

# City of Cibolo, Texas Fiscal Year 2020-2021 Proposed Budget



This budget will raise more total property taxes than last year's budget by \$565,211 (5.6%), and of that amount \$529,553 is tax revenue to be raised from new property added to the tax roll this year.





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

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To: Mayor and City Council

August 7, 2020

Re: Fiscal Year 2020-2021 Proposed Budget

### EXECUTIVE SUMMARY

In preparing our annual budget, as always, City staff is cognizant of the fiduciary responsibility we have, as public servants, to be accountable to the citizens and businesses in the community. During these unprecedented times, the City has reduced discretionary spending and suspended hiring to ensure that we are financially prepared to get through the current health and economic crisis.

Even through the COVID-19 pandemic, Cibolo continues to grow at a steady pace. The City continues to pursue efforts to increase commercial and light industrial employment centers within the city limits.

The proposed fiscal year 2020-2021 combined operating budget for the City organization totals \$29,075,697. 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.

The proposed fiscal year 2020-2021 budget is based on the calculated no-new-revenue tax rate. There are no utility fee increases proposed.

#### Proposed Initiatives within the FY 2020-2021 Budget:

- In this budget year, the City will construct the City's third fire station located in the northeast corner of the City at FM 1103 and Weidner Road. We anticipate this facility will be completed and operational by October 1, 2021.
- The City will continue to pursue the employment of professional, paid firefighters to staff fire station #3. Four additional firefighters are funded within the budget to achieve minimum staffing levels to open Fire Station #3 in fiscal year 2021-2022.
- Within this budget is continued financing of a vehicle replacement fund for the management and replacement of the City's aging fleet vehicles.

#### Property Taxes

2020 Certified Net Taxable Value for the City of Cibolo is \$2,358,444,766, which is approximately 5.2% higher than the 2019 Certified Net Taxable Value of \$2,240,931,603. New property on the tax roll of \$106 million accounts for 90.8% of the total increase. Fluctuations in value account for the difference.

Residential values net of exemptions increased by approximately \$99 million, or 5%, while commercial values increased by \$39.8 million, or 29%. This is offset by a decrease in Industrial values of approximately \$22.5 million, or 36.2%. In addition, increases in exempt property, properties under a tax ceiling or homestead limitation increased by 9.8%.

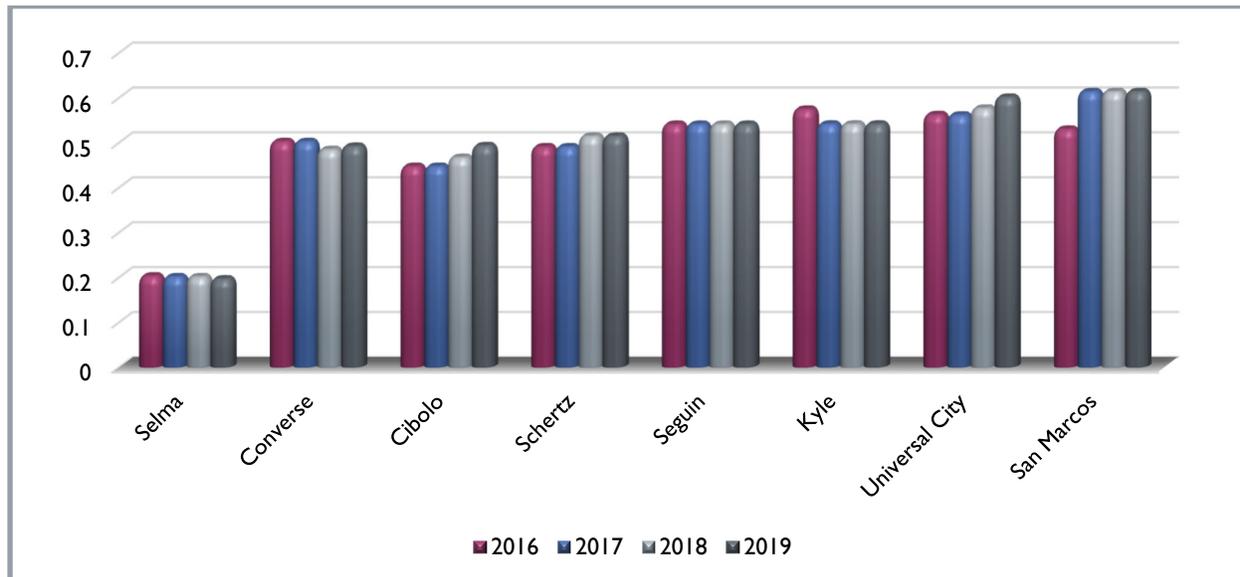
The tax rate is made up of two components. The component for maintenance and operations (M&O) related to General Fund operations, and the component for interest and sinking (I&S) related to Debt Service Fund obligations. Each July, our property tax value is certified by the Guadalupe County Appraisal District. Tax rate calculations are prepared by Guadalupe County Tax Assessor-Collector’s Office. The no-new-revenue (formerly “effective”) tax 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 voter-approval (formerly “rollback”) tax rate is the highest rate that a taxing entity can adopt without requiring an election.

The proposed budget was prepared with a supporting property tax rate of \$0.4918 per \$100 of value, which is the calculated no-new-revenue tax rate, which is 0.3% less than the city’s current tax rate of \$0.4935 per \$100 value.

The General Fund budget is based on a rate for maintenance and operations (M&O) of \$0.3043 which is the calculated no-new-revenue M&O rate.

The Debt Service Fund budget is based on a rate for interest and sinking (I&S) of \$0.1875 per \$100 valuation which is 3.3% less than the prior year rate of \$0.1939 per \$100 valuation.

It should be mentioned that the City continues to enjoy one of the lowest property tax rates in our immediate region for similar sized cities. The tax chart shown below compares the City of Cibolo tax rate for the current year as well as three preceding years, to that of its neighbors as of fiscal year 2019-2020.



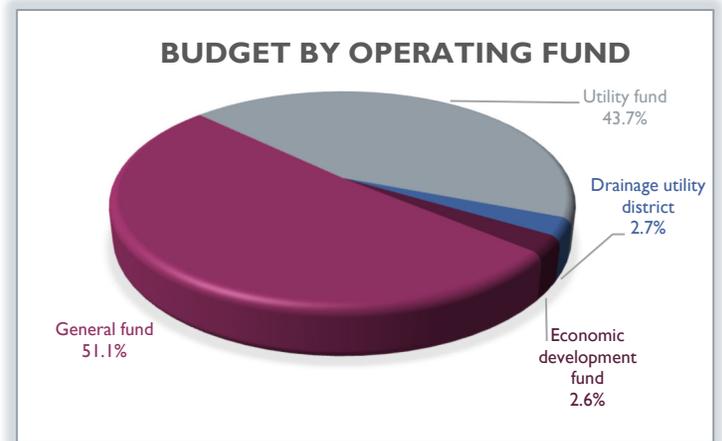
Bond Rating 2019

Standard & Poor's (S&P) Ratings Services assigned its 'AA' rating to the City's series 2019 General Obligation (GO) Refunding Bonds and affirmed its 'AA' rating, with a stable outlook, on the City's outstanding GO debt. 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 and contingent liability profile; and
- Strong institutional framework score.

**Combined Operating Accounts**

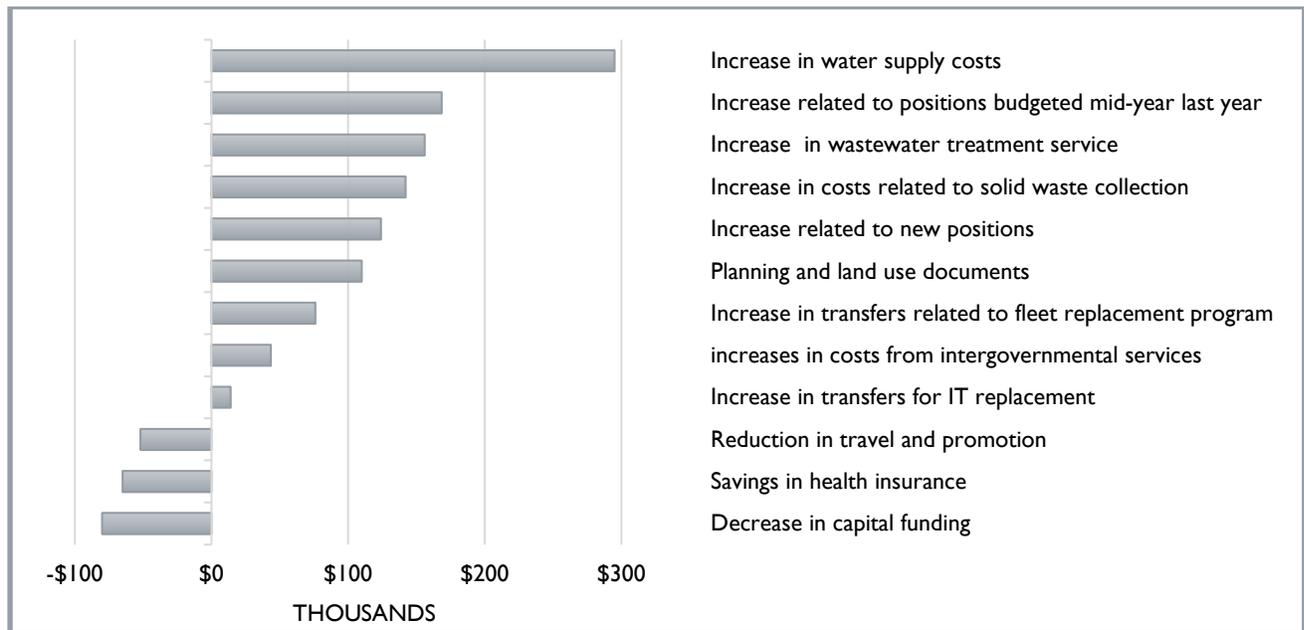
The combined operating budgets include the General Fund, the Utility Fund, the Drainage Utility District and the Economic Development Fund. Daily operations of the city are accounted for within these funds. In total, operating funds increased by 3.3% when compared to the prior year budget.



**Budget comparison of the four major operating funds**

Fund Type	FY 2019-2020 Current Budget	FY 2020-2021 Proposed Budget	\$ Difference	% Difference
<b>General Fund</b>	\$ 14,609,114	\$ 14,854,559	\$ 245,445	1.7%
<b>Utility Fund</b>	12,074,152	12,701,624	627,472	5.2%
<b>Drainage Utility District</b>	804,417	772,745	(31,672)	-3.9%
<b>Subtotal</b>	\$ 27,487,683	\$ 28,328,928	\$841,245	3.1%
<b>Economic Development Fund</b>	659,716	746,769	87,053	13.2%
<b>Total Combined</b>	\$ 28,147,399	\$ 29,075,697	\$ 928,298	3.3%

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



### General Fund

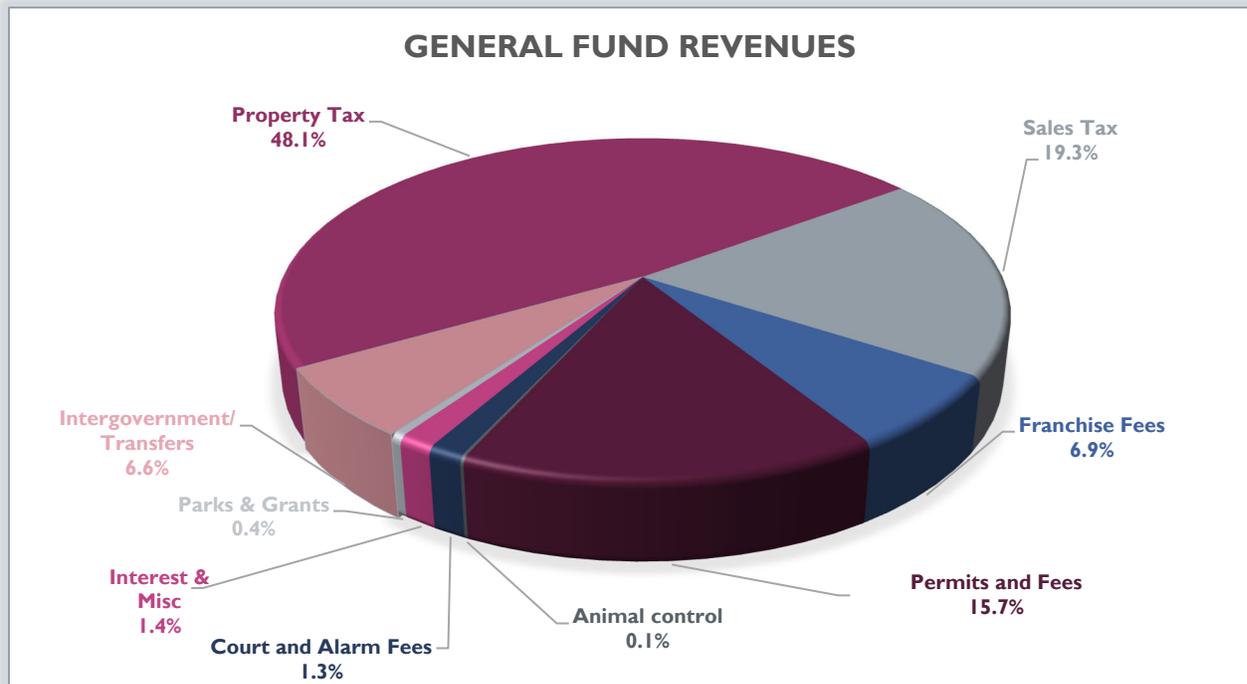
The General Fund accounts for primary operations of the City including administration, public safety, planning and engineering, and street and park maintenance.

### **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 2020-2021 as compared to fiscal year 2019-2020:

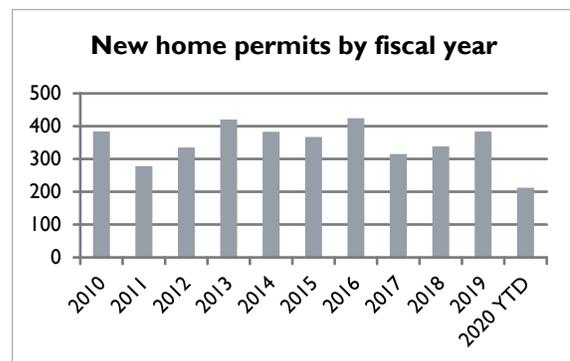
Revenue Category	FY 19-20 Current Budget	FY 19-20 Estimated Actual	FY 20-21 Proposed Budget	\$ Difference from Estimated	% Difference
Property Taxes	\$6,592,000	\$6,800,835	\$7,027,700	\$226,865	3.3%
Sales Taxes	2,509,585	2,559,900	2,824,000	264,100	10.3%
Franchise fees	844,700	1,322,304	1,012,300	(310,004)	(23.4%)
<b>Taxes and franchise fees</b>	<b>\$9,946,285</b>	<b>\$10,683,039</b>	<b>\$10,864,000</b>	<b>\$ 180,961</b>	<b>1.7%</b>
<b>Permits and fees</b>	<b>2,418,110</b>	<b>1,987,547</b>	<b>2,291,800</b>	<b>304,253</b>	<b>15.3%</b>
<b>Animal control</b>	<b>21,600</b>	<b>20,736</b>	<b>20,900</b>	<b>164</b>	<b>0.8%</b>
<b>Court and alarm fees</b>	<b>270,000</b>	<b>167,269</b>	<b>196,800</b>	<b>29,531</b>	<b>17.7%</b>
<b>Interest and miscellaneous</b>	<b>302,841</b>	<b>217,007</b>	<b>200,000</b>	<b>(17,007)</b>	<b>-7.8%</b>
<b>Parks and grants</b>	<b>68,700</b>	<b>51,763</b>	<b>62,800</b>	<b>11,037</b>	<b>21.3%</b>
<b>Intergovernmental &amp; Transfers</b>	<b>927,400</b>	<b>933,811</b>	<b>963,170</b>	<b>29,359</b>	<b>3.1%</b>
<b>Total Revenues</b>	<b>\$13,954,936</b>	<b>\$14,061,171</b>	<b>\$14,599,470</b>	<b>\$538,298</b>	<b>3.8%</b>

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

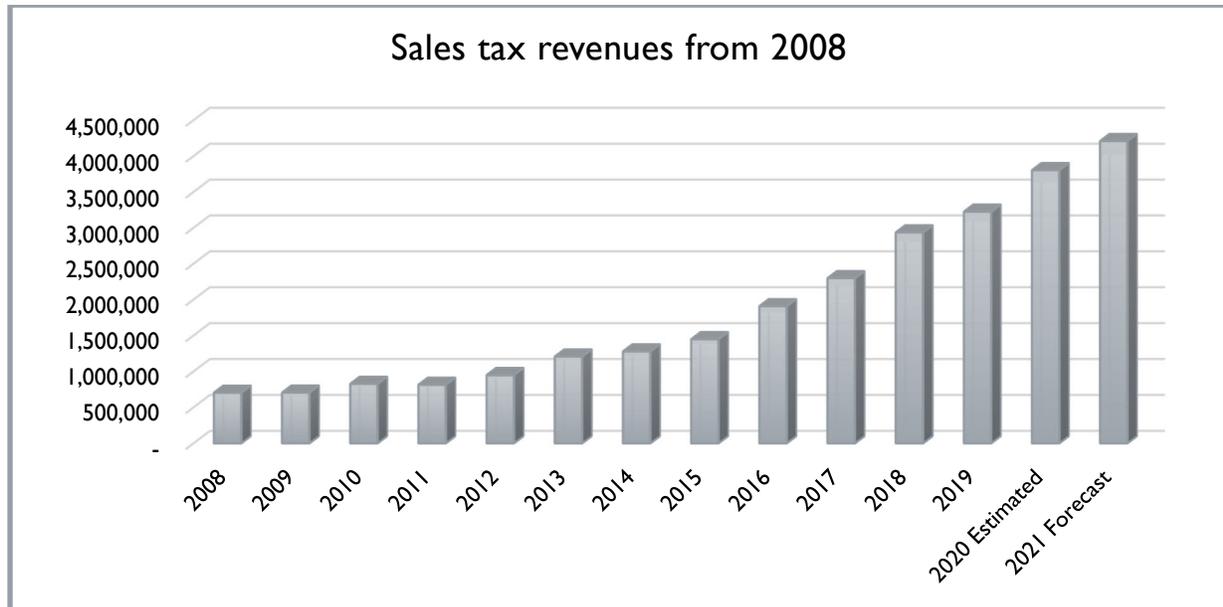


Revenue projections in the general fund for fiscal year 2019-2020 have been revised to reflect higher than anticipated property tax revenue and franchise fee revenue, but lower than anticipated permits, fines, fees and investment income. Despite the economic downturn related to the pandemic, we expect to close the year with an additional \$100 thousand in revenue over our current budget. Revenue projections for the proposed budget include increases in property tax revenue related to new property on the tax roll, and in sales tax revenue in line with the growth we continue to experience. Decreases in revenue related to reduced investment income, park rentals, and fines are included in the proposed budget. We anticipate stable revenue related to construction activity, with continued growth in residential areas, and commercial and industrial sectors.

The chart to the right shows the activity for the current fiscal year-to-date and the previous ten years in new home permits. New residential subdivisions south of FM78, behind Steele High School and the new phase of Buffalo Crossing have started development and we expect continued residential building activity. Construction in these areas will also benefit our utility fund as most of these residential developments occur in our Water CCN.



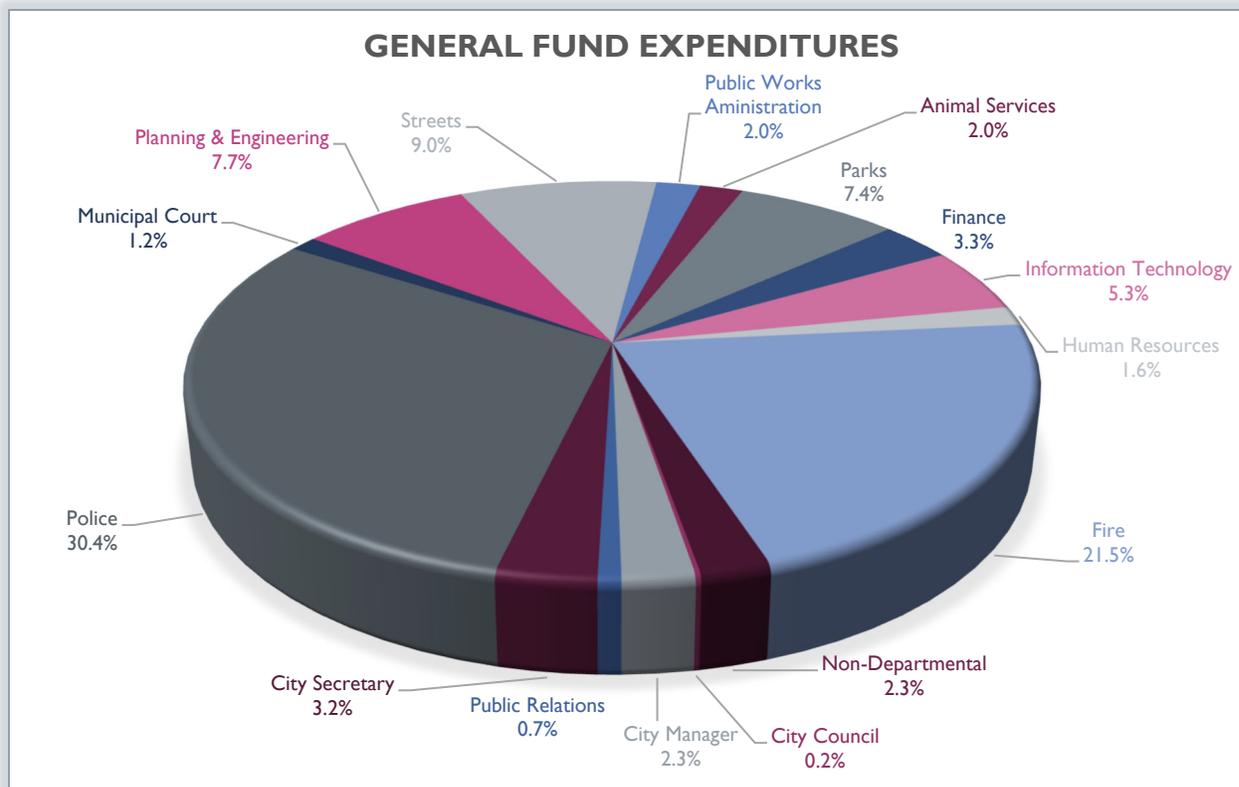
For fiscal year 2019-2020, we were conservative in our sales tax projections and are expecting to be within 1.5% of our original projection. For fiscal year 2020-2021, we expect this continued growth and have budgeted a 10.3% increase over estimated revenues for the coming year. The opening of a major entertainment center in our city in 2019 has spurred additional development along the City's IH 35 corridor. Several restaurants are expected to open in that area in fiscal year 2021. Additionally, with the commencement of the construction of a major manufacturing company locating in Cibolo, we also expect additional business and increased residential activity to follow. Although the manufacturing company will not directly impact sales tax, we expect the primary jobs in our area to indirectly impact sales tax in future years. 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 2020-2021 as compared to fiscal year 2019-2020 is as follows:

Department	FY 2019-2020 Current Budget	FY 2020-2021 Proposed Budget	\$ Difference	% Difference
<b>City Manager</b>	\$ 348,333	\$ 344,594	(3,739)	-1.1%
<b>Public Relations</b>	110,714	110,515	(198)	-0.2%
<b>City Council</b>	16,360	25,560	9,200	56.2%
<b>City Secretary</b>	488,726	479,520	(9,206)	-1.9%
<b>Police</b>	4,625,274	4,514,599	(110,675)	-2.4%
<b>Municipal Court</b>	196,920	182,866	(14,054)	-7.1%
<b>Planning and Engineering Services</b>	1,103,070	1,147,706	44,635	4.0%
<b>Public Works - Streets</b>	1,225,085	1,332,052	106,967	8.7%
<b>Public Works Administration</b>	301,653	297,313	(4,339)	-1.4%
<b>Animal Services</b>	263,681	291,833	28,152	10.7%
<b>Public Works - Parks</b>	1,087,624	1,100,295	12,671	1.2%
<b>Finance</b>	548,590	485,265	(63,325)	-11.5%
<b>Information Technology</b>	615,210	780,749	165,539	26.9%
<b>Human Resources</b>	259,732	230,455	(29,277)	-11.3%
<b>Fire Department</b>	3,096,844	3,194,314	97,470	3.1%
<b>Non Departmental</b>	<u>321,300</u>	<u>336,925</u>	<u>15,625</u>	<u>4.9%</u>
<b>Total Expenditures</b>	<b>\$ 14,609,114</b>	<b>\$ 14,854,559</b>	<b>\$ 245,445</b>	<b>1.7%</b>



The most significant increase in the list above, is the change in the budget for information technology. Beginning a few years ago, we separated contractual costs for IT maintenance from other contractual obligations in each department's budget to ensure that we were capturing all costs related to information technology. For the proposed budget, we have moved all of the IT maintenance contracts within the general fund to Information Technology who manages these costs. In many cases, the result is an overall decrease in the budget of the original department.

Other notable items within the general fund budget are detailed by department below:

#### City Manager

The City Manager's budget decreased by 1.1%. This is attributable to small decreases in IT maintenance contracts, travel, training, dues and memberships, and general supplies. All IT maintenance costs were moved into the IT budget for managing.

#### City Manager – Public Relations

The proposed budget reflects a small decrease in costs related to a decrease in contract services offset by a small increase in transfers for IT. The prior year budget included funding for presentation equipment which increased the cost of future IT equipment replacement.

#### City Council

City Council's budget shows an increase of approximately \$9,000 or 56.2%. This increase is attributable to a request to participate in the Senior Program operated by the City of Schertz and in which many of our seniors participate. This increase is offset by small decreases in general supplies.

#### City Secretary

The City Secretary's budget reflects a 1.9% decrease from the current budget attributable to shifting of funds. IT maintenance contracts are proposed to be funded in the IT departmental budget, special events expenses have also shifted to the parks budget. Increased funding for legal services and elections offset some of these decreases.

#### Police Department

The Police Department proposed budget reflects a decrease of 2.4% from the current budget. Decreases in capital, IT maintenance contracts and general supplies were offset by an increase in transfer

for fleet replacement. There are no new positions proposed in this area.

#### Municipal Court

The proposed budget reflects a reduction in municipal court related to the shifting of IT maintenance costs and a small decrease in general supplies. Court security continues to be provided by the City's police department.

#### Planning and Engineering

The proposed budget reflects an overall increase of 4%. This increase is attributable to the addition of two FTEs within these budgets in the current year. Both were funded for a partial year in fiscal year 2019-2020, and for the full year in fiscal year 2020-2021. In addition, the full cost of the infrastructure inspector is now recognized in this budget versus splitting this cost with public works. A reduction in professional fees related to engineering reviews that were outsourced and a shifting of IT maintenance costs offset these increases.

#### Public Works – Streets

The Streets division budget reflects an increase of 8.7%. The proposed budget reflects an increase in contract services for pavement striping in multiple locations. In addition, the proposed budget includes an increase in utilities for streetlights and traffic signals as additional lighting has become the responsibility of the City. There is also an increase in capital equipment for purchase of an asphalt paver and trailer.

#### Animal Services

The proposed budget reflects an increase of 10.7%. This increase is attributable to the hours of part-time

staff being recorded inaccurately in the prior budgeting process, as well as the addition of an animal services officer in January 2020, which was a partial year of funding in the fiscal year 2019-2020 budget and is not fully funded by the proposed budget. These increases were partially offset by a decrease in equipment.

#### Public Works - Parks

The proposed budget reflects a modest increase of 1.2% in the parks budget. The majority of the increase is in salaries and benefits. In the current year, an additional maintenance worker position was approved for a partial year, which is fully funded by the proposed budget. In addition, the parks budget includes a small increase for special events funding. These increases are offset by a decrease in non-capital equipment.

#### Finance

The proposed budget for Finance reflects a decrease of 11.5%. Part of the decrease is attributable to a decrease in audit services which were amended up in the current year. The remainder of the decrease is the shifting of IT maintenance contracts to the IT budget and a decrease in contract services related to temporary staffing services for a vacant position. These decreases are offset by 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 (IT)

The proposed budget for IT reflects an increase of 26.9%. This increase is attributable to the shifting of all IT maintenance costs from other general fund departments to this budget. Management and oversight of these costs is a function of IT. A decrease in capital costs offset this increase slightly.

#### Human Resources

Overall, the Human Resources budget decreased by 11.3%. Shifting the cost of IT maintenance contracts to the IT budget makes up most of this decrease.

#### Fire Department

The proposed budget reflects an increase of 3.1%. The majority of the increase can be attributed to the addition of 4 new firefighters proposed for hire at mid-year. This proposal provides staffing numbers to operate Station #3 at minimum staffing levels in fiscal year 2021-2022. Another notable increase in our EMS contract with the City of Schertz is related to our population growth and an annual CPI adjustment. Increases are offset by decreases in capital equipment requests building maintenance, PPE, and the shifting of IT maintenance contract to the IT budget.

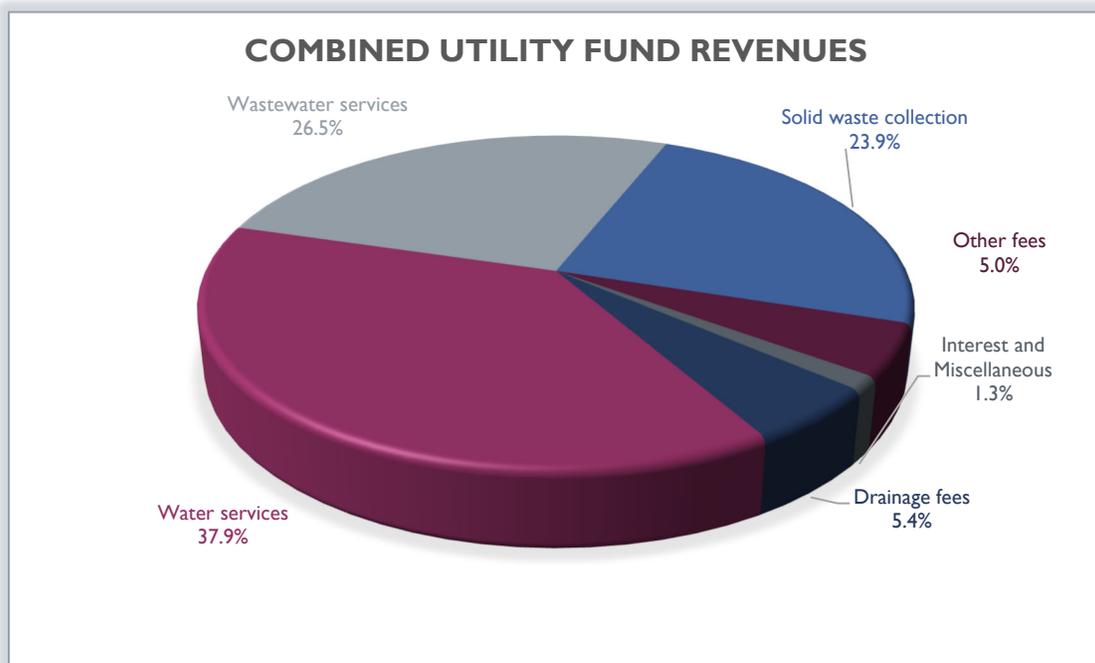
#### Non-Departmental

This budget reflects a 4.9% increase from the current budget. Increased costs in utilities and contract services make up the majority of this increase. While economic development incentives increased, a decrease of an identical amount is proposed for the transfer to the Economic Development Fund.

### 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 following chart shows the revenue distribution for the combined Utility Funds:

Revenue Category	FY 2019-2020 Current Budget	FY 2020-2021 Proposed Budget	\$ Difference	% Difference
<b>Water services</b>	\$ 4,665,600	\$ 5,257,600	\$ 592,000	12.7%
<b>Wastewater services</b>	3,432,600	3,667,000	234,400	6.8%
<b>Solid waste collection services</b>	3,101,800	3,314,200	212,400	6.8%
<b>Other fees</b>	669,800	699,700	29,900	4.5%
<b>Interest and miscellaneous</b>	<u>190,875</u>	<u>170,000</u>	<u>(20,875)</u>	-10.9%
<b>Total Utility Revenues</b>	\$ 12,060,675	\$ 13,108,500	\$ 1,047,825	8.7%
<b>Drainage Services</b>	\$ 698,200	\$ 745,700	\$ 47,500	6.8%
<b>Interest and miscellaneous</b>	<u>13,000</u>	<u>8,900</u>	<u>(4,100)</u>	-31.5%
<b>Total DUD Revenues</b>	\$ 711,200	\$ 754,600	\$ 43,400	6.1%



### **Utility Fund Revenue Highlights**

Fiscal year 2019-2020 utility fund revenues are expected to be 4.0% over original budget projections overall. Revenues from residential customers is expected to be 4.0% over original projections and we are anticipating continued steady growth in this customer base into the next few years. Revenues from commercial growth are more difficult to project from year to year. Fiscal year 2019-2020 is expected to be 8.0% over original projections and we are projecting a conservative increase of 5.7% for fiscal year 2020-2021. While fees and fines have been down this year due to the waiver of fees during periods of economic instability, we expect these revenues to be back to usual levels for the following year. However, in offset, we are projecting a decrease in investment income through the rest of this fiscal year and into next. We are not proposing utility fee increases for fiscal year 2020-2021.

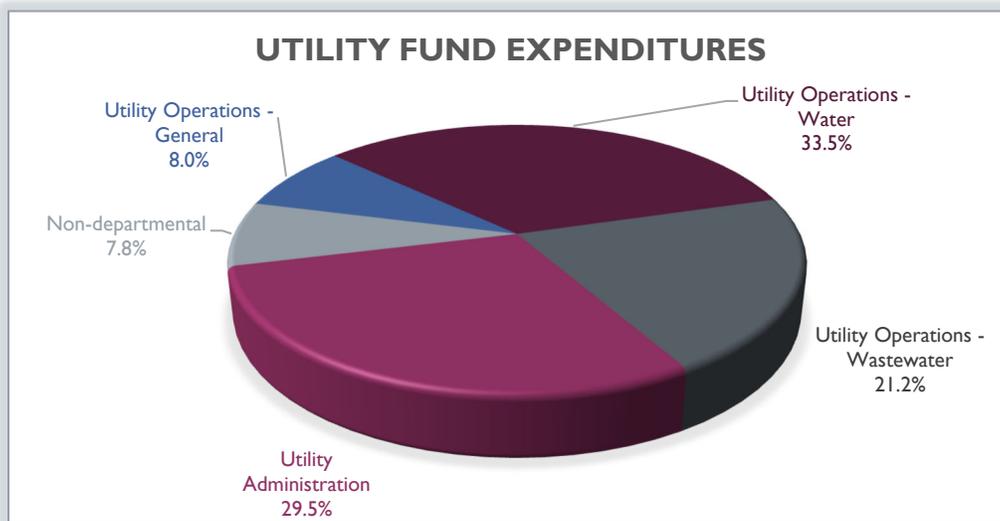
### **Utility Fund Expenditure Highlights**

During fiscal year 2019-2020, we reorganized the operating budgets in the utility fund. Shared costs of water and wastewater operations are included in a general operations department and direct costs of water and wastewater operations remain separate. Prior year costs were reorganized for comparability. For the current fiscal year, overall estimated expenditures are anticipated to be within 1.0% of the current budget. While increased costs of contracted services for solid waste collection and wastewater treatment were over original projections, they were offset by salary savings beyond what was originally budgeted.

In fiscal year 2020-2021, utility fund expenditures are projected to increase by \$627,472, or 5.2%. Costs related to growth of our customer base make up most of the increase. Water supply costs, wastewater treatment services and solid waste collection services are expected to increase by 8.2%, 6.4% and 5.3% respectively, or in total by approximately \$595,000. Additionally, a new utility clerk was approved during last year's budget process for a partial year and is fully funded by the proposed budget. Other increases include professional services related to an EPA mandated risk assessment and rising costs of utilities related to our facilities. These increases are offset by decreases in legal services, non-capital equipment and salaries related to shifting the infrastructure inspector position to be fully funded within planning and engineering.

The following chart shows the expenditures for the Utility Fund:

Expenditure Category	FY 2019-2020 Current Budget	FY 2020-2021 Proposed Budget	\$ Difference	% Difference
<b>Utility Administration</b>	\$ 3,565,425	\$ 3,747,512	\$ 182,087	5.1%
<b>Utility Operations - General</b>	1,140,642	1,015,661	(124,981)	-11.0%
<b>Utility Operations - Water</b>	2,528,300	2,690,400	162,100	6.4%
<b>Utility Operations - Wastewater</b>	3,845,025	4,260,000	414,975	10.8%
<b>Non-departmental</b>	<u>994,760</u>	<u>988,050</u>	<u>(6,710)</u>	-0.7%
<b>Total Utility Expenditures</b>	\$12,074,152	\$12,701,624	\$ 627,472	5.2%



### 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. Commercial drainage fees are based on the same rate and are capped at a maximum of 25 LUEs. This proposed budget does not include a drainage rate increase.

The proposed budget for the drainage utility reflects a decrease of approximately 3.9%. The decrease is attributable to a decrease in engineering services from the current year. In 2019-2020, we funded the design of drainage improvements within the City. This is offset somewhat by an increase in capital outlay requested. The proposed budget includes funding for a mulcher and a trailer.

### Economic Development Corporation

The Economic Development Corporation (EDC) has been busy with all of the commercial and more recently, industrial activity and attention that Cibolo is experiencing. Notable 2019-2020 accomplishment was the commencement of construction AW Texas, Inc. of a major industrial plant along IH 10. We expect their investment to exceed \$400 million with 900 primary jobs being brought into the area over the next several years.

Sales taxes make up approximately 87.7% of the proposed EDC revenue budget and we expect that figure to grow as our commercial sectors continue to develop and funding from the City is reduced. The proposed revenue budget reflects a 12.9% increase over the 2019-2020 original budget. We expect substantial development along IH35 to follow Santikos which opened in 2019. Dunkin' recently opened; and Willie's and Magnolia Pancake Haus are in various phases of development. Near the City's town center, Firestone Tire is under construction and expected to open by December 2020.

Fiscal year 2019-2020 expenditures are expected to be within 2.5% of the current budget. Reductions in grants expected to be provided during the year and delayed training opportunities reduced spending but was offset by a request to provide highway signage on IH35 designating Cibolo Valley Drive. The proposed budget for fiscal year 2020-2021 reflects an increase of approximately 13.2%. This increase is attributable to professional studies requested to develop planning and land use analysis along major corridors in Cibolo

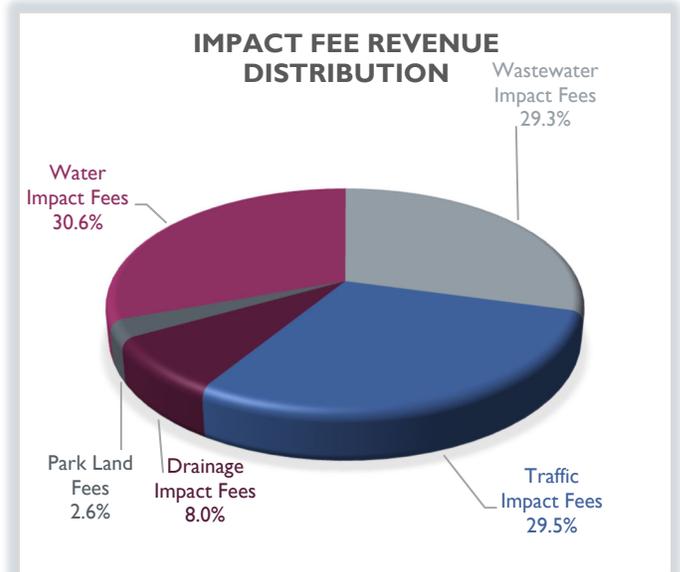
### Capital Programs

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

Description	Department	Justification	Cost
<b>General fund:</b>			
Asphalt paver and trailer	Streets	Replacement	\$ 99,025
Steel wheel roller *	Streets	Replacement	67,000
All terrain utility vehicle	Parks	Navigate off road	<u>16,500</u>
			<b>\$182,525</b>
<b>Utility Fund:</b>			
Transponders and water meters	Water operations	Upgrade/Replacement	<b>\$165,000</b>
<b>Drainage Utility District:</b>			
Mulcher	Drainage	Clear/maintain drainage areas	\$29,300
Schlather St. drainage channel	Drainage	Drainage improvements	65,000
All terrain utility vehicle and sprayer	Drainage	Navigate off road	<u>15,850</u>
			<b>\$110,150</b>
<b>Total Capital in Operating Funds</b>			<b>\$457,675</b>

## 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 continue to increase due to new development occurring in our water CCN area. Reductions in impact fees from the prior year are a result of Public Improvement Agreements negotiated with developers who are making significant contributions to City infrastructure as part of their development, in lieu of impact fee payments. Categories of impact fees and the related revenues are as follows:



Impact Fee Category	FY 2019-2020 Current Budget	FY 2020-2021 Proposed Budget	\$ Difference	% Difference
<b>Water Impact Fees</b>	\$ 557,225	\$ 503,300	(53,925)	-9.7%
<b>Wastewater Impact Fees</b>	536,426	481,440	(54,986)	-10.3%
<b>Traffic Impact Fees</b>	198,380	485,973	287,593	145.0%
<b>Drainage Impact Fees</b>	184,730	131,928	(52,802)	-28.6%
<b>Park Land &amp; Improvement Fees</b>	115,200	43,200	(72,000)	-62.5%
<b>Total Impact Fees</b>	<b>\$1,591,961</b>	<b>\$1,645,841</b>	<b>\$53,880</b>	<b>3.4%</b>

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);
- Improvements along Haeckerville Road from FM 78 to Town Creek;
- Impact fee study;
- Town Creek drainage project;
- Schlather Park improvements;
- Pedestrian walkway to interconnect fields; and
- Splash pad located at the new community center.

## Capital Project Funds

GENERAL OBLIGATION BONDS			
PROJECT	BOND ISSUE	DESCRIPTION	STATUS/TIMELINE
<b>COMPLETED PROJECTS</b>			
<b>2008 Proposition 1 &amp; 2: Public Safety and Street Improvements</b>	2009 General Obligation Bonds	\$6.4 M in public safety facilities. \$4.35M in street improvements – Cibolo Valley Drive.	Completed in early 2011.
<b>2008 Proposition 4: Quality of Life - Ball Field Construction</b>	2011 General Obligation Bonds and 2017 Certificates of Obligation	Land acquisition for a community park and construction of a competition ball field complex.	Construction completed Spring 2018.
<b>2008 Proposition 5: Quality of Life - Community Center</b>	2013 General Obligation Bonds and 2017 Certificates of Obligation	Construction of a multi-use community events facility.	Construction completed August 2019.
<b>2013 Proposition 1: Road and Sidewalk Improvements</b>	2014 General Obligation Bonds	North Main/FM 1103 Intersection improvements and Borgfeld Sidewalks.	Construction completed Summer 2019.
<b>2013 Proposition 2: Fire Station Improvements</b>	2014 General Obligation Bonds	Refurbish fire station #1 by expanding living quarters and office space.	Construction completed Fall 2017.
<b>2014 Proposition 3: Road Improvements - Haeckerville Road</b>	2015 General Obligation Bonds	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.
<b>2015 Proposition 1: Road Improvements – Borgfeld Road</b>	2016 General Obligation Bonds	Borgfeld Road improvements to include road widening, traffic signalization and sidewalks.	Project completed Spring 2018.
<b>PROJECTS IN PROGRESS</b>			
<b>2008 Proposition 3: Drainage Improvements - Town Creek Drainage Project</b>	2011 and 2013 General Obligation Bonds	Lessen storm water runoff impacts of upstream developments by creating capacity to mitigate more frequent storm events.	Utility conflicts are being addressed and plans are being completed for utility relocation. R.O.W. acquisition has begun. Final design received in March 2019. Project is scheduled to bid upon acquisition of all easements, mid-2020.
<b>2014 Proposition 1: Road Improvements – FM 1103</b>	2015 General Obligation Bonds	FM 1103 Roadway improvements (with TXDOT participation) to include lane widening, signalization and sidewalks.	Construction expected to begin early next calendar year.
<b>2014 Proposition 2: Fire Station # 3</b>	2015 and 2018 General Obligation Bonds	Construction of fire station #3 at Weidner and FM 1103. Additional \$3.5M issued in 2019.	Ladder truck delivered as of November 2017. Bidding expected summer 2020. Construction FY 2020-2021.

<b>2018 Proposition A: City Facilities</b>	2019 General Obligation Bonds	Construction of a City Hall Annex and Expansion of Public works facilities	Demolition completed and asbestos abatement in progress. Construction expected in the fall of 2020.
<b>2018 Proposition B: Public Safety Communications</b>	2019 General Obligation Bonds	Radio communications tower	LCRA construction completed – system integration expected in September 2020.
<b>2018 Proposition C: Road and Drainage Improvements</b>	2019 General Obligation Bonds	Tolle Road and Drainage improvements, funds to be matched by developer	Design work in process. Construction estimated January 2021.
<b>2018 Proposition D: Quality of Life</b>	2019 General Obligation Bonds	Tolle Park and Miracle League Field	Initial project scoping for Tolle Park. Fundraising by YMCA for field.
<b>Road and drainage improvements</b>	2019 Certificates of Obligation	Utility relocation along FM 1103 Road and Drainage improvements along Bolton and Santa Clara Roads	Utility relocation completed July 2020. Road improvements under construction.
	2020 Proposed Certificates of Obligation	Major road maintenance projects to be addressed including Cibolo Valley Drive	Bonds authorized and expected to be funded in October 2020.
<b>REVENUE BONDS</b>			
<b>PROJECT</b>	<b>BOND ISSUE</b>	<b>DESCRIPTION</b>	<b>STATUS/TIMELINE</b>
<b>Water &amp; Wastewater Infrastructure</b>	2012 Revenue Bonds	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 2019.

In addition, the list of recommended, prioritized capital improvements approved by Council will be attached to the final approved budget. 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 proposed 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



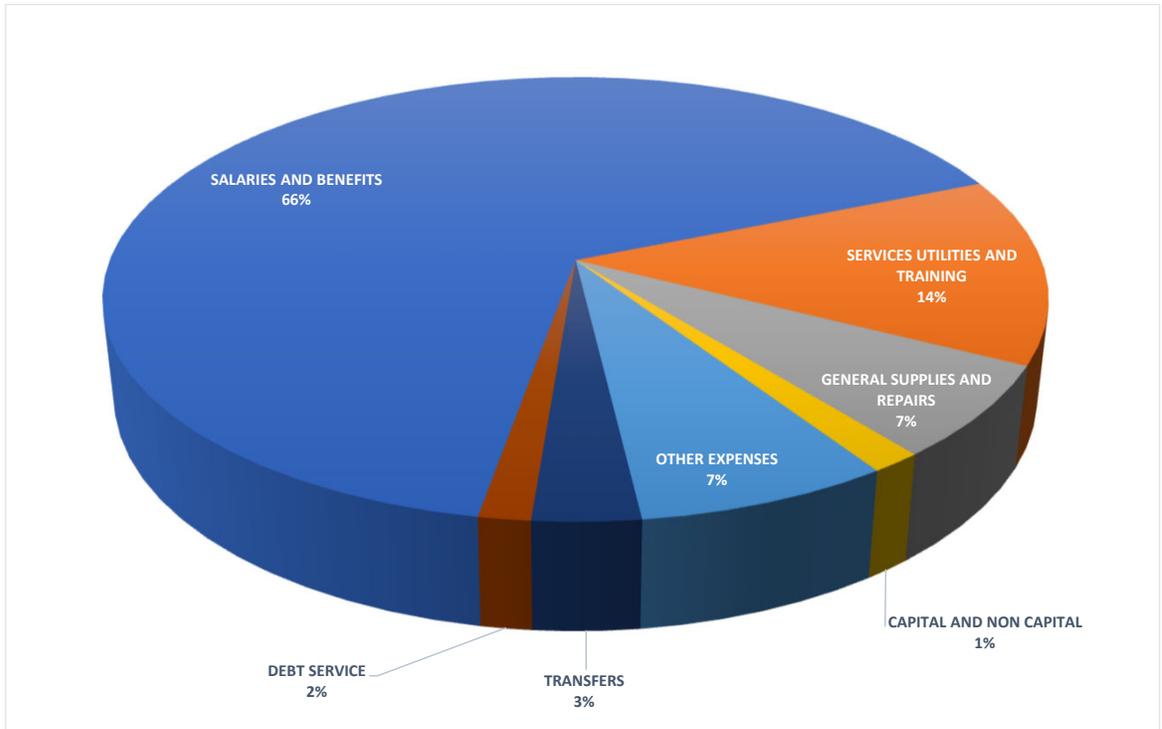
## GENERAL FUND

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 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	4,907,109	5,556,128	5,556,128	5,435,353		
REVENUES:						
GENERAL TAXES AND FRANCHISE FEES	9,167,842	9,946,285	10,683,039	10,864,000	917,715	9.2%
PERMITS AND FEES	2,546,516	2,418,110	1,987,547	2,291,800	(126,310)	-5.2%
ANIMAL SERVICES	20,024	21,600	20,736	20,900	(700)	-3.2%
COURT AND ALARM FEES	240,969	270,000	167,269	196,800	(73,200)	-27.1%
INTEREST AND MISCELLANEOUS	336,027	302,841	217,007	200,000	(102,841)	-34.0%
PARKS AND GRANTS	69,090	68,700	51,763	62,800	(5,900)	-8.6%
INTERGOVERNMENTAL AND TRANSFERS	852,345	927,400	933,811	963,170	35,770	3.9%
OTHER FINANCING SOURCES	297,802	-	-	-	-	
SUBTOTAL REVENUES	13,530,615	13,954,936	14,061,171	14,599,470	644,534	4.6%
TOTAL AVAILABLE	18,437,724	19,511,064	19,617,299	20,034,823		
EXPENDITURES:						
CITY MANAGER	323,668	348,333	339,524	344,594	(3,739)	-1.1%
PUBLIC RELATIONS	93,719	110,714	102,704	110,515	(198)	-0.2%
CITY COUNCIL	14,422	16,360	10,919	25,560	9,200	56.2%
CITY SECRETARY	447,230	488,726	552,939	479,520	(9,206)	-1.9%
POLICE DEPARTMENT	4,003,328	4,625,274	4,428,227	4,514,599	(110,675)	-2.4%
MUNICIPAL COURT	181,848	196,920	177,253	182,866	(14,054)	-7.1%
PLANNING & ENGINEERING SERVICES	913,310	1,103,070	1,057,797	1,147,706	44,635	4.0%
PUBLIC WORKS - STREETS	905,800	1,225,085	1,044,805	1,332,052	106,967	8.7%
PUBLIC WORKS ADMINISTRATION	222,323	301,653	293,321	297,313	(4,339)	-1.4%
ANIMAL SERVICES	207,728	263,681	278,873	291,833	28,152	10.7%
PUBLIC WORKS - PARKS	894,407	1,087,624	1,005,999	1,100,295	12,671	1.2%
FINANCE	445,408	548,590	534,016	485,265	(63,325)	-11.5%
INFORMATION TECHNOLOGY	551,134	615,210	569,421	780,749	165,539	26.9%
HUMAN RESOURCES	201,194	259,732	210,023	230,455	(29,277)	-11.3%
FIRE DEPARTMENT	2,639,331	3,096,844	2,928,029	3,194,314	97,470	3.1%
NON-DEPARTMENTAL	800,147	321,300	648,096	336,925	15,625	4.9%
SUBTOTAL EXPENDITURES	12,844,997	14,609,114	14,181,946	14,854,559	245,445	1.7%
CHANGE IN RESERVED FUND BALANCE	(36,600)					
ENDING FUND BALANCE	5,556,128	4,901,950	5,435,353	5,180,264		

	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
SALARIES AND BENEFITS	8,220,684	9,492,008	9,394,990	9,809,243	317,235	3.3%
SERVICES UTILITIES AND TRAINING	1,572,611	2,004,164	1,898,490	2,028,725	24,561	1.2%
GENERAL SUPPLIES AND REPAIRS	834,150	1,091,433	942,860	998,845	(92,588)	-8.5%
CAPITAL AND NON CAPITAL	508,413	342,314	250,005	223,075	(119,239)	-34.8%
OTHER EXPENSES	1,190,077	1,059,215	1,079,893	1,102,715	43,500	4.1%
LAND ACQUISITION	36,200	-	-	-	-	-
TRANSFERS	297,462	390,535	390,535	466,783	76,248	19.5%
DEBT SERVICE	185,400	229,445	225,173	225,173	(4,272)	-1.9%
GRAND TOTAL	12,844,997	14,609,114	14,181,946	14,854,559	245,445	1.7%



ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL		
01-31100-00-00	PROPERTY TAXES - CURRENT	6,090,690	6,559,100	6,776,571	6,998,000	438,900 6.7%
01-31120-00-00	DELINQUENT TAXES	10,127	12,900	5,558	9,000	(3,900) -30.2%
01-31130-00-00	PENALTY & INTEREST	19,520	18,200	16,769	18,600	400 2.2%
01-31140-00-00	SPECIAL ASSESSMENTS	2,391	1,800	1,937	2,100	300 16.7%
01-31200-00-00	SALES TAX	2,150,452	2,479,800	2,535,600	2,800,000	320,200 12.9%
01-31220-00-00	MIXED BEVERAGE TAX	29,580	29,785	24,300	24,000	(5,785) -19.4%
01-31310-00-00	FRANCHISE FEE - ELECTRIC	445,601	468,300	972,028	681,000	212,700 45.4%
01-31311-00-00	FRANCHISE FEE - GVEC.NET	-	-	1,350	2,000	2,000
01-31315-00-00	FRANCHISE FEE - PHONE	40,649	1,000	21,476	16,000	15,000 1500.0%
01-31320-00-00	FRANCHISE FEE - CABLE	257,367	242,200	200,219	177,200	(65,000) -26.8%
01-31321-00-00	FRANCHISE FEE - CABLE (PEG)	51,474	48,500	47,696	48,600	100 0.2%
01-31325-00-00	FRANCHISE FEE - GAS	7,714	8,100	8,909	9,800	1,700 21.0%
01-31330-00-00	FRANCHISE FEE - GVSUD	62,278	76,600	70,627	77,700	1,100 1.4%
	<b>GENERAL TAXES AND FRANCHISE FEES</b>	<b>9,167,842</b>	<b>9,946,285</b>	<b>10,683,039</b>	<b>10,864,000</b>	<b>917,715 9.2%</b>
01-32100-00-00	PLUMBING PERMITS	163,404	139,100	141,976	143,600	4,500 3.2%
01-32150-00-00	ELECTRICAL PERMITS	150,447	122,100	144,314	140,300	18,200 14.9%
01-32200-00-00	BUILDING PERMITS	198,542	231,700	259,004	224,400	(7,300) -3.2%
01-32250-00-00	BUILDING PERMITS - NEW HOME	845,593	822,000	596,976	743,300	(78,700) -9.6%
01-32255-00-00	SIGN PERMITS	8,452	8,900	5,910	7,700	(1,200) -13.5%
01-32270-00-00	SITE DEVELOPMENT FEES-BI	209,115	161,200	98,780	146,700	(14,500) -9.0%
01-32280-00-00	FLOODPLAIN DEVELOPMENT PERMIT	-	-	250	100	100
01-32300-00-00	CONTRACTOR PERMITS	14,925	24,600	12,900	18,700	(5,900) -24.0%
01-32350-00-00	REINSPECTION FEES	174,075	155,200	196,050	173,700	18,500 11.9%
01-32355-00-00	NON COMPLIANCE FEES	1,400	2,000	50	500	(1,500) -75.0%
01-32360-00-00	CERTIFICATES OF OCCUPANCY	-	-	-	-	-
01-32400-00-00	SUBDIVISION PLAT FEES	104,015	79,000	69,436	85,200	6,200 7.8%
01-32425-00-00	PLAT RECORDING FEES	4,054	2,700	1,440	2,800	100 3.7%
01-32500-00-00	HEATING & A/C PERMITS	92,998	93,400	61,827	85,800	(7,600) -8.1%
01-32600-00-00	PLAN CHECKS	461,609	509,760	354,083	426,500	(83,260) -16.3%
01-32630-00-00	ZONING FEES	10,657	23,900	13,104	18,900	(5,000) -20.9%
01-32650-00-00	VARIANCE FEES	1,165	500	3,374	1,700	1,200 240.0%
01-32655-00-00	CONSULTANT FEES	85,854	81,150	11,980	-	(81,150) -100.0%
01-32656-00-00	CONSULTANT COSTS	(9,156)	(80,000)	(4,670)	-	80,000 -100.0%
01-32670-00-00	AGREEMENT AND AMENDMENT FEES	4,000	5,000	-	1,700	(3,300) -66.0%
01-32875-00-00	CHIPPER SERVICE	4,460	7,500	6,360	56,000	48,500 646.7%
01-32900-00-00	PUBLIC HEALTH & SAFETY PERMITS	11,224	12,800	11,406	11,200	(1,600) -12.5%
01-32950-00-00	ALCOHOL LICENSES	9,685	15,600	3,000	3,000	(12,600) -80.8%
	<b>PERMITS AND FEES</b>	<b>2,546,516</b>	<b>2,418,110</b>	<b>1,987,547</b>	<b>2,291,800</b>	<b>(126,310) -5.2%</b>
01-33100-00-00	ANIMAL REGISTRATION	1,425	1,500	1,082	1,300	(200) -13.3%
01-33115-00-00	ANIMAL CONTROL DONATIONS	1,469	1,400	945	1,000	(400) -28.6%
01-33125-00-00	TRAP RENTALS	-	-	25	-	-
01-33150-00-00	BOARDING FEES	1,455	1,100	693	1,100	- 0.0%
01-33200-00-00	IMPOUND FEES	5,745	4,900	5,838	5,500	600 12.2%
01-33300-00-00	ANIMAL ADOPTION FEES	9,930	12,700	11,813	11,900	(800) -6.3%
01-33350-00-00	REIMBURSABLE VET COSTS	-	-	341	100	100
	<b>ANIMAL SERVICES</b>	<b>20,024</b>	<b>21,600</b>	<b>20,736</b>	<b>20,900</b>	<b>(700) -3.2%</b>
01-34100-00-00	FINES	172,009	206,100	112,512	135,000	(71,100) -34.5%
01-34105-00-00	WARRANT FEES	8,114	10,100	3,588	7,600	(2,500) -24.8%
01-34110-00-00	TIME PAY FEES	304	300	183	200	(100) -33.3%
01-34310-00-00	CASH OVER/SHORT	1	-	12	-	-
01-34500-00-00	ADMIN FEES	8,725	7,900	11,150	8,800	900 11.4%
01-34510-00-00	COURT SECURITY FEES	4,755	5,000	2,763	3,700	(1,300) -26.0%
01-34515-00-00	TRUANCY PREVENTION & DIVERSION	-	-	1,467	500	500
01-34520-00-00	COURT TECHNOLOGY FEES	-	-	-	-	-
01-34525-00-00	MUNICIPAL JURY FEE	-	-	11	-	-
01-34540-00-00	CREDIT CARD FEES	17,742	15,000	13,509	14,400	(600) -4.0%
01-34550-00-00	DEL ACCT COLL FEES	16	100	-	-	(100) -100.0%
01-34600-00-00	REPORTS AND OTHER	1,981	1,800	1,635	1,800	- 0.0%
01-34720-00-00	POLICE DONATIONS	2,827	-	10	1,100	1,100
01-34900-00-00	ALARM FEES	24,497	23,700	20,230	23,600	(100) -0.4%
01-34910-00-00	GOLF CART / NEV REGISTRATIONS	-	-	200	100	100
	<b>COURT AND ALARM FEES</b>	<b>240,969</b>	<b>270,000</b>	<b>167,269</b>	<b>196,800</b>	<b>(73,200) -27.1%</b>
01-35100-00-00	INTEREST	301,532	280,000	154,918	140,000	(140,000) -50.0%

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG	
			CURRENT BUDGET	ESTIMATED ACTUAL			PROPOSED BUDGET
01-35300-00-00	MISCELLANEOUS RECEIPTS	15,889	10,900	15,113	14,900	4,000	36.7%
01-35315-00-00	NSF FEES	50	200	-	-	(200)	-100.0%
01-35335-00-00	CINGULAR TOWER RENTAL	10,149	10,150	10,149	10,100	(50)	-0.5%
01-35340-00-00	A/C - TRAP RENTAL	12	-	-	-	-	
01-35500-00-00	INSURANCE PROCEEDS	7,436	1,591	1,591	35,000	33,409	2099.5%
01-35600-00-00	SALE OF ASSETS	959	-	35,235	-	-	
01-35620-00-00	SALE OF MATERIALS	-	-	-	-	-	
	<b>INTEREST AND MISCELLANEOUS</b>	<b>336,027</b>	<b>302,841</b>	<b>217,007</b>	<b>200,000</b>	<b>(102,841)</b>	<b>-34.0%</b>
01-36000-00-00	FIELD MAINTENANCE AGREEMENT	30,000	30,000	27,500	30,000	-	0.0%
01-36100-00-00	PARK/ PAVILION RENTALS	14,632	12,400	6,205	11,100	(1,300)	-10.5%
01-36105-00-00	MULTI-EVENT CENTER RENTAL	1,105	-	1,750	1,800	1,800	
01-36108-00-00	DONATIONS	-	-	2,000	-	-	
01-36110-00-00	SPECIAL EVENT DONATIONS	-	-	0	-	-	
01-36122-00-00	RESTRICTED DONATIONS	-	-	-	-	-	
01-36124-00-00	GRANT - BULLET PROOF VEST	327	1,200	5,628	-	(1,200)	-100.0%
01-36129-00-00	GRANTS - POLICE DEPT	-	-	-	2,200	2,200	
01-36131-00-00	GRANT - FD	5,000	-	-	-	-	
01-36300-00-00	PARK - BALLFIELD RENTAL	18,025	25,100	8,680	17,700	(7,400)	-29.5%
	<b>PARKS AND GRANTS</b>	<b>69,090</b>	<b>68,700</b>	<b>51,763</b>	<b>62,800</b>	<b>(5,900)</b>	<b>-8.6%</b>
01-38100-00-00	INTERGOVERNMENTAL- SCUCISD	340,250	353,600	353,600	353,600	-	0.0%
01-38110-00-00	INTERGOVTL-CITY OF SEGUIN	30,108	30,100	30,108	30,100	-	0.0%
01-38150-00-00	INTERGOVTL- CCMA ADMIN FEE	5,730	5,200	4,590	5,200	-	0.0%
01-38402-00-00	GARBAGE TRANSFERS	60,263	62,000	62,258	-	(62,000)	-100.0%
01-38502-00-00	TRANSFER FROM UTILITY FUND	247,110	276,200	285,535	364,020	87,820	31.8%
01-38505-00-00	TRANSFER FROM EDC	6,000	6,000	6,000	10,000	4,000	66.7%
01-38538-00-00	TRANSFER FROM CHILD SAFETY	17,387	17,100	13,075	20,000	2,900	17.0%
01-38539-00-00	TRANSFER FROM STREET MTCE TAX	100,000	120,000	120,000	120,000	-	0.0%
01-38540-00-00	TRANSFER FROM DUD	45,498	57,200	58,646	60,250	3,050	5.3%
	<b>INTERGOVERNMENTAL AND TRANSFERS</b>	<b>852,345</b>	<b>927,400</b>	<b>933,811</b>	<b>963,170</b>	<b>35,770</b>	<b>3.9%</b>
01-39000-00-00	OTHER FINANCING SOURCE	297,802	-	-	-	-	
	<b>OTHER FINANCING SOURCES</b>	<b>297,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,530,615</b>	<b>13,954,936</b>	<b>14,061,171</b>	<b>14,599,470</b>	<b>644,534</b>	<b>4.6%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
City Manager	1	1	1
City Manager's Executive Assistant	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>CITY MANAGER</b>							
01-51010-40-00	SALARIES	226,499	232,722	237,183	237,812	5,089	2.2%
01-51011-40-00	LONGEVITY	1,680	1,920	1,920	2,160	240	12.5%
01-51012-40-00	CAR ALLOWANCE	10,200	10,200	10,200	10,200	-	0.0%
01-51015-40-00	OVERTIME	3,778	3,000	2,646	3,000	-	0.0%
01-51016-40-00	PHONE ALLOWANCE	2,280	2,280	2,280	2,280	-	0.0%
01-51020-40-00	UNEMPLOYMENT	18	324	288	180	(144)	-44.4%
01-51030-40-00	SOCIAL SECURITY - MEDICARE	15,252	19,134	17,002	19,542	408	2.1%
01-51040-40-00	TMRS	31,633	31,778	32,306	32,238	460	1.4%
01-51060-40-00	HEALTH - LIFE INSURANCE	19,369	19,837	19,704	19,588	(249)	-1.3%
01-51070-40-00	WORKERS COMPENSATION	373	477	468	439	(39)	-8.1%
	<b>SALARIES AND BENEFITS</b>	<b>311,082</b>	<b>321,673</b>	<b>323,997</b>	<b>327,439</b>	<b>5,766</b>	<b>1.8%</b>
01-52600-40-00	IT MAINTENANCE CONTRACTS	-	1,000	325	-	(1,000)	-100.0%
01-52620-40-00	PUBLICATIONS	188	300	189	200	(100)	-33.3%
01-52630-40-00	CONFERENCE/TRAVEL/TRAINING	2,379	4,690	1,168	2,150	(2,540)	-54.2%
01-52635-40-00	DUES, FEES AND LICENSES	3,205	3,420	3,420	1,725	(1,695)	-49.6%
01-52710-40-00	PROFESSIONAL FEES	-	6,800	3,431	6,300	(500)	-7.4%
01-52820-40-00	TELECOMMUNICATIONS	951	920	920	920	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>6,724</b>	<b>17,130</b>	<b>9,453</b>	<b>11,295</b>	<b>(5,835)</b>	<b>-34.1%</b>
01-53100-40-00	MARKETING/PROMOTIONAL SUPPLIES	-	1,200	987	-	(1,200)	-100.0%
01-53210-40-00	OFFICE SUPPLIES	439	1,000	345	700	(300)	-30.0%
01-53225-40-00	OFFICE MACHINERY/EQUIPMENT	137	1,000	100	300	(700)	-70.0%
01-53230-40-00	OTHER SUPPLIES	726	1,000	334	500	(500)	-50.0%
01-53240-40-00	POSTAGE	74	135	101	125	(10)	-7.4%
01-53610-40-00	MEETING EXPENSE	3,886	4,275	3,263	3,445	(830)	-19.4%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>5,262</b>	<b>8,610</b>	<b>5,129</b>	<b>5,070</b>	<b>(3,540)</b>	<b>-41.1%</b>
01-54900-40-00	NON CAPITAL OUTLAY < \$9,999	-	-	24	-	-	
	<b>CAPITAL AND NON-CAPITAL</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>-</b>	
01-58006-40-00	TRANSF TO CAP/IT REPLACEMENT	600	920	920	790	(130)	-14.1%
	<b>TRANSFERS</b>	<b>600</b>	<b>920</b>	<b>920</b>	<b>790</b>	<b>(130)</b>	<b>-14.1%</b>
	<b>TOTAL CITY MANAGER</b>	<b>323,668</b>	<b>348,333</b>	<b>339,524</b>	<b>344,594</b>	<b>(3,739)</b>	<b>-1.1%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Public Relations Manager	<b>1</b>	<b>1</b>	<b>1</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PUBLIC RELATIONS</b>							
01-51010-40-01	SALARIES	49,968	51,265	52,499	52,759	1,494	2.9%
01-51011-40-01	LONGEVITY	120	240	240	360	120	50.0%
01-51016-40-01	PHONE ALLOWANCE	720	720	720	720	-	0.0%
01-51020-40-01	UNEMPLOYMENT	9	162	144	90	(72)	-44.4%
01-51030-40-01	SOCIAL SECURITY - MEDICARE	3,889	3,995	4,091	4,119	123	3.1%
01-51040-40-01	TMRS	6,575	6,635	6,787	6,794	159	2.4%
01-51060-40-01	HEALTH - LIFE INSURANCE	5,804	6,457	6,255	6,061	(396)	-6.1%
01-51070-40-01	WORKERS COMPENSATION	79	100	95	92	(7)	-7.2%
	<b>SALARIES AND BENEFITS</b>	<b>67,164</b>	<b>69,574</b>	<b>70,831</b>	<b>70,995</b>	1,422	2.0%
01-52600-40-01	IT MAINTENANCE CONTRACTS	210	1,000	1,000	-	(1,000)	-100.0%
01-52610-40-01	CONTRACT SERVICES	140	2,500	1,800	2,000	(500)	-20.0%
01-52620-40-01	PUBLICATIONS	213	5,000	4,389	5,000	-	0.0%
01-52630-40-01	CONFERENCE/TRAVEL/TRAINING	-	1,500	-	1,500	-	0.0%
01-52635-40-01	DUES, FEES AND LICENSES	-	150	-	150	-	0.0%
01-52820-40-01	TELECOMMUNICATIONS	-	460	-	460	-	0.0%
01-52850-40-01	NEWSLETTER	15,750	25,000	22,500	25,000	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>16,313</b>	<b>35,610</b>	<b>29,689</b>	<b>34,110</b>	(1,500)	-4.2%
01-53210-40-01	OFFICE SUPPLIES	572	1,500	300	1,000	(500)	-33.3%
01-53230-40-01	OTHER SUPPLIES	278	300	154	300	-	0.0%
01-53610-40-01	MEETING EXPENSE	573	500	-	500	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>1,424</b>	<b>2,300</b>	<b>454</b>	<b>1,800</b>	(500)	-21.7%
01-54900-40-01	NON CAPITAL OUTLAY < \$9,999	8,488	3,000	1,500	1,000	(2,000)	-66.7%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>8,488</b>	<b>3,000</b>	<b>1,500</b>	<b>1,000</b>	(2,000)	-66.7%
01-58006-40-01	TRANSF TO CAP/IT REPLACEMENT	330	230	230	2,610	2,380	1034.8%
	<b>TRANSFERS</b>	<b>330</b>	<b>230</b>	<b>230</b>	<b>2,610</b>	2,380	1034.8%
	<b>TOTAL PULIC RELATIONS</b>	<b>93,719</b>	<b>110,714</b>	<b>102,704</b>	<b>110,515</b>	(198)	-0.2%

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Mayor	1	1	1
Council Member	7	7	7
	<b>8</b>	<b>8</b>	<b>8</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>CITY COUNCIL</b>							
01-52625-41-00	ADVERTISING	3,359	5,000	5,000	5,000	-	0.0%
01-52630-41-00	CONFERENCE TRAVEL	1,975	3,500	1,731	3,500	-	0.0%
01-52820-41-00	TELECOMMUNICATIONS	1,031	600	444	600	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>6,365</b>	<b>9,100</b>	<b>7,174</b>	<b>9,100</b>	-	0.0%
01-53210-41-00	OFFICE SUPPLIES	245	300	268	300	-	0.0%
01-53215-41-00	PRINTING	280	500	245	400	(100)	-20.0%
01-53230-41-00	OTHER SUPPLIES	866	900	573	800	(100)	-11.1%
01-53610-41-00	MEETING EXPENSE	1,256	1,600	743	1,500	(100)	-6.3%
01-53750-41-00	SPECIAL EVENTS EXPENSES	-	-	-	600	600	
01-53760-41-00	AWARDS	1,099	1,200	375	600	(600)	-50.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>3,747</b>	<b>4,500</b>	<b>2,204</b>	<b>4,200</b>	(300)	-6.7%
01-54900-41-00	NON CAPITAL OUTLAY < \$9,999	4,310	1,500	281	1,000	(500)	-33.3%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>4,310</b>	<b>1,500</b>	<b>281</b>	<b>1,000</b>	(500)	-33.3%
01-55741-41-00	SENIOR PROGRAM PARTICIPATION	-	-	-	10,000	10,000	
	<b>TRANSFERS</b>	-	-	-	<b>10,000</b>	10,000	
01-58006-41-00	TRANSF TO CAP/IT REPLACEMENT	-	1,260	1,260	1,260	-	0.0%
	<b>TRANSFERS</b>	-	<b>1,260</b>	<b>1,260</b>	<b>1,260</b>	-	0.0%
	<b>TOTAL CITY COUNCIL</b>	<b>14,422</b>	<b>16,360</b>	<b>10,919</b>	<b>25,560</b>	9,200	56.2%

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
City Secretary	1	1	1
Assistant City Secretary	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>CITY SECRETARY</b>							
01-51010-42-00	SALARIES	149,736	154,219	148,795	153,597	(622)	-0.4%
01-51011-42-00	LONGEVITY PAY	2,160	2,400	2,160	2,400	-	0.0%
01-51015-42-00	OVERTIME	1,461	2,500	2,355	2,500	-	0.0%
01-51016-42-00	PHONE ALLOWANCE	720	720	300	-	(720)	-100.0%
01-51020-42-00	UNEMPLOYMENT TAX	18	324	306	180	(144)	-44.4%
01-51030-42-00	SOCIAL SECURITY / MEDICARE	11,688	12,228	11,766	12,125	(103)	-0.8%
01-51040-42-00	RETIREMENT	19,939	20,308	19,351	20,002	(305)	-1.5%
01-51060-42-00	HEALTH - LIFE INSURANCE	11,652	13,043	12,062	12,213	(829)	-6.4%
01-51070-42-00	WORKERS COMPENSATION	238	305	301	272	(33)	-10.8%
	<b>SALARIES AND BENEFITS</b>	<b>197,612</b>	<b>206,046</b>	<b>197,396</b>	<b>203,290</b>	<b>(2,756)</b>	<b>-1.3%</b>
01-52600-42-00	IT MAINTENANCE CONTRACTS	-	11,050	11,050	-	(11,050)	-100.0%
01-52610-42-00	CONTRACT SERVICES	26,613	37,000	21,618	38,000	1,000	2.7%
01-52620-42-00	PUBLICATIONS	162	600	560	600	-	0.0%
01-52625-42-00	ADVERTISING/LEGAL NOTICES	5,359	10,000	6,263	8,000	(2,000)	-20.0%
01-52630-42-00	TRAVEL AND TRAINING	5,499	6,000	5,345	6,000	-	0.0%
01-52635-42-00	DUES, FEES AND LICENSES	6,858	10,600	15,546	10,000	(600)	-5.7%
01-52680-42-00	LEGAL SERVICES	162,264	96,466	149,434	93,000	(3,466)	-3.6%
01-52681-42-00	LEGAL SERVICES - SPECIAL ITEMS	7,161	66,534	123,058	80,000	13,466	20.2%
01-52820-42-00	TELECOMMUNICATIONS	-	460	85	1,000	540	117.4%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>213,915</b>	<b>238,710</b>	<b>332,960</b>	<b>236,600</b>	<b>(2,110)</b>	<b>-0.9%</b>
01-53210-42-00	OFFICE SUPPLIES	1,228	1,200	535	900	(300)	-25.0%
01-53230-42-00	OTHER SUPPLIES	2,804	2,600	2,064	1,200	(1,400)	-53.8%
01-53240-42-00	POSTAGE	354	400	69	200	(200)	-50.0%
01-53610-42-00	MEETING EXPENSE	489	400	185	400	-	0.0%
01-53640-42-00	ELECTION	22,646	28,500	13,708	31,000	2,500	8.8%
01-53750-42-00	SPECIAL EVENTS EXPENSES	4,828	7,000	4,652	5,000	(2,000)	-28.6%
01-53751-42-00	PARKS COMMISSION EVENTS	2,694	2,500	-	-	(2,500)	-100.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>35,042</b>	<b>42,600</b>	<b>21,213</b>	<b>38,700</b>	<b>(3,900)</b>	<b>-9.2%</b>
01-58006-42-00	TRANSF TO CAP/IT REPLACEMENT	660	1,370	1,370	930	(440)	-32.1%
	<b>TRANSFERS</b>	<b>660</b>	<b>1,370</b>	<b>1,370</b>	<b>930</b>	<b>(440)</b>	<b>-32.1%</b>
	<b>TOTAL CITY SECRETARY</b>	<b>447,230</b>	<b>488,726</b>	<b>552,939</b>	<b>479,520</b>	<b>(9,206)</b>	<b>-1.9%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Police Chief	1	1	1
Sergeant	0	1	1
Executive Assistant	1	1	1
	<b>2</b>	<b>3</b>	<b>3</b>

**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Building improvements	<b>\$53,999</b>		

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>POLICE ADMINISTRATION</b>							
01-51010-43-00	SALARIES	140,300	215,469	203,608	215,514	44	0.0%
01-51011-43-00	LONGEVITY	2,520	2,400	4,560	4,920	2,520	105.0%
01-51013-43-00	CERTIFICATE PAY	-	-	2,160	3,120	3,120	
01-51015-43-00	OVERTIME	-	6,000	1,803	3,000	(3,000)	-50.0%
01-51016-43-00	PHONE ALLOWANCE	800	-	-	-	-	
01-51020-43-00	UNEMPLOYMENT TAX	18	486	423	270	(216)	-44.4%
01-51030-43-00	SOCIAL SECURITY - MEDICARE	10,696	17,538	15,877	17,331	(206)	-1.2%
01-51040-43-00	RETIREMENT	18,584	29,126	26,947	28,591	(535)	-1.8%
01-51060-43-00	HEALTH - LIFE INSURANCE	11,694	19,525	18,098	18,300	(1,225)	-6.3%
01-51070-43-00	WORKERS COMPENSATION	1,535	3,422	3,270	3,373	(48)	-1.4%
	<b>SALARIES AND BENEFITS</b>	<b>186,147</b>	<b>293,966</b>	<b>276,745</b>	<b>294,419</b>	454	0.2%
01-52600-43-00	IT MAINTENANCE CONTRACTS	63,234	61,609	24,581	-	(61,609)	-100.0%
01-52610-43-00	CONTRACT SERVICES	30,573	43,850	35,634	30,000	(13,850)	-31.6%
01-52620-43-00	PUBLICATIONS	-	1,000	-	1,000	-	0.0%
01-52630-43-00	TRAVEL AND TRAINING	4,398	3,000	2,953	4,000	1,000	33.3%
01-52635-43-00	DUES, FEES AND LICENSES	3,796	4,000	3,352	4,000	-	0.0%
01-52710-43-00	PROFESSIONAL SERVICES	3,700	7,000	2,950	3,000	(4,000)	-57.1%
01-52810-43-00	UTILITIES	39,528	36,000	48,038	50,000	14,000	38.9%
01-52820-43-00	TELECOMMUNICATIONS	16,115	19,620	17,188	22,380	2,760	14.1%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>161,344</b>	<b>176,079</b>	<b>134,697</b>	<b>114,380</b>	(61,699)	-35.0%
01-53090-43-00	UNIFORM AND CLOTHING	800	1,500	1,237	1,500	-	0.0%
01-53210-43-00	OFFICE SUPPLIES	-	-	-	-	-	
01-53230-43-00	OTHER SUPPLIES	492	500	332	500	-	0.0%
01-53240-43-00	POSTAGE	-	-	-	-	-	
01-53250-43-00	OFFICER'S EQUIPMENT - SUPPLIES	531	2,000	300	2,000	-	0.0%
01-53410-43-00	BUILDING MAINTENANCE	18,042	15,000	17,403	20,000	5,000	33.3%
01-53455-43-00	VEHICLE FUEL	1,473	2,500	1,157	2,000	(500)	-20.0%
01-53470-43-00	VEHICLE REPAIRS	326	3,591	3,183	3,500	(91)	-2.5%
01-53610-43-00	MEETING EXPENSE	5,388	4,500	4,517	4,500	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>27,051</b>	<b>29,591</b>	<b>28,129</b>	<b>34,000</b>	4,409	14.9%
01-54900-43-00	NON CAPITAL OUTLAY < \$9,999	53,999	-	-	-	-	
01-54910-43-00	CAPITAL OUTLAY	-	-	-	-	-	
	<b>CAPITAL AND NON-CAPITAL</b>	<b>53,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-55743-43-00	PUBLIC SAFETY DISPATCH	160,000	160,000	160,000	160,000	-	0.0%
01-55744-43-00	CRIME VICTIMS LIAISON	25,000	30,000	30,000	30,000	-	0.0%
	<b>OTHER EXPENSES</b>	<b>185,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-</b>	<b>0.0%</b>
01-58006-43-00	TRANSF TO CAP/IT REPLACEMENT	8,005	8,115	8,115	7,143	(972)	-12.0%
01-58049-43-00	TRANSFER TO FLEET REPLACEMENT	-	185,100	185,100	231,375	46,275	25.0%
	<b>TRANSFERS</b>	<b>8,005</b>	<b>193,215</b>	<b>193,215</b>	<b>238,518</b>	45,303	23.4%
	<b>TOTAL POLICE ADMINISTRATION</b>	<b>621,547</b>	<b>882,851</b>	<b>822,786</b>	<b>871,317</b>	(11,534)	-1.3%

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Police officer	3	3	3
Sergeant	1	1	1
	<b>4</b>	<b>4</b>	<b>4</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - SRO PROGRAM</b>							
01-51010-43-01	SALARIES	202,917	215,339	204,975	217,419	2,080	1.0%
01-51011-43-01	LONGEVITY	2,040	2,520	2,520	3,000	480	19.0%
01-51013-43-01	CERTIFICATE PAY	5,869	6,240	5,879	6,240	-	0.0%
01-51015-43-01	OVERTIME	6,512	6,000	6,112	6,000	-	0.0%
01-51016-43-01	PHONE ALLOWANCE	880	-	-	-	-	
01-51020-43-01	UNEMPLOYMENT	10	648	567	360	(288)	-44.4%
01-51030-43-01	SOCIAL SECURITY - MEDICARE	15,929	17,603	16,435	17,798	196	1.1%
01-51040-43-01	TMRS	28,226	29,234	27,872	29,362	128	0.4%
01-51060-43-01	HEALTH - LIFE INSURANCE	22,519	25,851	23,714	24,275	(1,576)	-6.1%
01-51070-43-01	WORKERS COMPENSATION	3,251	4,244	4,065	4,291	47	1.1%
	<b>SALARIES AND BENEFITS</b>	<b>288,152</b>	<b>307,678</b>	<b>292,139</b>	<b>308,745</b>	<b>1,067</b>	<b>0.3%</b>
01-52610-43-01	CONTRACT SERVICES	960	960	960	1,000	40	4.2%
01-52630-43-01	CONFERENCE/TRAVEL/TRAINING	3,594	5,000	3,860	4,000	(1,000)	-20.0%
01-52820-43-01	TELECOMMUNICATIONS	1,103	2,860	2,860	2,860	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>5,657</b>	<b>8,820</b>	<b>7,680</b>	<b>7,860</b>	<b>(960)</b>	<b>-10.9%</b>
01-53090-43-01	UNIFORM AND CLOTHING	841	4,500	1,302	1,600	(2,900)	-64.4%
01-53100-43-01	MARKETING/PROMOTIONAL SUPPLIES	-	400	420	400	-	0.0%
01-53250-43-01	OFFICER'S EQUIPMENT - SUPPLIES	1,606	8,900	6,995	3,000	(5,900)	-66.3%
01-53455-43-01	VEHICLE FUEL	2,084	5,500	2,286	2,500	(3,000)	-54.5%
01-53470-43-01	VEHICLE REPAIR	1,981	4,000	3,767	4,500	500	12.5%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>6,513</b>	<b>23,300</b>	<b>14,771</b>	<b>12,000</b>	<b>(11,300)</b>	<b>-48.5%</b>
01-58006-43-01	TRANSF TO CAP/IT REPLACEMENT	-	2,890	2,890	3,490	600	20.8%
	<b>TRANSFERS</b>	<b>-</b>	<b>2,890</b>	<b>2,890</b>	<b>3,490</b>	<b>600</b>	<b>20.8%</b>
	<b>TOTAL PD - SRO PROGRAM</b>	<b>300,322</b>	<b>342,688</b>	<b>317,480</b>	<b>332,095</b>	<b>(10,593)</b>	<b>-3.1%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Records Clerk	<b>2</b>	<b>2</b>	<b>2</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - RECORDS</b>							
01-51010-43-02	SALARIES	62,834	65,453	65,428	65,769	316	0.5%
01-51011-43-02	LONGEVITY	1,560	1,800	1,800	2,040	240	13.3%
01-51015-43-02	OVERTIME	-	500	250	500	-	0.0%
01-51020-43-02	UNEMPLOYMENT	18	324	324	180	(144)	-44.4%
01-51030-43-02	SOCIAL SECURITY - MEDICARE	4,690	5,183	5,046	5,226	43	0.8%
01-51040-43-02	TMRS	8,332	8,608	8,566	8,621	13	0.1%
01-51060-43-02	HEALTH - LIFE INSURANCE	11,516	12,821	12,436	12,051	(770)	-6.0%
01-51070-43-02	WORKERS COMPENSATION	103	129	123	117	(12)	-9.3%
	<b>SALARIES AND BENEFITS</b>	<b>89,053</b>	<b>94,819</b>	<b>93,973</b>	<b>94,504</b>	<b>(315)</b>	<b>-0.3%</b>
01-52630-43-02	CONFERENCE/TRAVEL/TRAINING	3,581	2,000	2,000	2,000	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>3,581</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
01-53090-43-02	UNIFORM AND CLOTHING	556	600	600	600	-	0.0%
01-53210-43-02	OFFICE SUPPLIES	12,490	10,000	9,839	10,000	-	0.0%
01-53240-43-02	POSTAGE	2,056	2,500	1,350	2,000	(500)	-20.0%
01-53280-43-02	MINOR TOOLS & EQUIPMENT	677	1,000	574	500	(500)	-50.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>15,778</b>	<b>14,100</b>	<b>12,364</b>	<b>13,100</b>	<b>(1,000)</b>	<b>-7.1%</b>
01-55425-43-02	CREDIT CARD MACHINE FEES	471	600	600	600	-	0.0%
	<b>OTHER EXPENSES</b>	<b>471</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0.0%</b>
01-58006-43-02	TRANSF TO CAP/IT REPLACEMENT	-	1,350	1,350	1,350	-	0.0%
	<b>TRANSFERS</b>	<b>-</b>	<b>1,350</b>	<b>1,350</b>	<b>1,350</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL PD - RECORDS</b>	<b>108,883</b>	<b>112,869</b>	<b>110,287</b>	<b>111,554</b>	<b>(1,315)</b>	<b>-1.2%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Lieutenant	1	1	1
Sergeant	1	1	1
Corporal	1	1	1
Police officer	1	2	2
Property Room Manager	1	1	1
	<b>5</b>	<b>6</b>	<b>6</b>

**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Administrative vehicle	<b>\$26,810</b>		

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - INVESTIGATIONS</b>							
01-51010-43-03	SALARIES	349,317	348,698	384,724	400,450	51,752	14.8%
01-51011-43-03	LONGEVITY	8,520	8,880	9,480	10,320	1,440	16.2%
01-51013-43-03	CERTIFICATE PAY	10,429	10,400	12,234	12,480	2,080	20.0%
01-51014-43-03	ON-CALL PAY	5,236	5,200	4,800	5,200	-	0.0%
01-51015-43-03	OVERTIME	6,132	17,500	13,641	15,000	(2,500)	-14.3%
01-51016-43-03	PHONE ALLOWANCE	1,600	-	2,000	-	-	
01-51019-43-03	UNIFORM ALLOWANCE	2,000	2,500	-	2,500	-	0.0%
01-51020-43-03	UNEMPLOYMENT	(196)	972	874	630	(342)	-35.2%
01-51030-43-03	SOCIAL SECURITY - MEDICARE	29,069	30,078	32,324	34,115	4,037	13.4%
01-51040-43-03	TMRS	49,546	49,953	54,216	56,279	6,326	12.7%
01-51060-43-03	HEALTH - LIFE INSURANCE	36,152	38,846	42,106	42,551	3,705	9.5%
01-51070-43-03	WORKERS COMPENSATION	4,396	6,564	6,787	7,516	952	14.5%
	<b>SALARIES AND BENEFITS</b>	<b>502,199</b>	<b>519,591</b>	<b>563,186</b>	<b>587,041</b>	67,449	13.0%
01-52630-43-03	CONFERENCE/TRAVEL/TRAINING	14,145	14,000	12,000	12,000	(2,000)	-14.3%
01-52780-43-03	MEDICAL & LAB	100	1,000	-	500	(500)	-50.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>14,245</b>	<b>15,000</b>	<b>12,000</b>	<b>12,500</b>	(2,500)	-16.7%
01-53090-43-03	UNIFORM AND CLOTHING	790	2,000	1,553	1,500	(500)	-25.0%
01-53210-43-03	OFFICE SUPPLIES	574	800	1,200	1,200	400	50.0%
01-53225-43-03	OFFICE MACHINERY/EQUIPMENT	2,288	-	-	-	-	
01-53230-43-03	OTHER SUPPLIES	140	1,400	1,274	900	(500)	-35.7%
01-53250-43-03	OFFICER'S EQUIPMENT - SUPPLIES	5,928	10,000	8,657	7,500	(2,500)	-25.0%
01-53455-43-03	VEHICLE FUEL	9,040	8,500	9,500	10,000	1,500	17.6%
01-53470-43-03	VEHICLE REPAIR	5,886	4,000	5,958	2,500	(1,500)	-37.5%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>24,645</b>	<b>26,700</b>	<b>28,142</b>	<b>23,600</b>	(3,100)	-11.6%
01-54900-43-03	NON CAPITAL OUTLAY < \$9,999	-	-	-	-	-	
01-54910-43-03	CAPITAL OUTLAY	26,810	-	-	-	-	
	<b>CAPITAL AND NON-CAPITAL</b>	<b>26,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
01-58006-43-03	TRANSF TO CAP/IT REPLACEMENT	4,440	4,470	4,470	5,160	690	15.4%
	<b>TRANSFERS</b>	<b>4,440</b>	<b>4,470</b>	<b>4,470</b>	<b>5,160</b>	690	15.4%
01-59190-43-03	PRINCIPAL - FY 19 LEASE	-	7,065	7,371	7,630	566	8.0%
01-59191-43-03	INTEREST - FY 19 LEASE	-	771	805	546	(226)	-29.2%
	<b>DEBT SERVICE</b>	<b>-</b>	<b>7,836</b>	<b>8,176</b>	<b>8,176</b>	340	4.3%
	<b>TOTAL PD - INVESTIGATIONS</b>	<b>572,339</b>	<b>573,597</b>	<b>615,973</b>	<b>636,477</b>	62,880	11.0%

## 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.

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#### Personnel Schedule:

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Lieutenant	1	1	1
Sergeant	5	5	5
Police officer	18	20	20
Public Safety Officer	.5	.5	.5
Crossing guard (seasonal part-time)	1.4	1.4	1.4
	<b>25.9</b>	<b>27.9</b>	<b>27.9</b>

#### Capital Outlay:

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Public safety vehicles	\$92,750	\$76,846	
Administrative vehicle	\$38,140		
	<b>\$130,890</b>	<b>\$76,846</b>	

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - PATROL</b>							
01-51010-43-05	SALARIES	1,114,174	1,399,291	1,326,563	1,393,046	(6,245)	-0.4%
01-51011-43-05	LONGEVITY	10,440	14,400	15,480	19,440	5,040	35.0%
01-51013-43-05	CERTIFICATE PAY	26,696	22,880	27,237	23,920	1,040	4.5%
01-51015-43-05	OVERTIME	107,237	115,000	124,051	110,500	(4,500)	-3.9%
01-51016-43-05	PHONE ALLOWANCE	2,480	-	-	-	-	
01-51020-43-05	UNEMPLOYMENT	947	4,627	5,240	2,703	(1,924)	-41.6%
01-51030-43-05	SOCIAL SECURITY - MEDICARE	92,583	118,695	111,091	118,338	(357)	-0.3%
01-51040-43-05	TMRS	156,860	197,127	186,404	188,283	(8,844)	-4.5%
01-51060-43-05	HEALTH - LIFE INSURANCE	110,663	163,632	160,922	151,785	(11,847)	-7.2%
01-51070-43-05	WORKERS COMPENSATION	22,615	28,390	26,048	28,053	(338)	-1.2%
	<b>SALARIES AND BENEFITS</b>	<b>1,644,695</b>	<b>2,064,043</b>	<b>1,983,036</b>	<b>2,036,068</b>	<b>(27,975)</b>	<b>-1.4%</b>
01-52630-43-05	CONFERENCE/TRAVEL/TRAINING	16,220	20,000	15,421	12,000	(8,000)	-40.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>16,220</b>	<b>20,000</b>	<b>15,421</b>	<b>12,000</b>	<b>(8,000)</b>	<b>-40.0%</b>
01-53090-43-05	UNIFORM AND CLOTHING	20,388	33,000	24,498	23,000	(10,000)	-30.3%
01-53210-43-05	OFFICE SUPPLIES	-	-	-	-	-	
01-53230-43-05	OTHER SUPPLIES	1,650	9,000	1,639	2,000	(7,000)	-77.8%
01-53250-43-05	OFFICER'S EQUIPMENT - SUPPLIES	44,628	54,186	46,050	50,000	(4,186)	-7.7%
01-53252-43-05	SWAT FUNDING	5,166	12,000	8,718	10,000	(2,000)	-16.7%
01-53260-43-05	CRIME PREVENTION SUPPLIES	-	-	-	-	-	
01-53280-43-05	MINOR TOOLS & EQUIPMENT	456	500	650	500	-	0.0%
01-53455-43-05	VEHICLE FUEL	48,208	55,000	50,265	50,000	(5,000)	-9.1%
01-53470-43-05	VEHICLE REPAIR	47,177	35,000	34,327	35,000	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>167,673</b>	<b>198,686</b>	<b>166,147</b>	<b>170,500</b>	<b>(28,186)</b>	<b>-14.2%</b>
01-54900-43-05	NON CAPITAL OUTLAY < \$9,999	24,272	-	-	-	-	
01-54910-43-05	CAPITAL OUTLAY	130,890	92,419	76,846	-	(92,419)	-100.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>155,162</b>	<b>92,419</b>	<b>76,846</b>	<b>-</b>	<b>(92,419)</b>	<b>-100.0%</b>
01-58006-43-05	TRANSF TO CAP/IT REPLACEMENT	2,380	8,520	8,520	13,420	4,900	57.5%
	<b>TRANSFERS</b>	<b>2,380</b>	<b>8,520</b>	<b>8,520</b>	<b>13,420</b>	<b>4,900</b>	<b>57.5%</b>
01-59140-43-05	2014 LEASE PRINCIPAL	60,790	-	-	-	-	
01-59141-43-05	LEASE INTEREST	1,489	-	-	-	-	
01-59190-43-05	PRINCIPAL - FY 19 LEASE	-	51,450	57,548	59,570	8,120	15.8%
01-59191-43-05	INTEREST - FY 19 LEASE	-	5,617	6,282	4,260	(1,357)	-24.2%
	<b>DEBT SERVICE</b>	<b>62,279</b>	<b>57,067</b>	<b>63,830</b>	<b>63,830</b>	<b>6,764</b>	<b>11.9%</b>
	<b>TOTAL PD - PATROL</b>	<b>2,048,409</b>	<b>2,440,735</b>	<b>2,313,801</b>	<b>2,295,819</b>	<b>(144,916)</b>	<b>-5.9%</b>

**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

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Police officer	1	1	1
	<b>1</b>	<b>1</b>	<b>1</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - TRAFFIC/WARRANTS</b>							
01-51010-43-06	SALARIES	48,777	50,421	50,085	50,199	(222)	-0.4%
01-51011-43-06	LONGEVITY	960	1,080	1,080	1,200	120	11.1%
01-51013-43-06	CERTIFICATE PAY	3,129	3,120	3,154	3,120	-	0.0%
01-51015-43-06	OVERTIME	1,264	2,500	1,427	2,500	-	0.0%
01-51020-43-06	UNEMPLOYMENT	9	162	144	90	(72)	-44.4%
01-51030-43-06	SOCIAL SECURITY - MEDICARE	4,166	4,370	4,278	4,362	(8)	-0.2%
01-51040-43-06	TMRS	7,006	7,257	7,081	7,196	(61)	-0.8%
01-51060-43-06	HEALTH - LIFE INSURANCE	5,775	6,455	6,277	6,067	(388)	-6.0%
01-51070-43-06	WORKERS COMPENSATION	855	1,054	1,005	1,052	(2)	-0.2%
	<b>SALARIES AND BENEFITS</b>	<b>71,940</b>	<b>76,418</b>	<b>74,531</b>	<b>75,785</b>	<b>(633)</b>	<b>-0.8%</b>
01-52630-43-06	CONFERENCE/TRAVEL/TRAINING	1,228	1,500	1,361	1,000	(500)	-33.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>1,228</b>	<b>1,500</b>	<b>1,361</b>	<b>1,000</b>	<b>(500)</b>	<b>-33.3%</b>
01-53090-43-06	UNIFORM AND CLOTHING	503	500	357	500	-	0.0%
01-53230-43-06	OTHER SUPPLIES	301	500	120	500	-	0.0%
01-53250-43-06	OFFICER'S EQUIPMENT - SUPPLIES	398	891	86	750	(141)	-15.8%
01-53280-43-06	MINOR TOOLS & EQUIPMENT	-	200	-	200	-	0.0%
01-53455-43-06	VEHICLE FUEL	2,053	2,000	1,126	1,500	(500)	-25.0%
01-53470-43-06	VEHICLE REPAIR	855	2,000	2,000	2,000	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>4,109</b>	<b>6,091</b>	<b>3,690</b>	<b>5,450</b>	<b>(641)</b>	<b>-10.5%</b>
01-58006-43-06	TRANSF TO CAP/IT REPLACEMENT	-	600	600	600	-	0.0%
	<b>TRANSFERS</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL PD - TRAFFIC/WARRANTS</b>	<b>77,277</b>	<b>84,609</b>	<b>80,181</b>	<b>82,835</b>	<b>(1,774)</b>	<b>-2.1%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Police officer	2	1	1
	<b>2</b>	<b>1</b>	<b>1</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - K9 PROGRAM</b>							
01-51010-43-07	SALARIES	49,486	51,408	47,405	51,461	53	0.1%
01-51011-43-07	LONGEVITY	960	1,080	1,080	1,200	120	11.1%
01-51013-43-07	CERTIFICATE PAY	1,391	1,040	2,703	3,120	2,080	200.0%
01-51015-43-07	OVERTIME	3,085	4,000	2,844	4,000	-	0.0%
01-51020-43-07	UNEMPLOYMENT	9	162	144	90	(72)	-44.4%
01-51030-43-07	SOCIAL SECURITY - MEDICARE	3,788	4,401	4,025	4,573	172	3.9%
01-51040-43-07	TMRS	7,113	7,309	6,852	7,544	235	3.2%
01-51060-43-07	HEALTH - LIFE INSURANCE	5,751	6,457	5,484	6,072	(385)	-6.0%
01-51070-43-07	WORKERS COMPENSATION	1,713	1,061	1,030	1,103	42	3.9%
	<b>SALARIES AND BENEFITS</b>	<b>73,297</b>	<b>76,918</b>	<b>71,566</b>	<b>79,163</b>	<b>2,245</b>	<b>2.9%</b>
01-52630-43-07	CONFERENCE/TRAVEL/TRAINING	47	1,500	-	1,000	(500)	-33.3%
01-52635-43-07	DUES, FEES AND LICENSES	-	200	100	200	-	0.0%
01-52710-43-07	PROFESSIONAL FEES	1,983	3,000	1,200	2,000	(1,000)	-33.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>2,030</b>	<b>4,700</b>	<b>1,300</b>	<b>3,200</b>	<b>(1,500)</b>	<b>-31.9%</b>
01-53090-43-07	UNIFORM AND CLOTHING	436	1,000	313	500	(500)	-50.0%
01-53230-43-07	OTHER SUPPLIES	1,146	750	1,227	-	(750)	-100.0%
01-53250-43-07	OFFICER'S EQUIPMENT - SUPPLIES	937	500	397	500	-	0.0%
01-53270-43-07	OPERATING SUPPLIES	-	1,000	-	1,500	500	50.0%
01-53280-43-07	MINOR TOOLS & EQUIPMENT	-	250	-	250	-	0.0%
01-53455-43-07	VEHICLE FUEL	4,923	3,500	3,500	3,500	-	0.0%
01-53470-43-07	VEHICLE REPAIR	7,967	3,000	3,000	2,000	(1,000)	-33.3%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>15,409</b>	<b>10,000</b>	<b>8,437</b>	<b>8,250</b>	<b>(1,750)</b>	<b>-17.5%</b>
01-54900-43-07	NON CAPITAL OUTLAY < \$9,999	660	-	-	-	-	-
	<b>CAPITAL AND NON-CAPITAL</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL PD - K9 PROGRAM</b>	<b>91,396</b>	<b>91,618</b>	<b>81,303</b>	<b>90,613</b>	<b>(1,005)</b>	<b>-1.1%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Sergeant	1	0	0
Police officer	1	1	1
	<b>2</b>	<b>1</b>	<b>1</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PD - CRIME PREVENTION</b>							
01-51010-43-08	SALARIES	112,541	51,258	49,609	52,014	756	1.5%
01-51011-43-08	LONGEVITY	2,280	720	720	840	120	16.7%
01-51013-43-08	CERTIFICATE PAY	4,838	1,040	2,387	2,080	1,040	100.0%
01-51015-43-08	OVERTIME	6,087	5,000	3,732	5,000	-	0.0%
01-51016-43-08	PHONE ALLOWANCE	320	-	-	-	-	
01-51020-43-08	UNEMPLOYMENT	6	162	142	90	(72)	-44.4%
01-51030-43-08	SOCIAL SECURITY - MEDICARE	9,052	4,438	4,274	4,585	147	3.3%
01-51040-43-08	TMRS	16,312	7,371	7,164	7,564	192	2.6%
01-51060-43-08	HEALTH - LIFE INSURANCE	11,747	6,457	5,841	6,072	(385)	-6.0%
01-51070-43-08	WORKERS COMPENSATION	1,849	1,070	1,029	1,105	35	3.3%
	<b>SALARIES AND BENEFITS</b>	<b>165,032</b>	<b>77,517</b>	<b>74,898</b>	<b>79,350</b>	<b>1,833</b>	<b>2.4%</b>
01-52630-43-08	CONFERENCE/TRAVEL/TRAINING	1,624	1,500	1,500	1,000	(500)	-33.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>1,624</b>	<b>1,500</b>	<b>1,500</b>	<b>1,000</b>	<b>(500)</b>	<b>-33.3%</b>
01-53090-43-08	UNIFORM AND CLOTHING	900	1,500	1,161	1,500	-	0.0%
01-53100-43-08	MARKETING/PROMOTIONAL SUPPLIES	-	2,000	1,867	2,000	-	0.0%
01-53230-43-08	OTHER SUPPLIES	5,975	500	339	500	-	0.0%
01-53250-43-08	OFFICER'S EQUIPMENT - SUPPLIES	5,695	2,000	1,576	500	(1,500)	-75.0%
01-53455-43-08	VEHICLE FUEL	1,002	1,000	351	750	(250)	-25.0%
01-53470-43-08	VEHICLE REPAIR	2,102	2,500	569	1,500	(1,000)	-40.0%
01-53610-43-08	MEETING EXPENSE	826	2,500	457	2,500	-	0.0%
01-53750-43-08	SPECIAL EVENTS EXPENSES	-	4,500	2,907	3,500	(1,000)	-22.2%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>16,500</b>	<b>16,500</b>	<b>9,228</b>	<b>12,750</b>	<b>(3,750)</b>	<b>-22.7%</b>
01-58006-43-08	TRANSF TO CAP/IT REPLACEMENT	-	790	790	790	-	0.0%
	<b>TRANSFERS</b>	<b>-</b>	<b>790</b>	<b>790</b>	<b>790</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL PD - CRIME PREVENTION</b>	<b>183,155</b>	<b>96,307</b>	<b>86,415</b>	<b>93,890</b>	<b>(2,417)</b>	<b>-2.5%</b>
	<b>TOTAL POLICE DEPARTMENT</b>	<b>4,003,328</b>	<b>4,625,274</b>	<b>4,428,227</b>	<b>4,514,599</b>	<b>(110,675)</b>	<b>-2.4%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>MUNICIPAL COURT</b>							
01-51010-44-00	SALARIES	78,570	80,760	81,016	81,064	304	0.4%
01-51011-44-00	LONGEVITY	1,920	2,160	2,160	2,400	240	11.1%
01-51015-44-00	OVERTIME	1,895	2,000	2,091	2,000	-	0.0%
01-51020-44-00	UNEMPLOYMENT TAX	18	324	306	180	(144)	-44.4%
01-51030-44-00	SOCIAL SECURITY - MEDICARE	6,165	6,496	6,456	6,538	42	0.6%
01-51040-44-00	RETIREMENT	10,664	10,789	10,828	10,786	(4)	0.0%
01-51060-44-00	HEALTH - LIFE INSURANCE	11,534	12,859	12,485	12,082	(777)	-6.0%
01-51070-44-00	WORKERS COMPENSATION	127	162	153	147	(15)	-9.4%
	<b>SALARIES AND BENEFITS</b>	<b>110,893</b>	<b>115,550</b>	<b>115,494</b>	<b>115,196</b>	<b>(354)</b>	<b>-0.3%</b>
01-52420-44-00	JUDGE - PROSECUTOR	51,748	52,500	43,783	52,500	-	0.0%
01-52425-44-00	JURY FEES	672	1,500	500	1,500	-	0.0%
01-52600-44-00	IT MAINTENANCE CONTRACTS	10,000	11,000	11,000	-	(11,000)	-100.0%
01-52620-44-00	PUBLICATIONS	-	150	75	150	-	0.0%
01-52630-44-00	TRAVEL AND TRAINING	1,531	4,000	-	4,000	-	0.0%
01-52635-44-00	DUES, FEES AND LICENSES	80	260	260	300	40	15.4%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>64,031</b>	<b>69,410</b>	<b>55,618</b>	<b>58,450</b>	<b>(10,960)</b>	<b>-15.8%</b>
01-53210-44-00	OFFICE SUPPLIES	573	1,440	946	1,400	(40)	-2.8%
01-53215-44-00	PRINTING	483	1,000	91	1,000	-	0.0%
01-53225-44-00	OFFICE MACHINERY AND EQUIPMENT	26	2,500	-	-	(2,500)	-100.0%
01-53240-44-00	POSTAGE	1,580	2,000	1,170	1,800	(200)	-10.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>2,661</b>	<b>6,940</b>	<b>2,208</b>	<b>4,200</b>	<b>(2,740)</b>	<b>-39.5%</b>
01-55425-44-00	CREDIT CARD MACHINE FEES	3,102	4,000	2,914	4,000	-	0.0%
	<b>OTHER EXPENSES</b>	<b>3,102</b>	<b>4,000</b>	<b>2,914</b>	<b>4,000</b>	<b>-</b>	<b>0.0%</b>
01-58006-44-00	TRANSF TO CAP/IT REPLACEMENT	1,160	1,020	1,020	1,020	-	0.0%
	<b>TRANSFERS</b>	<b>1,160</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL MUNICIPAL COURT</b>	<b>181,848</b>	<b>196,920</b>	<b>177,253</b>	<b>182,866</b>	<b>(14,054)</b>	<b>-7.1%</b>

**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 State statutory and regulatory requirements.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Planning and Engineering Director	1	1	1
Graduate Engineer	0	1	1
Infrastructure Inspector #	0	1	1
	<b>1</b>	<b>3</b>	<b>3</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PLANNING AND ENGINEERING ADMINISTRATION</b>							
01-51010-45-00	SALARIES	103,464	141,532	177,716	203,437	61,905	43.7%
01-51011-45-00	LONGEVITY	-	720	720	1,080	360	50.0%
01-51015-45-00	OVERTIME	-	-	1,020	2,000	2,000	
01-51016-45-00	PHONE ALLOWANCE	480	720	580	720	-	0.0%
01-51020-45-00	UNEMPLOYMENT TAX	9	324	435	270	(54)	-16.7%
01-51030-45-00	SOCIAL SECURITY - MEDICARE	8,003	10,937	13,803	15,854	4,916	44.9%
01-51040-45-00	RETIREMENT	13,453	18,165	22,838	26,153	7,989	44.0%
01-51060-45-00	HEALTH - LIFE INSURANCE	5,833	10,838	13,543	18,265	7,427	68.5%
01-51070-45-00	WORKERS COMPENSATION	164	273	377	471	198	72.5%
	<b>SALARIES AND BENEFITS</b>	<b>131,406</b>	<b>183,509</b>	<b>231,032</b>	<b>268,250</b>	<b>84,741</b>	<b>46.2%</b>
01-52600-45-00	IT MAINTENANCE CONTRACTS	21,422	2,600	2,600	-	(2,600)	-100.0%
01-52610-45-00	CONTRACT SERVICES	-	-	-	1,000	1,000	
01-52611-45-00	INSPECTION SERVICES CONTRACT	-	-	-	-	-	
01-52620-45-00	PUBLICATIONS	-	200	200	200	-	0.0%
01-52626-45-00	ADVERTISING	676	500	500	-	(500)	-100.0%
01-52630-45-00	TRAVEL AND TRAINING	633	2,800	1,000	3,000	200	7.1%
01-52635-45-00	DUES, FEES AND LICENSES	150	500	500	500	-	0.0%
01-52700-45-00	PROFESSIONAL FEES-DEVELOPR RMB	-	-	1,604	-	-	
01-52710-45-00	PROFESSIONAL SERVICES	-	-	-	-	-	
01-52820-45-00	TELECOMMUNICATIONS	2,483	1,685	986	920	(765)	-45.4%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>25,365</b>	<b>8,285</b>	<b>7,389</b>	<b>5,620</b>	<b>(2,665)</b>	<b>-32.2%</b>
01-53090-45-00	UNIFORM AND CLOTHING	-	-	31	300	300	
01-53210-45-00	OFFICE SUPPLIES	1,968	1,000	1,000	1,000	-	0.0%
01-53215-45-00	PRINTING	-	-	-	-	-	
01-53225-45-00	OFFICE MACHINERY AND EQUIPMENT	-	500	500	500	-	0.0%
01-53230-45-00	OTHER SUPPLIES	-	500	500	250	(250)	-50.0%
01-53240-45-00	POSTAGE	362	500	245	200	(300)	-60.0%
01-53280-45-00	MINOR TOOLS AND EQUIPMENT	-	250	250	200	(50)	-20.0%
01-53455-45-00	VEHICLE FUEL	31	250	52	-	(250)	-100.0%
01-53470-45-00	VEHICLE REPAIRS	-	750	-	-	(750)	-100.0%
01-53610-45-00	MEETING EXPENSES	41	250	250	250	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>2,402</b>	<b>4,000</b>	<b>2,827</b>	<b>2,700</b>	<b>(1,300)</b>	<b>-32.5%</b>
01-54900-45-00	NON CAPITAL OUTLAY < \$9,999	-	2,000	2,000	5,500	3,500	175.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>5,500</b>	<b>3,500</b>	<b>175.0%</b>
01-55425-45-00	CREDIT CARD MACHINE FEES	13,325	15,000	10,666	15,000	-	0.0%
	<b>OTHER EXPENSES</b>	<b>13,325</b>	<b>15,000</b>	<b>10,666</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
01-58006-45-00	TRANSF TO CAP/IT REPLACEMENT	3,020	410	410	810	400	97.6%
	<b>TRANSFERS</b>	<b>3,020</b>	<b>410</b>	<b>410</b>	<b>810</b>	<b>400</b>	<b>97.6%</b>
	<b>TOTAL P&amp;E ADMINISTRATION</b>	<b>175,518</b>	<b>213,204</b>	<b>254,324</b>	<b>297,880</b>	<b>84,676</b>	<b>39.7%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Assistant Director of Planning & Engineering/City Planner	1	1	1
Planner 2	1	1	1
GIS Coordinator	0	1	1
GIS Technician	1	1	1
Planning Technician 1	1	1	1
	<b>4</b>	<b>5</b>	<b>5</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>P&amp;E - PLANNING</b>							
01-51010-45-01	SALARIES	211,468	251,375	249,682	260,480	9,105	3.6%
01-51011-45-01	LONGEVITY	2,520	2,400	2,400	3,000	600	25.0%
01-51015-45-01	OVERTIME	9	750	774	1,000	250	33.3%
01-51016-45-01	PHONE ALLOWANCE	960	720	900	720	-	0.0%
01-51020-45-01	UNEMPLOYMENT	86	810	851	450	(360)	-44.4%
01-51030-45-01	SOCIAL SECURITY - MEDICARE	15,997	19,526	19,183	20,288	762	3.9%
01-51040-45-01	TMRS	27,814	32,429	32,205	33,468	1,039	3.2%
01-51060-45-01	HEALTH - LIFE INSURANCE	23,357	30,102	29,363	30,297	196	0.7%
01-51070-45-01	WORKERS COMPENSATION	328	487	467	455	(32)	-6.5%
	<b>SALARIES AND BENEFITS</b>	<b>282,539</b>	<b>338,599</b>	<b>335,823</b>	<b>350,159</b>	<b>11,561</b>	<b>3.4%</b>
01-52600-45-01	IT MAINTENANCE CONTRACTS	-	7,300	7,300	-	(7,300)	-100.0%
01-52620-45-01	PUBLICATIONS	115	1,000	1,000	500	(500)	-50.0%
01-52626-45-01	ADVERTISING/POSTAGE-DEV REIM	287	700	300	500	(200)	-28.6%
01-52630-45-01	CONFERENCE/TRAVEL/TRAINING	7,329	8,000	3,605	5,000	(3,000)	-37.5%
01-52635-45-01	DUES, FEES AND LICENSES	1,138	1,000	827	1,000	-	0.0%
01-52700-45-01	PROFESSIONAL FEES-DEVELOPR RMB	61,954	-	-	-	-	-
01-52710-45-01	PROFESSIONAL FEES	3,326	41,600	41,599	10,000	(31,600)	-76.0%
01-52820-45-01	TELECOMMUNICATIONS	-	230	-	460	230	100.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>74,148</b>	<b>59,830</b>	<b>54,631</b>	<b>17,460</b>	<b>(42,370)</b>	<b>-70.8%</b>
01-53090-45-01	UNIFORM AND CLOTHING	489	500	500	300	(200)	-40.0%
01-53215-45-01	PRINTING	605	500	500	400	(100)	-20.0%
01-53225-45-01	OFFICE MACHINERY/EQUIPMENT	517	4,000	4,000	4,000	-	0.0%
01-53240-45-01	POSTAGE	10	-	-	-	-	-
01-53455-45-01	VEHICLE FUEL	-	100	-	-	(100)	-100.0%
01-53470-45-01	VEHICLE REPAIR	-	100	-	-	(100)	-100.0%
01-53610-45-01	MEETING EXPENSE	141	250	110	100	(150)	-60.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>1,762</b>	<b>5,450</b>	<b>5,110</b>	<b>4,800</b>	<b>(650)</b>	<b>-11.9%</b>
01-58006-45-01	TRANSF TO CAP/IT REPLACEMENT	-	1,080	1,080	1,710	630	58.3%
	<b>TRANSFERS</b>	<b>-</b>	<b>1,080</b>	<b>1,080</b>	<b>1,710</b>	<b>630</b>	<b>58.3%</b>
	<b>TOTAL P&amp;E - PLANNING</b>	<b>358,448</b>	<b>404,959</b>	<b>396,644</b>	<b>374,129</b>	<b>(30,829)</b>	<b>-7.6%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Infrastructure Inspector #	0.5	0	0
Senior Building Inspector/Code Enforcement	1	1	1
Building Inspector/Code Enforcement	1	1	1
Code Enforcement Officer	1	1	1
Administrative Assistant	1	1	1
Permit Clerk	1	1	1
	<b>5.5</b>	<b>5</b>	<b>5</b>

# The Infrastructure Inspector position was previously funded 50% from Planning and Engineering and 50% from utilities operations.

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>P&amp;E - DEVELOPMENT SERVICES</b>							
01-51010-45-02	SALARIES	234,094	261,414	212,683	228,190	(33,225)	-12.7%
01-51011-45-02	LONGEVITY	5,160	5,760	3,240	3,840	(1,920)	-33.3%
01-51015-45-02	OVERTIME	918	1,000	2,683	2,000	1,000	100.0%
01-51016-45-02	PHONE ALLOWANCE	1,440	1,440	1,120	960	(480)	-33.3%
01-51019-45-02	UNIFORM ALLOWANCE	234	-	-	-	-	-
01-51020-45-02	UNEMPLOYMENT	(36)	972	865	450	(522)	-53.7%
01-51030-45-02	SOCIAL SECURITY - MEDICARE	18,400	20,625	16,743	17,977	(2,649)	-12.8%
01-51040-45-02	TMRS	31,295	34,254	27,912	29,656	(4,599)	-13.4%
01-51060-45-02	HEALTH - LIFE INSURANCE	28,836	35,440	20,795	30,243	(5,197)	-14.7%
01-51070-45-02	WORKERS COMPENSATION	774	977	1,078	816	(160)	-16.4%
	<b>SALARIES AND BENEFITS</b>	<b>321,115</b>	<b>361,883</b>	<b>287,120</b>	<b>314,131</b>	<b>(47,751)</b>	<b>-13.2%</b>
01-52600-45-02	IT MAINTENANCE CONTRACTS	-	16,400	16,400	-	(16,400)	-100.0%
01-52611-45-02	INSPECTION SERVICES CONTRACT	46,129	68,000	67,775	119,000	51,000	75.0%
01-52620-45-02	PUBLICATIONS	-	2,500	2,500	1,000	(1,500)	-60.0%
01-52626-45-02	ADVERTISING	500	-	-	-	-	-
01-52630-45-02	CONFERENCE/TRAVEL/TRAINING	1,809	3,500	653	3,000	(500)	-14.3%
01-52635-45-02	DUES, FEES AND LICENSES	566	1,500	1,481	1,000	(500)	-33.3%
01-52820-45-02	TELECOMMUNICATIONS	-	385	159	2,840	2,455	637.7%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>49,004</b>	<b>92,285</b>	<b>88,968</b>	<b>126,840</b>	<b>34,555</b>	<b>37.4%</b>
01-53090-45-02	UNIFORM AND CLOTHING	250	1,000	1,000	1,000	-	0.0%
01-53225-45-02	OFFICE MACHINERY/EQUIPMENT	821	1,000	1,000	1,000	-	0.0%
01-53230-45-02	OTHER SUPPLIES	345	250	250	250	-	0.0%
01-53240-45-02	POSTAGE	-	-	-	-	-	-
01-53280-45-02	MINOR TOOLS & EQUIPMENT	125	500	500	500	-	0.0%
01-53455-45-02	VEHICLE FUEL	4,682	6,000	6,000	6,000	-	0.0%
01-53470-45-02	VEHICLE REPAIR	3,002	4,000	4,000	4,000	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>9,225</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>-</b>	<b>0.0%</b>
01-58006-45-02	TRANSF TO CAP/IT REPLACEMENT	-	2,290	2,290	2,350	60	2.6%
01-58049-45-02	TRANSFER TO FLEET REPLACEMENT	-	15,700	15,700	19,625	3,925	25.0%
	<b>TRANSFERS</b>	<b>-</b>	<b>17,990</b>	<b>17,990</b>	<b>21,975</b>	<b>3,985</b>	<b>22.2%</b>
	<b>TOTAL P&amp;E - DEVELOPMENT SERVICES</b>	<b>379,344</b>	<b>484,908</b>	<b>406,828</b>	<b>475,696</b>	<b>(9,211)</b>	<b>-1.9%</b>
	<b>TOTAL PLANNING AND ENGINEERING</b>	<b>913,310</b>	<b>1,103,070</b>	<b>1,057,797</b>	<b>1,147,706</b>	<b>44,635</b>	<b>4.0%</b>

## 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.

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#### Personnel Schedule:

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Superintendent	1	1	1
Crew Leader	3	3	3
Fleet Mechanic #	.5	0	0
Maintenance Worker II	3	3	3
Maintenance Worker I	7	8	8
	<b>14.5</b>	<b>15</b>	<b>15</b>

#### Capital Outlay:

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Scissor Lift (25% funding)	\$ 2,811		
Sidewalk/parking lot improvements	4,582		
Hydraulic Jack Hammer attachment		\$15,000	
Asphalt Paver and trailer			\$99,025
Steel wheel roller			67,000
	<b>\$7,363</b>	<b>\$15,000</b>	<b>\$166,025</b>

# The Mechanic position was funded 50% from General Fund Public Works - Streets and 50% from Utilities Operations. Moved to Public Works – Administration in fiscal year 2019-2020

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PUBLIC WORKS - STREETS</b>							
01-51010-46-00	SALARIES	461,798	528,560	478,106	539,046	10,487	2.0%
01-51011-46-00	LONGEVITY	7,080	8,400	6,480	8,280	(120)	-1.4%
01-51015-46-00	OVERTIME	4,602	7,700	6,949	7,300	(400)	-5.2%
01-51016-46-00	PHONE ALLOWANCE	2,640	2,160	940	-	(2,160)	-100.0%
01-51020-46-00	UNEMPLOYMENT TAX	334	2,430	3,232	1,350	(1,080)	-44.4%
01-51030-46-00	SOCIAL SECURITY / MEDICARE	35,653	41,832	37,333	42,429	597	1.4%
01-51040-46-00	RETIREMENT	61,603	69,473	62,516	69,994	520	0.7%
01-51060-46-00	HEALTH - LIFE INSURANCE	71,728	92,497	75,681	90,458	(2,039)	-2.2%
01-51070-46-00	WORKERS COMPENSATION	18,819	20,774	18,316	17,910	(2,864)	-13.8%
	<b>SALARIES AND BENEFITS</b>	<b>664,256</b>	<b>773,826</b>	<b>689,554</b>	<b>776,767</b>	<b>2,941</b>	<b>0.4%</b>
01-52600-46-00	IT MAINTENANCE CONTRACTS	-	3,000	3,000	-	(3,000)	-100.0%
01-52610-46-00	CONTRACT SERVICES	3,365	5,880	5,880	43,600	37,720	641.5%
01-52614-46-00	CONTRACT SERVICES- SIGNALS	1,325	6,000	6,000	6,000	-	0.0%
01-52630-46-00	CONFERENCE/TRAVEL/TRAINING	440	900	580	900	-	0.0%
01-52635-46-00	DUES, FEES AND LICENSES	271	300	300	300	-	0.0%
01-52710-46-00	PROFESSIONAL SERVICES	-	5,000	5,000	7,500	2,500	50.0%
01-52810-46-00	UTILITIES	9,939	10,000	10,000	10,000	-	0.0%
01-52815-46-00	STREET LIGHTS/TRAFFIC SIGNALS	5,391	13,600	13,600	17,500	3,900	28.7%
01-52820-46-00	TELECOMMUNICATIONS	756	3,440	3,440	5,600	2,160	62.8%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>21,486</b>	<b>48,120</b>	<b>47,800</b>	<b>91,400</b>	<b>43,280</b>	<b>89.9%</b>
01-53090-46-00	UNIFORM AND CLOTHING	10,786	11,200	11,200	11,200	-	0.0%
01-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	2,050	2,100	2,100	2,100	-	0.0%
01-53210-46-00	OFFICE SUPPLIES	393	600	500	600	-	0.0%
01-53215-46-00	PRINTING	-	200	200	200	-	0.0%
01-53220-46-00	JANITORIAL SUPPLIES	30	200	100	200	-	0.0%
01-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	865	400	400	400	-	0.0%
01-53240-46-00	POSTAGE	-	200	200	200	-	0.0%
01-53274-46-00	MAINTENANCE SUPPLIES-SIDEWALKS	28,285	40,000	40,000	40,000	-	0.0%
01-53275-46-00	MAINTENANCE SUPPLIES - STREETS	87,815	120,000	102,719	120,000	-	0.0%
01-53277-46-00	RENTAL	13,974	18,500	18,499	18,500	-	0.0%
01-53280-46-00	MINOR TOOLS AND EQUIPMENT	3,424	3,500	3,500	3,500	-	0.0%
01-53410-46-00	BUILDING MAINTENANCE	1,700	2,500	2,500	2,500	-	0.0%
01-53440-46-00	MACHINERY MAINTENANCE	16,984	16,000	21,732	16,000	-	0.0%
01-53455-46-00	VEHICLE FUEL	26,513	30,000	30,000	30,000	-	0.0%
01-53470-46-00	VEHICLE REPAIRS	4,652	9,390	6,087	6,500	(2,890)	-30.8%
01-53530-46-00	SIGNS MAINTENANCE	12,562	14,500	14,499	14,500	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>210,034</b>	<b>269,290</b>	<b>254,237</b>	<b>266,400</b>	<b>(2,890)</b>	<b>-1.1%</b>
01-54900-46-00	NON CAPITAL OUTLAY <\$9,999	2,105	16,385	16,385	5,950	(10,435)	-63.7%
01-54910-46-00	CAPITAL OUTLAY	7,393	80,000	15,000	166,025	86,025	107.5%
01-54930-46-00	COMMUNICATION EQUIPMENT	165	4,450	4,450	4,000	(450)	-10.1%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>9,663</b>	<b>100,835</b>	<b>35,835</b>	<b>175,975</b>	<b>75,140</b>	<b>74.5%</b>
01-58006-46-00	TRANSF TO CAP/IT REPLACEMENT	360	1,180	1,180	1,260	80	6.8%
01-58049-46-00	TRANSFER TO FLEET REPLACEMENT	-	16,200	16,200	20,250	4,050	25.0%
	<b>TRANSFERS</b>	<b>360</b>	<b>17,380</b>	<b>17,380</b>	<b>21,510</b>	<b>4,130</b>	<b>23.8%</b>
01-59140-46-00	2014 LEASE PRINCIPAL	-	-	-	-	-	-
01-59141-46-00	LEASE INTEREST	-	-	-	-	-	-
01-59190-46-00	PRINCIPAL - FY 19 LEASE	-	14,095	-	-	(14,095)	-100.0%
01-59191-46-00	INTEREST - FY 19 LEASE	-	1,539	-	-	(1,539)	-100.0%
	<b>DEBT SERVICE</b>	<b>-</b>	<b>15,634</b>	<b>-</b>	<b>-</b>	<b>(15,634)</b>	<b>-100.0%</b>
	<b>TOTAL PUBLIC WORKS - STREETS</b>	<b>905,800</b>	<b>1,225,085</b>	<b>1,044,805</b>	<b>1,332,052</b>	<b>106,967</b>	<b>8.7%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Public Works Director	1	1	1
Fleet Mechanic	0	1	1
Executive Assistant	1	1	1
	<b>2</b>	<b>3</b>	<b>3</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PUBLIC WORKS - ADMINISTRATION</b>							
01-51010-46-01	SALARIES	151,715	202,649	201,807	205,547	2,898	1.4%
01-51011-46-01	LONGEVITY	840	1,800	1,680	2,040	240	13.3%
01-51015-46-01	OVERTIME	846	1,200	1,558	1,500	300	25.0%
01-51016-46-01	PHONE ALLOWANCE	1,340	1,090	1,020	900	(190)	-17.4%
01-51020-46-01	UNEMPLOYMENT	19	486	440	270	(216)	-44.4%
01-51030-46-01	SOCIAL SECURITY - MEDICARE	11,923	15,874	15,786	16,064	190	1.2%
01-51040-46-01	TMRS	20,027	26,364	26,170	26,500	136	0.5%
01-51060-46-01	HEALTH - LIFE INSURANCE	10,731	19,492	18,468	18,270	(1,222)	-6.3%
01-51070-46-01	WORKERS COMPENSATION	242	2,007	1,877	1,762	(245)	-12.2%
	<b>SALARIES AND BENEFITS</b>	<b>197,682</b>	<b>270,963</b>	<b>268,807</b>	<b>272,853</b>	1,891	0.7%
01-52600-46-01	IT MAINTENANCE CONTRACTS	10,511	3,100	3,099	-	(3,100)	-100.0%
01-52610-46-01	CONTRACT SERVICES	240	720	720	720	-	0.0%
01-52630-46-01	CONFERENCE/TRAVEL/TRAINING	2,099	2,650	1,025	1,300	(1,350)	-50.9%
01-52635-46-01	DUES, FEES AND LICENSES	224	1,000	599	750	(250)	-25.0%
01-52720-46-01	ENGINEERING SERVICES	5,000	7,500	5,000	7,500	-	0.0%
01-52820-46-01	TELECOMMUNICATIONS	462	1,230	1,239	1,540	310	25.2%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>18,536</b>	<b>16,200</b>	<b>11,682</b>	<b>11,810</b>	(4,390)	-27.1%
01-53090-46-01	UNIFORM AND CLOTHING	-	400	359	400	-	0.0%
01-53210-46-01	OFFICE SUPPLIES	497	500	332	500	-	0.0%
01-53215-46-01	PRINTING	251	500	200	400	(100)	-20.0%
01-53225-46-01	OFFICE MACHINERY/EQUIPMENT	317	900	500	750	(150)	-16.7%
01-53230-46-01	OTHER SUPPLIES	131	200	100	300	100	50.0%
01-53240-46-01	POSTAGE	119	150	144	150	-	0.0%
01-53455-46-01	VEHICLE FUEL	850	900	737	900	-	0.0%
01-53470-46-01	VEHICLE REPAIR	165	550	549	500	(50)	-9.1%
01-53610-46-01	MEETING EXPENSE	1,213	1,350	1,068	1,000	(350)	-25.9%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>3,542</b>	<b>5,450</b>	<b>3,989</b>	<b>4,900</b>	(550)	-10.1%
01-54930-46-01	COMMUNICATION EQUIPMENT	(900)	3,800	3,603	1,800	(2,000)	-52.6%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>(900)</b>	<b>3,800</b>	<b>3,603</b>	<b>1,800</b>	(2,000)	-52.6%
01-58006-46-01	TRANSF TO CAP/IT REPLACEMENT	3,463	2,640	2,640	2,700	60	2.3%
01-58049-46-01	TRANSFER TO FLEET REPLACEMENT	-	2,600	2,600	3,250	650	25.0%
	<b>TRANSFERS</b>	<b>3,463</b>	<b>5,240</b>	<b>5,240</b>	<b>5,950</b>	710	13.5%
	<b>TOTAL PUBLIC WORKS - ADMINISTRATION</b>	<b>222,323</b>	<b>301,653</b>	<b>293,321</b>	<b>297,313</b>	(4,339)	-1.4%

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Senior Animal Control Officer	1	1	1
Animal Control Officer	1	2	2
Kennel Attendant (part-time)	1.5	1.5	1.5
	<b>3.5</b>	<b>4.5</b>	<b>4.5</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>ANIMAL SERVICES</b>							
01-51010-47-00	SALARIES	118,353	120,928	143,538	156,202	35,274	29.2%
01-51011-47-00	LONGEVITY	1,200	2,040	2,160	3,000	960	47.1%
01-51014-47-00	ON CALL PAY	5,200	7,800	6,300	7,800	-	0.0%
01-51015-47-00	OVERTIME	6,120	7,500	7,108	7,500	-	0.0%
01-51016-47-00	PHONE ALLOWANCE	320	-	-	-	-	
01-51020-47-00	UNEMPLOYMENT TAX	102	760	1,204	630	(130)	-17.1%
01-51030-47-00	SOCIAL SECURITY MEDICARE	9,963	10,578	12,019	13,349	2,772	26.2%
01-51040-47-00	RETIREMENT	11,474	17,567	17,793	16,795	(772)	-4.4%
01-51060-47-00	HEALTH - LIFE INSURANCE	6,648	17,084	26,916	18,132	1,047	6.1%
01-51070-47-00	WORKERS COMPENSATION	2,621	3,664	4,197	4,624	960	26.2%
	<b>SALARIES AND BENEFITS</b>	<b>162,000</b>	<b>187,921</b>	<b>221,236</b>	<b>228,033</b>	<b>40,112</b>	<b>21.3%</b>
01-52610-47-00	CONTRACT SERVICES	480	480	480	720	240	50.0%
01-52630-47-00	TRAVEL AND TRAINING	1,314	2,000	860	1,500	(500)	-25.0%
01-52710-47-00	PROFESSIONAL SERVICES	16,737	16,600	16,600	17,000	400	2.4%
01-52810-47-00	UTILITIES	5,708	5,500	5,343	6,000	500	9.1%
01-52820-47-00	TELECOMMUNICATIONS	1,100	2,120	2,120	3,180	1,060	50.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>25,339</b>	<b>26,700</b>	<b>25,403</b>	<b>28,400</b>	<b>1,700</b>	<b>6.4%</b>
01-53090-47-00	UNIFORM AND CLOTHING	1,903	3,000	2,000	1,500	(1,500)	-50.0%
01-53095-47-00	SAFETY SUPPLIES/EQUIPMENT	382	2,500	300	1,000	(1,500)	-60.0%
01-53210-47-00	OFFICE SUPPLIES	-	-	-	-	-	
01-53270-47-00	OPERATING SUPPLIES	10,836	11,000	14,621	14,000	3,000	27.3%
01-53410-47-00	BUILDING MAINTENANCE	1,987	4,000	3,000	3,500	(500)	-12.5%
01-53455-47-00	VEHICLE FUEL	1,963	2,500	2,080	2,500	-	0.0%
01-53470-47-00	VEHICLE REPAIR	618	3,000	1,500	2,500	(500)	-16.7%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>17,690</b>	<b>26,000</b>	<b>23,502</b>	<b>25,000</b>	<b>(1,000)</b>	<b>-3.8%</b>
01-54900-47-00	NON CAPITAL OUTLAY < \$9,999	-	14,400	-	-	(14,400)	-100.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>-</b>	<b>14,400</b>	<b>-</b>	<b>-</b>	<b>(14,400)</b>	<b>-100.0%</b>
01-55425-47-00	CREDIT CARD MACHINE FEES	144	-	72	-	-	
	<b>OTHER EXPENSES</b>	<b>144</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>-</b>	
01-58006-47-00	TRANSF TO CAP/IT REPLACEMENT	2,555	2,860	2,860	3,150	290	10.1%
01-58049-47-00	TRANSFER TO FLEET REPLACEMENT	-	5,800	5,800	7,250	1,450	25.0%
	<b>TRANSFERS</b>	<b>2,555</b>	<b>8,660</b>	<b>8,660</b>	<b>10,400</b>	<b>1,740</b>	<b>20.1%</b>
	<b>TOTAL ANIMAL SERVICES</b>	<b>207,728</b>	<b>263,681</b>	<b>278,873</b>	<b>291,833</b>	<b>28,152</b>	<b>10.7%</b>

## 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.

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#### Personnel Schedule:

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Worker II	3	3	3
Maintenance Worker I	4	4	4
Gardener (part-time)	0	1	1
Custodian	1	1	1
	<b>11</b>	<b>12</b>	<b>12</b>

#### Capital Outlay:

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Scissor Lift (25% funding)	\$ 2,811		
Pressure washer	12,502		
Wide Area Mower	63,773	\$13,645	
Turf Aerator			
Extended Cab Truck	34,094		
All terrain utility vehicle			\$16,500
	<b>\$113,180</b>	<b>\$13,645</b>	<b>\$16,500</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>PUBLIC WORKS - PARKS</b>							
01-51010-48-00	SALARIES	360,351	418,125	403,872	451,537	33,413	8.0%
01-51011-48-00	LONGEVITY	4,200	5,880	5,400	6,960	1,080	18.4%
01-51015-48-00	OVERTIME	12,408	9,000	9,117	10,000	1,000	11.1%
01-51016-48-00	PHONE ALLOWANCE	1,680	1,680	1,200	720	(960)	-57.1%
01-51020-48-00	UNEMPLOYMENT TAX	102	2,106	2,540	1,170	(936)	-44.4%
01-51030-48-00	SOCIAL SECURITY - MEDICARE	27,261	33,253	31,144	35,895	2,642	7.9%
01-51040-48-00	RETIREMENT	48,323	55,227	52,929	55,109	(117)	-0.2%
01-51060-48-00	HEALTH / LIFE INSURANCE	53,718	66,853	64,629	66,390	(463)	-0.7%
01-51070-48-00	WORKERS COMPENSATION	7,166	7,372	6,539	7,162	(210)	-2.9%
	<b>SALARIES AND BENEFITS</b>	<b>515,209</b>	<b>599,496</b>	<b>577,370</b>	<b>634,944</b>	<b>35,448</b>	<b>5.9%</b>
01-52600-48-00	IT MAINTENANCE CONTRACTS	-	2,000	1,518	-	(2,000)	-100.0%
01-52610-48-00	CONTRACT SERVICES	3,125	3,920	3,740	2,160	(1,760)	-44.9%
01-52630-48-00	TRAVEL AND TRAINING	4,619	13,050	6,968	3,000	(10,050)	-77.0%
01-52635-48-00	DUES, FEES AND LICENSES	659	2,000	827	2,000	-	0.0%
01-52710-48-00	PROFESSIONAL SERVICES	-	4,500	4,000	12,000	7,500	166.7%
01-52810-48-00	UTILITIES	59,235	7,200	11,219	12,000	4,800	66.7%
01-52810-48-01	UTILITIES - NIEMIETZ PARK	-	32,000	26,181	32,000	-	0.0%
01-52810-48-02	UTILITIES - MULTIEVENT CENTER	31,310	42,000	40,496	42,000	-	0.0%
01-52810-48-03	UTILITIES - SCHLATHER PARK	8,471	12,000	10,676	12,000	-	0.0%
01-52810-48-04	UTILITIES - SPORTS COMPLEX	20,119	80,000	66,420	80,000	-	0.0%
01-52810-48-05	UTILITIES - AL RICH PARK	-	16,000	12,412	16,000	-	0.0%
01-52810-48-06	UTILITIES - VETERAN'S PARK	-	9,000	7,360	9,000	-	0.0%
01-52810-48-07	UTILITIES - TOLLE PARK	-	1,000	-	1,000	-	0.0%
01-52810-48-08	UTILITIES - COMMUNITY GARDEN	-	1,500	2,022	2,000	500	33.3%
01-52810-48-09	UTILITIES - YMCA	-	14,000	9,830	14,000	-	0.0%
01-52820-48-00	TELECOMMUNICATIONS	680	1,380	1,374	2,460	1,080	78.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>128,216</b>	<b>241,550</b>	<b>205,043</b>	<b>241,620</b>	<b>70</b>	<b>0.0%</b>
01-53090-48-00	UNIFORM AND CLOTHING	5,397	10,000	8,160	10,000	-	0.0%
01-53095-48-00	SAFETY SUPPLIES AND EQUIPMENT	2,290	2,500	2,265	2,500	-	0.0%
01-53210-48-00	OFFICE SUPPLIES	390	400	199	400	-	0.0%
01-53215-48-00	PRINTING	495	500	-	500	-	0.0%
01-53220-48-00	JANITORIAL SUPPLIES	110	300	268	300	-	0.0%
01-53225-48-00	OFFICE MACHINERY/EQUIPMENT	577	500	250	500	-	0.0%
01-53230-48-00	OTHER SUPPLIES	41	-	-	-	-	-
01-53240-48-00	POSTAGE	-	100	-	100	-	0.0%
01-53277-48-00	RENTAL	4,376	3,500	2,948	5,000	1,500	42.9%
01-53280-48-00	MINOR TOOLS AND EQUIPMENT	5,502	5,500	5,313	5,500	-	0.0%
01-53370-48-00	PARK MAINTENANCE/REPAIR	6,403	1,500	2,092	2,000	500	33.3%
01-53370-48-01	PARK MAINTENANCE/REPAIR - NIEMIETZ PAF	3,515	2,000	1,938	2,000	-	0.0%
01-53370-48-02	PARK MAINTENANCE/REPAIR - MEC	1,762	2,000	1,219	2,000	-	0.0%
01-53370-48-03	PARK MAINTENANCE/REPAIR - SCHLATHER	1,597	2,000	1,972	2,000	-	0.0%
01-53370-48-04	PARK MAINTENANCE/REPAIR - SPORTS COMI	1,020	3,000	2,655	3,000	-	0.0%
01-53370-48-05	PARK MAINTENANCE/REPAIR - AL RICH PARK	371	1,500	586	1,500	-	0.0%
01-53370-48-06	PARK MAINTENANCE/REPAIR - VETERAN'S P/	957	1,000	908	1,000	-	0.0%
01-53370-48-07	PARK MAINTENANCE/REPAIR - TOLLE PARKK	-	2,000	2,000	2,000	-	0.0%
01-53370-48-08	PARK MAINTENANCE/REPAIR - COMMUNITY	1,336	2,000	2,012	2,000	-	0.0%
01-53370-48-09	PARK MAINTENANCE/REPAIR - YMCA	-	500	470	500	-	0.0%
01-53372-48-00	IRRIGATION REPAIR	5,810	6,500	5,833	6,000	(500)	-7.7%
01-53375-48-00	CHEMISTRY	25,610	28,000	27,278	28,000	-	0.0%
01-53375-48-01	CHEMISTRY - NIEMIETZ PARK	-	-	-	-	-	-
01-53375-48-02	CHEMISTRY - MULTIEVENT CENTER	-	-	-	-	-	-
01-53375-48-05	CHEMISTRY - AL RICH PARK	-	-	-	-	-	-
01-53380-48-00	BOTANICAL SUPPLIES	5,911	7,500	7,307	7,500	-	0.0%
01-53380-48-02	BOTANICAL SUPPLIES - MEC	-	-	-	-	-	-
01-53390-48-00	PARK SUPPLIES	4,623	4,800	4,950	5,000	200	4.2%
01-53410-48-00	BUILDING MAINTENANCE	1,750	1,200	1,132	1,200	-	0.0%
01-53410-48-01	BUILDING MAINTENANCE - NIEMIETZ	1,853	2,000	1,922	2,000	-	0.0%
01-53410-48-02	BUILDING MAINTENANCE - MEC	803	5,000	4,028	2,000	(3,000)	-60.0%
01-53410-48-03	BUILDING MAINTENANCE - SCHLATHER	834	1,000	545	1,000	-	0.0%
01-53410-48-04	BUILDING MAINTENANCE - SPORTS COMPLE)	248	1,500	1,407	1,500	-	0.0%
01-53410-48-05	BUILDING MAINTENANCE - AL RICH PARK	486	2,000	784	2,000	-	0.0%
01-53410-48-06	BUILDING MAINTENANCE - VETERAN'S	478	500	500	500	-	0.0%



ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT	FY 20 ESTIMATED	PROPOSED	DIFFERENCE	% CHG
			BUDGET	ACTUAL	BUDGET		
01-53410-48-07	BUILDING MAINTENANCE - TOLLE PARK	33	500	500	500	-	0.0%
01-53410-48-09	BUILDING MAINTENANCE - YMCA	-	500	500	500	-	0.0%
01-53440-48-00	MACHINERY MAINTENANCE	11,101	8,500	8,499	9,000	500	5.9%
01-53455-48-00	VEHICLE FUEL	13,610	16,500	14,456	16,500	-	0.0%
01-53470-48-00	VEHICLE REPAIR	3,454	2,170	2,159	2,500	330	15.2%
01-53750-48-00	SPECIAL EVENTS EXPENSES	13,285	13,500	6,945	16,000	2,500	18.5%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>126,026</b>	<b>142,470</b>	<b>124,000</b>	<b>144,500</b>	2,030	1.4%
01-54900-48-00	NON CAPITAL OUTLAY <\$9,999	11,062	44,360	36,360	8,800	(35,560)	-80.2%
01-54910-48-00	CAPITAL OUTLAY	113,180	14,000	13,645	16,500	2,500	17.9%
01-54930-48-00	COMMUNICATION EQUIPMENT	354	2,250	1,827	2,000	(250)	-11.1%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>124,596</b>	<b>60,610</b>	<b>51,831</b>	<b>27,300</b>	(33,310)	-55.0%
01-58006-48-00	TRANSF TO CAP/IT REPLACEMENT	360	1,010	1,010	1,010	-	0.0%
01-58049-48-00	TRANSFER TO FLEET REPLACEMENT	-	16,700	16,700	20,875	4,175	25.0%
	<b>TRANSFERS</b>	<b>360</b>	<b>17,710</b>	<b>17,710</b>	<b>21,885</b>	4,175	23.6%
01-59190-48-00	PRINCIPAL - FY 19 LEASE	-	23,250	27,088	28,040	4,790	20.6%
01-59191-48-00	INTEREST - FY 19 LEASE	-	2,538	2,957	2,005	(533)	-21.0%
	<b>DEBT SERVICE</b>	<b>-</b>	<b>25,788</b>	<b>30,046</b>	<b>30,046</b>	4,258	16.5%
	<b>TOTAL PUBLIC WORKS - PARKS</b>	<b>894,407</b>	<b>1,087,624</b>	<b>1,005,999</b>	<b>1,100,295</b>	12,671	1.2%

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Finance Director	1	1	1
Accounting Manager	1	1	1
Accounts Payable/Purchasing Clerk	1	1	1
	<b>3</b>	<b>3</b>	<b>3</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT	FY 20 ESTIMATED	PROPOSED	DIFFERENCE	% CHG
			BUDGET	ACTUAL	BUDGET		
<b>FINANCE</b>							
01-51010-50-00	SALARIES	196,089	201,585	203,826	216,946	15,361	7.6%
01-51011-50-00	LONGEVITY	1,320	1,680	1,200	1,560	(120)	-7.1%
01-51015-50-00	OVERTIME	457	1,000	364	500	(500)	-50.0%
01-51016-50-00	PHONE ALLOWANCE	1,000	720	720	720	-	0.0%
01-51020-50-00	UNEMPLOYMENT	36	486	528	270	(216)	-44.4%
01-51030-50-00	SOCIAL SECURITY - MEDICARE	14,967	16,676	15,459	16,809	133	0.8%
01-51040-50-00	TMRS	25,742	26,195	26,335	27,729	1,534	5.9%
01-51060-50-00	HEALTH - LIFE INSURANCE	15,667	17,022	14,619	18,288	1,265	7.4%
01-51070-50-00	WORKERS COMPENSATION	325	416	506	843	427	102.7%
	<b>SALARIES AND BENEFITS</b>	<b>255,603</b>	<b>265,780</b>	<b>263,556</b>	<b>283,665</b>	<b>17,885</b>	<b>6.7%</b>
01-52600-50-00	IT MAINTENANCE CONTRACTS	21,006	31,000	27,000	-	(31,000)	-100.0%
01-52610-50-00	CONTRACT SERVICES	-	21,500	22,000	2,500	(19,000)	-88.4%
01-52620-50-00	PUBLICATIONS	-	150	150	150	-	0.0%
01-52630-50-00	CONFERENCE/TRAVEL/TRAINING	5,546	6,500	2,000	6,750	250	3.8%
01-52635-50-00	DUES, FEES AND LICENSES	1,142	1,100	1,200	1,200	100	9.1%
01-52670-50-00	GCAD/GCTAC	127,799	142,200	140,200	154,220	12,020	8.5%
01-52710-50-00	PROFESSIONAL SERVICES	8,080	4,500	4,000	6,500	2,000	44.4%
01-52722-50-00	AUDIT SERVICES	20,720	70,000	69,050	25,000	(45,000)	-64.3%
01-52820-50-00	TELECOMMUNICATIONS	456	460	460	460	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>184,749</b>	<b>277,410</b>	<b>266,060</b>	<b>196,780</b>	<b>(80,630)</b>	<b>-29.1%</b>
01-53090-50-00	UNIFORM AND CLOTHING	121	250	150	150	(100)	-40.0%
01-53210-50-00	OFFICE SUPPLIES	1,302	1,500	1,200	1,500	-	0.0%
01-53225-50-00	OFFICE MACHINERY/EQUIPMENT	1,354	1,200	500	750	(450)	-37.5%
01-53240-50-00	POSTAGE	1,200	1,400	1,500	1,600	200	14.3%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>3,977</b>	<b>4,350</b>	<b>3,350</b>	<b>4,000</b>	<b>(350)</b>	<b>-8.0%</b>
01-58006-50-00	TRANSF TO CAP/IT REPLACEMENT	1,080	1,050	1,050	820	(230)	-21.9%
	<b>TRANSFERS</b>	<b>1,080</b>	<b>1,050</b>	<b>1,050</b>	<b>820</b>	<b>(230)</b>	<b>-21.9%</b>
	<b>TOTAL FINANCE</b>	<b>445,408</b>	<b>548,590</b>	<b>534,016</b>	<b>485,265</b>	<b>(63,325)</b>	<b>-11.5%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Information Technology Director	1	1	1
Technology Specialist	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>

**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Community Center cabling / security	\$23,459		
Fire Alarm Monitoring System		\$30,904	
	<b>\$23,459</b>	<b>\$30,904</b>	

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>INFORMATION TECHNOLOGY</b>							
01-51010-51-00	SALARIES	146,867	150,589	139,760	146,545	(4,044)	-2.7%
01-51011-51-00	LONGEVITY	480	720	480	720	-	0.0%
01-51015-51-00	OVERTIME	-	5,000	2,500	5,000	-	0.0%
01-51016-51-00	PHONE ALLOWANCE	1,265	-	-	-	-	
01-51020-51-00	UNEMPLOYMENT	18	324	394	180	(144)	-44.4%
01-51030-51-00	SOCIAL SECURITY - MEDICARE	11,282	12,063	10,896	11,648	(415)	-3.4%
01-51040-51-00	TMRS	19,234	20,034	18,128	19,216	(819)	-4.1%
01-51060-51-00	HEALTH - LIFE INSURANCE	11,720	13,048	9,920	12,202	(846)	-6.5%
01-51070-51-00	WORKERS COMPENSATION	231	301	272	261	(39)	-13.1%
	<b>SALARIES AND BENEFITS</b>	<b>191,097</b>	<b>202,080</b>	<b>182,350</b>	<b>195,773</b>	<b>(6,307)</b>	<b>-3.1%</b>
01-52600-51-00	IT MAINTENANCE CONTRACTS	195,520	228,760	217,149	435,000	206,240	90.2%
01-52610-51-00	CONTRACT SERVICES	29,151	28,465	16,992	9,000	(19,465)	-68.4%
01-52630-51-00	CONFERENCE/TRAVEL/TRAINING	5,587	6,000	773	6,000	-	0.0%
01-52635-51-00	DUES, FEES AND LICENSES	1,975	1,500	500	1,000	(500)	-33.3%
01-52820-51-00	TELECOMMUNICATIONS	16,103	17,300	22,469	33,000	15,700	90.8%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>248,335</b>	<b>282,025</b>	<b>257,882</b>	<b>484,000</b>	<b>201,975</b>	<b>71.6%</b>
01-53090-51-00	UNIFORM AND CLOTHING	331	500	500	500	-	0.0%
01-53210-51-00	OFFICE SUPPLIES	1,935	1,000	1,000	1,000	-	0.0%
01-53225-51-00	OFFICE MACHINERY/EQUIPMENT	18,761	10,000	10,000	10,000	-	0.0%
01-53230-51-00	OTHER SUPPLIES	3,192	3,000	3,000	3,000	-	0.0%
01-53280-51-00	MINOR TOOLS & EQUIPMENT	1,989	2,000	2,000	2,000	-	0.0%
01-53430-51-00	OFFICE EQUIPMENT MAINTENANCE	2,681	5,535	5,535	5,000	(535)	-9.7%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>28,888</b>	<b>22,035</b>	<b>22,035</b>	<b>21,500</b>	<b>(535)</b>	<b>-2.4%</b>
01-54900-51-00	NON CAPITAL OUTLAY < \$9,999	-	2,180	2,180	-	(2,180)	-100.0%
01-54910-51-00	CAPITAL OUTLAY	23,459	32,820	30,904	-	(32,820)	-100.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>23,459</b>	<b>35,000</b>	<b>33,084</b>	<b>-</b>	<b>(35,000)</b>	<b>-100.0%</b>
01-58006-51-00	TRANSF TO CAP/IT REPLACEMENT	59,354	74,070	74,070	79,476	5,406	7.3%
	<b>TRANSFERS</b>	<b>59,354</b>	<b>74,070</b>	<b>74,070</b>	<b>79,476</b>	<b>5,406</b>	<b>7.3%</b>
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>551,134</b>	<b>615,210</b>	<b>569,421</b>	<b>780,749</b>	<b>165,539</b>	<b>26.9%</b>

**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.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Human Resources Manager	1	1	1
HR Generalist	1	1	1
File Clerk	.5	.5	.5
	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>HUMAN RESOURCES</b>							
01-51010-52-00	SALARIES	119,771	128,925	116,779	139,314	10,389	8.1%
01-51011-52-00	LONGEVITY	960	1,320	840	1,200	(120)	-9.1%
01-51015-52-00	OVERTIME	-	500	473	500	-	0.0%
01-51016-52-00	PHONE ALLOWANCE	720	720	720	720	-	0.0%
01-51020-52-00	UNEMPLOYMENT	21	391	520	270	(121)	-31.0%
01-51030-52-00	SOCIAL SECURITY - MEDICARE	9,183	10,057	9,019	10,843	786	7.8%
01-51040-52-00	TMRS	15,379	16,703	15,074	15,984	(718)	-4.3%
01-51060-52-00	HEALTH - LIFE INSURANCE	11,693	12,970	11,429	12,156	(814)	-6.3%
01-51070-52-00	WORKERS COMPENSATION	205	251	238	243	(7)	-3.0%
	<b>SALARIES AND BENEFITS</b>	<b>157,932</b>	<b>171,837</b>	<b>155,092</b>	<b>181,230</b>	9,393	5.5%
01-52094-52-00	PREEMPLOYMENT MEDICAL EXAMS	3,675	5,000	3,000	3,000	(2,000)	-40.0%
01-52095-52-00	MEDICAL EXAMS	235	1,500	500	1,500	-	0.0%
01-52600-52-00	IT MAINTENANCE CONTRACTS	22,632	35,750	30,861	-	(35,750)	-100.0%
01-52610-52-00	CONTRACT SERVICES	450	2,500	450	2,500	-	0.0%
01-52616-52-00	EMPLOYMENT COSTS	-	300	-	300	-	0.0%
01-52625-52-00	ADVERTISING	-	1,000	1,000	1,000	-	0.0%
01-52630-52-00	CONFERENCE/TRAVEL/TRAINING	2,583	4,500	2,174	4,500	-	0.0%
01-52635-52-00	DUES, FEES AND LICENSES	373	450	575	450	-	0.0%
01-52820-52-00	TELECOMMUNICATIONS	-	-	-	-	-	-
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>29,948</b>	<b>51,000</b>	<b>38,560</b>	<b>13,250</b>	(37,750)	-74.0%
01-53090-52-00	UNIFORM AND CLOTHING	119	625	-	625	-	0.0%
01-53210-52-00	OFFICE SUPPLIES	634	1,000	787	1,000	-	0.0%
01-53225-52-00	OFFICE MACHINERY/EQUIPMENT	186	1,500	319	1,500	-	0.0%
01-53230-52-00	OTHER SUPPLIES	244	150	50	150	-	0.0%
01-53240-52-00	POSTAGE	84	100	99	100	-	0.0%
01-53610-52-00	MEETING EXPENSE	537	250	-	250	-	0.0%
01-53800-52-00	EMPLOYEE AWARDS PROGRAM	711	850	848	850	-	0.0%
01-53810-52-00	EMPLOYEE ENGAGEMENT	8,360	27,500	9,527	27,500	-	0.0%
01-53815-52-00	STAFF TRAINING & INCENTIVES	493	1,800	1,784	2,000	200	11.1%
01-53820-52-00	ONBOARDING	1,367	2,000	1,837	2,000	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>12,735</b>	<b>35,775</b>	<b>15,251</b>	<b>35,975</b>	200	0.6%
01-58006-52-00	TRANSF TO CAP/IT REPLACEMENT	580	1,120	1,120	-	(1,120)	-100.0%
	<b>TRANSFERS</b>	<b>580</b>	<b>1,120</b>	<b>1,120</b>	<b>-</b>	<b>(1,120)</b>	<b>-100.0%</b>
	<b>TOTAL HUMAN RESOURCES</b>	<b>201,194</b>	<b>259,732</b>	<b>210,023</b>	<b>230,455</b>	(29,277)	-11.3%

**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 Fire Department budget also includes funding for the Schertz Emergency Medical Services contract.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Fire Chief	1	1	1
Assistant Fire Chief *	.375	.375	.375
Fire Marshal	1	1	1
Fire Lieutenant	6	6	6
Fire Apparatus Operators	6	6	6
Firefighter	10	14	18
	<b>24.375</b>	<b>28.375</b>	<b>32.375</b>

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

**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Upgrade Radio equipment	\$52,477	\$40,000	
Replacement hose	19,997		
	<b>\$72,474</b>	<b>\$51,000</b>	

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>FIRE DEPARTMENT</b>							
01-51010-53-00	SALARIES	1,051,697	1,404,437	1,310,152	1,505,907	101,471	7.2%
01-51011-53-00	LONGEVITY	10,080	15,120	14,040	17,520	2,400	15.9%
01-51013-53-00	CERTIFICATE PAY	4,509	28,080	16,331	16,640	(11,440)	-40.7%
01-51015-53-00	OVERTIME	182,196	211,800	206,942	220,300	8,500	4.0%
01-51016-53-00	PHONE ALLOWANCE	4,440	5,520	3,360	2,880	(2,640)	-47.8%
01-51020-53-00	UNEMPLOYMENT TAX	381	4,698	5,899	2,970	(1,728)	-36.8%
01-51030-53-00	SOCIAL SECURITY - MEDICARE	93,400	127,369	117,344	134,888	7,519	5.9%
01-51040-53-00	RETIREMENT	158,558	211,533	195,211	218,791	7,258	3.4%
01-51060-53-00	HEALTH - LIFE INSURANCE	114,815	172,041	152,143	178,352	6,312	3.7%
01-51070-53-00	WORKERS COMPENSATION	14,505	31,725	23,837	33,193	1,468	4.6%
	<b>SALARIES AND BENEFITS</b>	<b>1,634,580</b>	<b>2,212,323</b>	<b>2,045,258</b>	<b>2,331,443</b>	<b>119,120</b>	<b>5.4%</b>
01-52095-53-00	MEDICAL EXAMS	-	18,000	-	20,000	2,000	11.1%
01-52600-53-00	IT MAINTENANCE CONTRACTS	11,399	16,900	16,900	-	(16,900)	-100.0%
01-52610-53-00	CONTRACT SERVICES	35,610	38,000	38,000	39,140	1,140	3.0%
01-52620-53-00	PUBLICATIONS	2,593	4,500	4,500	4,600	100	2.2%
01-52630-53-00	TRAVEL AND TRAINING	5,284	10,000	10,000	12,000	2,000	20.0%
01-52635-53-00	DUES, FEES AND LICENSES	3,227	3,500	3,500	4,000	500	14.3%
01-52780-53-00	MEDICAL AND LAB	-	-	-	-	-	-
01-52810-53-00	UTILITIES	30,254	30,000	30,000	31,000	1,000	3.3%
01-52820-53-00	TELECOMMUNICATIONS	3,841	4,600	4,600	6,760	2,160	47.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>92,209</b>	<b>125,500</b>	<b>107,500</b>	<b>117,500</b>	<b>(8,000)</b>	<b>-6.4%</b>
01-53090-53-00	UNIFORM AND CLOTHING	5,744	10,000	10,000	12,000	2,000	20.0%
01-53095-53-00	SAFETY SUPPLIES AND EQUIPMENT	5,092	6,000	6,000	7,500	1,500	25.0%
01-53210-53-00	OFFICE SUPPLIES	430	500	500	700	200	40.0%
01-53215-53-00	PRINTING	445	250	250	250	-	0.0%
01-53220-53-00	JANITORIAL SUPPLIES	3,718	3,700	3,700	4,200	500	13.5%
01-53240-53-00	POSTAGE	31	300	300	300	-	0.0%
01-53250-53-00	PERSONAL PROTECTIVE EQUIPMENT	13,301	36,445	36,445	28,000	(8,445)	-23.2%
01-53280-53-00	MINOR TOOLS AND EQUIPMENT	6,429	5,000	5,000	5,500	500	10.0%
01-53410-53-00	BUILDING MAINTENANCE	6,389	39,250	39,250	10,000	(29,250)	-74.5%
01-53455-53-00	VEHICLE FUEL	19,594	21,000	21,000	22,000	1,000	4.8%
01-53470-53-00	VEHICLE REPAIR	11,740	20,000	20,000	21,000	1,000	5.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>72,914</b>	<b>142,445</b>	<b>142,445</b>	<b>111,450</b>	<b>(30,995)</b>	<b>-21.8%</b>
01-54900-53-00	NON CAPITAL OUTLAY < \$9,999	5,217	5,000	-	5,000	-	0.0%
01-54910-53-00	CAPITAL OUTLAY	72,474	18,750	40,000	-	(18,750)	-100.0%
01-54914-53-00	BUILDING IMPROVEMENTS	-	-	-	-	-	-
01-54930-53-00	COMMUNICATION EQUIPMENT	1,649	5,000	5,000	5,500	500	10.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>79,339</b>	<b>28,750</b>	<b>45,000</b>	<b>10,500</b>	<b>(18,250)</b>	<b>-63.5%</b>
01-55742-53-00	SCHERTZ EMS CONTRACT	410,583	439,615	439,615	473,115	33,500	7.6%
01-55745-53-00	CIBOLO VOL FIRE DEPARTMENT	211,000	-	-	-	-	-
	<b>OTHER EXPENSES</b>	<b>621,583</b>	<b>439,615</b>	<b>439,615</b>	<b>473,115</b>	<b>33,500</b>	<b>7.6%</b>
01-58006-53-00	TRANSF TO CAP/IT REPLACEMENT	15,586	17,190	17,190	17,310	120	0.7%
01-58049-53-00	TRANSFER TO FLEET REPLACEMENT	-	7,900	7,900	9,875	1,975	25.0%
	<b>TRANSFERS</b>	<b>15,586</b>	<b>25,090</b>	<b>25,090</b>	<b>27,185</b>	<b>2,095</b>	<b>8.3%</b>
01-59170-53-00	PRINCIPAL ON 2017 OBLIGATION	108,081	110,934	110,934	113,863	2,929	2.6%
01-59171-53-00	INTEREST ON 2017 OBLIGATION	15,040	12,187	12,187	9,258	(2,929)	-24.0%
	<b>DEBT SERVICE</b>	<b>123,121</b>	<b>123,121</b>	<b>123,121</b>	<b>123,121</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL FIRE DEPARTMENT</b>	<b>2,639,331</b>	<b>3,096,844</b>	<b>2,928,029</b>	<b>3,194,314</b>	<b>97,470</b>	<b>3.1%</b>

**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.

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**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Replace carpeting at City Hall	<b>\$22,826</b>		

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	PROPOSED BUDGET	DIFFERENCE	% CHG
<b>NON-DEPARTMENTAL</b>							
01-51099-99-00	SALARY SAVINGS	-	(300,000)	-	(300,000)	-	0.0%
	<b>SALARIES AND BENEFITS</b>	-	<b>(300,000)</b>	-	<b>(300,000)</b>	-	0.0%
01-52610-99-00	CONTRACT SERVICES	15,257	22,000	15,386	25,550	3,550	16.1%
01-52625-99-00	MARKETING	6,000	6,000	6,000	6,000	-	0.0%
01-52635-99-00	DUES, FEES AND LICENSES	634	1,000	634	1,000	-	0.0%
01-52650-99-00	GENERAL LIABILITY INSURANCE	107,184	108,200	108,200	110,000	1,800	1.7%
01-52810-99-00	UTILITIES	32,926	38,500	46,500	48,000	9,500	24.7%
01-52850-99-00	NEWSLETTER	-	-	-	-	-	-
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>162,001</b>	<b>175,700</b>	<b>176,720</b>	<b>190,550</b>	14,850	8.5%
01-53220-99-00	JANITORIAL SUPPLIES	1,497	3,000	3,000	3,000	-	0.0%
01-53230-99-00	OTHER SUPPLIES	6,812	6,500	6,500	6,500	-	0.0%
01-53277-99-00	RENTAL	-	1,000	1,000	1,000	-	0.0%
01-53410-99-00	BUILDING MAINTENANCE	10,178	20,000	20,000	20,000	-	0.0%
01-53455-99-00	VEHICLE FUEL	470	500	500	500	-	0.0%
01-53470-99-00	VEHICLE REPAIR	183	500	250	250	(250)	-50.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>19,140</b>	<b>31,500</b>	<b>31,250</b>	<b>31,250</b>	(250)	-0.8%
01-54900-99-00	NON CAPITAL OUTLAY < \$9,999	-	-	-	-	-	-
01-54910-99-00	CAPITAL OUTLAY	22,826	-	-	-	-	-
	<b>CAPITAL AND NON-CAPITAL</b>	<b>22,826</b>	-	-	-	-	-
01-55425-99-00	CREDIT CARD & BANK FEES	-	-	1	-	-	-
01-55730-99-00	LIBRARY DONATIONS	35,000	40,000	40,000	40,000	-	0.0%
01-55750-99-00	LOSS CONTINGENCY	3,184	-	-	-	-	-
01-55900-99-00	ECONOMIC DEVELOPMENT INCENTIVE	208,267	250,000	276,026	280,000	30,000	12.0%
01-55985-99-00	TRANSFER TO EDC	120,000	120,000	120,000	90,000	(30,000)	-25.0%
	<b>OTHER EXPENSES</b>	<b>366,452</b>	<b>410,000</b>	<b>436,027</b>	<b>410,000</b>	-	0.0%
01-56860-99-00	LAND PURCHASE	36,200	-	-	-	-	-
	<b>LAND ACQUISITION</b>	<b>36,200</b>	-	-	-	-	-
01-58006-99-00	TRANSF TO CAP/IT REPLACEMENT	-	-	-	-	-	-
01-58049-99-00	TRANSFER TO FLEET REPLACEMENT	-	4,100	4,100	5,125	1,025	25.0%
01-58060-99-00	TRANSFER TO 2015 GO BONDS	193,529	-	-	-	-	-
	<b>TRANSFERS</b>	<b>193,529</b>	<b>4,100</b>	<b>4,100</b>	<b>5,125</b>	1,025	25.0%
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>800,147</b>	<b>321,300</b>	<b>648,096</b>	<b>336,925</b>	15,625	4.9%
	<b>TOTAL GENERAL FUND</b>	<b>12,844,997</b>	<b>14,609,114</b>	<b>14,181,946</b>	<b>14,854,559</b>	245,445	1.7%
		<b>12,844,997</b>	<b>14,609,114</b>	<b>14,181,946</b>	<b>14,854,559</b>	245,445	1.7%





## 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 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET
<b>DEBT SERVICE FUND</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>548,240</b>	<b>687,990</b>	<b>687,990</b>	<b>744,522</b>
03-31100-00	PROPERTY TAXES - CURRENT	3,801,340	4,250,000	4,390,000	4,312,000
03-31120-00	PROPERTY TAXES - DELINQUENT	6,441	7,500	7,000	7,500
03-31130-00	PROPERTY TAXES-PENALTY AND INT	12,184	10,000	13,000	12,000
	<b>GENERAL TAXES</b>	<b>3,819,965</b>	<b>4,267,500</b>	<b>4,410,000</b>	<b>4,331,500</b>
03-35100-00	INTEREST	28,588	25,000	10,000	15,000
	<b>INTEREST AND OTHER SOURCES</b>	<b>28,588</b>	<b>25,000</b>	<b>10,000</b>	<b>15,000</b>
03-36550-00	OUTSIDE CONTRIBUTIONS	165,000	165,000	96,250	165,000
	<b>CONTRIBUTIONS AND GRANTS</b>	<b>165,000</b>	<b>165,000</b>	<b>96,250</b>	<b>165,000</b>
03-38505-00	TRANSFER FROM EDC	125,550	123,300	107,325	125,525
03-38539-00	TRANSFER FROM STREET MAINTENANCE FUI	-	-	-	399,500
	<b>INTERGOVERNMENTAL AND TRANSFERS</b>	<b>125,550</b>	<b>123,300</b>	<b>107,325</b>	<b>525,025</b>
	<b>TOTAL REVENUES</b>	<b>4,139,103</b>	<b>4,580,800</b>	<b>4,623,575</b>	<b>5,036,525</b>
03-52725-00	PAYING AGENT FEES	2,600	4,000	3,000	3,500
03-59070-00	2007 GENERAL OBLIG - PRINCIPAL	435,000	125,000	125,000	-
03-59071-00	2007 GENERAL OBLIG - INTEREST	15,412	2,813	2,813	-
03-59090-00	2009 GENERAL OBLIG - PRINCIPAL	620,000	-	-	-
03-59091-00	2009 GENERAL OBLIG - INTEREST	12,400	-	-	-
03-59100-00	2010 GO REFUNDING BDS - PRINC	95,000	95,000	95,000	95,000
03-59101-00	2010 GO REFUNDING BDS - INTRST	8,484	5,230	5,230	1,772
03-59110-00	2011 GENERAL OBLIG - PRINCIPAL	380,000	385,000	385,000	-
03-59111-00	2011 GENERAL OBLIG - INTEREST	199,280	191,052	4,428	-
03-59124-00	2012 GENERAL OBLIG BDS - PRINC	90,000	90,000	90,000	95,000
03-59125-00	2012 GENERAL OBLIG BDS - INT	35,550	33,300	33,300	30,525
03-59130-00	2013 GENERAL OBLIG BDS - PRINC	360,000	370,000	370,000	375,000
03-59131-00	2013 GENERAL OBLIG BDS - INT	227,618	220,040	220,040	211,844
03-59140-00	2014 GENERAL OBLIG BDS-PRINC	120,000	125,000	125,000	130,000
03-59141-00	2014 GENERAL OBLIG BDS-INT	75,875	72,200	72,200	68,375
03-59150-00	2015 GENERAL OBLIG BDS PRINC	155,000	490,000	490,000	625,000
03-59151-00	2015 GENERAL OBLIG BDS - INT	265,775	256,100	256,100	239,375
03-59160-00	2016 GO BOND PRINCIPAL	145,000	150,000	150,000	150,000
03-59161-00	2016 GO BOND INTEREST	79,925	76,975	76,975	73,975
03-59170-00	2017 CERTIFICATES OF OBLIGATION	105,000	110,000	110,000	115,000
03-59171-00	2017 CERT OF OBLIGATION - INTEREST	71,128	66,990	66,990	62,659
03-59172-00	2017 GOR BOND PRINCIPAL	105,000	745,000	745,000	760,000
03-59173-00	2017 GOR BOND INTEREST	153,870	148,320	148,319	137,935
03-59180-00	2018 GO BOND PRINCIPAL	110,000	120,000	120,000	125,000
03-59181-00	2018 GO BOND INTEREST	131,436	122,138	122,138	116,013
03-59190-00	2019 GO BOND PRINCIPAL	-	-	90,000	160,000
03-59191-00	2019 GO BOND INTEREST	-	378,825	333,642	376,600
03-59193-00	2019 CERT OF OBLIG - INTEREST	-	166,385	148,801	170,600
03-59194-00	2019 GENERAL OBLIG - PRINCIPAL	-	-	90,000	370,000
03-59195-00	2019 GENERAL OBLIG - INTEREST	-	-	88,067	158,400
03-59201-00	2020 CERT OF OBLIG - INTEREST	-	-	-	399,500
	<b>TOTAL EXPENDITURES</b>	<b>3,999,353</b>	<b>4,549,368</b>	<b>4,567,043</b>	<b>5,051,073</b>
	<b>DEBT SERVICE FUND</b>	<b>139,750</b>	<b>31,432</b>	<b>56,532</b>	<b>(14,548)</b>
	<b>ENDING FUND BALANCE</b>	<b>687,990</b>	<b>719,422</b>	<b>744,522</b>	<b>729,974</b>





## WATER AND SEWER FUND

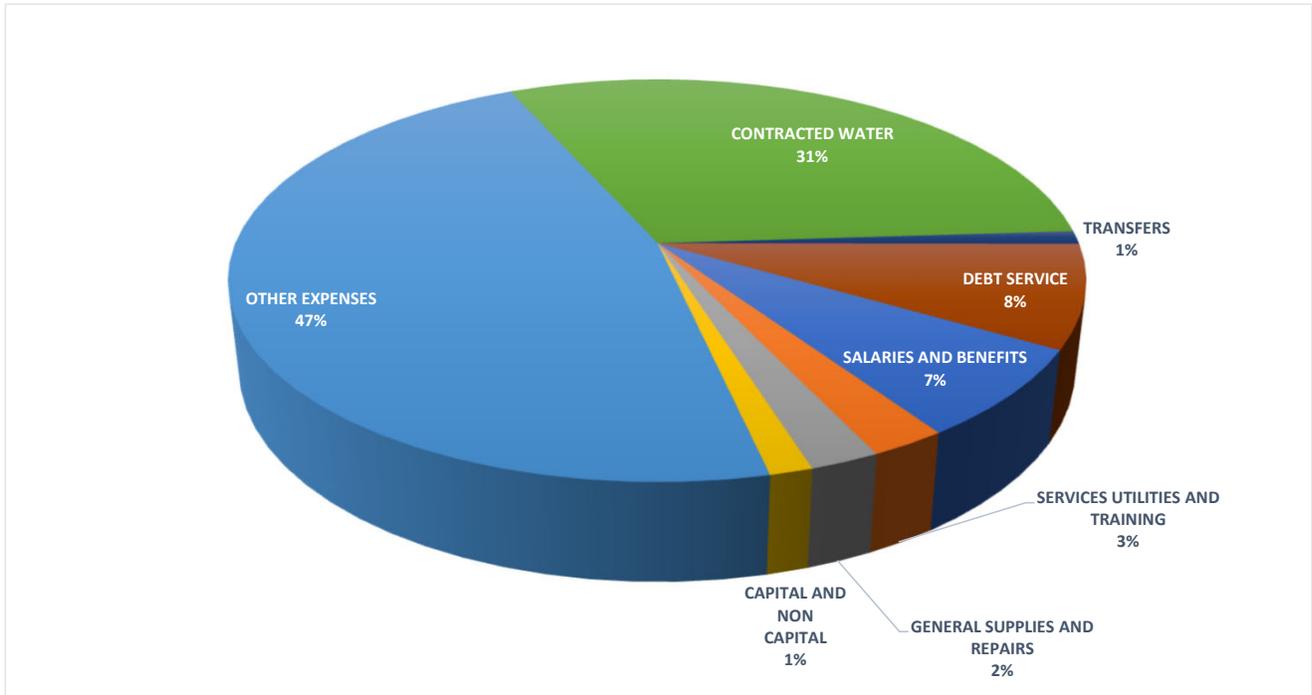
The Water-Sewer fund accounts for revenues and expenses related to the acquisition and distribution of water resources, collection and disposal of wastewater and collection and disposal of solid waste.



**UTILITY FUND SUMMARY**

	PRIOR YEAR ACTUALS	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	2,972,607	3,106,194	3,106,194	3,684,543		
REVENUES:						
SALES AND SERVICES	11,433,028	11,826,800	12,321,092	12,889,300	1,062,500	9.0%
FEES AND RENTAL	129,908	131,700	130,717	139,200	7,500	5.7%
INTEREST AND MISCELLANEOUS	105,430	102,175	87,831	80,000	(22,175)	-21.7%
CAPITAL CONTRIBUTIONS	2,426,089	-	-	-	-	
TRANSFERS AND OTHER FINANCING	403,773	-	-	-	-	
SUBTOTAL REVENUES	14,498,228	12,060,675	12,539,640	13,108,500	1,047,825	8.7%
TOTAL AVAILABLE	17,470,835	15,166,869	15,645,834	16,793,043		
EXPENDITURES:						
UTILITY ADMINISTRATION	3,800,519	3,565,425	3,548,083	3,747,512	182,087	5.1%
UTILITY OPERATIONS - GENERAL	856,760	1,140,642	913,278	1,015,661	(124,981)	-11.0%
UTILITY OPERATIONS - WASTEWATER	2,362,809	2,528,300	2,605,703	2,690,400	162,100	6.4%
UTILITY OPERATIONS - WATER	3,534,419	3,845,025	3,877,191	4,260,000	414,975	10.8%
NON-DEPARTMENTAL	929,389	994,760	1,017,038	988,050	(6,710)	-0.7%
SUBTOTAL EXPENDITURES	11,483,896	12,074,152	11,961,292	12,701,624	627,472	5.2%
<i>Diff in calculating available fund balance:</i>						
<i>Cash items not included in rev and exp</i>						
<i>Change in reserved for debt</i>	(12,829)					
<i>Investments in capital</i>	(126,872)					
<i>Capital lease proceeds</i>	83,198					
<i>Principal portion of debt</i>	(645,000)					
<i>Remove non-cash items:</i>						
<i>Depreciation</i>	669,319					
<i>capital contributions</i>	(2,426,089)					
<i>Transfers for capital and debt</i>	(403,773)					
<i>increase in accrued interest</i>	11,075					
<i>decrease in compensated absences</i>	(1,444)					
<i>amortization</i>	(28,329)					
	(2,880,745)	-	-		-	
ENDING FUND BALANCE	3,106,194	3,092,717	3,684,543	4,091,419		

DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT	FY 20 ESTIMATED	PROPOSED BUDGET	DIFFERENCE	% CHG
		BUDGET	ACTUAL			
SALARIES AND BENEFITS	772,236	939,746	805,729	905,387	(34,359)	-3.7%
SERVICES UTILITIES AND TRAINING	243,904	285,576	248,587	309,660	24,084	8.4%
GENERAL SUPPLIES AND REPAIRS	210,777	260,770	235,281	282,700	21,930	8.4%
CAPITAL AND NON CAPITAL	185,226	183,630	155,759	174,250	(9,380)	-5.1%
OTHER EXPENSES	6,436,187	5,623,500	5,714,987	5,946,470	322,970	5.7%
CONTRACTED WATER	3,295,138	3,603,525	3,626,995	3,898,000	294,475	8.2%
TRANSFERS	78,400	123,540	123,540	133,730	10,190	8.2%
DEBT SERVICE	262,028	1,053,865	1,050,414	1,051,426	(2,439)	-0.2%
GRAND TOTAL	11,483,896	12,074,152	11,961,292	12,701,624	627,472	5.2%



ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG	
			CURRENT BUDGET	ESTIMATED ACTUAL			
02-31100-00-00	WATER SALES - RESIDENTIAL	3,633,323	3,721,700	3,899,062	4,055,000	333,300	9.0%
02-31110-00-00	WATER SALES - COMMERCIAL	927,389	943,900	1,183,464	1,202,600	258,700	27.4%
02-31200-00-00	WASTE WATER - RESIDENTIAL	2,998,598	3,180,000	3,261,411	3,326,600	146,600	4.6%
02-31210-00-00	WASTE WATER - COMMERCIAL	234,358	252,600	280,565	340,400	87,800	34.8%
02-31300-00-00	GARBAGE COLLECTION-RESIDENTIAL	1,561,582	1,576,000	1,648,287	1,761,100	185,100	11.7%
02-31310-00-00	GARBAGE COLLECTION-COMMERCIAL	1,185,236	1,240,300	1,168,120	1,241,100	800	0.1%
02-31400-00-00	LATE FEES	135,960	136,300	106,000	136,300	-	0.0%
02-31420-00-00	ADMINISTRATIVE PENALTY	25,725	25,000	21,925	32,000	7,000	28.0%
02-31600-00-00	RECYCLING FEES	279,627	285,500	296,493	312,000	26,500	9.3%
02-31700-00-00	WATER ACQUISITION FEE	400,200	415,300	410,226	432,000	16,700	4.0%
02-31900-00-00	ACCOUNT SET UP FEES	51,030	50,200	45,540	50,200	-	0.0%
	<b>SALES AND SERVICES</b>	<b>11,433,028</b>	<b>11,826,800</b>	<b>12,321,092</b>	<b>12,889,300</b>	<b>1,062,500</b>	<b>9.0%</b>
02-32100-00-00	CONNECT FEES	600	500	800	1,000	500	100.0%
02-32200-00-00	METER INSTALLATION FEES	7,305	5,000	7,320	6,400	1,400	28.0%
02-32250-00-00	METER SALES	42,087	110,000	95,311	110,000	-	0.0%
02-32251-00-00	COST OF SALES - METERS	(42,226)	(100,000)	(86,894)	(100,000)	-	0.0%
02-32260-00-00	HYDRANT METER RENTAL	28,733	26,000	34,635	27,400	1,400	5.4%
02-32500-00-00	TAP FEES	4,893	1,500	2,767	4,400	2,900	193.3%
02-34540-00-00	CREDIT CARD FEES	88,516	88,700	76,777	90,000	1,300	1.5%
	<b>FEES AND RENTAL</b>	<b>129,908</b>	<b>131,700</b>	<b>130,717</b>	<b>139,200</b>	<b>7,500</b>	<b>5.7%</b>
02-35100-00-00	INTEREST	88,204	89,700	58,527	66,200	(23,500)	-26.2%
02-35300-00-00	MISC RECEIPTS	8,498	5,600	7,461	6,600	1,000	17.9%
02-35315-00-00	NSF FEES	5,275	4,400	4,400	4,900	500	11.4%
02-35325-00-00	ADMINISTRATIVE FEES	2,575	2,475	1,500	2,300	(175)	-7.1%
02-35410-00-00	CASH OVER/SHORT	27	-	2	-	-	-
02-35500-00-00	INSURANCE PROCEEDS	-	-	15,941	-	-	-
02-35600-00-00	SALE OF ASSETS	28	-	-	-	-	-
02-35620-00-00	SALE OF MATERIALS	824	-	-	-	-	-
	<b>INTEREST AND MISCELLANEOUS</b>	<b>105,430</b>	<b>102,175</b>	<b>87,831</b>	<b>80,000</b>	<b>(22,175)</b>	<b>-21.7%</b>
02-36600-00-00	CONTRIBUTED CAPITAL	2,426,089	-	-	-	-	-
	<b>CAPITAL CONTRIBUTIONS</b>	<b>2,426,089</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
02-38512-00-00	TRANSFER FROM 06 BONDS	(155,000)	-	-	-	-	-
02-38514-00-00	TRANSFER FROM 07 BONDS	(155,338)	-	-	-	-	-
02-38522-00-00	TRANSFER FROM WATER IMPACT	511,477	-	-	-	-	-
02-38524-00-00	TRANSFER FM WASTEWATER IMPACT	510,165	-	-	-	-	-
02-38555-00-00	TRANSFER FROM 12 REVENUE BONDS	(307,530)	-	-	-	-	-
02-39000-00-00	OTHER FINANCING SOURCES	-	-	-	-	-	-
	<b>TRANSFERS AND OTHER FINANCING</b>	<b>403,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL UTILITY REVENUE</b>	<b>14,498,228</b>	<b>12,060,675</b>	<b>12,539,640</b>	<b>13,108,500</b>	<b>1,047,825</b>	<b>8.7%</b>

**Water - Sewer Fund**

**42 – Utility Billing Administration**

Function: Utility billing administration is responsible for the billing and collection of approximately 9,500 utility accounts. Tasks include billing, collection, work orders and customer relations. Direct costs of solid waste collection are included in this budget.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Utility Billing Manager	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	1	2	2
	<b>3</b>	<b>4</b>	<b>4</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		PROPOSED	DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL			
<b>UTILITY BILLING ADMINISTRATION</b>							
02-51010-42-00	SALARIES	129,794	147,704	149,053	164,421	16,718	11.3%
02-51011-42-00	LONGEVITY	4,080	4,440	4,440	4,920	480	10.8%
02-51015-42-00	OVERTIME	134	1,500	307	600	(900)	-60.0%
02-51020-42-00	UNEMPLOYMENT TAX	31	648	578	360	(288)	-44.4%
02-51030-42-00	SOCIAL SECURITY - MEDICARE	10,028	11,754	11,654	13,001	1,247	10.6%
02-51040-42-00	RETIREMENT	17,303	19,520	19,518	21,447	1,926	9.9%
02-51060-42-00	HEALTH - LIFE INSURANCE	17,328	21,761	20,871	24,162	2,401	11.0%
02-51070-42-00	WORKERS COMPENSATION	210	558	400	292	(266)	-47.7%
	<b>SALARIES AND BENEFITS</b>	<b>178,908</b>	<b>207,885</b>	<b>206,821</b>	<b>229,202</b>	<b>21,317</b>	<b>10.3%</b>
02-52600-42-00	IT MAINTENANCE CONTRACTS	6,322	13,000	12,989	27,300	14,300	110.0%
02-52610-42-00	CONTRACT SERVICES	21,902	22,000	19,210	20,000	(2,000)	-9.1%
02-52630-42-00	TRAVEL AND TRAINING	75	1,800	400	1,500	(300)	-16.7%
02-52640-42-00	BILLING SERVICE - DATA PROSE	13,003	14,400	12,981	14,000	(400)	-2.8%
02-52650-42-00	GENERAL LIABILITY INSURANCE	33,028	33,500	33,717	35,000	1,500	4.5%
02-52680-42-00	LEGAL SERVICES	44,495	40,000	20,000	20,000	(20,000)	-50.0%
02-52682-42-00	LEGAL SERVICES-COLLECTION	243	1,000	505	1,000	-	0.0%
02-52722-42-00	AUDIT SERVICES	8,880	10,000	10,000	10,500	500	5.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>127,949</b>	<b>135,700</b>	<b>109,802</b>	<b>129,300</b>	<b>(6,400)</b>	<b>-4.7%</b>
02-53090-42-00	UNIFORM AND CLOTHING	471	500	311	400	(100)	-20.0%
02-53210-42-00	OFFICE SUPPLIES	2,247	2,400	2,400	2,400	-	0.0%
02-53215-42-00	PRINTING	1,581	3,500	2,230	2,500	(1,000)	-28.6%
02-53225-42-00	OFFICE MACHINERY AND EQUIPMENT	1,319	-	-	-	-	-
02-53240-42-00	POSTAGE	46,459	50,000	50,003	52,000	2,000	4.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>52,077</b>	<b>56,400</b>	<b>54,944</b>	<b>57,300</b>	<b>900</b>	<b>1.6%</b>
02-55425-42-00	CREDIT CARD MACHINE FEES	63,629	65,000	67,698	68,000	3,000	4.6%
02-55720-42-00	FALL/SPRING CLEANUP	29,338	70,000	35,000	70,000	-	0.0%
02-55735-42-00	GENERAL FUND - ADMIN FEES	172,110	179,200	188,535	262,170	82,970	46.3%
02-55764-42-00	REGIONAL WTR DEV GRP	-	300	300	300	-	0.0%
02-55767-42-00	SOLID WASTE CONTRACT	2,561,168	2,687,700	2,721,485	2,830,000	142,300	5.3%
02-55768-42-00	REFUSE TRANSFER TO GENERAL	60,263	62,000	62,258	-	(62,000)	-100.0%
02-55770-42-00	CIBOLO VALLEY LOCAL GOVT CORP	480,000	100,000	100,000	100,000	-	0.0%
02-55900-42-00	CHARGE OFF WATER ACCOUNTS	73,958	-	-	-	-	-
	<b>OTHER EXPENSES</b>	<b>3,440,465</b>	<b>3,164,200</b>	<b>3,175,276</b>	<b>3,330,470</b>	<b>166,270</b>	<b>5.3%</b>
02-58006-42-00	TRANSFER TO IT REPLACEMENT FD	1,120	1,240	1,240	1,240	-	0.0%
	<b>TRANSFERS</b>	<b>1,120</b>	<b>1,240</b>	<b>1,240</b>	<b>1,240</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL UTILITY BILLING ADMINISTRATION</b>	<b>3,800,519</b>	<b>3,565,425</b>	<b>3,548,083</b>	<b>3,747,512</b>	<b>182,087</b>	<b>5.1%</b>

**Water - Sewer Fund**

**46 – Utility Operations - General**

Function: Utility Operations - General is the cost center for the shared costs of operations of the City's water and wastewater systems. Staff ensures the health and well-being of the citizens of Cibolo by providing a safe supply of water, a sanitary sewer system and maintaining the distribution systems of both.

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**Personnel Schedule:**

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Assistant Public Works Director	1	1	1
Infrastructure Inspector	.5	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Fleet Mechanic	.5	0	0
Utilities Operator II	3	3	3
Utilities Operator I	3	3	3
Meter Reader/Customer Service Technician	1	1	1
	<b>13</b>	<b>12</b>	<b>12</b>

**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Haul Truck & Trailer	\$60,373		
Mini Excavator	63,688		
Scissor Lift (25%)	2,811		
	<b>\$126,872</b>		

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL		
<b>UTILITY OPERATIONS - GENERAL</b>						
02-51010-46-00	SALARIES	405,542	521,495	410,983	487,702	(33,793) -6.5%
02-51011-46-00	LONGEVITY	3,000	5,280	3,600	5,040	(240) -4.5%
02-51013-46-00	CERTIFICATE PAY	283	-	-	-	-
02-51014-46-00	ON-CALL PAY	5,200	5,200	4,640	5,200	- 0.0%
02-51015-46-00	OVERTIME	24,293	20,000	22,674	20,000	- 0.0%
02-51016-46-00	PHONE ALLOWANCE	2,860	2,464	1,280	720	(1,744) -70.8%
02-51020-46-00	UNEMPLOYMENT TAX	194	2,430	1,956	1,080	(1,350) -55.6%
02-51030-46-00	SOCIAL SECURITY - MEDICARE	31,578	42,483	32,553	39,678	(2,805) -6.6%
02-51040-46-00	RETIREMENT	57,284	70,555	56,287	65,455	(5,100) -7.2%
02-51060-46-00	HEALTH - LIFE INSURANCE	51,881	80,245	55,825	72,502	(7,743) -9.6%
02-51070-46-00	WORKERS COMPENSATION	11,213	11,709	9,111	8,808	(2,901) -24.8%
	<b>SALARIES AND BENEFITS</b>	<b>593,328</b>	<b>761,861</b>	<b>598,908</b>	<b>706,185</b>	<b>(55,676) -7.3%</b>
02-52600-46-00	IT MAINTENANCE CONTRACTS	7,681	15,600	15,241	-	(15,600) -100.0%
02-52610-46-00	CONTRACT SERVICES	6,300	15,200	9,951	16,700	1,500 9.9%
02-52630-46-00	TRAVEL AND TRAINING	8,174	13,200	7,750	9,200	(4,000) -30.3%
02-52635-46-00	DUES, FEES AND LICENSES	2,587	3,000	2,759	3,000	- 0.0%
02-52710-46-00	PROFESSIONAL SERVICES	1,251	8,500	-	2,500	(6,000) -70.6%
02-52810-46-00	UTILITIES	60,864	45,000	35,057	6,000	(39,000) -86.7%
02-52820-46-00	TELECOMMUNICATIONS	3,427	4,776	3,801	6,460	1,684 35.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>90,284</b>	<b>105,276</b>	<b>74,559</b>	<b>43,860</b>	<b>(61,416) -58.3%</b>
02-53090-46-00	UNIFORM AND CLOTHING	6,637	10,000	8,122	10,000	- 0.0%
02-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	3,995	5,500	3,909	6,000	500 9.1%
02-53210-46-00	OFFICE SUPPLIES	1,294	1,250	663	1,250	- 0.0%
02-53215-46-00	PRINTING	52	600	251	500	(100) -16.7%
02-53220-46-00	JANITORIAL SUPPLIES	30	250	111	200	(50) -20.0%
02-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	580	50	-	200	150 300.0%
02-53230-46-00	OTHER SUPPLIES	5,554	3,500	2,002	2,500	(1,000) -28.6%
02-53240-46-00	POSTAGE	252	550	167	250	(300) -54.5%
02-53280-46-00	MINOR TOOLS AND EQUIPMENT	4,442	7,000	5,251	7,000	- 0.0%
02-53410-46-00	BUILDING MAINTENANCE	3,316	3,500	2,846	2,500	(1,000) -28.6%
02-53440-46-00	MACHINERY MAINTENANCE	18,411	16,000	17,991	25,000	9,000 56.3%
02-53455-46-00	VEHICLE FUEL	22,807	25,000	20,920	25,000	- 0.0%
02-53470-46-00	VEHICLE REPAIRS	10,601	9,670	7,066	9,500	(170) -1.8%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>77,971</b>	<b>82,870</b>	<b>69,299</b>	<b>89,900</b>	<b>7,030 8.5%</b>
02-54900-46-00	NON CAPITAL OUTLAY <\$9,999	13,941	31,580	9,134	5,250	(26,330) -83.4%
02-54910-46-00	CAPITAL OUTLAY	126,872	-	-	-	-
02-54930-46-00	COMMUNICATION EQUIPMENT	1,398	7,050	5,102	4,000	(3,050) -43.3%
02-54999-46-00	CONTRA CAPITAL ACCOUNT	(126,872)	-	-	-	-
	<b>CAPITAL AND NON-CAPITAL</b>	<b>15,339</b>	<b>38,630</b>	<b>14,236</b>	<b>9,250</b>	<b>(29,380) -76.1%</b>
02-58001-46-00	TRANSFER TO GENERAL FUND	75,000	97,000	97,000	101,850	4,850 5.0%
02-58006-46-00	TRANSFER TO IT REPLACEMENT FD	2,280	2,200	2,200	2,920	720 32.7%
02-58049-46-00	TRANSFER TO FLEET REPLACEMENT	-	23,100	23,100	27,720	4,620 20.0%
	<b>TRANSFERS</b>	<b>77,280</b>	<b>122,300</b>	<b>122,300</b>	<b>132,490</b>	<b>10,190 8.3%</b>
02-59190-46-00	PRINCIPAL - FY 19 LEASE	-	26,781	30,632	31,709	4,928 18.4%
02-59191-46-00	INTEREST - FY 19 LEASE	2,558	2,924	3,344	2,268	(656) -22.4%
	<b>DEBT SERVICE</b>	<b>2,558</b>	<b>29,705</b>	<b>33,976</b>	<b>33,976</b>	<b>4,271 14.4%</b>
	<b>TOTAL UTILITY OPERATIONS - GENERAL</b>	<b>856,760</b>	<b>1,140,642</b>	<b>913,278</b>	<b>1,015,661</b>	<b>(124,981) -11.0%</b>

**Water - Sewer Fund**

**54 – Utility Operations-Wastewater**

Function: Utility Operations-Wastewater accounts for the separate direct costs related to the wastewater services and distribution system in the City.

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ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		PROPOSED BUDGET	DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL			
<b>UTILITY OPERATIONS - WASTEWATER</b>							
02-52710-54-00	PROFESSIONAL SERVICES	180	6,000	-	6,000	-	0.0%
02-52810-54-00	UTILITIES	8,289	16,000	8,702	14,400	(1,600)	-10.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>8,469</b>	<b>22,000</b>	<b>8,702</b>	<b>20,400</b>	<b>(1,600)</b>	<b>-7.3%</b>
02-53272-54-00	MAIN REPAIR SEWER	4,085	16,300	26,677	20,000	3,700	22.7%
02-53277-54-00	RENTAL	-	2,500	1,586	2,500	-	0.0%
02-53375-54-00	CHEMISTRY	-	18,500	18,250	21,000	2,500	13.5%
02-53420-54-00	LIFT STATION MAINTENANCE	23,852	9,700	10,776	10,500	800	8.2%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>27,937</b>	<b>47,000</b>	<b>57,289</b>	<b>54,000</b>	<b>7,000</b>	<b>14.9%</b>
02-55766-54-00	CIBOLO CREEK MUNICIPAL AUTH.	2,326,404	2,459,300	2,539,711	2,616,000	156,700	6.4%
	<b>OTHER EXPENSES</b>	<b>2,326,404</b>	<b>2,459,300</b>	<b>2,539,711</b>	<b>2,616,000</b>	<b>156,700</b>	<b>6.4%</b>
	<b>TOTAL UTILITY OPERATIONS - WASTEWATER</b>	<b>2,362,809</b>	<b>2,528,300</b>	<b>2,605,703</b>	<b>2,690,400</b>	<b>162,100</b>	<b>6.4%</b>

**Water - Sewer Fund**

**55 – Utility Operations - Water**

Function: Utility Operations-Water accounts for the separate direct costs related to the water supply and distribution system in the City.

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**Capital Outlay:**

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Transponder replacement program	<b>\$139,877</b>	<b>\$127,027</b>	<b>\$120,000</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL		
<b>UTILITY OPERATIONS - WATER</b>						
02-52510-55-00	LABORATORY FEES	16,601	22,000	9,924	17,500	(4,500) -20.5%
02-52710-55-00	PROFESSIONAL SERVICES	-	-	-	40,000	40,000
02-52810-55-00	UTILITIES - WATER PLANTS	-	-	45,000	58,000	58,000
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>16,601</b>	<b>22,000</b>	<b>54,924</b>	<b>115,500</b>	<b>93,500 425.0%</b>
02-53271-55-00	MAIN REPAIR WATER	48,324	52,000	29,016	55,000	3,000 5.8%
02-53277-55-00	RENTAL	85	4,500	2,412	4,000	(500) -11.1%
02-53375-55-00	CHEMISTRY	20	10,000	2,740	7,500	(2,500) -25.0%
02-53415-55-00	TOWER SITE MAINTENANCE	4,363	8,000	19,582	15,000	7,000 87.5%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>52,792</b>	<b>74,500</b>	<b>53,749</b>	<b>81,500</b>	<b>7,000 9.4%</b>
02-54955-55-00	WATER METERS	30,000	45,000	14,496	45,000	- 0.0%
02-54956-55-00	TRANSPONDERS	139,887	100,000	127,027	120,000	20,000 20.0%
	<b>CAPITAL AND NON-CAPITAL</b>	<b>169,887</b>	<b>145,000</b>	<b>141,523</b>	<b>165,000</b>	<b>20,000 13.8%</b>
02-56000-55-00	WATER PURCHASED-LK DUNLAP	350,921	377,300	403,299	430,000	52,700 14.0%
02-56010-55-00	CRWA BONDS-LK DUNLAP CIBOLO	220,547	222,320	222,312	219,500	(2,820) -1.3%
02-56012-55-00	CRWA BONDS-MID CITIES CIBOLO	215,701	229,380	229,367	220,000	(9,380) -4.1%
02-56013-55-00	CRWA BONDS-MID CITIES SAWS/DSP	123,258	131,070	131,067	126,000	(5,070) -3.9%
02-56014-55-00	CRWA BONDS-WELLS RANCH CIBOLO	825,240	911,925	911,887	1,012,500	100,575 11.0%
02-56015-55-00	CRWA BONDS-WR CRYSTAL CLR LSE	331,666	361,400	361,383	396,000	34,600 9.6%
02-56020-55-00	CONTR WATER-LAKE DUNLAP CIBOLO	198,442	203,850	203,842	204,000	150 0.1%
02-56024-55-00	CONTR WATER-WELLS RANCH CIBOLO	309,603	320,140	320,129	349,500	29,360 9.2%
02-56025-55-00	CONTR WATER-WR CRYSTAL CLR LSE	115,812	119,755	119,750	131,000	11,245 9.4%
02-56030-55-00	PLANT M&O-LAKE DUNLAP CIBOLO	198,876	91,980	128,268	137,000	45,020 48.9%
02-56032-55-00	PLANT M&O-MID CITIES CIBOLO	60,992	61,380	87,194	98,500	37,120 60.5%
02-56033-55-00	PLANT M&O-MID CITIES SAWS/DSP	34,852	35,075	49,825	56,500	21,425 61.1%
02-56034-55-00	PLANT M&O-WELLS RANCH CIBOLO	101,986	111,120	169,560	191,000	79,880 71.9%
02-56035-55-00	PLANT M&O-WR CRYSTAL CLR LSE	38,149	41,565	63,427	71,500	29,935 72.0%
02-56040-55-00	CRWA ADMIN-LAKE DUNLAP CIBOLO	51,244	95,580	59,284	32,500	(63,080) -66.0%
02-56042-55-00	CRWA ADMIN-MID CITIES CIBOLO	-	25,820	-	18,500	(7,320) -28.4%
02-56043-55-00	CRWA ADMIN-MID CITIES SAWS/DSP	-	14,755	-	10,500	(4,255) -28.8%
02-56044-55-00	CRWA ADMIN-WELLS RANCH CIBOLO	82,529	153,930	95,477	89,000	(64,930) -42.2%
02-56045-55-00	CRWA ADMIN-WR CRYSTAL CLR LSE	30,872	57,580	35,715	34,500	(23,080) -40.1%
02-56500-55-00	WATER CONTRACT-CITY OF SCHERTZ	4,447	37,600	35,209	70,000	32,400 86.2%
	<b>CONTRACTED WATER</b>	<b>3,295,138</b>	<b>3,603,525</b>	<b>3,626,995</b>	<b>3,898,000</b>	<b>294,475 8.2%</b>
	<b>TOTAL UTILITY OPERATIONS - WATER</b>	<b>3,534,419</b>	<b>3,845,025</b>	<b>3,877,191</b>	<b>4,260,000</b>	<b>414,975 10.8%</b>

**Water - Sewer Fund**

**99 –Non-departmental**

Function: The non-departmental budget was created to reflect expenses related to debt service and expenses which are not department specific.

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ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		PROPOSED BUDGET	DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL			
<b>NON-DEPARTMENTAL</b>							
02-51099-99-00	SALARY SAVINGS	-	(30,000)	-	(30,000)	-	0.0%
	<b>SALARIES AND BENEFITS</b>	-	<b>(30,000)</b>	-	<b>(30,000)</b>	-	<b>0.0%</b>
02-52725-99-00	PAYING AGENT FEES	600	600	600	600	-	0.0%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	-	<b>0.0%</b>
02-55000-99-00	DEPRECIATION	669,319	-	-	-	-	
	<b>OTHER EXPENSES</b>	<b>669,319</b>	-	-	-	-	
02-59063-99-00	2006 20-YR REVENUE BDS-INT	66,420	214,150	214,150	212,330	(1,820)	-0.8%
02-59071-99-00	2007 GEN OBLIG BOND-INTEREST	10,262	35,800	35,788	-	(35,800)	-100.0%
02-59123-99-00	2012 REVENUE BONDS	147,063	509,400	509,400	512,490	3,090	0.6%
02-59151-99-00	2015 GO REFUNDING	35,726	160,800	160,800	196,750	35,950	22.4%
02-59191-99-00	INTEREST - FY 19	-	104,010	96,300	95,880	(8,130)	-7.8%
	<b>DEBT SERVICE</b>	<b>259,470</b>	<b>1,024,160</b>	<b>1,016,438</b>	<b>1,017,450</b>	<b>(6,710)</b>	<b>-0.7%</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>929,389</b>	<b>994,760</b>	<b>1,017,038</b>	<b>988,050</b>	<b>(6,710)</b>	<b>-0.7%</b>
	<b>TOTAL UTILITIES</b>	<b>11,483,896</b>	<b>12,074,152</b>	<b>11,961,292</b>	<b>12,701,624</b>	<b>627,472</b>	<b>5.2%</b>





## 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 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	517,378	605,076	605,076	592,293		
REVENUES:						
SERVICE CHARGES	686,298	698,200	716,105	745,700	47,500	6.8%
INTEREST AND MISCELLANEOUS	2,472,296	13,000	23,877	8,900	(4,100)	-31.5%
TRANSFERS	75,445	-	-	-		
SUBTOTAL REVENUES	3,234,039	711,200	739,982	754,600	43,400	6.1%
TOTAL AVAILABLE	3,751,417	1,316,276	1,345,058	1,346,893		
EXPENDITURES:						
DRAINAGE OPERATIONS	664,852	804,417	752,764	772,745	(31,672)	-3.9%
SUBTOTAL EXPENDITURES	664,852	804,417	752,764	772,745	(31,672)	-3.9%
<i>Diff in calculating available fund balance:</i>						
<i>GASB 68 Pension cost</i>	-					
<i>Increase in compensated absences</i>	575					
<i>Investments in capital</i>	(80,282)					
<i>Depreciation</i>	133,445					
<i>capital contributions</i>	(2,459,782)					
<i>transfers for debt/capital</i>	(75,445)					
	(2,481,489)	-	-		-	
ENDING FUND BALANCE	605,076	511,859	592,293	574,149		



ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL		
40-32900-00	DRAINAGE FEES - RESIDENTIAL	591,128	602,600	617,829	39,900	6.6%
40-32910-00	DRAINAGE FEES-COMMERCIAL	95,170	95,600	98,276	7,600	7.9%
	<b>SERVICE CHARGES</b>	<b>686,298</b>	<b>698,200</b>	<b>716,105</b>	<b>47,500</b>	<b>6.8%</b>
40-35105-00	INTEREST	12,514	13,000	6,315	(4,400)	-33.8%
40-35300-00	MISCELLANEOUS RECEIPTS	-	-	762	300	
40-35500-00	CONTRIBUTED CAPITAL	2,459,782	-	-	-	
40-35600-00	SALE OF ASSETS	-	-	16,800	-	
	<b>INTEREST AND MISCELLANEOUS</b>	<b>2,472,296</b>	<b>13,000</b>	<b>23,877</b>	<b>(4,100)</b>	<b>-31.5%</b>
40-38531-00	TRANSFER FROM DRAINAGE IMPACT	-	-	-	-	
40-38553-00	TRANSFER FROM 11 GO BOND	75,445	-	-	-	
	<b>TRANSFERS</b>	<b>75,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	
40-39000-00	OTHER FINANCING SOURCES	-	-	-	-	
	<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL DRAINAGE UTILITY REVENUES</b>	<b>3,234,039</b>	<b>711,200</b>	<b>739,982</b>	<b>43,400</b>	<b>6.1%</b>

## Drainage Utility District

### 46 –Drainage Utility District

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

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#### Personnel Schedule:

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Superintendent	1	1	1
Crew Leader	1	1	1
Street Sweeper (title change)	1	1	1
Maintenance Worker II (title change)	2	2	2
Maintenance Worker I (title change)	3	3	3
	<b>8</b>	<b>8</b>	<b>8</b>

#### Capital Outlay:

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Skid – steer	\$77,471		
Scissor Lift (25%)	2,811		
Mowers		\$40,285	
Mulcher			\$29,300
All terrain utility vehicle and sprayer			15,850
	<b>\$80,282</b>	<b>\$40,285</b>	<b>\$45,150</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20	PROPOSED	DIFFERENCE	% CHG
				ESTIMATED ACTUAL	BUDGET		
<b><u>DRAINAGE UTILITY OPERATIONS</u></b>							
40-51010-46	SALARIES	257,507	292,020	295,521	297,242	5,222	1.8%
40-51011-46	LONGEVITY	3,360	4,320	4,320	5,280	960	22.2%
40-51015-46	OVERTIME	2,448	5,600	4,429	5,600	-	0.0%
40-51016-46	PHONE ALLOWANCE	1,200	500	400	-	(500)	-100.0%
40-51020-46	UNEMPLOYMENT TAX	72	1,296	1,407	720	(576)	-44.4%
40-51030-46	SOCIAL SECURITY - MEDICARE	19,709	23,190	23,132	23,571	381	1.6%
40-51040-46	RETIREMENT	34,151	38,514	38,682	38,885	371	1.0%
40-51060-46	HEALTH - LIFE INSURANCE	43,336	51,362	49,870	48,267	(3,095)	-6.0%
40-51070-46	WORKERS COMPENSATION	9,691	11,516	10,715	9,950	(1,567)	-13.6%
	<b>SALARIES AND BENEFITS</b>	<b>371,475</b>	<b>428,318</b>	<b>428,477</b>	<b>429,515</b>	<b>1,197</b>	<b>0.3%</b>
40-52600-46	IT MAINTENANCE CONTRACTS	-	1,500	1,500	1,500	-	0.0%
40-52610-46	CONTRACT SERVICES	1,445	3,420	2,280	3,420	-	0.0%
40-52615-46	CONTRACT DRAINAGE MAINTENANCE	-	30,000	-	30,000	-	0.0%
40-52630-46	TRAVEL AND TRAINING	413	1,650	1,650	2,100	450	27.3%
40-52635-46	DUES, FEES AND LICENSES	610	500	500	500	-	0.0%
40-52650-46	GENERAL LIABILITY INSURANCE	6,081	6,500	5,530	6,500	-	0.0%
40-52710-46	PROFESSIONAL FEES	-	2,500	-	2,500	-	0.0%
40-52720-46	ENGINEERING SERVICES	17,053	88,000	80,885	-	(88,000)	-100.0%
40-52810-46	UTILITIES	7,732	7,000	5,733	7,000	-	0.0%
40-52820-46	TELECOMMUNICATIONS	368	1,620	1,126	2,000	380	23.5%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>33,702</b>	<b>142,690</b>	<b>99,203</b>	<b>55,520</b>	<b>(87,170)</b>	<b>-61.1%</b>
40-53090-46	UNIFORM AND CLOTHING	4,748	5,000	5,154	5,500	500	10.0%
40-53095-46	SAFETY SUPPLIES AND EQUIPMENT	2,594	3,500	3,501	3,500	-	0.0%
40-53210-46	OFFICE SUPPLIES	478	600	340	600	-	0.0%
40-53215-46	PRINTING	-	500	500	500	-	0.0%
40-53220-46	JANITORIAL SUPPLIES	30	200	115	200	-	0.0%
40-53225-46	OFFICE MACHINERY AND EQUIPMENT	288	300	300	300	-	0.0%
40-53230-46	OTHER SUPPLIES	205	250	250	200	(50)	-20.0%
40-53240-46	POSTAGE	24	250	250	250	-	0.0%
40-53276-46	DRAINAGE MAINTENANCE	13,140	32,000	19,958	32,000	-	0.0%
40-53277-46	EQUIPMENT RENTAL	2,385	2,500	1,500	2,500	-	0.0%
40-53280-46	MINOR TOOLS AND EQUIPMENT	5,480	5,000	4,097	5,000	-	0.0%
40-53410-46	BUILDING MAINTENANCE	2,968	3,000	2,836	2,500	(500)	-16.7%
40-53440-46	MACHINERY MAINTENANCE	19,013	19,500	19,539	20,000	500	2.6%
40-53445-46	SWEEPER MAINTENANCE	5,694	7,500	16,555	5,000	(2,500)	-33.3%
40-53455-46	VEHICLE FUEL	15,764	16,500	15,386	17,000	500	3.0%
40-53470-46	VEHICLE REPAIRS	1,462	2,000	1,985	2,000	-	0.0%
	<b>GENERAL SUPPLIES AND REPAIRS</b>	<b>74,272</b>	<b>98,600</b>	<b>92,266</b>	<b>97,050</b>	<b>(1,550)</b>	<b>-1.6%</b>
40-54900-46	NON-CAPITAL OUTLAY	4,257	21,649	21,297	4,050	(17,599)	-81.3%
40-54910-46	CAPITAL OUTLAY	80,282	41,850	40,285	110,150	68,300	163.2%
40-54930-46	COMMUNICATION EQUIPMENT	496	4,500	3,827	4,500	-	0.0%
40-54999-46	CONTRA CAPITAL ACCOUNT	(80,282)	-	-	-	-	-
	<b>CAPITAL AND NON-CAPITAL</b>	<b>4,753</b>	<b>67,999</b>	<b>65,409</b>	<b>118,700</b>	<b>50,701</b>	<b>74.6%</b>
40-55000-46	DEPRECIATION	133,445	-	-	-	-	-
40-55735-46	TRANSFER TO GENERAL/ADMIN	13,998	14,200	14,800	15,100	900	6.3%
40-55900-46	CHARGE OFF UNCOLLECTIBLE ACCTS	1,346	-	-	-	-	-
	<b>OTHER EXPENSES</b>	<b>148,790</b>	<b>14,200</b>	<b>14,800</b>	<b>15,100</b>	<b>900</b>	<b>6.3%</b>
40-58001-46	TRANSFER TO GENERAL FUND	31,500	43,000	43,000	45,150	2,150	5.0%
40-58006-46	TRANSFER TO IT REPLACEMENT FD	360	510	510	790	280	54.9%
40-58049-46	TRANSFER TO FLEET REPLACEMENT	-	9,100	9,100	10,920	1,820	20.0%
	<b>TRANSFERS</b>	<b>31,860</b>	<b>52,610</b>	<b>52,610</b>	<b>56,860</b>	<b>4,250</b>	<b>8.1%</b>
	<b>TOTAL DRAINAGE UTILITY DISTRICT</b>	<b>664,852</b>	<b>804,417</b>	<b>752,764</b>	<b>772,745</b>	<b>(31,672)</b>	<b>-3.9%</b>





## 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 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	481,612	480,908	480,908	597,656		
REVENUES:						
GENERAL TAXES	537,613	620,000	634,000	700,000	80,000	12.9%
INTEREST AND MISCELLANEOUS	10,939	10,000	6,852	8,600	(1,400)	-14.0%
TRANSFERS	120,000	120,000	120,000	90,000	(30,000)	-25.0%
SUBTOTAL REVENUES	668,552	750,000	760,852	798,600	48,600	6.5%
TOTAL AVAILABLE	1,150,164	1,230,908	1,241,760	1,396,256		
EXPENDITURES:						
ECONOMIC DEVELOPMENT	669,255	659,716	644,104	746,769	87,053	13.2%
SUBTOTAL EXPENDITURES	669,255	659,716	644,104	746,769	87,053	13.2%
ENDING FUND BALANCE	480,908	571,192	597,656	649,487		

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT	FY 20 ESTIMATED	PROPOSED	DIFFERENCE	% CHG
			BUDGET	ACTUAL	BUDGET		
05-31200-00	SALES TAX	537,613	620,000	634,000	700,000	80,000	12.9%
05-35105-00	INTEREST	10,939	10,000	6,852	8,600	(1,400)	-14.0%
05-35300-00	MISCELLANEOUS REVENUE	-	-	508	-	-	
05-38501-00	TRANSFER FROM GENERAL FUND	120,000	120,000	120,000	90,000	(30,000)	-25.0%
<b>TOTAL EDC REVENUES</b>		<b>668,552</b>	<b>750,000</b>	<b>761,360</b>	<b>798,600</b>	<b>48,600</b>	<b>6.5%</b>

## Economic Development Fund

### 42- Economic Development

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

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#### Personnel Schedule:

Position Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Economic Development Director	1	1	1
Deputy Economic Development Dir	0	1	1
Business Development Coordinator	1	0	0
Business Retention & Expansion Specialist	0	1	1
	<b>2</b>	<b>3</b>	<b>3</b>

#### Capital Outlay:

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021
Old Town District enhancements	\$158,398		
Interstate signage		\$45,000	
	<b>\$158,398</b>	<b>\$45,000</b>	

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20		PROPOSED	DIFFERENCE	% CHG
			CURRENT BUDGET	ESTIMATED ACTUAL			
<b>ECONOMIC DEVELOPMENT</b>							
05-51010-42	SALARIES	163,206	220,825	209,580	221,899	1,074	0.5%
05-51011-42	LONGEVITY	1,320	1,560	1,560	1,920	360	23.1%
05-51015-42	OVERTIME	-	-	7	-	-	
05-51016-42	PHONE ALLOWANCE	960	-	-	-	-	
05-51020-42	UNEMPLOYMENT TAX	18	486	555	270	(216)	-44.4%
05-51030-42	SOCIAL SECURITY-MEDICARE	12,685	17,068	16,174	17,122	55	0.3%
05-51040-42	RETIREMENT	21,410	28,346	26,810	28,246	(100)	-0.4%
05-51060-42	HEALTH-LIFE INSURANCE	11,749	19,535	16,926	18,295	(1,240)	-6.3%
05-51070-42	WORKERS COMPENSATION	247	426	401	384	(41)	-9.7%
	<b>SALARIES AND BENEFITS</b>	<b>211,595</b>	<b>288,245</b>	<b>272,013</b>	<b>288,137</b>	<b>(108)</b>	<b>0.0%</b>
05-52600-42	IT MAINTENANCE CONTRACTS	8,625	18,200	18,200	15,600	(2,600)	-14.3%
05-52620-42	PUBLICATIONS	175	-	-	140	140	
05-52625-42	MARKETING, PROMOTION & ADVERT	29,475	35,900	34,400	24,750	(11,150)	-31.1%
05-52630-42	TRAVEL, TRAINING & CONFERENCES	16,299	24,520	12,696	11,750	(12,770)	-52.1%
05-52635-42	DUES, FEES AND LICENSES	3,365	4,250	4,250	3,900	(350)	-8.2%
05-52650-42	GENERAL LIABILITY INSURANCE	926	1,375	1,375	1,430	55	4.0%
05-52680-42	LEGAL SERVICES	19,688	19,600	19,600	20,000	400	2.0%
05-52710-42	PROFESSIONAL SERVICES	19,005	-	-	-	-	
05-52750-42	PROFESSIONAL STUDIES	-	-	-	110,000	110,000	
05-52820-42	TELECOMMUNICATIONS	319	1,200	1,200	1,540	340	28.3%
	<b>SERVICES, UTILITIES AND TRAINING</b>	<b>97,878</b>	<b>105,045</b>	<b>91,721</b>	<b>189,110</b>	<b>84,065</b>	<b>80.0%</b>
05-53090-42	UNIFORM AND CLOTHING	-	500	330	350	(150)	-30.0%
05-53210-42	OFFICE SUPPLIES	1,341	3,000	2,039	2,000	(1,000)	-33.3%
05-53215-42	PRINTING	454	1,000	770	800	(200)	-20.0%
05-53240-42	POSTAGE	61	150	65	100	(50)	-33.3%
05-53277-42	RENTAL	-	1,200	1,200	1,500	300	25.0%
05-53280-42	MINOR TOOLS AND EQUIPMENT	778	750	624	1,000	250	33.3%
05-53455-42	VEHICLE FUEL	550	1,500	628	800	(700)	-46.7%
05-53470-42	VEHICLE REPAIR	361	1,000	778	1,000	-	0.0%
05-53610-42	MEETINGS EXPENSE	5,186	9,600	5,348	7,000	(2,600)	-27.1%
	<b>GENERAL SUPPLIES AND REPAIR</b>	<b>8,732</b>	<b>18,700</b>	<b>11,781</b>	<b>14,550</b>	<b>(4,150)</b>	<b>-22.2%</b>
05-54900-42	NON-CAPITAL OUTLAY	8,160	5,626	5,554	2,750	(2,876)	-51.1%
05-54910-42	CAPITAL OUTLAY	158,398	-	45,000	-	-	
05-54999-42	CONTRA CAPITAL ACCOUNT	(158,398)	-	-	-	-	
	<b>CAPITAL AND NON-CAPITAL</b>	<b>8,160</b>	<b>5,626</b>	<b>50,554</b>	<b>2,750</b>	<b>(2,876)</b>	<b>-51.1%</b>
05-55735-42	CIBOLO PROFESSIONAL SERVICES	6,000	6,000	6,000	10,560	4,560	76.0%
05-55785-42	RAILROAD LAND LEASE	5,665	6,000	5,835	6,010	10	0.2%
05-55800-42	ECONOMIC DEVELOPMENT GRANTS	46,398	103,500	80,000	103,500	-	0.0%
05-55910-42	2008 CO-SALES TAX NOTES	125,550	123,300	123,300	128,232	4,932	4.0%
	<b>OTHER EXPENSES</b>	<b>183,613</b>	<b>238,800</b>	<b>215,135</b>	<b>248,302</b>	<b>9,502</b>	<b>4.0%</b>
05-58001-42	TRANSFER TO GENERAL FUND	158,398	-	-	-	-	
05-58006-42	TRANSFER TO IT REPLACEMENT FD	880	800	400	920	120	15.0%
05-58049-42	TRANSFER TO FLEET REPLACEMENT	-	2,500	2,500	3,000	500	20.0%
	<b>TRANSFERS</b>	<b>159,278</b>	<b>3,300</b>	<b>2,900</b>	<b>3,920</b>	<b>620</b>	<b>18.8%</b>
	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>669,255</b>	<b>659,716</b>	<b>644,104</b>	<b>746,769</b>	<b>87,053</b>	<b>13.2%</b>





## 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 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>CIBOLO PUBLIC FACILITY CORPORATION</u></b>					
	<b>BEGINNING FUND BALANCE</b>	-	<b>250,815</b>	<b>250,815</b>	<b>63,210</b>
18-32670-00-00	AGREEMENT AND AMENDMENT FEES	250,000	-	-	-
18-35100-00-00	INTEREST INCOME	815	2,000	1,800	250
	<b>TOTAL REVENUES</b>	<b>250,815</b>	<b>2,000</b>	<b>1,800</b>	<b>250</b>
18-57400-00-00	LAND ACQUISITION	-	200,000	189,405	-
	<b>TOTAL EXPENDITURES</b>	-	<b>200,000</b>	<b>189,405</b>	-
<b>Fund number: 18</b>	<b>CIBOLO PUBLIC FACILITY CORPORATION</b>	<b>250,815</b>	<b>(198,000)</b>	<b>(187,605)</b>	<b>250</b>
	<b>ENDING FUND BALANCE</b>	<b>250,815</b>	<b>52,815</b>	<b>63,210</b>	<b>63,460</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>CIBOLOFEST</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>(439)</b>	<b>11,368</b>	<b>11,368</b>	<b>27,091</b>
21-34540-00-00	CREDIT CARD FEES	35	50	168	-
21-35100-00-00	INTEREST INCOME	489	500	206	150
21-36110-00-00	SPONSORSHIPS - DONATIONS	26,650	25,000	18,950	-
21-36250-00-00	CIBOLOFEST	6,936	6,000	15,964	-
21-36350-00-00	BOOTH RENTALS	5,215	5,500	5,715	-
21-36355-00-00	CAR SHOW ENTRY FEE	-	-	1,934	-
21-36425-00-00	SILENT AUCTION	3,436	3,000	3,680	-
	<b>TOTAL REVENUES</b>	<b>42,761</b>	<b>40,050</b>	<b>46,617</b>	<b>150</b>
21-52610-00-00	CONTRACT ENTERTAINMENT EXPENSE	17,737	18,000	20,300	-
21-52625-00-00	ADVERTISING, MARKETING & PROMO	2,084	2,500	457	-
21-53090-00-00	CLOTHING & UNIFORM	2,065	2,000	2,882	-
21-53270-00-00	OPERATING SUPPLIES	2,655	2,500	2,944	-
21-53277-00-00	EQUIPMENT RENTAL	5,842	6,000	4,214	-
21-53455-00-00	FUEL	538	500	-	-
21-55425-00-00	CREDIT CARD MACHINE FEES	33	45	97	-
	<b>TOTAL EXPENDITURES</b>	<b>30,954</b>	<b>31,545</b>	<b>30,894</b>	<b>-</b>
<b>Fund number: 21</b>	<b>CIBOLOFEST</b>	<b>11,807</b>	<b>8,505</b>	<b>15,723</b>	<b>150</b>
	<b>ENDING FUND BALANCE</b>	<b>11,368</b>	<b>19,873</b>	<b>27,091</b>	<b>27,241</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>WATER IMPACT FEES</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>774,903</b>	<b>1,035,807</b>	<b>1,035,807</b>	<b>1,497,296</b>
22-32705-00	IMPACT FEES - WATER (2014)	763,740	557,225	450,418	503,300
22-35100-00	INTEREST	14,695	5,000	11,071	10,000
	<b>TOTAL REVENUES</b>	<b>778,435</b>	<b>562,225</b>	<b>461,489</b>	<b>513,300</b>
22-52715-00	ENGINEERING - IMPACT FEE STUDY	6,054	27,929	-	40,000
22-54916-00-27	WATER DISTRIBUTION - HAECKERVILLE	511,477	-	-	400,000
	<b>TOTAL EXPENDITURES</b>	<b>517,531</b>	<b>27,929</b>	<b>-</b>	<b>440,000</b>
<b>Fund number: 22</b>	<b>WATER IMPACT FEES</b>	<b>260,904</b>	<b>534,296</b>	<b>461,489</b>	<b>73,300</b>
	<b>ENDING FUND BALANCE</b>	<b>1,035,807</b>	<b>1,570,103</b>	<b>1,497,296</b>	<b>1,570,596</b>

**Waterline Projects:**

Impact Fee Study	6,054	27,929	-	40,000
Water distribution - Haeckerville Rd from Water Plant #3	511,477	-	-	-
Water distribution - Haeckerville Rd south of Schaefer				400,000
	<b>517,531</b>	<b>27,929</b>	<b>-</b>	<b>440,000</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>WASTEWATER IMPACT FEES</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>1,531,195</b>	<b>1,930,826</b>	<b>1,930,826</b>	<b>2,097,575</b>
24-32720-00	IMPACT FEES - WASTEWATER	18,680	8,966	5,978	-
24-32725-00	IMPACT FEES - WASTEWATER (2014)	881,460	527,460	386,373	481,440
24-35100-00	INTEREST	38,784	10,000	17,175	10,000
24-35150-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>938,924</b>	<b>546,426</b>	<b>409,526</b>	<b>491,440</b>
24-52710-00	CCN ACQUISITION	23,074	100,000	50,000	100,000
24-52715-00	ENGINEERING - IMPACT FEE STUDY	6,054	27,929	-	40,000
24-54917-46-32	SEWER LINE PROJECTS-FM78	510,165	-	-	-
24-54917-00-33	SEWER LINE PROJECTS - FM 78 East	-	1,687,000	192,777	2,100,000
	<b>TOTAL EXPENDITURES</b>	<b>539,293</b>	<b>1,814,929</b>	<b>242,777</b>	<b>2,240,000</b>
<b>Fund number: 24</b>	<b>WASTEWATER IMPACT FEES</b>	<b>399,631</b>	<b>(1,268,503)</b>	<b>166,749</b>	<b>(1,748,560)</b>
	<b>ENDING FUND BALANCE</b>	<b>1,930,826</b>	<b>662,323</b>	<b>2,097,575</b>	<b>349,015</b>

**Wastewaterline Projects:**

CCN Acquisition - Wastewater	23,074	100,000	50,000	100,000
Impact Fee Study	6,054	27,929	-	40,000
Extension - along the length of FM78	510,165	-	-	-
Extension - along FM78 East of Main St	-	1,687,000	192,777	2,100,000
	<b>539,293</b>	<b>1,814,929</b>	<b>242,777</b>	<b>2,240,000</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>TRAFFIC IMPACT FEES</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>927,151</b>	<b>1,135,850</b>	<b>1,135,850</b>	<b>1,630,577</b>
29-32750-00	IMPACT FEES - TRAFFIC (NORTH)	19,032	-	11,712	-
29-32755-00	IMPACT FEES - TRAFFIC (NORTH-2014)	178,940	198,380	457,236	108,723
29-32765-00	IMPACT FEES - TRAFFIC (SOUTH-2014)	-	-	12,693	377,250
29-35100-00	INTEREST	27,297	12,000	13,086	10,000
29-38120-00	INTERGOVERNMENTAL	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>225,269</b>	<b>210,380</b>	<b>494,727</b>	<b>495,973</b>
29-52715-00	ENGINEERING - IMPACT FEE STUDY	6,054	27,929	-	40,000
29-57400-00-58	LAND ACQUISITION	10,516	-	-	-
29-57600-00-56	CONSTRUCTION COSTS-HAECKERVILLE RD NORTH	-	500,000	-	750,000
	<b>TOTAL EXPENDITURES</b>	<b>16,570</b>	<b>527,929</b>	<b>-</b>	<b>790,000</b>
<b>Fund number: 29</b>	<b>TRAFFIC IMPACT FEES</b>	<b>208,699</b>	<b>(317,549)</b>	<b>494,727</b>	<b>(294,027)</b>
	<b>ENDING FUND BALANCE</b>	<b>1,135,850</b>	<b>818,301</b>	<b>1,630,577</b>	<b>1,336,550</b>

**Traffic Projects:**

Land appraisal fees	10,516	-	-	-
Impact Fee Study	6,054	27,929	-	40,000
Haeckerville Road - from FM 78 South to Town Creek	-	500,000	-	750,000
	<u>16,570</u>	<u>527,929</u>	<u>-</u>	<u>790,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>STREET IMPACT FEES</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>129,556</b>	<b>14,301</b>	<b>14,301</b>	<b>939</b>
30-35100-00	INTEREST	2,507	-	105	20
	<b>TOTAL REVENUES</b>	<b>2,507</b>	<b>-</b>	<b>105</b>	<b>20</b>
30-52720-00	ENGINEERING SERVICES	78,000	-	-	-
30-57500-00-57	ENGINEERING - PAVEMENT MANAGEMENT PROGRAM	39,762	14,350	13,467	-
	<b>TOTAL EXPENDITURES</b>	<b>117,762</b>	<b>14,350</b>	<b>13,467</b>	<b>-</b>
<b>Fund number: 30</b>	<b>STREET IMPACT FEES</b>	<b>(115,255)</b>	<b>(14,350)</b>	<b>(13,362)</b>	<b>20</b>
	<b>ENDING FUND BALANCE</b>	<b>14,301</b>	<b>(49)</b>	<b>939</b>	<b>959</b>

**Traffic Projects:**

FM 1103 Realignment/Extension	-	-	-	-
Pavement management program	39,762	14,350	13,467	-
Borgfeld Road improvements	-	-	-	-
ROW acquisition at Green Valley Rd (W of FM1103-TSPIA)	78,000	-	-	-
	<u>117,762</u>	<u>14,350</u>	<u>13,467</u>	<u>-</u>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>DRAINAGE IMPACT FEES</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>1,965,867</b>	<b>2,205,229</b>	<b>2,205,229</b>	<b>2,400,515</b>
31-32800-00	IMPACT FEES - DRAINAGE	13,707	-	4,230	-
31-32805-00	IMPACT FEES - DRAINAGE (2014)	176,610	184,730	179,423	131,928
31-35100-00	INTEREST	55,099	20,000	26,633	18,000
	<b>TOTAL REVENUES</b>	<b>245,416</b>	<b>204,730</b>	<b>210,286</b>	<b>149,928</b>
31-52715-00	ENGINEERING - IMPACT FEE STUDY	6,054	19,000	15,000	40,000
31-54927-00-41	DRAINAGE IMPROVEMENTS-TOWN CREEK	-	1,670,000	-	1,750,000
31-54927-00-43	DRAINAGE IMPROVEMENTS-TOLLE RD	-	-	-	400,000
31-57500-00-43	ENGINEERING - TOLLE ROAD	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>6,054</b>	<b>1,689,000</b>	<b>15,000</b>	<b>2,190,000</b>
<b>Fund number: 31</b>	<b>DRAINAGE IMPACT FEES</b>	<b>239,362</b>	<b>(1,484,270)</b>	<b>195,286</b>	<b>(2,040,072)</b>
	<b>ENDING FUND BALANCE</b>	<b>2,205,229</b>	<b>720,959</b>	<b>2,400,515</b>	<b>360,443</b>
 <b><u>Drainage Projects:</u></b>					
	Drainage improvements - Tolle Road	-	-	-	400,000
	Impact Fee Study	6,054	19,000	15,000	40,000
	Town Creek Drainage Improvements	-	1,670,000	-	1,750,000
		<u>6,054</u>	<u>1,689,000</u>	<u>15,000</u>	<u>2,190,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>PARK LAND FEES</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>541,502</b>	<b>714,927</b>	<b>714,927</b>	<b>796,981</b>
32-35100-00	INTEREST	14,956	9,000	15,000	10,000
32-36200-00	PARK LAND FEES	24,600	-	24,600	-
32-36215-00	BUILDER PARK IMPROVEMENT FEES	163,800	115,200	154,800	43,200
	<b>TOTAL REVENUES</b>	<b>203,356</b>	<b>124,200</b>	<b>194,400</b>	<b>53,200</b>
32-57400-48-00	LAND ACQUISITION	-	120,000	112,346	-
32-57600-48-62	CONSTRUCTION COSTS-BALLFIELDS	29,931	-	-	-
32-57600-48-63	CONSTRUCTION COSTS-SCHLATHER PARK	-	80,000	-	100,000
32-57600-48-64	CONSTRUCTION COSTS - SPLASH PAD	-	225,000	-	240,000
32-57600-48-64	CONSTRUCTION COSTS - PEDESTRIAN	-	250,000	-	250,000
	<b>TOTAL EXPENDITURES</b>	<b>29,931</b>	<b>675,000</b>	<b>112,346</b>	<b>590,000</b>
<b>Fund number: 32</b>	<b>PARK LAND FEES</b>	<b>173,425</b>	<b>(550,800)</b>	<b>82,054</b>	<b>(536,800)</b>
	<b>ENDING FUND BALANCE</b>	<b>714,927</b>	<b>164,127</b>	<b>796,981</b>	<b>260,181</b>

**Park Projects:**

Turning Stone public infrastructure agreement	-	-	-	-
Land Acquisition - Warbler Woods trailhead	-	120,000	112,346	-
Participation in bond project - ballfields	29,931	-	-	-
Schlather Pk improvements	-	80,000	-	100,000
Splash pad	-	225,000	-	240,000
Pedestrian Interconnectivity - ballfield complex	-	250,000	-	250,000
	<b>29,931</b>	<b>675,000</b>	<b>112,346</b>	<b>590,000</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>COURT TECHNOLOGY</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>11,754</b>	<b>12,912</b>	<b>12,912</b>	<b>11,269</b>
33-34520-00	COURT TECHNOLOGY FEES	6,335	6,000	3,254	5,000
33-35100-00	INTEREST	201	250	50	100
	<b>TOTAL REVENUES</b>	<b>6,536</b>	<b>6,250</b>	<b>3,304</b>	<b>5,100</b>
33-52600-44	IT MAINTENANCE CONTRACTS	5,378	6,000	4,947	6,000
	<b>TOTAL EXPENDITURES</b>	<b>5,378</b>	<b>6,000</b>	<b>4,947</b>	<b>6,000</b>
<b>Fund number: 33</b>	<b>COURT TECHNOLOGY</b>	<b>1,158</b>	<b>250</b>	<b>(1,643)</b>	<b>(900)</b>
	<b>ENDING FUND BALANCE</b>	<b>12,912</b>	<b>13,162</b>	<b>11,269</b>	<b>10,369</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>COURT SECURITY</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>23,391</b>	<b>17,892</b>	<b>17,892</b>	<b>18,725</b>
34-34510-00	COURT SECURITY FEES	4,751	4,500	3,524	4,500
34-35100-00	INTEREST	491	500	96	200
	<b>TOTAL REVENUES</b>	<b>5,242</b>	<b>5,000</b>	<b>3,620</b>	<b>4,700</b>
34-55775-00	COURT SECURITY	10,741	5,000	2,787	4,700
	<b>TOTAL EXPENDITURES</b>	<b>10,741</b>	<b>5,000</b>	<b>2,787</b>	<b>4,700</b>
<b>Fund number: 34</b>	<b>COURT SECURITY</b>	<b>(5,499)</b>	<b>-</b>	<b>833</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>17,892</b>	<b>17,892</b>	<b>18,725</b>	<b>18,725</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>POLICE SEIZURE FUND</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>2,668</b>	<b>4,810</b>	<b>4,810</b>	<b>9,048</b>
35-34755-00	STATE FORFEITURES	2,078	-	4,198	-
35-35100-00	INTEREST	64	50	40	50
	<b>TOTAL REVENUES</b>	<b>2,142</b>	<b>50</b>	<b>4,238</b>	<b>50</b>
35-53250-43	OFFICERS EQUIPMENT AND SUPPLIE	-	4,500	-	4,500
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>
<b>Fund number: 35</b>	<b>POLICE SEIZURE FUND</b>	<b>2,142</b>	<b>(4,450)</b>	<b>4,238</b>	<b>(4,450)</b>
	<b>ENDING FUND BALANCE</b>	<b>4,810</b>	<b>360</b>	<b>9,048</b>	<b>4,598</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>POLICE EDUCATION</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>9,549</b>	<b>12,367</b>	<b>12,367</b>	<b>15,182</b>
36-34730-00	LEOSE FUND	2,567	2,600	2,742	2,750
36-35100-00	INTEREST	251	150	73	150
	<b>TOTAL REVENUES</b>	<b>2,818</b>	<b>2,750</b>	<b>2,815</b>	<b>2,900</b>
36-52630-43	TRAVEL AND TRAINING	-	6,000	-	7,500
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>7,500</b>
<b>Fund number: 36</b>	<b>POLICE EDUCATION</b>	<b>2,818</b>	<b>(3,250)</b>	<b>2,815</b>	<b>(4,600)</b>
	<b>ENDING FUND BALANCE</b>	<b>12,367</b>	<b>9,117</b>	<b>15,182</b>	<b>10,582</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b><u>POLICE SPECIAL FUND</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>9,910</b>	<b>10,506</b>	<b>10,506</b>	<b>13,891</b>
37-34720-00	POLICE DONATIONS	-	-	2,500	-
37-34721-00	ANIMAL SERVICES DONATIONS	400	2,000	2,000	-
37-34760-00	ABANDONED PROPERTY	-	-	1,356	-
37-35100-00	INTEREST	196	150	62	60
37-36129-00	GRANTS -POLICE DEPT	19,164	-	-	-
	<b>TOTAL REVENUES</b>	<b>19,760</b>	<b>2,150</b>	<b>5,918</b>	<b>60</b>
37-53250-43	OFFICERS EQUIPMENT/SUPPLIES	19,164	-	-	-
37-53270-43	OPERATING SUPPLIES	-	4,575	-	4,150
37-52710-47	PROFESSIONAL SERVICES	-	1,000	375	-
37-53270-47	OPERATING SUPPLIES	-	4,900	-	2,750
37-54910-47	CAPITAL OUTLAY	-	2,000	2,158	-
	<b>TOTAL EXPENDITURES</b>	<b>19,164</b>	<b>12,475</b>	<b>2,533</b>	<b>6,900</b>
<b>Fund number: 37</b>	<b>POLICE SPECIAL FUND</b>	<b>596</b>	<b>(10,325)</b>	<b>3,385</b>	<b>(6,840)</b>
	<b>ENDING FUND BALANCE</b>	<b>10,506</b>	<b>181</b>	<b>13,891</b>	<b>7,051</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED BUDGET	FY 21 PROPOSED BUDGET
<b>CHILD SAFETY FUND</b>					
	<b>BEGINNING FUND BALANCE</b>	<b>93,464</b>	<b>44,622</b>	<b>44,622</b>	<b>61,683</b>
38-34505-00	CHILD SAFETY PROGRAM	28,569	28,600	28,857	29,400
38-35100-00	INTEREST	2,249	2,500	279	2,500
	<b>TOTAL REVENUES</b>	<b>30,818</b>	<b>31,100</b>	<b>29,136</b>	<b>31,900</b>
38-54910-00	CAPITAL OUTLAY	62,273	-	-	-
38-58001-00	TRANSFER TO GENERAL FUND	17,387	21,700	12,075	21,700
	<b>TOTAL EXPENDITURES</b>	<b>79,660</b>	<b>21,700</b>	<b>12,075</b>	<b>21,700</b>
<b>Fund number: 38</b>	<b>CHILD SAFETY FUND</b>	<b>(48,842)</b>	<b>9,400</b>	<b>17,061</b>	<b>10,200</b>
	<b>ENDING FUND BALANCE</b>	<b>44,622</b>	<b>54,022</b>	<b>61,683</b>	<b>71,883</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET
<b><u>STREET MAINTENANCE FUND</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>1,036,323</b>	<b>819,973</b>	<b>819,973</b>	<b>1,302,221</b>
39-31200-00	SALES TAX - STREET/MAINT	537,613	620,000	634,000	700,000
39-35105-00	INTEREST	22,868	24,000	7,160	20,000
	<b>TOTAL REVENUES</b>	<b>560,481</b>	<b>644,000</b>	<b>641,160</b>	<b>720,000</b>
39-52615-00	STREET MAINTENANCE	676,831	750,000	38,912	1,250,000
39-58001-00	TRANSFER TO GENERAL FUND	100,000	120,000	120,000	120,000
39-58003-00	TRANSFER TO DEBT SERVICE FUND	-	-	-	395,500
	<b>TOTAL EXPENDITURES</b>	<b>776,831</b>	<b>870,000</b>	<b>158,912</b>	<b>1,765,500</b>
<b>Fund number: 39</b>	<b>STREET MAINTENANCE FUND</b>	(216,350)	(226,000)	482,248	(1,045,500)
	<b>ENDING FUND BALANCE</b>	<b>819,973</b>	<b>593,973</b>	<b>1,302,221</b>	<b>256,721</b>



## 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 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET
<b><u>CAPITAL / IT REPLACEMENT FUND</u></b>					
	<b>BEGINNING FUND BALANCE</b>	<b>63,371</b>	<b>119,757</b>	<b>119,757</b>	<b>106,330</b>
06-35105-00-00	INTEREST	1,944	2,000	2,000	2,000
06-38501-00-00	TRANSFER FROM GENERAL FUND	103,933	136,435	136,435	136,435
06-38502-00-00	TRANSFER FROM UTILITY FUND	3,400	12,840	12,840	12,840
06-38505-00-00	TRANSFER FROM EDC FUND	880	800	800	800
06-38540-00-00	TRANSFER FROM DRAINAGE FUND	360	510	510	510
	<b>TOTAL REVENUES</b>	<b>110,517</b>	<b>152,585</b>	<b>152,585</b>	<b>152,585</b>
06-54900-00-00	NON-CAPITAL OUTLAY	31,846	51,500	43,027	100,600
06-54910-00-00	CAPITAL OUTLAY	22,285	126,000	122,985	-
	<b>TOTAL EXPENDITURES</b>	<b>54,131</b>	<b>177,500</b>	<b>166,012</b>	<b>100,600</b>
<b>Fund number: 6</b>	<b>CAPITAL / IT REPLACEMENT FUND</b>	<b>56,386</b>	<b>(24,915)</b>	<b>(13,427)</b>	<b>51,985</b>
	<b>ENDING FUND BALANCE</b>	<b>119,757</b>	<b>94,842</b>	<b>106,330</b>	<b>158,315</b>

ACCOUNT NUMBER	DESCRIPTION	FY 19 ACTUAL	FY 20 CURRENT BUDGET	FY 20 ESTIMATED ACTUAL	FY 21 PROPOSED BUDGET
<b><u>FLEET REPLACEMENT</u></b>					
	<b>BEGINNING FUND BALANCE</b>	-	-	-	<b>237,573</b>
49-35105-00	INTEREST	-	2,000	239	1,000
49-36415-00	SALE OF ASSETS	-	45,000	43,000	50,000
49-38501-00	TRANSFER FROM GENERAL FUND	-	254,100	254,100	317,625
49-38502-00	TRANSFER FROM UTILITY FUND	-	23,100	23,100	27,720
49-38505-00	TRANSFER FROM EDC FUND	-	2,500	2,500	3,000
49-38540-00	TRANSFER FROM DRAINAGE FUND	-	9,100	9,100	10,920
	<b>TOTAL REVENUES</b>	-	<b>335,800</b>	<b>332,039</b>	<b>410,265</b>
49-59000-01-43	FLEET LEASE PAYMENT - POLICE DEPT	-	130,000	63,286	252,000
49-59000-01-45	FLEET LEASE PAYMENT - P&E	-	-	-	17,000
49-59000-01-46	FLEET LEASE PAYMENT - STREETS	-	7,500	5,312	21,500
49-59000-01-46	FLEET LEASE PAYMENT - PW ADMIN	-	-	-	-
49-59000-01-47	FLEET LEASE PAYMENT - ACO	-	6,000	3,663	6,500
49-59000-01-48	FLEET LEASE PAYMENT - PARKS	-	12,800	8,283	12,500
49-59000-01-53	FLEET LEASE PAYMENT - FIRE	-	-	-	-
49-59000-01-99	FLEET LEASE PAYMENT - ADMIN	-	5,000	3,368	6,000
49-59000-02-46	FLEET LEASE PAYMENT - UTILITIES	-	18,000	10,555	24,500
49-59000-05-42	FLEET LEASE PAYMENT - EDC	-	-	-	-
49-59000-40-46	FLEET LEASE PAYMENT - DRAINAGE	-	-	-	7,500
	<b>TOTAL EXPENDITURES</b>	-	<b>179,300</b>	<b>94,466</b>	<b>347,500</b>
<b>Fund number: 49</b>	<b>FLEET REPLACEMENT</b>	-	<b>156,500</b>	<b>237,573</b>	<b>62,765</b>
	<b>ENDING FUND BALANCE</b>	-	<b>156,500</b>	<b>237,573</b>	<b>300,338</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2011 GO BONDS - TOWN CREEK DET</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>3,425,722</b>	-
53-35100-00-00	INTEREST	260,719	45,000	305,719
53-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	228	-	228
53-35250-00-00	NET BOND PROCEEDS	5,350,000	-	5,350,000
	<b>TOTAL REVENUES</b>	<b>5,610,947</b>	<b>45,000</b>	<b>5,655,947</b>
53-57400-00-00-41	LAND ACQUISITION	822,001	138,610	960,611
53-57500-00-00-41	ENGINEERING SERVICES	1,351,209	149,070	1,500,279
53-57600-00-00-41	CONSTRUCTION COSTS	12,015	-	12,015
	<b>TOTAL EXPENDITURES</b>	<b>2,185,225</b>	<b>287,680</b>	<b>2,472,905</b>
<b>Fund number: 53</b>	<b>2011 GO BONDS - TOWN CREEK DET</b>	<b>3,425,722</b>	<b>(242,680)</b>	<b>3,183,042</b>
	<b>ENDING FUND BALANCE</b>	<b>3,425,722</b>	<b>3,183,042</b>	<b>3,183,042</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b>2012 REVENUE BONDS</b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>2,996,125</b>	-
55-35100-00-00	INTEREST	342,810	32,000	374,810
55-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	221	-	221
55-35250-00-00	NET BOND PROCEEDS	8,000,000	-	8,000,000
	<b>TOTAL REVENUES</b>	<b>8,343,031</b>	<b>32,000</b>	<b>8,375,031</b>
55-57400-00-00-24B	EASEMENTS/SURVEY/ACQUISITION	21,900	-	21,900
55-57500-00-00-24A	ENGINEERING SERVICES	25,223	-	25,223
55-57500-00-00-24B	ENGINEERING SERVICES	47,500	-	47,500
55-57500-00-00-25A	ENGINEERING SERVICES	165,000	-	165,000
55-57500-00-00-25B	ENGINEERING SERVICES	58,500	-	58,500
55-57500-00-00-25C	ENGINEERING SERVICES	93,600	-	93,600
55-57500-00-00-28	ENGINEERING SERVICES	25,066	-	25,066
55-57600-00-00-24A	CONSTRUCTION COSTS	433,689	-	433,689
55-57600-00-00-24B	CONSTRUCTION COSTS	31,432	-	31,432
55-57600-00-00-24D	CONSTRUCTION COSTS	170,000	-	170,000
55-57600-00-00-25A	CONSTRUCTION COSTS	2,088,254	-	2,088,254
55-57600-00-00-25B	CONSTRUCTION COSTS	763,800	-	763,800
55-57600-00-00-25C	CONSTRUCTION COSTS	1,127,215	25,000	1,152,215
55-57600-00-00-28	CONSTRUCTION COSTS	240,266	-	240,266
55-57600-00-00-56	CONSTRUCTION COSTS	55,461	-	55,461
	<b>TOTAL EXPENDITURES</b>	<b>5,346,906</b>	<b>25,000</b>	<b>5,371,906</b>
<b>Fund number: 55</b>	<b>2012 REVENUE BONDS</b>	<b>2,996,125</b>	<b>7,000</b>	<b>3,003,125</b>
	<b>ENDING FUND BALANCE</b>	<b>2,996,125</b>	<b>3,003,125</b>	<b>3,003,125</b>

- 24A 20" WATER MAIN - 1103WB GREEN VALLEY RD
- 24B 20" WATER LINE - TURNING STONE TO TOWN CREEK ROAD
- 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
- 33 FM 78 SANITARY SEWER PROJECT
- 56 HAECKERVILLE ROAD WATER LINE

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2013 GO BONDS - TOWN CREEK DET</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>3,959,760</b>	-
56-35100-00-00	INTEREST	257,932	65,000	322,932
56-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	1,827	-	1,827
56-35350-00-00	BOND PROCEEDS	3,700,000	-	3,700,000
	<b>TOTAL REVENUES</b>	<b>3,959,760</b>	<b>65,000</b>	<b>4,024,760</b>
56-57600-00-00-41	CONSTRUCTION COSTS	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	-	-
<b>Fund number: 56</b>	<b>2013 GO BONDS - TOWN CREEK DET</b>	<b>3,959,760</b>	<b>65,000</b>	<b>4,024,760</b>
	<b>ENDING FUND BALANCE</b>	<b>3,959,760</b>	<b>4,024,760</b>	<b>4,024,760</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2013 GO BONDS-COMMUNITY CENTER</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>33,781</b>	-
57-35100-00-00	INTEREST	183,984	340	184,324
57-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	1,659	-	1,659
57-35250-00-00	NET BOND PROCEEDS	4,800,000	-	4,800,000
	<b>TOTAL REVENUES</b>	<b>4,985,643</b>	<b>340</b>	<b>4,985,983</b>
57-52680-00-00-71	LEGAL SERVICES	41,094	-	41,094
57-57500-00-00-71	ENGINEERING SERVICES	604,695	21,457	626,152
57-57600-00-00-71	CONSTRUCTION COSTS	4,306,073	-	4,306,073
	<b>TOTAL EXPENDITURES</b>	<b>4,951,862</b>	<b>21,457</b>	<b>4,973,319</b>
<b>Fund number: 57</b>	<b>2013 GO BONDS-COMMUNITY CENTER</b>	<b>33,781</b>	<b>(21,117)</b>	<b>12,664</b>
	<b>ENDING FUND BALANCE</b>	<b>33,781</b>	<b>12,664</b>	<b>12,664</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2014 GO BONDS - FM 1103/MAIN INTERSECTION</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>84,330</b>	-
59-35100-00-00	INTEREST	101,655	1,100	102,755
59-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	(93)	-	(93)
59-35350-00-00	NET BOND PROCEEDS	2,050,000	-	2,050,000
	<b>TOTAL REVENUES</b>	<b>2,151,562</b>	<b>1,100</b>	<b>2,152,662</b>
59-57400-00-00-51	LAND ACQUISITION	2,250	-	2,250
59-57500-00-00-51	ENGINEERING SERVICES	17,004	-	17,004
59-57500-00-00-54	ENGINEERING SERVICES	145,700	-	145,700
59-57600-00-00-51	CONSTRUCTION COSTS	48,697	-	48,697
59-57600-00-00-54	CONSTRUCTION COSTS	1,853,581	-	1,853,581
	<b>TOTAL EXPENDITURES</b>	<b>2,067,232</b>	-	<b>2,067,232</b>
<b>Fund number: 59</b>	<b>2014 GO BONDS - FM 1103/MAIN INTERSEC</b>	<b>84,330</b>	<b>1,100</b>	<b>85,430</b>
	<b>ENDING FUND BALANCE</b>	<b>84,330</b>	<b>85,430</b>	<b>85,430</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2015 GO BONDS - HAECKERVILLE RD IMPROV</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>44,526</b>	-
60-35100-00-00	INTEREST	50,920	825	51,745
60-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-
60-35350-00-00	NET BOND PROCEEDS	2,500,000	-	2,500,000
60-38501-00-00	TRANSFER FROM GENERAL FUND	193,529	-	193,529
	<b>TOTAL REVENUES</b>	<b>2,744,449</b>	<b>825</b>	<b>2,745,274</b>
60-57400-00-00-56	LAND ACQUISITION	-	-	-
60-57500-00-00-56	ENGINEERING SERVICES	256,480	-	256,480
60-57500-00-00-71	ENGINEERING SERVICES	2,434	-	2,434
60-57600-00-00-56	CONSTRUCTION COSTS	2,016,339	-	2,016,339
60-57600-00-00-71	CONSTRUCTION COSTS	424,671	-	424,671
	<b>TOTAL EXPENDITURES</b>	<b>2,699,923</b>	-	<b>2,699,923</b>
<b>Fund number: 60</b>	<b>2015 GO BONDS - HAECKERVILLE RD IMPROV</b>	<b>44,526</b>	<b>825</b>	<b>45,351</b>
	<b>ENDING FUND BALANCE</b>	<b>44,526</b>	<b>45,351</b>	<b>45,351</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2015 GO BONDS - FM 1103</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>162,882</b>	-
62-35100-00-00	INTEREST	16,008	2,075	18,083
62-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-
62-35350-00-00	NET BOND PROCEEDS	1,000,000	-	1,000,000
	<b>TOTAL REVENUES</b>	<b>1,016,008</b>	<b>2,075</b>	<b>1,018,083</b>
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	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>853,126</b>	<b>-</b>	<b>853,126</b>
<b>Fund number: 62</b>	<b>2015 GO BONDS - FM 1103</b>	<b>162,882</b>	<b>2,075</b>	<b>164,957</b>
	<b>ENDING FUND BALANCE</b>	<b>162,882</b>	<b>164,957</b>	<b>164,957</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2016 GO BONDS - BORGFELD RD</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>62,911</b>	-
63-35100-00-00	INTEREST	42,172	650	42,822
63-35350-00-00	NET BOND PROCEEDS	3,500,000	-	3,500,000
63-38100-00-00	INTERGOVERNMENTAL PARTICIPATION	450,000	-	450,000
	<b>TOTAL REVENUES</b>	<b>3,992,172</b>	<b>650</b>	<b>3,992,822</b>
63-57400-00-00-51	LAND ACQUISITION	301,902	-	301,902
63-57500-00-00-51	ENGINEERING SERVICES	296,530	-	296,530
63-57600-00-00-51	CONSTRUCTION COSTS	3,330,830	8,610	3,339,440
	<b>TOTAL EXPENDITURES</b>	<b>3,929,262</b>	<b>8,610</b>	<b>3,937,872</b>
<b>Fund number: 63</b>	<b>2016 GO BONDS - BORGFELD RD</b>	<b>62,911</b>	<b>(7,960)</b>	<b>54,951</b>
	<b>ENDING FUND BALANCE</b>	<b>62,911</b>	<b>54,951</b>	<b>54,951</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2017 CERTIFICATES OF OBLIGATION</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>2,684</b>	-
64-35100-00-00	INTEREST	47,830	120	47,950
64-35350-00-00	NET BOND PROCEEDS	1,963,400	-	1,963,400
	<b>TOTAL REVENUES</b>	<b>2,011,230</b>	<b>120</b>	<b>2,011,350</b>
64-57600-00-00-62	CONSTRUCTION COSTS - SPORTS FIELD	984,000	-	984,000
64-57500-00-00-71	ENGINEERING SERVICES - COMMUNITY CTR	3,300	-	3,300
64-57600-00-00-71	CONSTRUCTION COSTS - COMMUNITY CTR	1,021,246	-	1,021,246
	<b>TOTAL EXPENDITURES</b>	<b>2,008,546</b>	-	<b>2,008,546</b>
<b>Fund number: 64</b>	<b>2017 CERTIFICATES OF OBLIGATION</b>	<b>2,684</b>	<b>120</b>	<b>2,804</b>
	<b>ENDING FUND BALANCE</b>	<b>2,684</b>	<b>2,804</b>	<b>2,804</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2018 GENERAL OBLIGATION BONDS - FIRE STATION #3</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>2,704,110</b>	-
65-35100-00-00	INTEREST	88,747	24,665	113,412
65-35350-00-00	NET BOND PROCEEDS	3,500,841	-	3,500,841
	<b>TOTAL REVENUES</b>	<b>3,589,588</b>	<b>24,665</b>	<b>3,614,253</b>
65-54910-00-00-73	CAPITAL OUTLAY	882,250	-	882,250
65-57500-00-00-73	ENGINEERING/ARCHITECT SERVICES	3,228	283,510	286,738
65-57600-00-00-73	CONSTRUCTION COSTS	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>885,478</b>	<b>283,510</b>	<b>1,168,988</b>
<b>Fund number: 65</b>	<b>2018 GENERAL OBLIGATION BONDS - FIRE ST</b>	<b>2,704,110</b>	<b>(258,845)</b>	<b>2,445,265</b>
	<b>ENDING FUND BALANCE</b>	<b>2,704,110</b>	<b>2,445,265</b>	<b>2,445,265</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2019 GENERAL OBLIGATION BONDS</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>10,740,710</b>	-
66-35100-00-00	INTEREST	8,916	110,000	118,916
66-35350-00-00	NET BOND PROCEEDS	10,750,000	-	10,750,000
	<b>TOTAL REVENUES</b>	<b>10,758,916</b>	<b>110,000</b>	<b>10,868,916</b>
66-54910-00-00-00	CAPITAL OUTLAY - PUBLIC SAFETY COMM	-	450,000	450,000
66-57500-00-00-43	ENGINEERING - TOLLE DRAINAGE	-	185,158	185,158
66-57500-00-00-74	ENGINEERING - CITY HALL ANNEX	18,206	26,716	44,922
66-57600-00-00-43	CONSTRUCTION COSTS - TOLLE DRAINAGE	-	-	-
66-57600-00-00-55	CONSTRUCTION COSTS - FM 1103	-	-	-
66-57600-00-00-62	CONSTRUCTION COSTS - MIRACLE FIELD	-	-	-
66-57600-00-00-66	CONSTRUCTION COSTS - TOLLE PARK	-	-	-
66-57600-00-00-74	CONSTRUCTION COSTS - CITY HALL ANNEX	-	-	-
66-57600-00-00-75	CONSTRUCTION COSTS - PUBLIC WORKS EXP	-	-	-
66-57650-00-00-74	TESTING - CITY HALL ANNEX	-	10,460	10,460
	<b>TOTAL EXPENDITURES</b>	<b>18,206</b>	<b>661,874</b>	<b>680,080</b>
<b>Fund number: 66</b>	<b>2019 GENERAL OBLIGATION BONDS</b>	<b>10,740,710</b>	<b>(551,874)</b>	<b>10,188,836</b>
	<b>ENDING FUND BALANCE</b>	<b>10,740,710</b>	<b>10,188,836</b>	<b>10,188,836</b>
	PUBLIC SAFETY COMMUNICATION	\$ 450,000		
	TOLLE DRAINAGE	\$ 1,100,000		
	CITY HALL ANNEX	\$ 1,800,000		
	PUBLIC WORKS EXPANSION	\$ 650,000		
	FM 1103	\$ 6,000,000		
	MIRACLE FIELD	\$ 500,000		
	TOLLE PARK	\$ 250,000		
		<u>\$ 10,750,000</u>		

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2019 CERTIFICATES OF OBLIGATION</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>4,978,415</b>	-
67-35100-00-00	INTEREST	2,404	56,000	58,404
67-35350-00-00	NET BOND PROCEEDS	5,000,000	-	5,000,000
	<b>TOTAL REVENUES</b>	<b>5,002,404</b>	<b>56,000</b>	<b>5,058,404</b>
67-57400-00-00-57	LAND ACQUISITION - BOLTON ROAD	20,512	20,500	41,012
67-57500-00-00-57	ENGINEERING - BOLTON/SANTA CLARA RD	3,477	352,670	356,147
67-57600-00-00-57	CONSTRUCTION COSTS - BOLTON/SANTA CL	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>23,989</b>	<b>373,170</b>	<b>397,159</b>
<b>Fund number: 67</b>	<b>2019 CERTIFICATES OF OBLIGATION</b>	<b>4,978,415</b>	<b>(317,170)</b>	<b>4,661,245</b>
	<b>ENDING FUND BALANCE</b>	<b>4,978,415</b>	<b>4,661,245</b>	<b>4,661,245</b>

ACCOUNT NUMBER	DESCRIPTION	INCEPTION THROUGH FY 19	FY 20 ESTIMATED	TOTAL PROJECT THROUGH FY20
<b><u>2019 CERTIFICATES OF OBLIGATION - UTILITY</u></b>				
	<b>BEGINNING FUND BALANCE</b>	-	<b>1,428,945</b>	-
68-35100-00-00	INTEREST	2,987	11,000	13,987
68-35350-00-00	NET BOND PROCEEDS	1,500,000	-	1,500,000
68-38140-00-00	INTERGOVERNMENTAL - TXDOT		1,102,500	1,102,500
	<b>TOTAL REVENUES</b>	<b>1,502,987</b>	<b>1,113,500</b>	<b>2,616,487</b>
68-57400-00-00-55	LAND ACQUISITION - FM 1103 UTILITY RELOC	2,450	155,600	158,050
68-57500-00-00-55	ENGINEERING - FM 1103 UTILITY RELOCATIO	71,592	172,250	243,842
68-57600-00-00-55	CONSTRUCTION COSTS - FM 1103 UTILITY RI	-	1,706,918	1,706,918
	<b>TOTAL EXPENDITURES</b>	<b>74,042</b>	<b>2,034,768</b>	<b>2,108,810</b>
<b>Fund number: 68</b>	<b>2019 CERTIFICATES OF OBLIGATION - UTILIT</b>	<b>1,428,945</b>	<b>(921,268)</b>	<b>507,677</b>
	<b>ENDING FUND BALANCE</b>	<b>1,428,945</b>	<b>507,677</b>	<b>507,677</b>



## TAX RATE INFORMATION

**2020 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF CIBOLO

**Date:** 07/28/2020

<b>1.</b> 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,063,875,723
<b>2.</b> 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.493500
<b>3.</b> Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$37,365
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$10,222,592
<b>5.</b> 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,149,985,729
<b>6.</b> 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.491800
<b>7.</b> 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$10,573,630
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$10,222,592
<b>9.</b> 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$10,573,630
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$351,038

# 2020 Tax Rate Calculation Worksheet

## CITY OF CIBOLO

### No-New-Revenue Tax Rate

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

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

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

<b>1. 2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup>	\$2,301,865,914
<b>2. 2019 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$237,990,191
<b>3. Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$2,063,875,723
<b>4. 2019 total adopted tax rate.</b>	\$0.493500/\$100
<b>5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: -\$0 C. 2019 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: \$0 B. 2019 disputed value: -\$0 C. 2019 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
<b>8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$2,063,875,723

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

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

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

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

**2020 Tax Rate Calculation Worksheet**  
**CITY OF CIBOLO**

**No-New-Revenue Tax Rate (continued)**

<b>9.</b>	<b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory.<sup>5</sup></b>	\$0
<b>10.</b>	<p><b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2019 market value: <span style="float:right">\$138,058</span></p> <p><b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: <span style="float:right">+ \$35,689,350</span></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$35,827,408
<b>11.</b>	<p><b>2019 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 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</p> <p><b>A. 2019 market value:</b> <span style="float:right">\$0</span></p> <p><b>B. 2020 productivity or special appraised value:</b> <span style="float:right">- \$0</span></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$0
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$35,827,408
<b>13.</b>	<b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.	\$2,028,048,315
<b>14.</b>	<b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$10,008,418
<b>15.</b>	<p><b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.<sup>8</sup></p>	\$37,365
<b>16.</b>	<p><b>Taxes in tax increment financing (TIF) for tax year 2019.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".<sup>9</sup></p>	\$0
<b>17.</b>	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$10,045,783

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet CITY OF CIBOLO

### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$2,358,450,696</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$2,358,450,696</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>14</sup> <span style="float: right;">\$47,282,115</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2020 Tax Rate Calculation Worksheet  
CITY OF CIBOLO**

**No-New-Revenue Tax Rate (concluded)**

<b>19. (cont.)</b>	<b>C. Total value under protest or not certified. Add A and B.</b>	\$47,282,115
<b>20.</b>	<b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$255,747,082
<b>21.</b>	<b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$2,149,985,729
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$926,987
<b>23.</b>	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$106,749,536
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.	\$107,676,523
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.	\$2,042,309,206
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.4918/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF CIBOLO

#### Voter-Approval Tax Rate

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

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

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

28.	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$0.2996/\$100
29.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,063,875,723
30.	<b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$6,183,371
31.	<p><b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.</p> <p><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$0</p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&amp;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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$33,183</p> <p><b>C. 2019 taxes in TIF.:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

**2020 Tax Rate Calculation Worksheet**  
**CITY OF CIBOLO**

**Voter-Approval Tax Rate (continued)**

31. (cont.)	<p><b>D. 2019 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p align="right">+/- \$0</p> <p><b>E. 2019 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p align="right">\$33,183</p>	
32.	<p><b>Adjusted 2020 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,042,309,206
33.	<p><b>2020 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.</p>	\$0.3043/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p align="right">\$0</p> <p><b>B. 2019 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p align="right">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p align="right">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2020 Tax Rate Calculation Worksheet  
CITY OF CIBOLO**

**Voter-Approval Tax Rate (continued)**

<p><b>35.</b></p>	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>B. 2019 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p>
<p><b>36.</b></p>	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> Enter the lessor of C and D. If not applicable, enter 0.</p> <p><b>A. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>

<sup>24</sup> Tex. Tax Code § 26.0442

<sup>25</sup> Tex. Tax Code § 26.0442

**2020 Tax Rate Calculation Worksheet**  
**CITY OF CIBOLO**

**Voter-Approval Tax Rate (continued)**

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p><b>A. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p><b>B. 2019 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p>	\$0	
		\$0	
		\$0/\$100	
		\$0/\$100	\$0/\$100
<b>38.</b>	<p><b>Adjusted 2020 NNR M&amp;O rate.</b> Add lines 33, 34, 35, 36, and 37.</p>		\$0.3043/\$100
<b>39.</b>	<p><b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.<sup>27</sup></p>		\$0.3149/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

**2020 Tax Rate Calculation Worksheet**  
**CITY OF CIBOLO**

**Voter-Approval Tax Rate (concluded)**

<b>40.</b>	<p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</b>  Enter debt amount. <span style="float: right;">\$4,940,696</span></p> <p><b>B: Subtract unencumbered fund amount used to reduce total debt.</b> <span style="float: right;">-\$325,000</span></p> <p><b>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).</b> <span style="float: right;">-\$0</span></p> <p><b>D: Subtract amount paid from other resources.</b> <span style="float: right;">-\$583,150</span></p> <p><b>E: Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$4,032,546</span></p>	
<b>41.</b>	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.	\$4,032,546
<b>43.</b>	<p><b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>29</sup></p> <p><b>A. Enter the 2020 anticipated collection rate certified by the collector.</b><sup>30</sup> <span style="float: right;">100.0000%</span></p> <p><b>B. Enter the 2019 actual collection rate.</b> <span style="float: right;">98.7500%</span></p> <p><b>C. Enter the 2018 actual collection rate.</b> <span style="float: right;">98.0200%</span></p> <p><b>D. Enter the 2017 actual collection rate.</b> <span style="float: right;">99.3300%</span></p>	100.0000%
<b>44.</b>	<b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.	\$4,032,546
<b>45.</b>	<b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,149,985,729
<b>46.</b>	<b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.1875/\$100
<b>47.</b>	<b>2020 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.5024/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.4918/\$100

**Voter-approval tax rate.** As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.5024/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. /\$100