549,500 or 2.49% increase. Of that amount, the total taxable value of new improvements and personal property was \$22,902,670. “New” means the item was not on the 2024 appraisal roll. The average Taxable Homestead Value is \$1,029,902 up \$27,311 from last year (about 2.7% increase). The City’s portion of tax on average taxable homestead value is approximately \$3,221/year (\$85 increase).

**Ad Valorem Taxes (Property Taxes):** This budget proposes City Council adopt a FY 2025-26 budget tax rate of \$0.312742 / \$100 of valuation, which is the same as last year. Total revenue collected from property taxes will be approximately \$5,261,515 or 2.68% more than last year. Additional revenue available for the General Fund is approximately \$122,136 or 2.7%.

**Freeze Taxable Value:** The total freeze taxable value (homeowners age 65 or older or disabled) for 2025 tax values amounted to \$650,656,687, which is an increase of 4.86% over the 2024 freeze adjusted taxable value of \$620,958,173 and 34% of the net taxable values. There are 1,496 residential properties in Shavano Park and of those 730 (48.8%) qualify for the Over 65 Tax Freeze (Increase of 7).

**“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 proposed tax rate of \$0.312742 / \$100 is lower than the 2025 NNR Tax Rate of \$0.314567 / \$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 for operations, and sufficient funds to pay debt in the coming year. The proposed tax rate of \$0.312742 / \$100 is well below the “Voter Approval Tax Rate” of \$0.341891 / \$100.

**Sales Tax:** There are a small number of retail sale companies operating in Shavano Park. This proposed budget assumes sales tax revenues for the General Fund of \$750,000, which is the same as the FY2025’s budgeted revenues based upon projected inflation and on-line sales.

### **Other Revenues:**

- Permit and License Fees: For FY2025-26, we anticipate a slight increase of residential and new commercial development. This budget projects about \$364,000 revenue from permits and licenses.
- Franchise revenues are expected to decrease slightly over last year, based upon changing customer utilization.
- EMS Fees. This budget projects a slightly higher revenue stream for this source due to first fee increase since 2018.
- New revenue source of \$272,000 for the City’s leasing of land to billboard companies to erect digital billboard displays in 2025.
- Other revenues are expected to remain level.
- Charts illustrating the breakout in revenues can be found on pages XX and XX (final budget).

## **MAJOR EXPENDITURES**

**Personnel:** The City Manager's proposed budget includes no market-driven salary increases, but does propose a 2% cost of living increase with 2.5% step increase for City employees who are not currently at the top of their pay scale. The budget proposes a 16.76% increase in the City's contribution for our employee health benefits; which includes a change from 25% to 50% contribution to dependent health plans (changes health insurance provider coverage from Cigna and Curative). This budget proposes that the City continues to fund the Texas Municipal Retirement System at the full funding rate.

**General Fund:** General Fund expenditures increased in personnel salaries / 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.

**Council:** Council's budgeted general operating expenses are projected to decrease as City Sponsored Events will transfer funding to the new Community Engagement and Enhancement Fund.

**Administration:** The Administration Department budget requirements are projected to increase slightly primarily due to personnel cost. This budget includes the replacement of one HVAC unit (purchased only if needed) out of the Capital Replacement Fund. This budget includes funding for wireless digital message boards in City Hall Lobby and Pavilion, as well as blinds to control lighting in City Hall Council Chambers using Public Education and Governmental (PEG) funds.

**Public Works:** The Public Works Department operating expenses are projected to decrease slightly. The Budget includes funds for increased compensation, the replacement of aged street signs in Shavano Creek, tree maintenance on municipal property and continued landscaping and maintenance of City Hall.

**Fire:** The Fire Department operating expenses are projected to increase slightly due to increased compensation, but are offset by decreased transfer to the Capital Replacement Fund. This budget includes funding of two replacement thermal imaging cameras and the replacement of the Fire Chief's vehicle.

**Police:** The Police Department operating expenses are projected to increase to reflect staff compensation increases.

**Capital Improvement/Replacement Fund:** The proposed budget includes \$312,203 from General Fund revenues; reallocation of Capital funds; and \$50,000 from the Community Enhancement and Engagement Fund to fund the future purchases of Capital Improvements and Equipment in accordance with the Capital Replacement Schedule. This year's allocation in support of the Departments as follows: Council (\$26,333); Administrative (\$32,090); Fire (\$287,540); and Public Works (\$16,240).

**Water Fund:** The proposed Water Fund Budget includes a small increase in water consumption revenues and a small decrease in operating expenditures. Using fund balance and capital replacement funds, this budget includes \$310,000 for system improvement projects and water rights purchases. The proposed budget includes transferring \$129,627 to the Water Capital Replacement Fund for future infrastructure, vehicles, and equipment replacement.

**Crime Control and Prevention District Fund.** Revenues are budgeted to be \$199,500, coming primarily from sales tax, and the projected yearly expenses are expected to be \$68,390. Expenses include



breaching tools for patrol units, several digital device replacements, the fifth-year lease payment for vehicle and body worn camera system, training, National Night Out, and Neighborhood Watch supplies.

**Street Projects Fund:** On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan and these funds were placed and expended from the Street Projects Fund. In 2025, the City projects that approximately \$8M of the \$10M will be spent prior to the start of this budget. Additionally, the City was awarded a \$4M federal grant (Community Project Funding) for drainage and street improvement on De Zavala Road as part of Phase I Street Reconstruction. Budgeted expenses for the FY 2025-26 allocate the remaining bond funds and the federal grant funds for the competition of Phase I Streets of \$5,470,000.

**Street Maintenance Fund:** For FY2024-25, the City expects to receive sales tax revenues of approximately \$172,000 and projects \$187,500 in revenues during the FY 2025-26 budget year. There are \$50,000 of expenditures allocated toward street maintenance and \$100,000 proposed transfers to debt service budget to paydown the street bond.

**Court Restricted Fund:** The proposed budget includes \$5,800 to fund police security during the monthly court sessions and \$5,500 for annual software costs.

**Community Enhancement and Engagement Fund:** Funds generated from Electronic Billboards will be restricted to those expenses considered to enhance and engage with the community.

**Debt:** On June 25, 2022, the City of Shavano Park's issued a May 7, 2022 voter-approved \$10M bond for the Phase I Street Reconstruction Plan. The City's total debt obligation (principal) is \$10,883,328 with \$1,843,208 of this supported by water revenue.

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

The overall budget priorities are driven by the City's Strategic Goals as established by City Council and their corresponding Objectives (updated annually) found on pages 45-49. Major budgetary changes include continued emphasis on staff compensation and benefits to account for inflation and rising medical costs, stormwater drainage and street capital improvements on De Zavala Road, reconstruction of approximately one mile of residential streets and application of a street preservation material throughout the remaining Shavano Creek Subdivision, and replacement of aged and weathered street signs in Shavano Creek. There are no planned reductions in service levels. Permit, EMS, and Credit Card fees are expected to slightly increase. Incremental improvements in service levels include: upgraded information technology capabilities; and facility improvements.

**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 proposed 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

# CITY OF SHAVANO PARK

## BUDGET CALENDAR FOR FY 2025-26

### 2025

#### \*\*\*\*\*Planning\*\*\*\*\*

21 - 30 April	Receive Preliminary Property Tax Valuation Report; pass to Council
1 – 16 May	Individual Department Budget Meetings with City Manager & Directors - FY 2025 -26 Goals, Objectives, Unfunded Requirements

#### \*\*\*\*\*Preparation\*\*\*\*\*

<b>Monday 12 May</b>	Water Advisory Committee FY 2025-26 Goals and Objectives, Revenues
<b>Wednesday 28 May</b>	<b>Budget Workshop #1: 12:00 noon – Set Initial Goals, Objectives, and Budget Guidance, review annual risk assessment – all departments</b>
<b>Monday 9 June</b>	Water Advisory Committee Meeting / Budget Workshop (Expenses, G&O)
16-30 June	Prepare Revenues for Preliminary Budget
<b>Wednesday 18 June</b>	<b>Budget Workshop #2: 12:00 noon – Budget Basics, Staff Analysis of Council Objectives, Benefits Update, Long Term Financing Considerations</b>
<b>Tuesday 8 July</b>	<b>Budget Workshop #3: 12:00 noon – Capital Replacement, Expense Estimates</b>
<b>Monday 14 July</b>	Water Advisory Committee Meeting - Recommendation of initial Water Utility Fund Budget
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - August 7	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue, Voter-Approval and Deminimis Tax Rates
<b>Monday 28 July</b>	<b>Budget Workshop #4: 5:00pm – Compensation and Benefits (before regular City Council meeting)</b>
<b>Thursday 14 August</b>	<b>Special Council Meeting 5:30pm</b> <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2025-26 Budget (No anticipated Council action)</li> <li>- Review No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations</li> <li>- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearing</li> </ul>

#### \*\*\*\*\*Review\*\*\*\*\*

<b>Wednesday 14 August</b>	<b>Budget Workshop #5 6:30pm (immediately following Special Council Meeting)</b> <ul style="list-style-type: none"> <li>- Discussion regarding City Manager's Proposed FY 2025-26 Budget</li> </ul>
Wednesday 20 August	Publication - Notice of Budget Hearings



**Monday 25 August                      Budget Workshop #6: 5:00pm – tentative - discussion topics to be determined (workshop prior to regular City Council meeting)**

Wednesday, 27 August              Publications - Notice of 2025 Tax Year Proposed Tax Rate and Public Hearings (No-New-Revenue, Voter- Approval, Deminimis) and Crime Control Prevention District Public Hearing

**\*\*\*\*\*Public Adoption\*\*\*\*\***

**Monday 8 September              Special Council Meeting 5:30pm –**  
- 1<sup>st</sup> Reading of Budget/Public Hearing  
- Public hearing regarding tax rate  
- Announce meeting to adopt tax rate

**Monday 15 September              Regular Council Meeting –**  
- 2<sup>nd</sup> Reading of Budget/Public Hearing  
- Adopt Budget by Ordinance  
- Levy Tax Rate by Resolution and take record vote

# 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 to accomplish them. While the budget is reviewed and approved by the City Council in September of each year, its preparation begins much earlier. Each spring, City 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, held in May – July, 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 to create the Adopted Budget which is approved in September for an October 1 implementation.

After its initial adoption, the budget may be amended which requires Council action, by ordinance. The City typically has one budget amendment per year, which address both revenues and expenditures. City Council must approve all budget amendments in excess of \$10,000.

## 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. Residents may attend these public hearings in person, but are also able to watch City Council deliberations livestreamed on the YouTube app/website.

All City Finances, including budget books, audit reports, 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 Council adopts a variety of policy statements that are all woven into a budget. These include, but are not limited to, budget development policy guidance in a budget message, the financial policies, goals and priorities, and mission statements.

#### **An Operations Guide**

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

#### **A Communications Tool**

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

#### **A Financial Plan**

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



## **Basis of Accounting and Budgeting**

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

### **Governmental Funds**

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 and other taxes, intergovernmental revenue, franchise fees, 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 regarding 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% (~\$3.4M)
- Unassigned fund balance should be used for emergencies or one-time expenditures
- One-time revenues will not be used for operations
- 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.

## Financial Management Policy

The Financial Management Policy compiles all 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, i.e. operating, 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's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to VIA Metropolitan Transit System. The breakdown of the remaining 1.5% is 1.0% General Fund, 0.25% Crime Control District, and 0.25% for Street Maintenance Tax.

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

**Grants** - 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.
  - 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 Tree Preservation & Beautification 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.
  - The amount designated for the street projects in the Street Projects Capital Improvement Fund shall be classified as Committed Fund Balance.
  - The amount designated for community enhancement and engagement projects in the Community Enhancement & Engagement 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. If 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 pledgeable revenue.

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

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

### **Economic Development**

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

### **Fiscal Monitoring**

Analyze financial data and 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.

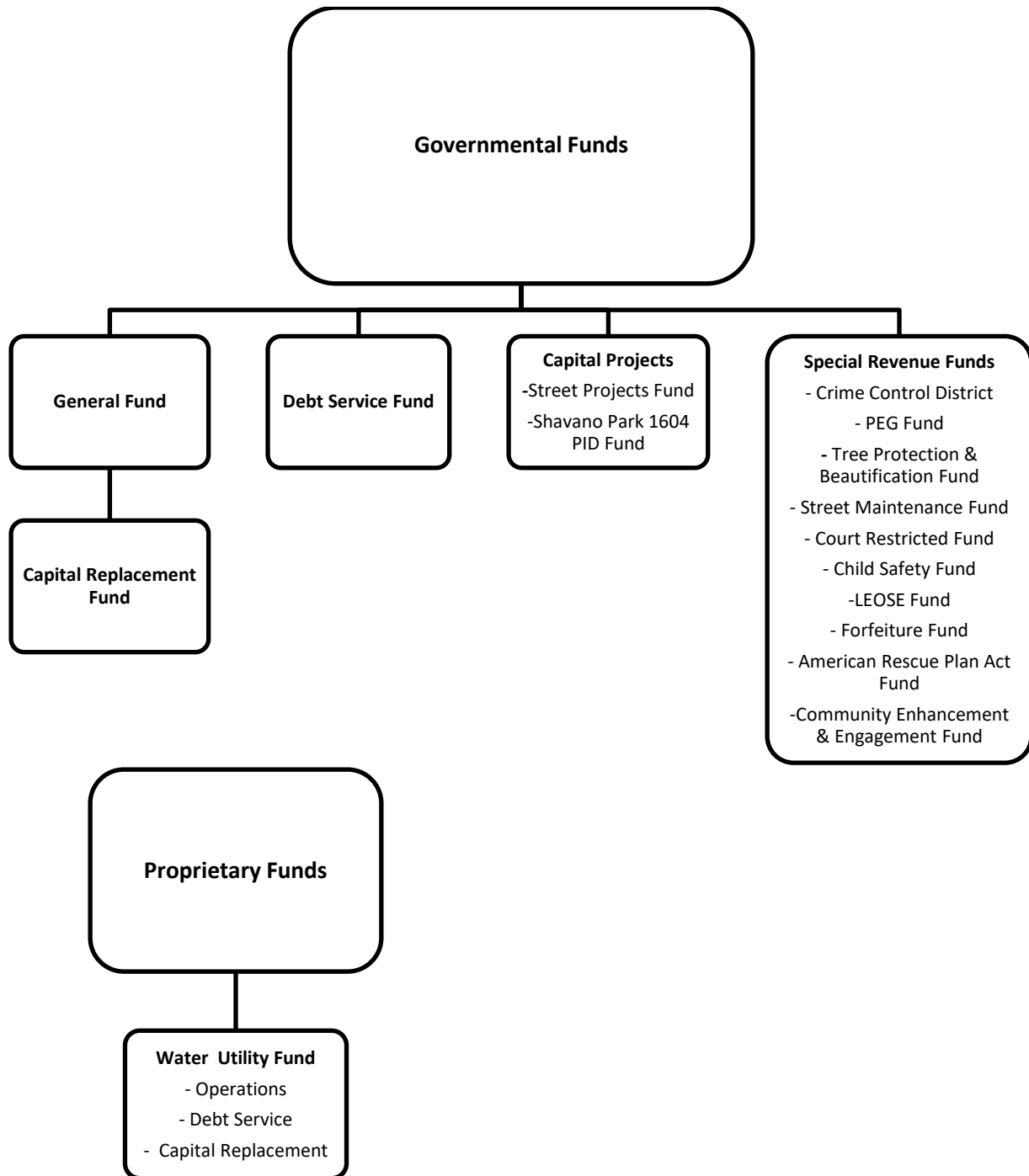
### **Budget**

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.



# 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, transparency, and proper tracking of revenues and expenditures for designated purposes. All funds described are governed by annual appropriations approved by the City Council. The budgetary accounting for City of Shavano Park financial activities is reflected within 17 separate funds of the following fund types: Governmental Funds and Proprietary Funds.

### **Governmental Funds**

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

#### **Major Funds**

The City currently has four funds that are classified as Major: General Fund, Debt Service Fund, Street Projects Fund, and the Capital Replacement Fund.

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

Records 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 typically the largest part of the City's financial operation and is always considered a major fund. Revenues are obtained from taxes, franchise fees, licenses, permits, charges for services, intergovernmental revenues, fines, and interest.

#### **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. Classified as a major fund due to the expenditures recognized in the fund.

#### **60 – Street Projects Fund**

Funding provided by the proceeds of voter-approved \$9,410,000 general obligation bond issuance as well as federal assistance from the United States Department of Housing and Urban Development are reflected in this capital projects fund. Expenditures to recondition/reconstruct specified existing streets and cul-de-sacs that are nearing failure, including engineering, storm water drainage and other related costs. Classified as a major fund due to the amount of assets it holds and the expenditures recognized in the fund.

## **70 – Capital Replacement Fund**

This fund is used to account for the acquisition and/or replacement of larger capital items and projects, such as fire apparatus and equipment, public works vehicles and equipment, and significant information technology equipment. 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 it holds.

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

The City has several 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.

### **12 – Community Enhancement & Engagement Fund**

City Council has decided to segregate the revenues from the electronic billboard sign leases to a separate account, specifically for enhancement and engagement projects. Current engagement projects include City sponsored events, City-wide clean up and citizen communications consisting of the texting service and fiesta medals.

### **40 - Crime Control & Prevention 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 (PEG) Fund**

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 and cameras related to PEGs. No operating costs may be paid from this fund.

### **45 – Tree Protection & Beautification 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 to maintain and repair municipal streets that existed on the date of the election to adopt the tax in this special revenue fund. 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 Restricted Fund**

Municipal Court Building Security and Technology Fund, combined the previously separate Court Technology Fund and Court Security Fund for municipal courts in cities under 100,000 in population under recently enacted legislation. Effective May 29, 2025, this allows smaller courts more flexibility to use the funds where they are most needed – security or technology – without the rigidity of separate accounts. The consolidated fund can be used for the same purpose as the separate accounts – enhancing court security and upgrading court technology.

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. Includes accumulated funds collected to May 28, 2025.

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. Includes accumulated funds collected to May 28, 2025.

This fund also includes revenues collected under state statute for Truancy Prevention & Diversion and Municipal Jury programs.

## **52 – Child Safety Fund**

Funds are collected at the county level through a fee on vehicle registration 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 (LEOSE) Fund**

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

## **54 – Forfeiture Fund**

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**

Coronavirus State and Local Fiscal Recovery Funds received from the United States Treasury via the state of Texas under the American Rescue Plan Act are reflected in this special revenue fund. Eligible expenditures were obligated by December 31, 2024 and will be paid by December 31, 2026 in accordance with requirements specified in the Act. The City has obligated all funding received and FY2026 reflects the final utilization of this funding.



## **Capital Projects Fund**

Capital Projects funds are used to account for the financial resources dedicated to the acquisition or construction of major capital assets and may include public buildings, roads, parks, and other infrastructure projects.

### **62 – Shavano Park 1604 Public Improvement District Fund**

The Shavano Park 1604 Public Improvement District 'PID' Fund was created pursuant to the provisions of Chapter 372 of the Texas Local Government Code to assist the developer in funding the construction costs of the infrastructure of the specified 22-acre property. This is a bonded PID where the City will issue special assessment revenue bonds, currently estimated at \$6 million, to reimburse the developer for construction costs incurred. These bonds are repaid from assessments on the property owners in the PID which are collected annually. The PID does not require any expenditure of City funds.

## **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.

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)								
COMM ENHANCE & ENG (12)								
WATER (20)								
CRIME CONTROL (40)								
PEG (42)								
TREE PROTECT & BEAUT (45)								
STREET MAINT. (48)								
COURT TECH & SEC. (50)								
CHILD SAFETY (52)								
LEOSE (53)								
POLICE FORFEITURE (54)								
AMER RESCUE PLAN (58)								
STREET PROJECTS (60)								
SHAV PARK 1604 PID (62)								
CAPITAL REPLACE. (70)								
WATER CAP. REPL (72)								

## 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 compensation pay scales.

### **1015 OVERTIME**

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

### **1017 INCENTIVE AGREEMENTS**

Expenditures under employment incentive agreements for qualifying new employees or referrals from current employees for individuals subsequently hired by the City.

### **1020 MEDICARE**

City's portion of mandatory contributions into the Federal Social Security System at the rate of 1.45% of employee compensation for Medicare insurance.

### **1025 TWC 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, or deposited to Health Reimbursement Account (HRA) or Health Savings Account (HSA). The City also provides 25% of the dependent health insurance premium.

### **1033 DENTAL**

The City covers an employee's dental insurance premium and provides 50% towards dependent dental insurance.

### **1035 VISION**

The City covers an employee's vision insurance premium and provides 50% 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-IRP) 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 calendar 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 as well as the City's monthly newsletter.

**2035 COUNCIL/EMPLOYEE APPRECIATION**

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

**2037 CITY SPONSORED EVENTS**

Records expenditures related to the following City Events: Arbor/Earth Day, July 4<sup>th</sup> Celebration, Winter Holiday, Trunk-or-Treat, and City-wide garage sale.

**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 cardstock, door-hangers, forms, business cards, utility bills, warrant notices, 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 charged for banking services performed by the City depository and those 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 & glasses, first-aid kits, 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 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 contractor to perform sanitary system inspections.

#### **3018 CITY-WIDE CLEAN UP**

Records the expenditures related to shredding, electronics disposal, and household hazardous waste collection events.

#### **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 Texas Municipal League - Intergovernmental Risk Pool for general comprehensive liability, real and personal property, automobile/automobile physical damage liability, law enforcement liability, errors and omissions and cyber security 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**

General Fund – Fees paid for EMS billing and collection services by the Shavano Park Fire Department.

Water Utility Fund - 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, online survey services, special mailers, and Fiesta medals. 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.

**4050 DOCUMENT STORAGE/ARCHIVES**

Records the monthly fees for off-site, climate-controlled records storage and the annual costs of archiving services and shredding.

**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.

#### **6037 OTHER EQUIPMENT**

Police and first responder equipment not meeting the definition to be recorded in other specific equipment accounts.

#### **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 Aquifer 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 for 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, well dismantled and plugged fiscal year 2022.

**6064 WELL SITE #4**

Site located at Cliffside Drive, well dismantled and plugged fiscal year 2022.

**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 AQUIFER**

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. Well #9 is currently not operating and in a reserve status.

**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**

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.

**7046 SAWS**

Costs for water service to the Lockhill Selma Road medians.

**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.

**8070 CAPITAL – LAND**

Expenditure for purchase of unimproved land for City purposes.

**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 Road 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.

**8096 CAPITAL – WELL #6**

Expenses towards replacement and improvements at the Well #6 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**

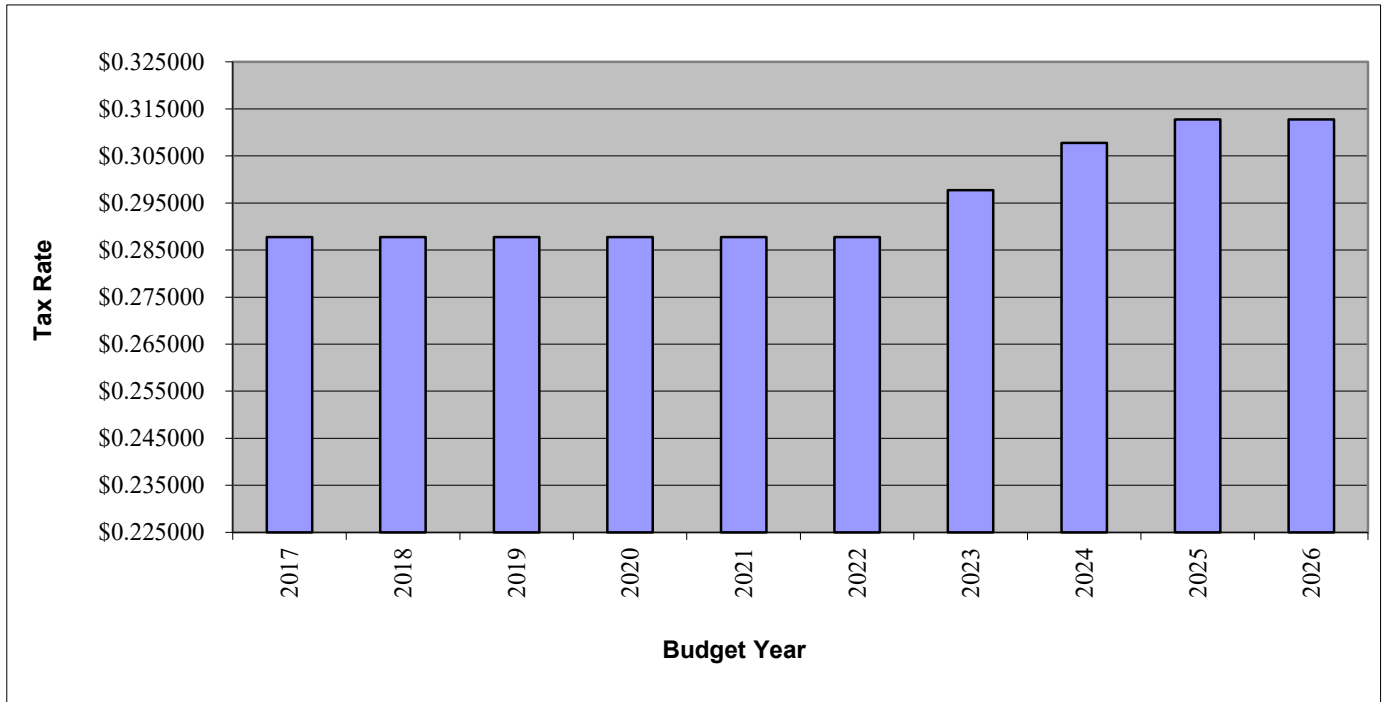
Expenditures financed via grants are separated from normal operations and maintenance items.

**90XX TRANSFER TO OTHER FUNDS**

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

## City of Shavano Park Historical Ad Valorem Tax Rates

Budget Year	Tax Year		M&O	I&S	Total Tax Rate	Change	%	Taxes on \$1,029,902 Home Valuation	Change
2017	2016		\$ 0.272352	\$ 0.015390	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ 79
2018	2017		\$ 0.274870	\$ 0.012872	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ -
2019	2018		\$ 0.273279	\$ 0.014463	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ -
2020	2019		\$ 0.274995	\$ 0.012747	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ -
2021	2020		\$ 0.274639	\$ 0.013103	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ -
2022	2021		\$ 0.275479	\$ 0.012263	\$ 0.287742	0.0000	0.00%	\$ 2,963	\$ -
2023	2022		\$ 0.275069	\$ 0.022673	\$ 0.297742	0.0100	3.48%	\$ 3,066	\$ 103
2024	2023		\$ 0.275342	\$ 0.032400	\$ 0.307742	0.0100	3.36%	\$ 3,169	\$ 103
2025	2024		\$ 0.275606	\$ 0.037136	\$ 0.312742	0.0050	1.62%	\$ 3,221	\$ 51
2026	2025	Proposed	\$ 0.275606	\$ 0.037136	\$ 0.312742	0.0000	0.00%	\$ 3,221	\$ -

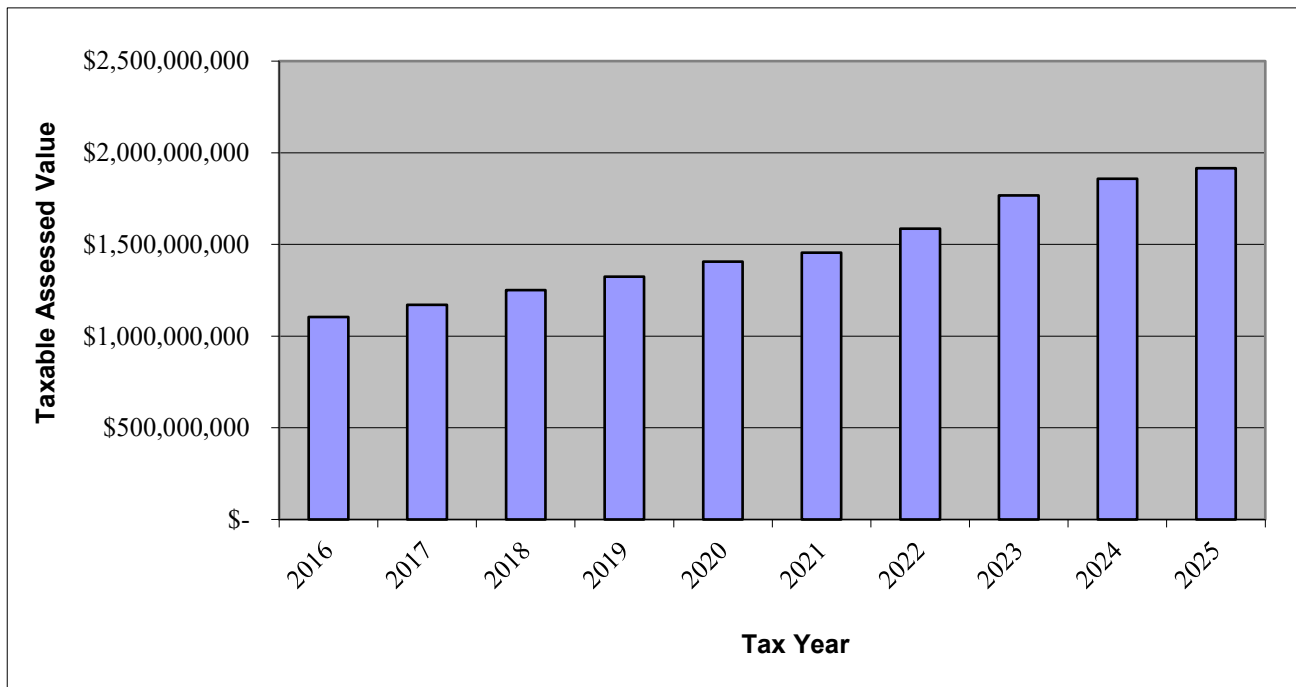


Notes: The above tax rates are per \$100 of taxable value.

Average taxable home value per Bexar Appraisal District, as of July 19, 2025.

## City of Shavano Park Historical Taxable Value

Budget Year Ending	Tax Year	Net Taxable Value Including Freeze	Dollar Change from Prior Valuation	Percentage Change from Prior Valuation
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	\$ 1,454,617,733	\$ 49,022,808	3.49%
2023	2022	\$ 1,585,267,917	\$ 130,650,184	8.98%
2024	2023	\$ 1,767,730,687	\$ 182,462,770	11.51%
2025	2024	\$ 1,859,136,436	\$ 91,405,749	5.17%
2026	2025	\$ 1,915,458,068 **	\$ 56,321,632	3.03%



\*\* Certified grand total reported from Bexar Appraisal District as of July 19, 2025. Includes all freeze taxable values as well as properties under protest.

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2024-25 vs. FY 2025-26**

	<b>Final FY 2024-25 Assessment</b>	<b>FY 2025-26 Current Rate</b>	<b>FY 2025-26 Voter-Approval Tax Rate</b>	<b>FY 2025-26 No-New-Revenue Tax Rate</b>	<b>FY 2025-26 Proposed Tax Rate</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 1,238,018,309	\$ 1,260,856,314	\$ 1,260,856,314	\$ 1,260,856,314	\$ 1,260,856,314
Total Tax Rate (Per \$100)	0.312742	0.312742	0.341891	0.314567	0.312742
Levy on Properties not subject to Ceiling Limit	\$ 3,871,803	\$ 3,943,227	\$ 4,310,754	\$ 3,966,238	\$ 3,943,227
Add: Actual Tax on Properties under Ceiling Limit	1,252,371	1,315,297	1,315,297	1,315,297	1,315,297
<b>Total City Tax Levy</b>	<b>\$ 5,124,174</b>	<b>\$ 5,258,524</b>	<b>\$ 5,626,051</b>	<b>\$ 5,281,535</b>	<b>\$ 5,258,524</b>
Less: Debt Service Portion (I&S) Collection	(459,750)	(467,483)	(467,483)	(467,483)	(467,483)
Less: Debt Service from Properties under Ceiling Limit	(148,711)	(156,183)	(142,867)	(155,277)	(156,183)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 4,515,713</b>	<b>\$ 4,634,858</b>	<b>\$ 5,015,701</b>	<b>\$ 4,658,775</b>	<b>\$ 4,634,858</b>
<b>Revenue Difference from FY 2024-25 for General Fund</b>		<b>\$ 119,145</b>	<b>\$ 499,988</b>	<b>\$ 143,063</b>	<b>\$ 119,145</b>
Tax Rate Comparison FY 2024-25 vs. FY 2025-26		\$ -	\$ 0.029149	\$ 0.001825	\$ -

\* Council guidance to utilize 100% collection rate for budget purposes in FY 2025-26.

	<b>Final FY 2024-25 Assessment</b>	<b>FY 2025-26 Current Rate</b>	<b>FY 2025-26 Voter-Approval Tax Rate</b>	<b>FY 2025-26 No-New-Revenue Tax Rate</b>	<b>FY 2025-26 Proposed Tax Rate</b>
Rate Effects on Average Taxable Homestead Value (for a home not subject to tax freeze)	\$ 1,002,627	\$ 1,030,633	\$ 1,030,633	\$ 1,030,633	\$ 1,030,633
Total Tax Rate (Per \$100)	0.312742	0.312742	0.341891	0.314567	0.312742
Total City Tax Levy	\$ 3,136	\$ 3,223	\$ 3,524	\$ 3,242	\$ 3,223
Difference In City Tax Paid FY 2024-25 vs. FY 2025-26 **		\$ 87	\$ 388	\$ 106	\$ 87

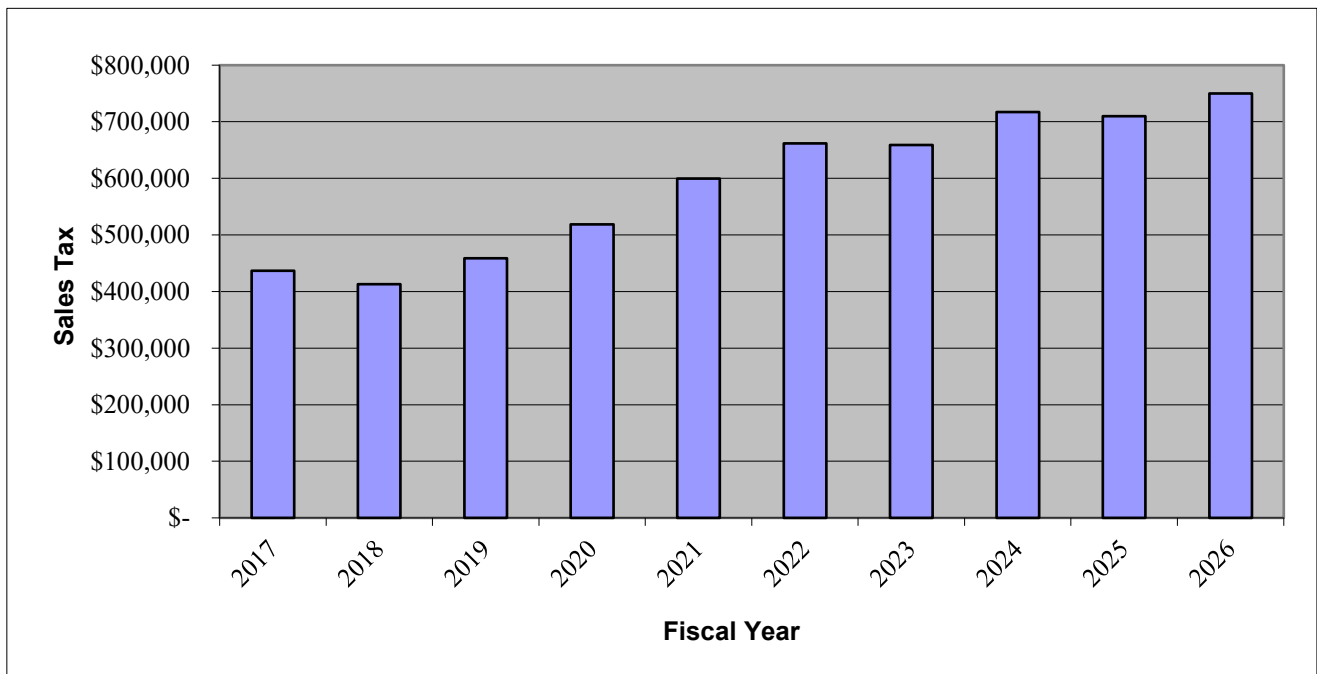
\*\* Difference for individual tax payers may be more or less depending on the specific appraised property values.

## 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>

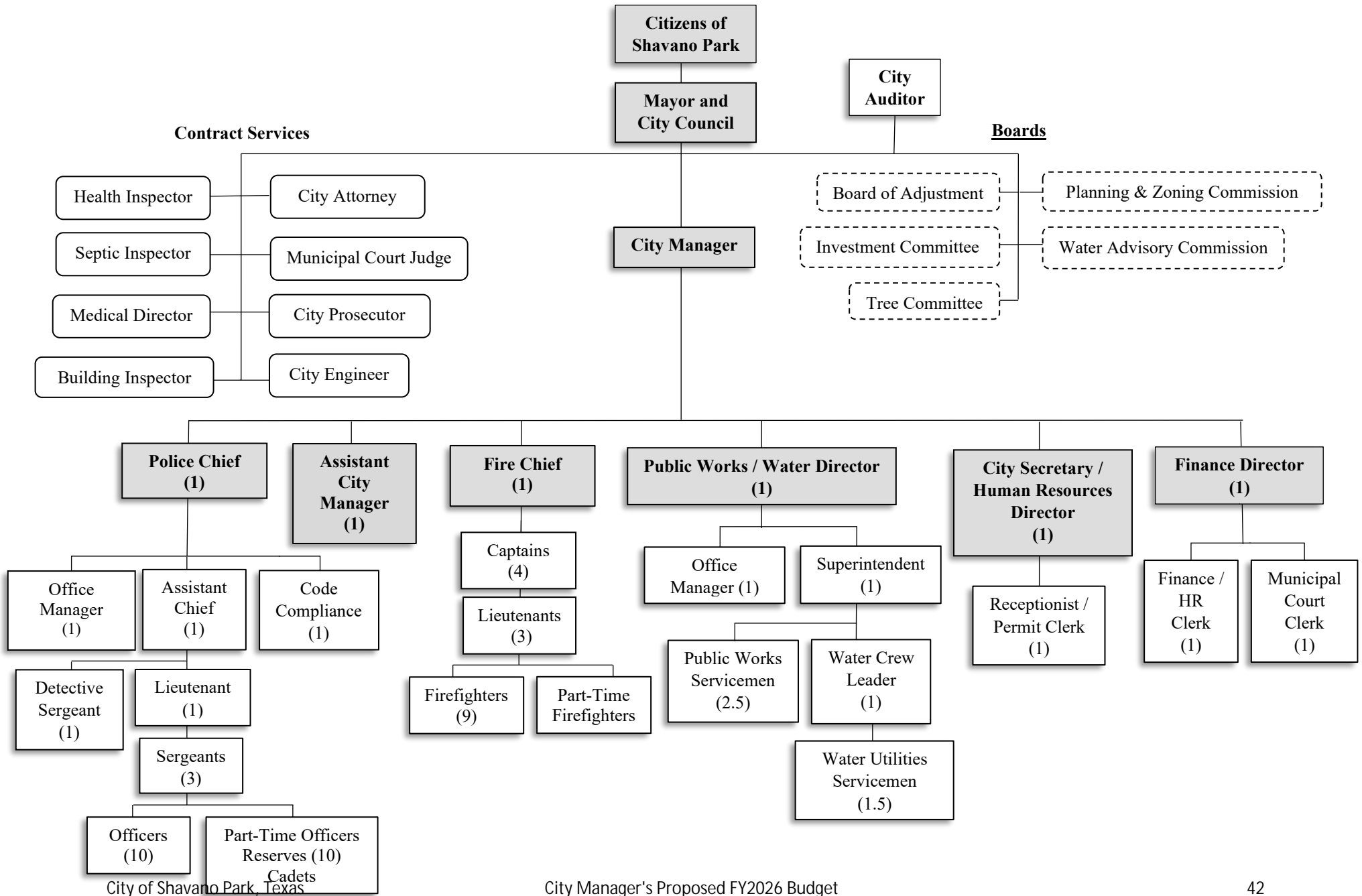
### General Fund Sales Tax Collections Only

<b>Budget Year</b>	<b>Sales Tax Collected</b>	<b>Change from Prior Year</b>	<b>%</b>
2017	\$ 436,447	\$ 47,498	12.21%
2018	\$ 413,230	\$ (23,217)	-5.32%
2019	\$ 458,638	\$ 45,408	10.99%
2020	\$ 518,987	\$ 60,349	13.16%
2021	\$ 599,823	\$ 80,836	15.58%
2022	\$ 661,768	\$ 61,945	10.33%
2023	\$ 658,811	\$ (2,957)	-0.45%
2024	\$ 716,941	\$ 58,130	8.82%
2025 Estimated	\$ 710,000	\$ (6,941)	-0.97%
2026 <b>Proposed</b>	\$ 750,000	\$ 40,000	5.63%



# ORGANIZATIONAL FLOWCHART

Approved by Council on August 26, 2024.



## HISTORICAL STAFFING LEVELS

						CITY MANAGER'S PROPOSED BUDGET FY2025-26
	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>	<u>FY2024-25</u>	
<b>10-General Fund</b>						
GENERAL ADMINISTRATION - 601						
City Manager	1	1	1	1	1	1
Assistant City Manager	0	0	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
Assistant to the City Manager	1	1	0	0	0	0
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 20/80	0.5	0.5	0.5	0.5	0.5	0.2
Public Works/Water Superintendent 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Public Works Servicemen	2.5	2.5	2.5	2.5	2.5	2.5
Department Total	4	4	4	4	4	3.7
FIRE DEPARTMENT - 604						
Fire Chief	1	1	1	1	1	1
Fire Captain	4	4	4	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 staff categories.

## HISTORICAL STAFFING LEVELS

						CITY MANAGER'S PROPOSED BUDGET FY2025-26
	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>	<u>FY2024-25</u>	
<b>10-General Fund (continued)</b>						
POLICE 605						
Police Chief	1	1	1	1	1	1
Assistant Police Chief	0	0	0	0	1	1
Police Office Manager	1	1	1	1	1	1
Police Captain	1	1	1	1	0	0
Police Lieutenant	0	0	0	0	1	1
Police Detective/Sergeant	1	1	1	1	1	1
Police Sergeant	4	4	4	4	3	3
Police Corporal	4	4	4	4	0	0
Police Officer	6	6	6	6	10	10
Police Officer/Code Enforcement	1	1	1	1	1	1
Department Total	19	19	19	19	19	19
General Fund Total	47	47	47	47	47	46.7
<b>20 - Water Fund</b>						
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 20/80	0.5	0.5	0.5	0.5	0.5	0.8
Public Works/Water Superintendent 50/50	0.5	0.5	0.5	0.5	0.5	0.5
Water Crew Leader	1	1	1	1	1	1
Water Servicemen	1.5	1.5	1.5	1.5	1.5	1.5
Water Fund Total	4	4	4	4	4	4.3
<b>CITY - WIDE TOTAL</b>	<b>51</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).



# **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
- Assess and implement permanent, aesthetically-pleasing, supplemental parking considerations near City Hall

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

- During major road construction, ensure traffic control plan is safely implemented
- 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
- Continue to 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
- Annually reevaluate risk assessments for all departments

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

- Investigate revenue enhancement opportunities
- Continue growth of the Tree Preservation & Beautification Fund
- Maintain the City's online financial transparency webpage (<https://shavanopark.org/finances>)
- Earn Government Finance Officers Association Distinguished Budget Presentation Award
- Maintain Reserves in accordance with our Fund Balance Policy
- Ensure detailed accounting and records for Street Bond funds and HUD Grant
- Monitor and revise the City's current ladder investment strategy to react to market movement to capture available income, for both City's general investments and invested bond proceeds.

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

- Implement 2023 Town Plan initiatives as appropriate
- Implement De Zavala Road and Shavano Creek federally-funded improvements
- Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats
- Pursue high speed internet opportunities for residential neighborhoods
- Consider options for all Phases of the 25–30-year street restoration program, including analysis of core samples, pavement condition indices, etc., to develop typical pavement sections for a 'spec-based bid'
- Continue to implement asphalt preservation applications within Shavano Creek and major arterials; applications include crack seal to assist in maintaining pavement conditions
- Maintain essential public water infrastructure to include a capital replacement program
- Continue to evaluate water system isolation valves and develop recommendations
- Submit hazard mitigation grant funding application to Texas Department of Emergency Management (TDEM) for emergency power supply at well sites
- Assess Municipal buildings for improvements to prepare for future needs
- Assess viability and expense to incorporate a working kitchen into the pavilion.
- Evaluate, assess, and implement a plan to address fire hydrant placement spacing as recommended in the International Fire Code and the National Fire Protection Association
- In conjunction with the Shavano Creek Homeowners Association, assess, evaluate, and implement a plan to replace Shavano Creek street signs commensurate and consistent with those in other areas of the City, for improved safety, visibility, and readability
- After the completion of Phase 1D Street Project, assess the cost benefit of a pavement preservation treatment to the streets reconstructed in Phase 1A Street Project

5. Enhance and support commercial business activities and opportunities

- Actively participate with City developers to shape and influence commercial activities that posture the City of Shavano Park for future success
- 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
- Assess and negotiate for removal of certain use restrictions on municipal tract property

6. Enhance the City Image while maintaining a rural atmosphere

- 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. Discuss and consider options for City Hall marquee enhancement or replacement to improve and amplify visibility from Northwest Military Highway after completion of Phase IB Street Reconstruction Project (De Zavala Road), including a potential triangular addition for De Zavala Road sight line.
- Support the City's Beautification Committee's development of recommendations to improve natural aesthetics after reconstruction completion commensurate with the City's status as a 'Scenic City' and the related funding requirements for foliage replacement on the highway
- Support Shavano Park Women in their endeavor to obtain grant funding to construct a pollinator garden with benches in the 'triangle' on Northwest Military Highway
- Maintain the Lockhill Selma median
- Consider municipal tract enhancements to improve usability and resident enjoyment
- Continue to coordinate with Bitterblue, Inc. and TxDOT for completion of sidewalk / trail from Northwest 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 Road between De Zavala Road and Huebner Road
- Assess and consider options for long term planned improvements to the Cliffside trail accessibility and safety for pedestrians and cyclists including cost sharing funding options through the Alamo Area Metropolitan Planning Organization; 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 Phase IB, 1C and 1D Street program construction and traffic control
- Conduct up to six City sponsored events (City-wide Garage Sale, Arbor / Earth Day, Independence Day, National Night Out, Trunk or Treat, Holiday Event) with an expanded Independence Day event to celebrate the nation's semi-quincentennial and the City's 70<sup>th</sup> anniversary.
- 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, TextMyGov)
- Continue to conduct website surveys
- Consider further implementation options for the 2023 Comprehensive Town Plan
- Improve outreach in order to grow the Neighborhood Watch Program
- Develop a plan to effectively communicate with and through the City's homeowners' associations

#### 8. Mitigate storm water runoff

- Construct the De Zavala Road culvert and storm water drainage project with federal funding
- Support the mitigation of stormwater problems throughout the City
- Continue to assess the previously approved Drainage Study for implementation opportunities
- Provide maintenance of our storm water system, including inlets and channels, ensuring proper drainage into our watersheds to include brush clearing projects
- Continue engagement as an active participant with the Texas Water Development Board (TWDB) Region 12 San Antonio Regional Flood Planning Group
- Assess the City's two remaining drainage projects, determine the feasibility of their inclusion in the Region 12 Regional Flood Plan, and consider funding source avenues
- Consider obtaining easements from current property owners for possible future drainage projects

## 10 - GENERAL FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 2,944,740	\$ 2,944,740	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 6,975,285	\$ 7,158,500	\$ 183,215
<b>DEPARTMENT EXPENDITURES AND OTHER USES:</b>			
CITY COUNCIL	\$ 90,547	\$ 42,367	\$ (48,180)
ADMINISTRATION	1,251,703	1,295,586	43,883
COURT	118,149	123,173	5,024
PUBLIC WORKS	646,155	584,637	(61,518)
FIRE DEPARTMENT	2,417,465	2,488,475	71,010
POLICE DEPARTMENT	2,362,111	2,534,537	172,426
DEVELOPMENT SERVICES	89,155	89,725	570
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 6,975,285</b>	<b>\$ 7,158,500</b>	<b>\$ 183,215</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>\$ 2,944,740</b>	<b>\$ 2,944,740</b>	

### 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 2025 -26, 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 2025, to date, all funds	\$ 2,192
Amount budgeted for FY 2026	\$ 8,500

## General Fund - Fund Balance Funding %

	FY 2025-26 CITY MANAGER'S PROPOSED	PROJECTED 9-30-2025 FUND BALANCE (UNAUDITED)	EXCESS(DEFICIT) UNASSIGNED FUND BALANCE AS A % OF BUDGET
Expenditures	\$ 7,158,500	\$ 2,944,740	

### Fund Balance % of Budget

20%	\$ 1,431,700	\$ 1,513,040
25%	\$ 1,789,625	\$ 1,155,115
30%	\$ 2,147,550	\$ 797,190
40%	\$ 2,863,400	\$ 81,340
<b>41%</b>	<b>\$ 2,944,740</b>	
45%	\$ 3,221,325	\$ (276,585)
50%	\$ 3,579,250	\$ (634,510)
75%	\$ 5,368,875	\$ (2,424,135)
80%	\$ 5,726,800	\$ (2,782,060)
85%	\$ 6,084,725	\$ (3,139,985)
95%	\$ 6,800,575	\$ (3,855,835)
100%	\$ 7,158,500	\$ (4,213,760)

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

10 -GENERAL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
10-599-1010 CURRENT ADVALOREM TAXES	3,750,778	4,011,765	4,365,290	4,530,000	4,325,347	4,505,000	4,638,000	
10-599-1020 DELINQUENT ADVALOREM TAXES	8,838	36,801	5,407	20,000	4,380	7,500	20,000	
10-599-1030 PENALTY & INTEREST REVENUE	13,379	15,936	18,060	20,000	20,055	22,000	20,000	
10-599-1040 MUNICIPAL SALES TAX	661,768	658,811	716,941	750,000	532,698	710,000	750,000	
10-599-1041 REFUND PRIOR YRS SALES TAXE	0	0	0	0	( 22,519)	( 22,519)	0	
10-599-1060 MIXED BEVERAGE TAX	<u>27,638</u>	<u>28,629</u>	<u>24,617</u>	<u>27,000</u>	<u>18,892</u>	<u>25,000</u>	<u>27,000</u>	
TOTAL TAXES	4,462,401	4,751,942	5,130,314	5,347,000	4,878,854	5,246,981	5,455,000	
<u>FRANCHISE REVENUES</u>								
10-599-2020 FRANCHISE FEES - ELECTRIC	354,780	335,556	329,034	355,000	233,443	335,000	355,000	
10-599-2022 FRANCHISE FEES - GAS	45,287	47,228	34,952	45,000	34,051	39,000	45,000	
10-599-2024 FRANCHISE FEES - CABLE	68,173	71,696	66,650	68,000	48,594	64,000	64,000	
10-599-2026 FRANCHISE FEES - PHONE	9,958	9,256	8,117	8,500	5,303	7,900	7,900	
10-599-2027 FRANCHISE FEES - SAWS	0	0	0	0	0	0	0	
10-599-2028 FRANCHISE FEES - REFUSE	<u>31,689</u>	<u>36,615</u>	<u>41,825</u>	<u>44,000</u>	<u>34,557</u>	<u>45,909</u>	<u>46,000</u>	
TOTAL FRANCHISE REVENUES	509,888	500,351	480,578	520,500	355,948	491,809	517,900	
<u>PERMITS &amp; LICENSES</u>								
10-599-3010 BUILDING PERMITS	356,363	276,443	278,548	287,500	158,281	250,000	285,000	
10-599-3012 PLAN REVIEW FEES	25,674	29,758	43,932	30,000	31,654	40,000	40,000	
10-599-3018 CERT OF OCCUPANCY PERMITS	2,700	3,800	3,000	3,000	1,600	2,000	3,000	
10-599-3020 PLATTING FEES	2,400	2,400	3,500	2,500	800	6,600	5,000	
10-599-3025 VARIANCE/RE-ZONE FEES	1,050	1,050	750	1,000	800	800	1,000	
10-599-3040 CONTRACTORS' LICENSES	9,850	8,790	10,350	8,500	5,365	7,500	8,500	
10-599-3045 INSPECTION FEES	13,315	15,355	14,760	13,000	8,560	11,750	13,000	
10-599-3048 COMMERCIAL SIGN PERMITS	2,150	2,550	3,000	2,000	2,050	2,200	2,000	
10-599-3050 GARAGE SALE & OTHER PERMITS	1,960	1,740	1,640	2,000	1,355	1,600	2,000	
10-599-3055 HEALTH INSPECTIONS	2,500	4,050	2,100	4,000	3,700	4,500	4,500	
10-599-3060 DEVELOPMENT FEES	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	
TOTAL PERMITS & LICENSES	417,962	345,935	363,579	361,500	214,165	334,950	364,000	
<u>COURT FEES</u>								
10-599-4010 MUNICIPAL COURT FINES	120,327	107,604	137,559	162,500	167,531	210,000	210,000	
10-599-4021 ARREST FEES	4,111	3,671	4,990	4,000	6,119	7,500	8,000	
10-599-4028 STATE COURT COST ALLOCATION	6,459	5,817	7,787	6,500	0	10,000	10,000	
10-599-4030 WARRANT FEES	13,541	11,717	12,386	12,000	11,062	13,500	14,000	
10-599-4036 JUDICIAL FEE - CITY	<u>99</u>	<u>71</u>	<u>54</u>	<u>200</u>	<u>50</u>	<u>75</u>	<u>100</u>	
TOTAL COURT FEES	144,537	128,880	162,777	185,200	184,762	241,075	242,100	



10 -GENERAL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>POLICE/FIRE REVENUES</u>								
10-599-6010 POLICE REPORT REVENUE	183	105	0	0	0	0	0	
10-599-6020 POLICE DEPT - UNCLAIMED FUN	666	0	0	0	0	0	0	
10-599-6030 POLICE DEPT. REVENUE	521	0	2,775	0	0	0	0	
10-599-6040 TOWING CONTRACT	1,550	8,100	11,200	10,000	13,850	18,000	18,000	
10-599-6060 EMS FEES	147,536	209,600	221,443	225,000	179,951	225,000	225,000	
10-599-6065 CARES ACT PROVIDER RELIEF	0	0	0	0	0	0	0	
TOTAL POLICE/FIRE REVENUES	150,456	217,805	235,418	235,000	193,801	243,000	243,000	
<u>MISC./GRANTS/INTEREST</u>								
10-599-7000 INTEREST INCOME	17,328	177,682	216,626	180,654	142,071	180,000	175,000	
10-599-7001 UNREAL G/L ON INVESTMENTS	0	( 3,167)	6,229	0	( 2,801)	( 3,062)	0	
10-599-7005 INTEREST - LEASE RECEIVABLE	2,868	2,100	1,283	0	0	0	0	
10-599-7021 GRANTS	0	57,360	0	0	0	0	0	
10-599-7023 BEXAR COUNTY ILA - CRF	0	0	0	0	0	0	0	
10-599-7024 BEXAR COUNTY	0	0	0	0	0	0	0	
10-599-7025 US DOJ VEST GRANT	2,193	3,690	0	3,000	3,124	3,125	4,000	
REIMBURSED 50% EA VEST 8	500.00							4,000
10-599-7027 OPIOID ABATEMENT	0	998	194	0	947	947	500	
10-599-7030 FORESTRY SERVICE GRANT	1,250	19,663	1,250	5,000	1,300	1,500	5,000	
10-599-7036 TEXAS COMM. ON FIRE PROTECT	0	0	0	0	0	0	0	
10-599-7037 STRAC	9,210	6,449	6,559	5,161	5,161	5,161	0	
10-599-7040 PUBLIC RECORDS REVENUE	322	206	15	500	0	0	0	
10-599-7050 ADMINISTRATIVE INCOME	5,408	7,176	14,133	10,500	11,876	14,000	10,500	
VARIOUS MISC COLLECTION 0	0.00							2,500
LOCKHILL SELMA COA 0	0.00							8,000
10-599-7055 BEXAR COUNTY ELECTION	1,065	1,290	394	4,000	6,795	6,795	2,000	
10-599-7060 CC SERVICE FEES	7,891	8,281	8,942	8,500	5,775	7,800	14,000	
10-599-7070 RECYCLING REVENUE	0	0	0	0	0	0	0	
10-599-7072 PAVILION & CH GROUNDS RENT	4,777	6,371	8,191	8,500	9,018	12,500	12,000	
10-599-7075 SITE LEASE/LICENSE FEES	30,447	32,179	33,037	33,900	25,309	33,900	34,800	
CCATT-AT&T 0	0.00							31,200
SUBLEASE 0	0.00							3,600
10-599-7076 SITE LEASE REV - CONTRA ( 27,747)	( 27,747)	( 28,579)	( 29,437)	0	0	0	0	
10-599-7077 AMORT - DEF INFLOW - LEASES	27,280	27,280	27,280	0	0	0	0	
10-599-7082 DONATIONS - PUBLIC WORKS	0	0	0	2,800	0	2,800	0	
10-599-7084 DONATIONS- FIRE DEPARTMENT	0	3,000	0	0	0	0	0	
10-599-7085 DONATIONS- POLICE DEPT	50	0	225	5,000	4,750	4,750	0	
10-599-7086 DONATIONS- ADMINISTRATION	14,501	10,310	5,151	5,000	12,411	12,750	0	
10-599-7087 DONATIONS - BEAUTIFICATION	0	0	0	0	0	0	0	
10-599-7088 DONATIONS - SPPD APPRECIATI	0	0	0	1,000	1,000	1,000	0	
10-599-7090 SALE OF CITY ASSETS	2,879	23,675	10,611	21,500	3,165	5,000	10,000	
OTHER MISC EQUIPMENT 1	10,000.00							10,000
10-599-7097 INSURANCE PROCEEDS	11,646	444	8,853	0	0	0	0	
10-599-7098 OTHER FIN SOURCE - SBITA	0	28,878	0	0	0	0	0	
10-599-7099 PROCEEDS OF DEBT ISSUANCE	0	0	0	0	0	0	0	
TOTAL MISC./GRANTS/INTEREST	111,366	385,287	319,536	295,015	229,901	288,966	267,800	

10 -GENERAL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS IN</u>								
10-599-8020 TRF IN -WATER FUND	22,050	22,050	22,050	22,050	0	22,050	50,000	_____
10-599-8040 TRF IN -CRIME CONTROL	0	0	0	0	0	0	7,200	_____
ADD'L SHIFT DIFFERENTIA 0	0.00							6,150
ARSON INVESTIGATORS 0	0.00							1,050
10-599-8050 TRF IN -COURT RESTRICTED	8,500	8,262	9,020	9,020	0	9,020	11,500	_____
INCODE - COURT 0	0.00							5,500
COURT SECURITY - SPPD 0	0.00							5,800
COURT - SPANISH 0	0.00							200
10-599-8054 TRF IN -FORFEITURE FUNDS	0	0	0	0	0	0	0	_____
10-599-8058 TRF IN - ARPA FUND INTEREST	0	21,900	7,872	0	0	0	0	_____
10-599-8060 TRF IN - STREET PROJECTS FU	0	0	0	0	0	0	0	_____
10-599-8070 TRF IN -CAPITAL REPLACEMENT	0	0	0	0	0	0	0	_____
10-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	_____
10-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL TRANSFERS IN	30,550	52,211	38,942	31,070	0	31,070	68,700	_____
<hr/>								
TOTAL NON-DEPARTMENTAL	5,827,162	6,382,412	6,731,143	6,975,285	6,057,431	6,877,851	7,158,500	
<hr/>								
TOTAL REVENUES	<u>5,827,162</u>	<u>6,382,412</u>	<u>6,731,143</u>	<u>6,975,285</u>	<u>6,057,431</u>	<u>6,877,851</u>	<u>7,158,500</u>	<u>=====</u>

## Council - 600

### Major Budget Changes:

<b>Supplies:</b>	<u>\$</u> <u>1,450</u>
Significant decrease as City Sponsored Events has been moved to the Community Enhancement & Engagement Fund (Fund 12) - \$30,950	
<b>Services:</b>	<u>\$</u> <u>10,334</u>
-3018 City wide clean up has been moved to the Community Enhancement & Engagement Fund (Fund 12) - \$2,500	
-3030 Training - fewer from Council attending TML conference	
<b>Contractual:</b>	<u>\$</u> <u>4,250</u>
-4088 Election Services - contracted with Bexar County	
<b>Interfund Transfers:</b>	<u>\$</u> <u>26,333</u>
-9010 Interfund Transfers - to Capital Replacement Fund for purchase of 15400 Northwest Military Highway extended repayment period from 4 more years to 6 more years	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

10 -GENERAL FUND  
CITY COUNCIL

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
600-2020 GENERAL OFFICE SUPPLIES	235	382	136	200	118	150	150	
600-2035 COUNCIL/EMPLOYEE APPREC.	728	313	606	650	276	500	600	
600-2037 CITY SPONSORED EVENTS	22,217	24,396	25,659	30,950	31,270	31,500	0	
600-2040 MEETING SUPPLIES	384	527	1,853	700	293	650	700	
COUNCIL MEETINGS	6	70.00						420
GENERAL SUPPLIES	0	0.00						280
600-2080 UNIFORMS	<u>353</u>	<u>0</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	23,918	25,617	28,313	32,500	31,956	32,800	1,450	
<u>SERVICES</u>								
600-3001 COUNCIL DISCRETIONARY	0	0	0	0	0	0	0	
600-3018 CITY WIDE CLEAN UP	860	26,688	1,715	1,850	1,240	1,835	0	
600-3020 ASSOCIATION DUES & PUBS	1,153	1,833	4,519	2,597	2,619	2,619	2,634	
TML -MEMBERSHIP	0	0.00						1,270
AACOG	0	0.00						600
ARBOR DAY FOUNDATION	0	0.00						15
SCENIC TEXAS	0	0.00						749
600-3030 TRAINING/EDUCATION	2,670	2,040	1,860	3,300	0	3,000	2,500	
TML CONFERENCE	5	500.00						2,500
600-3040 TRAVEL/LODGING/MEALS	4,048	669	4,616	5,450	5,242	5,242	5,200	
2025 TML CONF - MILES/P	0	0.00						1,500
2025 TML CONF - MEALS	0	0.00						500
2025 TML CONF - LODGING	4	800.00						3,200
600-3090 COMMUNICATIONS SERVICES	<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SERVICES	8,781	31,229	12,710	13,197	9,101	12,696	10,334	
<u>CONTRACTUAL</u>								
600-4088 ELECTION SERVICES	<u>9,175</u>	<u>0</u>	<u>3,249</u>	<u>4,250</u>	<u>0</u>	<u>0</u>	<u>4,250</u>	
TOTAL CONTRACTUAL	9,175	0	3,249	4,250	0	0	4,250	
<u>CAPITAL OUTLAY</u>								
600-8005 NON CAPITAL - OFFICE FURNIT	0	1,403	0	0	0	0	0	
600-8010 NON-CAP-ELECTRONIC EQUIPMEN	0	0	0	0	0	0	0	
600-8015 NON-CAPITAL-COMPUTER EQUIPM	0	0	0	1,000	0	0	0	
600-8080 CAPITAL - IMPROVEMENT PROJE	<u>0</u>	<u>23,888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	25,290	0	1,000	0	0	0	

10 -GENERAL FUND  
CITY COUNCIL

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
600-9010 TRANSFER TO CAP REPL FUND	0	0	0	39,600	0	39,600	26,333	
TRANSFER - LAND PURCHAS 0	<u>0.00</u>							<u>26,333</u>
TOTAL INTERFUND TRANSFERS	0	0	0	39,600	0	39,600	26,333	
<hr/>								
TOTAL CITY COUNCIL	41,874	82,137	44,272	90,547	41,057	85,096	42,367	

## Administration Department – 601

Color Code Purple

### **Goals:**

- Effectively communicate with residents, businesses, visitors, and other stakeholders
- Provide exceptional customer service and effective administration of services
- Efficiently use and protect fiscal resources through sound financial practices
- Conduct effective master planning to posture the City now and for the future
- Provide planning, research, and support to City Staff and Council
- 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
- Strive to produce a timely Roadrunner newsletter with interesting, informative, and relevant articles
- Timely convey to impacted residents information regarding street reconstruction status
- Improve convenience and transparency of public information documents

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

- Hire and maintain an exceptionally talented team based upon the resources available through effective recruitment, onboarding, and employee management supported by a human resources information system (HRIS) (unfunded)
- Provide effective human resources for a positive employee experience with consistent management processes and convenient employee access supported by an HRIS
- 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
- Transition plat submissions and staff review to automated digital process

#### 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 FY25 annual financial audit with no audit adjustments

#### 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 2023 Comprehensive Plan (Town Plan)
- Review and update the City Emergency Management Plan
- Assess required FEMA mandated NIMS certifications; develop a training plan for certain staff positions
- Conduct an annual Emergency Operations Center training & familiarization drill
- Submit hazard mitigation grant funding application to Texas Department of Emergency Management (TDEM) for emergency power supply at well sites
- Support Council in development of permanent supplemental parking considerations near City Hall
- Conduct effective project coordination and oversight of the J3 Contract for the Federal De Zavala Road & Drainage Maintenance Project (Phase 1B) and the Shavano Creek road reconstruction project (Phase 1C)

#### 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 2026 ChildSafe Cardboard Kids program to promote child abuse awareness in Bexar County
- Investigate and consider options to streamline the budget book preparation process

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

- Improve the accessibility of City communications by growing digital presence
- Maintain Cybersecurity Incident Response Plan in a ready state by performing an annual review & conducting an incident response drill
- Conduct semi-annual phishing email campaigns against city staff
- Continue City participation in Alamo Area Security Operations Center (ARSOC) and Texas Information & Sharing Analysis Center (Tx-ISAO)
- Renew cloud email security service licenses, firewall licenses and web traffic security licenses

- Complete Cybersecurity Awareness Training with 100% compliance
- Perform an Internal Network Penetration Test to verify network security controls with Texas State & Local Cybersecurity Grant funding (unfunded)
- Implement Data Loss Prevention (DLP) Controls

ADMINISTRATION PERFORMANCE MEASURES:				
Description:	Actual FY22-23	Actual FY23-24	Projected FY24-25	Target FY25-26
<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>50</b>	<b>48</b>	<b>50</b>	<b>50</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>2,155 per month</b>	<b>2,225 per month</b>	<b>2,280 per month</b>	<b>2,310 per month</b>
<b>Received Public Information Act Requests responded to in a timely manner</b>	<b>145</b>	<b>294</b>	<b>250</b>	<b>200</b>
<i>Department Goal - Provide exceptional customer service and effective administration of services.</i>				
<b># New Full Time Employees Onboarded</b>	<b>10</b>	<b>6</b>	<b>5</b>	<b>5</b>
<b># Full Time Employees Offboarded</b>	<b>10</b>	<b>7</b>	<b>4</b>	<b>5</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>\$1,595.90</b>	<b>\$1,677.02</b>	<b>\$1,721.21</b>	<b>\$1,725.00</b>
<b>Per Property (BCAD)</b>	<b>\$2,780.65</b>	<b>\$3,043.56</b>	<b>\$3,171.91</b>	<b>\$3,175.00</b>
<b>Tax Rate (per \$100 valuation)</b>	<b>\$0.297742</b>	<b>\$0.307742</b>	<b>\$0.312742</b>	<b>\$0.312742</b>
<b>% of General Fund Fund Balance</b>	<b>42.74%</b>	<b>42.81%</b>	<b>42.81%</b>	<b>43.00%</b>
<i>Strategic Goal - Maintain excellent infrastructure (buildings, streets and utilities)</i>				
<i>Department Goal - Ensure the City IT infrastructure facilitates efficient work and communications and is hardened to cyber threats</i>				
<b>Cybersecurity Awareness Training compliance</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</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:** \$ 947,327

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2025 to 16.96% for calendar year 2026. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$820 to \$860 as well as an increase in the contribution rate for dependent's health insurance premium, from 25% to 50%.

**Supplies:** \$ 33,950

\$2,100 increase in Postage (2030) as pricing on mailing City newsletter has sharply increased as well as general postage costs offset by small decreases in Employee Appreciation (2035) and Benefits Citywide (2025)

**Services:** \$ 104,517

- 3012 Prof Services - Engineers - \$2,900 decrease due to Cliffside trail schematics and ArcGIS contracts completed in FY25, no similar projects planned for FY26
- 3015 Professional Services - Legal - code compliance and personnel issues in FY25, \$5,000 decrease
- 3030 Training - City Secretary completed Municipal Clerk certification requirements, \$1,100 decrease
- 3087 Citizens Communication/Education- \$5,300 decrease as expenditures for the texting service and fiesta medals have been moved to the Community Enhancement & Engagement Fund

**Contractual:** \$ 126,075

- 4084 Bexar County Appraisal District - increased \$2,298, personnel driven

**Maintenance:** \$ 23,750

- 5030 Building Maintenance, removed the carpet/tile cleaning service of \$2,500, the pest control service of \$2,100, the floor mat service of \$2,000, and reduced the various maintenance & supplies by \$4,000

**Capital Outlay:** \$ 800

- 8045 Computer Equipment - City replaced two network switches in FY2025

**Interfund Transfers** \$ 44,377

Transfer to Debt Service Fund in support of State Infrastructure Bank debt service, shared with Water Utility - \$28,940.

Transfer to Capital Replacement Fund to save for future equipment needs

10 -GENERAL FUND  
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
601-1010 SALARIES	526,370	580,733	671,527	704,240	514,632	704,000	737,753	
601-1015 OVERTIME	0	0	0	0	0	0	0	
601-1020 MEDICARE	7,498	8,364	9,693	10,375	7,436	9,700	10,865	
601-1025 TWC (SUI)	54	63	702	540	378	378	1,080	
601-1030 HEALTH INSURANCE	36,360	40,500	48,325	53,400	39,590	52,500	59,000	
601-1031 HSA	93	152	0	0	0	0	0	
601-1033 DENTAL INSURANCE	2,820	2,678	3,310	3,295	2,435	3,250	3,450	
601-1035 VISION CARE INSURANCE	444	431	493	492	390	520	522	
601-1036 LIFE INSURANCE	421	842	522	522	392	522	522	
601-1037 WORKERS' COMP INSURANCE	1,263	1,246	1,351	1,520	955	1,350	1,515	
601-1040 TMRS RETIREMENT	75,442	85,247	98,039	113,545	82,189	113,500	125,345	
601-1070 SPECIAL ALLOWANCES	<u>8,144</u>	<u>7,841</u>	<u>7,541</u>	<u>7,875</u>	<u>5,317</u>	<u>7,300</u>	<u>7,275</u>	
TOTAL PERSONNEL	658,908	728,097	841,503	895,804	653,714	893,020	947,327	
<b>SUPPLIES</b>								
601-2020 GENERAL OFFICE SUPPLIES	6,750	5,493	7,014	6,500	3,664	6,500	6,500	
601-2025 BENEFITS CITYWIDE	0	1,200	1,200	1,800	0	0	1,200	
601-2030 POSTAGE/METER RENTAL	14,034	15,102	18,146	19,000	15,006	19,300	21,100	
ROADRUNNER POSTAGE 12	1,350.00							16,200
POSTAGE METER LEASE 4	176.00							704
METER REFILLS 0	0.00							4,196
601-2035 EMPLOYEE APPRECIATION	1,345	1,322	1,865	2,675	1,336	2,600	2,000	
EMPLOYEE ENGAGEMENT 0	0.00							550
ADMIN PROF DAY 0	0.00							75
ADMIN ONLY LUNCH 0	0.00							225
OTHER - FUNERAL 0	0.00							150
ALL STAFF LUNCHEONS 0	0.00							1,000
601-2050 PRINTING & COPYING	645	414	737	750	737	750	750	
601-2060 MED EXAMS/SCREENING/TESTING	0	146	0	200	0	0	100	
601-2070 JANITORIAL SUPPLIES	1,733	4,692	3,194	2,000	1,995	2,000	2,000	
601-2080 UNIFORMS	60	0	106	300	0	300	300	
601-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	24,567	28,370	32,261	33,225	22,739	31,450	33,950	
<b>SERVICES</b>								
601-3010 ADVERTISING EXPENSE	8,652	8,339	9,135	8,000	1,964	8,500	8,500	
601-3012 PROF. SERVICES-ENGINEERS	3,954	21	11,291	3,400	3,370	5,000	500	
601-3013 PROFESSIONAL SERVICES	4,745	5,960	540	2,100	550	2,000	2,100	
CONTINUING DISCLOSURE - 0	0.00							1,500
SA AREA WAGE SURVEY 0	0.00							600
601-3015 PROF. SERVICES-LEGAL	28,729	48,200	88,561	50,000	37,988	51,000	45,000	
601-3016 CODIFICATION EXPENSE	4,605	7,050	5,356	5,400	5,362	5,400	5,400	
601-3020 ASSOCIATION DUES & PUBL.	3,237	3,101	1,883	2,723	1,693	2,000	2,859	
TMCA - STATE & LOCAL - 0	0.00							175
TCMA - CM 0	0.00							630

10 -GENERAL FUND  
ADMINISTRATION

		(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
GFOAT - FD	0	0.00							100
GFOA - BUDGET	0	0.00							350
GFOA - FD	0	0.00							160
SHRM	0	0.00							244
TMHRA	0	0.00							100
PSHRA	0	0.00							175
TML	0	0.00							75
PSHRATX	0	0.00							100
ANNUAL HR POSTERS	0	0.00							250
OTHER DUES/PUBLICATIONS	0	0.00							500
601-3030 TRAINING/EDUCATION		1,510	3,493	5,347	4,300	2,295	3,900	3,200	
TML CONFERENCE - 2	2	475.00							950
GFOAT FALL/SPRING CONF.	0	0.00							550
PFIA - CM/FD	0	0.00							225
TMCA ADV INSTITUTE	0	0.00							375
HR/PAYROLL	0	0.00							250
ELECTIONS - CS	0	0.00							375
LEGISLATIVE UPDATE (ODD	0	0.00							0
VARIOUS DAY SEMINARS	0	0.00							475
601-3040 TRAVEL/MILEAGE/LODGING/PERD		4,022	2,191	6,675	5,200	4,729	5,800	4,000	
601-3050 LIABILITY INSURANCE		14,842	13,912	12,255	15,000	14,474	14,474	15,000	
601-3070 PROPERTY INSURANCE		1,593	1,795	1,716	2,100	2,135	2,135	2,300	
601-3075 BANK/CREDIT CARD FEES		8,405	10,415	12,518	8,500	9,425	11,500	10,500	
601-3080 SPECIAL SERVICES		2,000	1,000	1,000	0	1,000	1,000	0	
601-3085 WEBSITE TECHNOLOGY		2,500	2,500	2,200	2,940	2,200	2,940	2,640	
ANNUAL MAINTENANCE - RE	0	0.00							2,640
601-3087 CITIZENS COMMUNICATION/EDUC		6,339	8,691	12,544	7,822	7,215	7,800	2,518	
VARIOUS PUBLIC MAILINGS	0	0.00							996
SURVEY MONKEY	0	0.00							370
SMARTSHEET	12	96.00							1,152
601-3090 COMMUNICATIONS SERVICES		0	0	0	0	0	0	0	
TOTAL SERVICES		95,133	116,668	171,022	117,485	94,399	123,449	104,517	
CONTRACTUAL									
601-4050 DOCUMENT STORAGE/ARCHIVES		3,370	3,975	3,239	3,500	2,408	2,800	2,800	
MONTHLY STORAGE	0	0.00							2,500
RCI	0	0.00							300
601-4060 IT SERVICES		51,971	56,597	48,739	56,000	44,783	56,000	57,300	
IT CONTRACT	1	26,000.00							26,000
BACKUPS SERVICES	0	0.00							18,300
VARIOUS NON-CONTRACT	0	0.00							2,500
EMAIL SECURITY	0	0.00							3,000
FIREWALL LICENSE	0	0.00							1,800
SSL CERTIFICATES	0	0.00							900
CYBER TRAINING/AWARD	0	0.00							1,300
PASSWORD MONITORING	0	0.00							1,900
MDM	0	0.00							700
AI TOOLS	3	300.00							900

10 -GENERAL FUND  
ADMINISTRATION

<div>(----- 2024-2025 -----) (----- 2025-2026 -----)</div>								
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
601-4075 COMPUTER SOFTWARE/INCODE	11,377	11,136	11,866	12,084	12,195	12,195	12,582	
INCODE - GL	0	0.00						2,534
INCODE - GL IMPORT	0	0.00						257
INCODE - AP	0	0.00						1,810
INCODE - PAYROLL	0	0.00						3,068
INCODE - CASH RECEIPTS	0	0.00						1,450
INCODE - ACUSERV	0	0.00						579
INCODE - BASIC NETWORK	0	0.00						1,738
INCODE - POSITIVE PAY	0	0.00						659
TYLER ONLINE	0	0.00						1,902
LESS ALLOCATED TO COURT	0	0.00					(	1,540)
PHOTOSHOP	0	0.00						125
601-4083 AUDIT SERVICES	14,110	14,250	18,800	19,400	19,400	19,400	20,000	
601-4084 BEXAR COUNTY APPRAISAL DIST	17,552	20,696	25,828	28,130	21,582	28,776	30,428	
601-4085 BEXAR COUNTY TAX ASSESSOR	3,701	3,772	3,418	2,965	2,908	2,920	2,965	
601-4086 CONTRACT LABOR	0	0	0	0	0	0	0	
601-4090 CARES EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CONTRACTUAL	102,081	110,426	111,890	122,079	103,276	122,091	126,075	
<b>MAINTENANCE</b>								
601-5005 EQUIPMENT LEASES	3,491	2,882	3,686	3,120	3,211	3,600	3,320	
MONTHLY COPIER LEASE 12	160.00							1,920
PRINT/COPY 0	0.00							1,400
601-5010 EQUIPMENT MAINT & REPAIR	0	0	0	100	0	0	100	
601-5015 ELECTRONIC EQPT MAINT	40	0	370	100	0	0	100	
601-5030 BUILDING MAINTENANCE	62,083	26,749	34,397	30,710	21,815	29,500	20,230	
CH JANITORIAL SERVICES 12	780.00							9,360
SECURITY SYSTEM 12	60.00							720
FIRE EXTINGUISHERS 0	0.00							500
SEPTIC MAINTENANCE 0	0.00							3,000
VARIOUS REPAIRS 0	0.00							4,500
SUPPLIES 0	0.00							2,150
TOTAL MAINTENANCE	65,613	29,631	38,452	34,030	25,026	33,100	23,750	
<b>UTILITIES</b>								
601-7042 UTILITIES - PHONE/CELL/VOIP	18,844	19,131	12,840	14,790	9,630	13,100	14,790	
ISP CONTRACT 0	0.00							14,250
FIRE ALARMS 1	540.00							540
TOTAL UTILITIES	18,844	19,131	12,840	14,790	9,630	13,100	14,790	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

10 -GENERAL FUND  
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8005 OFFICE FURNITURE	0	0	1,929	0	0	0	0	
601-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	0	0	0	0	0	
601-8015 NON-CAPITAL-COMPUTER	915	639	376	600	2,537	2,800	800	
COMPUTER/MONITOR 0	0.00							800
601-8025 NON-CAPITAL-OFFICE FURN.	160	0	0	0	0	0	0	
601-8026 NON-CAPITAL - FURNITURE	917	0	288	250	0	0	0	
601-8045 CAPITAL - COMPUTER EQPT.	0	0	0	4,500	0	0	0	
601-8080 CAPITAL - IMPROVEMENTS	0	11,279	7,661	0	0	0	0	
601-8095 SBITA EXPENDITURES	<u>0</u>	<u>28,878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	1,992	40,796	10,254	5,350	2,537	2,800	800	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFERS/CAP. REPLACE.	0	20,308	0	0	0	0	15,437	
EQUIPMENT REPLACEMENT 0	0.00							15,437
601-9021 TRANSFER TO WATER (NWM)	0	0	0	0	0	0	0	
601-9030 TRANSFER TO DEBT SERVICE FU	<u>28,940</u>	<u>28,940</u>	<u>28,940</u>	<u>28,940</u>	<u>0</u>	<u>28,940</u>	<u>28,940</u>	
TOTAL INTERFUND TRANSFERS	28,940	49,248	28,940	28,940	0	28,940	44,377	
TOTAL ADMINISTRATION	996,077	1,122,367	1,247,162	1,251,703	911,320	1,247,950	1,295,586	

## 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
- Foster public trust and confidence in the Court system, while ensuring access to justice for all
- 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)
- Attend 12 hours of continuing education to maintain Level I Court Clerk Certification (back up Court Clerk)
- Update Standard Operating Process Manual
- Provide the Judge and Prosecutor with the required annual 16 hours of judicial education, as necessary
- Support newly appointed Judge and Prosecutor, to ease the transition with their new roles
- Assess the cost/benefit of the auto call/text/email feature through Incode for court date reminders in lieu of mailings

## MUNICIPAL COURT PERFORMANCE MEASURES:

Description:	Actual FY21-22	Actual FY22-23	Actual FY23-24	Projected FY24-25	Target FY25-26
<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>Cases Filed</b>	<b>1,417</b>	<b>1,380</b>	<b>2,278</b>	<b>2,250</b>	<b>2,000</b>
<b>Citations Resolved</b>	<b>1,445</b>	<b>1,161</b>	<b>1,653</b>	<b>1,950</b>	<b>1,800</b>
<b>Warrants Issued</b>	<b>627</b>	<b>459</b>	<b>548</b>	<b>750</b>	<b>650</b>
<b>Warrants Cleared</b>	<b>562</b>	<b>382</b>	<b>654</b>	<b>500</b>	<b>500</b>
<b>Warrant Fines &amp; Fees</b>					
<b>Collected</b>	<b>\$ 90,273</b>	<b>\$ 74,915</b>	<b>\$ 79,092</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
<b>Total Revenue Received</b>	<b>\$ 149,594</b>	<b>\$ 139,664</b>	<b>\$ 177,462</b>	<b>\$ 180,000</b>	<b>\$ 160,000</b>
<b>Total Expenditures</b>	<b>\$ 102,400</b>	<b>\$ 106,812</b>	<b>\$ 111,765</b>	<b>\$ 179,351</b>	<b>\$ 123,020</b>

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

## Court - 602

### Major Budget Changes:

#### Personnel Salary/Benefits:

\$ 86,139

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2028 to 16.96% for calendar year 2026. Additional certifications for Court Clerk I and bilingual services.

#### Services:

\$ 28,310

- 3015 Judge/Prosecutor - increased demands on judge and prosecutor time with becoming a court of record, increase in Judge's monthly contract amount as well as planning for two hearings outside of the regular monthly court sessions

No significant changes in department operations.



10 -GENERAL FUND  
COURT

				(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
602-1010 SALARIES	55,504	59,398	64,137	67,132	49,111	67,200	70,263	
602-1015 OVERTIME	0	0	0	0	0	0	0	
602-1020 MEDICARE	823	879	949	995	727	990	1,041	
602-1025 TWC (SUI)	9	9	117	90	63	63	180	
602-1036 LIFE INSURANCE	70	140	87	87	65	87	87	
602-1037 WORKERS' COMP INSURANCE	135	129	131	145	92	126	145	
602-1040 TMRS RETIREMENT	8,010	8,776	9,415	10,840	7,882	10,900	12,023	
602-1070 SPECIAL ALLOWANCES	1,246	1,200	1,200	1,200	877	1,200	2,400	
COURT CLERK CERT II	0	0.00						1,200
COURT CLERK CERT I	0	0.00						600
BILINGUAL	0	0.00						600
TOTAL PERSONNEL	65,797	70,530	76,036	80,489	58,817	80,566	86,139	
<u>SUPPLIES</u>								
602-2020 OFFICE SUPPLIES	525	490	721	750	715	1,000	1,000	
602-2050 PRINTING & COPYING	915	296	667	1,800	1,318	1,500	1,500	
602-2091 SAFETY SUPPLIES	0	0	0	0	105	105	0	
TOTAL SUPPLIES	1,441	786	1,388	2,550	2,139	2,605	2,500	
<u>SERVICES</u>								
602-3015 JUDGE/PROSECUTOR	15,600	15,600	15,600	20,400	14,625	21,225	21,450	
JUDGE	12	900.00						10,800
PROSECUTOR	12	750.00						9,000
ADD'L HEARINGS	2	825.00						1,650
602-3020 ASSOCIATION DUES & PUBS	250	75	75	150	0	150	150	
T.M.C.A.	0	0.00						150
602-3030 TRAINING/EDUCATION	700	950	650	1,500	700	1,000	1,000	
LEGISLATIVE UPDATE - OD	0	200.00						0
REGIONAL CLERKS SEMINAR	2	250.00						500
ANNUAL JUDGES	2	250.00						500
602-3040 TRAVEL/MILEAGE/LODGING	754	664	540	2,000	452	1,000	1,000	
602-3050 LIABILITY INSURANCE	129	121	114	130	119	119	130	
602-3070 PROPERTY INSURANCE	62	70	69	80	73	73	80	
602-3075 BANK/CREDIT CARD FEES	1,702	1,970	2,770	4,900	3,641	4,800	4,500	
602-3086 MSB Old Cases	0	0	0	0	0	0	0	
TOTAL SERVICES	19,197	19,450	19,819	29,160	19,610	28,367	28,310	

10 -GENERAL FUND  
COURT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL</u>								
602-4075 COMPUTER SOFTWARE/INCODE	4,865	5,098	5,502	5,770	5,767	5,767	6,044	
INCODE COURT CASE MGMT 0	0.00							2,896
INCODE TICKET INTERFACE 0	0.00							1,608
INCODE - GL/CASH 0	0.00							1,540
TOTAL CONTRACTUAL	4,865	5,098	5,502	5,770	5,767	5,767	6,044	
<u>UTILITIES</u>								
602-7042 UTILITIES - PHONE/CELL/VOIP	2,600	2,685	0	180	0	0	180	
SECURITY MONITORING 0	0.00							180
TOTAL UTILITIES	2,600	2,685	0	180	0	0	180	
<u>CAPITAL OUTLAY</u>								
602-8010 NON CAPITAL-ELECT. EQPT.	0	0	0	0	0	0	0	
602-8015 NON-CAPITAL-COMPUTER	0	0	0	0	0	0	0	
602-8025 NON-CAPITAL - OFFICE FURN.	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
TOTAL COURT	93,900	98,550	102,745	118,149	86,332	117,305	123,173	

## 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 a safe transportation corridor (street repairs and transportation maintenance)
- Maintain excellent building facilities and work towards more energy efficient concepts
- Improving employee proficiency to include educational training and development opportunities
- Mitigate storm water runoff (improve drainage culverts and infrastructure)
- Maintain strategic and logistical 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 growth requirements

### **Objectives:**

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

- Continue the annual tree maintenance program for city grounds
- Continue to provide ground maintenance activities for the City Hall building, walking trails, pavilion, playgrounds, and islands throughout Shavano Park
- Maintain current aesthetics for landscaping around the Northwest Military Highway, Lockhill Selma and De Zavala monuments
- Maintain or contract services to provide landscape maintenance of city hall garden areas and the Lockhill Selma medians

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

- Complete engineer planning for DeZavala Drainage and Road Improvement Project, compete contract, initiate construction, and monitor reconstruction progress of streets identified in Phase I
- During major road construction, ensure traffic control plan is safely implemented
- Continue to implement asphalt preservation applications west side of Northwest Military Highway from De Zavala Road to S. Warbler (Shavano Creek and major arterials); application includes crack seal to assist in maintaining pavement conditions
- Complete street evaluations for the streets (northwest quadrant)
- Continue to promote the use of the new online form, a pothole repair program, create a form to be available and submitted online
- Initiate additional online forms for street and transportation maintenance (i.e., street signs, and speed bumps)

- In conjunction with the Shavano Creek Homeowners Association, assess, evaluate, and implement a plan to replace Shavano Creek street signs commensurate and consistent with those in other areas of the City, for improved safety, visibility, and readability
- After the completion of Phase 1D Street Project, assess the cost benefit of a pavement preservation treatment to the streets reconstructed in Phase 1A Street Project

Maintain excellent building facilities and strive for energy efficiency

- Clean City Hall floor surfaces annually
- Continue replacing aging HVAC units at City Hall as required, including monitoring of humidity issues and indoor air quality

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 by executing an effective safety training program and enforce disciplined operations
- Maintain the preventative maintenance program for all heavy equipment. Continue to enhance the vehicle preventative maintenance program to include daily, weekly, and monthly checks
- Continue development and implementation of a heat safety program to include biennial first aid training for all staff and incorporating heat mitigating equipment

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 City Engineers with design for the next phase of the Municipal Tract / Ripple Creek / De Zavala drainage project
- Assess/Implement any TxDOT off-system bridge inspection recommendations provided from engineer inspection – Inspection services provided by TxDOT (Working Colliers Engineering.)

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

- Support Google Fiber’s communication and integration efforts.
- 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 timely manner to earn the trust of residents
- Assess Public Works requirements vs. resources for consideration of organizational structure / personnel change/ contracting arrangements for presentation to City Manager / Council

- Provide options for a preventative maintenance program for city-owned air conditioning units.
- Continue to assess options for replacing one of the zero -turn lawn mowers

PUBLIC WORKS PERFORMANCE MEASURES:				
Description:	Actual FY22-23	Actual FY23-24	Projected FY24-25	Target FY25-26
<i>Strategic and Departmental Goal - Maintain excellent infrastructure.</i>				
<b>Street Repairs (tons of hot mix asphalt):</b>				
In-house	23	13	20	10
Contracted	Street Bond	Street Bond	Street Bond	Street Bond
Miles of Streets Crack Sealed	5	4	3	5
Pot Holes Repaired (bags of cold mix used)	100	20	10	15
Number of Signs:				
Inspected	30	30	30	30
Replaced	15	6	10	15
<i>Strategic and Departmental Goal - Mitigate storm water runoff.</i>				
Number of Storm Drains Cleared:				
Subsurface Systems (inlets)	10	15	15	15
Earthen Channels	1	2	2	2

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:** \$ 394,746

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2025 to 16.96% for calendar year 2026. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$820 to \$860 as well as an increase in the contribution rate for dependent's health insurance premium, from 25% to 50%. Staff re-evaluated Public Works/Water Officer Manager duties and adjusted allocation to a 20/80 split from a 50/50 split.

**Services:** \$ 38,650

\$20,500 decrease in Engineering Service (3012) as Cliffside schematics, ArcGIS migration and a drainage project task order were completed in FY2025.

\$2,500 reduction in City Hall & Monuments Landscaping/Lighting as additional resourcing provided by the Tree Projection & Beautification Fund

**Maintenance:** \$ 34,460

Decrease of \$5,000 in Equipment Maintenance & Equipment as significant repairs on crack seal machine in FY24, Minor decreases planned in Equipment Leases (5005) and Building Maintenance (5030)

**Dept. Materials - Services :** \$ 19,450

Decrease in Street Maintenance (6080) as most of those expenditures have been budgeted out of the Street Maintenance Fund (48) beginning in FY2026, offset by an increase in Sign Maintenance (6081) to replace the worn and faded street signs in Shavano Creek

**Utilities:** \$ 85,200

Decreased \$9,500 in water use related accounts - conservation efforts as well as closely monitoring sprinkler system operation

**Capital Outlay:** \$ 500

Donation of funding for break room furniture, \$2,800 in FY2025

**Interfund Transfers:** \$ 7,901

Funds included in this line item are set aside for future capital replacement including equipment. Additional information is located in the Capital Replacement Fund portion of the budget. Decrease budgeted as investment income, in the Capital Replacement Fund, has been allocated to the individual departments.

10 -GENERAL FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
603-1010 SALARIES	221,321	237,651	270,356	278,425	205,233	280,500	273,125	
603-1015 OVERTIME	5,654	5,294	2,129	10,000	1,252	2,400	10,000	
603-1017 INCENTIVE AGREEMENTS	0	0	0	0	500	500	500	
603-1020 MEDICARE	3,320	3,532	4,046	4,300	3,057	4,250	4,235	
603-1025 TWC (SUI)	54	56	527	360	252	252	720	
603-1030 HEALTH INSURANCE	29,088	31,050	35,924	39,880	30,258	40,350	40,980	
603-1031 HSA	170	167	0	0	0	0	0	
603-1033 DENTAL INSURANCE	1,503	1,430	1,466	1,430	1,096	1,460	1,502	
603-1035 VISION CARE INSURANCE	318	302	309	305	230	300	288	
603-1036 LIFE INSURANCE	281	538	344	348	261	348	348	
603-1037 WORKERS' COMP INSURANCE	5,511	5,156	5,556	6,240	3,897	5,650	6,268	
603-1040 TMRS RETIREMENT	33,296	35,513	40,416	47,025	33,513	46,350	48,980	
603-1070 SPECIAL ALLOWANCES	<u>7,944</u>	<u>7,160</u>	<u>8,042</u>	<u>7,800</u>	<u>5,700</u>	<u>7,800</u>	<u>7,800</u>	
TOTAL PERSONNEL	308,461	327,849	369,116	396,113	285,248	390,160	394,746	
<b>SUPPLIES</b>								
603-2020 OFFICE SUPPLIES	834	547	1,141	750	578	800	750	
603-2035 EMPLOYEE APPRECIATION	265	400	400	400	0	400	440	
PW/W EMPLOYEES 8	55.00							440
603-2050 PRINTING & COPYING	312	210	0	200	0	75	100	
603-2060 MEDICAL EXAMS/SCREENINGS	58	340	115	200	0	0	100	
603-2070 JANITORIAL SUPPLIES	3,249	585	1,776	1,000	1,380	1,800	1,000	
603-2080 UNIFORMS	1,474	1,101	1,046	2,400	955	1,100	1,400	
603-2090 SMALL TOOLS	3,286	2,430	1,305	3,000	1,179	2,500	2,400	
603-2091 SAFETY GEAR	2,893	3,137	1,764	1,500	1,842	1,900	1,500	
603-2092 GENERAL SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPLIES	12,372	8,749	7,546	9,450	5,933	8,575	7,690	
<b>SERVICES</b>								
603-3012 PROFESSIONAL - ENGINEERING	405	0	190	20,500	6,913	7,000	0	
603-3013 PROFESSIONAL SERVICES	13,244	21,253	24,881	26,080	18,047	22,100	24,080	
TREE SERVICE/MUNICIPAL P 0	0.00							8,000
LOCKHILL SELMA MEDIAN 12	671.00							8,052
CLEANSCAPES - CITY HALL 0	0.00							8,028
603-3014 PROF SERV - CH & MONUMENTS	4,282	5,969	1,576	5,000	2,021	3,500	2,500	
LANDSCAPING/LIGHTING 0	0.00							2,500
603-3015 PROF SERV - LHS MEDIANS	0	0	0	0	64	64	0	
603-3020 ASSOCIATION DUES & PUBS	205	200	150	300	571	600	600	
GENERAL 0	0.00							600
603-3030 TRAINING/EDUCATION	680	1,078	298	600	699	700	750	
603-3040 TRAVEL/MILEAGE/LODGING/PERD	393	22	241	250	194	225	250	
603-3050 LIABILITY INSURANCE	4,656	4,398	3,799	4,650	4,245	4,245	4,670	
603-3060 UNIFORM SERVICE	3,237	3,458	3,431	2,800	2,454	3,400	3,000	
603-3070 PROPERTY INSURANCE	2,212	2,423	2,288	2,800	2,556	2,556	2,800	
603-3087 CITIZEN'S COMMUNICATON	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>232</u>	<u>232</u>	<u>0</u>	
TOTAL SERVICES	29,314	38,801	36,854	62,980	37,995	44,622	38,650	

10 -GENERAL FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL</u>								
603-4075 COMPUTER SOFTWARE	650	650	0	0	0	0	0	
603-4086 CONTRACT LABOR	<u>0</u>	<u>0</u>	<u>888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONTRACTUAL	650	650	888	0	0	0	0	
<u>MAINTENANCE</u>								
603-5005 EQUIPMENT LEASES	466	0	382	1,500	428	1,000	500	
603-5010 EQUIPMENT MAINT & REPAIR	11,071	11,521	18,043	12,000	2,381	7,500	11,000	
603-5015 ELECTRONIC EQPT MAINT	0	0	0	0	0	0	0	
603-5020 VEHICLE MAINTENANCE	6,186	6,761	2,308	5,600	2,455	4,800	5,000	
603-5030 BUILDING MAINTENANCE	7,729	5,918	5,608	5,360	4,018	5,200	4,000	
SECURITY SYSTEM 50	12.00							600
VARIOUS 0	0.00							2,000
CLEANING, 1X MONTH 0	0.00							1,400
603-5060 VEHICLE & EQPT FUELS	<u>18,008</u>	<u>14,669</u>	<u>10,493</u>	<u>10,000</u>	<u>5,294</u>	<u>8,000</u>	<u>10,000</u>	
TOTAL MAINTENANCE	43,460	38,868	36,834	34,460	14,574	26,500	30,500	
<u>DEPT MATERIALS-SERVICES</u>								
603-6011 CHEMICALS	299	562	387	500	263	400	400	
603-6080 STREET MAINTENANCE	34,432	15,046	7,710	18,000	13,078	17,500	1,000	
MAINTENANCE 0	0.00							1,000
603-6081 SIGN MAINTENANCE	2,593	934	2,011	3,000	226	3,000	16,000	
GENERAL SIGN MAINTENANC 0	0.00							1,000
SHAVANO CREEK SIGN REPL 0	0.00							15,000
603-6083 DRAINAGE MAINT	0	0	0	300	50	300	300	
603-6084 PAVILION/PLAY/PATH MAINT	4,809	1,185	888	1,500	442	900	1,000	
GENERAL MAINTENANCE 0	0.00							1,000
603-6085 STRIPING	0	0	0	0	0	0	0	
603-6086 EAGLE SCOUT PROJECTS	<u>1,007</u>	<u>770</u>	<u>0</u>	<u>750</u>	<u>875</u>	<u>875</u>	<u>750</u>	
TOTAL DEPT MATERIALS-SERVICES	43,138	18,496	10,997	24,050	14,933	22,975	19,450	
<u>UTILITIES</u>								
603-7040 UTILITIES - ELECTRIC	45,108	42,223	38,969	42,000	29,087	40,500	41,000	
603-7041 UTILITIES - GAS	391	332	401	300	301	400	300	
603-7042 UTILITIES - PHONE	999	762	791	1,000	600	900	900	
603-7044 UTILITIES - WATER	35,487	20,130	9,974	18,000	4,389	8,500	8,500	
603-7045 STREET LIGHTS	26,496	27,480	30,952	29,000	23,569	31,500	31,000	
603-7046 UTILITIES - SAWS	<u>5,158</u>	<u>3,431</u>	<u>3,534</u>	<u>5,000</u>	<u>2,214</u>	<u>3,500</u>	<u>3,500</u>	
TOTAL UTILITIES	113,638	94,359	84,620	95,300	60,159	85,300	85,200	



10 -GENERAL FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
603-8005 OFFICE FURNITURE	1,573	0	0	2,800	0	2,800	0	
603-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	0	0	0	0	0	
603-8015 NON-CAPITAL-COMPUTER	275	429	382	400	248	400	0	
603-8020 NON-CAPITAL-MAINT EQPT	3,939	0	0	1,000	0	750	500	
REPLACEMENT WEED EATERS 0	0.00							500
603-8060 CAPITAL - EQUIPMENT	0	0	0	0	0	0	0	
603-8080 CAPITAL IMPROVEMENT PROJECT	0	0	0	0	0	0	0	
603-8081 CAPITAL - BUILDINGS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	5,787	429	382	4,200	248	3,950	500	
<u>INTERFUND TRANSFERS</u>								
603-9010 TRF TO CAPITAL REPLACEMENT	50,176	56,858	50,583	19,602	0	19,602	7,901	
FUTURE EQUIPMENT REPLAC 0	0.00							7,901
603-9072 TRANSFER TO WATER CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	50,176	56,858	50,583	19,602	0	19,602	7,901	
TOTAL PUBLIC WORKS	606,996	585,060	597,819	646,155	419,091	601,684	584,637	

## Fire Department – 604

Color Code Red



### **Mission Statement**

The City of Shavano Park Fire Department continuously works to prevent and suppress fires, educate and rescue citizens, provide 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
- Cultivate and strengthen relationships with stakeholders, governing bodies, and our customers
- Foster a culture that emphasizes and enhances employee health and safety
- Develop and execute an effective annual training program
- Promote a highly motivated and well-trained workforce
- Complete the Texas Fire Chief's 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
- Continue compliance and code enforcement of tree ordinance
- Develop/implement commendation program for fire personnel
- Replace 2 thermal imaging cameras
- Replace Tahoe Command Unit
- Re-cable the Fire Barracks (not funded)
- Resource Certified Arson Investigator certification pay for Fire Marshals
- Add replacement of Automated External Defibrillators (AED) 10 units carried by SPPD, SPPW, and SPFD as well as the single unit located at City Hall to the Capital Replacement Schedule

FIRE & EMS PERFORMANCE MEASURES:				
Description:	Actual 2023	Actual 2024	To date 2025*	Target FY25-26
<b><i>Strategic Goal - Protect and provide a city-wide safe and secure environment.</i></b> <b><i>Department Goal - Provide an effective Emergency Medical Service system.</i></b> <b><i>Department Goal - Provide an effective Fire Suppression &amp; Prevention program.</i></b>				
<b>Overall Average Response Time (Minutes)</b>	<b>4:41</b>	<b>4:36</b>	<b>4:23</b>	<b>4:00</b>
<b>Total Number of EMS Responses</b>	<b>536</b>	<b>594</b>	<b>229</b>	<b>550</b>
<b>Number of EMS Transports</b>	<b>348</b>	<b>392</b>	<b>153</b>	<b>300</b>
<b>Number of Fire Calls for Service</b>	<b>412</b>	<b>575</b>	<b>162</b>	<b>550</b>
<b>Total Number of Responses</b>	<b>948</b>	<b>1,169</b>	<b>391</b>	<b>1,100</b>
* Year to date 1/1/2025 - 4/30/2025				

## FIRE DEPARTMENT - 604

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 2,069,858

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2025 to 16.96% for calendar year 2026. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$820 to \$860 as well as an increase in the contribution rate for dependent's health insurance premium, from 25% to 50%.

**Supplies:** \$ 19,265

\$6,000 for new state mandated firefighter cancer screenings

**Services:** \$ 102,828

\$1,200 additional for EMS billing and collection service provider commission in Special Services (390) due to increased volume, \$1,600 additional for router licensing

**Contractual:** \$ 7,392

The City of San Antonio has increased their access fees for public safety radios by 22%

**Maintenance:** \$ 59,500

Decrease of \$23,750 in Vehicle Maintenance & Repairs (5020) and Building Maintenance & Repairs (5030) due to a number of significant repair issues incurred in FY25

**Department Materials - Services:** \$ 59,500

Increase in EMS Supplies (6040) due to tariffs, offset by decrease in PPE Maintenance (6060) and Fire Fighting Equipment Supplies (6045).

**Capital Outlay:** \$ 600

Minor computer peripheral equipment budgeted.

**Interfund Transfers:** \$ 167,532

-9000 Grant Expenditures - South Texas Regional Advisory Council typically awards an EMS Trauma Grant on annual basis. The City is not notified until after the budget preparation process is completed so this award is routinely reflected in the annual budget amendment.

-9010 Capital Replacement:

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 budgeted as investment income, in the Capital Replacement Fund, has been allocated to the individual departments.

10 -GENERAL FUND  
FIRE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
604-1010 SALARIES	1,091,964	1,185,758	1,335,739	1,420,574	1,011,076	1,400,000	1,471,593	
604-1015 OVERTIME	88,216	91,412	42,591	44,000	42,654	52,000	44,000	
604-1017 INCENTIVE AGREEMENTS	0	0	0	6,600	3,300	3,300	1,650	
604-1020 MEDICARE	16,937	18,376	19,855	21,700	15,200	21,500	22,465	
604-1025 TWC (SUI)	198	206	2,139	1,890	1,136	1,200	3,240	
FULL TIME 17	180.00							3,060
PART TIME 2	90.00							180
604-1030 HEALTH INSURANCE	109,521	113,130	148,473	167,350	122,865	164,000	188,712	
604-1031 HSA	537	525	0	0	0	0	0	
604-1033 DENTAL INSURANCE	5,825	5,390	7,176	7,340	5,447	7,300	8,112	
604-1035 VISION CARE INSURANCE	1,232	1,156	1,511	1,535	1,107	1,450	1,530	
604-1036 LIFE INSURANCE	1,059	2,153	1,457	1,480	1,088	1,450	1,480	
604-1037 WORKERS' COMP INSURANCE	34,984	40,443	41,208	46,595	25,503	40,000	36,580	
604-1040 TMRS RETIREMENT	165,615	178,159	201,335	234,100	169,537	230,000	260,096	
604-1070 SPECIAL ALLOWANCES	<u>25,696</u>	<u>25,315</u>	<u>27,012</u>	<u>29,100</u>	<u>19,876</u>	<u>27,400</u>	<u>30,400</u>	
TOTAL PERSONNEL	1,541,786	1,662,023	1,828,495	1,982,264	1,418,790	1,949,600	2,069,858	
<b>SUPPLIES</b>								
604-2020 OFFICE SUPPLIES	1,176	1,065	990	1,200	660	1,100	1,000	
604-2035 EMPLOYEE APPRECIATION	373	767	765	765	0	765	765	
17 FF 17	45.00							765
604-2060 MEDICAL EXAMS/SCREENINGS	1,977	1,588	683	1,000	398	800	7,000	
DRUG TESTING 0	0.00							200
HEALTH SCREENING 0	0.00							400
IMMUNIZATIONS 0	0.00							250
FIRE FIGHTER CANDIDATE 0	0.00							150
CANCER SCREENINGS 0	0.00							6,000
604-2070 JANITORIAL SUPPLIES	3,926	3,178	2,856	3,000	1,659	2,900	2,500	
604-2080 UNIFORMS & ACCESSORIES	7,928	5,610	12,233	9,000	5,694	8,200	8,000	
UNIFORMS - (17) FIRE FI 0	<u>0.00</u>							<u>8,000</u>
TOTAL SUPPLIES	15,381	12,208	17,527	14,965	8,411	13,765	19,265	
<b>SERVICES</b>								
604-3017 PROFESSIONAL - MEDICAL DIRE	5,400	5,400	5,400	5,400	4,050	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
604-3020 ASSOCIATION DUES & PUBS	7,855	8,233	14,362	15,720	12,948	14,500	15,720	
TCFP DUES & CERT FEES 0	0.00							4,045
STRAC DUES & REPORTING 0	0.00							6,600
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

10 -GENERAL FUND  
FIRE DEPARTMENT

		(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
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
TDSHS LICENSE RENEWAL	0	0.00							900
604-3030 TRAINING/EDUCATION		6,218	7,427	7,417	7,000	5,727	6,900	7,000	
CE SOLUTIONS - EMS	0	0.00							2,000
CE - FIRE FIGHTERS	0	0.00							2,500
FIRERMS & EPCR TESTING	0	0.00							2,500
604-3040 TRAVEL/MILEAGE/LODGING/PERD		2,017	999	1,643	3,000	2,610	2,750	2,500	
TRAVEL-MILEAGE-LODGING	0	0.00							1,750
FOOD FOR TRAINING/MEETI	0	0.00							750
604-3050 LIABILITY INSURANCE		25,857	24,683	21,161	25,900	23,645	23,645	26,000	
604-3070 PROPERTY INSURANCE		14,266	15,977	15,033	18,400	16,798	16,798	18,400	
604-3080 SPECIAL SERVICES		13,072	20,841	22,302	18,900	15,819	21,500	20,100	
EMERGICON	12	1,550.00							18,600
DELINQUENT COLLECTIONS	0	0.00							1,500
604-3087 CITIZEN COMMUNICATION/EDUCA		0	0	0	0	497	500	0	
604-3090 COMMUNICATIONS SERVICES		7,516	7,479	5,369	6,108	3,608	4,700	7,708	
DATA CARDS-MDTS	12	264.00							3,168
PHONE SERVICE	0	0.00							2,700
MDT SERVICE	0	0.00							240
ROUTER LICENSE	0	0.00							1,600
TOTAL SERVICES		82,200	91,039	92,687	100,428	85,701	96,693	102,828	
CONTRACTUAL									
604-4045 RADIO ACCESS FEES - COSA		5,616	5,670	5,868	5,800	4,536	6,050	7,392	
COSA/HARRIS RADIO	12	616.00							7,392
604-4075 COMPUTER SOFTWARE/MAINTENAN		380	1,208	157	0	1,466	1,466	0	
604-4086 CONTRACT LABOR		0	0	0	0	0	0	0	
TOTAL CONTRACTUAL		5,996	6,878	6,025	5,800	6,002	7,516	7,392	
MAINTENANCE									
604-5010 EQUIPMENT MAINT & REPAIR		3,779	4,190	5,865	8,000	8,196	8,900	6,000	
FIRE EQUIPMENT	0	0.00							3,000
EMS	0	0.00							1,250
VARIOUS EQUIPMENT	0	0.00							1,250
	0	0.00							500
604-5020 VEHICLE MAINTENANCE		24,635	48,266	26,827	48,100	44,586	49,000	35,000	
FIRE ENGINES	2	10,000.00							20,000
EMS UNITS	2	3,250.00							6,500
BRUSH, SUPPORT, CHIEF T	0	0.00							8,500
604-5030 BUILDING MAINTENANCE		4,815	6,022	8,745	13,650	12,770	15,000	5,000	
FIRE STATION	0	0.00							4,000
LIVING QUARTERS	0	0.00							1,000
604-5060 VEHICLE & EQPT FUELS		19,375	12,577	13,244	13,500	10,651	14,000	13,500	
TOTAL MAINTENANCE		52,605	71,055	54,681	83,250	76,203	86,900	59,500	

10 -GENERAL FUND  
FIRE DEPARTMENT

				(------ 2024-2025 -----)		(------ 2025-2026 -----)		
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEPT MATERIALS-SERVICES</u>								
604-6015 ELECTRONIC EQPT MAINT	6,428	5,924	6,385	6,000	3,660	5,500	5,000	
STRAC TABLET EPCR USER 2	750.00							1,500
RADIO TOWER MAINTENANCE 0	0.00							300
MDT MAINTENANCE 0	0.00							1,300
ZOLL CARDIAC MONITOR CA 2	500.00							1,000
GAS MONITORING 0	0.00							300
MISC VARIOUS EQUIPMENT 0	0.00							600
604-6030 INVESTIGATIVE SUPPLIES/PROC	771	282	112	750	0	250	500	
604-6040 EMS SUPPLIES	26,572	23,274	29,325	29,940	28,860	33,000	31,000	
EMS OXYGEN 0	0.00							1,000
DISPOSABLE MEDICAL SUPP 0	0.00							14,000
MEDICATIONS 0	0.00							9,500
BIO HAZARD WASTE DISPOS 0	0.00							1,500
	0							5,000
604-6045 FIRE FIGHTING EQPT SUPPLIES	10,086	5,524	6,978	8,500	1,409	7,200	7,000	
FIRE HOSE REPLACEMENT 0	0.00							2,750
SMALL EQUIPMENT REPLACE 0	0.00							1,750
FIRE NOZZLE REPLACEMENT 0	0.00							1,750
CLASS A & B FOAM 0	0.00							750
604-6060 PPE MAINTENANCE	15,098	19,976	15,249	19,550	5,165	16,000	16,000	
GEAR REPLACEMENT 5	3,000.00							15,000
AIR QUALITY TESTING 0	0.00							700
MISC. PPE 0	0.00							300
TOTAL DEPT MATERIALS-SERVICES	58,955	54,980	58,049	64,740	39,094	61,950	59,500	
<u>UTILITIES</u>								
604-7044 UTILITIES - WATER	2,064	2,286	2,082	2,000	1,334	2,100	2,000	
TOTAL UTILITIES	2,064	2,286	2,082	2,000	1,334	2,100	2,000	
<u>CAPITAL OUTLAY</u>								
604-8010 NON-CAPITAL-ELECTRONIC EQUI	1,733	0	0	0	0	0	0	
604-8012 NON-CAPITAL-FIRE ARMS/TASER	0	0	0	0	0	0	0	
604-8015 NON-CAPITAL-COMPUTER EQUIPM	4,862	200	90	400	0	0	600	
COMPUTER/MONITOR 0	0.00							600
604-8020 NON-CAPITAL MAINTENANCE EQP	0	0	0	0	0	0	0	
604-8023 NON CAPITAL - FITNESS EQPT	0	2,999	0	0	0	0	0	
604-8025 NON CAP - OFFICE FURN/EQPT	0	0	0	0	0	0	0	
604-8035 FIRE FIGHTING EQPT PURCH	0	0	0	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	0	0	0	0	0	0	0	
604-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	1,200	0	0	0	
604-8050 CAPITAL - VEHICLE	0	0	0	0	0	0	0	
604-8060 CAPITAL - EQUIPMENT	0	0	0	0	0	0	0	
604-8080 CAPITAL - IMPROVEMENT	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	6,595	3,199	90	1,600	0	0	600	

10 -GENERAL FUND  
FIRE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
604-9000 GRANT EXPENDITURES	10,723	27,894	7,833	10,161	4,469	6,750	5,000	
TEXAS FOREST SERVICE 0	0.00							5,000
604-9010 TRF TO CAPITAL REPLACEMENT	<u>147,164</u>	<u>220,075</u>	<u>272,561</u>	<u>152,257</u>	<u>0</u>	<u>152,257</u>	<u>162,532</u>	<u></u>
TOTAL INTERFUND TRANSFERS	157,887	247,969	280,394	162,418	4,469	159,007	167,532	
<hr/>								
TOTAL FIRE DEPARTMENT	1,923,469	2,151,637	2,340,030	2,417,465	1,640,004	2,377,531	2,488,475	



## Police Department – 605



### 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.

- Continue to minimize crime rates across the City
- Attain an average police response time of less than 3 minutes
- Continue to seek positive methods for enhancing Community Policing
- Update 5-year historical crime assessment
- Continue community outreach partnerships with local schools

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 statistics in newsletter
- More proactive use of Neighborhood Crime Watch email systems
- Publish weekly crime blotters to increase community awareness
- Continue with citizen awareness courses to help educate residents about critical incidents

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.

- Assess emerging technology for officer safety and efficiency
- Continue to research and maximize grant funding opportunities
- Purchase two new iPads to replace older, outdated iPads used as ticket writers
- Purchase Microsoft Office licenses for all patrol car laptops
- Purchase one new desktop computer to replace one antiquated unit
- Purchase two laptop computers to replace two that are currently failing

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.

- Strive towards a second departmental recertification for Texas Best Practices in February 2026
- Continue to assess staffing needs within the Police Department
- Pursue aggressive recruitment strategies to attain and consistently uphold full staffing capacity
- Effectively provide the staff with quality in-service and external training opportunities
- Continue to obtain FBI LEEDA Trilogy Leadership Award training to all supervisory level staff
- Continue processes towards completion of the Texas Police Chief's Association Law Enforcement Command Officer Program for departmental command staff and supervisory level staff
- Purchase entry breaching tools for nine (9) patrol units
- Reallocate former patrol unit #523 (Chevrolet Tahoe) for assignment to the Assistant Chief, designating it as a multi-functional response vehicle to support continuous, 24/7 operational readiness.

POLICE DEPARTMENT PERFORMANCE MEASURES:				
Description:	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Target Calendar Year 2025
<i>Strategic Goal - Protect &amp; provide a city-wide safe and secure environment</i>				
<i>Department Goal - Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.</i>				
Non-Criminal Calls	2,260	2,452	2,518	2,000
Response Time	3:13	3:36	3:05	< 3 minutes
Traffic Contacts	3,632	3,680	4,959	5,500
Criminal Offense Cases	250	158	164	200
Number of patrol officers per 1,000 population	3.69	3.69	3.69	3.69

## Police Department - 605

### Major Budget Changes

**Personnel Salary/Benefits:** \$ 2,299,127

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2025 to 16.96% for calendar year 2026. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$820 to \$860 as well as an increase in the contribution rate for dependent's health insurance premium, from 25% to 50%.

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.

**Supplies:** \$ 27,405

\$5,000 decrease, all in Uniforms & Accessories (2080) as 70th anniversary commemorative badges were purchased in FY2025 using donated funds

**Services:** \$ 73,190

\$2,360 increase, mainly due to router licensing in Communications Services (3090)

**Contractual:** \$ 40,065

\$8,700 category increase includes \$1,500 in Radio Fees (4045) as the City of San Antonio has increased the fees for public safety radio access by 20% for FY2026, as well as 5% increase in all Tyler Technology products, \$1,200 for Netcloud mobile access and \$2,460 for the LexisNexis investigation tool

**Maintenance:** \$ 76,150

Category decrease of \$2,200 includes \$700 decrease in Vehicle Maintenance (5020) and \$1,000 Vehicle & Equipment Fuels (5060)

**Capital Outlay:** \$ -

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

10 -GENERAL FUND  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)					
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<u>PERSONNEL</u>									
605-1010 SALARIES	1,262,922	1,216,941	1,448,558	1,536,500	1,010,744	1,390,000	1,610,715		
605-1015 OVERTIME	32,238	32,577	10,717	34,000	17,918	25,000	34,000		
605-1017 INCENTIVE AGREEMENTS	0	4,950	7,600	8,250	6,950	5,300	13,650		
605-1020 MEDICARE	19,107	18,426	21,369	23,415	15,053	21,300	24,565		
605-1025 TWC (SUI)	441	153	2,260	1,710	1,301	1,375	3,420		
605-1030 HEALTH INSURANCE	127,701	132,705	170,386	197,255	130,546	177,000	231,582		
605-1031 HSA	688	588	0	0	0	0	0		
605-1033 DENTAL INSURANCE	6,953	6,400	8,094	8,365	5,345	7,400	9,198		
605-1035 VISION CARE INSURANCE	1,458	1,359	1,708	1,740	1,112	1,375	1,776		
605-1036 LIFE INSURANCE	1,305	2,328	1,573	1,653	965	1,650	1,653		
605-1037 WORKERS' COMP INSURANCE	33,014	33,997	37,275	43,050	21,286	31,000	37,950		
605-1040 TMRS RETIREMENT	189,377	186,107	216,387	232,160	168,440	228,000	284,468		
605-1070 SPECIAL ALLOWANCES	<u>46,619</u>	<u>36,526</u>	<u>38,777</u>	<u>41,725</u>	<u>27,173</u>	<u>37,500</u>	<u>46,150</u>		
TOTAL PERSONNEL	1,721,824	1,673,058	1,964,703	2,129,823	1,406,833	1,926,900	2,299,127		
<u>SUPPLIES</u>									
605-2020 OFFICE SUPPLIES	2,553	2,088	2,785	2,500	1,492	2,400	2,100		
605-2035 EMPLOYEE APPRECIATION	855	916	596	1,855	0	855	855		
19 FTE	19	45.00						855	
605-2050 PRINTING & COPYING	1,077	437	1,284	1,300	30	900	1,500		
FORMS, MIRANDA, LEGISLA	0	0.00						1,500	
605-2060 MEDICAL/SCREENING/TESTING/B	225	775	359	1,000	1,038	2,150	3,250		
PSYCHOLOGICAL EVALUATIO	0	0.00						1,750	
DRUG SCREEN-PHYSICALS	0	0.00						875	
POLYGRAPS	0	0.00						400	
FINGERPRINTS	5	15.00						75	
RANGE QUALIFICATIONS	5	30.00						150	
605-2070 JANITORIAL/BUILDING SUPPLIE	498	499	500	500	500	500	500		
605-2080 UNIFORMS & ACCESSORIES	16,782	20,131	24,318	25,000	14,922	19,500	19,200		
UNIFORMS	0	0.00						11,200	
8- BULLET PROOF VESTS	0	0.00						8,000	
605-2091 SAFETY SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
TOTAL SUPPLIES	21,990	24,846	29,841	32,155	17,983	26,305	27,405		
<u>SERVICES</u>									
605-3020 ASSOCIATION DUES & PUBS	2,969	2,021	1,680	2,930	1,549	2,000	2,930		
NATIONAL ASSN. OF POLIC	0	0.00						60	
TX POLICE CHIEF ASSN. -	0	0.00						50	
TEXAS POLICE ASSOCIATIO	0	0.00						30	
CRIMINAL LAW & TRAFFIC	0	0.00						200	
TX POLICE CHIEF ASSN -	0	0.00						350	
NOTARY PUBLIC - RENEWAL	0	0.00						130	
TX BEST PRACTICE MBRSH	0	0.00						1,000	
PERF	0	0.00						360	
TPCAF ACCREDITATION	1	750.00						750	

10 -GENERAL FUND  
POLICE DEPARTMENT

<div>(----- 2024-2025 -----) (----- 2025-2026 -----)</div>								
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
605-3030 TRAINING/EDUCATION	3,385	2,956	1,937	3,000	350	2,000	2,500	
0	0.00							2,500
FIREARMS TRAINING 22 OF	0	0.00						0
~ 20 VARIOUS TRAINING C	0	0.00						0
605-3040 TRAVEL/MILEAGE/LODGING/PERD	3,726	3,785	2,585	4,000	3,321	4,000	3,500	
605-3050 LIABILITY INSURANCE	22,489	21,183	22,079	23,300	21,271	21,271	23,400	
605-3060 UNIFORM MAINTENANCE	4,610	3,042	2,344	4,000	2,096	2,800	3,500	
21 OFFICERS	0	0.00						3,500
605-3071 PROPERTY INSURANCE	9,263	10,142	9,069	11,100	10,134	10,134	11,100	
605-3072 ANIMAL CONTROL SERVICES	12,182	12,500	12,000	12,500	9,000	12,100	12,500	
DEZAVALA SHAVANO VET CL	12	1,000.00						12,000
ANIMAL CONTROL EQUIP/TR	0	0.00						500
605-3087 CITIZENS COMMUNICATION/ED	500	40	600	600	497	600	600	
605-3090 COMMUNICATIONS SERVICES	8,087	7,848	9,543	9,400	7,746	10,400	13,160	
CONNECTIVITY - ROUTERS	0	0.00						5,500
CONNECTIVITY - TICKET W	0	0.00						3,300
MOBILE HOTSPOTS	0	0.00						2,160
ROUTER LICENSE	0	0.00						2,200
TOTAL SERVICES	67,209	63,517	61,838	70,830	55,964	65,305	73,190	
<u>CONTRACTUAL</u>								
605-4045 CONTRACT/RADIO FEES COSA	7,560	7,560	7,488	7,500	5,647	7,500	9,000	
605-4075 COMPUTER SOFTWARE/INCODE	17,709	19,982	23,098	23,853	23,168	26,200	31,065	
INCODE - TDEX INTERFACE	0	0.00						0
INCODE - CALLS FOR SERV	0	0.00						922
INCODE - PUBLIC SAFETY	0	0.00						10,301
INCODE - CASE MANAGEMEN	0	0.00						2,003
INCODE - PERSONNEL	0	0.00						895
INCODE - PROPERTY ROOM	0	0.00						1,431
INCODE - BRAZOS TECHNOL	0	0.00						3,294
LEADS ONLINE	0	0.00						3,300
DROPBOX	0	0.00						200
PNAM MGMT SOFTWARE	0	0.00						3,400
PACE (SCHEDULING SOFTWA	1	1,600.00						1,600
NETCLOUD MOBILE	0	0.00						1,214
IMAZING SCHEDULING	0	0.00						45
ACCURINT/LEXISNEXIS	0	0.00						2,460
605-4086 CONTRACT LABOR	0	0	0	0	0	0	0	
TOTAL CONTRACTUAL	25,269	27,542	30,586	31,353	28,815	33,700	40,065	

10 -GENERAL FUND  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
605-5005 EQUIPMENT LEASES	2,575	1,827	1,664	2,000	1,601	2,000	2,000	
MONTHLY COPY FEES - PER 0	0.00							2,000
605-5010 EQUIPMENT MAINT & REPAIR	2,143	1,069	1,421	1,500	88	500	1,500	
605-5015 ELECTRONIC EQPT MAINT	2,753	1,733	1,426	2,350	1,880	2,200	2,350	
MIDWEST RADAR-CERTIFICA 0	0.00							350
DAILY WELLS - RADIO REP 0	0.00							2,000
605-5020 VEHICLE MAINTENANCE	32,391	25,545	37,809	27,000	13,184	22,000	26,300	
605-5030 BUILDING MAINTENANCE	7,022	2,316	3,742	2,500	2,234	2,300	2,000	
MISC BUILDING MAINTENAN 0	0.00							2,000
605-5060 VEHICLE & EQPT FUELS	<u>72,154</u>	<u>47,709</u>	<u>46,674</u>	<u>43,000</u>	<u>28,683</u>	<u>39,000</u>	<u>42,000</u>	
TOTAL MAINTENANCE	119,038	80,199	92,737	78,350	47,670	68,000	76,150	
<u>DEPT MATERIALS-SERVICES</u>								
605-6030 INVESTIGATIVE SUPPLIES	3,957	4,232	3,547	5,450	3,998	5,200	4,950	
605-6032 POLICE SAFETY SUPPLIES	2,231	2,937	762	2,500	1,154	2,100	2,250	
FLARES 0	0.00							400
SABA 0	0.00							1,150
GLOVES, TRAFFIC CONES, 0	0.00							700
605-6035 FIREARMS EQUIPMENT/SUPPLIES	8,832	8,740	8,800	8,800	4,224	8,500	8,500	
AMMUNITION 0	0.00							6,000
TARGETS/SHOOTING PADS 0	0.00							2,000
CLEANING SUPPLIES 0	0.00							500
605-6037 OTHER EQUIPMENT	<u>7,203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEPT MATERIALS-SERVICES	22,223	15,909	13,108	16,750	9,376	15,800	15,700	
<u>UTILITIES</u>								
605-7042 UTILITES- PHONE	4,077	4,200	3,490	2,450	2,359	3,100	2,900	
CELL PHONES 0	0.00							2,450
AT&T DISPATCH LINE 0	<u>0.00</u>							<u>450</u>
TOTAL UTILITIES	4,077	4,200	3,490	2,450	2,359	3,100	2,900	
<u>CAPITAL OUTLAY</u>								
605-8010 NON-CAPITAL-ELECTRONIC EQUI	0	0	0	0	0	0	0	
605-8012 NON CAPITAL-FIRE ARMS/TASER	0	0	0	0	0	0	0	
605-8015 NON-CAPITAL-COMPUTER EQUIP.	393	129	778	400	0	400	0	
605-8020 NON-CAPITAL MAINT. EQUIPMEN	0	0	0	0	0	0	0	
605-8025 NON-CAPITAL - OFFICE FURNIT	0	0	0	0	0	0	0	
605-8030 CAPITAL - POLICE EQUIPMENT	0	0	21,728	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	0	0	0	0	0	0	
605-8050 CAPITAL - VEHICLES	0	0	0	0	0	0	0	
605-8081 CAPITAL - BUILDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	393	129	22,506	400	0	400	0	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

10 -GENERAL FUND  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
605-9000 GRANT EXPENDITURES	<u>0</u>	<u>32,360</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	32,360	0	0	0	0	0	
<hr/>								
TOTAL POLICE DEPARTMENT	1,982,023	1,921,759	2,218,810	2,362,111	1,569,000	2,139,510	2,534,537	

## 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:

\$ 85,500

Category includes building inspection, plan review, health and sanitary inspection services

#### Contractual:

-4075 Computer Software/Maintenance

\$ 3,945

Allocation of on-line permitting costs for tree trimming permits to the Tree Preservation & Beautification Fund reduces the General Fund expenditure

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



10 -GENERAL FUND  
DEVELOPMENT SERVICES

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
607-2020 OFFICE SUPPLIES	156	185	195	100	108	150	100	
607-2050 PRINTING & COPYING	<u>163</u>	<u>276</u>	<u>133</u>	<u>180</u>	<u>0</u>	<u>150</u>	<u>180</u>	
TOTAL SUPPLIES	319	461	328	280	108	300	280	
<u>SERVICES</u>								
607-3012 PROF -ENGINEERING REVIEW	0	0	0	0	0	0	0	
607-3015 PROF -BLDG INSPECTION SERVI	85,225	79,410	80,720	79,000	49,518	72,000	79,000	
607-3016 PROF -HEALTH INSPECTOR	2,580	2,520	2,580	2,500	1,800	2,600	2,500	
607-3017 PROF -SANITARY INSPECTION S	2,600	4,600	3,700	4,000	1,280	3,800	4,000	
607-3020 ASSOCIATION DUES & PUBS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SERVICES	90,405	86,530	87,000	85,500	52,598	78,400	85,500	
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE/MAINTENAN	0	3,375	3,375	3,375	3,945	3,945	3,945	
DIGITAL PERMITTING 0	0.00							6,570
LESS ALLOC TO TREE FUND 35(	<u>7.50)</u>						(	<u>2,625)</u>
TOTAL CONTRACTUAL	0	3,375	3,375	3,375	3,945	3,945	3,945	
<u>CAPITAL OUTLAY</u>								
607-8081 SBITA - PRINICIPAL	0	0	8,802	0	0	0	0	
607-8082 SBITA - INTEREST PMT	<u>0</u>	<u>0</u>	<u>554</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	0	9,356	0	0	0	0	
TOTAL DEVELOPMENT SERVICES	90,724	90,366	100,059	89,155	56,650	82,645	89,725	
TOTAL EXPENDITURES	<u>5,735,063</u>	<u>6,051,876</u>	<u>6,650,897</u>	<u>6,975,285</u>	<u>4,723,455</u>	<u>6,651,721</u>	<u>7,158,500</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	<u>92,099</u>	<u>330,536</u>	<u>80,246</u>	<u>0</u>	<u>1,333,976</u>	<u>226,130</u>	<u>0</u>	

## 30 - DEBT SERVICE FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 182,730	\$ 69,270	
REVENUES	\$ 849,410 **	\$ 781,118 ***	\$ (68,292)
EXPENDITURES	\$ 962,870	\$ 914,600	\$ (48,270)
TOTAL REVENUES LESS THAN EXPENDITURES	\$ (113,460)	\$ (133,482)	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 69,270</u>	<u>\$ (64,212) (1)</u>	

\*\* Revenues do not include transfer of \$113,460 from prior year excess collections.

\*\*\* Revenues do not include transfer of \$133,482 from prior year excess collections

(1) This Fund will not have a negative fund balance at the end of FY26 as excess collections, estimated at \$156,000, are not budgeted in the year received, as they are not 'due and payable' as the payment may be deferred to future periods

DEBT SERVICE *	FUNDING	TOTAL PRINCIPAL	TOTAL INTEREST
General Obligation Refunding Bonds, Series 2017 (2009 CO)	Water Supported	\$ 1,445,000	\$ 442,100
General Obligation Refunding Bonds, Series 2018	Water Supported	39,045	525
	Tax Supported	150,955	2,030
General Obligation Bonds, Series 2022	Tax Supported	8,530,000	3,886,975
State Infrastructure Bank Loan, issued 2020	Water Supported	359,164	69,744
	Tax Supported	359,164	69,744
		<u>\$ 10,883,328</u>	<u>\$ 4,471,118</u>

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

30 -DEBT SERVICE FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
30-599-1010 CURRENT ADVALOREM TAXES	166,967	330,676	513,672	457,735	582,811	607,000	467,483	_____
30-599-1020 DELINQUENT ADVALOREM TAXES	495	1,773	383	0	277	750	0	_____
30-599-1030 PENALTY & INTEREST	<u>626</u>	<u>1,232</u>	<u>2,045</u>	<u>0</u>	<u>2,591</u>	<u>3,500</u>	<u>0</u>	=====
TOTAL TAXES	168,088	333,681	516,099	457,735	585,679	611,250	467,483	=====
<u>TRANSFERS IN</u>								
30-599-8001 PROCEEDS OF LONG TERM DEBT	0	0	0	0	0	0	0	_____
30-599-8002 PREMIUM RECD ON BOND ISSUE	8,245	0	0	0	0	0	0	_____
30-599-8010 INTEREST INCOME	698	6,662	11,544	5,000	7,955	9,500	5,000	_____
30-599-8012 TRANSFER FROM GENERAL FUND	28,940	28,940	28,940	28,940	0	28,940	28,940	_____
30-599-8030 FUND BALANCE - TRANSFER IN	0	0	0	113,460	0	0	133,482	_____
CERTIFIED EXCESS COLLEC 0	0.00						133,482	_____
30-599-8048 TRANSFER IN - STREET MAINT	0	617,438	442,964	150,000	150,000	150,000	100,000	_____
30-599-8070 TRANSFER IN - CAPITAL REPL	0	0	0	204,063	40,020	200,000	179,695	_____
30-599-8072 TRANSFER IN - WATER CAP REP	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,672</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL TRANSFERS IN	37,883	653,040	483,448	505,135	197,975	388,440	447,117	=====
<hr/>								
TOTAL NON-DEPARTMENTAL	205,971	986,721	999,547	962,870	783,654	999,690	914,600	
<hr/>								
TOTAL REVENUES	205,971	986,721	999,547	962,870	783,654	999,690	914,600	=====

30 -DEBT SERVICE FUND  
DEBT SERVICE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8050 2009 GO REFUNDING-PRINCIPAL	0	0	0	0	0	0	0	
607-8052 2009 GO REFUNDING-INTEREST	0	0	0	0	0	0	0	
607-8054 BOND AGENT FEES	0	219	400	500	200	400	500	
607-8055 BOND ISSUE COSTS	0	0	0	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	178,763	182,735	190,680	194,653	194,653	194,653	150,955	
607-8057 2018 GO REFUNDING (2009) IN	21,599	16,884	11,861	6,679	4,648	6,679	2,030	
607-8058 2022 GO BOND - PRINCIPAL	0	265,000	300,000	315,000	315,000	315,000	335,000	
607-8059 2022 GO BONDS - INTEREST	0	464,154	428,800	413,425	210,650	413,425	397,175	
607-8060 SIB LOAN - PRINCIPAL	28,940	28,940	21,765	23,692	0	23,692	20,486	
607-8061 SIB LOAN - INTEREST	0	0	7,175	8,921	0	8,921	8,454	
607-8090 PMT TO REFUNDING AGENT ESCR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	229,302	957,932	960,681	962,870	725,151	962,770	914,600	
TOTAL DEBT SERVICE	229,302	957,932	960,681	962,870	725,151	962,770	914,600	
TOTAL EXPENDITURES	229,302	957,932	960,681	962,870	725,151	962,770	914,600	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	( 23,331)	28,790	38,866	0	58,503	36,920	0	
	=====	=====	=====	=====	=====	=====	=====	=====

**CITY OF SHAVANO PARK**  
Principal and Interest Payments by Fiscal Year - Debt Service Fund

Fiscal Year Ending:	General Obligation Refunding, Series 2018		State Infrastructure Bank Loan, Series 2020		General Obligation, Series 2022		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	All Payments
2026	\$ 150,955	\$ 2,030	\$ 20,571	\$ 8,369	\$ 335,000	\$ 397,175	\$ 506,526	\$ 407,574	\$ 914,100
2027	-	-	21,051	7,889	345,000	383,625	366,051	391,514	757,565
2028	-	-	21,541	7,399	360,000	369,450	381,541	376,849	758,390
2029	-	-	22,043	6,897	380,000	350,950	402,043	357,847	759,890
2030	-	-	22,557	6,383	400,000	331,450	422,557	337,833	760,390
2031	-	-	23,082	5,858	420,000	310,950	443,082	316,808	759,890
2032	-	-	23,620	5,320	440,000	289,450	463,620	294,770	758,390
2033	-	-	24,171	4,769	465,000	266,825	489,171	271,594	760,765
2034	-	-	24,734	4,206	485,000	243,075	509,734	247,281	757,015
2035	-	-	25,310	3,630	510,000	218,200	535,310	221,830	757,140
2036	-	-	25,900	3,040	540,000	191,950	565,900	194,990	760,890
2037	-	-	26,503	2,437	565,000	164,325	591,503	166,762	758,265
2038	-	-	27,121	1,819	595,000	135,325	622,121	137,144	759,265
2039	-	-	27,753	1,187	625,000	104,825	652,753	106,012	758,765
2040	-	-	23,207	541	660,000	72,700	683,207	73,241	756,448
2041	-	-	-	-	690,000	42,400	690,000	42,400	732,400
2042	-	-	-	-	715,000	14,300	715,000	14,300	729,300
Total	\$ 150,955	\$ 2,030	\$ 359,164	\$ 69,744	\$ 8,530,000	\$ 3,886,975	\$ 9,040,119	\$ 3,958,749	\$ 12,998,868

## 20 - WATER FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>UNRESTRICTED</b>	\$ 1,668,397	\$ 1,253,397	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	602,691	783,012	
<b>BEGINNING FUND BALANCE</b>	<u>\$ 2,271,088</u>	<u>\$ 2,036,409</u>	
REVENUES AND OTHER SOURCES	<u>\$ 1,242,437</u>	<u>\$ 1,257,993 **</u>	<u>\$ 15,556</u>
DEPARTMENT EXPENSES AND OTHER USES:			
WATER DEPARTMENT OPERATIONS	\$ 1,079,130	\$ 1,001,156	\$ (77,974)
TRANSFER TO OTHER FUNDS	25,722	50,000	24,278
DEBT SERVICE	218,214	204,710	(13,504)
CAPITAL PROJECTS	154,050	185,000	30,950
TOTAL EXPENSES	<u>\$ 1,477,116</u>	<u>\$ 1,440,866</u>	<u>\$ (36,250)</u>
Income/(Loss)	\$ (234,679)	\$ (182,873)	
<b>ESTIMATED UNRESTRICTED</b>	<u>\$ 1,253,397</u>	<u>\$ 990,397</u>	
<b>COMMITTED FOR CAPITAL REPLACEMENT</b>	<u>783,012</u>	<u>863,139</u>	<u>\$ 80,127</u>
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 2,036,409</u></u>	<u><u>\$ 1,853,536</u></u>	
CAPITAL REPLACEMENT	<u><u>\$ 262,665 *</u></u>	<u><u>\$ 129,627 *</u></u>	<u><u>\$ (133,038)</u></u>

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

\*\* Does not include budgeted use of \$312,500 of fund balance to cover capital projects and water rights purchase.

Fund Balance amounts do not include the Net Investment in Capital Assets of \$3,428,225 on September 30, 2024.

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.

20 -WATER FUND

	2021-2022	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
=====								
<u>WATER SALES</u>								
20-599-5015 WATER CONSUMPTION	853,178	884,637	682,875	739,000	531,213	801,000	758,000	
20-599-5016 LATE CHARGES	11,726	13,056	13,949	13,000	12,483	16,000	15,000	
20-599-5018 DEBT SERVICE	189,875	189,695	203,608	217,000	162,211	216,200	217,000	
20-599-5019 WATER SERVICE FEE	61,712	66,417	68,318	68,900	51,174	68,300	68,900	
20-599-5036 EAA PASS THRU CHARGE	106,600	108,768	90,907	94,000	70,267	103,000	96,800	
20-599-5037 CONNECTION/DISCONNECT FEE	0	0	0	0	0	0	0	
20-599-5040 TAPPING FEES	0	0	2,800	0	0	0	0	
20-599-5045 METER UPGRADE FEE	<u>0</u>	<u>3,405</u>	<u>0</u>	<u>0</u>	<u>5,036</u>	<u>6,836</u>	<u>0</u>	
TOTAL WATER SALES	1,223,091	1,265,977	1,062,457	1,131,900	832,382	1,211,336	1,155,700	
<u>MISC./GRANTS/INTEREST</u>								
20-599-7000 INTEREST INCOME	4,316	48,450	86,604	65,417	65,629	85,000	52,673	
20-599-7001 UNREAL G/L ON INVESTMENTS	0	( 509)	1,054	0	( 459)	( 545)	0	
20-599-7005 INTEREST - LEASE RECEIVABLE	6,222	5,320	4,312	0	0	0	0	
20-599-7011 OTHER INCOME	30,245	207	232	0	155	240	0	
20-599-7012 LEASE OF WATER RIGHTS	21,000	11,750	10,264	8,720	8,720	8,720	8,720	
DOCTOR'S LEASE 0	0.00							8,720
20-599-7024 BEXAR COUNTY ILA - ARPA	0	483,020	266,980	0	0	0	0	
20-599-7028 TCEQ GRANT	0	0	0	0	0	0	0	
20-599-7040 ASR LEASE PROGRAM	0	0	0	0	0	0	0	
20-599-7060 CC SERVICE FEES	9,397	9,407	9,059	9,500	7,251	9,500	12,500	
20-599-7075 SITE/TOWER LEASE REVENUE	26,134	24,457	25,680	26,900	20,112	27,000	28,400	
T-MOBILE 0	0.00							28,400
20-599-7076 SITE LEASE REVENUE - CONTR(	23,293)	( 24,457)	( 25,680)	0	0	0	0	
20-599-7077 AMORT - DEF INFLOW - LEASES	22,634	22,634	22,634	0	0	0	0	
20-599-7090 SALE OF FIXED ASSETS	4,793	( 14,615)	6,289	0	2,443	5,000	0	
20-599-7097 INSURANCE PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	101,449	565,664	407,428	110,537	103,852	134,915	102,293	
<u>TRANSFERS IN</u>								
20-599-8010 TRANSFER FROM GENERAL (NWM)	0	0	0	0	0	0	0	
20-599-8058 TRANSFER FROM ARPA FUND	129,062	0	5,487	0	0	0	0	
20-599-8072 TRF IN-CAPITAL REPLACEMENT	75,918	17,000	53,391	78,672	0	0	49,500	
WATER LINE RELO - ELM S 0	0.00							49,500
20-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	
20-599-8099 TRF IN - RESERVES	0	0	0	415,000	0	0	263,000	
TO PURCHASE WATER RIGHT 0	0.00							125,000
CAPITAL PROJECTS 0	<u>0.00</u>							<u>138,000</u>
TOTAL TRANSFERS IN	204,980	17,000	58,878	493,672	0	0	312,500	
TOTAL NON-DEPARTMENTAL								
	1,529,520	1,848,641	1,528,764	1,736,109	936,234	1,346,251	1,570,493	
TOTAL REVENUES								
	<u>1,529,520</u>	<u>1,848,641</u>	<u>1,528,764</u>	<u>1,736,109</u>	<u>936,234</u>	<u>1,346,251</u>	<u>1,570,493</u>	<u>=====</u>

## 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 & sustain employee proficiency to include: informative practices, educational training, and development opportunities
- Continuously improve water system functions & infrastructure 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
- Ensure State requirements are met by having a minimum of 2 Class C groundwater [licensed](#) operators within the Water Department
- Continue to expand & educate the public while implementing the backflow prevention program approved by Council in accordance with an appropriate method of delivery
- Maintain & improve the accuracy of 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 and continue changes as needed

### **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 Aquifer Authority water rights and resources



- Continue to implement Winter Storm Uri infrastructure recommendations as appropriate and as funding is available
- Evaluate Water Infrastructure for Emergencies and create a minimum of 3 EOPs (Emergency Operating Procedures)
- Actively apply for grants/funding for additional equipment that would make crews more efficient
- Work with City Engineer to-update the geographic information system (GIS) mapping program to include utilities, streets, and drainage information
- Continue developing a schedule based on priority/classification to replace all undersized water mains within the system; and apply for grants
- Apply for grants to pay a portion of or all costs for installation of emergency power supply (generators) for critical water facilities
- Develop a plan & identify funding sources to replace all wooden well houses (chlorine buildings), to enclose (weatherize) all well pumps and chemical feeds – rebuild a minimum 1 building per year
- 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, and incrementally replace as needed with 8ft chain link – replace at least one fence per year

#### Improve employee quality to include educational training and development opportunities

- Provide additional quality educational opportunities and send crews to classes to earn credits to increase and improve knowledge of water systems
- Maintain a zero (0) lost time accident rate by executing an effective safety training program and enforce disciplined operations
- Maintain the preventative maintenance program for all heavy equipment. Continue to enhance the Public Works vehicle preventative maintenance program to include daily, weekly, and monthly checks
- Continue to monitor and assess the heat safety program to include biennial first aid training for all staff and evaluating heat mitigating equipment options

#### Improve water system functions to achieve a more efficient operation level and meet State requirements

- Continue corrective action on dead end main issues to lessen flushing and reduce loss ratio rate as funding permits
- 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

- Create a communication plan to provide information to residents, to lessen the number of calls (Road Runner Articles, Frequently Asked Questions on website)
- 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
- 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

- Acquire additional uniforms for the Water Crew Leader and Water Operator; allowing for a midday uniform change and not be short uniforms at the end of the week.
- Replace the 2013 model year utility truck with the same Chevy 3500 make and model.
- In preparation for Street Reconstruction Plan - Phase II, identify and assess water infrastructure in the Northwest quadrant of the City, including: water mains, water crossings, and water services.
- Shavano Park West Water Infrastructure Assess and consider making improvements to the new old area
  - **Area 1 Elm Springs & Bikeway-** Update the 4-inch water main located on Bikeway and Elm Springs to a new 6-in PVC water main. Approximately 930 ft of new water main will be installed and placed in the right-of-way.
  - **Area 2 Broken Bough** - Update the water main on Broken Bough Ln and locate it to the right-of-way. There is approximately 1,370 ft of water line located in the road that we would like to relocate to the right-of-way for future road development projects. Water services that cross the road could be done at a later date when road construction starts on the new old portion of Shavano Park West.
  - **Area 3 Honey Bee-** Replace approximately 1,200 ft of AC water main located on Honey Bee and relocate to the right-of-way. Water services that cross the road could be done at a later date when road construction starts on the new old portion of Shavano Park West.
- With the Water Advisory Committee, develop a five- to ten-year strategic plan
- Consider options to access private properties where the water infrastructure is located at the rear of the property and there is no or limited access due to fencing around the property. Determine how many homes are impacted
- Consider options for incrementally purchasing more acre feet of water
- 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 the quality of our SCADA system and entire water system as changes and repairs are accomplished
- Continue to evaluate restoration of Well #1 to service, providing additional water supply to the ground storage tank at Shavano Drive to efficiently run both booster pumps

- Evaluate, assess, and implement a plan to address fire hydrant placement spacing as recommended in the International Fire Code and the National Fire Protection Association
- Evaluate, assess, and implement an annual water valve maintenance program, including testing and lubrication of each value to ensure functionality and improve system infrastructure reliability

WATER UTILITY FUND PERFORMANCE MEASURES:				
Description:	Actual FY22-23	Actual FY23-24	Projected FY24-25	Target FY25-26
<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:</b>				
Installed	200	36	6	10
Repaired	12	13	10	<10
<b>Number of non-compliant Fire Hydrants repaired</b>	1	0	3	5
<b>Percentage of Backflow Devices in Compliance</b>	5%	6%	10%	12%
<b>Number of Main Valves Exercised</b>	115	50	60	50
<b>Lost Water Ratio</b>	5.95%	7.00%	10.00%	5.00%

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

## Water Department - 606

### Major Budget Changes:

**Personnel Salary/Benefits:** \$ 478,191

Compensation adjustment reflects a 2% cost of living increase plus a 2.5% step increase. The actuarial valuation of the City's retirement plan increased the annual contribution rate from 16.37% for calendar year 2025 to 16.96% for calendar year 2026. City Council authorized an increase in the City's monthly health insurance contribution per employee from \$820 to \$860 as well as an increase in the contribution rate for dependent's health insurance premium, from 25% to 50%. Staff re-evaluated Public Works/Water Officer Manager duties and adjusted allocation to a 20/80 split from a 50/50 split.

**Supplies:** \$ 25,860

Decrease in credit card processing fees, due to account consolidation, offset by increase in postage costs

**Contractual:** \$ 263,740

This budget allocates \$125,000 towards the purchase of water rights. The Edwards Aquifer Authority increased its water management fees from \$88/acre foot to \$90/acre foot as of January 1, 2025. Also, as the Edwards Aquifer Authority has been in drought pumping restrictions since March 2022, the Utility has budgeted for the lease of an additional 175 acre feet of water.

**Dept. Materials - Services:** \$ 86,750

\$2,000 category decrease reflects \$1,000 in Chemicals (6011) to be in line with recent account history of actual expenses, a \$5,000 decrease in Well Site #4 (6064) as no amounts have been budgeted in FY2026 to remove the accumulated project spoils from that site, a \$5,000 increase in Water System Maintenance (6072) as any excess supplies have been used and also consider the impact of tariffs.

**Utilities:** \$ 81,000

Electricity rate increase projected

**Capital Outlay:** \$ 190,700

Major projects include water line relocation along Elm Springs, crossings relocation (both projects in advance of next planned street reconstruction phase where the water system is in conflict with planned street work) as well as addressing where the water system has long runs of mains without hydrants.

**Interfund Transfers:** \$ 179,627

- 9010 Transfer to General Fund

Contribution toward general City operations \$50,000

- 9020 Transfer to Capital Replacement Fund, Fund 72

Amounts set aside for future capital repair/replacement of infrastructure, vehicles, and equipment \$129,627

20 -WATER FUND  
WATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
606-1010 SALARIES	228,784	241,686	280,859	291,735	215,626	292,000	321,610	
606-1015 OVERTIME	16,036	13,263	17,142	16,000	14,656	18,000	17,000	
606-1017 INCENTIVE AGREEMENTS	0	0	0	0	500	500	500	
606-1020 MEDICARE	3,628	3,731	4,415	4,645	3,412	4,500	5,120	
606-1025 TWC (SUI)	18	36	527	360	252	252	720	
606-1030 HEALTH INSURANCE	29,088	30,421	35,887	40,125	30,443	40,600	49,202	
606-1031 HSA	155	126	0	0	0	0	0	
606-1033 DENTAL INSURANCE	1,503	1,458	2,148	2,175	1,609	2,150	2,484	
606-1035 VISION CARE INSURANCE	335	325	424	425	275	366	397	
606-1036 LIFE INSURANCE	281	550	344	348	261	348	348	
606-1037 WORKERS' COMP INSURANCE	6,069	5,650	6,212	6,790	4,430	6,200	6,950	
606-1040 TMRS RETIREMENT	36,176	41,280	44,265	50,860	37,520	51,000	59,310	
606-1070 SPECIAL ALLOWANCES	<u>12,018</u>	<u>11,002</u>	<u>10,258</u>	<u>11,700</u>	<u>7,673</u>	<u>10,500</u>	<u>14,550</u>	
TOTAL PERSONNEL	334,091	349,528	402,481	425,163	316,656	426,416	478,191	
<u>SUPPLIES</u>								
606-2020 OFFICE SUPPLIES	529	387	1,174	1,000	735	1,000	1,000	
606-2030 POSTAGE	4,150	4,096	4,587	4,640	3,749	5,200	5,210	
POSTAGE 12	405.00							4,860
ANNUAL BULK MAIL PERMIT 0	0.00							350
606-2035 EMPLOYEE APPRECIATION	140	366	400	450	0	450	450	
606-2050 PRINTING & COPYING	830	899	1,181	800	605	750	800	
606-2060 MED EXAMS/SCREENING/TESTING	0	0	0	100	0	0	100	
606-2070 JANITORIAL SUPPLIES	170	0	1,015	200	925	925	200	
606-2075 BANK/CREDITCARD FEES	9,858	12,232	13,153	15,500	11,623	15,000	12,500	
ELAVON - ON LINE PMTS 12	1,000.00							12,000
ELAVON - JOINT CITY HAL 0	0.00							500
606-2080 UNIFORMS	1,552	1,228	1,225	1,700	1,063	1,400	1,700	
BOOTS - ANNUAL ALLOWANC 4	300.00							1,200
RAINWARE/ WINTER COATS/ 0	0.00							500
606-2090 SMALL TOOLS	4,477	3,725	1,565	3,000	316	1,500	2,500	
606-2091 SAFETY SUPPLIES/EQUIPMENT	<u>596</u>	<u>331</u>	<u>1,153</u>	<u>1,400</u>	<u>1,918</u>	<u>2,000</u>	<u>1,400</u>	
TOTAL SUPPLIES	22,302	23,264	25,451	28,790	20,934	28,225	25,860	
<u>SERVICES</u>								
606-3010 ADVERTISING	0	0	0	0	228	228	0	
606-3012 ENGINEERING SERVICES	8,655	1,080	0	5,000	4,033	4,500	4,000	
BASIC MISC SERVICES 0	0.00							4,000
606-3013 PROFESSIONAL SERVICES	0	0	0	2,000	0	0	2,000	
WATER BILL PRINT-OUTSOU 0	0.00							2,000
606-3020 ASSOCIATION DUES & PUBS	1,629	1,923	180	2,115	708	1,000	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

20 -WATER FUND  
WATER DEPARTMENT

		(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
AWWA - AMER WTR WKS ASS		0	0.00						100
TRWA - TX RURAL WATER A		0	0.00						325
WATER LICENSE RENEWALS		5	111.00						555
TX MUNI UTILITIES ASSN		0	0.00						75
606-3030 TRAINING/EDUCATION			2,569	( 55)	4,065	1,569	2,500	4,750	
606-3040 TRAVEL/MILEAGE/LODGING/PERD			1,784	448	470	274	400	750	
606-3050 INSURANCE - LIABILITY			4,785	4,578	3,922	4,017	4,017	4,800	
606-3060 UNIFORM SERVICES			3,053	2,995	3,430	2,454	3,500	3,850	
606-3070 INSURANCE - PROPERTY			2,229	2,334	2,206	2,282	2,282	2,750	
606-3075 CONSERV. ED./REBATES			0	0	0	0	0	100	
606-3080 SPECIAL SERVICES			3,084	594	730	344	500	1,300	
SA HAZARDOUS MAT'L PERM		0	0.00						300
ONE CALL LOCATES/PAINT		0	0.00						1,000
606-3082 WATER ANALYSIS FEES			5,070	7,616	6,002	2,989	6,000	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
606-3087 CITIZENS COMM/EDUCATION			0	0	300	232	232	750	
PROMO ITEMS - CITY EVEN		0	0.00						750
606-3090 COMMUNICATIONS SERVICES			890	762	791	600	900	750	
TOTAL SERVICES			33,749	22,275	21,797	35,315	19,729	26,059	34,915
CONTRACTUAL									
606-4075 COMPUTER SOFTWARE/INCODE			9,799	11,213	13,967	15,220	12,558	14,700	15,600
INCODE-UTILITY SOFTWARE		0	0.00						4,050
INCODE-BILLPAY WEB HOST		0	0.00						1,200
INCODE-BILL PAY ONLINE		0	0.00						395
BEACON SERVICE AGREEMEN		0	0.00						900
BEACON METER FEE		12	690.00						8,280
SCADA ANTIVIRUS - 2 COM		0	0.00						75
SOFTWARE LICENSE		1	200.00						200
GIS MAPPING		0	0.00						500
606-4085 EAA -WATER MANAGEMENT FEES			88,278	102,526	94,008	97,132	63,361	89,000	98,640
MONTHLY EAA FEES		901	90.00						81,090
ADDL LEASED WATER		175	90.00						15,750
ADD'L PURCHASED RIGHTS		20	90.00						1,800
606-4086 CONTRACT LABOR			0	0	888	0	0	0	0
606-4099 WATER RIGHTS/LEASE PAYMENTS			18,750	37,915	23,250	278,240	5,740	19,500	149,500
ADDL LEASED WATER		175	140.00						24,500
PURCHASE ACRE FEET		10	12,500.00						125,000
TOTAL CONTRACTUAL			116,828	151,654	132,112	390,592	81,659	123,200	263,740

20 -WATER FUND  
WATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>MAINTENANCE</b>								
606-5005 EQUIPMENT LEASES	7,048	1,666	130	4,500	0	200	4,500	
606-5010 EQUIPMENT MAINT & REPAIR	11,645	6,613	3,476	6,500	465	2,500	6,000	
GENERAL	0	0.00						5,000
VACTRON	0	0.00						1,000
606-5015 ELECTRONIC EQPT MAINTENANCE	0	0	0	500	0	0	500	
606-5020 VEHICLE MAINTENANCE	4,385	1,511	4,328	3,500	2,015	3,200	3,500	
606-5030 BUILDING MAINTENANCE	10,718	160	1,961	3,000	1,199	1,900	3,000	
GENERAL	0	0.00						3,000
606-5060 VEHICLE & EQPT FUELS	<u>9,369</u>	<u>9,897</u>	<u>6,429</u>	<u>7,500</u>	<u>3,213</u>	<u>5,500</u>	<u>7,500</u>	
TOTAL MAINTENANCE	43,164	19,847	16,324	25,500	6,891	13,300	25,000	
<b>DEPT MATERIALS-SERVICES</b>								
606-6011 CHEMICALS	6,751	7,630	6,614	9,000	6,071	7,500	8,000	
606-6050 WATER METERS & BOXES	0	2,216	2,510	2,000	2,195	2,195	2,000	
METER BOX REPLACEMENT	0	0.00						2,000
606-6055 FIRE HYDRANTS & VALVES	10,009	10,313	11,712	8,000	16,968	17,000	8,000	
HYDRANTS AND VALVES	0	0.00						8,000
606-6060 HUEBNER STORAGE TANK	8,688	2,269	3,680	5,000	36	3,500	5,000	
GENERAL	0	0.00						5,000
606-6061 WELL SITE #1	28,960	1,496	15,307	8,750	697	2,800	8,750	
WELL SITE	0	0.00						6,750
ELEVATED STORAGE TANK	0	0.00						2,000
606-6062 WELL SITE #2-EAA MONITORED	0	0	0	500	0	0	500	
606-6063 WELL SITE #3-NOT OPERATION	18,725	0	0	0	0	0	0	
606-6064 WELL SITE #4-NOT OPERATION	30,868	0	4	5,000	0	5,000	0	
606-6065 WELL SITE #5-EDWARDS BLENDI	10,893	3,677	2,516	1,000	10,631	10,800	2,500	
GENERAL	0	0.00						1,000
FENCE	0	0.00						1,500
606-6066 WELL SITE #6-MUNI TRACT	9,518	688	9,822	8,000	441	3,500	6,000	
OPERATIONS	0	0.00						6,000
606-6067 WELL SITE #7	9,688	991	715	4,000	1,260	2,000	4,000	
GENERAL	0	0.00						4,000
606-6068 WELL SITE #8	9,756	1,756	1,921	4,000	250	1,000	4,000	
GENERAL	0	0.00						4,000
606-6069 WELL SITE #9-TRINITY	0	0	0	500	0	0	0	
606-6070 SCADA SYSTEM MAINTENANCE	3,936	3,642	7,438	5,500	2,714	3,000	5,500	
ANNUAL MAINTENANCE CONT	0	0.00						3,000
OTHER	0	0.00						2,500
606-6071 SHAVANO DRIVE PUMP STATION	1,927	2,070	4,400	2,000	0	1,000	2,000	
606-6072 WATER SYSTEM MAINTENANCE	42,896	29,347	7,745	22,500	7,252	15,000	27,500	
USUAL & CUSTOMARY (TARI	0	0.00						27,500
606-6080 STREET MAINT SUPPLIES	<u>2,495</u>	<u>3,745</u>	<u>1,726</u>	<u>3,000</u>	<u>0</u>	<u>2,000</u>	<u>3,000</u>	
TOTAL DEPT MATERIALS-SERVICES	195,111	69,839	76,110	88,750	48,516	76,295	86,750	

20 -WATER FUND  
WATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>UTILITIES</u>								
606-7040 UTILITIES - ELECTRIC	84,534	84,196	72,395	78,000	56,743	82,000	80,000	
606-7042 UTILITIES - PHONE/CELL	229	0	0	500	0	0	500	
606-7044 UTILITIES - WATER	<u>510</u>	<u>520</u>	<u>502</u>	<u>500</u>	<u>371</u>	<u>500</u>	<u>500</u>	
TOTAL UTILITIES	85,274	84,716	72,897	79,000	57,114	82,500	81,000	
<u>CAPITAL OUTLAY</u>								
606-8005 FURNITURE	0	0	0	0	0	0	0	
606-8010 NON-CAP ELECTRONIC EQUIPMEN	0	0	0	0	0	0	0	
606-8015 NON-CAPITAL - COMPUTERS	0	544	1,045	700	128	500	700	
606-8020 NON-CAPITAL MAINTENANCE EQU	1,520	4,191	0	2,320	2,007	2,100	2,000	
CHLORINE GAS MONITOR 1	1,000.00							1,000
AIRPACKS 0	0.00							1,000
606-8045 CAPITAL-COMPUTER EQUIPMENT	0	0	0	0	0	0	0	
606-8050 CAPITAL - VEHICLES	0	0	39,000	0	0	0	0	
606-8060 CAPITAL- EQUIPMENT	0	0	0	0	0	0	0	
606-8080 WATER SYSTEM IMPROVEMENTS	47,365	270,116	141,967	154,050	137,466	140,000	185,000	
HYDRANTS PROJECT 0	0.00							35,000
WATER LINE RELO- ELM SP 0	0.00							120,000
CROSSINGS RELO- COSP WE 0	0.00							30,000
606-8081 CAPITAL - BUILDING	0	0	0	0	0	0	0	
606-8085 CAPITAL-WATER TOWER/STORAGE	0	0	0	0	0	0	0	
606-8087 WATER METER REPLACEMENT	0	1,020	0	3,000	3,220	3,220	3,000	
METERS/ENDPOINTS 0	0.00							3,000
606-8090 CAPITAL - HUEBNER PLANT	36,224	0	0	0	0	0	0	
606-8091 CAPITAL - WELL #1	0	0	0	0	0	0	0	
606-8093 CAPITAL - SHAV DR PUMP STA	0	27,843	0	0	0	0	0	
606-8094 WATER CROSSINGS	0	0	0	0	0	0	0	
606-8095 CAPITAL - WELL #5	0	0	0	0	0	0	0	
606-8096 CAPITAL - WELL #6	0	0	0	0	0	0	0	
606-8097 CAPITAL - WELL #7	0	0	0	0	0	0	0	
606-8098 CAPITAL - WELL #8	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	85,109	303,713	182,012	160,070	142,822	145,820	190,700	
<u>INTERFUND TRANSFERS</u>								
606-9000 EOY ASSET RECLASS	( 136,821)	( 296,030)	( 166,999)	0	0	0	0	
606-9010 TRF TO GENERAL FUND	22,050	22,050	22,050	22,050	0	22,050	50,000	
606-9020 TRF TO CAPITAL REP. FUND 72	66,925	66,484	69,777	262,665	0	262,665	129,627	
INFRASTRUCTURE 0	0.00							76,000
VEHICLES/EQUIPMENT 0	0.00							43,627
METER REPLACEMENT 0	0.00							10,000
606-9050 BAD DEBT EXPENSE	0	5,500	2,500	0	0	0	0	
606-9090 DEPRECIATION EXPENSE	222,004	219,776	242,176	0	0	0	0	
606-9095 PENSION EXPENSE	( 13,183)	<u>0</u>	( 10,655)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	160,975	17,780	158,849	284,715	0	284,715	179,627	
TOTAL WATER DEPARTMENT	1,076,602	1,042,615	1,088,035	1,517,895	694,320	1,206,530	1,365,783	



**CITY OF SHAVANO PARK**  
Principal and Interest Payments by Fiscal Year - Water Utility

Fiscal Year Ending:	General Obligation Refunding, Series 2017		General Obligation Refunding, Series 2018		State Infrastructure Bank Loan, Series 2020		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	All Payments
2026	\$ 80,000	\$ 55,800	\$ 39,045	\$ 525	\$ 20,571	\$ 8,369	\$ 139,616	\$ 64,694	\$ 204,310
2027	80,000	53,000	-	-	21,051	7,889	101,051	60,889	161,940
2028	85,000	49,700	-	-	21,541	7,399	106,541	57,099	163,640
2029	90,000	46,200	-	-	22,043	6,897	112,043	53,097	165,140
2030	90,000	42,600	-	-	22,557	6,383	112,557	48,983	161,540
2031	95,000	38,900	-	-	23,082	5,858	118,082	44,758	162,840
2032	100,000	35,000	-	-	23,620	5,320	123,620	40,320	163,940
2033	100,000	31,000	-	-	24,171	4,769	124,171	35,769	159,940
2034	110,000	26,800	-	-	24,734	4,206	134,734	31,006	165,740
2035	115,000	22,300	-	-	25,310	3,630	140,310	25,930	166,240
2036	120,000	17,600	-	-	25,900	3,040	145,900	20,640	166,540
2037	120,000	12,800	-	-	26,503	2,437	146,503	15,237	161,740
2038	130,000	7,800	-	-	27,121	1,819	157,121	9,619	166,740
2039	130,000	2,600	-	-	27,753	1,187	157,753	3,787	161,540
2040	-	-	-	-	23,207	541	23,207	541	23,748
Total	\$ 1,445,000	\$ 442,100	\$ 39,045	\$ 525	\$ 359,164	\$ 69,744	\$ 1,843,209	\$ 512,369	\$ 2,355,578

20 -WATER FUND  
DEBT SERVICE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8000 BOND PRINCIPAL EOY (	145,178)	( 146,205)	( 146,085)	0	0	0	0	
607-8011 ACCRUED INTEREST EXPENSE (	330)	( 334)	668	0	0	0	0	
607-8012 2009 CO - PRINCIPAL	0	0	0	0	0	0	0	
607-8013 2009 CO - INTEREST	0	0	0	0	0	0	0	
607-8014 2009 GO REFUND - PRINCIPAL	0	0	0	0	0	0	0	
607-8015 2009 GO REFUND - INTEREST	0	0	0	0	0	0	0	
607-8016 2017 GO REFUNDING (2009) PR	70,000	70,000	75,000	75,000	75,000	75,000	80,000	
607-8017 2017 GO REFUNDING (2009) IN	63,600	62,200	60,375	58,125	29,625	58,125	55,800	
607-8020 BOND AMORT - PREM/LOSS/DIS(	1,359)	( 1,822)	( 2,271)	0	0	0	0	
607-8030 BOND AGENT FEES	400	400	400	400	200	400	400	
607-8035 BOND ISSUANCE COSTS	0	0	0	0	0	0	0	
607-8056 2018 GO REFUNDING (2009) PR	46,238	47,265	49,320	50,348	50,348	50,348	39,045	
607-8057 2018 GO REFUNDING (2009) IN	5,587	4,367	3,068	1,728	1,202	1,728	525	
607-8060 SIB LOAN - PRINCIPAL	28,940	28,940	21,765	23,692	0	23,692	20,486	
SIB LOAN, ONE HALF PMT 0	0.00							20,486
607-8061 SIB LOAN - INTEREST	0	0	7,175	8,921	0	8,921	8,454	
SIB LOAN, ONE HALF 0	0.00							8,454
TOTAL CAPITAL OUTLAY	67,897	64,811	69,415	218,214	156,375	218,214	204,710	
TOTAL DEBT SERVICE	67,897	64,811	69,415	218,214	156,375	218,214	204,710	
TOTAL EXPENDITURES	1,144,500	1,107,427	1,157,450	1,736,109	850,694	1,424,744	1,570,493	
REVENUE OVER/(UNDER) EXPENDITURES	385,021	741,214	371,314	0	85,539	( 78,493)	0	

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	Proposed Funding FY26	Additional Future Yrs Funding	Total Committed Balance
<b><u>Meter Replacement Program</u></b>								
713 meters at \$300 per brass meter	various	\$ 213,900	various	10	\$ 67,000	\$ 10,000	\$ 136,900	\$ 213,900
<b><u>Water Distribution System</u></b>								
	various	TBD	unknown		\$ 45,000	\$ 1,000	\$ -	\$ 46,000
<b><u>Raw Water Supply System (Wells to Tanks)</u></b>								
	various	TBD	unknown		\$ 14,000	\$ 1,000	\$ -	\$ 15,000
<b><u>Water Line Relocation</u></b>								
		TBD	TBD		\$ 49,500	\$ 1,000	\$ -	\$ 50,500
<b><u>Vehicles/Equipment</u></b>								
Case Bobcat skid loader (one third-W/two thirds-PW)	2019	20,000	2038	20	\$ 5,600	\$ 1,100	\$ 13,300	\$ 20,000
Mini excavator (50/50)	2018	20,000	2038	20	5,600	1,100	13,300	20,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	7,830	1,500	23,720	33,050
Public Works Director Truck (\$50,000 - 50/50)	Future	25,000	TBD	15	907	-	24,093	25,000
Vactron	2017	75,000	2029	12	23,696	12,825	38,479	75,000
F250 Ford Utility Truck #1	2014	60,000	2029	15	20,875	7,500	31,625	60,000
International CV515 Truck (\$80,000 - 50/50)	2023	40,000	2039	15	2,000	2,000	36,000	40,000
Chevrolet Silverado HD3500 (2283) (\$80,000 50/50)	2013	40,000	2026	15	34,351	5,649	-	40,000
Dump truck, 50/50 (Grant funded)	2020	45,000	2040	20	7,500	1,500	36,000	45,000
Trailer Mounted Ingersol Rand Air Compressor (50/50)	2006	4,000	TBD	20	3,547	453	-	4,000
SCADA System Main	2017	235,000	2037	20	100,000	10,000	125,000	235,000
<b>Vehicle/Equipment Sub Totals</b>		<b>\$ 597,050</b>			<b>\$ 211,906</b>	<b>\$ 43,627</b>	<b>\$ 341,517</b>	<b>\$ 597,050</b>
<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	2022	\$ 30,000	2037	15				
500K Gallon Ground Storage Tank								
Repaint (top in FY25)	2025	65,000	TBD	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	TBD	10				
Drive Shaft Motor (Detroit) - replacing w/generator	1992	50,000	TBD	25				
<b>Huebner Plant- Equipment subtotal</b>		<b>\$ 257,000</b>			<b>\$ 88,631</b>	<b>\$ 6,000</b>	<b>\$ 162,369</b>	<b>\$ 257,000</b>
VFD Building	2013	10,000	2043	30	-	-	10,000	10,000
Fence	1992	15,000	TBD	30	-	-	15,000	15,000
<b>Huebner Plant- total</b>		<b>\$ 282,000</b>			<b>\$ 88,631</b>	<b>\$ 6,000</b>	<b>\$ 187,369</b>	<b>\$ 282,000</b>

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	Proposed Funding FY26	Additional Future Yrs Funding	Total Committed Balance
<b>Well #1</b>								
Ground Storage Tank (110K Gallons) (new welded)								
Replacement	2010	\$ 350,000	2030	20				
Cathodic Protection	2017	12,000	2047	30				
<b>Ground Storage Tank - only</b>		<b>\$ 362,000</b>			<b>\$ 200,000</b>	<b>\$ 32,400</b>	<b>\$ 129,600</b>	<b>\$ 362,000</b>
Elevated Storage Tank (150K Gallons) (new \$450,000)								
Refurbish, cost savings vs replacement	2016	\$ 200,000	2046	30				
Cathodic Protection	2016	15,000	2046	30				
20 HP Goulds booster pump/motor - #1	2022	15,000	2027	5				
20 HP Goulds booster pump/motor - #2	2022	15,000	2027	5				
VFD Yaskawa iQ1000 #1	2016	8,000	TBD	10				
VFD Yaskawa iQ1000 #2	2016	8,000	TBD	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	TBD	10				
Chiller	2013	1,500	TBD	5				
Turbidity Meter	2013	1,500	TBD	5				
Sand Filters - piping	2013	100,000	2033	20				
Sand Filters - media	Empty	18,000	TBD	3				
Back Wash Filters	Empty	5,000	TBD	20				
Back Wash Tank	2013	25,000	2053	40				
Well #1 - Opening		15,000						
<b>Well #1 Equipment subtotal (excl GST)</b>		<b>\$ 582,000</b>			<b>\$ 46,587</b>	<b>\$ 8,000</b>	<b>\$ 527,413</b>	<b>\$ 582,000</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(excl GST)</b>		<b>\$ 656,000</b>			<b>\$ 46,587</b>	<b>\$ 8,000</b>	<b>\$ 601,413</b>	<b>\$ 656,000</b>
<b>Well #5</b>								
Electric Panel	2005	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)	2019	35,000	2028	10				
Chlorine Equipment								
Scales	2024	2,200	2027	2				
Regulator	2024	1,600	227	2				
Injector	2024	500	2027	1				
Pump	2024	2,300	2027	3				
Leak Detector	2023	2,000	2028	5				
Meter (interior replaced)	2020	1,500	2030	10				
<b>Well #5 Equipment subtotal</b>		<b>\$ 60,100</b>			<b>\$ 17,499</b>	<b>\$ 5,000</b>	<b>\$ 37,601</b>	<b>\$ 60,100</b>
Chlorine Building	2022	15,000	2037	15			15,000	15,000
Fence (extended)	2016	8,000	2046	30			8,000	8,000
<b>Well #5 total</b>		<b>\$ 83,100</b>			<b>\$ 17,499</b>	<b>\$ 5,000</b>	<b>\$ 60,601</b>	<b>\$ 83,100</b>

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	Proposed Funding FY26	Additional Future Yrs Funding	Total Committed Balance
<b>Well #6</b>								
Electric Panel	2005	\$ 15,000	TBD	20				
Pump and Motor (All components in the well)	2018	35,000	2028	10				
Chlorine Equipment								
Scales	2023	2,200	2027	2				
Regulator	2024	1,600	2027	2				
Injector	2024	500	2027	1				
Pump	2024	2,300	2027	3				
Leak Detector	2023	2,000	2028	5				
Meter	2017	1,500	2027	10				
<b>Well #6 Equipment subtotal</b>		<b>\$ 60,100</b>			<b>\$ 29,940</b>	<b>\$ 5,000</b>	<b>\$ 25,160</b>	<b>\$ 60,100</b>
Chlorine Building (relocated to other side of site)	2017	15,000	2032	15			15,000	15,000
Fence (repaired and relocated gate)	2019	2,000	2049	30			2,000	2,000
<b>Well #6 total</b>		<b>\$ 77,100</b>			<b>\$ 29,940</b>	<b>\$ 5,000</b>	<b>\$ 42,160</b>	<b>\$ 77,100</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	2022	2,200	2027	5				
Regulator	2022	1,600	2027	2				
Injector	2023	500	2027	1				
Pump	2023	2,300	2026	3				
Leak Detector	2023	2,000	2028	5				
VFD (new FY2025)	2025	83,000	2040	15				
Meter	UNK	5,000		10				
<b>Well #7 Equipment subtotal</b>		<b>\$ 216,600</b>			<b>\$ 36,974</b>	<b>\$ 8,300</b>	<b>\$ 171,326</b>	<b>\$ 216,600</b>
Well House	1983	10,000	1998	15			10,000	10,000
Chlorine Building	2007	15,000	TBD	15			15,000	15,000
Fence	1983	5,000	TBD	30			5,000	5,000
<b>Well #7 total</b>		<b>\$ 246,600</b>			<b>\$ 36,974</b>	<b>\$ 8,300</b>	<b>\$ 201,326</b>	<b>\$ 246,600</b>

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED WATER FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated FY To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	Proposed Funding FY26	Additional Future Yrs Funding	Total Committed Balance
<b>Well #8</b>								
Electric Panel	2007	\$ 15,000	2027	20				
VFD	2007	15,000	TBD	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	2027	5				
Regulator	2022	1,600	2027	2				
Injector	2022	500	2027	1				
Pump	2021	2,300	2027	3				
Leak Detector	2022	2,000	2027	5				
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>		<u>\$ 203,100</u>			<u>\$ 30,975</u>	<u>\$ 8,300</u>	<u>\$ 163,825</u>	<u>\$ 203,100</u>
Well House	1983	10,000	TBD	15			10,000	10,000
Chlorine Building	2007	15,000	TBD	15			15,000	15,000
Fence	1983	16,000	TBD	30			16,000	16,000
<b>Well #8 total</b>		<u>\$ 244,100</u>			<u>\$ 30,975</u>	<u>\$ 8,300</u>	<u>\$ 204,825</u>	<u>\$ 244,100</u>
<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>		<u>\$ 88,000</u>			<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>
Fence	2014	20,000	2044	30			20,000	20,000
<b>Well #9 total</b>		<u>\$ 108,000</u>			<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 108,000</u>	<u>\$ 108,000</u>
<b>TOTAL</b>		<u><u>\$ 3,034,850</u></u>			<u><u>\$ 858,012</u></u>	<u><u>\$ 129,627</u></u>	<u><u>\$ 2,178,711</u></u>	<u><u>\$ 3,146,350</u></u>

72 -WATER CAPITAL REPLACEMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
72-599-7099 PROCEEDS OF DEBT ISSUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	0	<u></u>
TRANSFERS IN								
72-599-8015 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	<u></u>
72-599-8020 TRANSFER FROM WATER FUND	66,925	66,484	69,777	262,665	0	262,665	129,627	<u></u>
INFRASTRUCTURE	0							76,000
VEHICLES/EQUIPMENT	0							43,627
METER REPLACEMENT	0							10,000
72-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL TRANSFERS IN	66,925	66,484	69,777	262,665	0	262,665	129,627	<u></u>
<hr/>								
TOTAL NON-DEPARTMENTAL	66,925	66,484	69,777	262,665	0	262,665	129,627	
<hr/>								
TOTAL REVENUES	<u>66,925</u>	<u>66,484</u>	<u>69,777</u>	<u>262,665</u>	<u>0</u>	<u>262,665</u>	<u>129,627</u>	<u></u>

72 -WATER CAPITAL REPLACEMENT  
WATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8080 WATER SYSTEM IMPROVEMENTS	0	0	0	0	0	0	0	
606-8087 WATER METER REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	75,918	17,000	53,391	78,672	0	3,672	49,500	
WATER LINE RELO - ELM S 0	0.00							49,500
606-9030 TRANSFER TO DEBT SERVICE FU	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,672</u>	<u>0</u>	<u>3,672</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	75,918	17,000	53,391	82,344	0	7,344	49,500	
<hr/>								
TOTAL WATER DEPARTMENT	75,918	17,000	53,391	82,344	0	7,344	49,500	



72 -WATER CAPITAL REPLACEMENT  
DEBT SERVICE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8055 DEBT ISSUE COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	<u>75,918</u>	<u>17,000</u>	<u>53,391</u>	<u>82,344</u>	<u>0</u>	<u>7,344</u>	<u>49,500</u>	<u></u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>( 8,993)</u>	<u>49,484</u>	<u>16,386</u>	<u>180,321</u>	<u>0</u>	<u>255,321</u>	<u>80,127</u>	<u></u>

## 70 - GENERAL CAPITAL IMPROVEMENT/REPLACEMENT FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>FUND BALANCE, BY DESIGNATION:</b>			
ADMINISTRATION	\$ 103,897	\$ 120,137	
PUBLIC WORKS	252,006	276,525	
FIRE	1,362,893	1,659,993	
STREETS	515,948	311,885	
NORTHWEST MILITARY	25,000	25,000	
SIDEWALK PATHWAYS	6,923	6,923	
COUNCIL	(198,174)	(158,574)	
UNDESIGNATED	190,716	89,716	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 2,259,209</b>	<b>\$ 2,331,605</b>	
REVENUES AND OTHER SOURCES	\$ 291,459	\$ 342,203	\$ 50,744
EXPENDITURES AND OTHER USES	219,063	270,795	\$ 51,732
<b>TOTAL REVENUES AND OTHER SOURCES MORE/(LESS) THAN EXPENDITURES AND OTHER USES</b>	<b>\$ 72,396</b>	<b>\$ 71,408</b>	
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 2,331,605</b>	<b>\$ 2,403,013</b>	

The Undesignated Fund Balance, derived from investment Income, is allocated to Administration, Public Works and Fire Department future equipment purchases during FY2026.

**The following projects/expenditures are proposed for FY 2025-2026:**

Transfer to Debt Service in support of 2022 General Obligation

Bond debt service	\$ 179,695
Replace Fire Chief's vehicle	65,000
City Hall air conditioning unit replacement (if needed)	15,000
Replace two thermal imaging cameras - Fire Department	11,100
	<u><u>\$ 270,795</u></u>

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	FY2026 Allocate Investment Income/Other	Proposed Funding 9/30/2026	Additional Future Yrs Funding	Total Committed Balance
<b>Administrative</b>									
Upgrade - Incode v9 to v10	Future	\$ 60,000	TBD	5	\$ 45,997	\$ 1,000	\$ 800	\$ 12,203	\$ 60,000
City Hall Septic Tank Replacement (w/ Bexar 911)	2020	60,000	2050	30	13,068	900	900	45,132	60,000
Application Server	2022	21,000	2029	7	9,200	1,475	1,475	8,850	21,000
Email Server	2023	24,000	2029	7	7,440	2,070	2,070	12,420	24,000
Firewall Server	2023	9,000	2030	7	3,088	591	592	4,729	9,000
Avaya Telephone System	2024	32,000	2039	15	1,500	750	750	29,000	32,000
A/C Units - City Hall (8)	Various	80,000	Varies	15	5,960	6,000	5,000	63,040	80,000
City Hall Roof	2019	100,000	2039	20	31,000	2,650	2,650	63,700	100,000
Backup Power Supply/Auxiliary Power Unit (CH w/Crime Control)	2021	20,000	2051	30	2,417	750	750	16,083	20,000
Server room AC	2023	7,000	2038	15	467	467	450	5,616	7,000
Sub Totals		\$ 413,000			\$ 120,137	\$ 16,653	\$ 15,437	\$ 260,773	\$ 413,000
<b>Public Works</b>									
Ford F250 Crew Cab	2019	\$ 60,000	2034	15	\$ 21,607	\$ 3,133	\$ 1,133	\$ 34,127	\$ 60,000
Ford XL F350 Pickup/Lift Gate (0612)	2008	80,000	2028	15	75,849	1,248	-	2,903	80,000
Chevrolet Silverado HD3500 (2283) (\$80,000 - 50/50)	2013	40,000	2028	15	31,248	2,917	-	5,835	40,000
Hotsy 225 Gallon Tank/Washer/Trailer (0193)	2009	10,000	2027	15	10,000	(10,000)	-	10,000	10,000
Case Bobcat skid loader(two thirds/one third)	2019	40,000	2038	20	12,000	2,000	-	26,000	40,000
Vermeer 8" Chipper	2019	37,500	2035	15	13,487	1,500	1,000	21,513	37,500
Roller (ASCO)	2016	27,000	2034	18	11,300	650	650	14,400	27,000
Trailer (Magnum) for roller	2016	9,000	2026	8	9,000	-	-	-	9,000
Grasshopper MaxTorque Model 325D mower, rear discharge	2019	16,000	2028	8	9,608	1,565	566	4,261	16,000
Case Backhoe (\$66,100 - 50/50)	2017	33,050	2042	25	8,902	710	710	22,728	33,050
Crack Seal Machine - Trailer Mounted - CL200 Cimline	2017	50,000	2033	15	22,284	2,233	1,232	24,251	50,000
Grasshopper MaxTorque Model 325D mower, side discharge	2017	16,000	2027	8	14,516	1,242	242	-	16,000
Mini-excavator (50/50)	2018	20,000	2039	20	6,000	1,000	-	13,000	20,000
Trailer mounted Ingersoll Rand Air Compressor(50/50)	2006	4,000	TBD	20	4,000	-	-	-	4,000
Public Works Director Truck (\$50,000 - 50/50)	Future	25,000	TBD	15	7,250	(5,000)	-	22,750	25,000
Equipment Trailer	2021	6,288	2041	20	1,697	287	-	4,304	6,288
Dump truck 50/50 (Grant funded)	2020	45,000	2040	20	9,000	1,900	500	33,600	45,000
Landscape Trailer	2018	5,000	2038	20	1,500	250	-	3,250	5,000
Kubota UTV	2021	14,712	2036	15	2,940	535	535	10,702	14,712
International CV515 Truck (\$80,000 - 50/50)	2023	40,000	2039	15	2,667	1,334	1,333	34,666	40,000
Backup Power Supply/Auxiliary Power Unit	2023	25,000	2053	30	1,670	835	-	22,495	25,000
Sub Totals		\$ 603,550			\$ 276,525	\$ 8,339	\$ 7,901	\$ 310,785	\$ 603,550

**CITY OF SHAVANO PARK**  
**FY 2025 - 26 PROPOSED GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE**

	Year Model	Estimated Replacement Cost	Estimated Year To Replace	Total Life (yrs)	Committed Balance at 9/30/2025	FY2026 Allocate Investment Income/Other	Proposed Funding 9/30/2026	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	250,000	2028	10	151,000	16,500	16,500	66,000	250,000
Ambulance (1796) remount box on new cab/chassis	2018	200,000	2029	10	100,666	12,417	12,416	74,501	200,000
Hall-Mark Fire Apparatus E-One Typhon Pumper (7377)	2012	950,000	2033	20	465,305	21,723	32,614	430,358	950,000
Pierce 2017 Platform Apparatus (purchased 2019)	2017	1,750,000	2039	20	449,300	24,368	68,532	1,207,800	1,750,000
Ford F350 Pickup (5691)	2010	75,000	2030	20	48,250	-	1,350	25,400	75,000
Ford F550 Fire Brush Truck (5797)	2010	225,000	2030	20	91,640	-	26,673	106,687	225,000
Chevy Tahoe LS - Command 1752	2014	65,000	2026	10	65,000	-	-	-	65,000
Max Air Trailer Mounted Breathing Air System Complete	2005/17	20,000	2037	20	3,250	-	1,000	15,750	20,000
Communication System (hand held/mobile mounted radios)	2021	140,000	2036	15	37,600	-	9,400	93,000	140,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	12,733	-	3,752	22,515	39,000
Cardiac Monitor-Defibrillator	2022	39,000	2032	10	12,734	-	3,752	22,514	39,000
Stryker - Stretcher	2017	18,000	2028	10	13,950	-	1,350	2,700	18,000
Stryker - Stretcher	2018	18,000	2029	10	12,600	-	1,800	3,600	18,000
Roof on Living Quarters (metal)	2016	20,000	2056	40	3,000	-	500	16,500	20,000
SCBA units (12)	2018	125,000	2034	15	49,785	-	8,357	66,858	125,000
Thermal Imaging Cameras	2017	10,000	2026	8	9,382	-	618	-	10,000
Thermal Imaging Cameras	2017	10,000	2026	8	9,383	-	617	-	10,000
Mobile Computers (13)	Various	39,000	Various	7	27,800	-	2,000	9,200	39,000
A/C systems (Bays 1 5-ton split unit)	2010	10,000	2027	15	10,000	-	-	-	10,000
A/C systems (Living Quarters 2 5-ton units)	2000	10,000	TBD	10	10,000	-	-	-	10,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	7,200	-	2,400	14,400	24,000
Lucas Auto Pulse (1)	2022	24,000	2032	10	7,200	-	2,400	14,400	24,000
Generac Emergency Generator 25KW (Gas)( Bay Doors & Radios)	2015	25,000	2035	20	11,250	-	1,250	12,500	25,000
Extrication tools (Jaws of Life)	2022	38,000	2032	10	11,400	-	3,800	22,800	38,000
Skyline 40LB Extractor	2020	8,000	2035	15	3,020	-	498	4,482	8,000
Stair Machine	2023	7,200	2038	15	875	-	452	5,873	7,200
Elliptical machine	2006	5,000	2028	15	5,000	-	-	-	5,000
Communication System (Radio Repeater Complete) VHF	1990	48,500	Various	30	5,500	-	1,000	42,000	48,500
Second set - bunker gear (9)	2021	23,000	2031	10	9,200	-	2,300	11,500	23,000
Second set - bunker gear (8)	2022	21,000	2032	10	6,300	-	2,100	12,600	21,000
PPV Fans - 2 units, ARPA funded	2024	11,500	2039	15	-	-	766	10,734	11,500
Automated External Defibrillator (10 units)	various	35,000	Various	10	-	-	3,500	31,500	35,000
Backup Power Supply/Auxiliary Power Unit	2023	25,000	2053	30	1,670	-	835	22,495	25,000
Sub Totals		\$ 4,316,200			\$ 1,659,993	\$ 75,008	\$ 212,532	\$ 2,368,667	\$ 4,316,200
Total Capital Replacement Funds		\$ 5,332,750			\$ 2,056,655	\$ 100,000	\$ 235,870	\$ 2,940,225	\$ 5,332,750

70 -CAPITAL REPLACEMENT FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
OTHER SOURCES								
=====								
<u>MISC./GRANTS/INTEREST</u>								
70-599-7028 TCEQ GRANT	0	0	0	0	0	0	0	
70-599-7090 SALE OF CITY ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	0	
<hr/>								
<u>TRANSFERS IN</u>								
70-599-8010 INTEREST INCOME	2,346	82,816	100,326	80,000	75,874	95,000	80,000	
70-599-8011 UNREAL G/L ON INVESTMENTS	0	( 2,302)	4,440	0	( 1,962)	( 2,138)	0	
70-599-8020 TRF IN - GENERAL FUND	197,340	297,241	323,144	211,459	0	211,459	212,203	
CITY COUNCIL	0	0.00						26,333
ADMINISTRATION	0	0.00						15,437
FIRE VEHICLES/EQUIPMENT	0	0.00						162,532
PUBLIC WORKS VEHICLES/E	0	0.00						7,901
70-599-8022 TRANSF FROM COMM ENHANCE	0	0	0	0	0	0	50,000	
70-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	199,686	377,755	427,910	291,459	73,912	304,321	342,203	
<hr/>								
TOTAL OTHER SOURCES	199,686	377,755	427,910	291,459	73,912	304,321	342,203	
<hr/>								
TOTAL REVENUES	<u>199,686</u>	<u>377,755</u>	<u>427,910</u>	<u>291,459</u>	<u>73,912</u>	<u>304,321</u>	<u>342,203</u>	
	=====	=====	=====	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND  
COUNCIL

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CONTRACTUAL</u>								
600-4030 HIKE AND BIKE TRAILS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL	0	0	0	0	0	0	0	<u></u>
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	0	0	198,174	0	0	0	0	<u></u>
600-8080 CAPITAL IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	198,174	0	0	0	0	<u></u>
<hr/>								
TOTAL COUNCIL	0	0	198,174	0	0	0	0	

70 -CAPITAL REPLACEMENT FUND  
ADMIN

EXPENDITURES	(------ 2024-2025 -----) (------ 2025-2026 -----)							
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8015 COMPUTER EQUIPMENT	0	0	0	0	0	0	0	
601-8080 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	
601-8081 CAPITAL - BUILDING	16,170	0	20,566	15,000	0	0	15,000	
CITY HALL HVAC 1	15,000.00							15,000
TOTAL CAPITAL OUTLAY	16,170	0	20,566	15,000	0	0	15,000	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	
TOTAL ADMIN	16,170	0	20,566	15,000	0	0	15,000	

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

70 -CAPITAL REPLACEMENT FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
603-8050 CAPITAL - VEHICLES	0	0	35,389	0	0	0	0	
603-8060 CAPITAL - EQUIPMENT	0	0	0	0	0	0	0	
603-8080 CAPITAL-IMPROVEMENT PROJECT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	0	35,389	0	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
603-9010 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	0	
603-9030 TRANSFER TO DEBT SERVICE	0	0	0	204,063	40,020	200,000	179,695	
2022 GENERAL OBLIGATION 0	<u>0.00</u>							<u>179,695</u>
TOTAL INTERFUND TRANSFERS	0	0	0	204,063	40,020	200,000	179,695	
<hr/>								
TOTAL PUBLIC WORKS	0	0	35,389	204,063	40,020	200,000	179,695	



70 -CAPITAL REPLACEMENT FUND  
FIRE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
604-8030 ELECTRONIC EQUIPMENT	0	0	0	0	0	0	0	
604-8040 CAPITAL - PPE EQUIPMENT	0	0	0	0	0	0	0	
604-8050 CAPITAL - APPARATUS	0	0	0	0	0	0	65,000	
REPLACE FIRE CHIEF VEHI   0	0.00							65,000
604-8060 EQUIPMENT	91,995	0	7,077	0	0	0	11,100	
THERMAL IMAGING CAMERAS   0	0.00							11,100
TOTAL CAPITAL OUTLAY	91,995	0	7,077	0	0	0	76,100	
<u>INTERFUND TRANSFERS</u>								
604-9010 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	
TOTAL FIRE	91,995	0	7,077	0	0	0	76,100	
TOTAL EXPENDITURES	108,165	0	261,206	219,063	40,020	200,000	270,795	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	91,520	377,755	166,704	72,396	33,892	104,321	71,408	
	=====	=====	=====	=====	=====	=====	=====	=====

## 40 -CRIME CONTROL AND PREVENTION DISTRICT FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 383,884	\$ 374,744	
<b>REVENUE AND OTHER SOURCES</b>	\$ 199,500 *	\$ 199,500	\$ -
<b>EXPENDITURES AND OTHER USES</b>	208,640	68,390	(140,250)
<b>TOTAL REVENUES AND OTHER SOURCES OVER /(LESS) THAN EXPENDITURES AND OTHER USES</b>	\$ (9,140)	\$ 131,110	\$ 140,250
<b>ENDING FUND BALANCE, PROJECTED</b>	\$ 374,744	\$ 505,854	

Included in above ending fund balance amount:

Planned Equipment Replacement	\$ 297,629	\$ 440,370
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\* Does not include budgeted use of \$9,140 of fund balance to cover expenditures.

Capital and non-capital purchases are budgeted for the Police Department. Larger items include \$29,490 for the annual lease payment on the vehicle and body worn camera system and \$ 11,550 to replace several digital devices including software and \$4,500 for breaching tools.	\$ 45,540
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Proposed operating expenditures are included for training, National Night Out and Neighborhood Watch supplies.	\$ 15,650
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Transfers to the General Fund in support of additional shift differential and arson investigator certifications	\$ 7,200
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Large decrease in expenditures as no patrol fleet vehicles are scheduled to be replaced.

## CITY OF SHAVANO PARK

### FY 2025 - 26 PROPOSED 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 at 9/30/2025	Proposed Funding 9/30/2026	Additional Funding Future Yrs	Total Funding
514	Chevy 1500 Silverado - Code Compliance	2015	50,000	2029	10	43,942	1,514	4,544	50,000
522	Chevrolet Tahoe - Chief	2020	***			-	-	-	-
523	Chevrolet Tahoe - Assistant Chief	2020	***			-	-	-	-
524	Ford Expedition - CID	2020	50,000	2029	8	24,334	6,417	19,249	50,000
525	Ford Explorer	2022	75,000	2027	5	44,000	15,500	15,500	75,000
526	Ford Explorer	2022	75,000	2027	5	44,000	15,500	15,500	75,000
527	Ford Explorer	2023	75,000	2028	5	31,106	14,631	29,263	75,000
528	Ford Explorer	2023	75,000	2028	5	31,106	14,631	29,263	75,000
529	Ford Explorer	2023	75,000	2029	5	15,904	14,774	44,322	75,000
530	Ford Explorer	2023	75,000	2029	5	15,904	14,774	44,322	75,000
531	Ford Explorer	2024	75,000	2030	5	-	15,000	60,000	75,000
532	Ford Explorer	2024	75,000	2030	5	-	15,000	60,000	75,000
	Back up Power Supply/Auxiliary Power Unit - CH	2021	20,000	2051	30	2,001	667	17,332	20,000
	Communication System (mobile radios)	2021	170,000	2036	15	45,332	11,333	113,335	170,000
	Drones (2)	2024	15,000	2029	5	-	3,000	12,000	15,000
<b>Total</b>			<b>\$ 905,000</b>			<b>\$ 297,629</b>	<b>\$ 142,741</b>	<b>\$ 464,630</b>	<b>\$ 905,000</b>

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

40 -CRIME CONTROL DISTRICT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
40-599-1050 SALES - CRIME CONTROL DIST	165,122	164,035	179,016	187,500	131,246	177,500	187,500	_____
40-599-1051 REFUND PRIOR YRS SALES TAXE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	( 5,630)	( 5,630)	<u>0</u>	=====
TOTAL TAXES	165,122	164,035	179,016	187,500	125,617	171,870	187,500	
<u>MISC./GRANTS/INTEREST</u>								
40-599-7025 US DOJ VEST GRANT	0	0	0	0	0	1,240	0	_____
40-599-7085 POLICE DEPT - DONATIONS	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL MISC./GRANTS/INTEREST	0	500	0	0	0	1,240	0	
<u>TRANSFERS IN</u>								
40-599-8005 INTEREST INCOME	30	13,301	17,376	12,000	10,756	13,500	12,000	_____
40-599-8070 TRF IN - CAPITAL FUND	0	0	0	0	0	0	0	_____
40-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	_____
40-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL TRANSFERS IN	30	13,301	17,376	21,140	10,756	13,500	12,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	165,152	177,836	196,393	208,640	136,373	186,610	199,500	
<hr/>								
TOTAL REVENUES	165,152	177,836	196,393	208,640	136,373	186,610	199,500	=====

40 -CRIME CONTROL DISTRICT  
FIRE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
604-2080 UNIFORMS	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>2,480</u>	<u>2,480</u>	<u>0</u>	<u></u>
TOTAL SUPPLIES	0	0	0	3,000	2,480	2,480	0	
<u>SERVICES</u>								
604-3030 TRAINING/EDUCATION	<u>0</u>	<u>0</u>	<u>135</u>	<u>750</u>	<u>575</u>	<u>575</u>	<u>750</u>	<u></u>
TOTAL SERVICES	0	0	135	750	575	575	750	
<u>CAPITAL OUTLAY</u>								
604-8010 ELECTRONIC EQUIPMENT	0	0	0	0	0	0	0	<u></u>
604-8012 NON-CAPITAL - FIREARMS/TASE	<u>624</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	624	0	0	0	0	0	0	
<u>INTERFUND TRANSFERS</u>								
604-9011 TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	1,050	<u></u>
ARSON INVESTIGATOR CERT 0	0.00							1,050
(WITH TMRS & PAYROLL 0	<u>0.00</u>							<u>0</u>
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	1,050	
TOTAL FIRE DEPARTMENT	624	0	135	3,750	3,055	3,055	1,800	

40 -CRIME CONTROL DISTRICT  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	6,289	6,399	6,400	7,400	6,213	7,400	7,400	
TAPEIT 0	0.00							1,500
VARIOUS CLASSES 15	300.00							4,500
CHIEF LEADERSHIP TRAINI 0	0.00							1,400
605-3087 CITIZENS COMMUNICATION/EDUC	7,370	4,469	5,786	7,500	3,662	7,500	7,500	
NATIONAL NIGHT OUT - SU 0	0.00							7,000
NEIGHBORHOOD WATCH - SI 0	0.00							500
TOTAL SERVICES	13,659	10,868	12,186	14,900	9,875	14,900	14,900	
<u>CONTRACTUAL</u>								
605-4075 COMPUTER SOFTWARE	0	0	0	0	0	0	5,950	
MICROSOFT OFFICE 0	0.00							1,500
DRONE SENSE 0	0.00							3,650
BIO/FINGERPRINT READERS 2	400.00							800
TOTAL CONTRACTUAL	0	0	0	0	0	0	5,950	
<u>CAPITAL OUTLAY</u>								
605-8010 ELECTRONIC EQUIPMENT PURCHA	0	0	0	0	0	0	0	
605-8012 NON CAPITAL - FIRE ARMS/TAS	0	0	0	0	0	0	0	
605-8015 NON-CAPITAL - COMPUTER EQUI	0	0	0	0	0	0	0	
605-8018 NON-CAPITAL BUILDING	0	0	0	0	0	0	0	
605-8025 NON-CAPITAL - OFFICE FURNIT	0	0	0	0	0	0	0	
605-8030 POLICE EQUIPMENT PURCHASE	0	29,490	0	39,990	39,990	39,990	33,990	
VEHICLE/BODY WORN CAMER 0	0.00							29,490
BREACHING TOOLS 0	0.00							4,500
605-8042 CAPITAL - FIREARMS	0	0	0	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	2,218	0	0	0	0	0	5,600	
DESKTOP PC (ASSIST CHIE 0	0.00							1,800
LAPTOPS (2) 0	0.00							2,500
TICKET WRITERS 0	0.00							1,300
605-8050 CAPITAL - VEHICLES	119,772	127,052	148,192	150,000	143,140	143,500	0	
605-8081 CAPITAL - BUILDING	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	121,990	156,542	148,192	189,990	183,130	183,490	39,590	
<u>INTERFUND TRANSFERS</u>								
605-9011 TRANSFER TO - GENERAL FUND	0	0	0	0	0	0	6,150	
ADD'L SHIFT DIFFERENTIA 0	0.00							6,150
(WITH TMRS & PAYROLL T 0	0.00							0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	6,150	
TOTAL POLICE DEPARTMENT	135,649	167,410	160,378	204,890	193,004	198,390	66,590	

40 -CRIME CONTROL DISTRICT  
OTHER EXPENSES

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
607-8030 LEASE PMT - PRINCIPAL	0	0	29,052	0	0	0	0	
607-8031 LEASE - INTEREST PMT	<u>0</u>	<u>0</u>	<u>438</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	29,490	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	29,490	0	0	0	0	
TOTAL EXPENDITURES	136,273	167,410	190,003	208,640	196,059	201,445	68,390	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	28,879	10,426	6,390	0	( 59,687)	( 14,835)	131,110	
	=====	=====	=====	=====	=====	=====	=====	=====

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

	<b>FY 2024-25 AMENDED BUDGET</b>	<b>FY 2025-26 CITY MANAGER'S PROPOSED</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 150,375</u>	<u>\$ 134,675</u>	
REVENUES	\$ 17,600 *	\$ 15,700	\$ (1,900)
EXPENDITURES	\$ 33,300	\$ 14,800	\$ (18,500)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u><u>\$ 134,675</u></u>	<u><u>\$ 135,575</u></u>	

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

\* Revenues do not include \$15,700 planned utilization of Fund Balance.

### **CAPITAL OUTLAY:**

The proposed budget includes \$12,000 to address Council Chambers lighting, \$2,000 for two wireless message boards and \$800 for replacement microphones.



42 -PEG FUNDS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
FRANCHISE REVENUES								
42-599-2024 FRANCHISE - PEG FEES	<u>16,327</u>	<u>16,663</u>	<u>15,424</u>	<u>15,500</u>	<u>11,094</u>	<u>15,200</u>	<u>14,800</u>	<u>          </u>
TOTAL FRANCHISE REVENUES	16,327	16,663	15,424	15,500	11,094	15,200	14,800	=====
MISC./GRANTS/INTEREST								
42-599-7000 INTEREST	<u>11</u>	<u>5,491</u>	<u>3,205</u>	<u>2,100</u>	<u>758</u>	<u>940</u>	<u>900</u>	<u>          </u>
TOTAL MISC./GRANTS/INTEREST	11	5,491	3,205	2,100	758	940	900	=====
TRANSFERS IN								
42-599-8090 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	<u>          </u>
42-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>          </u>
TOTAL TRANSFERS IN	0	0	0	15,700	0	0	0	=====
<hr/>								
TOTAL NON-DEPARTMENTAL	16,339	22,154	18,629	33,300	11,852	16,140	15,700	
<hr/>								
TOTAL REVENUES	<u>16,339</u>	<u>22,154</u>	<u>18,629</u>	<u>33,300</u>	<u>11,852</u>	<u>16,140</u>	<u>15,700</u>	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

42 -PEG FUNDS  
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
601-8030 CAPITAL-ELECTRONIC EQUIPMEN	5,334	6,888	19,556	33,300	33,656	34,000	14,800	
REPLACEMENT MICROPHONES 2	400.00							800
WIRELESS MSG BOARDS 0	0.00							2,000
CC CHAMBERS LIGHTING 0	0.00							12,000
TOTAL CAPITAL OUTLAY	5,334	6,888	19,556	33,300	33,656	34,000	14,800	
TOTAL ADMINISTRATION	5,334	6,888	19,556	33,300	33,656	34,000	14,800	
TOTAL EXPENDITURES	5,334	6,888	19,556	33,300	33,656	34,000	14,800	
REVENUE OVER/(UNDER) EXPENDITURES	11,005	15,266	( 927)	0	( 21,803)	( 17,860)	900	

## 45- TREE PROTECTION & BEAUTIFICATION FUND

FORMERLY KNOWN AS THE OAK WILT FUND

	<b>FY 2024-25 AMENDED BUDGET</b>	<b>FY 2025-26 CITY MANAGER'S PROPOSED</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 127,117</u>	<u>\$ 114,367</u>	
REVENUES	\$ 12,250 *	\$ 12,250 *	\$ -
EXPENDITURES	\$ 25,000	\$ 25,000	\$ -
<b>ENDING FUND BALANCE, PROJECTED BUDGET</b>	<u><u>\$ 114,367</u></u>	<u><u>\$ 101,617</u></u>	

\* Does not include budgeted use of \$12,750 of fund balance to cover expenditures.

This fund was created by ordinance with revenues provided by tree trimming permits, as well as any fines collected for noncompliance.

Accumulated amounts are available to fund efforts to prevent the spread of oak wilt, if such an outbreak should occur, as well as for other City Council approved tree protection or beautification efforts to enhance the area's natural beauty and the aesthetic and economic values of the community.

This budget resources \$20,000 for beautification efforts along Northwest Military Highway and Lockhill Selma Road.

45 -TREE PROTECT & BEAUT FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>PERMITS &amp; LICENSES</u>								
45-599-3015 TREE TRIMMING PERMITS	10,395	10,500	12,110	12,250	3,885	12,250	12,250	
TREE TRIMMING PERMITS 350	<u>35.00</u>							<u>12,250</u>
TOTAL PERMITS & LICENSES	10,395	10,500	12,110	12,250	3,885	12,250	12,250	
<u>MISC./GRANTS/INTEREST</u>								
45-599-7030 TEXAS FORESTRY GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	0	
<u>TRANSFERS IN</u>								
45-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,750</u>	<u>0</u>	<u>0</u>	<u>12,750</u>	<u></u>
TOTAL TRANSFERS IN	0	0	0	12,750	0	0	12,750	
<hr/>								
TOTAL NON-DEPARTMENTAL	10,395	10,500	12,110	25,000	3,885	12,250	25,000	
<hr/>								
TOTAL REVENUES	<u>10,395</u>	<u>10,500</u>	<u>12,110</u>	<u>25,000</u>	<u>3,885</u>	<u>12,250</u>	<u>25,000</u>	<u></u>

45 -TREE PROTECT & BEAUT FUND  
CITY COUNCIL

	(------ 2024-2025 -----) (------ 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
600-8080 CAPITAL - IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	5,000	0	0	0	
<hr/>								
TOTAL CITY COUNCIL	0	0	0	5,000	0	0	0	

45 -TREE PROTECT & BEAUT FUND  
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3012 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	
601-3087 CITIZENS COMMUNICATION/EDUC	212	20	0	500	440	440	500	
TOTAL SERVICES	212	20	0	500	440	440	500	
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
601-6085 SUPPLIES/MATERIAL/CHEMICALS	0	0	0	16,875	0	0	21,875	
BEAUTIFICATION - NWM	0	0.00					10,000	
BEAUTIFICATION - LHS	0	0.00					10,000	
OTHER	0	0.00					1,875	
TOTAL DEPT MATERIALS-SERVICES	0	0	0	16,875	0	0	21,875	
<hr/>								
TOTAL ADMINISTRATION	212	20	0	17,375	440	440	22,375	

45 -TREE PROTECT & BEAUT FUND  
DEVELOPMENT SERVICES

(------ 2024-2025 -----) (------ 2025-2026 -----)								
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL</u>								
607-4075 COMPUTER SOFTWARE	0	2,625	2,625	2,625	2,625	2,625	2,625	
ON LINE PERMITTING 350	<u>7.50</u>	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>
TOTAL CONTRACTUAL	0	2,625	2,625	2,625	2,625	2,625	2,625	
TOTAL DEVELOPMENT SERVICES	0	2,625	2,625	2,625	2,625	2,625	2,625	
TOTAL EXPENDITURES	212	2,645	2,625	25,000	3,065	3,065	25,000	
=====								
REVENUE OVER/ (UNDER) EXPENDITURES	10,183	7,855	9,485	0	820	9,185	0	
=====								

## 48 - STREET MAINTENANCE FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ 151,441	\$ 138,941	
REVENUES	\$ 187,500 *	\$ 187,500	\$ -
EXPENDITURES	\$ 200,000	\$ 150,000	\$ (50,000)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 138,941</u>	<u>\$ 176,441</u>	

\* Amount does not include \$12,500 budgeted use of fund balance to cover expenditures.

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 and again in May 2022.

The voter authorization will expire on October 1, 2026 unless reapproved May 2026.

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

During the May 2022 general election, Citizens approved a \$10 million bond issuance to fund the street reconstruction project. Please refer to Fund 60 - Streets Project Fund.

The City expects to utilize a portion of the amounts accumulated in this fund towards the maintenance project and/or debt service on the related bonds.



48 -STREET MAINTENANCE FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>TAXES</u>								
48-599-1040 SALES - STREET MAINTENANCE	165,441	164,703	179,235	187,500	133,175	177,500	187,500	
48-599-1041 REFUND PRIOR YRS SALES TAXE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	( 5,630)	( 5,630)	<u>0</u>	
TOTAL TAXES	165,441	164,703	179,235	187,500	127,545	171,870	187,500	
<u>PERMITS &amp; LICENSES</u>								
48-599-3051 RIGHT OF WAY PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL PERMITS & LICENSES	0	0	0	0	0	0	0	
<u>TRANSFERS IN</u>								
48-599-8012 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	
48-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS IN	0	0	0	12,500	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	165,441	164,703	179,235	200,000	127,545	171,870	187,500	
<hr/>								
TOTAL REVENUES	165,441	164,703	179,235	200,000	127,545	171,870	187,500	
	=====	=====	=====	=====	=====	=====	=====	=====

48 -STREET MAINTENANCE FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>DEPT MATERIALS-SERVICES</u>								
603-6080 STREET MAINTENANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>6,000</u>	<u>50,000</u>	<u></u>
TOTAL DEPT MATERIALS-SERVICES	0	0	0	50,000	0	6,000	50,000	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
603-9030 TRANS TO DEBT SERVICE	0	617,438	442,964	150,000	150,000	150,000	100,000	<u></u>
2022 GO STREET BONDS 0	<u>0.00</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>100,000</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	617,438	442,964	150,000	150,000	150,000	100,000	
<hr/>								
TOTAL PUBLIC WORKS	0	617,438	442,964	200,000	150,000	156,000	150,000	
<hr/>								
TOTAL EXPENDITURES	<u>0</u>	<u>617,438</u>	<u>442,964</u>	<u>200,000</u>	<u>150,000</u>	<u>156,000</u>	<u>150,000</u>	<u></u>
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	<u>165,441</u>	<u>( 452,735)</u>	<u>( 263,729)</u>	<u>0</u>	<u>( 22,455)</u>	<u>15,870</u>	<u>37,500</u>	<u></u>

## 50 - COURT RESTRICTED FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b><u>COURT TECHNOLOGY &amp; EFFICIENCY (Efficiency only beginning FY2026):</u></b>			
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ (500)	
REVENUES	\$ 3,320	\$ 200	\$ (3,120)
EXPENDITURES	\$ 3,820	\$ 200	\$ (3,620)
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ (500) *</b>	<b>\$ (500) *</b>	

\* Fund will not have a negative fund balance at year end, transfer will be adjusted, if necessary  
Technology Fund combined with Security Fund during FY2025, see discussion below.

### **COURT SECURITY:**

<b>BEGINNING FUND BALANCE</b>	\$ 57,082	\$ 682	
REVENUES	\$ 3,800 **	\$ -	\$ (3,800)
EXPENDITURES AND OTHER USES	\$ 60,200 ***	\$ 682	\$ (59,518)
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 682</b>	<b>\$ - *</b>	

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

\*\*\* Bullet resistant glass project completed in FY2025

Court Security Fund combined with Technology Fund during FY2025, see discussion below.

### **CONSOLIDATED SECURITY & TECHNOLOGY:**

<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ 12,500	
EXPENDITURES	\$ -	\$ 10,618	
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ - *</b>	<b>\$ 1,882</b>	

Texas Legislators combined the Security & Technology Funds during FY2025 to provide smaller courts more expenditure flexibility

Budgeted expenditures support the Municipal Court's Incode operating system and bailiff expenditures for the monthly court sessions

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

<b>BEGINNING FUND BALANCE</b>	\$ 12,494	\$ 15,994	
REVENUES	\$ 3,500	\$ 7,000	\$ 3,500
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 15,994</b>	<b>\$ 22,994</b>	

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

### **MUNICIPAL JURY:**

<b>BEGINNING FUND BALANCE</b>	\$ 250	\$ 320	
REVENUES	\$ 70	\$ 150	\$ 80
EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<b>\$ 320</b>	<b>\$ 470</b>	

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

50 -COURT RESTRICTED FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>COURT FEES</u>								
50-599-4021 CONSOL SECURITY & TECHNOLOG	0	0	0	0	1,321	4,000	12,500	_____
50-599-4022 COURT EFFICIENCY REVENUE	132	109	113	120	173	300	200	_____
50-599-4023 COURT SECURITY REVENUE	4,208	3,801	5,150	3,800	5,588	5,588	0	_____
50-599-4024 TRUANCY PREVENTION FUND	3,789	3,518	4,979	3,500	6,183	7,500	7,000	_____
50-599-4025 COURT TECHNOLOGY REVENUE	3,691	3,285	4,344	3,200	4,679	4,679	0	_____
50-599-4026 JURY FUND	<u>76</u>	<u>70</u>	<u>100</u>	<u>70</u>	<u>124</u>	<u>160</u>	<u>150</u>	=====
TOTAL COURT FEES	11,896	10,784	14,685	10,690	18,068	22,227	19,850	
<u>TRANSFERS IN</u>								
50-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL TRANSFERS IN	0	0	0	57,000	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	11,896	10,784	14,685	67,690	18,068	22,227	19,850	
<hr/>								
TOTAL REVENUES	<u>11,896</u>	<u>10,784</u>	<u>14,685</u>	<u>67,690</u>	<u>18,068</u>	<u>22,227</u>	<u>19,850</u>	=====

50 -COURT RESTRICTED FUND  
OPERATING EXPENSES

EXPENDITURES	<div> <div>(----- 2024-2025 -----)</div> <div>(----- 2025-2026 -----)</div> </div>							
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
602-8080 CAPITAL IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,000</u>	<u>57,369</u>	<u>57,368</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	57,000	57,369	57,368	0	
<u>INTERFUND TRANSFERS</u>								
602-9010 TRANSFER TO GENERAL FUND	8,500	8,262	9,020	9,020	0	9,020	11,500	<u></u>
COURT - INCODE 1	5,500.00							5,500
COURT SECURITY - SPPD 0	0.00							5,800
COURT - SPANISH 0	<u>0.00</u>							<u>200</u>
TOTAL INTERFUND TRANSFERS	8,500	8,262	9,020	9,020	0	9,020	11,500	
TOTAL OPERATING EXPENSES	8,500	8,262	9,020	66,020	57,369	66,388	11,500	
TOTAL EXPENDITURES	<u>8,500</u>	<u>8,262</u>	<u>9,020</u>	<u>66,020</u>	<u>57,369</u>	<u>66,388</u>	<u>11,500</u>	<u></u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>3,396</u>	<u>2,522</u>	<u>5,665</u>	<u>1,670</u>	<u>( 39,301)</u>	<u>( 44,161)</u>	<u>8,350</u>	<u></u>

## 52 - CHILD SAFETY FUND

	<u>FY 2024-25 AMENDED BUDGET</u>	<u>FY 2025-26 CITY MANAGER'S PROPOSED</u>	<u>DIFFERENCE</u>
<b>BEGINNING FUND BALANCE</b>	\$ 1,645	\$ 645	
<b>REVENUES</b>	\$ 4,000 *	\$ 4,400 **	\$ 400
<b>EXPENDITURES:</b>			
FIRE DEPARTMENT	\$ 2,000	\$ 2,000	\$ -
POLICE DEPARTMENT	3,000	3,000	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	
<b>TOTAL REVENUES LESS THAN EXPENDITURES</b>	\$ (1,000)	\$ (600)	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u><u>\$ 645</u></u>	<u><u>\$ 45</u></u>	

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

\*\* Does not include budgeted use of \$1600 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

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
52-599-7010 SCHOOL CROSSING GUARD FUNDS	<u>4,040</u>	<u>4,373</u>	<u>4,356</u>	<u>4,000</u>	<u>3,486</u>	<u>4,400</u>	<u>4,400</u>	<u>          </u>
TOTAL MISC./GRANTS/INTEREST	4,040	4,373	4,356	4,000	3,486	4,400	4,400	=====
TRANSFERS IN								
52-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>          </u>
TOTAL TRANSFERS IN	0	0	0	1,000	0	0	600	=====
<hr/>								
TOTAL NON DEPARTMENTAL	4,040	4,373	4,356	5,000	3,486	4,400	5,000	
<hr/>								
TOTAL REVENUES	<u>4,040</u>	<u>4,373</u>	<u>4,356</u>	<u>5,000</u>	<u>3,486</u>	<u>4,400</u>	<u>5,000</u>	<u>          </u>
	=====	=====	=====	=====	=====	=====	=====	=====

52 -CHILD SAFETY FUND  
FIRE DEPARTMENT

				(----- 2024-2025 -----)		(----- 2025-2026 -----)		
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
604-3087 CITIZENS COMMUNICATION/EDUC	1,375	2,848	1,968	2,000	1,932	2,000	2,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>2,000</u>
TOTAL SERVICES	1,375	2,848	1,968	2,000	1,932	2,000	2,000	
TOTAL FIRE DEPARTMENT	1,375	2,848	1,968	2,000	1,932	2,000	2,000	



52 -CHILD SAFETY FUND  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3087 CITIZENS COMMUNICATION/EDUC	3,000	2,156	2,963	3,000	838	3,000	3,000	
CHILD SAFETY/EDUCATION 0	<u>0.00</u>							<u>3,000</u>
TOTAL SERVICES	3,000	2,156	2,963	3,000	838	3,000	3,000	
TOTAL POLICE DEPARTMENT	3,000	2,156	2,963	3,000	838	3,000	3,000	
TOTAL EXPENDITURES	<u>4,375</u>	<u>5,004</u>	<u>4,931</u>	<u>5,000</u>	<u>2,770</u>	<u>5,000</u>	<u>5,000</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	<u>( 335)</u>	<u>( 631)</u>	<u>( 575)</u>	<u>0</u>	<u>716</u>	<u>( 600)</u>	<u>0</u>	

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

	<b>FY 2024-25 AMENDED BUDGET</b>	<b>FY 2025-26 CITY MANAGER'S PROPOSED</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ 1,500	\$ 1,500	\$ -
EXPENDITURES	\$ 1,500	\$ 1,500	\$ -
<b>TOTAL REVENUES MORE (LESS) THAN EXPENDITURES</b>	\$ -	\$ -	
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

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

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

53 -LEOSE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
POLICE/FIRE REVENUES								
53-599-6020 LEOSE FUNDS	<u>1,282</u>	<u>1,281</u>	<u>3,265</u>	<u>3,245</u>	<u>3,244</u>	<u>3,244</u>	<u>1,500</u>	<u>          </u>
TOTAL POLICE/FIRE REVENUES	1,282	1,281	3,265	3,245	3,244	3,244	1,500	=====
TRANSFERS IN								
53-599-8010 INTEREST	0	0	0	0	0	0	0	<u>          </u>
53-599-8089 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>          </u>
TOTAL TRANSFERS IN	0	0	0	0	0	0	0	=====
<hr/>								
TOTAL NON-DEPARTMENTAL	1,282	1,281	3,265	3,245	3,244	3,244	1,500	
<hr/>								
TOTAL REVENUES	<u>1,282</u>	<u>1,281</u>	<u>3,265</u>	<u>3,245</u>	<u>3,244</u>	<u>3,244</u>	<u>1,500</u>	=====

CITY OF SHAVANO PARK  
PROPOSED BUDGET WORKSHEET  
AS OF: JUNE 30TH, 2025

53 -LEOSE  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
605-3030 TRAINING/EDUCATION	<u>1,310</u>	<u>1,281</u>	<u>3,265</u>	<u>3,245</u>	<u>3,244</u>	<u>3,244</u>	<u>1,500</u>	
TOTAL SERVICES	1,310	1,281	3,265	3,245	3,244	3,244	1,500	
TOTAL POLICE DEPARTMENT	1,310	1,281	3,265	3,245	3,244	3,244	1,500	
TOTAL EXPENDITURES	<u>1,310</u>	<u>1,281</u>	<u>3,265</u>	<u>3,245</u>	<u>3,244</u>	<u>3,244</u>	<u>1,500</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	( 28)	0	0	0	0	0	0	

## 54 - POLICE FORFEITURE FUNDS

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	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

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
POLICE/FIRE REVENUES								
54-599-6025 POLICE FORFEITURE FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL POLICE/FIRE REVENUES	0	0	0	0	0	0	0	
TRANSFERS IN								
54-599-8005 INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL TRANSFERS IN	0	0	0	0	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	0	
<hr/>								
TOTAL REVENUES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

54 -POLICE FORFEITURE  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
605-8025 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
<u>INTERFUND TRANSFERS</u>								
605-9010 TRANSFER TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	
TOTAL POLICE DEPARTMENT	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>

## 58 - AMERICAN RESCUE PLAN ACT FUND

	<b>FY 2024-25 AMENDED BUDGET</b>	<b>FY 2025-26 CITY MANAGER'S PROPOSED</b>	<b><u>DIFFERENCE</u></b>
<b>BEGINNING FUND BALANCE</b>	\$ 5	\$ 5	
REVENUES	\$ 41,000	\$ 3,500	\$ (37,500)
EXPENDITURES	\$ 41,000	\$ 3,500	\$ (37,500)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ 5</u>	<u>\$ 5</u>	

Fund established in FY 2020-21 to separately account for the stimulus monies provided by the American Rescue Fund Act.

Significant expenditures include:

Information technology/software	\$ 3,500
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Budgeted amount has been properly obligated by the December 31, 2024 due date and represents the final balance of funds received by the City under this Act.



58 -AMER RESCUE PLAN ACT FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON DEPARTMENTAL								
=====								
MISC./GRANTS/INTEREST								
58-599-7000 INTEREST INCOME	1,367	21,900	7,872	0	669	669	0	
58-599-7021 ARPA FEDERAL FUNDING	413,987	226,297	309,819	41,000	33,835	36,500	3,500	
58-599-7098 OTHER FINANCING SOURCE - EQ	<u>145,340</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISC./GRANTS/INTEREST	560,693	248,197	317,691	41,000	34,504	37,169	3,500	
<hr/>								
TOTAL NON DEPARTMENTAL	560,693	248,197	317,691	41,000	34,504	37,169	3,500	
<hr/>								
TOTAL REVENUES	560,693	248,197	317,691	41,000	34,504	37,169	3,500	
	=====	=====	=====	=====	=====	=====	=====	=====

58 -AMER RESCUE PLAN ACT FUND  
CITY COUNCIL

	2021-2022	2022-2023	2023-2024	2024-2025		2025-2026		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CONTRACTUAL</u>								
600-4090 OTHER CONTRACTUAL	<u>0</u>	<u>0</u>	<u>13,879</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL	0	0	13,879	0	0	0	0	<u></u>
<u>CAPITAL OUTLAY</u>								
600-8070 CAPITAL - LAND	0	0	130,000	0	0	0	0	<u></u>
600-8080 CAPITAL - IMPROVEMENTS	<u>0</u>	<u>59,024</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	59,024	130,000	0	0	0	0	<u></u>
<hr/>								
TOTAL CITY COUNCIL	0	59,024	143,879	0	0	0	0	

58 -AMER RESCUE PLAN ACT FUND  
CITY ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SUPPLIES</u>								
601-2020 OFFICE SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SUPPLIES	0	0	0	100	0	0	0	
<u>SERVICES</u>								
601-3087 CITIZEN COMMUNICATION	<u>3,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SERVICES	3,400	0	0	0	0	0	0	
<u>CONTRACTUAL</u>								
601-4075 COMPUTER SOFTWARE/MAINTENAN	0	0	0	14,300	11,601	14,265	3,500	<u></u>
LASERFICHE 0	<u>0.00</u>							<u>3,500</u>
TOTAL CONTRACTUAL	0	0	0	14,300	11,601	14,265	3,500	
<u>CAPITAL OUTLAY</u>								
601-8015 NON CAPITAL - COMPUTERS	2,799	0	0	0	0	0	0	<u></u>
601-8030 CAPITAL - ELECTRONIC EQUIPM	27,280	0	0	2,500	3,067	3,067	0	<u></u>
601-8045 CAPITAL - COMPUTER EQUIPMEN	20,569	32,067	43,522	4,000	0	0	0	<u></u>
601-8080 CAPITAL - IMPROVEMENT PROJ	0	6,780	0	0	0	0	0	<u></u>
601-8081 CAPITAL - BUILDINGS	<u>0</u>	<u>13,449</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	50,648	52,296	43,522	6,500	3,067	3,067	0	
<u>INTERFUND TRANSFERS</u>								
601-9010 TRF - GENERAL FUND	<u>0</u>	<u>21,900</u>	<u>7,872</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL INTERFUND TRANSFERS	0	21,900	7,872	0	0	0	0	
<hr/>								
TOTAL CITY ADMINISTRATION	54,048	74,195	51,394	20,900	14,668	17,332	3,500	

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

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
603-5030 BUILDING MAINTENANCE	0	4,067	1,950	0	0	0	0	
TOTAL MAINTENANCE	0	4,067	1,950	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
603-8015 NON CAPITAL - COMPUTERS	604	0	0	0	0	0	0	
603-8050 VEHICLES	0	0	3,611	0	0	0	0	
603-8081 CAPITAL - BUILDINGS	45,000	43,629	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	45,604	43,629	3,611	0	0	0	0	
TOTAL PUBLIC WORKS/GOV. BLDG.	45,604	47,695	5,561	0	0	0	0	

58 -AMER RESCUE PLAN ACT FUND  
FIRE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>MAINTENANCE</u>								
604-5030 BUILDING MAINTENANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL MAINTENANCE	0	0	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
604-8005 FURNITURE	0	3,050	0	0	0	0	0	<u></u>
604-8015 NON CAPITAL - COMPUTERS	1,446	5,778	18,822	0	0	0	0	<u></u>
604-8030 ELECTRONIC EQUIPMENT	0	5,940	11,576	0	0	0	0	<u></u>
604-8035 OTHER CAPITAL EQUIPMENT	0	7,443	0	0	0	0	0	<u></u>
604-8040 CAPITAL - FIRE EQUIPMENT	93,664	6,050	0	14,400	14,173	14,173	0	<u></u>
604-8080 IMPROVEMENT PROJECTS	0	0	48,953	0	0	0	0	<u></u>
604-8081 CAPITAL - BUILDING	<u>4,699</u>	<u>3,157</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	99,810	31,418	79,351	14,400	14,173	14,173	0	
<hr/>								
TOTAL FIRE DEPARTMENT	99,810	31,418	79,351	14,400	14,173	14,173	0	

58 -AMER RESCUE PLAN ACT FUND  
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	2024-2025		2025-2026		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
605-8015 NON CAPITAL - COMPUTERS	6,816	0	22,649	0	0	0	0	
605-8030 POLICE EQUIPMENT	33,621	13,400	9,300	4,500	4,500	4,500	0	
605-8031 CAPITAL OUTLAY - FIN EQUIP	145,340	0	0	0	0	0	0	
605-8045 CAPITAL - COMPUTER EQUIPMEN	0	7,953	0	0	0	0	0	
605-8080 CAPITAL - IMPROVEMENT PROJ	<u>0</u>	<u>14,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	185,777	35,865	31,948	4,500	4,500	4,500	0	
TOTAL POLICE DEPARTMENT	185,777	35,865	31,948	4,500	4,500	4,500	0	

58 -AMER RESCUE PLAN ACT FUND  
WATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>CAPITAL OUTLAY</u>								
606-8015 NON CAPITAL - COMPUTERS	574	0	5,558	0	0	0	0	
606-8016 COMPUTERS - CONTRA	0	0	( 5,487)	0	0	0	0	
606-8087 WATER METERS	145,392	0	0	0	0	0	0	
606-8088 WATER METER - CONTRA	( 129,062)	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	16,903	0	71	0	0	0	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
606-9020 TRANSFER TO WATER UTILITY	129,062	0	5,487	0	0	0	0	
TOTAL INTERFUND TRANSFERS	129,062	0	5,487	0	0	0	0	
<hr/>								
TOTAL WATER DEPARTMENT	145,966	0	5,558	0	0	0	0	

58 -AMER RESCUE PLAN ACT FUND  
DEVELOPMENT SERVICES

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
607-3020 ASSOCIATION DUES & PUBLICAT	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,200</u>	<u>1,164</u>	<u>1,164</u>	<u>0</u>	<u></u>
TOTAL SERVICES	0	0	0	1,200	1,164	1,164	0	
<hr/>								
<u>CAPITAL OUTLAY</u>								
607-8052 PRINCIPAL - FINANCED EQUIPM	28,713	0	0	0	0	0	0	<u></u>
607-8053 INTEREST - FINANCED EQUIPME	<u>777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	29,490	0	0	0	0	0	0	
<hr/>								
TOTAL DEVELOPMENT SERVICES	29,490	0	0	1,200	1,164	1,164	0	
<hr/>								
TOTAL EXPENDITURES	560,693	248,197	317,691	41,000	34,504	37,169	3,500	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====



## 60 - STREET PROJECTS FUND

	<b>FY 2024-25 AMENDED BUDGET</b>	<b>FY 2025-26 CITY MANAGER'S PROPOSED</b>	<b>DIFFERENCE</b>
<b>BEGINNING FUND BALANCE</b>	\$ 2,818,475	\$ (291,525)	
REVENUES	\$ 4,000,000 *	\$ 3,300,000 **	\$ (700,000)
EXPENDITURES	\$ 7,110,000	\$ 5,470,000	\$ (1,640,000)
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ (291,525)</u> ***	<u>\$ (2,461,525)</u> ***	

\* Revenues do not include \$3,110,000 budgeted use of fund balance to cover proposed expenditures

\*\* Revenues do not include \$2,170,000 budgeted use of fund balance to cover proposed expenditures

\*\*\* Fund will not have a negative fund balance at any point in time as final FY2024 expenditures came in higher than anticipated during the FY2025 budget preparation process. Also, the De Zavala project has not advanced as timely as expected and is rebudgeted for FY2026.

Fund established in FY 2021-22 to account for the proceeds of the issuance of voter-approved Series 2022 General Obligation Bonds for the reconstruction of City streets identified as Phase I in the street reconstruction plan.

The City will also use this fund to account for the \$4 million U.S. Department of Housing and Urban Development grant awarded for the reconstruction of De Zavala Road

60 -STREET PROJECTS FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>MISC./GRANTS/INTEREST</u>								
60-599-7011 OTHER INCOME	0	0	25,362	0	0	0	0	
60-599-7021 GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>191,390</u>	<u>700,000</u>	<u>3,300,000</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	25,362	4,000,000	191,390	700,000	3,300,000	
<hr/>								
<u>TRANSFERS IN</u>								
60-599-8001 PROCEEDS OF BOND ISSUANCE	9,410,000	0	0	0	0	0	0	
60-599-8002 PREMIUM RECD ON BOND ISSUE	766,801	0	0	0	0	0	0	
60-599-8010 INTEREST INCOME	39,856	413,509	322,246	0	99,486	130,000	0	
60-599-8011 UNREAL G/L ON INVESTMENTS	0	( 12,828)	13,020	0	( 192)	( 192)	0	
60-599-8099 FUND BALANCE RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,110,000</u>	<u>0</u>	<u>0</u>	<u>2,170,000</u>	
TOTAL TRANSFERS IN	10,216,658	400,681	335,266	3,110,000	99,293	129,808	2,170,000	
<hr/>								
TOTAL NON-DEPARTMENTAL	10,216,658	400,681	360,628	7,110,000	290,684	829,808	5,470,000	
<hr/>								
TOTAL REVENUES	<u>10,216,658</u>	<u>400,681</u>	<u>360,628</u>	<u>7,110,000</u>	<u>290,684</u>	<u>829,808</u>	<u>5,470,000</u>	<u>=====</u>

60 -STREET PROJECTS FUND  
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SERVICES</u>								
601-3055 BOND ISSUE COSTS	176,801	0	0	0	0	0	0	
601-3056 CONSULTING SERVICES	0	0	0	5,000	0	3,500	0	
601-3087 CITIZEN COMMUNICATION	<u>6,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SERVICES	183,093	0	0	5,000	0	3,500	0	
<hr/>								
<u>INTERFUND TRANSFERS</u>								
601-9010 TRANSF TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	
<hr/>								
TOTAL ADMINISTRATION	183,093	0	0	5,000	0	3,500	0	

60 -STREET PROJECTS FUND  
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
603-3012 ENGINEERING PHASE 1A	454,415	326,689	121,218	0	14,359	51,800	0	
603-3013 ENGINEERING PH 1B DEZAVALA	66,351	182,270	12,250	20,000	56,450	66,000	60,000	
603-3014 ENGINEERING PHASE 1C	0	0	9,788	25,000	4,020	4,020	0	
603-3015 ENGINEERING PHASE 1D	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	
TOTAL SERVICES	520,766	508,959	143,255	55,000	74,828	121,820	70,000	
<u>CAPITAL OUTLAY</u>								
603-8085 CAPITAL - STREETS PHASE 1A	0	1,012,880	5,790,539	50,000	685,595	1,020,000	0	
603-8090 CAPITAL - PH 1B DE ZAVALA	0	0	0	4,000,000	0	600,000	3,400,000	
603-8092 CAPITAL - PHASE 1C	0	0	0	1,000,000	0	0	1,000,000	
603-8095 CAPITAL - PHASE 1D	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	
TOTAL CAPITAL OUTLAY	0	1,012,880	5,790,539	7,050,000	685,595	1,620,000	5,400,000	
TOTAL PUBLIC WORKS	520,766	1,521,839	5,933,794	7,105,000	760,423	1,741,820	5,470,000	
TOTAL EXPENDITURES	703,859	1,521,839	5,933,794	7,110,000	760,423	1,745,320	5,470,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	9,512,798	( 1,121,158)	( 5,573,166)	0	( 469,739)	( 915,512)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## 62 - SHAVANO PARK 1604 PUBLIC IMPROVEMENT DISTRICT (PID) FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE, PROJECTED</b>	<u>\$ -</u>	<u>\$ -</u>	

Fund created pursuant to the provisions of Chapter 372 of the Texas Local Government Code to assist the developer in funding the construction costs of the infrastructure of the specified 22-acre property.

This is a bonded PID where the City will issue special assessment revenue bonds to reimburse the developer for the construction costs incurred.

The bonds are repaid from annual assessments on the property owners in the PID.

The PID does not require any expenditure of City funds.

As of the date of budget preparation, the developer has not yet notified the City of their intent to request the bond issue.

62 -SHAVANO PARK 1604 PID

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
PERMITS & LICENSES								
62-599-3060 DEVELOPMENT FEES	<u>0</u>	<u>0</u>	<u>18,091</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL PERMITS & LICENSES	0	0	18,091	0	0	0	0	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	18,091	0	0	0	0	
<hr/>								
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,091</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
	=====	=====	=====	=====	=====	=====	=====	=====

62 -SHAVANO PARK 1604 PID  
ADMINISTRATION

EXPENDITURES	(------ 2024-2025 -----) (------ 2025-2026 -----)							
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
<u>SUPPLIES</u>								
601-2030 POSTAGE	<u>0</u>	<u>0</u>	<u>38</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SUPPLIES	0	0	38	0	0	0	0	
<hr/>								
<u>SERVICES</u>								
601-3010 ADVERTISING	0	0	2,570	0	0	0	0	<u></u>
601-3015 LEGAL & OTHER CONSULTANTS	<u>0</u>	<u>0</u>	<u>15,483</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SERVICES	0	0	18,053	0	0	0	0	
<hr/>								
TOTAL ADMINISTRATION	0	0	18,091	0	0	0	0	
<hr/>								
TOTAL EXPENDITURES	0	0	18,091	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====	=====

## 12 - COMMUNITY ENHANCEMENT & ENGAGEMENT FUND

	FY 2024-25 AMENDED BUDGET	FY 2025-26 CITY MANAGER'S PROPOSED	DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ -	\$ 272,500	\$ 272,500
<b>EXPENDITURES AND OTHER USES:</b>			
CITY COUNCIL	-	90,850	\$ 90,850
<b>TOTAL REVENUES AND OTHER SOURCES OVER (LESS) THAN EXPENDITURES AND OTHER USES</b>	\$ -	\$ 181,650	\$ 181,650
<b>ENDING FUND BALANCE, PROJECTED</b>	\$ -	\$ 181,650	

New fund for FY2026.

Funded by electronic billboard sign land lease revenues.

Current engagement projects include City sponsored events, City wide clean up and citizen communication efforts. Additionally, a \$50,000 transfer to the Capital Replacement Fund is proposed for future capital requirements.



12 -COMM ENHANCE & ENGAGE

	(----- 2024-2025 -----)		(----- 2025-2026 -----)					
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>								
NON-DEPARTMENTAL								
=====								
<u>MISC./GRANTS/INTEREST</u>								
12-599-7010 ELECTRONIC BILLBOARD REVENU	0	0	0	0	0	0	265,000	
START UP - 3 SIGNS 0	0.00						150,000	
MINIMUM ANNUAL GUARANTEE 0	0.00						115,000	
12-599-7086 DONATIONS - CITY EVENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	
TOTAL MISC./GRANTS/INTEREST	0	0	0	0	0	0	272,500	
<hr/>								
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	272,500	
<hr/>								
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>272,500</u>	<u>=====</u>

12 -COMM ENHANCE & ENGAGE  
CITY COUNCIL

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>								
600-2037 CITY SPONSORED EVENTS	0	0	0	0	0	0	30,950	
EVENTS - ARBOR, JULY, H 3	9,750.00						29,250	
EVENTS - GARAGE SALE, T 2	850.00						1,700	
TOTAL SUPPLIES	0	0	0	0	0	0	30,950	
<u>SERVICES</u>								
600-3018 CITY WIDE CLEANUP	0	0	0	0	0	0	2,500	
SHREDDING 2	600.00						1,200	
E WASTE RECYCLING 2	650.00						1,300	
600-3087 CITIZEN'S COMMUNICATION	0	0	0	0	0	0	7,400	
CITY FIESTA MEDALS 0	0.00						2,500	
FIESTA MEDALS - FD/PD 0	0.00						1,500	
TEXTING SERVICE 0	0.00						3,400	
TOTAL SERVICES	0	0	0	0	0	0	9,900	
<u>INTERFUND TRANSFERS</u>								
600-9070 TRANSF - CAPITAL REPLACEMEN	0	0	0	0	0	0	50,000	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	50,000	
TOTAL CITY COUNCIL	0	0	0	0	0	0	90,850	
TOTAL EXPENDITURES	0	0	0	0	0	0	90,850	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	181,650	

## Glossary

**The budget document contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a glossary has been included for reference purposes.**

**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.

**DEFICIT** – The excess of expenditures over revenues during an accounting period; or in the case of an Enterprise Fund, the excess of expenses over income during an accounting period.

**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, natural 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 LEDGER** – A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**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 ACCOUNTING STANDARDS BOARD (GASB)** – A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**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.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** – A professional organization of state, provincial, and local government finance officers in the United States and Canada with the mission to promote excellence in state and local government financial management by providing resources, education, and advocacy for its members. As part of its mission, the GOA awards the Distinguished Budget Presentation Award.

**HOMEOWNERS' ASSOCIATION (HOA)** – A group of property owners in a residential area, in which membership may be mandatory by deed restriction.

**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 ad valorem taxes 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.

**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 ad valorem taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

**MAJOR FUND** - A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. 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. The General Fund is a defined major fund. 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.

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resource 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.

**PUBLIC IMPROVEMENT DISTRICT (PID)** – A special taxing district established to finance specific public improvements or services within a defined geographical area. Improvements are typically funded through special assessments levied against property owners within the PID boundaries. PIDs are often used to stimulate economic development by improving the attractiveness and desirability of an area. In Texas, PIDs are governed by Chapter 372 of the Texas Local Government Code.

**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.