

An aerial photograph of a sports complex in Cibolo, Texas. In the background, a tall white water tower stands prominently, with the text 'CIBOLO SPORTS COMPLEX' and a logo visible on its upper section. Below the tower is a baseball field with a dirt infield and green grass outfield. A large group of people is gathered on the field, some under a white canopy. In the foreground, there is a modern building with a dark roof and a paved walkway with young trees and landscaping. The sky is clear and blue.

City of Cibolo, Texas

Fiscal Year 2018-2019

Adopted Budget

This budget will raise more total property taxes than last year's budget by \$779,008 (9.33%), and of that amount \$375,295 is tax revenue to be raised from new property added to the tax roll this year.

Section 102.007 of the Texas Local Government Code requires that the following information be included as the cover page for a budget document:

1. “This budget will raise more revenue from property taxes than last year’s budget by an amount of \$779,008, which is a 9.33 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$375,295.”
2. Record vote of each member of the governing body voting on the adoption of the budget is as follows:
 - a. FOR:
 - ✓ Jennifer Schultes, Councilmember – District 1
 - ✓ Verlin “Doug” Garrett, Councilmember – District 2
 - ✓ Brian Byrd, Councilmember – District 3
 - ✓ Ted Gibbs, Councilmember – District 4
 - ✓ Jim Russell, Councilmember – District 5
 - ✓ Jay Hogue, Councilmember – District 6
 - ✓ Joel Hicks, Councilmember – District 7
 - b. AGAINST: None
 - c. ABSENT and/or NOT VOTING:
 - ✓ Stosh Boyle, Mayor
3. Property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

	<u>Current</u> <u>Tax Year</u>	<u>Preceding</u> <u>Tax Year</u>
a. Adopted Tax Rate	\$0.4674	\$0.4474
b. Effective Tax Rate	\$0.4403	\$0.4357
c. Effective Maintenance & Operations Tax Rate	\$0.2683	\$0.2584
d. Rollback Tax Rate	\$0.4693	\$0.4538
e. Debt Rate	\$0.1796	\$0.1748

4. Total outstanding municipal debt obligations secured by property taxes is \$53,723,786 (including principal and interest). Of that, the total amount of outstanding debt obligations considered self-supporting is \$5,584,863. Sales taxes, utility revenues and public-private partnership agreements currently secure self-supporting debt. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

CITY OF CIBOLO
FISCAL YEAR 2018-2019 ADOPTED BUDGET

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Elected Officials

Stosh Boyle	Mayor
Jennifer Schultes	Councilmember, District 1
Verlin "Doug" Garrett	Councilmember, District 2
Brian Byrd	Councilmember, District 3
Ted Gibbs	Councilmember, District 4
Jim Russell	Councilmember, District 5
Jay Hogue	Councilmember, District 6
Joel Hicks	Councilmember, District 7

City Administration

Robert T. Herrera	City Manager
Peggy Cimics	City Secretary
Anna Miranda	Finance Director



City of Cibolo 200 South Main / PO BOX 826 Cibolo, Texas 78108 (210) 658-9900 www.cibolotx.gov

To: Mayor and City Council

October 1, 2018

Re: Fiscal Year 2018-2019 Adopted Budget

EXECUTIVE SUMMARY

In preparing our annual budget, City staff remains cognizant of the fiduciary responsibility we have, as public servants, to be accountable to the citizens and businesses in the community.

Cibolo continues to grow at an accelerated pace. Steady residential and commercial growth is occurring, with an increase this year in industrial values, as well. The City continues to pursue efforts to increase commercial and light industrial employment centers within the city limits for several reasons:

- to increase jobs within the City;
- to provide additional retail outlets to meet the needs of the community (keep sales tax in town); and
- to promote and market the City as a destination to new families and companies.

One of the dilemmas we face is the ability to add personnel within the General Fund to meet the City's population growth. Although our tax base continues to grow, our overall costs are outpacing city tax growth. The City strives to find the right balance in the budget to meet the service needs of the community while remaining focused on fiscal responsibility to the taxpayers.

The fiscal year 2018-2019 combined operating budget for the City organization totals \$26,706,253. Operating funds are comprised of the General Fund, the Utility Fund, the Drainage Utility District and the Economic Development Fund. Each of which is discussed separately in this executive summary.

To fund the fiscal year 2018-2019 budget, City Council approved an increase in property taxes and wastewater rates. The new property tax rate is two cents over the current tax rate. And an increase of \$0.0271 per \$100 valuation (6.15%) over the effective tax rate. The increase in wastewater rates in the Utility Fund will offset increases passed on by Cibolo Creek Municipal Authority (CCMA). Each of these are discussed in additional detail in the applicable sections of this document.

The budget for fiscal year 2018-2019 includes funding to improve communications, replace worn equipment and purchase new equipment to better maintain our park and field areas. A complete list of capital funding in the operating budgets is included on page 14 of this document. In addition this budget addresses the manpower analysis that was presented to City Council at the January 12, 2018 City

Council/City Staff Retreat. At that retreat, we advised City Council that the staffing of public safety officers would be a priority in the upcoming 2018-2019 fiscal year budget. This budget is designed to allow the hiring of eight new full time public safety employees. Four of the positions will be within the Cibolo Police Department. One of these positions will be funded by the Schertz-Cibolo-Universal City ISD as a school resource officer at Steele High School and other schools within the school district area. The other four public safety positions will be within the Cibolo Fire Department. Funding for a third fire station was approved by the voters in 2014 to meet the needs of the city's growing population. We are now planning to staff the future Fire Station #3 which will require a minimum of twelve professional firefighters. Our goal is to open the newest fire station in 2021 and phase in the employment of the twelve firefighters over the next few budget cycles.

This budget also includes funding for a 2% cost of living increase for City employees with minimal cost increase in health benefits, funding for 2 additional positions in public works funded at various points in the year, maintains funding for a public relations position funded mid-year in the current year and upgrades an additional 7 positions.

Over the next two years, Cibolo will require additional personnel to fulfill and meet prior bond obligations approved by the citizens, which includes Fire Station #3 and a community center. The City has also expanded parks and recreation programs, by the addition of the Sports Complex and community garden in 2018 and development of youth summer recreation programs. In order to meet the expected service levels, City staff anticipates future tax rate increases may be necessary based on our 5 year budget projections. A steady and continued growth in the City's building permit activities and sales tax portfolio will help minimize the property tax rate increase which may be needed in the General Fund in future years.

Additionally, in our Special Revenue Funds, we have set aside funding for school zone improvements, irrigation improvements at the ballfields, other recreation amenities and major infrastructure projects. Various major capital projects are ongoing in the current fiscal year with culmination expected in the next two years.

Property Taxes

2018 Certified Net Taxable Value for the City of Cibolo is \$2,134,543,967 is approximately 7.5% higher than the 2017 Certified Net Taxable Value of \$1,986,100,459. New property on the tax roll of \$75 million and taxable value of newly annexed property of \$5.4 million account for 54% of the total increase. Fluctuations in value and new exemptions account for the difference. Industrial values in the current year increased by 31.8%, making up for 20% of the value lost since 2015. Conversely, increases in totally exempt property, properties under a tax ceiling or homestead limitation have a negative impact on overall assessed values. Overall assessed values increased by 6% over the prior year.

The tax rate is made up of two components. The component for maintenance and operations (M&O) related to General Fund operations and the component for interest and sinking (I&S) related to Debt Service Fund obligations. Each July, our property tax value is certified by the Guadalupe County Appraisal District. Effective and rollback tax rate calculations are prepared by Guadalupe County Tax Assessor-Collector's Office. The effective rate is the rate at which the same amount of tax revenue is generated on

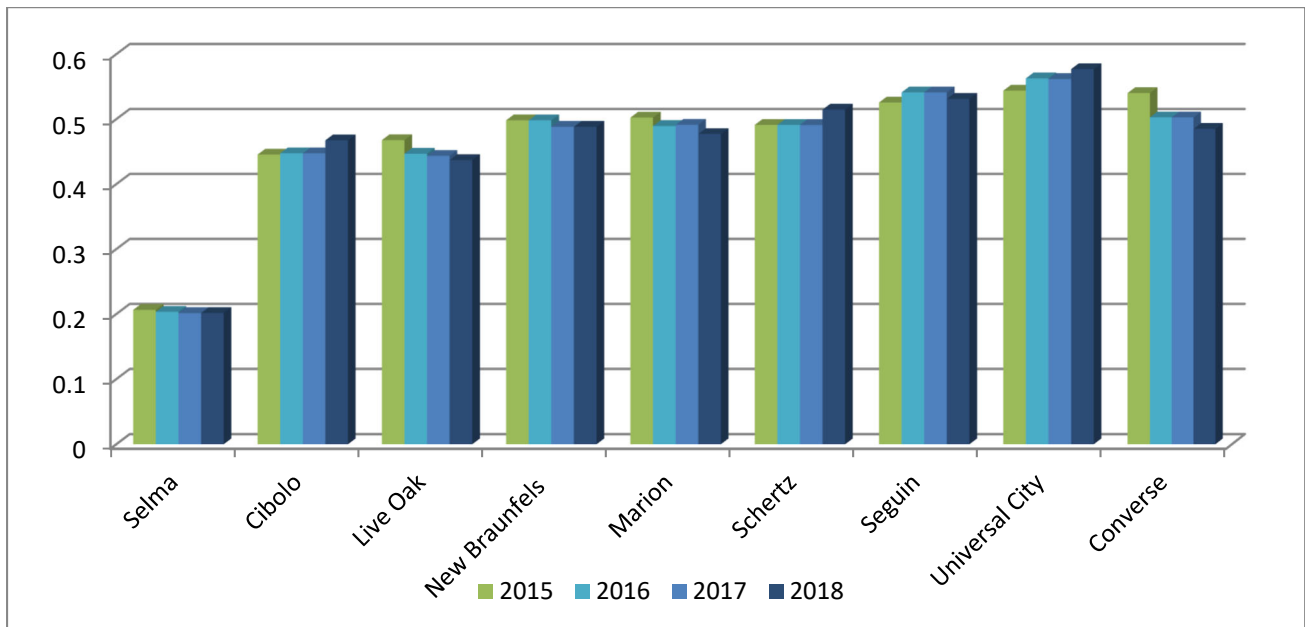
the same properties which are on the tax roll in both years. The rollback rate is the highest rate that a taxing entity can adopt without being subject to a rollback vote initiative by its residents. Current proposed legislation may change these calculations in the future thereby limiting a city's ability to raise revenue.

This budget is based on a tax rate of \$0.4674 per \$100 valuation, which is an increase of \$0.02 per \$100 valuation over the current tax rate and \$0.0271 (6.15%) per \$100 valuation over the calculated effective rate of \$0.4403 per \$100 valuation.

The General Fund budget is based on a rate for maintenance and operations (M&O) of \$0.2878 which is \$0.0152 per \$100 valuation over the current M&O rate of \$0.2726 per \$100 valuation and \$0.0195 over the effective M&O rate of \$0.2683 per \$100 valuation.

The Debt Service Fund budget is based on a rate for interest and sinking (I&S) of \$0.1796 which is \$0.0048 per \$100 valuation more than the prior year I&S rate of \$0.1748 per \$100 valuation. This increase is due to new debt being added in 2017-2018 (which was expected to require an increase of approximately \$0.0135 per \$100 valuation) coupled against a bond refunding that saved the City approximately \$0.005 per \$100 valuation and an overall increase in property valuations of more than the projected 3%.

It should be mentioned that the City continues to enjoy one of the lowest property tax rates in our immediate region. The tax chart shown below compares the City of Cibolo tax rate for the upcoming and current year as well as three preceding years, to that of its neighbors as of fiscal year 2017-2018.



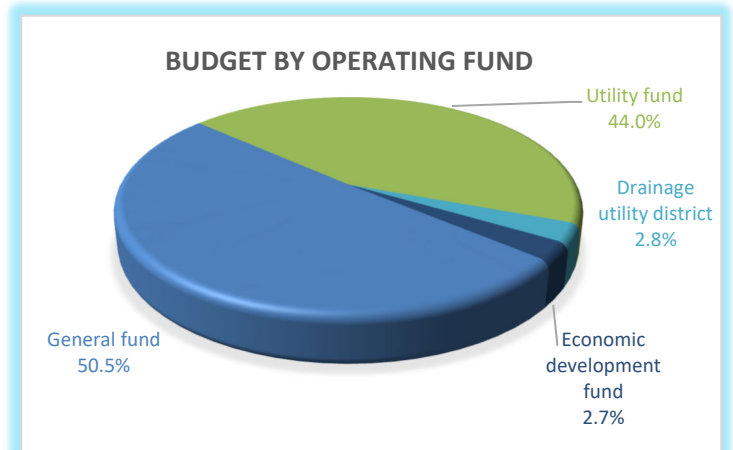
Bond Rating 2018

Standard & Poor's (S&P) Ratings Services assigned its 'AA' rating to the City's series 2018 General Obligation Bonds and affirmed its 'AA' long-term rating and underlying rating (SPUR) on previously rated general obligation (GO) debt, with a stable outlook. The 'AA' Bond Rating allows the City to sell bonds at lower interest rates. Standard & Poor's includes the following rationale for the bond rating:

- Strong economy with access to a broad and diverse metropolitan statistical area;
- Strong management with good financial policies and practices;
- Adequate budgetary performance;
- Very strong budgetary flexibility;
- Very strong liquidity;
- Weak debt position but rapid amortization, with 67.8% of debt to be retired within 10 years; and
- Strong institutional framework score.

Combined Operating Accounts

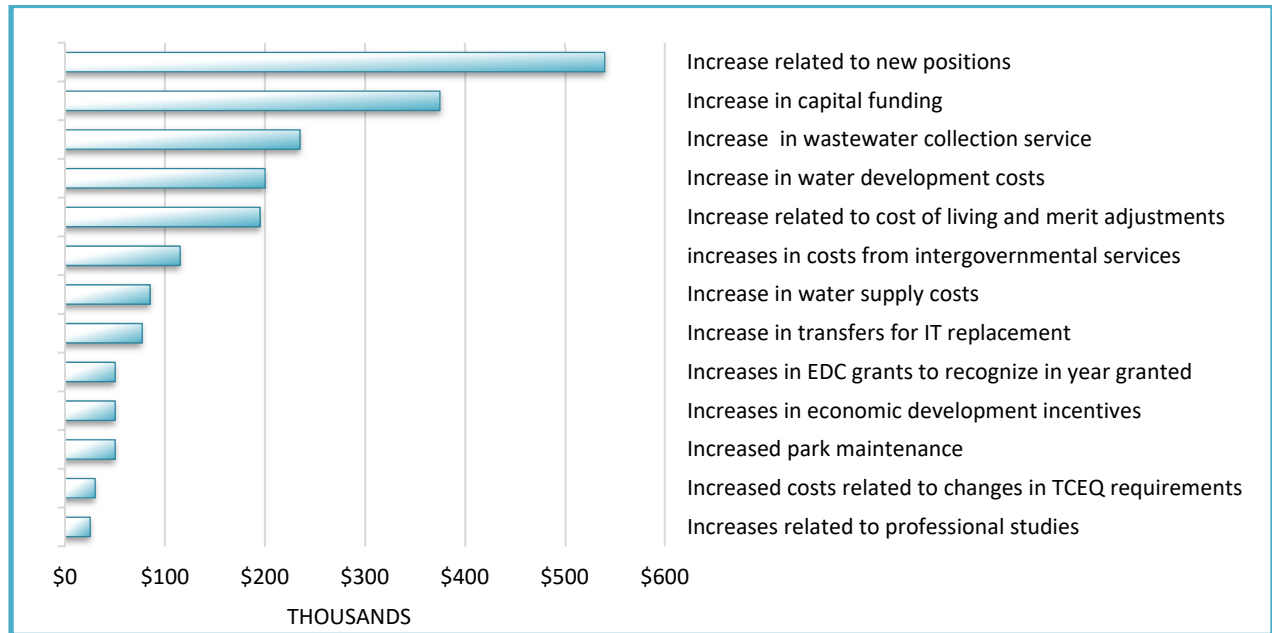
The combined operating budgets include the General Fund, the Utility Fund, the Drainage Utility District and the Economic Development Fund. Daily operations of the city are accounted for within these funds. In total, operating funds increased by 8.3% when compared to the prior year budget.



Budget comparison of the four major operating funds

Fund Type	FY 2017-2018 Current Budget	FY 2018-2019 Adopted Budget	\$ Difference	% Difference
General Fund	\$12,367,159	\$13,485,043	\$1,117,884	9.0%
Utility Fund	11,097,615	11,758,832	661,217	6.0%
Drainage Utility District	641,347	748,475	107,129	16.7%
Subtotal	\$24,106,121	\$25,992,350	\$1,886,229	7.8%
Economic Development Fund	548,348	713,903	165,555	30.2%
Total Combined	\$24,654,469	\$26,706,253	2,051,784	8.3%

Overall increases in operating costs and capital in the adopted budget are depicted in the chart below:



General Fund

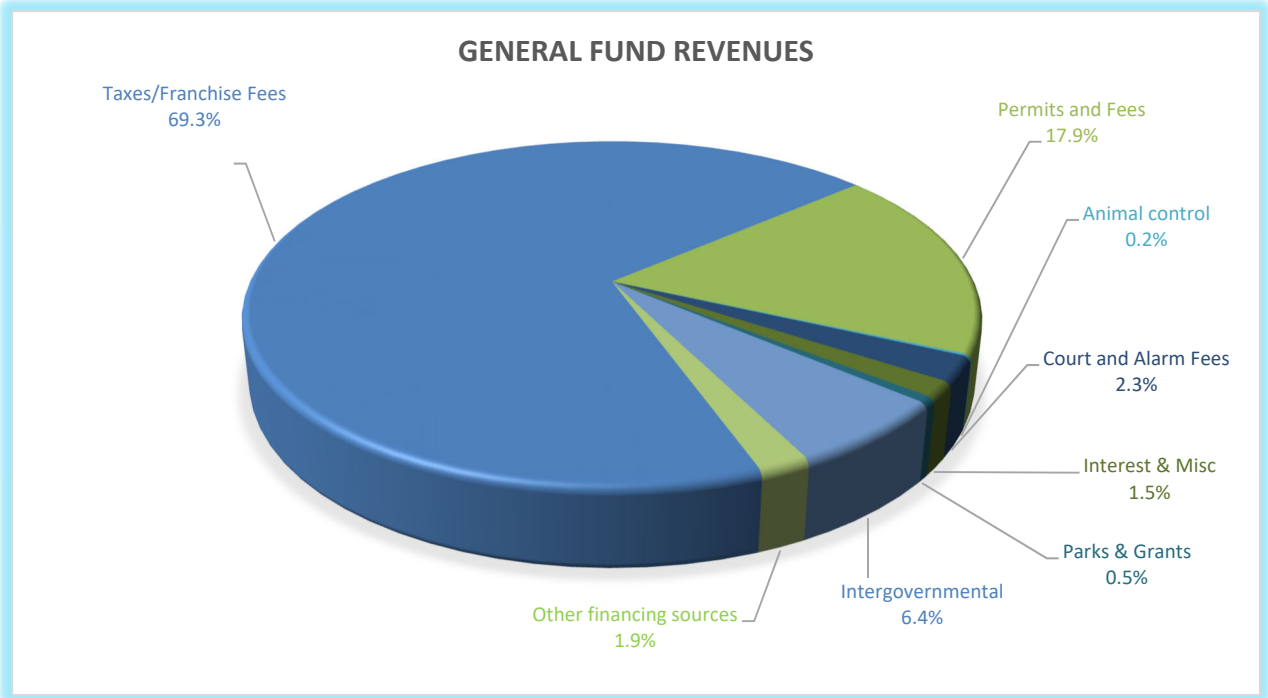
The General Fund accounts for primary operations of the City including administration, public safety, planning and engineering, and street and park maintenance.

General Fund Revenue Highlights

Major revenue sources of the General Fund include property and sales taxes, franchise fees, and building permits. The following table summarizes General Fund revenue sources for fiscal year 2018-2019 as compared to fiscal year 2017-2018:

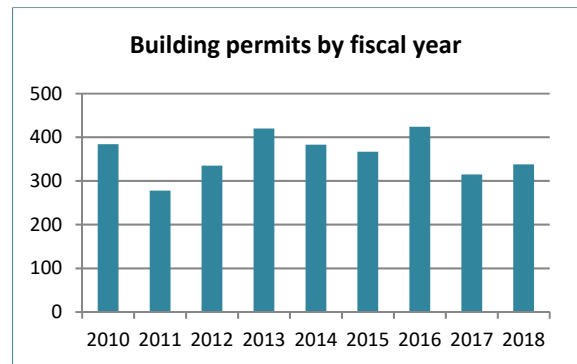
Revenue Category	FY 2017-2018	FY 2018-2019	\$ Difference	% Difference
	Current Budget	Adopted Budget		
Taxes and franchise fees	\$7,800,100	\$9,076,300	\$1,276,200	16.4%
Permits and fees	2,277,800	2,347,300	69,500	3.1%
Animal control	25,415	22,200	(3,215)	-12.7%
Court and alarm fees	306,200	306,200	0	0.0%
Interest and miscellaneous	115,800	191,000	75,200	64.9%
Parks and grants	55,700	72,000	16,300	29.3%
Intergovernmental & Transfers	761,803	833,800	71,998	9.5%
Other financing sources	0	254,000	254,000	
Total Revenues	\$11,342,818	\$13,102,800	\$1,759,982	15.5%

The pie chart below depicts the percentage of each revenue source against total revenue:

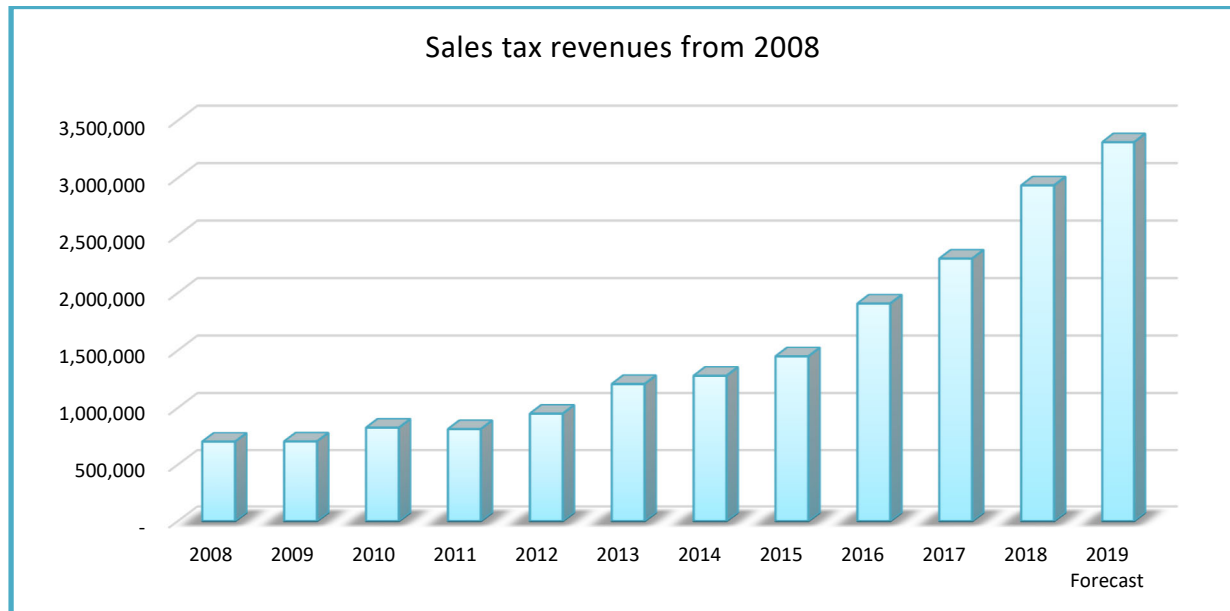


Actual revenue projections in the general fund for fiscal year 2017-2018 have been revised to reflect an approximate 20% increase in sales tax revenue, a 2.5% decrease in permit activity, a 30% decrease in court fees and fines, and a 50% increase in investment income for the current year. Overall, we expect to close the year with an additional \$300 thousand in revenue over our original budget. Revenue projections for the fiscal year 2018-2019 budget include increases in property tax revenue, and in sales tax revenue in line with the growth we have been experiencing. We also anticipate continued growth in construction activity with new subdivisions under development.

Although building permit revenue in fiscal year 2016-2017 is the lowest that it's been since 2011, we expect that to adjust as additional lots become available with the new developments on the south side of FM 78 and behind Steele High School. Construction in these areas will also benefit our utility fund as residential development occurs in our Water CCN.



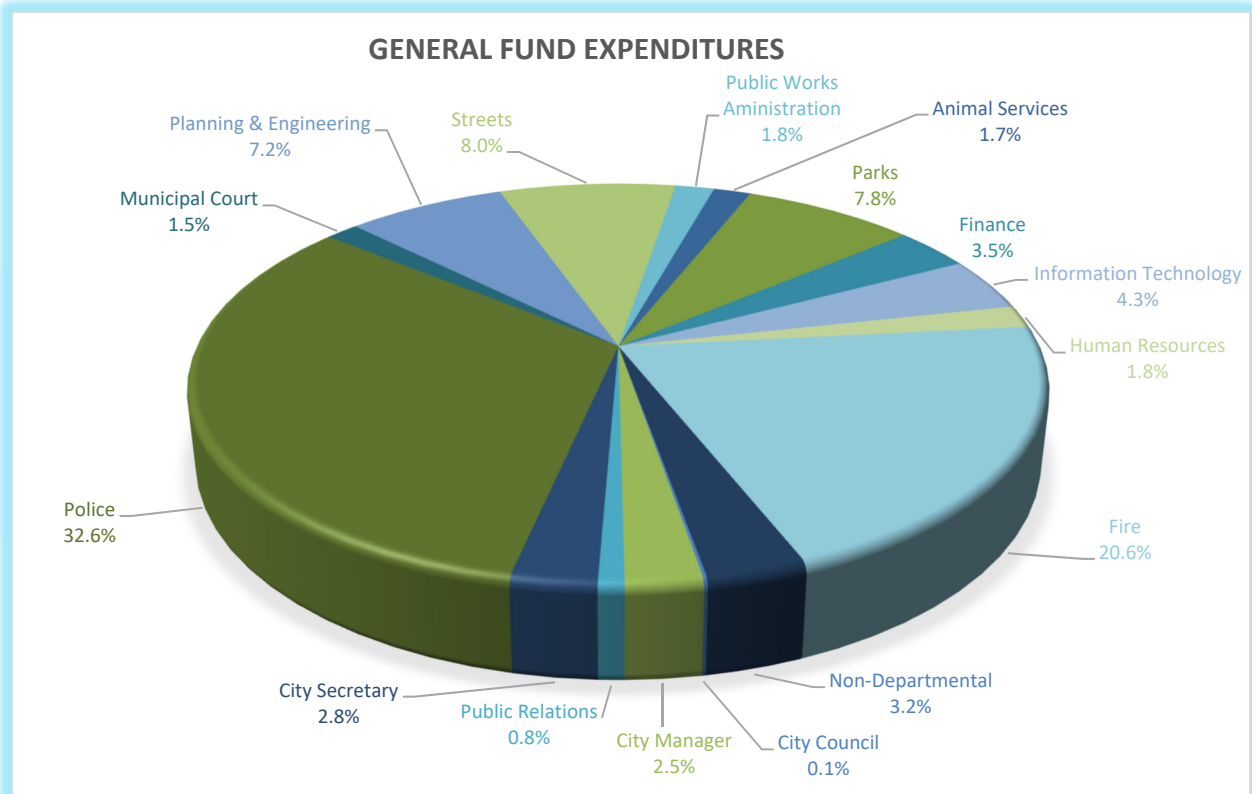
For fiscal year 2017-2018, we were conservative in our sales tax projections and as mentioned, we are experiencing revenue growth of more than 20% over projections. For fiscal year 2018-2019, we expect this continued growth and have budgeted a 15-20% increase for the coming year. A major entertainment center will be opening mid-year in fiscal year 2018-2019 which is expected to attract much interest in the area and spur additional development. A chart reflecting past growth and anticipated growth in sales taxes is shown below:



General Fund Expenditure Highlights

A summary of expenditures by department for fiscal year 2018-2019 as compared to fiscal year 2017-2018 is as follows:

Department	FY 2017-2018 Current Budget	FY 2018-2019 Adopted Budget	\$ Difference	% Difference
City Manager	\$ 384,994	\$ 332,461	(\$ 52,533)	-13.6%
Public Relations	0	112,317	112,317	
City Council	10,400	16,000	5,600	53.8%
City Secretary	360,998	371,850	10,852	3.0%
Police	4,000,528	4,389,887	389,359	9.7%
Municipal Court	214,120	200,713	(13,407)	-6.3%
Planning and Engineering Services	930,812	966,150	35,338	3.8%
Public Works - Streets	947,480	1,074,969	127,488	13.5%
Public Works Administration	230,140	237,189	7,049	3.1%
Animal Services	228,528	226,453	(2,076)	-0.9%
Public Works - Parks	945,951	1,050,745	104,793	11.1%
Finance	451,461	468,270	16,809	3.7%
Information Technology	553,574	577,691	23,916	4.3%
Human Resources	234,563	242,006	7,443	3.2%
Fire Department	2,439,260	2,781,143	341,883	14.0%
Non Departmental	434,149	437,200	3,051	0.7%
Total Expenditures	\$12,367,159	\$13,485,043	\$1,117,884	9.0%



The following section serves to provide additional detailed information for the fiscal year 2018-2019 budget, by department:

City Manager

The reduction in this budget for the City Manager's office is the separation of the public relations function into an independent division.

City Manager – Public Relations

In fiscal year 2017-2018, Council approved a budget that included funding for improvements to our communications. That funding was utilized to employ a Public Relations Manager during the year which has enhanced the City's ability to communicate with the public, promote city events and manage the City's social media. This budget shows the cost of public relations as a separate cost center. Non-capital outlay includes funding to purchase equipment to hold town hall meetings throughout the year.

City Council

The City Council budget includes funding for tablets for the city council that should reduce costs associated with printing council agenda packets and making information more easily accessible to council members.

City Secretary

While there are no significant changes in the city secretary budget, it should be noted that election costs are increasing by more than 13% due to upgrade of voting equipment.

Police Department

The Police Department budget reflects an additional 4 police officer positions to be funded beginning in January of 2019. 3 police officer positions within the patrol division and 1 officer in the School Resource Officer (SRO) program funded by the school district. Additional revenue to cover the new SRO position has been added to the

revenue budget as well. This budget also includes funding for the replacement of three police units and two administrative units, and capital repairs to the police department facility. Other increases include increases to IT maintenance contracts, specifically interagency software and online reporting technology.

Municipal Court

The reduction in municipal court is related to a reduction in services related to outside court security budgeted in the prior year but which was reconsidered. Court security continues to be provided by the City's police department.

Planning and Engineering

This budget has been divided into 3 divisions in the current year: Administration, Planning and Development Services. In addition, Planning and Engineering has reclassified the City Planner position to Assistant Director of Planning and Engineering.

Public Works – Streets

The Streets division budget includes an additional maintenance worker position for the increased work associated with growth of the City. In addition, this budget includes a 20% increase in maintenance supplies and an increase in equipment rental needed for street and sidewalk maintenance.

Animal Services

Although, there is an overall decrease in the budget for Animal Services, additional funding is provided for professional services related to the care of the animals.

Public Works - Parks

The fiscal year 2018-2019 budget shows an increase of approximately 11% in the parks budget. An additional maintenance worker position is added due to the growth in our parks facilities with the addition of the sports complex and the community garden in 2018. Increases in utilities, specifically water costs, are required to get our parks in better shape overall. In addition, the parks budget includes funding for special events throughout the year such as the Cibolo Summer Nights program which was a very successful event in 2018. Capital equipment is funded in the current year as well, to improve efficiency in our work.

Finance

The budget for Finance includes an increase in cost of services provided by the Guadalupe County Appraisal District and the Guadalupe County Tax Office. As the City's property values increase over the percentage increase of other taxing jurisdictions, our share of these services increases as well.

Information Technology

Within Information Technology's budget, transfers to the IT replacement fund increased significantly. For prior years, the amounts calculated from each department included replacement of individual departmental computer and peripheral equipment. For the upcoming year, IT calculated the replacement cost of all technology related equipment including security cameras, servers, firewalls, audio-video equipment and the phone system and increased transfers with the IT budget for these.

Human Resources

Overall the Human Resources budget increased by 3.2%. Cost increases in IT maintenance contracts and requested increase in employee engagement make up most of the difference.

Fire Department

The fire department budget includes funding for 4 new firefighters mid-year and implementation of a rank structure within the organization. 6 positions will convert from firefighters to fire apparatus operators and 3 will convert to lieutenants to establish a hierarchy within the organization before opening fire station #3 anticipated by 2021. Other increases in the fire department budget are related to contractual services and intergovernmental services. The principal and interest payments are related to the financing of a new pumper truck. Increases in our EMS contract with the City of Schertz is related to our population growth and a CPI adjustment.

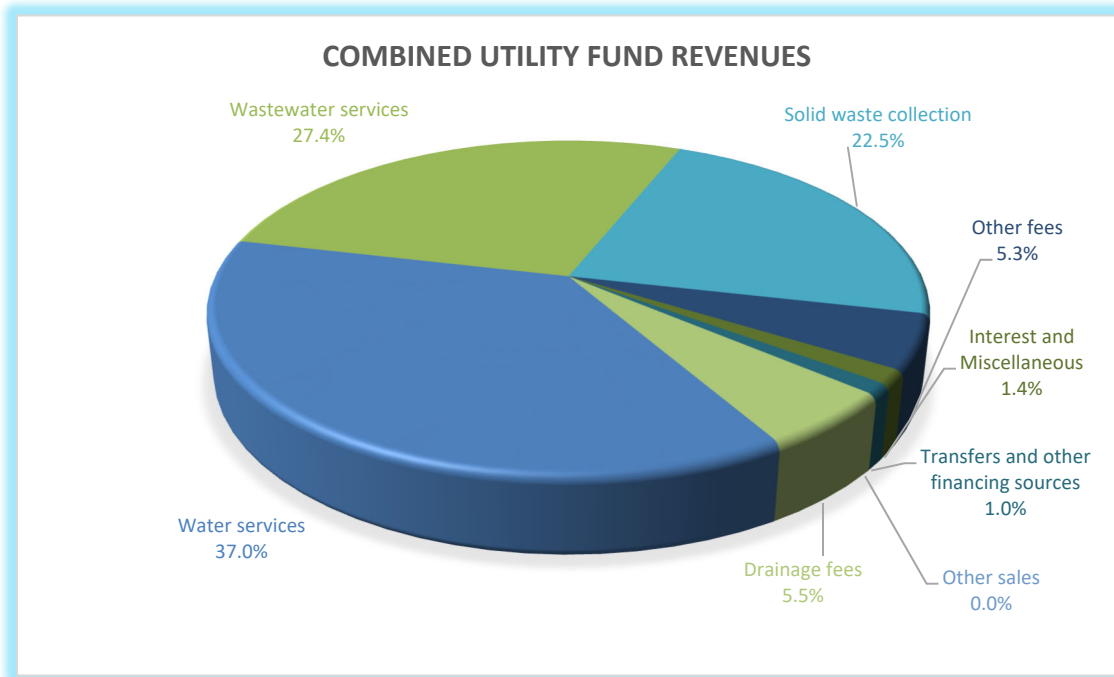
Non-Departmental

Although there is no significant change in the budget from the prior year's original budget, the increase in the revised budget is due to the redistribution of the salary savings. During the year, as salary savings is recognized in each department, the salary savings line within the non-departmental budget goes to zero. An item to note in the fiscal year 2018-2019 budget is an increase in the amount contributed to the City of Schertz for services provided to our citizen's by Schertz, such as the library. Newsletter printing costs were moved in to the Public Relations budget for fiscal year 2018-2019. Capital outlay in the non-departmental budget includes funding for an additional digital marquee sign to enhance communications with the public and replacement of carpeting at City Hall.

Utility Fund and Drainage Utility Fund

The Utility fund and the Drainage Utility fund account for the revenues and expenses related to the acquisition and distribution of water resources, collection and disposal of wastewater, solid waste collection and maintenance of drainage ways of the City. The Utility fund and the City's Drainage fund budgets reflect increases in revenues to cover increased wastewater treatment costs and future water development costs. The following chart shows the revenue distribution for the combined Utility Funds:

Revenue Category	FY 2017-2018	FY 2018-2019	\$ Difference	% Difference
	Current Budget	Adopted Budget		
Water services	\$4,335,600	\$4,590,700	\$255,100	5.9%
Wastewater services	3,187,900	3,399,800	211,900	6.6%
Solid waste collection services	2,829,000	2,792,800	(36,200)	-1.3%
Other fees	632,200	653,300	21,100	3.3%
Interest and miscellaneous	91,700	161,800	70,100	76.4%
Other sales	6,000	600	(5,400)	-90.0%
Transfers and other financing sources	<u>0</u>	<u>105,000</u>	<u>105,000</u>	
Total Utility Revenues	\$11,082,400	\$11,704,000	\$621,600	5.6%
Drainage Services	\$655,600	\$677,100	\$21,500	3.3%
Interest and miscellaneous	750	6,500	5,750	766.7%
Transfers and other financing sources	<u>0</u>	<u>22,000</u>	<u>22,000</u>	
Total DUD Revenues	\$656,350	\$705,600	\$49,250	7.5%



Utility Fund Revenue Highlights

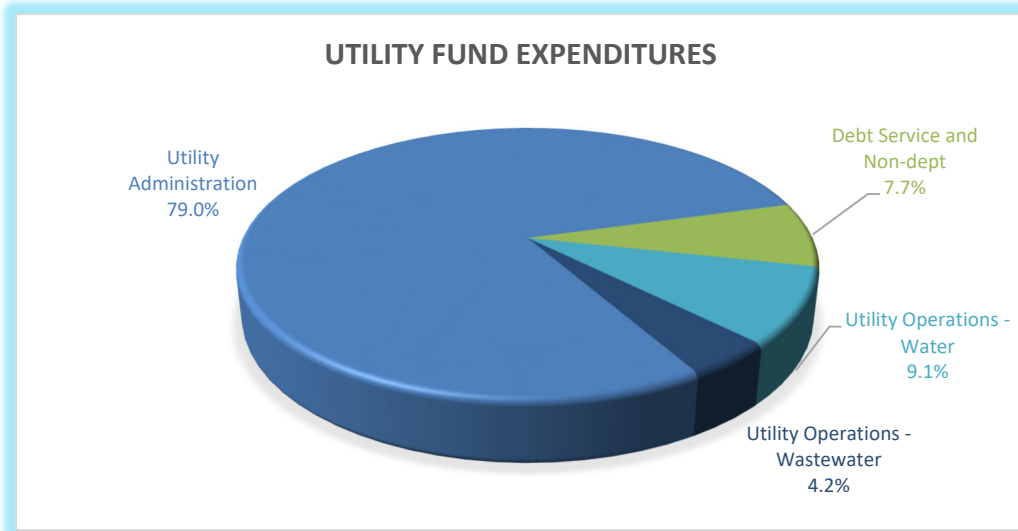
Fiscal year 2017-2018 utility fund revenues are expected to be slightly below target by approximately 1.4%. While water and wastewater revenues are hitting the mark, solid waste collection revenue for commercial customers is below original budget by approximately 20%. This shortfall is attributable to a reduction in residential construction activity in the first part of this year. Residential water consumption has been 2% more than prior year consumption, while commercial consumption has been up by 25% with an increase of 10% in the number of commercial accounts. Fiscal year 2017-2018 has been a drier year than 2016-2017 which may be another reason for the increased consumption. We expect a continued increase in average commercial water consumption based on the addition of two new car wash businesses in Cibolo. Residential wastewater revenues are slightly lower than originally budgeted (2.5%) due to an overall decrease in the city's calculated wastewater winter average, which is calculated annually on each resident's winter average consumption. Commercial wastewater revenues are doing better than original budget by approximately 10% similar to the growth in commercial accounts. For fiscal year 2018-2019, the City is proposing an increase to wastewater rates of 25-cents per 1,000 gallons to match the increase that will be passed through from Cibolo Creek Municipal Authority (CCMA). Solid waste collection rates are also scheduled for a 3.1% increase effective January 1, 2019. These rates have not increased since January 1, 2017.

Utility Fund Expenditure Highlights

For fiscal year 2017-2018, the revised budget reflects a decrease of approximately \$350 thousand or 3.2% due in part to the reduced costs related to our solid waste collection revenue being less than budgeted. These revenues are passed through to the contractor at 85% of the charges. Another significant savings in the budget was due to vacancies in our utility department throughout the year. Our savings in personnel were approximately 13% of total personnel costs which is about 10 times more than budgeted salary savings. Utility fund expenditures are projected to increase by 6.0% in fiscal year 2018-2019. Approximately 35% of the increased cost is attributable to a 7% increase in wastewater treatment costs passed on to us through CCMA. Another 30% of the increase is attributable to an increase in water development costs through Cibolo Valley Local Government Corporation (CVLGC). The CVLGC is an intergovernmental corporation created to fund the acquisition and transmission of additional water resources to the participating cities of Cibolo and Schertz. Additionally, water supply costs from our provider Canyon Regional Water Authority (CRWA) are expected to increase by approximately 3% accounting for 15% of the overall cost increase. Other increases are related to increased lab testing required by regulatory agencies, equipment purchases intended to increase efficiency and reclaim usable resources, and additional maintenance of infrastructure.

The following chart shows the expenditures for the Utility Fund:

Expenditure Category	FY 2017-2018 Current Budget	FY 2018-2019 Adopted Budget	\$ Difference	% Difference
Utility Administration	\$8,772,562	\$9,291,656	\$519,094	5.9%
Utility Operations - Water	964,870	1,064,345	99,475	10.3%
Utility Operations - Wastewater	442,930	497,948	55,017	12.4%
Non-department and Debt Service	<u>917,252</u>	<u>904,883</u>	<u>(12,369)</u>	-1.3%
Total Utility Expenditures	\$11,097,615	\$11,758,832	\$661,217	6.0%



Drainage Utility District

The Drainage Utility district was created in 2011 to establish funding for maintenance of the City's drainage ways. The fee structure is based on \$5 per LUE (living unit equivalent). The calculation is based on a property's impervious coverage area. Most residential properties are currently charged the equivalent of 1 LUE or \$5 monthly. This budget does not include a drainage rate increase.

Drainage utility expenditures include an increase in engineering related to the City's MS4 plan which is prepared every 5 years. Capital funded in the budget includes a skid-steer and partial funding of a trammel.

Economic Development Corporation

The Economic Development Corporation (EDC) has been busy with all of the commercial activity and attention that Cibolo is experiencing. Notable 2017-2018 accomplishments were the opening of Zaxby's, Tractor Supply and two new car wash businesses in Cibolo as well as the announcement and groundbreaking for a major, multi-million dollar commercial development on the Fasken Oil and Ranch property anchored by Santikos Entertainment. The center will include 12 theaters with luxury reclining seating, arcades, sports bar and 16 bowling lanes. The facility will employ approximately 200 people and is expected to open in the Spring of 2019. This 80 acre site will also include the development of family restaurants and retail development and is expected to have a significant sales tax impact by late fiscal year 2019.

Sales taxes make up approximately 81.4% of the EDC revenue budget and we expect that figure to grow as our commercial sector continues to develop. The remaining 18.6% of total revenues is a transfer from the General Fund to support a level of expense that has historically been supported from the General Fund. The fiscal year 2018-2019 revenue budget reflects a 15% increase over the 2018 revised budget.

Fiscal year 2017-2018 provided funding for a downtown parking lot, as well as continued funding for business development grants. While engineering for the downtown parking lot is getting started this year, most of the prior year funding has been moved into fiscal year 2018-2019 with an additional amount added to support this project. Additional funding in the EDC budget includes professional services for a hotel feasibility study and funding to support a portion of a digital marquee sign. This budget also includes additional funding of a grants program to support four local businesses and carryover funding from grants approved in prior years that have not been finalized.

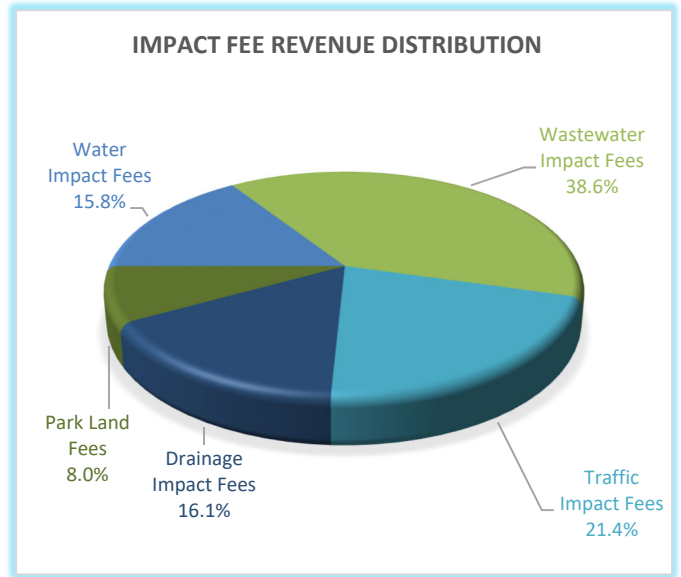
Capital Programs

The projects which are listed below outline this year’s capital outlay program within operating funds:

Description	Department	Justification	Cost
<u>General fund:</u>			
Building improvements – PD	Police department	Repair	\$ 54,000
(3) Police Units	Police-Patrol	Replacements	188,900
(2) PD Administrative units	Police department	Replacement	60,200
Bucket Truck	Streets		50,000
Wide Area Mower	Parks	Mowing of larger turf areas	62,300
Truck	Parks		36,700
Cabling for community center	IT	Connectivity	30,000
Fire Hose	Fire	Replacement	20,000
Radio equipment	Fire	Replacement	53,000
Digital marquee sign	Non-departmental	Better communication	60,000
City Hall improvements	Non-departmental	Replacement	<u>20,000</u>
			\$635,100
<u>Utility Fund:</u>			
Haul Truck and Trailer	Utility funds	Haul backhoe	\$49,000
Mini-Excavator	Utility funds	Easier maneuverability	65,000
Trommel	Utility funds	Recycle dirt	<u>30,000</u>
			\$144,000
<u>Drainage Utility District:</u>			
Skid-steer	Drainage	Maintain smaller areas	\$77,500
Trommel	Drainage	Recycle dirt	<u>30,000</u>
			\$107,500
<u>Economic Development:</u>			
Old Town District enhancements	EDC	Enhance downtown	\$167,300
Digital marquee sign	EDC	Better communication	<u>10,000</u>
			\$177,300
Total Capital in Operating Funds			
			\$1,063,900
<u>Other Funds:</u>			
School zone flashing beacons	Child Safety Fund	Child safety	\$65,000
Bioswales	Park Impact fees	Preserve landscaping at ballfield	\$18,000
Cabling for community center	Bond funding	Connectivity	\$45,000

Impact Fees

In the development process, the City imposes impact fees to recover costs related to the impact of new development on existing infrastructure. Those impact fees are calculated based on a professional engineering study contracted by the City. These fees were last updated in 2014 and are due for further update in the upcoming fiscal year. Water impact fees are expected to increase due to new development expected to occur in our water CCN area at the latter part of fiscal year 2017-2018 and into fiscal year 2018-2019. Categories of impact fees and the related revenues are as follows:



Impact Fee Category	FY 2017-2018	FY 2018-2019	\$ Difference	% Difference
	Current Budget	Adopted Budget		
Water Impact Fees	\$ 153,214	\$ 226,495	\$ 73,281	47.8%
Wastewater Impact Fees	532,417	551,889	19,472	3.7%
Traffic Impact Fees	432,490	306,610	(125,880)	-29.1%
Drainage Impact Fees	262,263	231,055	(31,208)	-11.9%
Park Land & Improvement Fees	136,800	115,200	(21,600)	-15.8%
Total Impact Fees	\$1,517,184	\$1,431,249	(\$85,935)	-5.7%

Impact fees fund capital projects in the City that would otherwise be funded by issuance of bonds or increases in property taxes and utility rates. Projects that are expected to be completed in the current fiscal year or anticipated for funding for the coming fiscal year include:

- Water distribution along Haeckerville Road;
- Wastewater line extension along FM 78 (East of Main Street);
- Wastewater CCN acquisition;
- Improvements along Haeckerville Road from FM 78 to Town Creek;
- Pavement management analysis;
- Drainage improvements at Tolle Road;
- Town Creek West Drainage project;
- Pedestrian walkway to interconnect fields; and
- Splash pad located at the new community center.

Capital Project Funds

GENERAL OBLIGATION BONDS				
PROJECT	BOND ISSUE	AVAILABLE FUNDS	DESCRIPTION	STATUS/ TIMELINE
COMPLETED PROJECTS				
2008 Proposition 1 & 2: Public Safety and Street Improvements	2009 General Obligation Bonds	\$0	\$6.4 M in public safety facilities. \$4.35M in street improvements – Cibolo Valley Drive.	Completed in early 2011.
2008 Proposition 4: Quality of Life - Ball Field Construction	2011 General Obligation Bonds and 2017 Certificates of Obligation	\$0	Land acquisition for a community park and construction of a competition ball field complex.	Construction completed Spring 2018.
2013 Proposition 2: Fire Station Improvements	2014 General Obligation Bonds	\$0	Refurbish fire station #1 by expanding living quarters and office space.	Construction completed Fall 2017.
2014 Proposition 3: Road Improvements - Haeckerville Road	2015 General Obligation Bonds	\$195,900	Haeckerville Road improvements from Lower Seguin to IH-10 to include drainage enhancements, road widening, and resurfacing.	Construction began in May 2017. Completed Spring 2018.
2015 Proposition 1: Road Improvements – Borgfeld Road	2016 General Obligation Bonds	\$0	Borgfeld Road improvements to include road widening, traffic signalization and sidewalks.	Project completed Spring 2018
PROJECTS IN PROGRESS				
2008 Proposition 3: Drainage Improvements - Town Creek Drainage Project	2011 and 2013 General Obligation Bonds	\$7,073,095	Lessen storm water runoff impacts of upstream developments by creating capacity to mitigate more frequent storm events.	Scheduled to bid late fall of 2018. Construction expected by Winter 2018.
2008 Proposition 5: Quality of Life - Community Center	2013 General Obligation Bonds and 2017 Certificates of Obligation	\$4,419,057	Construction of a multi-use community events facility.	In construction. Construction expected to be completed May 2019.
2013 Proposition 1: Road and Sidewalk Improvements	2014 General Obligation Bonds	\$1,910,574	North Main/FM 1103 Intersection improvements and Borgfeld Sidewalks.	Utility relocation in progress. Construction expected to start late August 2018.
2014 Proposition 1: Road Improvements – FM 1103	2015 General Obligation Bonds	\$158,978	FM 1103 Roadway improvements (with TXDOT participation) to include lane widening, signalization and sidewalks.	Participation commitment from TXDOT. Acquisition of right-of-way underway. Construction expected in late 2019.
2014 Proposition 2: Fire Station # 3	2015 and 2018 General Obligation Bonds	\$2,625,750	Construction of fire station #3 at Weidner and FM 1103. Additional \$3.5M issued in 2018.	Ladder truck delivered late 2017. Begin design work and construction in 2019.

REVENUE BONDS				
PROJECT	BOND ISSUE	AVAILABLE FUNDS	DESCRIPTION	STATUS/ TIMELINE
Water & Wastewater Infrastructure	2012 Revenue Bonds	\$3,034,051	Construction of water storage and distribution facilities to interstate highways and extending wastewater lines along FM 78.	<u>Town Center water plant project</u> Construction of 1.25 M Gal Elevated tank and ground storage tank completed. Pump station was completed January 2018.

In addition, the list of recommended, prioritized capital improvements approved by Council will be attached to the final approved budget. The CIP committee is currently meeting to update this plan. This plan, approved by City Council, is the planning guide the City Council will consider when addressing community wide capital improvement projects on an annual basis. Consideration for future funding of this CIP plan should be kept in mind as well.

The fiscal year 2018-2019 budget as presented is designed to meet the current operational needs of the organization, and to anticipate additional growth within the southern portion of the City.

Respectfully,

Robert T. Herrera

City Manager

Anna Miranda

Finance Director



ORDINANCE NO. 1245

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF CIBOLO, GUADALUPE COUNTY, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR 2018-2019, BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019, AMENDING THE BUDGET FOR THE PRECEDING FISCAL YEAR ENDING SEPTEMBER 30, 2018 PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL OTHER ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a Proposed Budget for the period commencing October 1, 2018 and ending September 30, 2019 has been prepared and submitted by the City Manager in accordance with Article VII of the City Charter; and

WHEREAS, a public hearing on the Proposed Budget was held on September 4, 2018 after due and proper notice of said hearing having been given in accordance with the City Charter; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of the budget contained in the City Charter have been in all things complied with; and

WHEREAS, after full and final consideration, the City Council is of the opinion that the budget should be approved and adopted;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CIBOLO, TEXAS:

SECTION 1

The Proposed Budget herein presented and attached to this Ordinance for all funds for the fiscal year commencing October 1, 2018 and ending September 30, 2019, is hereby approved and adopted and the "Revised" budget herein presented and attached to this Ordinance for all funds for the fiscal year ending on September 30, 2018 is hereby amended.

SECTION 2

The City Manager is hereby authorized to contract for expenditures without further approval of the City Council for all budgeted items not exceeding the limits set by the State of Texas and to transfer unencumbered appropriations within and between departmental operating budgets absent further approval of the City Council without exceeding total fund appropriations established by this adopted budget.

SECTION 3

The sums below are hereby appropriated from the respective funds for the payment of expenditures for fiscal year 2018-2019 on behalf of the City government as established in the approved budget document:

General Fund	\$13,485,043
Water and Sewer Fund	11,758,832
Debt Service Fund	4,018,477
Drainage Utility District	748,475
Economic Development Fund	731,903
Cibolofest	30,000
Water Impact Fees	500,000
Wastewater Impact Fees	1,950,000
Street/Traffic Impact Fees	500,000
Drainage Impact Fees	1,655,000
Park Land Fees	465,000
Court Technology	6,000
Court Security	4,000
Police Seizure Fund	2,500
Police Education Fund	8,000
Police Special Fund	30,085
Child Safety Fund	86,700
Street Maintenance Fund	750,000
IT Replacement Fund	56,850
2011 GO Bonds	3,280,177
2012 Revenue Bonds	1,900,000
2013 GO Bonds	7,040,918
2014 GO Bonds	1,630,574
2015/2019 GO Bonds	6,351,178
2017 Certificates of Obligation	1,022,057
2018 GO Bonds	<u>2,675,750</u>
	\$60,687,519

SECTION 4 CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all other ordinances of the City of Cibolo, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

**SECTION 5
SEVERABILITY**

That it is hereby declared to be the intention of the City Council of the City of Cibolo that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**SECTION 6
EFFECTIVE DATE**

This Ordinance shall take effect and shall be in full force at 12:00 a.m. on October 1, 2018.

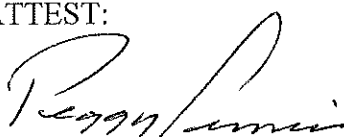
PASSED AND APPROVED AND ADOPTED THIS 11TH DAY OF SEPTEMBER, 2018.

APPROVED:

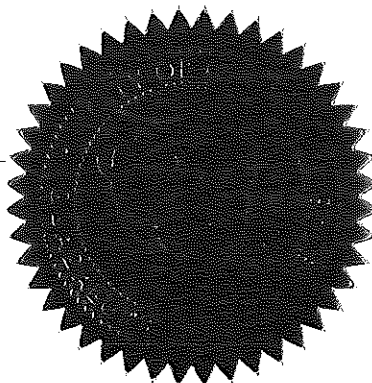


Stosh Boyle, Mayor

ATTEST:



Peggy Cimics, City Secretary





ORDINANCE 1247

ORDINANCE TO RATIFY INCREASE OF \$779,008 IN PROPERTY TAX REVENUES FROM LAST YEAR'S OPERATING BUDGET AS REFLECTED IN THE 2018-2019 PROPOSED BUDGET; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL OTHER ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 102.007 (c) of the Texas Local Government Code provides that adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, that a vote under Section 102.007(c) is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CIBOLO, TEXAS:

SECTION 1

That the City Council ratifies the increase of \$779,008 in property tax revenues from last year's operating budget as reflected in the 2018-2019 Proposed Budget.

SECTION 2 CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all other ordinances of the City of Cibolo, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 3 SEVERABILITY

That it is hereby declared to be the intention of the City Council of the City of Cibolo that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared

unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**SECTION 4
EFFECTIVE DATE**

This Ordinance shall take effect and shall be in full force at 12:00 a.m. on October 1, 2018.

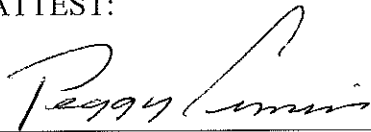
PASSED AND APPROVED AND ADOPTED THIS 11TH DAY OF SEPTEMBER, 2018.

APPROVED:

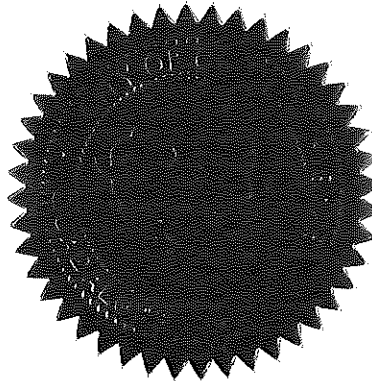


Stosh Boyle, Mayor

ATTEST:



Peggy Cimics, City Secretary





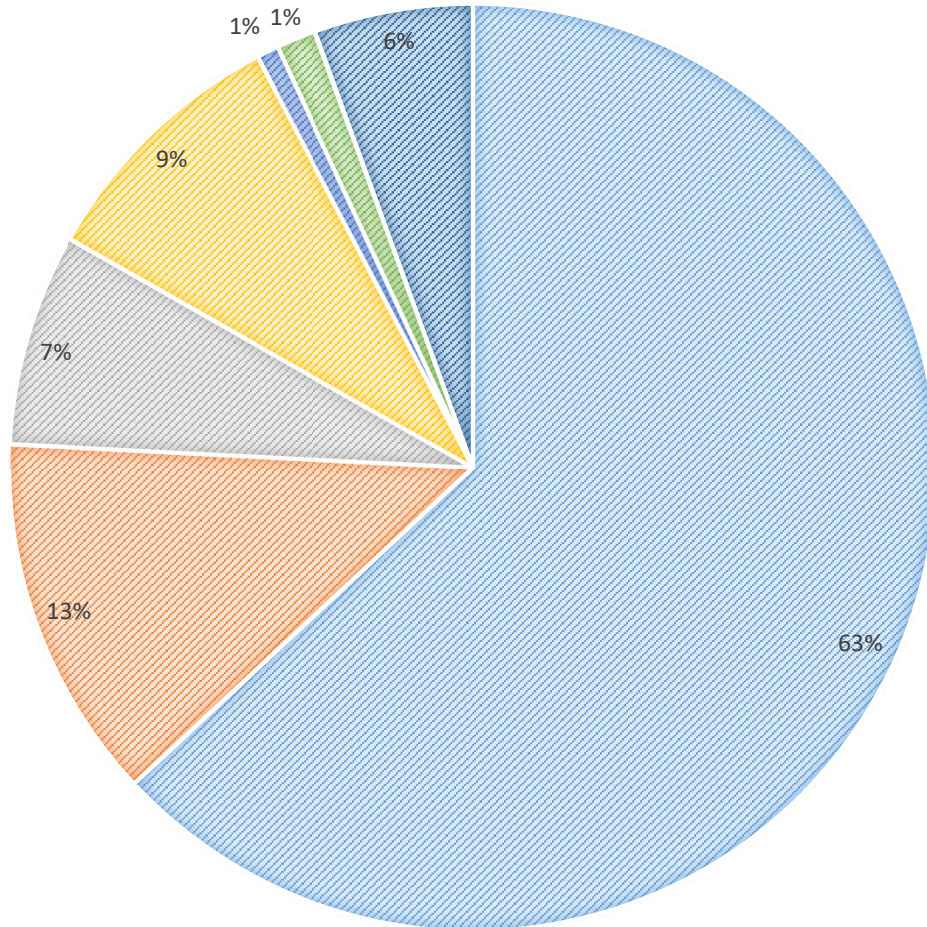
GENERAL FUND

The General Fund is the general operating fund of the City and is always classified as a major fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues, and investment of idle funds. Primary expenditures are for general administration, law enforcement, fire suppression, code enforcement, street maintenance and park maintenance.

GENERAL FUND

	PRIOR YEAR ACTUALS	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
BEGINNING FUND BALANCE	5,765,351	5,315,194	5,315,194	4,748,189
REVENUES:				
GENERAL TAXES AND FRANCHISE FEES	7,433,364	7,800,100	8,175,100	9,076,300
PERMITS AND FEES	2,107,983	2,277,800	2,219,784	2,347,300
ANIMAL SERVICES	25,415	20,200	24,158	22,200
COURT AND ALARM FEES	241,492	306,200	211,331	306,200
INTEREST AND MISCELLANEOUS	130,260	115,800	178,668	191,000
PARKS AND GRANTS	157,685	55,700	70,754	72,000
INTERGOVERNMENTAL AND TRANSFERS	728,946	761,803	753,140	833,800
OTHER FINANCING SOURCES	674,936	-	-	254,000
SUBTOTAL REVENUES	11,500,081	11,337,603	11,632,935	13,102,800
TOTAL AVAILABLE	17,265,432	16,652,797	16,948,130	17,850,989
EXPENDITURES:				
CITY MANAGER	301,955	384,994	345,972	332,461
PUBLIC RELATIONS	-	-	-	112,317
CITY COUNCIL	6,027	10,400	10,426	16,000
CITY SECRETARY	292,277	360,998	354,616	371,850
POLICE DEPARTMENT	3,821,663	4,000,528	3,791,378	4,389,887
MUNICIPAL COURT	189,065	214,120	192,249	200,713
PLANNING & ENGINEERING SERVICES	765,133	930,812	896,628	966,150
PUBLIC WORKS - STREETS	832,343	947,480	871,983	1,074,969
PUBLIC WORKS ADMINISTRATION	199,703	230,140	218,070	237,189
ANIMAL SERVICES	210,068	228,528	223,757	226,453
PUBLIC WORKS - PARKS	693,610	945,951	961,818	1,050,745
FINANCE	382,403	451,461	442,384	468,270
INFORMATION TECHNOLOGY	483,819	553,774	525,347	577,691
HUMAN RESOURCES	131,209	234,563	224,387	242,006
FIRE DEPARTMENT	2,999,263	2,439,260	2,460,987	2,781,143
NON-DEPARTMENTAL	624,048	434,149	632,136	437,200
SUBTOTAL EXPENDITURES	11,932,586	12,367,159	12,152,141	13,485,043
CHANGE IN RESERVED FUND BALANCE	(17,652)	(46,200)	(47,800)	(21,400)
ENDING FUND BALANCE	5,315,194	4,239,438	4,748,189	4,344,546

FY 2019 EXPENSE BREAKDOWN BY CATEGORY



- SALARIES AND BENEFITS
- SERVICES, UTILITIES AND TRAINING
- GENERAL SUPPLIES AND REPAIRS
- OTHER EXPENSES
- TRANSFERS
- DEBT SERVICE
- CAPITAL AND NON-CAPITAL

FISCAL YEAR 2019 GENERAL FUND BY EXPENSE CATEGORY

	SALARIES AND BENEFITS	SERVICES, UTILITIES AND TRAINING	GENERAL SUPPLIES AND REPAIRS	OTHER EXPENSES	TRANSFERS	TOTAL FY 19 OPERATING	DEBT SERVICE	CAPITAL AND NON- CAPITAL	GRAND TOTAL
EXPENDITURES:									
CITY MANAGER	308,341	15,420	8,100	-	600	332,461	-	-	332,461
PUBLIC RELATIONS	67,087	34,600	1,300	-	330	103,317	-	9,000	112,317
CITY COUNCIL	-	5,000	4,700	-	-	9,700	-	6,300	16,000
CITY SECRETARY	196,990	123,700	50,500	-	660	371,850	-	-	371,850
POLICE DEPARTMENT	3,252,888	234,595	331,600	190,600	14,825	4,024,508	62,279	303,100	4,389,887
MUNICIPAL COURT	110,603	77,850	7,100	4,000	1,160	200,713	-	-	200,713
PLANNING & ENGINEERING SERVICES	765,430	167,950	22,250	7,500	3,020	966,150	-	-	966,150
PUBLIC WORKS - STREETS	733,359	36,500	224,200	-	360	994,419	-	80,550	1,074,969
PUBLIC WORKS ADMINISTRATION	199,886	25,640	5,200	-	3,463	234,189	-	3,000	237,189
ANIMAL SERVICES	171,473	26,750	25,500	175	2,555	226,453	-	-	226,453
PUBLIC WORKS - PARKS	555,390	222,595	122,050	-	360	900,395	-	150,350	1,050,745
FINANCE	270,755	191,785	4,650	-	1,080	468,270	-	-	468,270
INFORMATION TECHNOLOGY	191,957	274,380	22,000	-	59,354	547,691	-	30,000	577,691
HUMAN RESOURCES	169,661	38,490	33,275	-	580	242,006	-	-	242,006
FIRE DEPARTMENT	1,733,352	99,600	103,900	621,583	15,586	2,574,021	123,121	84,002	2,781,143
NON-DEPARTMENTAL	(225,000)	145,200	32,000	405,000	-	357,200	-	80,000	437,200
SUBTOTAL EXPENDITURES	8,502,170	1,720,055	998,325	1,228,858	103,933	12,553,341	185,400	746,302	13,485,043

FISCAL YEAR 2018 GENERAL FUND BY EXPENSE CATEGORY

	SALARIES AND BENEFITS	SERVICES, UTILITIES AND TRAINING	GENERAL SUPPLIES AND REPAIRS	OTHER EXPENSES	TRANSFERS	TOTAL FY 18 OPERATING	DEBT SERVICE	CAPITAL AND NON- CAPITAL	GRAND TOTAL
EXPENDITURES:									
CITY MANAGER	363,854	9,650	10,670	-	820	384,994	-	-	384,994
PUBLIC RELATIONS	-	-	-	-	-	-	-	-	-
CITY COUNCIL	-	4,000	4,300	-	-	8,300	-	2,100	10,400
CITY SECRETARY	190,438	124,000	46,000	-	560	360,998	-	-	360,998
POLICE DEPARTMENT	3,056,709	192,160	306,080	190,600	8,100	3,753,649	62,279	184,600	4,000,528
MUNICIPAL COURT	104,560	100,000	4,600	4,000	960	214,120	-	-	214,120
PLANNING & ENGINEERING SERVICES	746,696	150,846	22,750	7,500	3,020	930,812	-	-	930,812
PUBLIC WORKS - STREETS	695,736	35,520	182,500	-	360	914,116	14,883	18,482	947,480
PUBLIC WORKS ADMINISTRATION	194,890	25,620	6,600	-	780	227,890	-	2,250	230,140
ANIMAL SERVICES	166,228	24,550	26,000	150	1,400	218,328	-	10,200	228,528
PUBLIC WORKS - PARKS	519,459	189,765	77,475	-	360	787,059	-	158,893	945,951
FINANCE	259,296	186,745	4,540	-	880	451,461	-	-	451,461
INFORMATION TECHNOLOGY	189,358	283,250	21,500	-	720	494,828	-	58,946	553,774
HUMAN RESOURCES	165,733	35,210	33,140	-	480	234,563	-	-	234,563
FIRE DEPARTMENT	1,498,989	80,400	118,900	557,500	4,460	2,260,249	123,121	55,891	2,439,260
NON-DEPARTMENTAL	(225,000)	159,200	38,300	305,000	5,400	282,900	-	151,249	434,149
SUBTOTAL EXPENDITURES	7,926,945	1,600,916	903,355	1,064,750	28,300	11,524,266	200,283	642,610	12,367,159

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
REVENUE					
01-31100-00-00	PROPERTY TAXES - CURRENT	4,983,208	5,350,000	5,377,000	6,000,000
01-31120-00-00	DELINQUENT TAXES	14,823	19,800	9,300	13,300
01-31130-00-00	PENALTY & INTEREST	16,550	17,400	22,400	18,000
01-31140-00-00	SPECIAL ASSESSMENTS	1,408	1,100	1,500	1,400
01-31200-00-00	SALES TAX	1,532,840	1,577,900	1,931,000	2,205,000
01-31220-00-00	MIXED BEVERAGE TAX	25,582	40,700	23,700	26,070
01-31310-00-00	FRANCHISE FEE - ELECTRIC	395,313	410,900	405,700	415,800
01-31315-00-00	FRANCHISE FEE - PHONE	45,918	46,000	45,200	44,300
01-31320-00-00	FRANCHISE FEE - CABLE	263,344	231,600	239,200	227,200
01-31321-00-00	FRANCHISE FEE - CABLE (PEG)	52,568	46,200	47,800	45,400
01-31325-00-00	FRANCHISE FEE - GAS	4,631	4,200	6,200	7,130
01-31330-00-00	FRANCHISE FEE - GVSUD	54,981	54,300	66,100	72,700
01-31335-00-00	DEL FRANCHISE FEE - GVSUD	42,198	-	-	-
	GENERAL TAXES AND FRANCHISE FEES	7,433,364	7,800,100	8,175,100	9,076,300
01-32100-00-00	PLUMBING PERMITS	135,290	144,100	130,600	144,200
01-32150-00-00	ELECTRICAL PERMITS	110,522	129,100	131,800	133,200
01-32200-00-00	BUILDING PERMITS	140,817	179,100	171,100	161,700
01-32250-00-00	BUILDING PERMITS - NEW HOME	698,095	788,400	722,100	813,900
01-32255-00-00	SIGN PERMITS	10,160	8,400	7,500	9,500
01-32270-00-00	SITE DEVELOPMENT FEES-BI	206,847	111,200	135,200	133,000
01-32300-00-00	CONTRACTOR PERMITS	30,900	30,100	33,200	32,600
01-32350-00-00	REINSPECTION FEES	155,325	156,800	147,300	157,500
01-32360-00-00	CERTIFICATES OF OCCUPANCY	-	-	6,250	15,000
01-32400-00-00	SUBDIVISION PLAT FEES	48,405	54,200	85,200	61,100
01-32425-00-00	PLAT RECORDING FEES	1,950	2,600	3,300	2,900
01-32500-00-00	HEATING & A/C PERMITS	87,865	99,000	100,000	100,400
01-32600-00-00	PLAN CHECKS	415,631	460,600	395,300	461,000
01-32630-00-00	ZONING FEES	24,953	24,500	40,500	27,700
01-32650-00-00	VARIANCE FEES	100	400	900	1,000
01-32655-00-00	CONSULTANT FEES	30,700	38,100	85,500	48,800
01-32670-00-00	AGREEMENTS, PLAN AMENDMENTS AND PR	-	-	1,000	15,000
01-32875-00-00	CHIPPER SERVICE	-	40,000	-	7,500
01-32900-00-00	PUBLIC HEALTH & SAFETY PERMITS	9,370	10,100	11,139	11,600
01-32950-00-00	ALCOHOL LICENSES	1,052	1,100	11,895	9,700
	PERMITS AND FEES	2,107,983	2,277,800	2,219,784	2,347,300
01-33100-00-00	ANIMAL REGISTRATION	1,597	2,000	1,700	1,800
01-33115-00-00	ANIMAL CONTROL DONATIONS	2,463	1,200	658	-
01-33125-00-00	TRAP RENTALS	-	-	-	-
01-33150-00-00	BOARDING FEES	1,365	1,600	1,700	1,700
01-33200-00-00	IMPOUND FEES	5,605	4,300	6,000	5,400
01-33300-00-00	ANIMAL ADOPTION FEES	14,225	10,700	14,100	13,100
01-33350-00-00	REIMBURSABLE VET COSTS	160	400	-	200
01-33360-00-00	SPECIMEN FEES	-	-	-	-
	ANIMAL SERVICES	25,415	20,200	24,158	22,200
01-34100-00-00	FINES	176,722	218,000	149,400	218,000
01-34105-00-00	WARRANT FEES	13,078	21,800	7,800	21,800
01-34110-00-00	TIME PAY FEES	308	400	200	400
01-34125-00-00	SUMMONS SERVICE BY OFFICER	-	-	-	-
01-34310-00-00	CASH OVER/SHORT	12	100	-	100

01-34500-00-00	ADMIN FEES	8,319	10,800	8,800	10,800
01-34510-00-00	COURT SECURITY FEES	4,984	16,000	3,100	16,000
01-34520-00-00	COURT TECHNOLOGY FEES	4	-	-	-
01-34540-00-00	CREDIT CARD FEES	11,570	12,100	10,900	12,100
01-34550-00-00	DEL ACCT COLL FEES	357	600	-	600
01-34555-00-00	JURY FEE - FAIL TO APPEAR	-	-	-	-
01-34561-00-00	EXPUNCTION FEE	-	-	-	-
01-34600-00-00	REPORTS AND OTHER	1,823	1,400	1,700	1,400
01-34720-00-00	POLICE DONATIONS	85	100	331	100
01-34900-00-00	ALARM FEES	24,228	24,900	29,100	24,900
	COURT AND ALARM FEES	241,492	306,200	211,331	306,200
01-35100-00-00	INTEREST	88,450	94,600	149,000	171,350
01-35300-00-00	MISCELLANEOUS RECEIPTS	8,227	6,800	12,275	9,300
01-35315-00-00	NSF FEES	225	200	275	200
01-35335-00-00	CINGULAR TOWER RENTAL	8,458	9,200	9,900	10,150
01-35340-00-00	A/C - TRAP RENTAL	80	-	-	-
01-35400-00-00	RECYCLING PROGRAM REVENUE	-	-	-	-
01-35500-00-00	INSURANCE PROCEEDS	24,820	5,000	7,218	-
	INTEREST AND MISCELLANEOUS	130,260	115,800	178,668	191,000
01-36000-00-00	BALLFIELD MAINTENANCE AGREEMENT	-	-	24,000	30,000
01-36100-00-00	PARK/ PAVILION RENTALS	12,602	13,100	6,000	10,400
01-36105-00-00	MULTI-EVENT CENTER RENTAL	3,770	9,800	350	-
01-36115-00-00	PARK DONATIONS	-	-	-	-
01-36120-00-00	PARK DONATIONS/ GRANTS	-	100	-	-
01-36122-00-00	RESTRICTED DONATIONS	-	-	-	-
01-36124-00-00	GRANT - BULLET PROOF VEST	2,454	3,000	2,500	2,500
01-36126-00-00	GRANT PARK	19,530	-	-	-
01-36129-00-00	GRANTS - POLICE DEPT	56,412	-	3,480	-
01-36150-00-00	DEVELOPER PARTICIPATION	37,720	-	-	-
01-36300-00-00	PARK - BALLFIELD RENTAL	21,295	22,100	26,309	21,500
01-36415-00-00	SALE OF ASSETS	3,903	7,500	7,520	7,600
01-36420-00-00	SALE OF MATERIALS	-	100	595	-
	PARKS AND GRANTS	157,685	55,700	70,754	72,000
01-38100-00-00	INTERGOVERNMENTAL- SCUCISD	255,000	255,000	255,000	320,000
01-38110-00-00	INTERGOVTL-CITY OF SEGUIN	29,231	29,230	30,100	30,100
01-38150-00-00	INTERGOVTL- CCMA ADMIN FEE	4,815	5,800	4,740	5,500
01-38402-00-00	GARBAGE TRANSFERS	53,489	56,580	51,900	54,500
01-38502-00-00	TRANSFER FROM UTILITY FUND	223,134	240,068	241,700	250,800
01-38505-00-00	TRANSFER FROM EDC	6,000	6,000	6,000	6,000
01-38538-00-00	TRANSFER FROM CHILD SAFETY	15,485	24,513	18,900	21,700
01-38539-00-00	TRANSFER FROM STREET MTCE TAX	100,000	100,000	100,000	100,000
01-38540-00-00	TRANSFER FROM DUD	41,791	44,612	44,800	45,200
	INTERGOVERNMENTAL AND TRANSFERS	728,946	761,803	753,140	833,800
01-39000-00-00	OTHER FINANCING SOURCE	674,936	-	-	254,000
	OTHER FINANCING SOURCES	674,936	-	-	254,000
	TOTAL GENERAL FUND REVENUES	11,500,081	11,337,603	11,632,935	13,102,800

General Fund

40 – City Manager

Function: The City Manager is appointed by Council and serves as the Chief Administrative Officer of the City. The City Manager is responsible to the City Council for the execution of the laws and the administration of the government and all departments of the City. This position sees that all state laws and City ordinances are effectively enforced. The City Manager prepares and recommends to the council the annual budget and capital program and provides information to the Council to facilitate its ability to make informed policy decisions in the best interest of the community.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
City Manager	1	1	1
City Manager's Executive Assistant	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
CITY MANAGER					
01-51010-40-00	SALARIES	206,478	263,045	236,009	223,043
01-51011-40-00	LONGEVITY	1,200	1,440	1,440	1,680
01-51012-40-00	CAR ALLOWANCE	10,200	10,200	10,200	10,200
01-51015-40-00	OVERTIME	2,199	2,500	2,695	2,500
01-51016-40-00	PHONE ALLOWANCE	2,280	2,680	2,580	2,280
01-51020-40-00	UNEMPLOYMENT	18	560	324	360
01-51030-40-00	SOCIAL SECURITY - MEDICARE	14,160	21,562	17,036	18,337
01-51040-40-00	TMRS	28,431	37,176	33,304	31,054
01-51060-40-00	HEALTH - LIFE INSURANCE	19,316	24,211	20,783	18,386
01-51070-40-00	WORKERS COMPENSATION	496	479	507	501
	SALARIES AND BENEFITS	284,777	363,854	324,877	308,341
01-52620-40-00	PUBLICATIONS	182	300	255	300
01-52630-40-00	CONFERENCE/TRAVEL/TRAINING	3,228	3,000	3,000	3,600
01-52635-40-00	DUES, FEES AND LICENSES	3,501	3,500	3,500	3,600
01-52710-40-00	PROFESSIONAL FEES	2,139	1,700	1,700	7,000
01-52820-40-00	TELEPHONE	912	1,150	1,150	920
	SERVICES, UTILITIES AND TRAINING	9,961	9,650	9,605	15,420
01-53210-40-00	OFFICE SUPPLIES	964	1,200	1,200	1,000
01-53225-40-00	OFFICE MACHINERY/EQUIPMENT	256	3,900	3,900	1,000
01-53230-40-00	OTHER SUPPLIES	853	1,450	1,450	1,000
01-53240-40-00	POSTAGE	90	120	120	125
01-53610-40-00	MEETING EXPENSE	4,134	4,000	4,000	4,975
	GENERAL SUPPLIES AND REPAIRS	6,297	10,670	10,670	8,100
01-58006-40-00	TRANSF TO CAP/IT REPLACEMENT	920	820	820	600
	TRANSFERS	920	820	820	600
	CITY MANAGER	301,955	384,994	345,972	332,461

General Fund

40-01 – Public Relations

Function: The City of Cibolo Public Relations Department establishes and maintains beneficial relationships between the City of Cibolo and the public. The department has a responsibility to raise awareness about the City of Cibolo and allow the city to define, control, and distribute the message, both internally and externally. The core components of the Public Relations department are media relations, crisis communication, content development, and social media management.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public Relations Manager	0	1	1

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>PUBLIC RELATIONS</u>					
01-51010-40-01	SALARIES	-	-	-	49,832
01-51011-40-01	LONGEVITY	-	-	-	120
01-51016-40-01	PHONE ALLOWANCE	-	-	-	720
01-51020-40-01	UNEMPLOYMENT	-	-	-	180
01-51030-40-01	SOCIAL SECURITY - MEDICARE	-	-	-	3,876
01-51040-40-01	TMRS	-	-	-	6,565
01-51060-40-01	HEALTH - LIFE INSURANCE	-	-	-	5,688
01-51070-40-01	WORKERS COMPENSATION	-	-	-	106
	SALARIES AND BENEFITS	-	-	-	67,087
01-52600-40-01	IT MAINTENANCE CONTRACTS	-	-	-	1,000
01-52610-40-01	CONTRACT SERVICES	-	-	-	2,500
01-52620-40-01	PUBLICATIONS	-	-	-	5,000
01-52630-40-01	CONFERENCE/TRAVEL/TRAINING	-	-	-	1,000
01-52635-40-01	DUES, FEES AND LICENSES	-	-	-	100
01-52850-40-01	NEWSLETTER	-	-	-	25,000
	SERVICES, UTILITIES AND TRAINING	-	-	-	34,600
01-53210-40-01	OFFICE SUPPLIES	-	-	-	1,000
01-53230-40-01	OTHER SUPPLIES	-	-	-	300
	GENERAL SUPPLIES AND REPAIRS	-	-	-	1,300
01-54900-40-01	NON CAPITAL OUTLAY < \$9,999	-	-	-	9,000
	CAPITAL AND NON-CAPITAL	-	-	-	9,000
01-58006-40-01	TRANSF TO CAP/IT REPLACEMENT	-	-	-	330
	TRANSFERS	-	-	-	330
	PUBLIC RELATIONS	-	-	-	112,317

General Fund

41 – City Council

Function: The City Council operates under a City Council Manager form of government. The City Council is composed of Mayor that is elected at-large and seven council members elected by district for staggered two-year terms. The Council is charged with the responsibilities of enacting local legislation, adopting the budget, setting policies and appointing the City Manager.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Mayor	1	1	1
Council Member	7	7	7
	8	8	8

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
CITY COUNCIL					
01-52630-41-00	CONFERENCE TRAVEL	1,337	3,000	3,044	4,000
01-52820-41-00	TELEPHONE	1,330	1,000	1,000	1,000
	SERVICES, UTILITIES AND TRAINING	2,667	4,000	4,044	5,000
01-53210-41-00	OFFICE SUPPLIES	229	300	300	300
01-53215-41-00	PRINTING	151	500	347	500
01-53230-41-00	OTHER SUPPLIES	353	900	935	900
01-53610-41-00	MEETING EXPENSE	2,069	2,000	2,104	2,400
01-53760-41-00	AWARDS	558	600	597	600
	GENERAL SUPPLIES AND REPAIRS	3,360	4,300	4,282	4,700
01-54900-41-00	NON-CAPITAL OUTLAY	-	2,100	2,100	6,300
	CAPITAL AND NON-CAPITAL	-	2,100	2,100	6,300
	CITY COUNCIL	6,027	10,400	10,426	16,000

General Fund

42 – City Secretary

Function: The City Secretary is appointed by Council, but works administratively for the City Manager. The City Secretary serves as custodian of all official records of the City Council. The City Secretary’s Office coordinates preparation of Council agendas and the official minutes, prepares legal notices for publication and posting, maintains the City seal and attests all city documents, is responsible for oaths of office, maintains boards, commission agendas and minutes and receives bids. The City Secretary also oversees all City elections.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
City Secretary	1	1	1
Assistant City Secretary	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
CITY SECRETARY					
01-51010-42-00	SALARIES	137,036	142,448	142,121	147,850
01-51011-42-00	LONGEVITY PAY	1,680	1,920	1,920	2,160
01-51015-42-00	OVERTIME	1,485	2,500	2,047	2,500
01-51016-42-00	PHONE ALLOWANCE	720	720	720	720
01-51020-42-00	UNEMPLOYMENT TAX	138	360	324	360
01-51030-42-00	SOCIAL SECURITY / MEDICARE	10,671	11,290	11,145	11,722
01-51040-42-00	RETIREMENT	18,018	19,400	19,314	19,851
01-51060-42-00	HEALTH - LIFE INSURANCE	11,576	11,491	11,256	11,507
01-51070-42-00	WORKERS COMPENSATION	348	308	298	320
	SALARIES AND BENEFITS	181,671	190,438	189,145	196,990
01-52610-42-00	CONTRACT SERVICES	13,150	18,000	16,806	18,000
01-52620-42-00	PUBLICATIONS	570	1,000	502	600
01-52625-42-00	ADVERTISING/LEGAL NOTICES	7,306	10,000	8,707	10,000
01-52630-42-00	TRAVEL AND TRAINING	5,873	7,000	6,771	7,000
01-52635-42-00	DUES, FEES AND LICENSES	7,634	8,000	6,549	8,100
01-52680-42-00	LEGAL SERVICES	52,636	80,000	79,689	80,000
	SERVICES, UTILITIES AND TRAINING	87,169	124,000	119,025	123,700
01-53210-42-00	OFFICE SUPPLIES	1,158	1,600	1,597	1,600
01-53230-42-00	OTHER SUPPLIES	2,512	3,600	3,546	3,600
01-53240-42-00	POSTAGE	146	400	396	400
01-53610-42-00	MEETING EXPENSE	277	400	392	400
01-53640-42-00	ELECTION	8,933	30,000	29,995	34,000
01-53750-42-00	SPECIAL EVENTS EXPENSES	7,020	7,500	7,462	8,000
01-53751-42-00	PARKS COMMISSION EVENTS	2,512	2,500	2,498	2,500
	GENERAL SUPPLIES AND REPAIRS	22,557	46,000	45,887	50,500
01-58006-42-00	TRANSF TO CAP/IT REPLACEMENT	880	560	560	660
	TRANSFERS	880	560	560	660
	CITY SECRETARY	292,277	360,998	354,616	371,850

General Fund

43-00 – Police Department-Administration

Function: The Police Department is responsible for the protection of life and property, as well as, the enforcement of local, state and federal laws. The overall goal of the Police Department is to foster community partnerships and joint problem solving techniques within the community that will preserve the quality of life for our residents.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Police Chief	1	1	1
Executive Assistant	1	1	1
	2	2	2

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Body Camera Program (grant funded)	\$39,950	\$45,750	
Building improvements			\$54,000
	\$39,950	\$45,750	\$54,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
POLICE ADMINISTRATION					
01-51010-43-00	SALARIES	153,348	159,429	124,415	140,293
01-51011-43-00	LONGEVITY	2,520	2,760	2,280	2,520
01-51015-43-00	OVERTIME	-	1,000	563	1,000
01-51016-43-00	PHONE ALLOWANCE	1,200	1,200	960	1,200
01-51020-43-00	UNEMPLOYMENT TAX	18	360	162	360
01-51030-43-00	SOCIAL SECURITY - MEDICARE	11,373	12,576	9,626	11,094
01-51040-43-00	RETIREMENT	20,087	21,609	16,834	18,786
01-51060-43-00	HEALTH - LIFE INSURANCE	11,619	11,533	9,577	11,487
01-51070-43-00	WORKERS COMPENSATION	2,165	2,491	2,173	2,064
	SALARIES AND BENEFITS	202,330	212,958	166,591	188,804
01-52600-43-00	IT MAINTENANCE CONTRACTS	8,252	38,650	38,650	72,055
01-52610-43-00	CONTRACT SERVICES	51,387	39,800	39,800	40,500
01-52620-43-00	PUBLICATIONS - DUES - FEES	694	1,000	-	1,000
01-52630-43-00	TRAVEL AND TRAINING	5,120	6,000	5,824	6,000
01-52635-43-00	DUES, FEES AND LICENSES	2,107	4,000	2,532	4,000
01-52710-43-00	PROFESSIONAL SERVICES	6,900	7,000	2,550	7,000
01-52810-43-00	UTILITIES	30,381	35,000	34,692	36,000
01-52820-43-00	TELEPHONE	19,157	18,000	16,539	18,000
	SERVICES, UTILITIES AND TRAINING	123,998	149,450	140,587	184,555
01-53090-43-00	UNIFORM AND CLOTHING	693	800	767	800
01-53210-43-00	OFFICE SUPPLIES	8	1,300	1,297	-
01-53230-43-00	OTHER SUPPLIES	300	300	168	300
01-53240-43-00	POSTAGE	-	150	27	-
01-53250-43-00	OFFICER'S EQUIPMENT - SUPPLIES	164	1,500	1,230	1,500
01-53410-43-00	BUILDING MAINTENANCE	16,896	15,000	21,540	15,000
01-53455-43-00	VEHICLE FUEL	1,531	1,200	1,132	1,500
01-53470-43-00	VEHICLE REPAIRS	3,749	1,500	1,046	1,500
01-53610-43-00	MEETING EXPENSE	946	4,500	4,438	4,000
	GENERAL SUPPLIES AND REPAIRS	24,287	26,250	31,645	24,600
01-54900-43-00	NON CAPITAL OUTLAY < \$9,999	1,740	-	-	-
01-54910-43-00	CAPITAL OUTLAY	-	-	-	54,000
	CAPITAL AND NON-CAPITAL	1,740	-	-	54,000
01-55743-43-00	PUBLIC SAFETY DISPATCH	160,000	160,000	160,000	160,000
01-55744-43-00	CRIME VICTIMS LIAISON	30,000	30,000	30,000	30,000
	OTHER EXPENSES	190,000	190,000	190,000	190,000
01-58006-43-00	TRANSF TO CAP/IT REPLACEMENT	1,360	1,280	1,280	8,005
	TRANSFERS	1,360	1,280	1,280	8,005
01-54910-43-75	CAPITAL OUTLAY	39,950	45,750	45,750	-
	CAPITAL AND NON-CAPITAL	39,950	45,750	45,750	-
01-53250-43-99	OFFICER'S EQUIPMENT - SUPPLIES	680	-	-	-
01-53455-43-99	VEHICLE FUEL	349	-	-	-
	GENERAL SUPPLIES AND REPAIRS	1,030	-	-	-
	POLICE ADMINISTRATION	584,694	625,688	575,853	649,964

General Fund

43-01 – Police Department – SRO Program

Function: Our School Resource Officers (SROs) are assigned to patrol the multiple schools within Cibolo during the school year, although their primary locations are Steele High School and Dobie Junior High. These officers are liaisons between the School District and the PD and are responsible for not only the enforcement of laws within the schools, but also the establishment of relationships with the students and teachers within the schools. The SROs take reports for any and all criminal matters that occur on school property. These officers also provide security for after-school events as requested by the school district.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
School Resource Officer	2	2	3
Sergeant	1	1	1
	3	3	4

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - SRO PROGRAM					
01-51010-43-01	SALARIES	134,315	156,624	155,250	198,589
01-51011-43-01	LONGEVITY	1,080	1,440	1,440	1,800
01-51013-43-01	CERTIFICATE PAY	3,440	4,160	5,200	5,200
01-51015-43-01	OVERTIME	7,275	7,500	8,509	9,000
01-51016-43-01	PHONE ALLOWANCE	320	1,440	1,440	1,440
01-51020-43-01	UNEMPLOYMENT	27	540	486	720
01-51030-43-01	SOCIAL SECURITY - MEDICARE	10,422	13,094	12,426	16,526
01-51040-43-01	TMRS	18,797	22,500	22,600	27,987
01-51060-43-01	HEALTH - LIFE INSURANCE	15,224	17,106	16,963	20,428
01-51070-43-01	WORKERS COMPENSATION	3,344	3,463	3,320	4,370
	SALARIES AND BENEFITS	194,245	227,866	227,633	286,060
01-52610-43-01	CONTRACT SERVICES	960	1,440	1,440	1,440
01-52630-43-01	CONFERENCE/TRAVEL/TRAINING	4,849	4,000	3,919	5,000
01-52820-43-01	TELEPHONE	1,826	1,400	1,400	1,400
	SERVICES, UTILITIES AND TRAINING	7,636	6,840	6,759	7,840
01-53090-43-01	UNIFORM AND CLOTHING	477	2,500	865	4,500
01-53250-43-01	OFFICER'S EQUIPMENT - SUPPLIES	5,052	5,000	4,991	9,300
01-53455-43-01	VEHICLE FUEL	3,958	5,500	2,878	5,500
01-53470-43-01	VEHICLE REPAIR	2,048	4,000	5,081	4,000
	GENERAL SUPPLIES AND REPAIRS	11,534	17,000	13,815	23,300
	PD - SRO PROGRAM	213,415	251,706	248,207	317,200

General Fund

43-02 – Police Department – Records

Function: The Records Division of the Police Department is responsible for the clerical functions of the agency. This division handles any and all incoming open records requests, alarm permits, animal registrations and walk-in assistance to citizens requiring police assistance. They are responsible for the preparation of all criminal case files and the preparation of the yearly Uniform Crime Report that is filed with the Texas Department of Public Safety and the FBI. They maintain all records within the Police Department excluding personnel records.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Clerk	2	2	2
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - RECORDS					
01-51010-43-02	SALARIES	59,552	61,349	61,250	64,149
01-51011-43-02	LONGEVITY	1,080	1,320	1,320	1,560
01-51015-43-02	OVERTIME	320	1,000	500	500
01-51020-43-02	UNEMPLOYMENT	18	360	339	360
01-51030-43-02	SOCIAL SECURITY - MEDICARE	4,473	4,871	4,692	5,065
01-51040-43-02	TMRS	7,790	8,369	8,298	8,577
01-51060-43-02	HEALTH - LIFE INSURANCE	11,153	11,279	11,052	11,290
01-51070-43-02	WORKERS COMPENSATION	201	133	130	138
	SALARIES AND BENEFITS	84,588	88,681	87,581	91,640
01-52630-43-02	CONFERENCE/TRAVEL/TRAINING	1,029	2,000	1,034	2,000
	SERVICES, UTILITIES AND TRAINING	1,029	2,000	1,034	2,000
01-53090-43-02	UNIFORM AND CLOTHING	141	200	200	600
01-53210-43-02	OFFICE SUPPLIES	4,608	6,000	6,000	10,000
01-53240-43-02	POSTAGE	1,560	1,600	1,600	2,000
01-53280-43-02	MINOR TOOLS & EQUIPMENT	867	1,500	1,500	1,500
	GENERAL SUPPLIES AND REPAIRS	7,176	9,300	9,300	14,100
01-55425-43-02	CREDIT CARD MACHINE FEES	464	600	600	600
	OTHER EXPENSES	464	600	600	600
	PD - RECORDS	93,257	100,581	98,515	108,340

General Fund

43-03 – Police Department – Investigations

Function: The Criminal Investigations Division (CID) is responsible for the investigation and submission to criminal court of all criminal cases handled by the Police Department. The investigators within the division are provided advanced training in criminal and forensic investigation, as they are subject to call-out for aggravated felony offenses and death investigations. CID is also responsible for maintaining and securing the property/evidence room where all seized evidence and abandoned property is stored. Our detectives are additionally responsible for sex offender registration for convicted sex offenders who live in Cibola.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Lieutenant	1	1	1
Sergeant	1	1	1
Corporal	1	1	1
Police officer	1	1	1
Property/Evidence Technician	1	1	1
	5	5	5

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Administrative vehicle			\$30,100

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - INVESTIGATIONS					
01-51010-43-03	SALARIES	247,221	275,435	274,375	287,609
01-51011-43-03	LONGEVITY	5,400	6,000	7,440	8,040
01-51013-43-03	CERTIFICATE PAY	8,800	9,360	10,030	10,400
01-51014-43-03	ON-CALL PAY	3,780	5,200	5,200	5,200
01-51015-43-03	OVERTIME	3,930	13,500	7,995	13,500
01-51016-43-03	PHONE ALLOWANCE	1,800	1,920	2,040	1,920
01-51019-43-03	UNIFORM ALLOWANCE	2,500	2,000	4,000	2,000
01-51020-43-03	UNEMPLOYMENT	45	900	810	900
01-51030-43-03	SOCIAL SECURITY - MEDICARE	20,433	23,976	23,509	25,143
01-51040-43-03	TMRS	35,010	41,198	40,928	42,579
01-51060-43-03	HEALTH - LIFE INSURANCE	24,739	28,582	29,181	28,631
01-51070-43-03	WORKERS COMPENSATION	5,645	5,672	5,533	5,910
	SALARIES AND BENEFITS	359,303	413,743	411,040	431,833
01-52630-43-03	CONFERENCE/TRAVEL/TRAINING	9,530	10,000	10,000	12,000
	SERVICES, UTILITIES AND TRAINING	9,530	10,000	10,000	12,000
01-53090-43-03	UNIFORM AND CLOTHING	1,437	2,000	1,465	2,000
01-53210-43-03	OFFICE SUPPLIES	650	1,200	1,200	-
01-53240-43-03	POSTAGE	16	200	-	-
01-53250-43-03	OFFICER'S EQUIPMENT - SUPPLIES	15,547	12,000	12,000	12,000
01-53455-43-03	VEHICLE FUEL	5,773	6,000	5,171	6,000
01-53470-43-03	VEHICLE REPAIR	2,096	4,000	4,000	4,000
	GENERAL SUPPLIES AND REPAIRS	25,519	25,400	23,835	24,000
01-54900-43-03	NON CAPITAL OUTLAY < \$9,999	17,677	3,500	3,424	-
01-54910-43-03	CAPITAL OUTLAY	-	-	-	30,100
	CAPITAL AND NON-CAPITAL	17,677	3,500	3,424	30,100
01-58006-43-03	TRANSF TO CAP/IT REPLACEMENT	1,660	4,440	4,440	4,440
	TRANSFERS	1,660	4,440	4,440	4,440
	PD - INVESTIGATIONS	413,689	457,083	452,739	502,373

General Fund

43-04 – Police Department – Warrants

Function: This position has been combined with the traffic position.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Police officer	1	1	0
	1	1	0

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - WARRANTS					
01-51010-43-04	SALARIES	46,598	48,364	-	-
01-51011-43-04	LONGEVITY	720	840	-	-
01-51013-43-04	CERTIFICATE PAY	1,040	1,040	-	-
01-51015-43-04	OVERTIME	2,227	3,500	-	-
01-51016-43-04	PHONE ALLOWANCE	480	480	-	-
01-51020-43-04	UNEMPLOYMENT	9	180	-	-
01-51030-43-04	SOCIAL SECURITY - MEDICARE	3,907	4,148	-	-
01-51040-43-04	TMRS	6,525	7,128	-	-
01-51060-43-04	HEALTH - LIFE INSURANCE	5,735	5,696	-	-
01-51070-43-04	WORKERS COMPENSATION	1,085	1,097	-	-
	SALARIES AND BENEFITS	68,326	72,473	-	-
01-52630-43-04	CONFERENCE/TRAVEL/TRAINING	2,120	1,500	-	-
	SERVICES, UTILITIES AND TRAINING	2,120	1,500	-	-
01-53090-43-04	UNIFORM AND CLOTHING	266	500	-	-
01-53210-43-04	OFFICE SUPPLIES	-	200	-	-
01-53250-43-04	OFFICER'S EQUIPMENT - SUPPLIES	3,653	1,500	-	-
01-53455-43-04	VEHICLE FUEL	1,279	2,000	-	-
01-53470-43-04	VEHICLE REPAIR	422	2,000	-	-
	GENERAL SUPPLIES AND REPAIRS	5,621	6,200	-	-
01-54910-43-04	CAPITAL OUTLAY	35,917	-	-	-
	CAPITAL AND NON-CAPITAL	35,917	-	-	-
	PD - WARRANTS	111,984	80,173	-	-

General Fund

43-05 – Police Department – Patrol

Function: The Patrol division is responsible for being the first responders to emergency calls for service related to criminal and civil issues, traffic collisions, public assistance and assistance for other first responder agencies. The Patrol division patrols the streets of the city in an effort to deter crime, provide protection of life and property and enforce local, state and federal laws. As the visible representatives of the Police Department for the majority of citizens, the Patrol division acts as the ambassadors of the agency and foster positive community relationships with the citizens of Cibola.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Lieutenant	1	1	1
Sergeant	6	6	5
Police officer	15	15	18
Public Safety Officer	.5	.5	.5
Crossing guard (seasonal part-time)	1.4	1.4	1.4
	23.9	23.9	25.9

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public safety vehicles	\$122,141	\$124,000	\$188,900
Administrative vehicle			30,100
	\$122,141	\$124,000	\$219,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - PATROL					
01-51010-43-05	SALARIES	1,168,650	1,229,354	1,194,332	1,269,371
01-51011-43-05	LONGEVITY	12,480	15,120	10,080	12,000
01-51013-43-05	CERTIFICATE PAY	25,838	24,960	25,342	20,800
01-51015-43-05	OVERTIME	114,485	99,750	110,372	111,250
01-51016-43-05	PHONE ALLOWANCE	2,640	3,360	3,400	2,880
01-51020-43-05	UNEMPLOYMENT	432	5,038	4,521	5,206
01-51030-43-05	SOCIAL SECURITY - MEDICARE	97,838	105,000	101,433	108,347
01-51040-43-05	TMRS	163,817	172,433	170,575	177,274
01-51060-43-05	HEALTH - LIFE INSURANCE	125,078	136,716	115,298	129,829
01-51070-43-05	WORKERS COMPENSATION	26,734	27,233	25,839	28,245
	SALARIES AND BENEFITS	1,737,993	1,818,963	1,761,193	1,865,201
01-52630-43-05	CONFERENCE/TRAVEL/TRAINING	18,064	16,170	16,037	20,000
	SERVICES, UTILITIES AND TRAINING	18,064	16,170	16,037	20,000
01-53090-43-05	UNIFORM AND CLOTHING	13,030	22,000	21,816	28,000
01-53210-43-05	OFFICE SUPPLIES	361	1,000	1,069	-
01-53250-43-05	OFFICER'S EQUIPMENT - SUPPLIES	55,616	62,830	64,330	75,900
01-53252-43-05	SWAT FUNDING	9,391	12,000	11,997	12,000
01-53260-43-05	CRIME PREVENTION SUPPLIES	9,448	12,000	12,000	-
01-53280-43-05	MINOR TOOLS & EQUIPMENT	114	500	-	500
01-53455-43-05	VEHICLE FUEL	51,909	55,000	50,042	55,000
01-53470-43-05	VEHICLE REPAIR	39,397	35,000	30,380	35,000
	GENERAL SUPPLIES AND REPAIRS	179,267	200,330	191,634	206,400
01-54900-43-05	NON CAPITAL OUTLAY < \$9,999	33,042	11,350	11,349	-
01-54910-43-05	CAPITAL OUTLAY	122,141	124,000	124,000	219,000
	CAPITAL AND NON-CAPITAL	155,183	135,350	135,349	219,000
01-58006-43-05	TRANSF TO CAP/IT REPLACEMENT	11,860	2,380	2,380	2,380
	TRANSFERS	11,860	2,380	2,380	2,380
01-59140-43-05	2014 LEASE PRINCIPAL	57,917	59,336	59,336	60,790
01-59141-43-05	LEASE INTEREST	4,362	2,943	2,943	1,489
	DEBT SERVICE	62,279	62,279	62,279	62,279
	PD - PATROL	2,164,646	2,235,472	2,168,873	2,375,261

General Fund

43-06 – Police Department – Traffic/Warrants

Function: The Traffic/Warrants Division currently consists of one officer who is responsible for traffic enforcement and enforcement action for all outstanding warrants within the city. This officer responds to citizen complaints related to traffic issues. This Officer also serves as a certified accident reconstruction officer for the Department, and is responsible for the investigation of crashes involving serious bodily injury or death. In addition, this Officer serves warrants and arrests offenders within the city and surrounding areas and also performs the duties of Court Bailiff when Municipal Court is in session

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Police officer	1	1	1
	1	1	1

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - TRAFFIC/WARRANTS					
01-51010-43-06	SALARIES	47,715	49,647	48,791	49,195
01-51011-43-06	LONGEVITY	600	720	840	960
01-51013-43-06	CERTIFICATE PAY	1,936	2,080	2,544	3,120
01-51015-43-06	OVERTIME	2,580	3,500	5,076	3,500
01-51020-43-06	UNEMPLOYMENT	9	180	162	180
01-51030-43-06	SOCIAL SECURITY - MEDICARE	4,042	4,280	4,380	4,343
01-51040-43-06	TMRS	6,750	7,354	7,528	7,355
01-51060-43-06	HEALTH - LIFE INSURANCE	5,724	5,699	5,587	5,703
01-51070-43-06	WORKERS COMPENSATION	1,089	1,132	1,063	1,149
	SALARIES AND BENEFITS	70,443	74,592	75,969	75,505
01-52630-43-06	CONFERENCE/TRAVEL/TRAINING	371	1,000	-	1,500
	SERVICES, UTILITIES AND TRAINING	371	1,000	-	1,500
01-53090-43-06	UNIFORM AND CLOTHING	500	500	418	500
01-53250-43-06	OFFICER'S EQUIPMENT - SUPPLIES	2,093	3,000	1,959	3,000
01-53280-43-06	MINOR TOOLS & EQUIPMENT	149	200	200	200
01-53455-43-06	VEHICLE FUEL	1,581	2,000	1,984	2,000
01-53470-43-06	VEHICLE REPAIR	1,240	2,000	1,986	2,000
	GENERAL SUPPLIES AND REPAIRS	5,563	7,700	6,547	7,700
	PD - TRAFFIC/WARRANTS	76,377	83,292	82,516	84,705

General Fund

43-07 – Police Department – K-9 Program

Function: The Canine (K-9) Division consists of two dedicated canine handlers and two single-purpose narcotics dogs. Their primary duty consists of narcotics interdiction efforts, be it acting alone or while working with another police unit. These officers not only work with Cibolo PD officers, but respond to assist surrounding agencies without such resources upon request. These officers attend regular training sessions with other canine officers in the Guadalupe/Comal county areas to keep their skills sharp and their certifications current.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Police officer	2	2	2
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - K-9 PROGRAM					
01-51010-43-07	SALARIES	100,089	100,431	101,208	103,541
01-51011-43-07	LONGEVITY	1,680	1,920	1,920	2,160
01-51013-43-07	CERTIFICATE PAY	3,132	3,120	3,108	3,120
01-51015-43-07	OVERTIME	6,237	5,000	6,675	5,000
01-51020-43-07	UNEMPLOYMENT	18	360	324	360
01-51030-43-07	SOCIAL SECURITY - MEDICARE	8,356	8,451	8,555	8,707
01-51040-43-07	TMRS	14,204	14,521	14,855	14,745
01-51060-43-07	HEALTH - LIFE INSURANCE	11,521	11,395	11,106	11,409
01-51070-43-07	WORKERS COMPENSATION	2,201	2,235	2,145	2,303
	SALARIES AND BENEFITS	147,438	147,433	149,895	151,345
01-52630-43-07	CONFERENCE/TRAVEL/TRAINING	809	2,000	599	1,500
01-52635-43-07	DUES, FEES AND LICENSES	-	200	200	200
01-52710-43-07	PROFESSIONAL FEES	1,630	3,000	1,943	3,000
	SERVICES, UTILITIES AND TRAINING	2,439	5,200	2,742	4,700
01-53090-43-07	UNIFORM AND CLOTHING	-	1,400	372	1,000
01-53250-43-07	OFFICER'S EQUIPMENT - SUPPLIES	1,748	2,000	2,000	2,000
01-53280-43-07	MINOR TOOLS & EQUIPMENT	367	500	-	500
01-53455-43-07	VEHICLE FUEL	7,622	7,000	6,793	7,000
01-53470-43-07	VEHICLE REPAIR	3,986	3,000	2,874	3,000
	GENERAL SUPPLIES AND REPAIRS	13,723	13,900	12,039	13,500
	PD - K-9 PROGRAM	163,600	166,533	164,676	169,545

General Fund

43-08 – Police Department – Crime Prevention

Function: The function of the Crime Prevention Unit is to provide a myriad of programs aimed at reducing criminal opportunity involving the citizens and visitors of our community. Some of these include both child-related and adult-related programs such as the Junior Police Academy, Child ID clinics, Citizens' Police Academy, Cibola Citizens' Patrol, Blue Santa, cookies with Santa events and many more. The Crime Prevention Unit also does residential and commercial security inspections as well as presentations on safety.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Sergeant	0	0	1
Police officer	0	0	1
	0	0	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PD - CRIME PREVENTION					
01-51010-43-08	SALARIES	-	-	-	108,921
01-51011-43-08	LONGEVITY	-	-	-	840
01-51013-43-08	CERTIFICATE PAY	-	-	-	4,160
01-51015-43-08	OVERTIME	-	-	-	8,500
01-51016-43-08	PHONE ALLOWANCE	-	-	-	480
01-51020-43-08	UNEMPLOYMENT	-	-	-	360
01-51030-43-08	SOCIAL SECURITY - MEDICARE	-	-	-	9,402
01-51040-43-08	TMRS	-	-	-	15,922
01-51060-43-08	HEALTH - LIFE INSURANCE	-	-	-	11,429
01-51070-43-08	WORKERS COMPENSATION	-	-	-	2,486
	SALARIES AND BENEFITS	-	-	-	162,500
01-52630-43-08	CONFERENCE/TRAVEL/TRAINING	-	-	-	2,000
	SERVICES, UTILITIES AND TRAINING	-	-	-	2,000
01-53090-43-08	UNIFORM AND CLOTHING	-	-	-	1,000
01-53250-43-08	OFFICER'S EQUIPMENT - SUPPLIES	-	-	-	13,000
01-53455-43-08	VEHICLE FUEL	-	-	-	2,000
01-53470-43-08	VEHICLE REPAIR	-	-	-	2,000
	GENERAL SUPPLIES AND REPAIRS	-	-	-	18,000
	PD - CRIME PREVENTION	-	-	-	182,500

General Fund

44 – Municipal Court

Function: The primary responsibilities of the Municipal Court are to hear cases filed with the court to determine guilt or innocence, to maintain accurate records of all cases processed by the court, set court hearings and notify the necessary individuals to appear, issue warrants and summon citizens to appear for jury service when necessary.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
MUNICIPAL COURT					
01-51010-44-00	SALARIES	71,417	73,485	74,969	78,354
01-51011-44-00	LONGEVITY	1,440	1,680	1,680	1,920
01-51015-44-00	OVERTIME	1,007	1,600	1,881	1,600
01-51020-44-00	UNEMPLOYMENT TAX	18	360	327	360
01-51030-44-00	SOCIAL SECURITY - MEDICARE	5,562	5,873	5,933	6,263
01-51040-44-00	RETIREMENT	9,442	10,091	10,330	10,607
01-51060-44-00	HEALTH - LIFE INSURANCE	11,430	11,312	11,158	11,328
01-51070-44-00	WORKERS COMPENSATION	217	160	156	171
	SALARIES AND BENEFITS	100,533	104,560	106,434	110,603
01-52420-44-00	JUDGE - PROSECUTOR	64,995	64,500	64,500	64,500
01-52425-44-00	JURY FEES	-	1,800	696	1,500
01-52600-44-00	IT MAINTENANCE CONTRACTS	14,208	16,000	9,999	10,000
01-52610-44-00	CONTRACT SERVICES	-	16,000	-	-
01-52620-44-00	PUBLICATIONS	-	-	-	150
01-52630-44-00	TRAVEL AND TRAINING	1,813	1,500	1,028	1,500
01-52635-44-00	DUES, FEES AND PERMITS	80	200	200	200
	SERVICES, UTILITIES AND TRAINING	81,096	100,000	76,423	77,850
01-53210-44-00	OFFICE SUPPLIES	788	1,800	1,798	1,800
01-53215-44-00	PRINTING	1,371	800	800	800
01-53225-44-00	OFFICE MACHINERY AND EQUIPMENT	-	-	-	2,500
01-53240-44-00	POSTAGE	1,278	2,000	2,000	2,000
	GENERAL SUPPLIES AND REPAIRS	3,437	4,600	4,598	7,100
01-55425-44-00	CREDIT CARD MACHINE FEES	3,038	4,000	3,834	4,000
	OTHER EXPENSES	3,038	4,000	3,834	4,000
01-58006-44-00	TRANSF TO CAP/IT REPLACEMENT	960	960	960	1,160
	TRANSFERS	960	960	960	1,160
	MUNICIPAL COURT	189,065	214,120	192,249	200,713

General Fund

45-00 – Planning and Engineering Services - Administration

Function: Planning and Engineering Services is responsible for administration of the City’s Unified Development Code, public infrastructure design and review, floodplain management, coordination of development of City’s infrastructure (water, sewer, drainage, streets) with Public Works, coordination of all other aspects of new development with all City departments and and State statutory and regulatory requirements.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Planning and Engineering Director	1	1	1
City Planner	1	1	0
Planner 1	1	1	0
Infrastructure Inspector #	0.5	0.5	0
Senior Building Inspector/Code Enforcement	1	1	0
Building Inspector/Code Enforcement	1	1	0
Code Enforcement Officer	1	1	0
Plan Reviewer	1	1	0
GIS Technician	1	1	0
Administrative Assistant	1	1	0
Permit Clerk	1	1	0
	10.5	10.5	1

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Extended cab truck	\$22,427		

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PLANNING & ENGINEERING ADMINISTRATION					
01-51010-45-00	SALARIES	484,527	551,135	524,922	104,619
01-51011-45-00	LONGEVITY	6,840	7,620	7,140	600
01-51015-45-00	OVERTIME	3,075	1,500	4,034	-
01-51016-45-00	PHONE ALLOWANCE	2,880	2,880	2,880	720
01-51020-45-00	UNEMPLOYMENT TAX	90	1,980	1,800	180
01-51030-45-00	SOCIAL SECURITY - MEDICARE	37,875	43,080	41,117	8,104
01-51040-45-00	RETIREMENT	63,585	74,024	70,916	13,724
01-51060-45-00	HEALTH - LIFE INSURANCE	54,146	62,565	54,789	5,826
01-51070-45-00	WORKERS COMPENSATION	1,980	1,913	1,755	221
	SALARIES AND BENEFITS	654,998	746,696	709,352	133,995
01-52600-45-00	IT MAINTENANCE CONTRACTS	12,900	18,500	16,642	22,450
01-52610-45-00	CONTRACT SERVICES	6,687	-	360	-
01-52611-45-00	INSPECTION SERVICES CONTRACT	11,886	25,000	20,648	-
01-52620-45-00	PUBLICATIONS	481	2,000	979	500
01-52626-45-00	ADVERTISING/POSTAGE-DEV REIM	1,117	3,000	2,318	500
01-52630-45-00	TRAVEL AND TRAINING	7,032	12,000	13,325	500
01-52635-45-00	DUES, FEES AND LICENSES	1,778	3,500	2,153	500
01-52700-45-00	PROFESSIONAL FEES-DEVELOPR RMB	8,835	40,000	85,102	-
01-52710-45-00	PROFESSIONAL SERVICES	8,162	43,246	19,127	-
01-52715-45-00	ENGINEERING - MASTER PLAN	495	-	-	-
01-52820-45-00	TELEPHONE	3,565	3,600	2,314	3,000
	SERVICES, UTILITIES AND TRAINING	62,940	150,846	162,969	27,450
01-53090-45-00	UNIFORM AND CLOTHING	548	1,000	1,000	-
01-53210-45-00	OFFICE SUPPLIES	1,029	2,000	1,247	2,000
01-53215-45-00	PRINTING	910	750	-	-
01-53225-45-00	OFFICE MACHINERY AND EQUIPMENT	4,697	3,500	3,264	500
01-53230-45-00	OTHER SUPPLIES	16	750	-	500
01-53240-45-00	POSTAGE	414	1,000	443	100
01-53280-45-00	MINOR TOOLS AND EQUIPMENT	73	750	291	250
01-53455-45-00	VEHICLE FUEL	5,905	7,500	4,975	1,000
01-53470-45-00	VEHICLE REPAIRS	871	5,000	2,869	750
01-53610-45-00	MEETING EXPENSES	157	500	-	250
	GENERAL SUPPLIES AND REPAIRS	14,620	22,750	14,089	5,350
01-54910-45-00	CAPITAL OUTLAY	22,427	-	-	-
	CAPITAL AND NON-CAPITAL	22,427	-	-	-
01-55425-45-00	CREDIT CARD MACHINE FEES	7,549	7,500	7,199	7,500
	OTHER EXPENSES	7,549	7,500	7,199	7,500
01-58006-45-00	TRANSF TO CAP/IT REPLACEMENT	2,600	3,020	3,020	3,020
	TRANSFERS	2,600	3,020	3,020	3,020
	PLANNING & ENGINEERING ADMINISTRATION	765,133	930,812	896,628	177,315

General Fund

45-01 – Planning and Engineering Services - Planning

Function: The Planning division is responsible for administration of the City’s Unified Development Code, Comprehensive Master Plan and State statutory and regulatory requirements. Specific areas of responsibility include: annexation, rezoning of property, subdivision of land, site plan review, residential and non-residential signage, variances to development requirements, City-developer agreements and GIS mapping.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Assistant Director of Planning & Engineering/City Planner	0	0	1
City Planner	0	0	0
Planner 2	0	0	1
Planner 1	0	0	0
GIS Technician	0	0	1
Planning Technician 1	0	0	1
	0	0	4

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
P & E - PLANNING					
01-51010-45-01	SALARIES	-	-	-	208,041
01-51011-45-01	LONGEVITY	-	-	-	1,920
01-51015-45-01	OVERTIME	-	-	-	500
01-51016-45-01	PHONE ALLOWANCE	-	-	-	720
01-51020-45-01	UNEMPLOYMENT TAX	-	-	-	720
01-51030-45-01	SOCIAL SECURITY - MEDICARE	-	-	-	16,155
01-51040-45-01	RETIREMENT	-	-	-	27,358
01-51060-45-01	HEALTH - LIFE INSURANCE	-	-	-	22,772
01-51070-45-01	WORKERS COMPENSATION	-	-	-	441
	SALARIES AND BENEFITS	-	-	-	278,627
01-52620-45-01	PUBLICATIONS	-	-	-	1,000
01-52626-45-01	ADVERTISING/POSTAGE-DEV REIM	-	-	-	2,000
01-52630-45-01	TRAVEL AND TRAINING	-	-	-	10,000
01-52635-45-01	DUES, FEES AND LICENSES	-	-	-	1,000
01-52700-45-01	PROFESSIONAL FEES-DEVELOPR RMB	-	-	-	50,000
01-52710-45-01	PROFESSIONAL SERVICES	-	-	-	40,000
	SERVICES, UTILITIES AND TRAINING	-	-	-	104,000
01-53090-45-01	UNIFORM AND CLOTHING	-	-	-	500
01-53215-45-01	PRINTING	-	-	-	750
01-53225-45-01	OFFICE MACHINERY AND EQUIPMENT	-	-	-	1,000
01-53240-45-01	POSTAGE	-	-	-	800
01-53455-45-01	VEHICLE FUEL	-	-	-	500
01-53470-45-01	VEHICLE REPAIRS	-	-	-	500
01-53610-45-01	MEETING EXPENSES	-	-	-	250
	GENERAL SUPPLIES AND REPAIRS	-	-	-	4,300
	P & E - PLANNING	-	-	-	386,927

General Fund

45-02 – Planning and Engineering Services – Development Services

Function: The Development services division is responsible for administration, enforcement and inspection of construction activities in the City in compliance with the City’s Unified Development Code, Building Codes and State statutory and regulatory requirements. Specific areas of responsibility include: construction permits and inspections, and code enforcement.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Infrastructure Inspector #	0	0	0.5
Senior Building Inspector/Code Enforcement	0	0	1
Building Inspector/Code Enforcement	0	0	1
Code Enforcement Officer	0	0	1
Administrative Assistant	0	0	1
Permit Clerk	0	0	1
	0	0	5.5

The Infrastructure Inspector position is funded 50% from Planning and Engineering and 50% from utilities operations.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
P & E - DEVELOPMENT SERVICES					
01-51010-45-02	SALARIES	-	-	-	255,020
01-51011-45-02	LONGEVITY	-	-	-	5,100
01-51015-45-02	OVERTIME	-	-	-	1,000
01-51016-45-02	PHONE ALLOWANCE	-	-	-	1,440
01-51020-45-02	UNEMPLOYMENT TAX	-	-	-	1,080
01-51030-45-02	SOCIAL SECURITY - MEDICARE	-	-	-	20,086
01-51040-45-02	RETIREMENT	-	-	-	34,015
01-51060-45-02	HEALTH - LIFE INSURANCE	-	-	-	34,026
01-51070-45-02	WORKERS COMPENSATION	-	-	-	1,040
	SALARIES AND BENEFITS	-	-	-	352,808
01-52611-45-02	INSPECTION SERVICES CONTRACT	-	-	-	30,000
01-52620-45-02	PUBLICATIONS	-	-	-	1,000
01-52626-45-02	ADVERTISING/POSTAGE-DEV REIM	-	-	-	500
01-52630-45-02	TRAVEL AND TRAINING	-	-	-	3,500
01-52635-45-02	DUES, FEES AND LICENSES	-	-	-	1,500
	SERVICES, UTILITIES AND TRAINING	-	-	-	36,500
01-53090-45-02	UNIFORM AND CLOTHING	-	-	-	1,000
01-53225-45-02	OFFICE MACHINERY AND EQUIPMENT	-	-	-	1,000
01-53230-45-02	OTHER SUPPLIES	-	-	-	250
01-53240-45-02	POSTAGE	-	-	-	100
01-53280-45-02	MINOR TOOLS AND EQUIPMENT	-	-	-	500
01-53455-45-02	VEHICLE FUEL	-	-	-	6,000
01-53470-45-02	VEHICLE REPAIRS	-	-	-	3,750
	GENERAL SUPPLIES AND REPAIRS	-	-	-	12,600
	P & E - DEVELOPMENT SERVICES	-	-	-	401,908

General Fund

46-00 – Public Works-Streets

Function: The primary responsibility of the streets division is to maintain the best possible road infrastructure for the city. This includes maintenance of road surfaces, right-of-way safety, mowing right-of-way frontage, school zone safety, sidewalks, traffic control signals and street signs.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public Works Director	0	0	0
Superintendent	1	1	1
Executive Assistant	0	0	0
Crew Leader	3	3	3
Fleet Mechanic #	.5	.5	.5
Maintenance Worker II	3	3	3
Maintenance Worker I	6	6	7
	13.5	13.5	14.5

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Bucket Truck			\$50,000

The Mechanic position is funded 50% from General Fund Public Works - Streets and 50% from Utilities Operations.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PUBLIC WORKS - STREETS					
01-51010-46-00	SALARIES	406,603	473,708	427,741	500,481
01-51011-46-00	LONGEVITY	4,920	6,540	5,820	7,440
01-51015-46-00	OVERTIME	6,170	6,000	5,679	7,000
01-51016-46-00	PHONE ALLOWANCE	2,400	2,400	2,540	2,400
01-51020-46-00	UNEMPLOYMENT TAX	260	2,520	2,309	2,700
01-51030-46-00	SOCIAL SECURITY / MEDICARE	31,013	37,382	33,208	39,575
01-51040-46-00	RETIREMENT	53,767	64,233	57,049	67,019
01-51060-46-00	HEALTH - LIFE INSURANCE	59,767	79,056	66,603	81,443
01-51070-46-00	WORKERS COMPENSATION	20,432	23,898	22,733	25,300
	SALARIES AND BENEFITS	585,332	695,736	623,683	733,359
01-52610-46-00	CONTRACT SERVICES	3,176	3,120	3,420	3,360
01-52614-46-00	CONTRACT SERVICES- SIGNALS	-	6,000	6,000	6,000
01-52630-46-00	CONFERENCE/TRAVEL/TRAINING	521	2,000	900	900
01-52635-46-00	DUES, FEES AND PERMITS	64	300	300	300
01-52710-46-00	PROFESSIONAL SERVICES	-	-	-	8,000
01-52720-46-00	ENGINEERING SERVICES	6,296	6,000	6,000	-
01-52810-46-00	UTILITIES	10,250	11,000	10,000	10,000
01-52815-46-00	STREET LIGHTS/TRAFFIC SIGNALS	3,465	6,100	6,002	6,100
01-52820-46-00	TELEPHONE	-	1,000	-	1,840
	SERVICES, UTILITIES AND TRAINING	23,772	35,520	32,622	36,500
01-53090-46-00	UNIFORM AND CLOTHING	8,077	8,000	8,287	9,700
01-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	1,823	1,800	1,806	2,000
01-53210-46-00	OFFICE SUPPLIES	414	700	502	500
01-53215-46-00	PRINTING	-	-	-	200
01-53220-46-00	JANITORIAL SUPPLIES	-	200	200	200
01-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	-	400	400	400
01-53240-46-00	POSTAGE	20	200	200	200
01-53274-46-00	MAINTENANCE SUPPLIES - SIDEWALKS	-	-	9,000	35,000
01-53275-46-00	MAINTENANCE SUPPLIES - STREETS	116,290	99,600	90,937	85,000
01-53277-46-00	RENTAL	220	2,500	2,500	18,500
01-53280-46-00	MINOR TOOLS AND EQUIPMENT	2,801	2,700	2,829	3,000
01-53410-46-00	BUILDING MAINTENANCE	1,139	1,900	2,389	2,500
01-53440-46-00	MACHINERY MAINTENANCE	12,466	16,000	15,999	16,000
01-53455-46-00	VEHICLE FUEL	25,128	27,500	25,569	28,000
01-53470-46-00	VEHICLE REPAIRS	8,532	11,000	10,823	11,000
01-53530-46-00	SIGNS MAINTENANCE	8,947	10,000	10,672	12,000
	GENERAL SUPPLIES AND REPAIRS	185,859	182,500	182,114	224,200
01-54900-46-00	NON CAPITAL OUTLAY <\$9,999	12,252	14,032	13,882	26,100
01-54910-46-00	CAPITAL OUTLAY	-	-	-	50,000
01-54930-46-00	COMMUNICATION EQUIPMENT	4,389	4,450	4,450	4,450
	CAPITAL AND NON-CAPITAL	16,641	18,482	18,332	80,550
01-58006-46-00	TRANSF TO CAP/IT REPLACEMENT	440	360	360	360
	TRANSFERS	440	360	360	360
01-59140-46-00	2014 LEASE PRINCIPAL	19,504	14,544	14,520	-
01-59141-46-00	LEASE INTEREST	796	339	353	-
	DEBT SERVICE	20,300	14,883	14,873	-
	PUBLIC WORKS - STREETS	832,343	947,480	871,983	1,074,969

General Fund

46-01 – Public Works-Administration

Function: The primary responsibility of public works administration is to manage the public works divisions of streets, parks, utilities and drainage operations.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public Works Director	1	1	1
Executive Assistant	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PUBLIC WORKS ADMINISTRATION					
01-51010-46-01	SALARIES	145,681	148,181	141,907	152,081
01-51011-46-01	LONGEVITY	960	1,200	720	960
01-51015-46-01	OVERTIME	318	500	982	1,200
01-51016-46-01	PHONE ALLOWANCE	1,380	1,380	1,340	1,380
01-51020-46-01	UNEMPLOYMENT	18	360	328	360
01-51030-46-01	SOCIAL SECURITY - MEDICARE	11,352	11,571	11,095	11,905
01-51040-46-01	TMRS	18,950	19,883	19,078	20,161
01-51060-46-01	HEALTH - LIFE INSURANCE	6,531	11,498	10,399	11,514
01-51070-46-01	WORKERS COMPENSATION	273	316	301	325
	SALARIES AND BENEFITS	185,463	194,890	186,150	199,886
01-52600-46-01	IT MAINTENANCE CONTRACTS	4,250	15,400	15,400	15,200
01-52610-46-01	CONTRACT SERVICES	240	480	480	480
01-52630-46-01	CONFERENCE/TRAVEL/TRAINING	2,452	3,200	1,996	2,500
01-52635-46-01	DUES, FEES AND LICENSES	244	1,040	975	1,000
01-52720-46-01	ENGINEERING SERVICES	-	5,000	5,000	6,000
01-52820-46-01	TELEPHONE	456	500	498	460
	SERVICES, UTILITIES AND TRAINING	7,641	25,620	24,349	25,640
01-53210-46-01	OFFICE SUPPLIES	836	700	508	500
01-53215-46-01	PRINTING	-	600	250	400
01-53225-46-01	OFFICE MACHINERY/EQUIPMENT	3	1,100	1,000	900
01-53230-46-01	OTHER SUPPLIES	275	500	500	500
01-53240-46-01	POSTAGE	127	200	100	100
01-53455-46-01	VEHICLE FUEL	317	1,400	1,100	1,100
01-53470-46-01	VEHICLE REPAIR	1,342	900	458	800
01-53610-46-01	MEETING EXPENSE	1,078	1,200	626	900
	GENERAL SUPPLIES AND REPAIRS	3,978	6,600	4,541	5,200
01-54930-46-01	COMMUNICATION EQUIPMENT	2,100	2,250	2,250	3,000
	CAPITAL AND NON-CAPITAL	2,100	2,250	2,250	3,000
01-58006-46-01	TRANSF TO CAP/IT REPLACEMENT	520	780	780	3,463
	TRANSFERS	520	780	780	3,463
	PUBLIC WORKS ADMINISTRATION	199,703	230,140	218,070	237,189

General Fund

47 – Animal Services

Function: The primary responsibilities of Animal Services are to protect public health and welfare while enforcing humane treatment of animals in accordance with city ordinances and county, state and federal regulations; provide safe, humane shelter for unwanted, stray, abused or impounded animals; and to educate the public about responsible animal care.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Senior Animal Control Officer	1	1	1
Animal Control Officer	1	1	1
Kennel Attendant (part-time)	1.5	1.5	1.5
	3.5	3.5	3.5

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
ANIMAL SERVICES					
01-51010-47-00	SALARIES	111,760	116,644	116,716	120,683
01-51011-47-00	LONGEVITY	1,080	1,320	1,080	1,320
01-51014-47-00	ON CALL PAY	3,730	5,200	5,190	5,200
01-51015-47-00	OVERTIME	4,639	5,000	5,736	6,000
01-51016-47-00	PHONE ALLOWANCE	960	960	720	480
01-51020-47-00	UNEMPLOYMENT TAX	203	1,080	965	1,080
01-51030-47-00	SOCIAL SECURITY MEDICARE	9,047	9,878	9,806	10,227
01-51040-47-00	RETIREMENT	10,592	11,409	11,256	11,612
01-51060-47-00	HEALTH - LIFE INSURANCE	11,438	11,334	10,125	11,348
01-51070-47-00	WORKERS COMPENSATION	4,203	3,403	3,268	3,523
	SALARIES AND BENEFITS	157,650	166,228	164,862	171,473
01-52610-47-00	CONTRACT SERVICES	480	550	550	550
01-52630-47-00	TRAVEL AND TRAINING	1,092	2,500	2,484	2,500
01-52710-47-00	PROFESSIONAL SERVICES	14,979	15,000	14,945	16,600
01-52810-47-00	UTILITIES	4,594	5,500	5,500	5,500
01-52820-47-00	TELEPHONE	836	1,000	1,000	1,600
	SERVICES, UTILITIES AND TRAINING	21,981	24,550	24,479	26,750
01-53090-47-00	UNIFORM AND CLOTHING	2,748	2,500	1,380	2,500
01-53095-47-00	SAFETY SUPPLIES/EQUIPMENT	1,397	2,000	1,983	2,000
01-53210-47-00	OFFICE SUPPLIES	591	1,000	771	-
01-53270-47-00	OPERATING SUPPLIES	9,507	11,000	9,859	11,000
01-53410-47-00	BUILDING MAINTENANCE	2,693	4,000	2,620	4,000
01-53455-47-00	VEHICLE FUEL	2,562	2,500	2,023	2,500
01-53470-47-00	VEHICLE REPAIR	2,661	3,000	4,123	3,500
	GENERAL SUPPLIES AND REPAIRS	22,160	26,000	22,758	25,500
01-54900-47-00	NON CAPITAL OUTLAY < \$9,999	6,888	10,200	10,088	-
	CAPITAL AND NON-CAPITAL	6,888	10,200	10,088	-
01-55425-47-00	CREDIT CARD MACHINE FEES	148	150	170	175
	OTHER EXPENSES	148	150	170	175
01-58006-47-00	TRANSF TO CAP/IT REPLACEMENT	1,240	1,400	1,400	2,555
	TRANSFERS	1,240	1,400	1,400	2,555
	ANIMAL SERVICES	210,068	228,528	223,757	226,453

General Fund

48 – Public Works - Parks

Function: The primary responsibility of Parks is to maintain all city parks and facilities. This includes maintenance of all city facilities and Main Street to include mowing, landscape maintenance, special turf maintenance and general repairs and maintenance.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Worker II	3	3	3
Maintenance Worker I	3	3	4
Custodian	1	1	1
	10	10	11

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Community Garden	\$6,502	\$13,073	
Wide Area Spray Rig		51,079	
Wide Area Mower		61,390	\$62,300
Turf Aerator		6,220	
Extended Cab Truck			36,700
	\$6,502	\$118,690	\$99,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
PUBLIC WORKS - PARKS					
01-51010-48-00	SALARIES	311,725	361,961	360,629	391,263
01-51011-48-00	LONGEVITY	2,880	4,920	3,720	4,920
01-51015-48-00	OVERTIME	2,306	3,200	4,852	4,375
01-51016-48-00	PHONE ALLOWANCE	1,260	1,680	1,680	1,680
01-51020-48-00	UNEMPLOYMENT TAX	311	1,077	1,775	1,980
01-51030-48-00	SOCIAL SECURITY - MEDICARE	23,252	28,440	27,674	30,771
01-51040-48-00	RETIREMENT	38,602	48,868	48,789	52,110
01-51060-48-00	HEALTH / LIFE INSURANCE	50,365	62,038	55,638	59,843
01-51070-48-00	WORKERS COMPENSATION	9,329	7,275	6,958	8,448
	SALARIES AND BENEFITS	440,030	519,459	511,715	555,390
01-52610-48-00	CONTRACT SERVICES	2,298	4,315	4,136	2,400
01-52630-48-00	TRAVEL AND TRAINING	331	2,500	2,340	7,600
01-52635-48-00	DUES, FEES AND LICENSES	-	250	237	635
01-52710-48-00	PROFESSIONAL SERVICES	1,020	2,000	1,000	4,500
01-52810-48-00	UTILITIES - GENERAL	60,575	45,000	75,956	50,000
01-52820-48-01	UTILITIES - NIEMIETZ	-	-	-	25,000
01-52810-48-02	UTILITIES - MULTIEVENT CENTER	46,353	30,000	29,960	30,000
01-52810-48-03	UTILITIES - SCHLATHER	13,612	12,000	10,522	12,000
01-52810-48-04	UTILITIES - SPORTS COMPLEX	2,731	93,000	83,755	90,000
01-52820-48-00	TELEPHONE	190	700	300	460
	SERVICES, UTILITIES AND TRAINING	127,112	189,765	208,205	222,595
01-53090-48-00	UNIFORM AND CLOTHING	6,672	7,000	6,994	9,625
01-53095-48-00	SAFETY SUPPLIES AND EQUIPMENT	1,145	1,750	1,500	2,225
01-53210-48-00	OFFICE SUPPLIES	362	400	119	400
01-53215-48-00	PRINTING	-	-	-	100
01-53220-48-00	JANITORIAL SUPPLIES	-	-	-	250
01-53225-48-00	OFFICE MACHINERY AND EQUIPMENT	-	-	-	250
01-53230-48-00	OTHER SUPPLIES	-	-	-	250
01-53240-48-00	POSTAGE	-	-	-	100
01-53277-48-00	RENTAL	1,238	1,500	1,477	1,500
01-53280-48-00	MINOR TOOLS AND EQUIPMENT	2,138	2,000	1,656	5,500
01-53370-48-00	PARK MAINTENANCE/REPAIR	15,303	15,825	14,248	1,500
01-53370-48-01	PARK MAINTENANCE/REPAIR	-	-	-	2,000
01-53370-48-02	PARK MAINTENANCE/REPAIR	830	2,500	1,500	2,000
01-53370-48-03	PARK MAINTENANCE/REPAIR	-	-	-	2,000
01-53370-48-04	PARK MAINTENANCE/REPAIR	-	-	-	3,000
01-53370-48-05	PARK MAINTENANCE/REPAIR	-	-	-	1,500
01-53370-48-06	PARK MAINTENANCE/REPAIR	-	-	-	1,000
01-53370-48-07	PARK MAINTENANCE/REPAIR	-	-	-	2,000
01-53370-48-08	PARK MAINTENANCE/REPAIR	-	-	-	1,500
01-53372-48-00	IRRIGATION REPAIR	-	-	-	6,000
01-53375-48-00	CHEMISTRY	-	-	-	1,000
01-53375-48-01	CHEMISTRY	-	-	-	4,500
01-53375-48-02	CHEMISTRY	-	-	-	7,500
01-53375-48-04	CHEMISTRY	-	-	-	12,000
01-53375-48-05	CHEMISTRY	-	-	-	1,000
01-53380-48-00	BOTANICAL SUPPLIES	10,058	6,500	9,436	5,500
01-53380-48-02	BOTANICAL SUPPLIES	1,915	4,000	4,000	-
01-53380-48-04	BOTANICAL SUPPLIES	-	2,500	2,499	-
01-53390-48-00	PARK SUPPLIES	4,217	4,000	3,994	4,200

01-53410-48-00	BUILDING MAINTENANCE	2,549	3,000	2,981	1,000
01-53410-48-01	BUILDING MAINTENANCE	-	-	-	2,000
01-53410-48-02	BUILDING MAINTENANCE	304	2,000	2,000	1,000
01-53410-48-03	BUILDING MAINTENANCE	-	-	-	1,000
01-53410-48-04	BUILDING MAINTENANCE	-	2,500	2,500	1,000
01-53410-48-05	BUILDING MAINTENANCE	-	-	-	500
01-53410-48-06	BUILDING MAINTENANCE	-	-	-	500
01-53410-48-07	BUILDING MAINTENANCE	-	-	-	1,000
01-53440-48-00	MACHINERY MAINTENANCE	7,055	7,500	6,627	7,500
01-53455-48-00	VEHICLE FUEL	10,458	11,000	10,908	14,000
01-53470-48-00	VEHICLE REPAIR	1,340	3,500	2,499	4,000
01-53750-48-00	SPECIAL EVENTS	-	-	10,000	10,000
01-53090-48-99	UNIFORM AND CLOTHING	135	-	-	150
	GENERAL SUPPLIES AND REPAIRS	65,718	77,475	84,940	122,050
01-54900-48-00	NON CAPITAL OUTLAY <\$9,999	18,154	20,450	20,387	49,100
01-54910-48-00	CAPITAL OUTLAY	6,502	133,993	131,762	99,000
01-54930-48-00	COMMUNICATION EQUIPMENT	4,389	4,450	4,450	2,250
01-54910-48-76	CAPITAL OUTLAY	31,485	-	-	-
	CAPITAL AND NON-CAPITAL	60,530	158,893	156,598	150,350
01-58006-48-00	TRANSF TO CAP/IT REPLACEMENT	220	360	360	360
	TRANSFERS	220	360	360	360
	PUBLIC WORKS - PARKS	693,610	945,951	961,818	1,050,745

General Fund

50 - Finance

Function: The primary responsibility of Finance is to maintain the City's accounting and financial systems including accounts payable, accounts receivable, payroll, cash management, and fixed assets. The department is also responsible for the oversight of human resources, purchasing and utility billing and collection.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Finance Director	1	1	1
Accounting Manager	1	1	1
Finance Assistant	1	0	0
Accounts Payable/Purchasing Clerk	1	1	1
	4	3	3

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
FINANCE					
01-51010-50-00	SALARIES	166,232	197,224	197,268	205,656
01-51011-50-00	LONGEVITY	840	1,200	1,200	1,560
01-51015-50-00	OVERTIME	418	500	634	1,000
01-51016-50-00	PHONE ALLOWANCE	840	720	1,200	1,200
01-51020-50-00	UNEMPLOYMENT	34	540	488	540
01-51030-50-00	SOCIAL SECURITY - MEDICARE	12,755	15,273	14,997	16,020
01-51040-50-00	TMRS	21,533	26,243	26,351	27,130
01-51060-50-00	HEALTH - LIFE INSURANCE	13,966	17,179	17,352	17,212
01-51070-50-00	WORKERS COMPENSATION	507	417	402	437
	SALARIES AND BENEFITS	217,124	259,296	259,891	270,755
01-52600-50-00	IT MAINTENANCE CONTRACTS	18,484	27,820	22,993	23,200
01-52610-50-00	CONTRACT SERVICES	1,188	-	-	-
01-52620-50-00	PUBLICATIONS	-	150	73	150
01-52630-50-00	CONFERENCE/TRAVEL/TRAINING	4,943	6,500	4,061	6,500
01-52635-50-00	DUES, FEES AND PERMITS	333	750	586	725
01-52670-50-00	GCAD/GCTAC	105,203	117,500	117,139	129,250
01-52710-50-00	PROFESSIONAL SERVICES	4,000	6,500	8,000	6,500
01-52722-50-00	AUDIT SERVICES	20,918	27,065	25,100	25,000
01-52820-50-00	TELEPHONE	93	460	-	460
	SERVICES, UTILITIES AND TRAINING	155,162	186,745	177,952	191,785
01-53090-50-00	UNIFORM AND CLOTHING	-	500	465	250
01-53210-50-00	OFFICE SUPPLIES	1,668	1,540	1,446	1,500
01-53225-50-00	OFFICE MACHINERY/EQUIPMENT	6,533	1,200	450	1,500
01-53240-50-00	POSTAGE	1,177	1,300	1,300	1,400
	GENERAL SUPPLIES AND REPAIRS	9,377	4,540	3,660	4,650
01-58006-50-00	TRANSF TO CAP/IT REPLACEMENT	740	880	880	1,080
	TRANSFERS	740	880	880	1,080
	FINANCE	382,403	451,461	442,384	468,270

General Fund

51 – Information Technology

Function: The primary responsibility of Information Technology is to plan for the City’s future technology infrastructure requirements, as well as, security and maintenance of our current network. These costs benefit all city departments.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Information Technology Director	1	1	1
Technology Specialist	1	1	1
	2	2	2

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Network storage and backup solution	\$119,493		
Records management system	56,828		
Point to Point project	70,623	\$50,946	
Cabling to connect the community ctr			\$30,000
	\$246,944	50,946	

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
INFORMATION TECHNOLOGY					
01-51010-51-00	SALARIES	89,179	144,960	128,281	146,712
01-51011-51-00	LONGEVITY	120	360	240	480
01-51015-51-00	OVERTIME	-	-	250	500
01-51016-51-00	PHONE ALLOWANCE	915	1,380	1,260	1,380
01-51020-51-00	UNEMPLOYMENT	18	360	324	360
01-51030-51-00	SOCIAL SECURITY - MEDICARE	6,903	11,223	9,926	11,404
01-51040-51-00	TMRS	11,573	19,284	17,121	19,312
01-51060-51-00	HEALTH - LIFE INSURANCE	7,365	11,486	9,351	11,497
01-51070-51-00	WORKERS COMPENSATION	384	306	291	311
	SALARIES AND BENEFITS	116,456	189,358	167,044	191,957
01-52600-51-00	IT MAINTENANCE CONTRACTS	14,446	212,050	212,050	210,000
01-52610-51-00	CONTRACT SERVICES	63,866	34,000	34,000	37,000
01-52630-51-00	CONFERENCE/TRAVEL/TRAINING	4,787	5,284	5,284	8,000
01-52635-51-00	DUES, FEES AND PERMITS	1,624	1,916	1,916	2,000
01-52820-51-00	TELEPHONE	485	30,000	23,888	17,380
	SERVICES, UTILITIES AND TRAINING	85,207	283,250	277,138	274,380
01-53090-51-00	UNIFORM AND CLOTHING	-	122	122	500
01-53210-51-00	OFFICE SUPPLIES	1,457	1,500	1,500	1,500
01-53225-51-00	OFFICE MACHINERY/EQUIPMENT	8,764	10,000	10,000	10,000
01-53230-51-00	OTHER SUPPLIES	3,168	2,878	2,878	3,000
01-53280-51-00	MINOR TOOLS & EQUIPMENT	1,698	2,000	2,000	2,000
01-53430-51-00	OFFICE EQUIPMENT MAINTENANCE	12,602	5,000	5,000	5,000
	GENERAL SUPPLIES AND REPAIRS	27,690	21,500	21,500	22,000
01-54900-51-00	NON CAPITAL OUTLAY < \$9,999	6,961	8,000	8,000	-
01-54910-51-00	CAPITAL OUTLAY	246,944	50,946	50,946	30,000
	CAPITAL AND NON-CAPITAL	253,905	58,946	58,946	30,000
01-58006-51-00	TRANSF TO CAP/IT REPLACEMENT	560	720	720	59,354
	TRANSFERS	560	720	720	59,354
	INFORMATION TECHNOLOGY	483,819	553,774	525,347	577,691

General Fund

52 – Human Resources

Function: Human Resources is responsible for maintaining the personnel policies of the City, employee recruitment, benefits, compensation, risk management, developing staff through training opportunities as well as fostering an environment of teamwork. These costs benefit all city departments.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Human Resources Manager	1	1	1
Payroll Clerk	0	1	1
File Clerk	.5	.5	.5
	1.5	2.5	2.5

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
HUMAN RESOURCES					
01-51010-52-00	SALARIES	80,899	126,748	122,041	129,522
01-51011-52-00	LONGEVITY	480	720	720	960
01-51015-52-00	OVERTIME	-	500	250	500
01-51016-52-00	PHONE ALLOWANCE	720	720	720	720
01-51020-52-00	UNEMPLOYMENT	15	540	461	540
01-51030-52-00	SOCIAL SECURITY - MEDICARE	6,221	9,845	9,358	10,075
01-51040-52-00	TMRS	10,515	14,986	15,308	15,645
01-51060-52-00	HEALTH - LIFE INSURANCE	6,879	11,405	11,255	11,424
01-51070-52-00	WORKERS COMPENSATION	200	269	257	275
	SALARIES AND BENEFITS	105,929	165,733	160,370	169,661
01-52094-52-00	PREEMPLOYMENT MEDICAL EXAMS	805	5,000	2,645	5,000
01-52095-52-00	MEDICAL EXAMS	6,129	1,500	1,014	1,500
01-52600-52-00	IT MAINTENANCE CONTRACTS	-	22,000	22,832	25,020
01-52610-52-00	CONTRACT SERVICES	171	-	-	-
01-52616-52-00	EMPLOYMENT COSTS	-	300	150	300
01-52625-52-00	ADVERTISING	-	1,000	695	1,000
01-52630-52-00	CONFERENCE/TRAVEL/TRAINING	919	4,500	3,784	4,500
01-52635-52-00	DUES, FEES AND LICENSES	1,066	450	425	450
01-52820-52-00	TELEPHONE	93	460	-	720
	SERVICES, UTILITIES AND TRAINING	9,182	35,210	31,545	38,490
01-53090-52-00	UNIFORM AND CLOTHING	-	500	490	625
01-53210-52-00	OFFICE SUPPLIES	799	1,040	775	1,000
01-53225-52-00	OFFICE MACHINERY/EQUIPMENT	393	1,750	1,750	1,500
01-53230-52-00	OTHER SUPPLIES	-	150	150	150
01-53240-52-00	POSTAGE	65	100	158	100
01-53610-52-00	MEETING EXPENSE	120	250	-	250
01-53800-52-00	EMPLOYEE AWARDS PROGRAM	536	850	846	850
01-53810-52-00	EMPLOYEE ENGAGEMENT	7,486	23,500	24,763	25,000
01-53815-52-00	STAFF TRAINING & INCENTIVES	993	2,500	1,500	1,800
01-53820-52-00	ONBOARDING	911	2,500	1,560	2,000
	GENERAL SUPPLIES AND REPAIRS	11,303	33,140	31,992	33,275
01-54900-52-00	NON CAPITAL OUTLAY < \$9,999	4,575	-	-	-
	CAPITAL AND NON-CAPITAL	4,575	-	-	-
01-58006-52-00	TRANSF TO CAP/IT REPLACEMENT	220	480	480	580
	TRANSFERS	220	480	480	580
	HUMAN RESOURCES	131,209	234,563	224,387	242,006

General Fund

53 – Fire Department

Function: The primary responsibility of the Fire Department is to provide continuous fire protection to the City of Cibolo and areas of Guadalupe County. The Cibolo Volunteer Fire Department (CVFD) assists in these goals. The Fire Department budget includes funding for the CVFD and Schertz Emergency Medical Services contract.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Fire Chief	1	1	1
Assistant Fire Chief *	.375	.375	.375
Fire Marshal	1	1	1
Fire Lieutenant	3	3	6
Fire Apparatus Operators	0	0	6
Firefighter	15	15	10
	20.375	20.375	24.375

* The Assistant Fire Chief is a part-time position.

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Building improvements	\$261,764	\$51,669	
Station controller	18,750		
Furniture, fixtures and equipment	44,192	54,277	
Fire Truck - Pumper	682,104		
Upgrade Radio equipment			\$53,000
Replacement hose			20,000
	\$1,006,810	\$105,945	\$73,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>FIRE DEPARTMENT</u>					
01-51010-53-00	SALARIES	860,386	962,361	939,878	1,102,952
01-51011-53-00	LONGEVITY	9,120	12,120	10,560	13,200
01-51013-53-00	CERTIFICATE PAY	-	-	5,980	13,520
01-51015-53-00	OVERTIME	149,141	155,000	152,842	186,500
01-51016-53-00	PHONE ALLOWANCE	3,360	3,360	3,360	3,360
01-51020-53-00	UNEMPLOYMENT TAX	190	3,780	3,631	4,500
01-51030-53-00	SOCIAL SECURITY - MEDICARE	75,578	86,662	83,570	100,944
01-51040-53-00	RETIREMENT	127,349	145,504	143,136	167,449
01-51060-53-00	HEALTH - LIFE INSURANCE	102,132	113,969	108,870	123,536
01-51070-53-00	WORKERS COMPENSATION	14,808	16,232	15,086	17,390
	SALARIES AND BENEFITS	1,342,064	1,498,989	1,466,912	1,733,352
01-52600-53-00	IT MAINTENANCE CONTRACTS	2,248	16,700	16,699	15,000
01-52610-53-00	CONTRACT SERVICES	19,957	20,000	22,385	41,000
01-52620-53-00	PUBLICATIONS	989	4,200	4,199	4,500
01-52630-53-00	TRAVEL AND TRAINING	3,804	5,500	5,500	5,000
01-52635-53-00	DUES, FEES AND PERMITS	2,274	3,000	2,999	3,500
01-52810-53-00	UTILITIES	22,091	26,000	25,940	26,000
01-52820-53-00	TELEPHONE	1,444	5,000	5,000	4,600
	SERVICES, UTILITIES AND TRAINING	52,807	80,400	82,723	99,600
01-53090-53-00	UNIFORM AND CLOTHING	1,713	10,000	10,000	12,100
01-53095-53-00	SAFETY SUPPLIES AND EQUIPMENT	3,660	5,000	5,000	5,000
01-53210-53-00	OFFICE SUPPLIES	140	500	500	500
01-53215-53-00	PRINTING	-	500	-	500
01-53220-53-00	JANITORIAL SUPPLIES	2,617	2,500	2,500	2,500
01-53240-53-00	POSTAGE	265	400	14	400
01-53250-53-00	PERSONAL PROTECTIVE EQUIPMENT	18,399	20,000	20,000	32,900
01-53280-53-00	MINOR TOOLS AND EQUIPMENT	1,868	5,000	4,959	5,000
01-53410-53-00	BUILDING MAINTENANCE	8,639	5,000	5,098	5,000
01-53455-53-00	VEHICLE FUEL	15,123	20,000	19,930	20,000
01-53470-53-00	VEHICLE REPAIR	4,469	50,000	47,376	20,000
	GENERAL SUPPLIES AND REPAIRS	56,893	118,900	115,375	103,900
01-54900-53-00	NON CAPITAL OUTLAY < \$9,999	-	-	-	6,002
01-54910-53-00	CAPITAL OUTLAY	745,046	-	54,277	73,000
01-54914-53-00	BUILDING IMPROVEMENTS	261,764	50,891	51,669	-
01-54930-53-00	COMMUNICATION EQUIPMENT	5,441	5,000	5,000	5,000
	CAPITAL AND NON-CAPITAL	1,012,251	55,891	110,945	84,002
01-55742-53-00	SCHERTZ EMS CONTRACT	319,098	346,500	346,500	410,583
01-55745-53-00	CIBOLO VOL FIRE DEPARTMENT	215,004	211,000	211,000	211,000
	OTHER EXPENSES	534,102	557,500	557,500	621,583
01-58006-53-00	TRANSF TO CAP/IT REPLACEMENT	1,060	4,460	4,460	15,586
	TRANSFERS	1,060	4,460	4,460	15,586
01-59170-53-00	PRINCIPAL ON 2017 OBLIGATION	-	105,301	105,301	108,081
01-59171-53-00	INTEREST ON 2017 OBLIGATION	-	17,820	17,771	15,040
	DEBT SERVICE	-	123,121	123,071	123,121
01-53095-53-99	SAFETY SUPPLIES	85	-	-	-
	GENERAL SUPPLIES AND REPAIRS	85	-	-	-
	FIRE DEPARTMENT	2,999,263	2,439,260	2,460,987	2,781,143

General Fund

99 – Non-Departmental

Function: The non-departmental budget was created to reflect expenses that are not department specific, but benefit all city departments. Expenses were previously charged to the city administration budget.

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Holiday decorations	\$11,098		
Digital marquee sign		\$57,163	\$60,000
Administrative vehicle		18,749	
Replace carpeting at City Hall			20,000
	\$11,098	\$75,912	\$80,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
NON-DEPARTMENTAL					
01-51099-99-00	SALARY SAVINGS	-	(225,000)	-	(225,000)
	SALARIES AND BENEFITS	-	(225,000)	-	(225,000)
01-52600-99-00	IT MAINTENANCE CONTRACTS	117,791	-	-	-
01-52610-99-00	CONTRACT SERVICES	11,731	10,000	11,624	10,000
01-52625-99-00	MARKETING	-	6,000	6,000	6,000
01-52635-99-00	DUES, FEES AND PERMITS	165	1,500	811	1,000
01-52650-99-00	GENERAL LIABILITY INSURANCE	76,113	81,700	83,916	88,200
01-52810-99-00	UTILITIES	29,482	35,000	38,512	40,000
01-52820-99-00	TELEPHONE	21,306	-	-	-
01-52850-99-00	NEWSLETTER	22,624	25,000	25,000	-
	SERVICES, UTILITIES AND TRAINING	279,212	159,200	165,862	145,200
01-53220-99-00	JANITORIAL SUPPLIES	1,659	3,000	2,095	3,000
01-53230-99-00	OTHER SUPPLIES	5,242	6,500	5,973	6,500
01-53277-99-00	RENTAL	-	-	-	1,000
01-53410-99-00	BUILDING MAINTENANCE	8,902	22,800	24,044	20,000
01-53455-99-00	VEHICLE FUEL	174	500	335	500
01-53470-99-00	VEHICLE REPAIR	17	5,500	811	1,000
	GENERAL SUPPLIES AND REPAIRS	15,994	38,300	33,259	32,000
01-54900-99-00	NON CAPITAL OUTLAY < \$9,999	12,215	5,128	3,393	-
01-54910-99-00	CAPITAL OUTLAY	11,098	146,121	75,912	80,000
	CAPITAL AND NON-CAPITAL	23,313	151,249	79,305	80,000
01-55730-99-00	LIBRARY DONATIONS	35,000	35,000	35,000	85,000
01-55900-99-00	ECONOMIC DEVELOPMENT INCENTIVE	150,530	150,000	193,310	200,000
01-55985-99-00	TRANSFER TO EDC	120,000	120,000	120,000	120,000
	OTHER EXPENSES	305,530	305,000	348,310	405,000
01-58006-99-00	TRANSF TO CAP/IT REPLACEMENT	-	5,400	5,400	-
	TRANSFERS	-	5,400	5,400	-
	NON-DEPARTMENTAL	624,048	434,149	632,136	437,200



DEBT SERVICE FUND

The Debt Service fund is used to account for ad valorem taxes assessed and collected for the purpose of servicing long-term debt of the governmental funds.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
DEBT SERVICE FUND					
	BEGINNING FUND BALANCE	408,535	419,886	419,886	526,788
03-31100-00	PROPERTY TAXES - CURRENT	3,419,231	3,413,000	3,448,400	3,750,000
03-31120-00	PROPERTY TAXES - DELINQUENT	9,406	12,000	5,800	8,300
03-31130-00	PROPERTY TAXES-PENALTY AND INT	10,857	11,000	14,300	11,500
	GENERAL TAXES	3,439,494	3,436,000	3,468,500	3,769,800
03-35100-00	INTEREST	3,454	2,000	7,655	9,186
03-35250-00	BOND PROCEEDS	-	-	3,556	-
	INTEREST AND OTHER SOURCES	3,454	2,000	11,211	9,186
03-36550-00	OUTSIDE CONTRIBUTIONS	-	165,000	165,000	165,000
	CONTRIBUTIONS AND GRANTS	-	165,000	165,000	165,000
03-38505-00	TRANSFER FROM EDC	124,000	122,300	122,300	125,550
	INTERGOVERNMENTAL AND TRANSFERS	124,000	122,300	122,300	125,550
	TOTAL REVENUES	3,566,948	3,725,300	3,767,011	4,069,536
03-52725-00	PAYING AGENT FEES	3,200	3,500	3,500	3,500
03-59030-00	2003 CERT OF OBLIGATION-PRINC	100,000	-	-	-
03-59031-00	2003 CERT OF OBLIGATION-INTRST	2,000	-	-	-
03-59070-00	2007 GENERAL OBLIG - PRINCIPAL	395,000	402,800	410,000	435,000
03-59071-00	2007 GENERAL OBLIG - INTEREST	52,487	41,625	34,425	15,413
03-59090-00	2009 GENERAL OBLIG - PRINCIPAL	205,000	595,000	595,000	620,000
03-59091-00	2009 GENERAL OBLIG - INTEREST	393,518	378,030	36,700	12,400
03-59100-00	2010 GO REFUNDING BDS - PRINC	90,000	95,000	95,000	95,000
03-59101-00	2010 GO REFUNDING BDS - INTRST	14,195	11,500	11,500	8,484
03-59110-00	2011 GENERAL OBLIG - PRINCIPAL	365,000	370,000	370,000	380,000
03-59111-00	2011 GENERAL OBLIG - INTEREST	214,130	206,780	206,780	199,280
03-59124-00	2012 GENERAL OBLIG BDS - PRINC	85,000	85,000	85,000	90,000
03-59125-00	2012 GENERAL OBLIG BDS - INT	39,000	37,300	37,300	35,550
03-59130-00	2013 GENERAL OBLIG BDS - PRINC	475,000	270,000	270,000	360,000
03-59131-00	2013 GENERAL OBLIG BDS - INT	241,368	233,918	233,918	227,618
03-59140-00	2014 GENERAL OBLIG BDS-PRINC	115,000	115,000	115,000	120,000
03-59141-00	2014 GENERAL OBLIG BDS-INT	81,700	79,113	79,113	75,875
03-59150-00	2015 GENERAL OBLIG BDS PRINC	145,000	150,000	150,000	155,000
03-59151-00	2015 GENERAL OBLIG BDS - INT	274,839	270,350	270,350	265,775
03-59160-00	2016 GO BOND PRINCIPAL	130,000	140,000	140,000	145,000
03-59161-00	2016 GO BOND INTEREST	99,938	82,775	82,775	79,925
03-59170-00	2017 CERTIFICATES OF OBLIGATION	-	100,000	100,000	105,000
03-59171-00	2017 CERT OF OBLIGATION - INTEREST	34,222	75,075	75,075	71,129
03-59172-00	2017 GOR BOND PRINCIPAL	-	-	145,000	105,000
03-59173-00	2017 GOR BOND INTEREST	-	-	113,675	153,869
03-59180-00	2018 GO BOND PRINCIPAL	-	-	-	110,000
03-59181-00	2018 GO BOND INTEREST	-	-	-	149,660
	TOTAL EXPENDITURES	3,555,597	3,742,766	3,660,110	4,018,477
	DEBT SERVICE FUND	11,351	(17,466)	106,901	51,059
	ENDING FUND BALANCE	419,886	402,420	526,788	577,847



WATER AND SEWER FUND

The Water-Sewer fund accounts for revenues and expenses related to the distribution of water resources and collection and disposal of waste water and refuse.

UTILITY FUND SUMMARY

	PRIOR YEAR ACTUALS	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
BEGINNING FUND BALANCE	3,129,744	2,957,462	2,957,462	3,144,334
REVENUES:				
SALES AND SERVICES	10,172,083	10,944,900	10,738,500	11,401,200
FEES AND RENTAL	39,140	39,800	43,908	35,400
CREDIT CARD FEES	70,917	70,600	88,200	97,000
INTEREST AND MISCELLANEOUS	19,541	21,100	56,851	64,800
SALE OF MATERIAL	242,838	6,000	823	600
TRANSFERS AND OTHER FINANCING SOURCES	3,360,032	-	-	105,000
SUBTOTAL REVENUES	13,904,551	11,082,400	10,928,281	11,704,000
TOTAL AVAILABLE	17,034,295	14,039,862	13,885,743	14,848,334
EXPENDITURES:				
UTILITIES ADMINISTRATION	8,098,815	8,772,562	8,559,632	9,291,656
UTILITIES OPERATIONS - WATER	968,084	964,870	934,652	1,064,345
UTILITIES OPERATIONS - WASTEWATER	263,714	442,930	317,773	497,948
NON-DEPARTMENTAL	793,771	917,252	929,352	904,883
SUBTOTAL EXPENDITURES	10,124,385	11,097,615	10,741,409	11,758,832
<i>Diff in calculating available fund balance:</i>				
<i>Remove non-cash items:</i>				
<i>Depreciation</i>	503,417			
<i>capital contributions</i>	(242,829)			
<i>GASB 68 pension cost</i>	14,073			
<i>Transfers for capital and debt</i>	(3,360,032)			
<i>Increase in compensated absences</i>	4,987			
<i>Cash items not included in revenue & expense</i>				
<i>Investments in capital</i>	(70,439)			
<i>Change in reserved for debt</i>	(105,621)			
<i>Principal portion of debt less chg in acc int</i>	(696,004)			
	(3,952,448)	-	-	-
ENDING FUND BALANCE	2,957,462	2,942,247	3,144,334	3,089,502

FISCAL YEAR 2019 UTILITY FUND BY EXPENSE CATEGORY

	SALARIES AND BENEFITS	SERVICES, UTILITIES AND TRAINING	GENERAL SUPPLIES AND REPAIRS	OTHER EXPENSES	WATER PURCHASES	TRANSFERS	TOTAL FY 19 OPERATING	DEBT SERVICE	CAPITAL AND NON- CAPITAL	GRAND TOTAL
EXPENDITURES:										
UTILITIES ADMINISTRATION	180,475	129,450	51,700	5,627,056	3,301,855	1,120	9,291,656	-	-	9,291,656
UTILITIES OPERATIONS - WATER	509,572	98,380	123,125	-	-	46,368	777,445	-	286,900	1,064,345
UTILITIES OPERATIONS - WASTEWATER	285,211	33,850	76,525	-	-	30,912	426,498	-	71,450	497,948
NON-DEPARTMENTAL	(20,000)	600	-	-	-	-	(19,400)	924,283	-	904,883
SUBTOTAL EXPENDITURES	955,258	262,280	251,350	5,627,056	3,301,855	78,400	10,476,199	924,283	358,350	11,758,832

FISCAL YEAR 2018 UTILITY FUND BY EXPENSE CATEGORY

	SALARIES AND BENEFITS	SERVICES, UTILITIES AND TRAINING	GENERAL SUPPLIES AND REPAIRS	OTHER EXPENSES	WATER PURCHASES	TRANSFERS	TOTAL FY 18 OPERATING	DEBT SERVICE	CAPITAL AND NON- CAPITAL	GRAND TOTAL
EXPENDITURES:										
UTILITIES ADMINISTRATION	175,709	135,875	48,200	5,203,058	3,208,800	920	8,772,562	-	-	8,772,562
UTILITIES OPERATIONS - WATER	503,402	77,550	104,300	-	-	46,368	731,620	-	233,250	964,870
UTILITIES OPERATIONS - WASTEWATER	278,765	29,255	52,600	-	-	30,912	391,532	45,649	5,750	442,930
NON-DEPARTMENTAL	(12,000)	500	-	-	-	-	(11,500)	928,752	-	917,252
SUBTOTAL EXPENDITURES	945,876	243,180	205,100	5,203,058	3,208,800	78,200	9,884,214	974,400	239,000	11,097,615

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
UTILITY FUND					
02-31100-00-00	WATER SALES - RESIDENTIAL	2,995,015	3,570,600	3,598,900	3,688,900
02-31110-00-00	WATER SALES - COMMERCIAL	864,295	765,000	801,600	901,800
02-31200-00-00	WASTE WATER - RESIDENTIAL	2,884,551	3,017,900	2,947,500	3,183,300
02-31210-00-00	WASTE WATER - COMMERCIAL	164,287	170,000	188,300	216,500
02-31300-00-00	GARBAGE COLLECTION-RESIDENTIAL	1,393,640	1,455,700	1,456,500	1,529,300
02-31310-00-00	GARBAGE COLLECTION-COMMERCIAL	1,027,854	1,108,100	875,400	984,800
02-31400-00-00	LATE FEES	125,038	123,200	133,900	137,200
02-31420-00-00	ADMINISTRATIVE PENALTY	24,150	21,700	25,700	26,300
02-31600-00-00	RECYCLING FEES	252,974	265,200	265,400	278,700
02-31700-00-00	WATER ACQUISITION FEE	392,370	393,100	394,500	404,400
02-31900-00-00	ACCOUNT SET UP FEES	47,910	54,400	50,800	50,000
	SALES AND SERVICES	10,172,083	10,944,900	10,738,500	11,401,200
02-32100-00-00	CONNECT FEES	850	500	500	500
02-32200-00-00	METER INSTALLATION FEES	1,815	2,300	2,400	1,700
02-32250-00-00	METER SALES	18,824	20,800	18,200	110,000
02-32251-00-00	COST OF SALES	-	-	-	(100,000)
02-32260-00-00	HYDRANT METER RENTAL	13,228	11,500	19,208	19,700
02-32500-00-00	TAP FEES	4,423	4,700	3,600	3,500
	FEES AND RENTAL	39,140	39,800	43,908	35,400
02-34540-00-00	CREDIT CARD FEES	70,917	70,600	88,200	97,000
	CREDIT CARD FEES	70,917	70,600	88,200	97,000
02-35100-00-00	INTEREST	18,925	12,000	45,700	57,100
02-35300-00-00	MISC RECEIPTS	(9,774)	4,400	3,300	-
02-35315-00-00	NSF FEES	5,325	4,500	4,900	4,900
02-35325-00-00	ADMINISTRATIVE FEES	1,200	200	2,800	2,800
02-35410-00-00	CASH OVER/SHORT	21	-	11	-
02-35500-00-00	INSURANCE PROCEEDS	3,844	-	140	-
	INTEREST AND MISCELLANEOUS	19,541	21,100	56,851	64,800
02-36415-00-00	SALE OF ASSETS	-	5,000	-	-
02-36420-00-00	SALE OF MATERIALS	9	1,000	823	600
02-36600-00-00	CONTRIBUTED CAPITAL	242,829	-	-	-
	SALE OF MATERIAL	242,838	6,000	823	600
02-38514-00-00	TRANSFER FROM 07 BONDS	(633,329)	-	-	-
02-38522-00-00	TRANSFER FROM WATER IMPACT	56,366	-	-	-
02-38524-00-00	TRANSFER FM WASTEWATER IMPACT	951,332	-	-	-
02-38555-00-00	TRANSFER FROM 12 REVENUE BONDS	2,985,662	-	-	-
02-39000-00-00	OTHER FINANCING SOURCES	-	-	-	105,000
	TRANSFERS AND OTHER FINANCING SOURCES	3,360,032	-	-	105,000
	TOTAL WATER/WASTEWATER REVENUE	13,904,551	11,082,400	10,928,281	11,704,000

Water - Sewer Fund

42 – Utilities Administration

Function: Utilities administration is responsible for the billing and collection of over 8,500 utility accounts. The tasks include billing, collection, work orders and customer relations. Direct costs of service and water supply and development costs are included in this budget.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Utility Billing Manager *	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	1	1	1
	3	3	3

* Reflects a title change from Utility Billing Administrator.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
UTILITIES ADMINISTRATION					
02-51010-42-00	SALARIES	121,449	125,990	124,662	129,768
02-51011-42-00	LONGEVITY	3,360	3,720	3,720	4,080
02-51015-42-00	OVERTIME	136	1,000	811	1,000
02-51020-42-00	UNEMPLOYMENT TAX	27	540	486	540
02-51030-42-00	SOCIAL SECURITY - MEDICARE	9,496	9,999	9,649	10,316
02-51040-42-00	RETIREMENT	18,912	17,182	16,997	17,470
02-51060-42-00	HEALTH - LIFE INSURANCE	17,170	17,005	16,783	17,021
02-51070-42-00	WORKERS COMPENSATION	358	273	264	282
	SALARIES AND BENEFITS	170,908	175,709	173,372	180,475
02-52600-42-00	IT MAINTENANCE CONTRACTS	5,280	10,500	11,408	9,650
02-52610-42-00	CONTRACT SERVICES	17,766	29,425	13,267	25,000
02-52630-42-00	TRAVEL AND TRAINING	622	1,750	847	1,800
02-52640-42-00	BILLING SERVICE - DATA PROSE	14,935	12,200	11,403	12,000
02-52650-42-00	GENERAL LIABILITY INSURANCE	27,428	28,000	29,218	30,000
02-52680-42-00	LEGAL SERVICES	84,189	40,000	40,000	40,000
02-52682-42-00	LEGAL SERVICES-COLLECTION	988	1,500	620	1,000
02-52710-42-00	PROFESSIONAL SERVICES	-	-	2,500	-
02-52715-42-00	ENGINEERING - MASTER PLAN	2,514	-	-	-
02-52722-42-00	AUDIT SERVICES	10,500	12,500	10,000	10,000
	SERVICES, UTILITIES AND TRAINING	164,223	135,875	119,262	129,450
02-53090-42-00	UNIFORM AND CLOTHING	-	500	390	500
02-53210-42-00	OFFICE SUPPLIES	2,098	2,400	2,400	2,400
02-53215-42-00	PRINTING	3,137	3,500	2,806	3,500
02-53225-42-00	OFFICE MACHINERYAND EQUIPMENT	203	400	338	1,800
02-53230-42-00	OTHER SUPPLIES	150	-	-	-
02-53240-42-00	POSTAGE	43,619	41,400	41,396	43,500
	GENERAL SUPPLIES AND REPAIRS	49,207	48,200	47,330	51,700
02-55425-42-00	CREDIT CARD MACHINE FEES	54,578	51,660	59,058	65,000
02-55720-42-00	FALL/SPRING CLEANUP-BEXARWASTE	32,668	30,000	30,000	30,000
02-55735-42-00	GENERAL FUND - ADMIN FEES	153,149	165,068	166,638	178,200
02-55764-42-00	REGIONAL WTR DEV GRP	200	300	300	300
02-55766-42-00	CIBOLO CREEK MUNICIPAL AUTH.	1,979,065	2,194,800	2,188,607	2,423,800
02-55767-42-00	BEXAR WASTE CONTRACT	2,273,298	2,404,650	2,207,705	2,373,900
02-55768-42-00	REFUSE TRANSFER TO GENERAL	53,489	56,580	51,946	55,856
02-55770-42-00	CIBOLO VALLEY LOCAL GOVT CORP	300,000	300,000	300,000	500,000
02-55900-42-00	CHARGE OFF WATER ACCOUNTS	25,287	-	-	-
	OTHER EXPENSES	4,871,734	5,203,058	5,004,254	5,627,056
02-56000-42-00	WATER PURCHASED-LK DUNLAP	368,946	339,500	352,991	361,800
02-56010-42-00	CRWA BONDS-LK DUNLAP CIBOLO	206,411	232,900	232,912	220,600
02-56012-42-00	CRWA BONDS-MID CITIES CIBOLO	189,643	232,600	232,609	215,710
02-56013-42-00	CRWA BONDS-MID CITIES SAWS/DSP	108,367	132,900	132,919	123,265
02-56014-42-00	CRWA BONDS-WELLS RANCH CIBOLO	587,496	755,100	755,111	825,360
02-56015-42-00	CRWA BONDS-WR CRYSTAL CLR LSE	251,847	306,800	306,788	331,695
02-56020-42-00	CONTR WATER-LAKE DUNLAP CIBOLO	191,692	198,500	195,742	198,450
02-56024-42-00	CONTR WATER-WELLS RANCH CIBOLO	294,127	308,400	304,746	309,615
02-56025-42-00	CONTR WATER-WR CRYSTAL CLR LSE	110,104	115,400	113,996	115,820
02-56030-42-00	PLANT M&O-LAKE DUNLAP CIBOLO	149,441	196,200	196,149	198,885
02-56032-42-00	PLANT M&O-MID CITIES CIBOLO	59,253	60,600	60,639	60,995
02-56033-42-00	PLANT M&O-MID CITIES SAWS/DSP	33,859	34,700	34,651	34,855
02-56034-42-00	PLANT M&O-WELLS RANCH CIBOLO	100,997	103,800	103,759	101,990
02-56035-42-00	PLANT M&O-WR CRYSTAL CLR LSE	43,284	38,800	38,813	38,155
02-56040-42-00	CRWA ADMIN-LAKE DUNLAP CIBOLO	45,521	47,500	47,517	51,250
02-56044-42-00	CRWA ADMIN-WELLS RANCH CIBOLO	73,312	76,500	76,527	82,535
02-56045-42-00	CRWA ADMIN-WR CRYSTAL CLR LSE	27,424	28,600	28,626	30,875
	WATER PURCHASES	2,841,724	3,208,800	3,214,494	3,301,855
02-58006-42-00	TRANSFER TO IT REPLACEMENT FD	1,020	920	920	1,120
	TRANSFERS	1,020	920	920	1,120
	UTILITIES ADMINISTRATION	8,098,815	8,772,562	8,559,632	9,291,656

Water - Sewer Fund

46 – Utilities Operations - Water

Function: Utilities Operations-Water ensures the health and well-being of the citizens of Cibolo by providing a safe supply of water and maintaining the distribution system.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public Works Director	0	0	0
Assistant Public Works Director#	0	.6	.6
Superintendent#	.6	0	0
Infrastructure Inspector#	.5	.5	.5
Foreman#	.6	.6	.6
Crew Leader	2	2	2
Fleet Mechanic #	.5	.5	.5
Utilities Operator II	2	2	2
Utilities Operator I	2	1	1
Meter Reader/Customer Service Technician	1	1	1
	9.2	8.2	8.2

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Extended Cab Truck – F250	\$29,443		
Haul Truck & Trailer (60%)			\$29,400
Mini Excavator (60%)			39,000
Trommel (30%)			18,000
	\$29,443		\$86,400

The Assistant Public Works Director and Foreman positions are funded 60% from Water Operations and 40% from Wastewater Operations. The Mechanic position is funded 50% each from Streets and Water Operations. The infrastructure inspector position is funded 50% each from Planning and Engineering and Water Operations.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
UTILITIES OPERATIONS - WATER					
02-51010-46-00	SALARIES	353,142	337,566	333,461	342,311
02-51011-46-00	LONGEVITY	4,080	5,136	3,936	4,140
02-51013-46-00	CERTIFICATE PAY	2,625	1,872	1,865	1,872
02-51014-46-00	ON-CALL PAY	2,320	3,640	3,200	3,120
02-51015-46-00	OVERTIME	9,983	11,200	11,320	12,250
02-51016-46-00	PHONE ALLOWANCE	2,160	1,920	2,180	2,400
02-51020-46-00	UNEMPLOYMENT TAX	220	1,800	1,214	1,800
02-51030-46-00	SOCIAL SECURITY - MEDICARE	27,154	27,757	26,657	28,006
02-51040-46-00	RETIREMENT	57,751	47,695	46,823	47,427
02-51060-46-00	HEALTH - LIFE INSURANCE	49,755	56,501	45,373	56,531
02-51070-46-00	WORKERS COMPENSATION	10,378	8,316	8,325	9,714
	SALARIES AND BENEFITS	519,568	503,402	484,353	509,572
02-52510-46-00	LABORATORY FEES	10,192	9,500	9,533	19,000
02-52600-46-00	IT MAINTENANCE CONTRACTS	1,399	9,300	8,726	8,800
02-52610-46-00	CONTRACT SERVICES	6,076	6,700	4,428	7,200
02-52630-46-00	TRAVEL AND TRAINING	3,627	3,500	3,447	6,140
02-52635-46-00	DUES, FEES AND PERMITS	1,342	1,800	1,633	1,300
02-52710-46-00	PROFESSIONAL SERVICES	1,563	5,000	3,150	8,500
02-52810-46-00	UTILITIES	33,387	40,000	35,350	45,000
02-52820-46-00	TELEPHONE	886	1,750	890	2,440
	SERVICES, UTILITIES AND TRAINING	58,472	77,550	67,157	98,380
02-53090-46-00	UNIFORM AND CLOTHING	6,665	7,500	6,028	7,500
02-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	2,018	2,750	2,730	3,000
02-53210-46-00	OFFICE SUPPLIES	1,041	1,050	826	1,000
02-53215-46-00	PRINTING	-	500	-	500
02-53220-46-00	JANITORIAL SUPPLIES	41	250	250	125
02-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	-	50	50	50
02-53230-46-00	OTHER SUPPLIES	2,850	2,750	2,701	3,000
02-53240-46-00	POSTAGE	317	450	208	450
02-53271-46-00	MAIN REPAIR WATER	55,858	34,165	41,468	50,000
02-53277-46-00	RENTAL	-	500	500	4,500
02-53280-46-00	MINOR TOOLS AND EQUIPMENT	4,269	3,500	3,486	4,000
02-53410-46-00	BUILDING MAINTENANCE	3,132	2,500	2,402	2,000
02-53415-46-00	TOWER SITE MAINTENANCE	4,027	4,335	4,307	5,000
02-53440-46-00	MACHINERY MAINTENANCE	8,864	20,000	16,746	15,000
02-53455-46-00	VEHICLE FUEL	16,423	18,000	16,284	18,000
02-53470-46-00	VEHICLE REPAIRS	10,599	6,000	5,950	9,000
	GENERAL SUPPLIES AND REPAIRS	116,106	104,300	103,936	123,125
02-54900-46-00	NON CAPITAL OUTLAY <\$9,999	9,456	3,500	3,428	25,700
02-54910-46-00	CAPITAL OUTLAY	29,443	-	-	86,400
02-54930-46-00	COMMUNICATION EQUIPMENT	4,538	4,750	4,750	4,800
02-54955-46-00	WATER METERS	220,164	225,000	224,661	30,000
02-54956-46-00	TRANSPONDERS	-	-	-	140,000
02-54999-46-00	CONTRA CAPITAL ACCOUNT	(29,443)	-	-	-
	CAPITAL AND NON-CAPITAL	234,159	233,250	232,838	286,900
02-58001-46-00	TRANSFER TO GENERAL FUND	38,500	45,000	45,000	45,000
02-58006-46-00	TRANSFER TO IT REPLACEMENT FD	1,280	1,368	1,368	1,368
	TRANSFERS	39,780	46,368	46,368	46,368
	UTILITIES OPERATIONS - WATER	968,084	964,870	934,652	1,064,345

Water - Sewer Fund

54 – Utilities Operations-Wastewater

Function: Utilities operations-Wastewater ensures the health and well-being of the citizens of Cibolo by maintaining wastewater avenues. This cost center was created in fiscal year 2017-2018 to separately account for the costs of wastewater operations.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Superintendent#	.4	0	0
Assistant Public Works Director#	0	.4	.4
Foreman#	.4	.4	.4
Crew Leader	1	1	1
Utilities Operator II	1	1	1
Utilities Operator I	1	2	2
	3.8	4.8	4.8

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Extended Cab Truck – F350	\$40,996		
Haul Truck & Trailer (40%)			\$19,600
Mini Excavator (40%)			26,000
Trommel (20%)			12,000
	\$40,996		\$57,600

The Assistant Public Works Director and Foreman positions are funded 60% from Water Operations and 40% from Wastewater Operations.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
UTILITIES OPERATIONS - WASTEWATER					
02-51010-54-00	SALARIES	126,454	185,078	110,622	189,827
02-51011-54-00	LONGEVITY	240	1,584	864	1,440
02-51013-54-00	CERTIFICATE PAY	314	1,248	1,246	1,248
02-51014-54-00	ON-CALL PAY	1,415	2,080	1,985	2,080
02-51015-54-00	OVERTIME	5,911	7,199	8,029	7,500
02-51016-54-00	PHONE ALLOWANCE	360	960	680	960
02-51020-54-00	UNEMPLOYMENT	32	1,080	462	1,080
02-51030-54-00	SOCIAL SECURITY - MEDICARE	9,280	15,158	9,009	15,534
02-51040-54-00	TMRS	17,883	26,047	16,240	26,306
02-51060-54-00	HEALTH - LIFE INSURANCE	16,351	33,855	14,502	33,875
02-51070-54-00	WORKERS COMPENSATION	3,619	4,476	4,183	5,361
	SALARIES AND BENEFITS	181,860	278,765	167,822	285,211
02-52600-54-00	IT MAINTENANCE CONTRACTS	2,600	3,100	3,027	2,600
02-52610-54-00	CONTRACT SERVICES	432	8,500	1,375	8,100
02-52630-54-00	TRAVEL - TRAINING	1,245	2,900	2,861	2,650
02-52635-54-00	DUES, FEES AND PERMITS	280	1,005	1,735	1,000
02-52710-54-00	PROFESSIONAL SERVICES	809	5,000	3,690	6,000
02-52810-54-00	UTILITIES	-	7,500	5,300	12,000
02-52820-54-00	TELEPHONE	-	1,250	234	1,500
	SERVICES, UTILITIES AND TRAINING	5,366	29,255	18,222	33,850
02-53090-54-00	UNIFORM AND CLOTHING	245	2,500	2,411	2,500
02-53095-54-00	SAFETY SUPPLIES	894	1,600	1,581	2,000
02-53210-54-00	OFFICE SUPPLIES	-	-	-	500
02-53215-54-00	PRINTING	-	-	-	250
02-53220-54-00	JANITORIAL SUPPLIES	-	-	-	125
02-53225-54-00	OFFICE MACHINERY AND EQUIPMENT	-	-	-	50
02-53230-54-00	OTHER SUPPLIES	1,380	1,500	1,473	1,500
02-53240-54-00	POSTAGE	-	-	-	100
02-53272-54-00	MAIN REPAIR SEWER	15,260	15,128	14,703	20,000
02-53277-54-00	RENTAL	-	-	-	2,500
02-53280-54-00	MINOR TOOLS / EQUIPMENT	1,538	2,000	1,974	3,500
02-53410-54-00	BUILDING MAINTENANCE	-	-	-	1,500
02-53420-54-00	LIFT STATION MAINTENANCE	5,998	15,500	15,403	24,000
02-53440-54-00	MACHINERY MAINT	3,883	6,372	6,328	10,000
02-53455-54-00	VEHICLE FUEL	5,801	6,000	5,918	6,000
02-53470-54-00	VEHICLE REPAIRS	169	2,000	1,981	2,000
	GENERAL SUPPLIES AND REPAIRS	35,169	52,600	51,771	76,525
02-54900-54-00	NON CAPITAL OUTLAY <\$9,999	6,937	3,500	3,428	11,600
02-54910-54-00	CAPITAL OUTLAY	40,996	-	-	57,600
02-54930-54-00	COMMUNICATION EQUIPMENT	-	2,250	-	2,250
02-54999-54-00	CONTRA CAPITAL ACCOUNT	(40,996)	-	-	-
	CAPITAL AND NON-CAPITAL	6,937	5,750	3,428	71,450
02-58001-54-00	TRANSFER TO GENERAL FUND	31,500	30,000	30,000	30,000
02-58006-54-00	TRANSFER TO IT REPLACEMENT FD	440	912	912	912
	TRANSFERS	31,940	30,912	30,912	30,912
02-59140-54-00	2014 LEASE PRINCIPAL	-	44,608	44,538	-
02-59141-54-00	2014 LEASE INTEREST	2,442	1,040	1,081	-
	DEBT SERVICE	2,442	45,649	45,619	-
	UTILITIES OPERATIONS - WASTEWATER	263,714	442,930	317,773	497,948

Water - Sewer Fund

99 – Debt Service and Non-departmental

Function: The debt service and non-departmental budget was created to reflect expenses related to debt service and expenses that are not department specific. Expenses were previously charged to the utilities administration budget.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
NON-DEPARTMENTAL					
02-51099-99-00	SALARY SAVINGS	-	(12,000)	-	(20,000)
	SALARIES AND BENEFITS	-	(12,000)	-	(20,000)
02-52725-99-00	PAYING AGENT FEES	600	500	600	600
	SERVICES, UTILITIES AND TRAINING	600	500	600	600
02-55000-99-00	DEPRECIATION	503,417	-	-	-
	OTHER EXPENSES	503,417	-	-	-
02-59063-99-00	2006 20-YR REVENUE BDS-INT	70,000	211,864	211,864	210,657
02-59071-99-00	2007 GEN OBLIG BOND-INTEREST	6,634	151,250	151,250	149,838
02-59123-99-00	2012 REVENUE BONDS	159,847	512,888	512,888	511,188
02-59151-99-00	2015 GO REFUNDING	53,274	52,750	52,750	52,600
	DEBT SERVICE	289,755	928,752	928,752	924,283
	NON-DEPARTMENTAL	793,771	917,252	929,352	904,883



DRAINAGE UTILITY DISTRICT

The Drainage Utility District was created in 2011 to account for revenues and expenses related to the maintenance of drainage ways of the City.

DRAINAGE FUND SUMMARY

	PRIOR YEAR ACTUALS	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
BEGINNING FUND BALANCE	274,913	390,323	390,323	477,225
REVENUES:				
SERVICE CHARGES	588,009	655,600	658,400	677,100
INTEREST AND MISCELLANEOUS	381,159	750	5,400	6,500
GRANTS AND DONATIONS	250	-	-	-
TRANSFERS	305,038	-	-	22,000
SUBTOTAL REVENUES	1,274,456	656,350	663,800	705,600
TOTAL AVAILABLE	1,549,369	1,046,673	1,054,123	1,182,825
EXPENDITURES:				
DRAINAGE OPERATIONS	508,277	641,347	576,898	748,475
SUBTOTAL EXPENDITURES	508,277	641,347	576,898	748,475
<i>Diff in calculating available fund balance:</i>				
<i>GASB 68 Pension cost</i>	4,735			
<i>Increase in compensated absences</i>	1,614			
<i>Investments in capital</i>	(333,855)			
<i>Depreciation</i>	95,707			
<i>capital contributions</i>	(379,859)			
<i>Principal portion of debt</i>	(39,112)			
	(650,769)	-	-	
ENDING FUND BALANCE	390,323	405,326	477,225	434,349

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>DRAINAGE UTILITY DISTRICT</u>					
40-32900-00	DRAINAGE FEES - RESIDENTIAL	514,916	575,900	570,200	584,500
40-32910-00	DRAINAGE FEES-COMMERCIAL	73,093	79,700	88,200	92,600
	SERVICE CHARGES	588,009	655,600	658,400	677,100
40-35105-00	INTEREST	1,300	750	5,400	6,500
40-35500-00	CONTRIBUTED CAPITAL	379,859	-	-	-
	INTEREST AND MISCELLANEOUS	381,159	750	5,400	6,500
40-36122-00	RESTRICTED DONATIONS	250	-	-	-
	GRANTS AND DONATIONS	250	-	-	-
40-38553-00	TRANSFER FROM 11 GO BOND	305,038	-	-	-
40-39000-00	OTHER FINANCING SOURCES	-	-	-	22,000
	TRANSFERS AND OTHER FINANCING SOURCES	305,038	-	-	22,000
	TOTAL DRAINAGE UTILITY DISTRICT	1,274,456	656,350	663,800	705,600

Drainage Utility District

46 –Drainage Utility District

Function: The primary responsibility of the Drainage Utility District is to maintain drainage ways in the City.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Public Works Director	0	0	0
Superintendent	1	1	1
Crew Leader	0	1	1
Street Sweeper (title change)	1	1	1
Maintenance Worker II (title change)	2	2	2
Maintenance Worker I (title change)	2	3	3
	6	8	8

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Utility tractor	\$28,817	\$10,540	
New crew truck		27,961	
Skid – steer			\$77,500
			30,000
	\$28,817	\$38,501	\$107,500

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
DRAINAGE UTILITY DISTRICT					
40-51010-46	SALARIES	184,415	259,437	214,012	278,339
40-51011-46	LONGEVITY	2,520	3,240	2,520	3,480
40-51015-46	OVERTIME	3,985	4,700	3,026	5,600
40-51016-46	PHONE ALLOWANCE	480	720	780	1,200
40-51020-46	UNEMPLOYMENT TAX	96	1,440	1,216	1,440
40-51030-46	SOCIAL SECURITY - MEDICARE	14,245	21,198	16,650	22,079
40-51040-46	RETIREMENT	29,002	36,424	29,008	37,391
40-51060-46	HEALTH - LIFE INSURANCE	31,360	45,169	34,193	45,211
40-51070-46	WORKERS COMPENSATION	9,294	13,552	12,560	14,115
	SALARIES AND BENEFITS	275,396	385,880	313,965	408,855
40-52610-46	CONTRACT SERVICES	1,444	2,500	2,956	3,200
40-52615-46	CONTRACT DRAINAGE MAINTENANCE	4,376	25,000	25,000	25,000
40-52630-46	TRAVEL AND TRAINING	1,355	2,400	2,361	4,300
40-52635-46	DUES, FEES AND PERMITS	150	200	200	300
40-52650-46	GENERAL LIABILITY INSURANCE	4,306	5,000	5,239	5,500
40-52680-46	LEGAL SERVICES	-	1,000	-	-
40-52710-46	PROFESSIONAL SERVICES	-	-	-	2,500
40-52720-46	ENGINEERING SERVICES	2,332	8,000	10,000	20,800
40-52810-46	UTILITIES	6,985	6,500	4,832	6,000
40-52820-46	TELEPHONE	-	500	-	460
	SERVICES, UTILITIES AND TRAINING	20,949	51,100	50,588	68,060
40-53090-46	UNIFORM AND CLOTHING	3,772	4,100	4,351	5,000
40-53095-46	SAFETY SUPPLIES AND EQUIPMENT	1,073	1,500	2,251	2,500
40-53095-99	SAFETY SUPPLIES AND EQUIPMENT	311	-	-	-
40-53210-46	OFFICE SUPPLIES	121	150	172	300
40-53215-46	PRINTING	-	-	-	500
40-53220-46	JANITORIAL SUPPLIES	-	-	-	250
40-53225-46	OFFICE MACHINERY AND EQUIPMENT	1,389	-	-	300
40-53230-46	OTHER SUPPLIES	25	-	-	250
40-53276-46	DRAINAGE MAINTENANCE	18,246	28,025	27,875	40,000
40-53277-46	EQUIPMENT RENTAL	-	750	874	2,500
40-53240-46	POSTAGE	-	-	-	250
40-53280-46	MINOR TOOLS AND EQUIPMENT	1,249	2,000	1,880	2,000
40-53410-46	BUILDING MAINTENANCE	776	2,575	2,999	3,500
40-53440-46	MACHINERY MAINTENANCE	19,283	20,500	19,932	21,000
40-53445-46	MACHINERY REPAIR	-	4,500	11,695	7,500
40-53455-46	VEHICLE FUEL	16,618	17,800	16,680	18,000
40-53470-46	VEHICLE REPAIRS	765	3,500	2,841	2,500
	GENERAL SUPPLIES AND REPAIRS	63,627	85,400	91,550	106,350
40-54900-46	NON-CAPITAL OUTLAY	1,157	1,200	2,950	7,350
40-54910-46	CAPITAL OUTLAY	28,817	38,501	38,501	107,500
40-54930-46	COMMUNICATION EQUIPMENT	4,389	4,450	4,450	4,500
40-54999-46	CONTRA CAPITAL ACCOUNT	(28,817)	-	-	-
	CAPITAL AND NON-CAPITAL	5,546	44,151	45,901	119,350
40-55000-46	DEPRECIATION	95,707	-	-	-
40-55735-46	TRANSFER TO GENERAL/ADMIN	11,791	13,112	13,210	14,000
40-55900-46	CHARGE OFF UNCOLLECTIBLE ACCTS	3,444	-	-	-
	OTHER EXPENSES	110,942	13,112	13,210	14,000
40-58001-46	TRANSFER TO GENERAL FUND	30,000	31,500	31,500	31,500
40-58006-46	TRANSFER TO IT REPLACEMENT FD	220	360	360	360
	TRANSFERS	30,220	31,860	31,860	31,860
40-59140-46	2014 LEASE PRINCIPAL	-	29,164	29,118	-
40-59141-46	2014 LEASE INTEREST	1,597	680	707	-
	DEBT SERVICE	1,597	29,844	29,825	-
	TOTAL DRAINAGE UTILITY DISTRICT	508,277	641,347	576,898	748,475



ECONOMIC DEVELOPMENT CORPORATION

The Economic Development Corporation was incorporated on April 11, 2007 in accordance with The Development Corporation Act of 1979 and governed by Section 4B to promote commercial, industrial, and manufacturing enterprises in the City of Cibolo.

ECONOMIC DEVELOPMENT FUND SUMMARY

	PRIOR YEAR ACTUALS	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
BEGINNING FUND BALANCE	224,368	271,120	271,120	436,172
REVENUES:				
GENERAL TAXES	383,210	395,600	484,300	552,800
INTEREST AND MISCELLANEOUS	1,609	1,200	5,100	5,900
GRANTS AND DONATIONS	5,000	-	-	-
TRANSFERS	120,000	120,000	120,000	120,000
SUBTOTAL REVENUES	509,819	516,800	609,400	678,700
TOTAL AVAILABLE	734,187	787,920	880,520	1,114,872
EXPENDITURES:				
ECONOMIC DEVELOPMENT	463,067	548,348	444,348	731,903
SUBTOTAL EXPENDITURES	463,067	548,348	444,348	731,903
ENDING FUND BALANCE	271,120	239,572	436,172	382,970

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>ECONOMIC DEVELOPMENT</u>					
05-31200-00	SALES TAX	383,210	395,600	484,300	552,800
	GENERAL TAXES	383,210	395,600	484,300	552,800
05-35105-00	INTEREST	1,609	1,200	5,100	5,900
	INTEREST AND MISCELLANEOUS	1,609	1,200	5,100	5,900
05-36122-00	RESTRICTED DONATIONS	5,000	-	-	-
	GRANTS AND DONATIONS	5,000	-	-	-
05-38501-00	TRANSFER FROM GENERAL FUND	120,000	120,000	120,000	120,000
	TRANSFERS	120,000	120,000	120,000	120,000
	TOTAL ECONOMIC DEVELOPMENT REVENUES	509,819	516,800	609,400	678,700

Economic Development Fund

42- Economic Development

Function: The primary responsibility of Economic Development is to attract retain and expand desirable jobs and development for Cibolo which enhances quality of life.

Personnel Schedule:

Position Title	FY 2016-2017	FY 2017-2018	FY 2018-2019
Economic Development Director	1	1	1
Business Development Coordinator	1	1	1
	2	2	2

Capital Outlay:

Description	FY 2016-2017	FY 2017-2018	FY 2018-2019
Old Town District enhancements	\$50,000	\$10,000	\$157,300
Digital marquee sign			\$10,000
	\$50,000	\$10,000	\$167,300

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>ECONOMIC DEVELOPMENT</u>					
05-51010-42	SALARIES	144,699	150,952	150,438	156,953
05-51011-42	LONGEVITY	840	1,080	1,080	1,320
05-51016-42	PHONE ALLOWANCE	720	720	720	720
05-51020-42	UNEMPLOYMENT TAX	18	360	324	360
05-51030-42	SOCIAL SECURITY-MEDICARE	11,158	11,686	11,627	12,163
05-51040-42	RETIREMENT	18,704	20,079	20,029	20,598
05-51060-42	HEALTH-LIFE INSURANCE	11,598	11,503	11,270	11,522
05-51070-42	WORKERS COMPENSATION	357	319	306	332
	SALARIES AND BENEFITS	188,095	196,699	195,794	203,968
05-52600-42	IT MAINTENANCE CONTRACTS	6,650	13,635	13,635	9,000
05-52610-42	CONTRACT SERVICES	16,529	-	-	-
05-52620-42	PUBLICATIONS	956	350	-	-
05-52625-42	MARKETING, PROMOTION & ADVERT	15,909	22,700	22,700	30,000
05-52630-42	TRAVEL, TRAINING & CONFERENCES	7,842	13,500	5,176	26,500
05-52635-42	DUES, FEES AND PERMITS	7,480	6,980	6,980	4,500
05-52650-42	GENERAL LIABILITY INSURANCE	1,156	1,250	1,160	1,375
05-52680-42	LEGAL SERVICES	2,129	11,650	11,650	12,000
05-52710-42	PROFESSIONAL SERVICES	-	-	-	25,000
05-52715-42	ENGINEERING-MASTER PLAN	-	-	-	-
05-52750-42	PROFESSIONAL STUDIES	786	-	-	-
	SERVICES, UTILITIES AND TRAINING	59,437	70,065	61,301	108,375
05-53210-42	OFFICE SUPPLIES	467	2,000	1,999	2,000
05-53215-42	PRINTING	1,397	2,000	809	2,000
05-53240-42	POSTAGE	62	150	145	150
05-53280-42	MINOR TOOLS AND EQUIPMENT	424	2,000	250	1,500
05-53455-42	VEHICLE FUEL	412	2,000	1,117	1,500
05-53470-42	VEHICLE REPAIR	1,334	1,000	1,000	1,000
05-53610-42	MEETINGS EXPENSE	2,235	4,900	4,900	6,000
	GENERAL SUPPLIES AND REPAIRS	6,331	14,050	10,220	14,150
05-54900-42	NON-CAPITAL OUTLAY	16,006	12,554	12,554	10,000
05-54910-42	CAPITAL OUTLAY	50,000	86,000	10,000	167,300
	CAPITAL AND NON-CAPITAL	66,006	98,554	22,554	177,300
05-55735-42	CIBOLO PROFESSIONAL SERVICES	6,000	6,000	6,000	6,000
05-55785-42	RAILROAD LAND LEASE	2,758	-	5,500	5,700
05-55800-42	ECONOMIC DEVELOPMENT GRANTS	10,000	40,000	20,000	90,000
05-55910-42	2008 CO-SALES TAX NOTES	124,000	122,300	122,300	125,530
	OTHER EXPENSES	142,758	168,300	153,800	227,230
05-58006-42	TRANSFER TO IT REPLACEMENT FD	440	680	680	880
	TRANSFERS	440	680	680	880
	TOTAL ECONOMIC DEVELOPMENT	463,067	548,348	444,348	731,903



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue restricted to a specific purpose. Special Revenue Funds maintained by the City of Cibolo include Cibolofest, Impact fees, Court Technology and Security, Police Seizure and Education, Child Safety and Street Drainage Maintenance Tax.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>CIBOLOFEST</u>					
	BEGINNING FUND BALANCE	8,730	(1,650)	(1,650)	(705)
21-34540-00-00	CREDIT CARD FEES	-	-	50	50
21-35100-00-00	INTEREST INCOME	24	5	29	10
21-36250-00-00	CIBOLOFEST	18,567	25,000	30,393	32,000
	TOTAL REVENUES	18,591	25,005	30,472	32,060
21-55425-00-00	CREDIT CARD MACHINE FEES	-	-	47	50
21-53400-48-00	CIBOLOFEST EXPENSES	28,971	21,000	29,480	30,000
	TOTAL EXPENDITURES	28,971	21,000	29,527	30,050
Fund number: 21	CIBOLOFEST	(10,380)	4,005	945	2,010
	ENDING FUND BALANCE	(1,650)	2,355	(705)	1,305

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>WATER IMPACT FEES</u>					
	BEGINNING FUND BALANCE	335,815	719,500	719,500	493,838
22-32700-00	IMPACT FEES - WATER	2,277	-	-	-
22-32705-00	IMPACT FEES - WATER (2014)	381,797	153,214	131,218	226,495
22-35100-00	INTEREST	3,477	2,500	10,000	5,000
22-38100-00	INTERGOVERNMENTAL PARTICIPATION	52,500	-	-	-
	TOTAL REVENUES	440,051	155,714	141,218	231,495
22-52715-00	ENGINEERING - IMPACT FEE STUDY	-	40,000	40,000	-
22-54916-00-27	WATER DISTRIBUTION - HAECKERVILLE	-	600,000	326,880	500,000
22-54916-00-51	WATER LINE PROJECTS - BORGFELD	56,366	-	-	-
22-58002-00	TRANSFER TO UTILITY FUND	-	-	-	-
	TOTAL EXPENDITURES	56,366	640,000	366,880	500,000
Fund number: 22	WATER IMPACT FEES	383,685	(484,286)	(225,663)	(268,505)
	ENDING FUND BALANCE	719,500	235,214	493,838	225,333

Waterline Projects:

Impact Fee Study	-	40,000	40,000	-
Water main replacement - Borgfeld Road	56,366	-	-	-
Water distribution - Haeckerville Rd from Water Plant #3	-	600,000	326,880	500,000
	56,366	640,000	366,880	500,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
WASTEWATER IMPACT FEES					
	BEGINNING FUND BALANCE	1,398,195	1,113,623	1,113,623	1,405,541
24-32720-00	IMPACT FEES - WASTEWATER	44,084	62,764	17,185	8,966
24-32725-00	IMPACT FEES - WASTEWATER (2014)	613,895	469,653	468,133	542,923
24-35100-00	INTEREST	8,781	8,000	14,600	10,000
	TOTAL REVENUES	666,760	540,417	499,918	561,889
24-52710-00	CCN ACQUISITION	205,225	100,000	100,000	150,000
24-52715-00	ENGINEERING - IMPACT FEE STUDY	-	40,000	40,000	-
24-54917-46-32	SEWER LINE PROJECTS-FM78	600,127	70,000	68,000	-
24-54917-00-51	SEWER LINE PROJECTS - BORGFELD	145,980	-	-	-
24-54917-00-33	SEWER LINE PROJECTS - FM 78 East	-	1,100,000	-	1,800,000
	TOTAL EXPENDITURES	951,332	1,310,000	208,000	1,950,000
Fund number: 24	WASTEWATER IMPACT FEES	(284,572)	(769,583)	291,918	(1,388,111)
	ENDING FUND BALANCE	1,113,623	344,040	1,405,541	17,430

Wastewaterline Projects:

CCN Acquisition - Wastewater	205,225	100,000	100,000	150,000
Impact Fee Study	-	40,000	40,000	-
Sewer line extension - Borgfeld	145,980	-	-	-
Extension - along the length of FM78	600,127	70,000	68,000	-
Extension - along FM78 East of Main St	-	1,100,000	-	1,800,000
	<u>951,332</u>	<u>1,310,000</u>	<u>208,000</u>	<u>1,950,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>TRAFFIC IMPACT FEES</u>					
	BEGINNING FUND BALANCE	648,757	899,956	899,956	921,457
29-32750-00	IMPACT FEES - TRAFFIC (NORTH)	45,385	17,568	23,424	-
29-32755-00	IMPACT FEES - TRAFFIC (NORTH-2014)	160,567	379,522	187,862	271,210
29-32765-00	IMPACT FEES - TRAFFIC (SOUTH-2014)	103,768	35,400	2,223	35,400
29-35100-00	INTEREST	5,882	5,500	13,100	12,000
29-38120-00	INTERGOVERNMENTAL	66,667	-	-	-
	TOTAL REVENUES	382,269	437,990	226,609	318,610
29-52710-00	PROFESSIONAL FEES	4,420	-	-	-
29-52715-00	ENGINEERING - IMPACT FEE STUDY	-	40,000	40,000	-
29-57500-00-56	ENGINEERING-HAECKERVILLE RD NORTH	-	50,000	-	-
29-57600-00-51	CONSTRUCTION COSTS-BORGFELD SIGNAL	66,008	165,108	165,108	-
29-57600-00-52	CONSTRUCTION COSTS-TURNING STONE P	60,642	-	-	-
29-57600-00-56	CONSTRUCTION COSTS-HAECKERVILLE RD	-	400,000	-	500,000
	TOTAL EXPENDITURES	131,070	655,108	205,108	500,000
Fund number: 29	TRAFFIC IMPACT FEES	251,199	(217,118)	21,501	(181,390)
	ENDING FUND BALANCE	899,956	682,838	921,457	740,067

Traffic Projects:

Green Valley Road improvements at Turning Stone	60,642	-	-	-
Traffic studies	4,420	-	-	-
Impact Fee Study	-	40,000	40,000	-
Intersection signalization - Borgfeld and Dietz	66,008	165,108	165,108	-
Haeckerville Road - from FM 78 South to Town Creek	-	450,000	-	500,000
	<u>131,070</u>	<u>655,108</u>	<u>205,108</u>	<u>500,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>STREET IMPACT FEES</u>					
	BEGINNING FUND BALANCE	293,189	205,424	205,424	-
30-35100-00	INTEREST	2,238	1,500	2,994	-
30-36150-00	DEVELOPER PARTICIPATION	13,173	-	-	-
	TOTAL REVENUES	15,411	1,500	2,994	-
30-57400-00-52	LAND ACQUISITION - GVR ROW	3,667	-	-	-
30-57500-00-57	ENGINEERING - PAVEMENT MANAGEMEN	-	126,368	126,368	-
30-57500-00-55	ENGINEERING - FM 1103 REALIGNMENT	2,773	-	80,000	-
30-57600-00-51	CONSTRUCTION COSTS-BORGFELD	96,736	16,267	2,050	-
	TOTAL EXPENDITURES	103,176	142,635	208,418	-
Fund number: 30	STREET IMPACT FEES	(87,765)	(141,135)	(205,424)	-
	ENDING FUND BALANCE	205,424	64,289	-	-

Traffic Projects:

FM 1103 Realignment/Extension	2,773	-	80,000	-
Pavement management program	-	126,368	126,368	-
Borgfeld Road improvements	96,736	16,267	2,050	-
ROW acquisition at Green Valley Rd (W of FM1103-TSPIA)	3,667	-	-	-
	103,176	142,635	208,418	-

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>DRAINAGE IMPACT FEES</u>					
	BEGINNING FUND BALANCE	1,552,709	1,738,694	1,738,694	1,932,717
31-32800-00	IMPACT FEES - DRAINAGE	30,288	25,378	9,517	-
31-32805-00	IMPACT FEES - DRAINAGE (2014)	142,730	236,885	203,206	231,055
31-35100-00	INTEREST	12,967	2,000	22,900	20,000
	TOTAL REVENUES	185,985	264,263	235,623	251,055
31-52715-00	ENGINEERING - IMPACT FEE STUDY	-	40,000	40,000	-
31-54927-00-41	DRAINAGE IMPROVEMENTS-TOWN CREEK	-	1,600,000	-	1,600,000
31-54927-00-43	DRAINAGE IMPROVEMENTS-TOLLE RD	-	46,240	1,600	45,000
31-57500-00-43	ENGINEERING - TOLLE ROAD	-	10,000	-	10,000
	TOTAL EXPENDITURES	-	1,696,240	41,600	1,655,000
Fund number: 31	DRAINAGE IMPACT FEES	185,985	(1,431,977)	194,023	(1,403,945)
	ENDING FUND BALANCE	1,738,694	306,717	1,932,717	528,772

Drainage Projects:

Drainage improvements - Tolle Road	-	56,240	1,600	55,000
Impact Fee Study	-	40,000	40,000	-
Town Creek West bond project participation	-	1,600,000	-	1,600,000
	-	1,696,240	41,600	1,655,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>PARK LAND FEES</u>					
	BEGINNING FUND BALANCE	721,191	568,420	568,420	486,244
32-35100-00	INTEREST	6,217	5,000	8,600	9,000
32-36115-00	PARK DONATIONS	-	70,000	70,000	-
32-36200-00	PARK LAND FEES	61,200	-	21,000	-
32-36215-00	BUILDER PARK IMPROVEMENT FEES	202,000	136,800	140,400	115,200
	TOTAL REVENUES	269,417	211,800	240,000	124,200
32-54910-48-00	CAPITAL OUTLAY	-	-	-	-
32-57400-48-00	LAND ACQUISITION	11,341	-	-	-
32-57600-48-01	CONSTRUCTION COSTS-TURNING STONE P	-	197,000	195,000	-
32-57600-48-62	CONSTRUCTION COSTS-BALLFIELDS	410,847	127,803	127,176	25,000
32-57600-48-63	CONSTRUCTION COSTS-SCHLATHER PARK	-	-	-	60,000
32-57600-48-64	CONSTRUCTION COSTS - SPLASH PAD	-	150,000	-	180,000
32-57600-48-64	CONSTRUCTION COSTS - PEDESTRIAN	-	150,000	-	200,000
	TOTAL EXPENDITURES	422,188	624,803	322,176	465,000
Fund number: 32	PARK LAND FEES	(152,771)	(413,003)	(82,176)	(340,800)
	ENDING FUND BALANCE	568,420	155,417	486,244	145,444
<u>Park Projects:</u>					
	Tolle Land acquisition	11,341	-	-	-
	Turning Stone public infrastructure agreement	-	197,000	195,000	-
	Participation in bond project - ballfields	410,847	127,803	127,176	25,000
	Schlather Pk improvements incl. add'l parking	-	-	-	60,000
	Splash pad	-	150,000	-	180,000
	Pedestrian Interconnectivity - ballfield complex	-	150,000	-	200,000
		422,188	624,803	322,176	465,000

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>COURT TECHNOLOGY</u>					
	BEGINNING FUND BALANCE	9,602	12,652	12,652	11,447
33-34520-00	COURT TECHNOLOGY FEES	6,026	6,000	4,690	5,000
33-35100-00	INTEREST	24	10	105	50
	TOTAL REVENUES	6,050	6,010	4,795	5,050
33-52600-44	IT MAINTENANCE CONTRACTS	3,000	6,000	6,000	6,000
	TOTAL EXPENDITURES	3,000	6,000	6,000	6,000
Fund number: 33	COURT TECHNOLOGY	3,050	10	(1,205)	(950)
	ENDING FUND BALANCE	12,652	12,662	11,447	10,497

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>COURT SECURITY</u>					
	BEGINNING FUND BALANCE	23,599	23,181	23,181	3,743
34-34510-00	COURT SECURITY FEES	4,525	4,500	3,518	4,000
34-35100-00	INTEREST	44	15	175	250
	TOTAL REVENUES	4,569	4,515	3,693	4,250
34-55775-00	COURT SECURITY	4,987	22,500	23,130	4,000
	TOTAL EXPENDITURES	4,987	22,500	23,130	4,000
Fund number: 34	COURT SECURITY	(418)	(17,985)	(19,438)	250
	ENDING FUND BALANCE	23,181	5,196	3,743	3,993

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>POLICE SEIZURE FUND</u>					
	BEGINNING FUND BALANCE	2,637	2,642	2,642	2,663
35-35100-00	INTEREST	5	-	21	10
	TOTAL REVENUES	5	-	21	10
35-53250-43	OFFICERS EQUIPMENT AND SUPPLIE	-	-	-	2,500
	TOTAL EXPENDITURES	-	-	-	2,500
Fund number: 35	POLICE SEIZURE FUND	5	-	21	(2,490)
	ENDING FUND BALANCE	2,642	2,642	2,663	173

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>POLICE EDUCATION</u>					
	BEGINNING FUND BALANCE	5,987	7,485	7,485	8,648
36-34730-00	LEOSE FUND	2,625	2,500	2,600	2,600
36-35100-00	INTEREST	14	5	63	40
	TOTAL REVENUES	2,639	2,505	2,663	2,640
36-52630-43	TRAVEL AND TRAINING	1,141	6,000	1,500	8,000
	TOTAL EXPENDITURES	1,141	6,000	1,500	8,000
Fund number: 36	POLICE EDUCATION	1,498	(3,495)	1,163	(5,360)
	ENDING FUND BALANCE	7,485	3,990	8,648	3,288

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>POLICE SPECIAL FUND</u>					
	BEGINNING FUND BALANCE	1,899	7,188	7,188	10,326
37-34720-00	POLICE DONATIONS	1,615	6,000	13,667	-
37-34721-00	ANIMAL SERVICES DONATIONS	30,000	-	-	-
37-35100-00	INTEREST	20	1	100	100
37-36129-00	GRANTS -POLICE DEPT	-	-	-	19,810
	TOTAL REVENUES	31,635	6,001	13,767	19,910
37-53250-43	OFFICERS EQUIPMENT/SUPPLIES	986	1,630	5,028	24,650
37-54900-43	NON-CAPITAL OUTLAY	-	6,000	5,601	-
37-53270-47	OPERATING SUPPLIES	-	4,640	-	5,435
37-54910-47	CAPITAL OUTLAY	25,360	-	-	-
	TOTAL EXPENDITURES	26,346	12,270	10,629	30,085
Fund number: 37	POLICE SPECIAL FUND	5,289	(6,269)	3,138	(10,175)
	ENDING FUND BALANCE	7,188	919	10,326	151

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
CHILD SAFETY FUND					
	BEGINNING FUND BALANCE	71,837	84,322	84,322	93,722
38-34505-00	CHILD SAFETY PROGRAM	27,812	28,000	27,600	28,200
38-35100-00	INTEREST	158	50	700	1,400
	TOTAL REVENUES	27,970	28,050	28,300	29,600
38-53230-00	OTHER SUPPLIES	-	50,000	-	-
38-54910-00	CAPITAL OUTLAY	-	-	-	65,000
38-58001-00	TRANSFER TO GENERAL FUND	15,485	24,512	18,900	21,700
	TOTAL EXPENDITURES	15,485	74,512	18,900	86,700
Fund number: 38	CHILD SAFETY FUND	12,485	(46,462)	9,400	(57,100)
	ENDING FUND BALANCE	84,322	37,860	93,722	36,622

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>STREET MAINTENANCE FUND</u>					
	BEGINNING FUND BALANCE	725,116	738,259	738,259	649,676
39-31200-00	SALES TAX - STREET/MAINT	383,210	395,600	464,000	545,500
39-35105-00	INTEREST	6,932	1,000	11,290	7,500
	TOTAL REVENUES	390,142	396,600	475,290	553,000
39-52615-00	STREET MAINTENANCE	25,706	650,000	463,873	650,000
39-54910-00	CAPITAL OUTLAY	251,293	-	-	-
39-58001-00	TRANSFER TO GENERAL FUND	100,000	100,000	100,000	100,000
	TOTAL EXPENDITURES	376,999	750,000	563,873	750,000
Fund number: 39	STREET MAINTENANCE FUND	13,143	(353,400)	(88,583)	(197,000)
	ENDING FUND BALANCE	738,259	384,859	649,676	452,676



CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the financial resources to be used for the acquisition and construction of major capital projects and is principally financed by the sale of bonds and tax notes.

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	FY 18 CURRENT BUDGET	FY 18 REVISED BUDGET	FY 19 ADOPTED BUDGET
<u>CAPITAL / IT REPLACEMENT FUND</u>					
	BEGINNING FUND BALANCE	81,978	82,859	82,859	63,623
06-35105-00-00	INTEREST	471	250	996	2,000
06-38501-00-00	TRANSFER FROM GENERAL FUND	25,240	28,300	28,300	103,923
06-38502-00-00	TRANSFER FROM UTILITY FUND	2,740	3,200	3,200	3,400
06-38505-00-00	TRANSFER FROM EDC FUND	440	680	680	880
06-38540-00-00	TRANSFER FROM DRAINAGE FUND	220	360	360	360
	TOTAL REVENUES	29,111	32,790	33,536	110,563
06-54900-00-00	NON-CAPITAL OUTLAY	28,231	13,300	13,294	31,850
06-54910-00-00	CAPITAL OUTLAY	-	40,000	39,478	25,000
	TOTAL EXPENDITURES	28,231	53,300	52,772	56,850
Fund number: 6	CAPITAL / IT REPLACEMENT FUND	880	(20,510)	(19,236)	53,713
	ENDING FUND BALANCE	82,859	62,349	63,623	117,336

2008 Bond Proposition 3:

Town Creek Flood Attenuation - 2011/2013 General Obligation Bonds

The city awarded the engineering contract for this project to Vickrey and Associates. The project goal is to remove approximately 60 homes from the existing Town Creek flood zone and provide all-weather access for emergency personnel to the southern half of Cibolo.

This project requires that acquisition of several larger parcels of land (+40 acres) and the acquisition of more than 40 new utility easements. As part of the project, the relocation of water mains owned by Cibolo (12") and Green Valley SUD (2", 4", 8" & 12"). The project requires we work with FEMA to obtain a Flood Map Revision Letter (LOMR) and the Texas Historical Commission.

The channel design has been finalized and the final design of the bridge over Town Creek is nearing completion. Utility easements are now being acquired for the relocation of GVEC utility poles, AT&T phone lines, Spectrum TV cable lines, and GVSUD water mains. This project is scheduled to be under construction in fiscal year 2019.



ACCOUNT NUMBER	DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2011 GO BONDS - TOWN CREEK DET											
	BEGINNING FUND BALANCE	-	5,350,119	5,274,889	5,268,926	4,298,857	3,880,157	3,715,539	-	3,449,104	3,230,177
53-35100-00-00	INTEREST	119	10,549	13,952	12,132	16,347	27,903	39,301	120,303	56,072	50,000
53-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	(22)	(955)	1,205	697	(697)	228	-	-
53-35250-00-00	NET BOND PROCEEDS	5,350,000	-	-	-	-	-	-	5,350,000	-	-
	TOTAL REVENUES	5,350,119	10,549	13,930	11,177	17,552	28,600	38,604	5,470,531	56,072	50,000
53-57400-00-00-41	LAND ACQUISITION	-	7,100	-	797,819	1,393	-	-	806,312	-	-
53-57500-00-00-41	ENGINEERING SERVICES	-	78,679	19,893	183,427	434,859	193,218	293,024	1,203,100	275,000	-
53-57600-00-00-41	CONSTRUCTION COSTS	-	-	-	-	-	-	12,015	12,015	-	3,280,177
	TOTAL EXPENDITURES	-	85,779	19,893	981,246	436,252	193,218	305,038	2,021,426	275,000	3,280,177
Fund number: 53	2011 GO BONDS - TOWN CREEK DET	5,350,119	(75,230)	(5,963)	(970,069)	(418,700)	(164,618)	(266,435)	3,449,104	(218,928)	(3,230,177)
	ENDING FUND BALANCE	5,350,119	5,274,889	5,268,926	4,298,857	3,880,157	3,715,539	3,449,104	3,449,104	3,230,177	-

2008 Bond Proposition 4: Quality of Life

Ball Fields - 2013 General Obligation Bonds

This project has been designed to construct 3 soccer/football fields – one of which will be constructed adjacent to the existing multi-event center field, 2 baseball/softball fields long with restroom facilities with a concession stand and large lighted parking area. The city is also working with the YMCA to develop a Miracle League Field as part of this project.

The Greater San Antonio YMCA became a funding partner with the City of this project and continues to work on developing funding partners for the Miracle League Field Project. The project is now complete and in use.



ACCOUNT NUMBER	DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2011 GO BONDS - BALL FIELDS											
	BEGINNING FUND BALANCE	-	3,300,073	3,306,048	3,281,282	2,669,785	2,472,361	2,374,927	-	3,334	-
54-35100-00-00	INTEREST	73	5,975	11,163	6,508	3,960	8,888	12,730	49,297	35	-
54-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	2,006	(2,742)	850	-	-	114	-	-
54-35250-00-00	NET BOND PROCEEDS	3,300,000	-	-	-	-	-	-	3,300,000	-	-
54-38509-00-00	TRANSFER FROM 2008 CO BONDS	-	-	-	-	-	62,779	-	62,779	-	-
	TOTAL REVENUES	3,300,073	5,975	13,169	3,766	4,810	71,667	12,730	3,412,190	35	-
54-57400-00-00-61	LAND ACQUISITION	-	-	9,000	615,263	1,393	-	-	625,656	-	-
54-57500-00-00-62	ENGINEERING SERVICES	-	-	28,935	-	200,841	156,601	68,679	455,056	3,586	-
54-57600-00-00-62	CONSTRUCTION COSTS	-	-	-	-	-	12,500	2,315,644	2,328,144	(217)	-
	TOTAL EXPENDITURES	-	-	37,935	615,263	202,234	169,101	2,384,323	3,408,856	3,369	-
Fund number: 54	2011 GO BONDS - BALL FIELDS	3,300,073	5,975	(24,766)	(611,497)	(197,424)	(97,434)	(2,371,593)	3,334	(3,334)	-
	ENDING FUND BALANCE	3,300,073	3,306,048	3,281,282	2,669,785	2,472,361	2,374,927	3,334	3,334	-	-

ACCOUNT NUMBER	DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2012 REVENUE BONDS									
	BEGINNING FUND BALANCE	-	7,559,189	7,515,991	7,524,230	6,282,158	-	3,359,181	1,874,000
55-35100-00-00	INTEREST	16,150	27,910	44,492	62,149	62,685	213,386	61,723	26,000
55-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	428	(1,708)	1,501	-	-	221	-	-
55-35250-00-00	NET BOND PROCEEDS	8,000,000	-	-	-	-	8,000,000	-	-
	TOTAL REVENUES	8,016,578	26,202	45,993	62,149	62,685	8,213,607	61,723	26,000
55-57400-00-00-24B	EASEMENTS/SURVEY/ACQUISITION	-	21,900	-	-	-	21,900	-	-
55-57500-00-00-24A	ENGINEERING SERVICES	23,700	-	1,523	-	-	25,223	-	-
55-57500-00-00-24B	ENGINEERING SERVICES	-	47,500	-	-	-	47,500	-	-
55-57500-00-00-25A	ENGINEERING SERVICES	-	-	7,500	63,000	86,625	157,125	7,875	-
55-57500-00-00-25B	ENGINEERING SERVICES	-	-	-	-	56,160	56,160	2,340	-
55-57500-00-00-25C	ENGINEERING SERVICES	-	-	-	-	65,200	65,200	16,300	-
55-57500-00-00-29	ENGINEERING SERVICES	-	-	-	-	-	-	480,000	-
55-57500-00-00-28	ENGINEERING SERVICES	-	-	-	-	25,066	25,066	-	-
55-57500-00-00-56	ENGINEERING SERVICES	-	-	-	-	-	-	60,000	-
55-57600-00-00-24A	CONSTRUCTION COSTS	433,689	-	-	-	-	433,689	-	-
55-57600-00-00-24B	CONSTRUCTION COSTS	-	-	28,731	2,701	-	31,432	-	-
55-57600-00-00-24D	CONSTRUCTION COSTS	-	-	-	170,000	-	170,000	-	-
55-57600-00-00-25A	CONSTRUCTION COSTS	-	-	-	1,068,520	946,480	2,015,000	73,254	-
55-57600-00-00-25B	CONSTRUCTION COSTS	-	-	-	-	763,800	763,800	-	-
55-57600-00-00-25C	CONSTRUCTION COSTS	-	-	-	-	802,065	802,065	317,135	-
55-57600-00-00-28	CONSTRUCTION COSTS	-	-	-	-	240,266	240,266	-	-
55-57600-00-00-29	CONSTRUCTION COSTS	-	-	-	-	-	-	-	1,900,000
55-57600-00-00-56	CONSTRUCTION COSTS	-	-	-	-	-	-	590,000	-
	TOTAL EXPENDITURES	457,389	69,400	37,754	1,304,221	2,985,662	4,854,426	1,546,904	1,900,000
Fund number: 55	2012 REVENUE BONDS	7,559,189	(43,198)	8,239	(1,242,072)	(2,922,977)	3,359,181	(1,485,181)	(1,874,000)
	ENDING FUND BALANCE	7,559,189	7,515,991	7,524,230	6,282,158	3,359,181	3,359,181	1,874,000	-
24A	20" WATER MAIN - 1103WB GREEN VALLEY RD								
24B	20" WATER LINE - TURNING STONE TO TOV .								
24C	BOOSTER PUMP - WEIDNER RD & FM 1103								
24D	GROUND STORAGE TANK REHAB - SITE 1								
25A	ELEV WATER STORAGE TANK - S MAIN/SHAEFFER								
25B	GROUND STORAGE TANK - S MAIN/SHAEFFER								
25C	BOOSTER PUMP - S MAIN/SHAEFFER								
26	12" WATER MAIN - HAECKERVILLE								
28	FM 78 WATERLINE REPLACEMENT								
29	FM 78 SANITARY SEWER PROJECT								
56	HAECKERVILLE ROAD WATER LINE								

ACCOUNT NUMBER	DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2013 GO BONDS - TOWN CREEK DET									
	BEGINNING FUND BALANCE	-	3,700,163	3,707,174	3,732,633	3,763,100	-	3,801,625	3,842,918
56-35100-00-00	INTEREST	163	8,226	22,416	28,435	40,558	99,798	41,293	80,000
56-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	(1,215)	3,043	2,032	(2,033)	1,827	-	-
56-35350-00-00	BOND PROCEEDS	3,700,000	-	-	-	-	3,700,000	-	-
	TOTAL REVENUES	3,700,163	7,011	25,459	30,467	38,525	3,801,625	41,293	80,000
56-57600-00-00-41	CONSTRUCTION COSTS	-	-	-	-	-	-	-	3,922,918
	TOTAL EXPENDITURES	-	-	-	-	-	-	-	3,922,918
Fund number: 56	2013 GO BONDS - TOWN CREEK DET	3,700,163	7,011	25,459	30,467	38,525	3,801,625	41,293	(3,842,918)
	ENDING FUND BALANCE	3,700,163	3,707,174	3,732,633	3,763,100	3,801,625	3,801,625	3,842,918	-

2008 Bond Proposition 5: Quality of Life

Community Center - 2013 General Obligation Bonds

The Community Center project floor plan design is very near completion. RVK Architects is the design team working on the layout of the building to ensure we maximize our available funding. RVK has added CDS/Muery Engineers to their team to complete the site and parking area design. The Greater San Antonio YMCA has entered into an agreement to be a funding partner as well as our operating partner for this project. The building and parking areas are currently in design. The building is approximately 25,300 square feet in size. The project is under construction and is currently scheduled to be completed by May 2019.

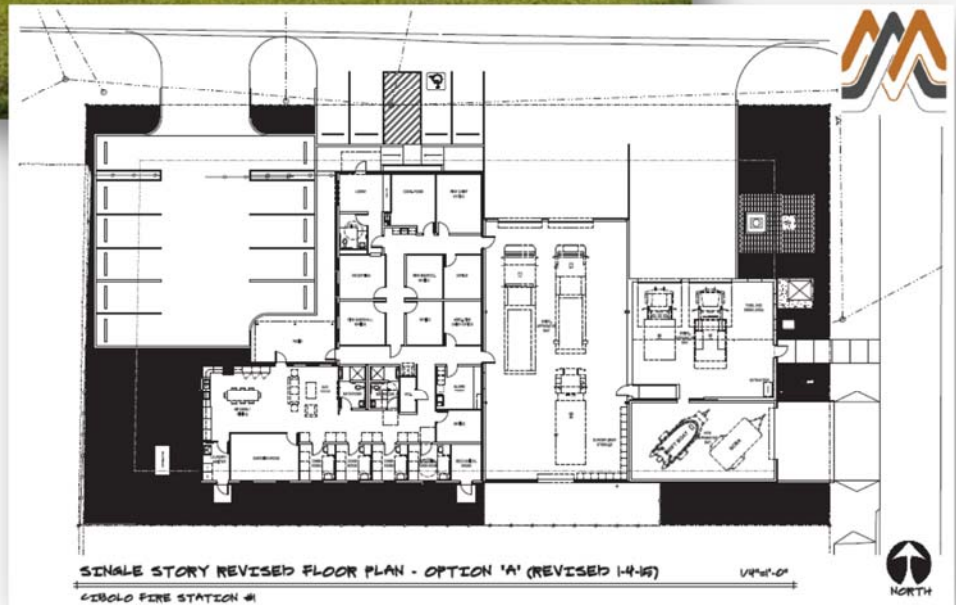


ACCOUNT NUMBER	DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2013 GO BONDS-COMMUNITY CENTER									
	BEGINNING FUND BALANCE	-	4,800,211	4,798,968	4,777,802	4,793,233	-	4,565,486	3,078,000
57-35100-00-00	INTEREST	211	8,421	15,490	26,117	43,025	93,264	72,514	40,000
57-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	(957)	2,616	-	-	1,659	-	-
57-35250-00-00	NET BOND PROCEEDS	4,800,000	-	-	-	-	4,800,000	-	-
	TOTAL REVENUES	4,800,211	7,464	18,106	26,117	43,025	4,894,923	72,514	40,000
57-52680-00-00-71	LEGAL SERVICES	-	1,822	39,272	-	-	41,094	-	-
57-57500-00-00-71	ENGINEERING SERVICES	-	6,885	-	10,686	270,772	288,343	360,000	-
57-57600-00-00-71	CONSTRUCTION COSTS	-	-	-	-	-	-	1,200,000	3,118,000
	TOTAL EXPENDITURES	-	8,707	39,272	10,686	270,772	329,437	1,560,000	3,118,000
Fund number: 57	2013 GO BONDS-COMMUNITY CENTER	4,800,211	(1,243)	(21,166)	15,431	(227,747)	4,565,486	(1,487,486)	(3,078,000)
	ENDING FUND BALANCE	4,800,211	4,798,968	4,777,802	4,793,233	4,565,486	4,565,486	3,078,000	-

2013 Bond Proposition 2:

Fire Station #1 Rehabilitation - 2014 General Obligation Bonds

The project has been designed by A. E. McCall and Associates from San Antonio, Texas. The project is a 1-story structure meeting the needs of the fire department at this location. It will provide modern office space for fire department administration personnel as well as comfortable living quarters for our professional firefighters. The project is now complete and is in service.

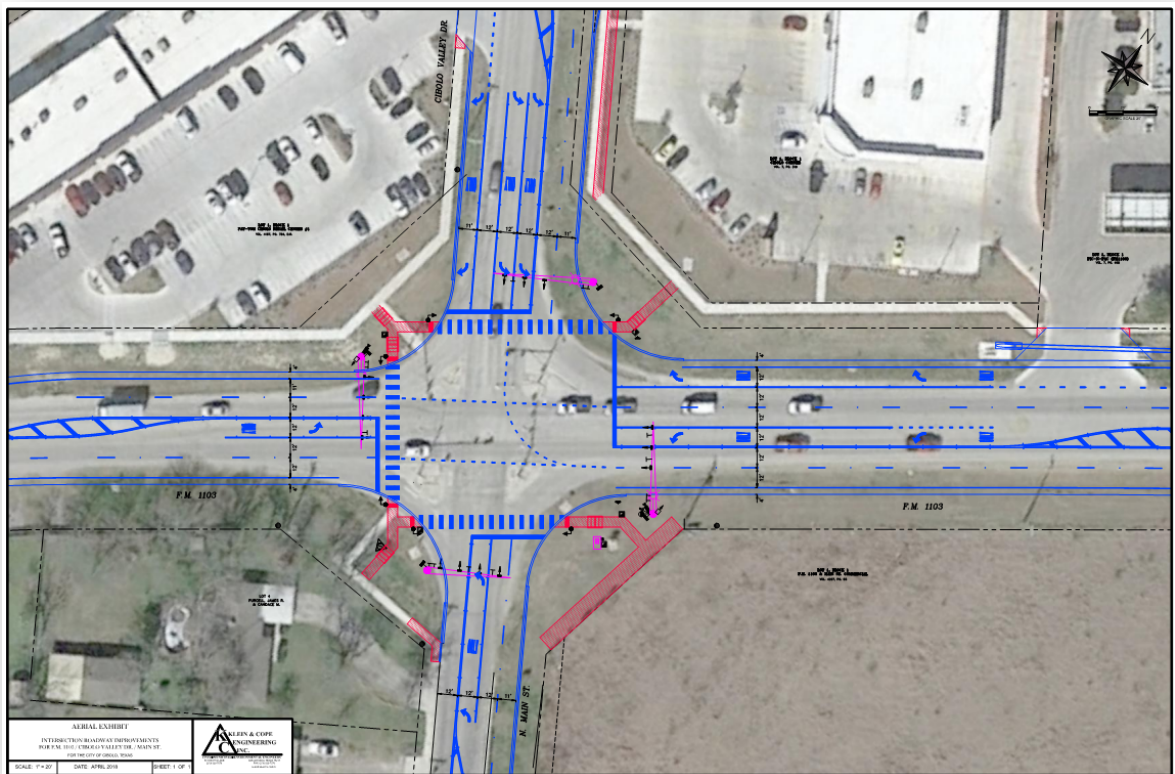


ACCOUNT NUMBER	DESCRIPTION	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2014 GO BONDS - FIRE STATION								
	BEGINNING FUND BALANCE	-	825,229	777,179	686,226	-	4,484	-
58-35100-00-00	INTEREST	317	1,005	2,654	2,105	6,081	28	-
58-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	(88)	88	-	-	-	-	-
58-35350-00-00	NET BOND PROCEEDS	825,000	-	-	-	825,000	-	-
	TOTAL REVENUES	825,229	1,093	2,654	2,105	831,081	28	-
58-57500-00-00-72	ENGINEERING SERVICES	-	49,143	93,607	5,180	147,930	3,668	-
58-57600-00-00-72	CONSTRUCTION COSTS	-	-	-	678,667	678,667	844	-
	TOTAL EXPENDITURES	-	49,143	93,607	683,847	826,597	4,512	-
Fund number: 58	2014 GO BONDS - FIRE STATION	825,229	(48,050)	(90,953)	(681,742)	4,484	(4,484)	-
	ENDING FUND BALANCE	825,229	777,179	686,226	4,484	4,484	-	-

2013 Bond Proposition 1:

FM 1103/Cibolo Valley Drive/Main Intersection Reconstruction - 2014 General Obligation Bonds

This project is being designed by Klein and Cope Engineers, with Kimley-Horn Engineers completing the traffic flow schematics and signal control design. The project layout has been presented to TxDOT in San Antonio. Their comments have been incorporated into the final design. The final design drawings have been submitted to the New Braunfels TxDOT office for their final approval. Several issues were identified by TxDOT requiring some redesign work. This project is currently under construction and is expected to be completed by May 2019.



ACCOUNT NUMBER	DESCRIPTION	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2014 GO BONDS - FM 1103/MAIN INTERSECTION								
	BEGINNING FUND BALANCE	-	2,051,027	2,051,027	1,984,248	-	1,913,402	1,610,574
59-35100-00-00	INTEREST	1,219	5,873	11,236	19,618	37,946	36,372	20,000
59-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	(192)	99	-	-	(93)	-	-
59-35350-00-00	NET BOND PROCEEDS	2,050,000	-	-	-	2,050,000	-	-
	TOTAL REVENUES	2,051,027	5,972	11,236	19,618	2,087,853	36,372	20,000
59-57400-00-00-51	LAND ACQUISITION	-	2,250	-	-	2,250	-	-
59-57500-00-00-51	ENGINEERING SERVICES	-	8,754	8,250	-	17,004	-	-
59-57500-00-00-54	ENGINEERING SERVICES	-	13,500	31,000	62,000	106,500	39,200	-
59-57600-00-00-51	CONSTRUCTION COSTS	-	48,247	450	-	48,697	-	-
59-57600-00-00-54	CONSTRUCTION COSTS	-	-	-	-	-	300,000	1,630,574
	TOTAL EXPENDITURES	-	72,751	39,700	62,000	174,451	339,200	1,630,574
Fund number: 59	2014 GO BONDS - FM 1103/MAIN INTERSE	2,051,027	(66,779)	(28,464)	(42,382)	1,913,402	(302,828)	(1,610,574)
	ENDING FUND BALANCE	2,051,027	1,984,248	2,022,563	1,941,866	1,913,402	1,610,574	-

2014 Proposition 3:

Lower Haeckerville Road Improvements - 2015 General Obligation Bonds

This project is scheduled to remove and replace the existing sub-standard roadway with a city-standards two-lane roadway. This will include raising sections of the roadway approximately 12 inches to improve the drainage patterns. As part of the project, we will be reconstructing all driveway approaches and improving the drainage along the pavements edge. Additional cross-pavement drainage has been added to ensure proper drainage in limited areas. Garza EMC, L.L.C. is the engineering firm for this project. This project is complete and entered full service in January 2018.



ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2015 GO BONDS - HAECKERVILLE RD IMPROV							
	BEGINNING FUND BALANCE	-	2,500,371	2,399,564	-	1,419,591	185,200
60-35100-00-00	INTEREST	371	9,905	20,712	30,988	12,622	2,000
60-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-
60-35350-00-00	NET BOND PROCEEDS	2,500,000	-	-	2,500,000	-	-
	TOTAL REVENUES	2,500,371	9,905	20,712	2,530,988	12,622	2,000
60-57400-00-00-56	LAND ACQUISITION	-	-	-	-	-	-
60-57500-00-00-56	ENGINEERING SERVICES	-	110,712	135,990	246,702	10,800	-
60-57500-00-00-71	ENGINEERING SERVICES	-	-	-	-	10,700	-
60-57600-00-00-56	CONSTRUCTION COSTS	-	-	864,696	864,696	1,225,512	-
60-57600-00-00-71	CONSTRUCTION COSTS	-	-	-	-	-	187,200
	TOTAL EXPENDITURES	-	110,712	1,000,686	1,111,398	1,247,012	187,200
Fund number: 60	2015 GO BONDS - HAECKERVILLE RD IMPROV	2,500,371	(100,807)	(979,973)	1,419,591	(1,234,391)	(185,200)
	ENDING FUND BALANCE	2,500,371	2,399,564	1,419,591	1,419,591	185,200	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
2015 GO BONDS - FIRE STATION 3							
	BEGINNING FUND BALANCE	-	500,074	501,853	-	(88,813)	-
61-35100-00-00	INTEREST	74	1,779	2,915	4,768	120	-
61-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-
61-35350-00-00	NET BOND PROCEEDS	500,000	-	-	500,000	-	-
	TOTAL REVENUES	500,074	1,779	2,915	504,768	120	-
61-54910-00-00-73	CAPITAL OUTLAY	-	-	93,581	93,581	(93,581)	-
61-57500-00-00-73	ENGINEERING SERVICES	-	-	-	-	-	-
61-57600-00-00-72	CONSTRUCTION COSTS - ST 1 IMPROVEMENT	-	-	500,000	500,000	4,888	-
61-57600-00-00-73	CONSTRUCTION COSTS - ST 3	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	593,581	593,581	(88,693)	-
Fund number: 61	2015 GO BONDS - FIRE STATION 3	500,074	1,779	(590,666)	(88,813)	88,813	-
	ENDING FUND BALANCE	500,074	501,853	(88,813)	(88,813)	-	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
<u>2015 GO BONDS - FM 1103</u>							
	BEGINNING FUND BALANCE	-	1,000,148	1,003,703	-	156,351	158,978
62-35100-00-00	INTEREST	148	3,555	5,773	9,477	2,627	5,000
62-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-
62-35350-00-00	NET BOND PROCEEDS	1,000,000	-	-	1,000,000	-	6,000,000
	TOTAL REVENUES	1,000,148	3,555	5,773	1,009,477	2,627	6,005,000
62-57400-00-00-55	LAND ACQUISITION	-	-	853,126	853,126	-	-
62-57500-00-00-55	ENGINEERING SERVICES	-	-	-	-	-	-
62-57600-00-00-55	CONSTRUCTION COSTS	-	-	-	-	-	6,163,978
	TOTAL EXPENDITURES	-	-	853,126	853,126	-	6,163,978
Fund number: 62	2015 GO BONDS - FM 1103	1,000,148	3,555	(847,353)	156,351	2,627	(158,978)
	ENDING FUND BALANCE	1,000,148	1,003,703	156,351	156,351	158,978	-

2015 Bond Proposition:

Borgfeld Road Reconstruction - 2016 General Obligation Bonds

This project is scheduled to remove and replace the existing sub-standard roadway with a five lane arterial roadway. This project will include underground drainage, new 12" water mains, new sanitary sewer mains and an 8 foot wide sidewalk. This project is projected to cost approximately \$4.5 million. The SCUC School District is a financial partner in this project, adding \$460,000.00 in direct funding and approximately \$150,000.00 in land dedications. The City of Schertz is also providing partial funding (33%) for the new traffic signal at the Borgfeld Dietz intersection.

The utilities construction phase of this project was completed on budget and on time. Roadway reconstruction, traffic signal installations, and drainage enhancements for this project have been completed and the roadway is in full use.



ACCOUNT NUMBER	DESCRIPTION	FY 16 ACTUAL	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
<u>2016 GO BONDS - BORGFELD RD</u>						
	BEGINNING FUND BALANCE	-	3,355,274	-	1,147,683	-
63-35100-00-00	INTEREST	4,424	23,001	27,425	10,476	-
63-35350-00-00	NET BOND PROCEEDS	3,500,000	-	3,500,000	-	-
63-38100-00-00	INTERGOVERNMENTAL PARTICIPATION	-	450,000	450,000	-	-
	TOTAL REVENUES	3,504,424	473,001	3,977,425	10,476	-
63-57400-00-00-51	LAND ACQUISITION	24,900	96,327	121,227	71,427	-
63-57500-00-00-51	ENGINEERING SERVICES	124,250	172,280	296,530	109,870	-
63-57600-00-00-51	CONSTRUCTION COSTS	-	2,411,985	2,411,985	976,863	-
	TOTAL EXPENDITURES	149,150	2,680,592	2,829,742	1,158,159	-
Fund number: 63	2016 GO BONDS - BORGFELD RD	3,355,274	(2,207,591)	1,147,683	(1,147,683)	-
	ENDING FUND BALANCE	3,355,274	1,147,683	1,147,683	-	-

ACCOUNT NUMBER	DESCRIPTION	FY 17 ACTUAL	INCEPTION THROUGH FY 17	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
<u>2017 CERTIFICATES OF OBLIGATION</u>					
	BEGINNING FUND BALANCE	-	-	1,356,049	1,012,057
64-35100-00-00	INTEREST	10,382	10,382	22,275	10,000
64-35350-00-00	NET BOND PROCEEDS	1,963,400	1,963,400	-	-
	TOTAL REVENUES	1,973,782	1,973,782	22,275	10,000
64-57600-00-00-62	CONSTRUCTION COSTS	617,733	617,733	366,267	-
64-57600-00-00-71	CONSTRUCTION COSTS	-	-	-	1,022,057
	TOTAL EXPENDITURES	617,733	617,733	366,267	1,022,057
Fund number: 64	2017 CERTIFICATES OF OBLIGATION	1,356,049	1,356,049	(343,992)	(1,012,057)
	ENDING FUND BALANCE	1,356,049	1,356,049	1,012,057	-

2014 Bond Proposition 2:

Fire Station #3 - 2018 General Obligation Bonds

This project consists of constructing and equipping a third fire station for the City of Cibolo in the area of F.M. 1103 and Weidner Road by the City's water tower. The bond includes construction, station equipment, furnishings, communications, and fully equipped fire trucks. Fire Station 3 will improve response times to a service area of approximately 11,631 residents from 8-9 minutes to approximately 4-5 minutes.

A ladder truck has been purchased by and delivered to the City in 2018. We are currently developing a Request for Qualifications to engage an architect for design of the building and expect to be under construction in the next 12-15 months.



ACCOUNT NUMBER	DESCRIPTION	FY 18 ESTIMATED	REMAINING PROJECT BUDGET
<u>2018 GENERAL OBLIGATION BONDS - FIRE STATION #3</u>			
	BEGINNING FUND BALANCE	-	2,625,750
65-35100-00-00	INTEREST	8,000	50,000
65-35350-00-00	NET BOND PROCEEDS	3,500,000	-
	TOTAL REVENUES	3,508,000	50,000
65-54910-00-00-73	CAPITAL OUTLAY	882,250	-
65-57500-00-00-73	ENGINEERING/ARCHITECT SERVICES	-	250,000
65-57600-00-00-73	CONSTRUCTION COSTS	-	2,425,750
	TOTAL EXPENDITURES	882,250	2,675,750
Fund number: 65	2018 GENERAL OBLIGATION BONDS - FIRE STATION #3	2,625,750	(2,625,750)
	ENDING FUND BALANCE	2,625,750	-



TAX RATE INFORMATION



ORDINANCE 1246

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF CIBOLO, GUADALUPE COUNTY, TEXAS, LEVYING A TAX RATE FOR MAINTENANCE AND OPERATIONS FOR TAX YEAR 2018; LEVYING A TAX RATE FOR INTEREST AND SINKING FOR TAX YEAR 2018; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City's appraisal roll was certified by the Guadalupe County Chief Appraiser; and

WHEREAS, an effective tax rate and rollback rate were calculated by the Tax Assessor/Collector of Guadalupe County in accordance with Texas Property Tax Code; and

WHEREAS, the proposed tax rate exceeds the lower of the effective tax rate or the rollback rate; and

WHEREAS, notice and public hearing requirements were fulfilled in accordance with Chapter 140 of the Texas Local Government Code and Chapter 26 of the Texas Property Tax Code;

WHEREAS, two public hearings were held on August 28, 2018 and September 4, 2018;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CIBOLO, TEXAS:

SECTION 1

The City Council of the City of Cibolo does hereby levy and adopt a tax rate per \$100 valuation for this city for tax year 2018 as follows:

\$ 0.2878	for the purposes of Maintenance and Operation
<u>\$ 0.1796</u>	for the payment of Principal and Interest on the Debt of this city
\$ 0.4674	Total Tax Rate

SECTION 2

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.27 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATION ON A \$100,000 HOME BY APPROXIMATELY \$19.50.

**SECTION 3
SEVERABILITY**


That it is hereby declared to be the intention of the City Council of the City of Cibola that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**SECTION 4
EFFECTIVE DATE**

This ordinance shall take effect on the 1st day of October, 2018.

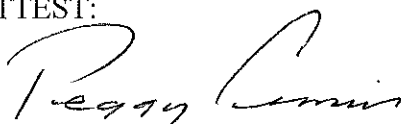
PASSED AND APPROVED AND ADOPTED THIS 11TH DAY OF SEPTEMBER, 2018.

APPROVED:

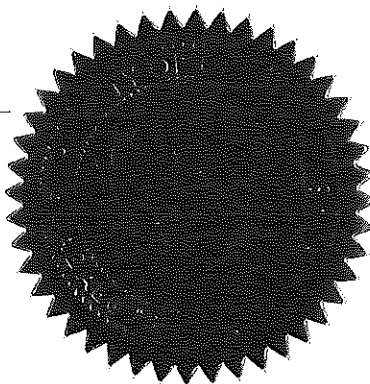


Stosh Boyle, Mayor

ATTEST:



Peggy Cimics, City Secretary



CERTIFICATION OF APPRAISAL ROLL FOR: CITY OF CIBOLO

I, Jamie Osborne, Chief Appraiser of Guadalupe Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of \$22.28 penalties as final and a penalty file will be supplied softcopy format.

I, Jamie Osborne, do hereby certify that the sum of appraised values of all properties on which a protest have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

The following values are true and correct to the best of my knowledge.

Sec. 26.01a 2018 Certified Net Taxable Value : \$ 2,134,543,967

Sec. 26.01c Total Number of Properties Under Protest : 171

Total Net Taxable Value of Property Under Protest : \$ 63,186,489

Estimated taxpayers opinion of value for those properties still under protest : \$ 31,593,245

Sec. 26.01d Total number of properties not under protest or included on the certified appraisal roll. : 53

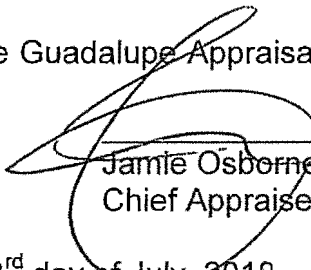
Estimated Net Taxable Value for those properties not under protest or included on the certified appraisal roll. : \$ 1,122,684

You will receive a supplemental roll at a later date with the additional value remaining after the Appraisal Review Board completes its hearings.

CD's are included with information listings for 26.01a, 26.01c and 26.01d to each Assessor.

Please note that certified values are subject to change resulting from Appraisal Review Board action, late protests, correction of clerical errors, and the granting of late exemptions.

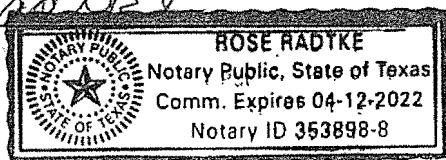
Approval of the appraisal records by the Guadalupe Appraisal District Board of Review occurred on the 20th day of July, 2018.



Jamie Osborne, R.P.A., C.C.A.
Chief Appraiser

Sworn and subscribed before me this 23rd day of July, 2018.


Rose Radtke



Notary Public State of Texas
My commission expires: 4-12-2022

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF CIBOLO

A tax rate of \$0.4693 per \$100 valuation has been proposed for adoption by the governing body of City of Cibolo. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of City of Cibolo proposes to use revenue attributable to the tax rate increase for the purpose of adding safety positions within the police and fire departments.

PROPOSED TAX RATE	\$0.4693 per \$100
PRECEDING YEAR'S TAX RATE	\$0.4474 per \$100
EFFECTIVE TAX RATE	\$0.4403 per \$100
ROLLBACK TAX RATE	\$0.4693 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Cibolo from the same properties in both the 2017 tax year and the 2018 tax year.

The rollback tax rate is the highest tax rate that City of Cibolo may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Daryl John
City of Cibolo Tax Assessor-Collector
307 West Court St. Seguin, Tx. 78155
830-303-8850
daryl.john@co.guadalupe.tx.us
www.co.guadalupe.tx.us

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 28, 2018 at 6:30 pm at 200 South Main St. Cibolo, Tx 78108.

Second Hearing: September 4, 2018 at 6:30 pm at 200 South Main St. Cibolo, Tx 78108.

2018 Governing Body Summary #1A*

Benchmark 2018 Tax Rates

City of Cibolo

Date: 08/01/2018 11:15 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Effective Tax Rate	\$0.4403	\$8,602,820	
One Percent \$100 Tax Increase***	\$0.4447	\$8,688,790	\$85,970
One Cent per \$100 Tax Increase***	\$0.450300	\$8,798,206	\$195,386
Notice & Hearing Limit****	\$0.4403	\$8,602,820	\$0
Rollback Tax Rate	\$0.4693	\$9,169,438	\$566,618
Last Year's Tax Rate	\$0.447400	\$8,741,544	\$138,724
Proposed Tax Rate	\$0.4674	\$9,132,315	\$529,495

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

****The Notice and Hearing Limit is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.

2018 Tax Rate Calculation Worksheet

Date: 07/25/2018 12:27 PM

Taxing Units Other Than School Districts or Water Districts

City of Cibolo

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

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

SECTION 1: Effective Tax Rate (No New Taxes)

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

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

Effective Tax Rate Activity	Amount/Rate
1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$2,023,631,399
2. 2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$166,705,155
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,856,926,244
4. 2017 total adopted tax rate.	\$0.4474/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.	
A. Original 2017 ARB Values.	\$0
B. 2017 values resulting from final court decisions.	\$0
C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,856,926,244
7. 2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0
8. 2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new	

exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2017 market value:	\$749,128
B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$22,088,418
C. Value loss. Add A and B. ⁵	\$22,837,546
9. 2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
A. 2017 market value:	\$0
B. 2018 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$22,837,546
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,834,088,698
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$8,205,712
13. Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$45,419
14. Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$8,251,131
16. Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$2,134,549,897
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited	\$0

into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	
E. Total 2018 value. Add A and B, then subtract C and D.	\$2,134,549,897
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$31,593,245
B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$1,122,684
C. Total value under protest or not certified: Add A and B.	\$32,715,929
18. 2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$213,411,525
19. 2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,953,854,301
20. Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$5,406,009
21. Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$74,888,205
22. Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$80,294,214
23. 2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,873,560,087
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.4403/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

⁶Tex. Tax Code Section 26.012(15)
⁷Tex. Tax Code Section 26.012(13)
⁸Tex. Tax Code Section 26.03(c)

¹⁴Tex. Tax Code Section 26.01(d)
¹⁵Tex. Tax Code Section 26.012(6)
¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	\$0.2726/\$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	\$1,834,088,698
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$4,999,725
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$27,345
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$5,027,070

SECTION 3: Additional Sales Tax to Reduce Property Taxes

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

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

Activity	Amount/Rate
<p>41. Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.</p>	\$0
<p>42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.²¹</p> <p>Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.²²</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>43. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$1,953,854,301
<p>44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0/\$100
<p>45. 2018 effective tax rate, unadjusted for sales tax.²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.4403/\$100
<p>46. 2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.</p>	\$0.4403/\$100
<p>47. 2018 rollback tax rate, unadjusted for sales tax.²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.4693/\$100
<p>48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.</p>	\$0.4693/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$1,953,854,301
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.4693/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.4403
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4693
Rollback tax rate adjusted for pollution control (Line 52)	\$0.4693

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)



DEBT MODEL AND DEBT SERVICE SCHEDULES

Debt Service Payment Schedules
for the
City of Cibolo, Texas



Fiscal Year Ending: September 30, 2018

Updated as of: July 11, 2018

Prepared by:

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BOND DEBT SERVICE BREAKDOWN

City of Cibolo, Texas
 Combined General Obligation Debt Service Requirements
 Debt Service Summary

Series 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 C/Os, 2017, and 2018 Bonds

Period Ending	General Obligation Public Improvement and Refunding Bonds, Series 2007	General Obligation Bonds, Series 2009	General Obligation Refunding Bonds, Series 2010	General Obligation Bonds, Series 2011	General Obligation Refunding Bonds, Series 2012	General Obligation Bonds, Series 2013	General Obligation Bonds, Series 2014	General Obligation and Refunding Bonds, Series 2015
09/30/2018	595,675.00	631,700.00	106,499.75	576,780.00	122,300.00	503,917.50	194,112.50	473,100.00
09/30/2019	600,250.00	632,400.00	103,483.50	579,280.00	125,550.00	587,617.50	195,875.00	473,375.00
09/30/2020	163,600.00		100,229.75	576,052.50	123,300.00	590,040.00	197,200.00	906,900.00
09/30/2021			96,771.75	575,700.00	125,525.00	586,843.75	198,375.00	1,061,125.00
09/30/2022				578,625.00	122,675.00	587,331.25	194,475.00	1,067,275.00
09/30/2023				576,175.00	124,750.00	591,037.50	195,500.00	1,070,425.00
09/30/2024				578,350.00	121,750.00	588,887.50	196,375.00	1,055,762.50
09/30/2025				578,950.00	123,675.00	590,300.00	197,100.00	1,062,900.00
09/30/2026				577,937.50	120,525.00	590,162.50	197,675.00	1,066,300.00
09/30/2027				580,100.00	122,300.00	588,931.25	198,100.00	1,053,400.00
09/30/2028				575,400.00	123,925.00	590,900.00	193,450.00	270,200.00
09/30/2029				579,900.00	125,400.00	586,600.00	193,725.00	272,000.00
09/30/2030				578,500.00	121,800.00	586,600.00	193,437.50	273,400.00
09/30/2031				576,300.00		585,800.00	197,487.50	269,500.00
09/30/2032						589,100.00	196,275.00	270,300.00
09/30/2033						586,500.00	194,887.50	270,700.00
09/30/2034							193,325.00	270,700.00
09/30/2035								270,300.00
09/30/2036								
09/30/2037								
09/30/2038								
	1,359,525.00	1,264,100.00	406,984.75	8,088,050.00	1,603,475.00	9,330,568.75	3,327,375.00	11,457,662.50

BOND DEBT SERVICE BREAKDOWN

City of Cibolo, Texas
 Combined General Obligation Debt Service Requirements

Debt Service Summary

Series 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 C/Os, 2017, and 2018 Bonds

Period Ending	General Obligation Bonds, Series 2016	Certificates of Obligation, Taxable Series 2017	General Obligation Refunding Bonds, Series 2017	General Obligation Bonds, Series 2018	Total
09/30/2018	222,775.00	175,075.00	258,674.96		3,860,609.71
09/30/2019	224,925.00	176,128.75	258,869.33	259,660.42	4,217,414.50
09/30/2020	226,975.00	176,990.00	893,319.70	242,137.50	4,196,744.45
09/30/2021	223,975.00	177,658.75	897,934.50	241,012.50	4,184,921.25
09/30/2022	225,925.00	178,135.00	896,448.75	244,512.50	4,095,402.50
09/30/2023	222,825.00	173,515.00	893,824.60	242,637.50	4,090,689.60
09/30/2024	224,675.00	173,798.75	894,947.73	240,512.50	4,075,058.98
09/30/2025	226,425.00	173,890.00	894,678.71	243,012.50	4,090,931.21
09/30/2026	223,125.00	173,788.75	893,046.33	241,337.50	4,083,897.58
09/30/2027	224,350.00	173,495.00	895,159.95	241,062.50	4,076,898.70
09/30/2028	225,037.50	177,912.50	891,055.90	241,037.50	3,288,918.40
09/30/2029	225,150.00	177,041.25	895,602.30	240,862.50	3,296,281.05
09/30/2030	224,675.00	175,977.50		245,462.50	2,399,852.50
09/30/2031	224,050.00	174,721.25		244,600.00	2,272,458.75
09/30/2032	223,275.00	173,272.50		243,343.75	1,695,566.25
09/30/2033	222,350.00			241,925.00	1,516,362.50
09/30/2034	226,200.00			245,262.50	935,487.50
09/30/2035	224,825.00			243,087.50	738,212.50
09/30/2036	223,300.00			245,387.50	468,687.50
09/30/2037				242,425.00	242,425.00
09/30/2038				244,200.00	244,200.00
	4,264,837.50	2,631,400.00	9,463,562.76	4,873,479.17	58,071,020.43

BOND DEBT SERVICE BREAKDOWN

City of Cibolo, Texas
 Combined Utility System Debt Service Requirements
 Debt Service Summary
 Series 2006 and 2012 Bonds

Period Ending	Utility System Revenue Bonds, Series 2006	Utility System Revenue Bonds, Series 2012	Total
09/30/2018	211,864.00	512,887.50	724,751.50
09/30/2019	210,657.25	511,187.50	721,844.75
09/30/2020	214,145.25	509,387.50	723,532.75
09/30/2021	212,328.00	512,487.50	724,815.50
09/30/2022	210,307.25	510,387.50	720,694.75
09/30/2023	212,981.25	509,587.50	722,568.75
09/30/2024	210,350.00	508,487.50	718,837.50
09/30/2025	212,413.50	512,087.50	724,501.00
09/30/2026	209,171.75	510,237.50	719,409.25
09/30/2027		508,087.50	508,087.50
09/30/2028		509,600.00	509,600.00
09/30/2029		510,625.00	510,625.00
09/30/2030		510,050.00	510,050.00
09/30/2031		508,950.00	508,950.00
09/30/2032		512,325.00	512,325.00
	1,904,218.25	7,656,375.00	9,560,593.25

City of Cibolo, Texas
Debt Service by Revenue Source

General Fund Supported Debt													
FYE 9/30	GO & Ref Bonds Series 2007	GO Bonds Series 2009	GO Ref Bonds Series 2010	GO Bonds Series 2011	GO Bonds Series 2013	GO Bonds Series 2014	GO & Ref Bonds Series 2015	GO Bonds Series 2016	C/Os Series 2017	GO Ref Bonds Series 2017	GO Bonds Series 2018	Total Debt Service	FYE 9/30
2018	\$ 216,650.00	\$ 631,700.00	\$ 106,499.75	\$ 576,780.00	\$ 503,917.50	\$ 194,112.50	\$ 347,275.00	\$ 222,775.00	\$ 10,075.00	\$ 258,674.96	\$ -	\$ 3,068,459.71	2018
2019	217,425.00	632,400.00	103,483.50	579,280.00	587,617.50	195,875.00	347,700.00	224,925.00	11,128.75	258,869.33	259,660.42	3,418,364.50	2019
2020	61,350.00	-	100,229.75	576,052.50	590,040.00	197,200.00	500,650.00	226,975.00	11,990.00	893,319.70	242,137.50	3,399,944.45	2020
2021	-	-	96,771.75	575,700.00	586,843.75	198,375.00	555,225.00	223,975.00	12,658.75	897,934.50	241,012.50	3,388,496.25	2021
2022	-	-	-	578,625.00	587,331.25	194,475.00	558,600.00	225,925.00	13,135.00	896,448.75	244,512.50	3,299,052.50	2022
2023	-	-	-	576,175.00	591,037.50	195,500.00	560,500.00	222,825.00	8,515.00	893,824.60	242,637.50	3,291,014.60	2023
2024	-	-	-	578,350.00	588,887.50	196,375.00	551,062.50	224,675.00	8,798.75	894,947.73	240,512.50	3,283,608.98	2024
2025	-	-	-	578,950.00	590,300.00	197,100.00	560,000.00	226,425.00	8,890.00	894,678.71	243,012.50	3,299,356.21	2025
2026	-	-	-	577,937.50	590,162.50	197,675.00	557,100.00	223,125.00	8,788.75	893,046.33	241,337.50	3,289,172.58	2026
2027	-	-	-	580,100.00	588,931.25	198,100.00	553,600.00	224,350.00	8,495.00	895,159.95	241,062.50	3,289,798.70	2027
2028	-	-	-	575,400.00	590,900.00	193,450.00	560,200.00	225,037.50	12,912.50	891,055.90	241,037.50	2,999,993.40	2028
2029	-	-	-	579,900.00	586,600.00	193,725.00	572,000.00	225,150.00	12,041.25	895,602.30	240,862.50	3,005,881.05	2029
2030	-	-	-	578,500.00	586,600.00	193,437.50	573,400.00	224,675.00	10,977.50	-	245,462.50	2,113,052.50	2030
2031	-	-	-	576,300.00	585,800.00	197,487.50	569,500.00	224,050.00	9,721.25	-	244,600.00	2,107,458.75	2031
2032	-	-	-	-	589,100.00	196,275.00	570,300.00	223,275.00	8,272.50	-	243,343.75	1,530,566.25	2032
2033	-	-	-	-	586,500.00	194,887.50	570,700.00	222,350.00	-	-	241,925.00	1,516,362.50	2033
2034	-	-	-	-	-	193,325.00	570,700.00	226,200.00	-	-	245,262.50	935,487.50	2034
2035	-	-	-	-	-	-	570,300.00	224,825.00	-	-	243,087.50	738,212.50	2035
2036	-	-	-	-	-	-	-	223,300.00	-	-	245,387.50	468,687.50	2036
2037	-	-	-	-	-	-	-	-	-	-	242,425.00	242,425.00	2037
2038	-	-	-	-	-	-	-	-	-	-	244,200.00	244,200.00	2038
	\$ 495,425.00	\$ 1,264,100.00	\$ 406,984.75	\$ 8,088,050.00	\$ 9,330,568.75	\$ 3,327,375.00	\$ 7,258,812.50	\$ 4,264,837.50	\$ 156,400.00	\$ 9,463,562.76	\$ 4,873,479.17	\$ 48,929,595.43	

I&S Fund Supported Debt			
FYE 9/30	GO & Ref Bonds Series 2007	GO & Ref Bonds Series 2015	Total Debt Service
2018	\$ 86,750.00	\$ 27,850.00	\$ 114,600.00
2019	88,037.50	27,850.00	115,887.50
2020	25,562.50	91,875.00	117,437.50
2021	-	119,475.00	119,475.00
2022	-	116,625.00	116,625.00
2023	-	118,450.00	118,450.00
2024	-	114,950.00	114,950.00
2025	-	116,100.00	116,100.00
2026	-	116,800.00	116,800.00
2027	-	117,300.00	117,300.00
	\$ 200,350.00	\$ 967,275.00	\$ 1,167,625.00

Refunding Bonds			
FYE 9/30	GO & Ref Bonds Series 2007	GO & Ref Bonds Series 2015	Total Debt Service
2018	\$ 141,025.00	\$ 45,225.00	\$ 186,250.00
2019	144,950.00	45,225.00	190,175.00
2020	40,900.00	153,575.00	194,475.00
2021	-	189,675.00	189,675.00
2022	-	190,100.00	190,100.00
2023	-	189,975.00	189,975.00
2024	-	189,287.50	189,287.50
2025	-	188,000.00	188,000.00
2026	-	191,000.00	191,000.00
2027	-	188,700.00	188,700.00
	\$ 326,875.00	\$ 1,570,762.50	\$ 1,897,637.50

Utility System Fund Supported Debt					
FYE 9/30	Revenue Bonds Series 2006	GO & Ref Bonds Series 2007	Revenue Bonds Series 2012	GO & Ref Bonds Series 2015	Total Debt Service
2018	\$ 211,864.00	\$ 151,250.00	\$ 512,887.50	\$ 52,750.00	\$ 928,751.50
2019	210,657.25	149,837.50	511,187.50	52,600.00	924,282.25
2020	214,145.25	35,787.50	509,387.50	160,800.00	920,120.25
2021	212,328.00	-	512,487.50	196,750.00	921,565.50
2022	210,307.25	-	510,387.50	201,950.00	922,644.75
2023	212,981.25	-	509,587.50	201,500.00	924,068.75
2024	210,350.00	-	508,487.50	200,462.50	919,300.00
2025	212,413.50	-	512,087.50	198,800.00	923,301.00
2026	209,171.75	-	510,237.50	201,400.00	920,809.25
2027	-	-	508,087.50	193,800.00	701,887.50
2028	-	-	509,600.00	-	509,600.00
2029	-	-	510,625.00	-	510,625.00
2030	-	-	510,050.00	-	510,050.00
2031	-	-	508,950.00	-	508,950.00
2032	-	-	512,325.00	-	512,325.00
	\$ 1,904,218.25	\$ 336,875.00	\$ 7,656,375.00	\$ 1,660,812.50	\$ 11,558,280.75

Sales Tax Fund Supported Debt		
FYE 9/30	GO Ref Bonds Series 2012	Total Debt Service
2018	\$ 122,300.00	\$ 122,300.00
2019	125,550.00	125,550.00
2020	123,300.00	123,300.00
2021	125,525.00	125,525.00
2022	122,675.00	122,675.00
2023	124,750.00	124,750.00
2024	121,750.00	121,750.00
2025	123,675.00	123,675.00
2026	120,525.00	120,525.00
2027	122,300.00	122,300.00
2028	123,925.00	123,925.00
2029	125,400.00	125,400.00
2030	121,800.00	121,800.00
2031	-	-
2032	-	-
	\$ 1,603,475.00	\$ 1,603,475.00

YMCA Supported Debt		
FYE 9/30	C/Os Series 2017	Total Debt Service
2018	\$ 165,000.00	\$ 165,000.00
2019	165,000.00	165,000.00
2020	165,000.00	165,000.00
2021	165,000.00	165,000.00
2022	165,000.00	165,000.00
2023	165,000.00	165,000.00
2024	165,000.00	165,000.00
2025	165,000.00	165,000.00
2026	165,000.00	165,000.00
2027	165,000.00	165,000.00
2028	165,000.00	165,000.00
2029	165,000.00	165,000.00
2030	165,000.00	165,000.00
2031	165,000.00	165,000.00
2032	165,000.00	165,000.00
	\$ 2,475,000.00	\$ 2,475,000.00

BOND DEBT SERVICE

City of Cibolo, Texas
 Combined General Obligation Debt Service Requirements
 Payments by Fiscal Year

Series 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 C/Os, 2017, and 2018 Bonds

Period Ending	Principal	Interest	Debt Service
09/30/2018	2,620,000.00	1,240,609.71	3,860,609.71
09/30/2019	2,870,000.00	1,347,414.50	4,217,414.50
09/30/2020	2,955,000.00	1,241,744.45	4,196,744.45
09/30/2021	3,020,000.00	1,164,921.25	4,184,921.25
09/30/2022	3,010,000.00	1,085,402.50	4,095,402.50
09/30/2023	3,090,000.00	1,000,689.60	4,090,689.60
09/30/2024	3,165,000.00	910,058.98	4,075,058.98
09/30/2025	3,280,000.00	810,931.21	4,090,931.21
09/30/2026	3,380,000.00	703,897.58	4,083,897.58
09/30/2027	3,485,000.00	591,898.70	4,076,898.70
09/30/2028	2,800,000.00	488,918.40	3,288,918.40
09/30/2029	2,900,000.00	396,281.05	3,296,281.05
09/30/2030	2,090,000.00	309,852.50	2,399,852.50
09/30/2031	2,040,000.00	232,458.75	2,272,458.75
09/30/2032	1,530,000.00	165,566.25	1,695,566.25
09/30/2033	1,405,000.00	111,362.50	1,516,362.50
09/30/2034	865,000.00	70,487.50	935,487.50
09/30/2035	695,000.00	43,212.50	738,212.50
09/30/2036	445,000.00	23,687.50	468,687.50
09/30/2037	230,000.00	12,425.00	242,425.00
09/30/2038	240,000.00	4,200.00	244,200.00
	46,115,000.00	11,956,020.43	58,071,020.43

BOND DEBT SERVICE

City of Cibolo, Texas
 Combined General Obligation Debt Service Requirements
 Payments by Date

Series 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 C/Os, 2017, and 2018 Bonds

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2018	2,620,000.00	619,921.98	3,239,921.98	
08/01/2018		620,687.73	620,687.73	
09/30/2018				3,860,609.71
02/01/2019	2,870,000.00	707,779.40	3,577,779.40	
08/01/2019		639,635.10	639,635.10	
09/30/2019				4,217,414.50
02/01/2020	2,955,000.00	639,635.10	3,594,635.10	
08/01/2020		602,109.35	602,109.35	
09/30/2020				4,196,744.45
02/01/2021	3,020,000.00	602,109.35	3,622,109.35	
08/01/2021		562,811.90	562,811.90	
09/30/2021				4,184,921.25
02/01/2022	3,010,000.00	562,811.90	3,572,811.90	
08/01/2022		522,590.60	522,590.60	
09/30/2022				4,095,402.50
02/01/2023	3,090,000.00	522,590.60	3,612,590.60	
08/01/2023		478,099.00	478,099.00	
09/30/2023				4,090,689.60
02/01/2024	3,165,000.00	478,099.00	3,643,099.00	
08/01/2024		431,959.98	431,959.98	
09/30/2024				4,075,058.98
02/01/2025	3,280,000.00	431,959.98	3,711,959.98	
08/01/2025		378,971.23	378,971.23	
09/30/2025				4,090,931.21
02/01/2026	3,380,000.00	378,971.23	3,758,971.23	
08/01/2026		324,926.35	324,926.35	
09/30/2026				4,083,897.58
02/01/2027	3,485,000.00	324,926.35	3,809,926.35	
08/01/2027		266,972.35	266,972.35	
09/30/2027				4,076,898.70
02/01/2028	2,800,000.00	266,972.35	3,066,972.35	
08/01/2028		221,946.05	221,946.05	
09/30/2028				3,288,918.40
02/01/2029	2,900,000.00	221,946.05	3,121,946.05	
08/01/2029		174,335.00	174,335.00	
09/30/2029				3,296,281.05
02/01/2030	2,090,000.00	174,335.00	2,264,335.00	
08/01/2030		135,517.50	135,517.50	
09/30/2030				2,399,852.50
02/01/2031	2,040,000.00	135,517.50	2,175,517.50	
08/01/2031		96,941.25	96,941.25	
09/30/2031				2,272,458.75
02/01/2032	1,530,000.00	96,941.25	1,626,941.25	
08/01/2032		68,625.00	68,625.00	
09/30/2032				1,695,566.25
02/01/2033	1,405,000.00	68,625.00	1,473,625.00	
08/01/2033		42,737.50	42,737.50	
09/30/2033				1,516,362.50
02/01/2034	865,000.00	42,737.50	907,737.50	
08/01/2034		27,750.00	27,750.00	
09/30/2034				935,487.50
02/01/2035	695,000.00	27,750.00	722,750.00	
08/01/2035		15,462.50	15,462.50	

BOND DEBT SERVICE

City of Cibolo, Texas
 Combined General Obligation Debt Service Requirements
 Payments by Date

Series 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 C/Os, 2017, and 2018 Bonds

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
09/30/2035				738,212.50
02/01/2036	445,000.00	15,462.50	460,462.50	
08/01/2036		8,225.00	8,225.00	
09/30/2036				468,687.50
02/01/2037	230,000.00	8,225.00	238,225.00	
08/01/2037		4,200.00	4,200.00	
09/30/2037				242,425.00
02/01/2038	240,000.00	4,200.00	244,200.00	
09/30/2038				244,200.00
	46,115,000.00	11,956,020.43	58,071,020.43	58,071,020.43

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Public Improvement and Refunding Bonds, Series 2007
 Original Issuance Amount: \$11,000,000
 Callable anytime at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	550,000.00	4.500%	29,025.00	579,025.00	
08/01/2018			16,650.00	16,650.00	
09/30/2018					595,675.00
02/01/2019	580,000.00	4.500%	16,650.00	596,650.00	
08/01/2019			3,600.00	3,600.00	
09/30/2019					600,250.00
02/01/2020	160,000.00	4.500%	3,600.00	163,600.00	
09/30/2020					163,600.00
	1,290,000.00		69,525.00	1,359,525.00	1,359,525.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2009
 Original Issuance Amount: \$10,750,000
 Non-Callable

{Maturities 2020-2029 defeased by the Series 2017 Bonds}

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	595,000.00	4.000%	24,300.00	619,300.00	
08/01/2018			12,400.00	12,400.00	
09/30/2018					631,700.00
02/01/2019	620,000.00	4.000%	12,400.00	632,400.00	
09/30/2019					632,400.00
	1,215,000.00		49,100.00	1,264,100.00	1,264,100.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Refunding Bonds, Series 2010
 Original Issuance Amount: \$920,000
 Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	95,000.00	3.050%	6,474.25	101,474.25	
08/01/2018			5,025.50	5,025.50	
09/30/2018					106,499.75
02/01/2019	95,000.00	3.300%	5,025.50	100,025.50	
08/01/2019			3,458.00	3,458.00	
09/30/2019					103,483.50
02/01/2020	95,000.00	3.550%	3,458.00	98,458.00	
08/01/2020			1,771.75	1,771.75	
09/30/2020					100,229.75
02/01/2021	95,000.00	3.730%	1,771.75	96,771.75	
09/30/2021					96,771.75
	380,000.00		26,984.75	406,984.75	406,984.75

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2011
 Original Issuance Amount: \$8,650,000
 Callable beginning 2/1/2020 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	370,000.00	2.000%	105,240.00	475,240.00	
08/01/2018			101,540.00	101,540.00	
09/30/2018					576,780.00
02/01/2019	380,000.00	2.000%	101,540.00	481,540.00	
08/01/2019			97,740.00	97,740.00	
09/30/2019					579,280.00
02/01/2020	385,000.00	2.300%	97,740.00	482,740.00	
08/01/2020			93,312.50	93,312.50	
09/30/2020					576,052.50
02/01/2021	395,000.00	3.000%	93,312.50	488,312.50	
08/01/2021			87,387.50	87,387.50	
09/30/2021					575,700.00
02/01/2022	410,000.00	3.000%	87,387.50	497,387.50	
08/01/2022			81,237.50	81,237.50	
09/30/2022					578,625.00
02/01/2023	420,000.00	3.000%	81,237.50	501,237.50	
08/01/2023			74,937.50	74,937.50	
09/30/2023					576,175.00
02/01/2024	435,000.00	3.000%	74,937.50	509,937.50	
08/01/2024			68,412.50	68,412.50	
09/30/2024					578,350.00
02/01/2025	450,000.00	3.500%	68,412.50	518,412.50	
08/01/2025			60,537.50	60,537.50	
09/30/2025					578,950.00
02/01/2026	465,000.00	3.500%	60,537.50	525,537.50	
08/01/2026			52,400.00	52,400.00	
09/30/2026					577,937.50
02/01/2027	485,000.00	4.000%	52,400.00	537,400.00	
08/01/2027			42,700.00	42,700.00	
09/30/2027					580,100.00
02/01/2028	500,000.00	4.000%	42,700.00	542,700.00	
08/01/2028			32,700.00	32,700.00	
09/30/2028					575,400.00
02/01/2029	525,000.00	4.000%	32,700.00	557,700.00	
08/01/2029			22,200.00	22,200.00	
09/30/2029					579,900.00
02/01/2030	545,000.00	4.000%	22,200.00	567,200.00	
08/01/2030			11,300.00	11,300.00	
09/30/2030					578,500.00
02/01/2031	565,000.00	4.000%	11,300.00	576,300.00	
09/30/2031					576,300.00
	6,330,000.00		1,758,050.00	8,088,050.00	8,088,050.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Refunding Bonds, Series 2012
 Original Issuance Amount: \$1,465,000
 Callable beginning 2/1/2022 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	85,000.00	2.000%	19,075.00	104,075.00	
08/01/2018			18,225.00	18,225.00	
09/30/2018					122,300.00
02/01/2019	90,000.00	2.000%	18,225.00	108,225.00	
08/01/2019			17,325.00	17,325.00	
09/30/2019					125,550.00
02/01/2020	90,000.00	3.000%	17,325.00	107,325.00	
08/01/2020			15,975.00	15,975.00	
09/30/2020					123,300.00
02/01/2021	95,000.00	3.000%	15,975.00	110,975.00	
08/01/2021			14,550.00	14,550.00	
09/30/2021					125,525.00
02/01/2022	95,000.00	3.000%	14,550.00	109,550.00	
08/01/2022			13,125.00	13,125.00	
09/30/2022					122,675.00
02/01/2023	100,000.00	3.000%	13,125.00	113,125.00	
08/01/2023			11,625.00	11,625.00	
09/30/2023					124,750.00
02/01/2024	100,000.00	3.000%	11,625.00	111,625.00	
08/01/2024			10,125.00	10,125.00	
09/30/2024					121,750.00
02/01/2025	105,000.00	3.000%	10,125.00	115,125.00	
08/01/2025			8,550.00	8,550.00	
09/30/2025					123,675.00
02/01/2026	105,000.00	3.000%	8,550.00	113,550.00	
08/01/2026			6,975.00	6,975.00	
09/30/2026					120,525.00
02/01/2027	110,000.00	3.000%	6,975.00	116,975.00	
08/01/2027			5,325.00	5,325.00	
09/30/2027					122,300.00
02/01/2028	115,000.00	3.000%	5,325.00	120,325.00	
08/01/2028			3,600.00	3,600.00	
09/30/2028					123,925.00
02/01/2029	120,000.00	3.000%	3,600.00	123,600.00	
08/01/2029			1,800.00	1,800.00	
09/30/2029					125,400.00
02/01/2030	120,000.00	3.000%	1,800.00	121,800.00	
09/30/2030					121,800.00
	1,330,000.00		273,475.00	1,603,475.00	1,603,475.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2013
 Original Issuance Amount: \$8,500,000
 Callable beginning 2/1/2022 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	270,000.00	2.000%	118,308.75	388,308.75	
08/01/2018			115,608.75	115,608.75	
09/30/2018					503,917.50
02/01/2019	360,000.00	2.000%	115,608.75	475,608.75	
08/01/2019			112,008.75	112,008.75	
09/30/2019					587,617.50
02/01/2020	370,000.00	2.150%	112,008.75	482,008.75	
08/01/2020			108,031.25	108,031.25	
09/30/2020					590,040.00
02/01/2021	375,000.00	2.250%	108,031.25	483,031.25	
08/01/2021			103,812.50	103,812.50	
09/30/2021					586,843.75
02/01/2022	385,000.00	2.750%	103,812.50	488,812.50	
08/01/2022			98,518.75	98,518.75	
09/30/2022					587,331.25
02/01/2023	400,000.00	3.000%	98,518.75	498,518.75	
08/01/2023			92,518.75	92,518.75	
09/30/2023					591,037.50
02/01/2024	410,000.00	3.000%	92,518.75	502,518.75	
08/01/2024			86,368.75	86,368.75	
09/30/2024					588,887.50
02/01/2025	425,000.00	3.500%	86,368.75	511,368.75	
08/01/2025			78,931.25	78,931.25	
09/30/2025					590,300.00
02/01/2026	440,000.00	3.500%	78,931.25	518,931.25	
08/01/2026			71,231.25	71,231.25	
09/30/2026					590,162.50
02/01/2027	455,000.00	3.750%	71,231.25	526,231.25	
08/01/2027			62,700.00	62,700.00	
09/30/2027					588,931.25
02/01/2028	475,000.00	4.000%	62,700.00	537,700.00	
08/01/2028			53,200.00	53,200.00	
09/30/2028					590,900.00
02/01/2029	490,000.00	4.000%	53,200.00	543,200.00	
08/01/2029			43,400.00	43,400.00	
09/30/2029					586,600.00
02/01/2030	510,000.00	4.000%	43,400.00	553,400.00	
08/01/2030			33,200.00	33,200.00	
09/30/2030					586,600.00
02/01/2031	530,000.00	4.000%	33,200.00	563,200.00	
08/01/2031			22,600.00	22,600.00	
09/30/2031					585,800.00
02/01/2032	555,000.00	4.000%	22,600.00	577,600.00	
08/01/2032			11,500.00	11,500.00	
09/30/2032					589,100.00
02/01/2033	575,000.00	4.000%	11,500.00	586,500.00	
09/30/2033					586,500.00
	7,025,000.00		2,305,568.75	9,330,568.75	9,330,568.75

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2014
 Original Issuance Amount: \$2,875,000
 Callable beginning 2/1/2024 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	115,000.00	2.500%	40,275.00	155,275.00	
08/01/2018			38,837.50	38,837.50	
09/30/2018					194,112.50
02/01/2019	120,000.00	3.000%	38,837.50	158,837.50	
08/01/2019			37,037.50	37,037.50	
09/30/2019					195,875.00
02/01/2020	125,000.00	3.000%	37,037.50	162,037.50	
08/01/2020			35,162.50	35,162.50	
09/30/2020					197,200.00
02/01/2021	130,000.00	3.000%	35,162.50	165,162.50	
08/01/2021			33,212.50	33,212.50	
09/30/2021					198,375.00
02/01/2022	130,000.00	3.000%	33,212.50	163,212.50	
08/01/2022			31,262.50	31,262.50	
09/30/2022					194,475.00
02/01/2023	135,000.00	3.000%	31,262.50	166,262.50	
08/01/2023			29,237.50	29,237.50	
09/30/2023					195,500.00
02/01/2024	140,000.00	3.000%	29,237.50	169,237.50	
08/01/2024			27,137.50	27,137.50	
09/30/2024					196,375.00
02/01/2025	145,000.00	3.000%	27,137.50	172,137.50	
08/01/2025			24,962.50	24,962.50	
09/30/2025					197,100.00
02/01/2026	150,000.00	3.000%	24,962.50	174,962.50	
08/01/2026			22,712.50	22,712.50	
09/30/2026					197,675.00
02/01/2027	155,000.00	3.000%	22,712.50	177,712.50	
08/01/2027			20,387.50	20,387.50	
09/30/2027					198,100.00
02/01/2028	155,000.00	3.000%	20,387.50	175,387.50	
08/01/2028			18,062.50	18,062.50	
09/30/2028					193,450.00
02/01/2029	160,000.00	3.000%	18,062.50	178,062.50	
08/01/2029			15,662.50	15,662.50	
09/30/2029					193,725.00
02/01/2030	165,000.00	3.500%	15,662.50	180,662.50	
08/01/2030			12,775.00	12,775.00	
09/30/2030					193,437.50
02/01/2031	175,000.00	3.500%	12,775.00	187,775.00	
08/01/2031			9,712.50	9,712.50	
09/30/2031					197,487.50
02/01/2032	180,000.00	3.500%	9,712.50	189,712.50	
08/01/2032			6,562.50	6,562.50	
09/30/2032					196,275.00
02/01/2033	185,000.00	3.500%	6,562.50	191,562.50	
08/01/2033			3,325.00	3,325.00	
09/30/2033					194,887.50
02/01/2034	190,000.00	3.500%	3,325.00	193,325.00	
09/30/2034					193,325.00
	2,555,000.00		772,375.00	3,327,375.00	3,327,375.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 Original Issuance Amount: \$9,115,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	155,000.00	3.000%	160,212.50	315,212.50	
08/01/2018			157,887.50	157,887.50	
09/30/2018					473,100.00
02/01/2019	160,000.00	3.000%	157,887.50	317,887.50	
08/01/2019			155,487.50	155,487.50	
09/30/2019					473,375.00
02/01/2020	605,000.00	3.000%	155,487.50	760,487.50	
08/01/2020			146,412.50	146,412.50	
09/30/2020					906,900.00
02/01/2021	780,000.00	3.000%	146,412.50	926,412.50	
08/01/2021			134,712.50	134,712.50	
09/30/2021					1,061,125.00
02/01/2022	810,000.00	3.000%	134,712.50	944,712.50	
08/01/2022			122,562.50	122,562.50	
09/30/2022					1,067,275.00
02/01/2023	840,000.00	3.500%	122,562.50	962,562.50	
08/01/2023			107,862.50	107,862.50	
09/30/2023					1,070,425.00
02/01/2024	855,000.00	3.500%	107,862.50	962,862.50	
08/01/2024			92,900.00	92,900.00	
09/30/2024					1,055,762.50
02/01/2025	895,000.00	4.000%	92,900.00	987,900.00	
08/01/2025			75,000.00	75,000.00	
09/30/2025					1,062,900.00
02/01/2026	935,000.00	4.000%	75,000.00	1,010,000.00	
08/01/2026			56,300.00	56,300.00	
09/30/2026					1,066,300.00
02/01/2027	960,000.00	4.000%	56,300.00	1,016,300.00	
08/01/2027			37,100.00	37,100.00	
09/30/2027					1,053,400.00
02/01/2028	200,000.00	4.000%	37,100.00	237,100.00	
08/01/2028			33,100.00	33,100.00	
09/30/2028					270,200.00
02/01/2029	210,000.00	4.000%	33,100.00	243,100.00	
08/01/2029			28,900.00	28,900.00	
09/30/2029					272,000.00
02/01/2030	220,000.00	4.000%	28,900.00	248,900.00	
08/01/2030			24,500.00	24,500.00	
09/30/2030					273,400.00
02/01/2031	225,000.00	4.000%	24,500.00	249,500.00	
08/01/2031			20,000.00	20,000.00	
09/30/2031					269,500.00
02/01/2032	235,000.00	4.000%	20,000.00	255,000.00	
08/01/2032			15,300.00	15,300.00	
09/30/2032					270,300.00
02/01/2033	245,000.00	4.000%	15,300.00	260,300.00	
08/01/2033			10,400.00	10,400.00	
09/30/2033					270,700.00
02/01/2034	255,000.00	4.000%	10,400.00	265,400.00	

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 Original Issuance Amount: \$9,115,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2034			5,300.00	5,300.00	
09/30/2034					270,700.00
02/01/2035	265,000.00	4.000%	5,300.00	270,300.00	
09/30/2035					270,300.00
	8,850,000.00		2,607,662.50	11,457,662.50	11,457,662.50

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2016
 Original Issuance Amount: \$3,455,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	140,000.00	2.000%	42,087.50	182,087.50	
08/01/2018			40,687.50	40,687.50	
09/30/2018					222,775.00
02/01/2019	145,000.00	2.000%	40,687.50	185,687.50	
08/01/2019			39,237.50	39,237.50	
09/30/2019					224,925.00
02/01/2020	150,000.00	2.000%	39,237.50	189,237.50	
08/01/2020			37,737.50	37,737.50	
09/30/2020					226,975.00
02/01/2021	150,000.00	2.000%	37,737.50	187,737.50	
08/01/2021			36,237.50	36,237.50	
09/30/2021					223,975.00
02/01/2022	155,000.00	2.000%	36,237.50	191,237.50	
08/01/2022			34,687.50	34,687.50	
09/30/2022					225,925.00
02/01/2023	155,000.00	2.000%	34,687.50	189,687.50	
08/01/2023			33,137.50	33,137.50	
09/30/2023					222,825.00
02/01/2024	160,000.00	2.000%	33,137.50	193,137.50	
08/01/2024			31,537.50	31,537.50	
09/30/2024					224,675.00
02/01/2025	165,000.00	2.000%	31,537.50	196,537.50	
08/01/2025			29,887.50	29,887.50	
09/30/2025					226,425.00
02/01/2026	165,000.00	2.000%	29,887.50	194,887.50	
08/01/2026			28,237.50	28,237.50	
09/30/2026					223,125.00
02/01/2027	170,000.00	2.500%	28,237.50	198,237.50	
08/01/2027			26,112.50	26,112.50	
09/30/2027					224,350.00
02/01/2028	175,000.00	2.500%	26,112.50	201,112.50	
08/01/2028			23,925.00	23,925.00	
09/30/2028					225,037.50
02/01/2029	180,000.00	3.000%	23,925.00	203,925.00	
08/01/2029			21,225.00	21,225.00	
09/30/2029					225,150.00
02/01/2030	185,000.00	3.000%	21,225.00	206,225.00	
08/01/2030			18,450.00	18,450.00	
09/30/2030					224,675.00
02/01/2031	190,000.00	3.000%	18,450.00	208,450.00	
08/01/2031			15,600.00	15,600.00	
09/30/2031					224,050.00
02/01/2032	195,000.00	3.000%	15,600.00	210,600.00	
08/01/2032			12,675.00	12,675.00	
09/30/2032					223,275.00
02/01/2033	200,000.00	3.000%	12,675.00	212,675.00	
08/01/2033			9,675.00	9,675.00	
09/30/2033					222,350.00
02/01/2034	210,000.00	3.000%	9,675.00	219,675.00	
08/01/2034			6,525.00	6,525.00	
09/30/2034					226,200.00
02/01/2035	215,000.00	3.000%	6,525.00	221,525.00	

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2016
 Original Issuance Amount: \$3,455,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2035			3,300.00	3,300.00	
09/30/2035					224,825.00
02/01/2036	220,000.00	3.000%	3,300.00	223,300.00	
09/30/2036					223,300.00
	3,325,000.00		939,837.50	4,264,837.50	4,264,837.50

BOND DEBT SERVICE

City of Cibolo, Texas
 Certificates of Obligation, Taxable Series 2017
 Original Issuance Amount: \$2,000,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	100,000.00	3.850%	38,500.00	138,500.00	
08/01/2018			36,575.00	36,575.00	
09/30/2018					175,075.00
02/01/2019	105,000.00	3.850%	36,575.00	141,575.00	
08/01/2019			34,553.75	34,553.75	
09/30/2019					176,128.75
02/01/2020	110,000.00	3.850%	34,553.75	144,553.75	
08/01/2020			32,436.25	32,436.25	
09/30/2020					176,990.00
02/01/2021	115,000.00	3.850%	32,436.25	147,436.25	
08/01/2021			30,222.50	30,222.50	
09/30/2021					177,658.75
02/01/2022	120,000.00	3.850%	30,222.50	150,222.50	
08/01/2022			27,912.50	27,912.50	
09/30/2022					178,135.00
02/01/2023	120,000.00	3.850%	27,912.50	147,912.50	
08/01/2023			25,602.50	25,602.50	
09/30/2023					173,515.00
02/01/2024	125,000.00	3.850%	25,602.50	150,602.50	
08/01/2024			23,196.25	23,196.25	
09/30/2024					173,798.75
02/01/2025	130,000.00	3.850%	23,196.25	153,196.25	
08/01/2025			20,693.75	20,693.75	
09/30/2025					173,890.00
02/01/2026	135,000.00	3.850%	20,693.75	155,693.75	
08/01/2026			18,095.00	18,095.00	
09/30/2026					173,788.75
02/01/2027	140,000.00	3.850%	18,095.00	158,095.00	
08/01/2027			15,400.00	15,400.00	
09/30/2027					173,495.00
02/01/2028	150,000.00	3.850%	15,400.00	165,400.00	
08/01/2028			12,512.50	12,512.50	
09/30/2028					177,912.50
02/01/2029	155,000.00	3.850%	12,512.50	167,512.50	
08/01/2029			9,528.75	9,528.75	
09/30/2029					177,041.25
02/01/2030	160,000.00	3.850%	9,528.75	169,528.75	
08/01/2030			6,448.75	6,448.75	
09/30/2030					175,977.50
02/01/2031	165,000.00	3.850%	6,448.75	171,448.75	
08/01/2031			3,272.50	3,272.50	
09/30/2031					174,721.25
02/01/2032	170,000.00	3.850%	3,272.50	173,272.50	
09/30/2032					173,272.50
	2,000,000.00		631,400.00	2,631,400.00	2,631,400.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Refunding Bonds, Series 2017
 Original Issuance Amount: \$8,325,000

Callable anytime at par
 { This issue defeased maturities 2020-2029 of the Series 2009 Bonds }

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	145,000.00	1.104%	36,423.98	181,423.98	
08/01/2018			77,250.98	77,250.98	
09/30/2018					258,674.96
02/01/2019	105,000.00	1.205%	77,250.98	182,250.98	
08/01/2019			76,618.35	76,618.35	
09/30/2019					258,869.33
02/01/2020	745,000.00	1.320%	76,618.35	821,618.35	
08/01/2020			71,701.35	71,701.35	
09/30/2020					893,319.70
02/01/2021	760,000.00	1.439%	71,701.35	831,701.35	
08/01/2021			66,233.15	66,233.15	
09/30/2021					897,934.50
02/01/2022	770,000.00	1.563%	66,233.15	836,233.15	
08/01/2022			60,215.60	60,215.60	
09/30/2022					896,448.75
02/01/2023	780,000.00	1.694%	60,215.60	840,215.60	
08/01/2023			53,609.00	53,609.00	
09/30/2023					893,824.60
02/01/2024	795,000.00	1.829%	53,609.00	848,609.00	
08/01/2024			46,338.73	46,338.73	
09/30/2024					894,947.73
02/01/2025	810,000.00	1.975%	46,338.73	856,338.73	
08/01/2025			38,339.98	38,339.98	
09/30/2025					894,678.71
02/01/2026	825,000.00	2.093%	38,339.98	863,339.98	
08/01/2026			29,706.35	29,706.35	
09/30/2026					893,046.33
02/01/2027	845,000.00	2.190%	29,706.35	874,706.35	
08/01/2027			20,453.60	20,453.60	
09/30/2027					895,159.95
02/01/2028	860,000.00	2.291%	20,453.60	880,453.60	
08/01/2028			10,602.30	10,602.30	
09/30/2028					891,055.90
02/01/2029	885,000.00	2.396%	10,602.30	895,602.30	
09/30/2029					895,602.30
	8,325,000.00		1,138,562.76	9,463,562.76	9,463,562.76

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2018
 Original Issuance Amount: \$3,490,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2019	110,000.00	5.000%	87,091.67	197,091.67	
08/01/2019			62,568.75	62,568.75	
09/30/2019					259,660.42
02/01/2020	120,000.00	5.000%	62,568.75	182,568.75	
08/01/2020			59,568.75	59,568.75	
09/30/2020					242,137.50
02/01/2021	125,000.00	5.000%	59,568.75	184,568.75	
08/01/2021			56,443.75	56,443.75	
09/30/2021					241,012.50
02/01/2022	135,000.00	5.000%	56,443.75	191,443.75	
08/01/2022			53,068.75	53,068.75	
09/30/2022					244,512.50
02/01/2023	140,000.00	5.000%	53,068.75	193,068.75	
08/01/2023			49,568.75	49,568.75	
09/30/2023					242,637.50
02/01/2024	145,000.00	5.000%	49,568.75	194,568.75	
08/01/2024			45,943.75	45,943.75	
09/30/2024					240,512.50
02/01/2025	155,000.00	5.000%	45,943.75	200,943.75	
08/01/2025			42,068.75	42,068.75	
09/30/2025					243,012.50
02/01/2026	160,000.00	3.500%	42,068.75	202,068.75	
08/01/2026			39,268.75	39,268.75	
09/30/2026					241,337.50
02/01/2027	165,000.00	3.000%	39,268.75	204,268.75	
08/01/2027			36,793.75	36,793.75	
09/30/2027					241,062.50
02/01/2028	170,000.00	3.000%	36,793.75	206,793.75	
08/01/2028			34,243.75	34,243.75	
09/30/2028					241,037.50
02/01/2029	175,000.00	3.000%	34,243.75	209,243.75	
08/01/2029			31,618.75	31,618.75	
09/30/2029					240,862.50
02/01/2030	185,000.00	3.000%	31,618.75	216,618.75	
08/01/2030			28,843.75	28,843.75	
09/30/2030					245,462.50
02/01/2031	190,000.00	3.250%	28,843.75	218,843.75	
08/01/2031			25,756.25	25,756.25	
09/30/2031					244,600.00
02/01/2032	195,000.00	3.250%	25,756.25	220,756.25	
08/01/2032			22,587.50	22,587.50	
09/30/2032					243,343.75
02/01/2033	200,000.00	3.250%	22,587.50	222,587.50	
08/01/2033			19,337.50	19,337.50	
09/30/2033					241,925.00
02/01/2034	210,000.00	3.250%	19,337.50	229,337.50	
08/01/2034			15,925.00	15,925.00	
09/30/2034					245,262.50
02/01/2035	215,000.00	3.500%	15,925.00	230,925.00	
08/01/2035			12,162.50	12,162.50	
09/30/2035					243,087.50
02/01/2036	225,000.00	3.500%	12,162.50	237,162.50	
08/01/2036			8,225.00	8,225.00	

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Bonds, Series 2018
 Original Issuance Amount: \$3,490,000
 Callable beginning 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/30/2036					245,387.50
02/01/2037	230,000.00	3.500%	8,225.00	238,225.00	
08/01/2037			4,200.00	4,200.00	
09/30/2037					242,425.00
02/01/2038	240,000.00	3.500%	4,200.00	244,200.00	
09/30/2038					244,200.00
	3,490,000.00		1,383,479.17	4,873,479.17	4,873,479.17

BOND DEBT SERVICE

City of Cibolo, Texas
 Combined Utility System Debt Service Requirements
 Payments by Fiscal Year
 Series 2006 and 2012 Bonds

Period Ending	Principal	Interest	Debt Service
09/30/2018	485,000.00	239,751.50	724,751.50
09/30/2019	495,000.00	226,844.75	721,844.75
09/30/2020	510,000.00	213,532.75	723,532.75
09/30/2021	525,000.00	199,815.50	724,815.50
09/30/2022	535,000.00	185,694.75	720,694.75
09/30/2023	555,000.00	167,568.75	722,568.75
09/30/2024	570,000.00	148,837.50	718,837.50
09/30/2025	595,000.00	129,501.00	724,501.00
09/30/2026	610,000.00	109,409.25	719,409.25
09/30/2027	415,000.00	93,087.50	508,087.50
09/30/2028	430,000.00	79,600.00	509,600.00
09/30/2029	445,000.00	65,625.00	510,625.00
09/30/2030	460,000.00	50,050.00	510,050.00
09/30/2031	475,000.00	33,950.00	508,950.00
09/30/2032	495,000.00	17,325.00	512,325.00
	7,600,000.00	1,960,593.25	9,560,593.25

BOND DEBT SERVICE

City of Cibolo, Texas
 Combined Utility System Debt Service Requirements
 Payments by Date
 Series 2006 and 2012 Bonds

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2018	150,000.00	121,402.00	271,402.00	
08/01/2018	335,000.00	118,349.50	453,349.50	
09/30/2018				724,751.50
02/01/2019	155,000.00	114,999.50	269,999.50	
08/01/2019	340,000.00	111,845.25	451,845.25	
09/30/2019				721,844.75
02/01/2020	165,000.00	108,445.25	273,445.25	
08/01/2020	345,000.00	105,087.50	450,087.50	
09/30/2020				723,532.75
02/01/2021	170,000.00	101,637.50	271,637.50	
08/01/2021	355,000.00	98,178.00	453,178.00	
09/30/2021				724,815.50
02/01/2022	175,000.00	94,628.00	269,628.00	
08/01/2022	360,000.00	91,066.75	451,066.75	
09/30/2022				720,694.75
02/01/2023	185,000.00	85,666.75	270,666.75	
08/01/2023	370,000.00	81,902.00	451,902.00	
09/30/2023				722,568.75
02/01/2024	190,000.00	76,352.00	266,352.00	
08/01/2024	380,000.00	72,485.50	452,485.50	
09/30/2024				718,837.50
02/01/2025	200,000.00	66,785.50	266,785.50	
08/01/2025	395,000.00	62,715.50	457,715.50	
09/30/2025				724,501.00
02/01/2026	205,000.00	56,790.50	261,790.50	
08/01/2026	405,000.00	52,618.75	457,618.75	
09/30/2026				719,409.25
02/01/2027		46,543.75	46,543.75	
08/01/2027	415,000.00	46,543.75	461,543.75	
09/30/2027				508,087.50
02/01/2028		39,800.00	39,800.00	
08/01/2028	430,000.00	39,800.00	469,800.00	
09/30/2028				509,600.00
02/01/2029		32,812.50	32,812.50	
08/01/2029	445,000.00	32,812.50	477,812.50	
09/30/2029				510,625.00
02/01/2030		25,025.00	25,025.00	
08/01/2030	460,000.00	25,025.00	485,025.00	
09/30/2030				510,050.00
02/01/2031		16,975.00	16,975.00	
08/01/2031	475,000.00	16,975.00	491,975.00	
09/30/2031				508,950.00
02/01/2032		8,662.50	8,662.50	
08/01/2032	495,000.00	8,662.50	503,662.50	
09/30/2032				512,325.00
	7,600,000.00	1,960,593.25	9,560,593.25	9,560,593.25

BOND DEBT SERVICE

City of Cibolo, Texas
 Utility System Revenue Bonds, Series 2006
 Original Issuance Amount: \$3,000,000
 Callable anytime at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	150,000.00	4.070%	32,458.25	182,458.25	
08/01/2018			29,405.75	29,405.75	
09/30/2018					211,864.00
02/01/2019	155,000.00	4.070%	29,405.75	184,405.75	
08/01/2019			26,251.50	26,251.50	
09/30/2019					210,657.25
02/01/2020	165,000.00	4.070%	26,251.50	191,251.50	
08/01/2020			22,893.75	22,893.75	
09/30/2020					214,145.25
02/01/2021	170,000.00	4.070%	22,893.75	192,893.75	
08/01/2021			19,434.25	19,434.25	
09/30/2021					212,328.00
02/01/2022	175,000.00	4.070%	19,434.25	194,434.25	
08/01/2022			15,873.00	15,873.00	
09/30/2022					210,307.25
02/01/2023	185,000.00	4.070%	15,873.00	200,873.00	
08/01/2023			12,108.25	12,108.25	
09/30/2023					212,981.25
02/01/2024	190,000.00	4.070%	12,108.25	202,108.25	
08/01/2024			8,241.75	8,241.75	
09/30/2024					210,350.00
02/01/2025	200,000.00	4.070%	8,241.75	208,241.75	
08/01/2025			4,171.75	4,171.75	
09/30/2025					212,413.50
02/01/2026	205,000.00	4.070%	4,171.75	209,171.75	
09/30/2026					209,171.75
	1,595,000.00		309,218.25	1,904,218.25	1,904,218.25

BOND DEBT SERVICE

City of Cibolo, Texas
 Utility System Revenue Bonds, Series 2012
 Original Issuance Amount: \$7,640,000
 Callable beginning 8/1/2021 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018			88,943.75	88,943.75	
08/01/2018	335,000.00	2.000%	88,943.75	423,943.75	
09/30/2018					512,887.50
02/01/2019			85,593.75	85,593.75	
08/01/2019	340,000.00	2.000%	85,593.75	425,593.75	
09/30/2019					511,187.50
02/01/2020			82,193.75	82,193.75	
08/01/2020	345,000.00	2.000%	82,193.75	427,193.75	
09/30/2020					509,387.50
02/01/2021			78,743.75	78,743.75	
08/01/2021	355,000.00	2.000%	78,743.75	433,743.75	
09/30/2021					512,487.50
02/01/2022			75,193.75	75,193.75	
08/01/2022	360,000.00	3.000%	75,193.75	435,193.75	
09/30/2022					510,387.50
02/01/2023			69,793.75	69,793.75	
08/01/2023	370,000.00	3.000%	69,793.75	439,793.75	
09/30/2023					509,587.50
02/01/2024			64,243.75	64,243.75	
08/01/2024	380,000.00	3.000%	64,243.75	444,243.75	
09/30/2024					508,487.50
02/01/2025			58,543.75	58,543.75	
08/01/2025	395,000.00	3.000%	58,543.75	453,543.75	
09/30/2025					512,087.50
02/01/2026			52,618.75	52,618.75	
08/01/2026	405,000.00	3.000%	52,618.75	457,618.75	
09/30/2026					510,237.50
02/01/2027			46,543.75	46,543.75	
08/01/2027	415,000.00	3.250%	46,543.75	461,543.75	
09/30/2027					508,087.50
02/01/2028			39,800.00	39,800.00	
08/01/2028	430,000.00	3.250%	39,800.00	469,800.00	
09/30/2028					509,600.00
02/01/2029			32,812.50	32,812.50	
08/01/2029	445,000.00	3.500%	32,812.50	477,812.50	
09/30/2029					510,625.00
02/01/2030			25,025.00	25,025.00	
08/01/2030	460,000.00	3.500%	25,025.00	485,025.00	
09/30/2030					510,050.00
02/01/2031			16,975.00	16,975.00	
08/01/2031	475,000.00	3.500%	16,975.00	491,975.00	
09/30/2031					508,950.00
02/01/2032			8,662.50	8,662.50	
08/01/2032	495,000.00	3.500%	8,662.50	503,662.50	
09/30/2032					512,325.00
	6,005,000.00		1,651,375.00	7,656,375.00	7,656,375.00