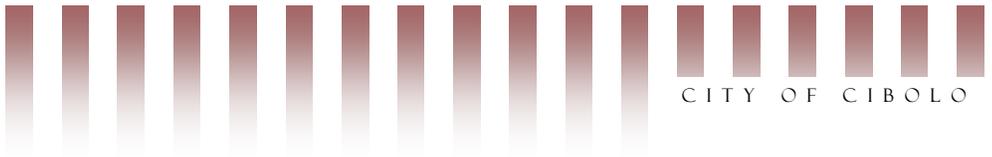
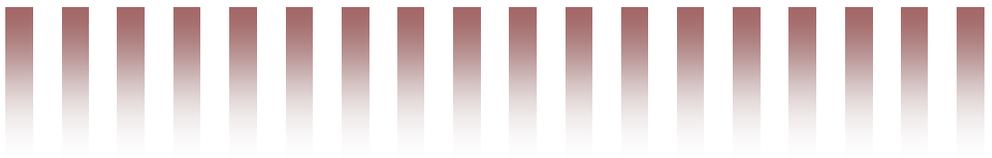


Fiscal Year 2016-2017 Proposed Budget

Date: August 3, 2016



CITY OF CIBOLO

200 South Main
Cibolo, Texas 78108

Phone: 210-658-9900

Website: www.cibolotx.gov

This budget will raise more total property taxes than last year's budget by \$428,311 (5.84%), and of that amount \$384,375 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

To: Mayor and City Council

August 1, 2016

Re: Fiscal Year 2016-2017 Proposed Budget

Executive Summary

In preparing our annual budget, City staff is ever mindful of the obligation we have as public servants to be responsible stewards of the community and its resources. Our philosophy is to continue to maintain, enhance and preserve the quality of life we currently enjoy in Cibolo, Texas.

The City continues to grow at a fast pace. This overall growth continues to occur primarily in residential subdivisions, along with commercial and light industrial growth at a more modest pace. The City continues to pursue efforts to increase commercial and light industrial employment centers within the city limits for several reasons:

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

The City strives to find the right balance in the budget to meet the service needs of the community with fiscal responsibility to the taxpayers. One of the dilemmas we face is the ability to add personnel within the General Fund to meet the City's population growth, without having to continue to raise tax revenues or increase utility rates in order to meet current and future expectation levels of the citizens and the City Council.

The proposed fiscal year 2016-2017 combined operating budget for the City organization totals \$23,928,387. Major operating funds are comprised of the General Fund, the Utility Fund, the Drainage Utility District and the Economic Development Fund. Each of which is discussed separately in this executive summary.

To fund the proposed fiscal year 2016-2017 budget, we are proposing an increase in property taxes, wastewater rates, solid waste collection rates and drainage fees. The increase in property taxes of \$0.0067 per \$100 valuation over the effective rate, is less than half of the estimated \$0.0153 per \$100 valuation which was communicated to the voters on the 2015 bond election literature due to better than anticipated interest rates on our 2016 bond issuance. The increase in wastewater and solid waste collection rates in the Utility fund will offset increases imposed by Bexar Waste and Cibolo Creek Municipal Authority (CCMA), and an increase in drainage fees is intended to fund a portion of the Town Creek

drainage project. Drainage fees have not been adjusted since the inception of the fee in fiscal year 2010-2011. Each of these are discussed in additional detail in the applicable sections of this document.

The proposed budget for fiscal year 2016-2017 includes funding to enhance technology, replace worn equipment, and address facility needs. A complete list of capital funding in the operating budgets is included on page 12 of this document.

In addition, the proposed budget includes funding for a 2% cost of living increase for City employees and maintains existing employee health, wellness and retirement benefits at minimal increase from the prior year. Furthermore, City staff has proposed the following personnel changes: reclassification of a drainage crew leader position within the City to a superintendent level position, reclassification of a maintenance worker position in the Parks division to a crew leader position in Streets division, reclassification of a police officer in the SRO program to a Sergeant position and conversion of a part-time custodian to full-time.

New positions included in the proposed budget are as follows:

- a Property/Evidence Technician to be funded mid-year;
- a part-time File Clerk/Receptionist;
- an Accounting Manager to be funded mid-year;
- 3 Firefighters to be funded mid-year; and
- an additional Utilities Crew Leader and Operator.

Over the next three to five years, Cibolo will require additional personnel to fulfill and meet prior bond obligations approved by the citizens, including a new fire station, a multi-facet recreation center and youth ball field complex. While these types of facilities improve the community's safety and quality of life, they are also labor intensive and will require annual recurring expenses to operate. In order to meet the expected service levels, City staff anticipates future tax rate increases may be necessary based on a 5 year projection used by city management to guide future financial recommendations. A steady and continued growth in the City's building permit activities and sales tax portfolio will help minimize the property tax rate increase which may be needed in the General Fund in future years.

Additionally, in our Special Revenue and Capital Projects Funds, we have set aside funding for safe routes to school, parks amenities and major infrastructure projects. Various major capital projects are ongoing in the current fiscal year with culmination expected in the next two years.

Property Taxes

2016 Certified Net Taxable Value for the City of Cibolo is \$1,861,843,507 is approximately 5.2% higher than 2015 Certified Net Taxable Value of \$1,769,955,092. New property on the tax roll of \$85.9 million accounts for 93.5% of the total increase. Fluctuations in value and new exemptions account for the difference. A significant reduction in value (35%) occurred in the City's industrial property. While increases in other areas made up for that reduction, it should be noted that one of our top ten taxpayers, Sanjel, filed for bankruptcy in 2016. This reduction in value amounts to approximately \$168,000 in lost tax revenue that has to be made up by other taxpayers, through the calculation of a higher effective tax rate.

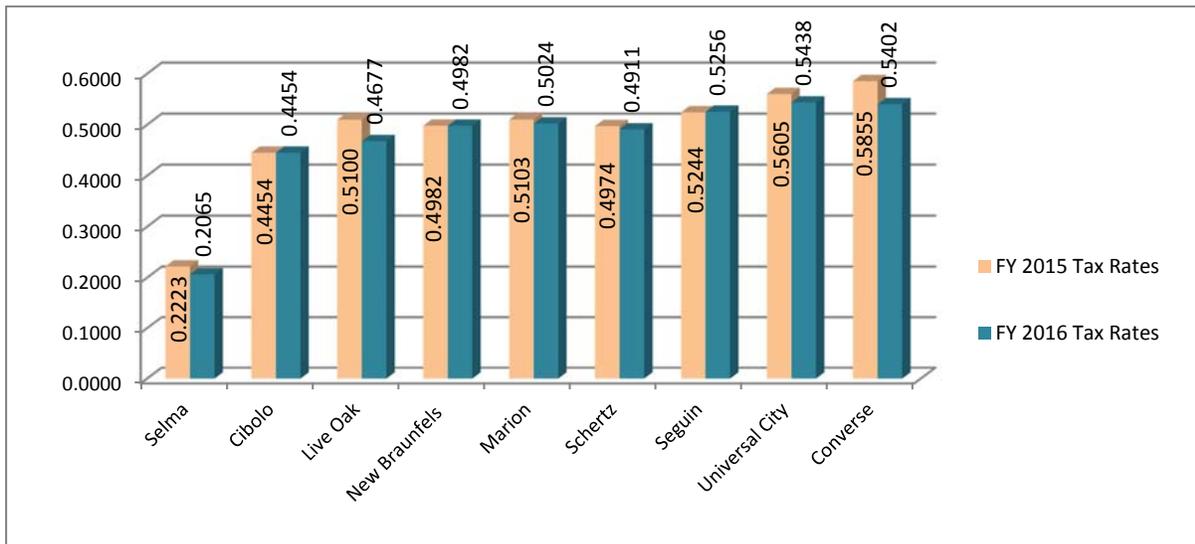
The tax rate is made up of two components. The component for maintenance and operations (M&O) related to General Fund operations and the component for interest and sinking (I&S) related to Debt Service Fund obligations. Each July, our property tax value is certified by the Guadalupe County Appraisal District. Effective and rollback tax rate calculations are prepared by Guadalupe County Tax Assessor-Collector's office. The effective rate is the rate at which the same amount of tax revenue is generated on the same properties which are on the tax roll in both years. The rollback rate is the highest rate that a taxing entity can adopt without being subject to rollback.

The proposed budget is based on a tax rate of \$0.4474 per \$100 valuation, which is \$0.002 per \$100 valuation over the current tax rate of \$0.4454 per \$100 valuation and \$0.0067 per \$100 valuation over the calculated effective rate.

The General Fund budget is based on a rate for maintenance and operations (M&O) of \$0.2653 which is the effective M&O rate and is less than the current M&O rate of \$0.2681. At the effective M&O rate, any new property tax revenue in the General Fund is essentially from new property on the tax roll.

The Debt Service Fund budget is based on a rate for interest and sinking (I&S) of \$0.1821. The increase in our I&S rate is due to the recent issuance of bonds approved in the November 2015 election and issued in 2016. As previously mentioned, the combined M&O and I&S rate increase is less than the tax rate increase communicated to our citizens at the 2015 bond election.

It should be mentioned that the City continues to enjoy one of the lowest property tax rates in our immediate region. The tax chart shown below compares the City of Cibolo tax rate for the two preceding years to that of its neighbors as of fiscal year 2015-2016.



Bond Rating 2016

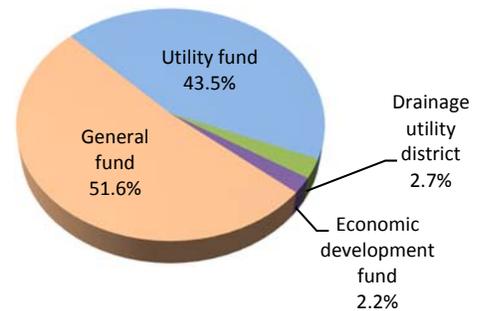
Standard & Poor's (S&P) Ratings Services assigned its 'AA' rating to the City's series 2016 General Obligation and Refunding bonds and affirmed its 'AA' long-term rating and underlying rating (SPUR) on previously rated general obligation (GO) debt, with a stable outlook. The 'AA' Bond Rating allows the City to sell bonds at lower interest rates. Standard & Poor's includes the following rationale for the bond rating:

- Strong economy with access to a broad and diverse metropolitan statistical area;
- Strong management with good financial policies and practices;
- Adequate budgetary performance;
- Very strong budgetary flexibility;
- Very strong liquidity; and
- Strong institutional framework score.

Combined Operating Accounts

The combined operating budgets include the General Fund, both Utility Funds and the Economic Development Fund. These funds account for the daily operations of the City. In total, operating funds increased by 6.9% when compared to the prior year budget.

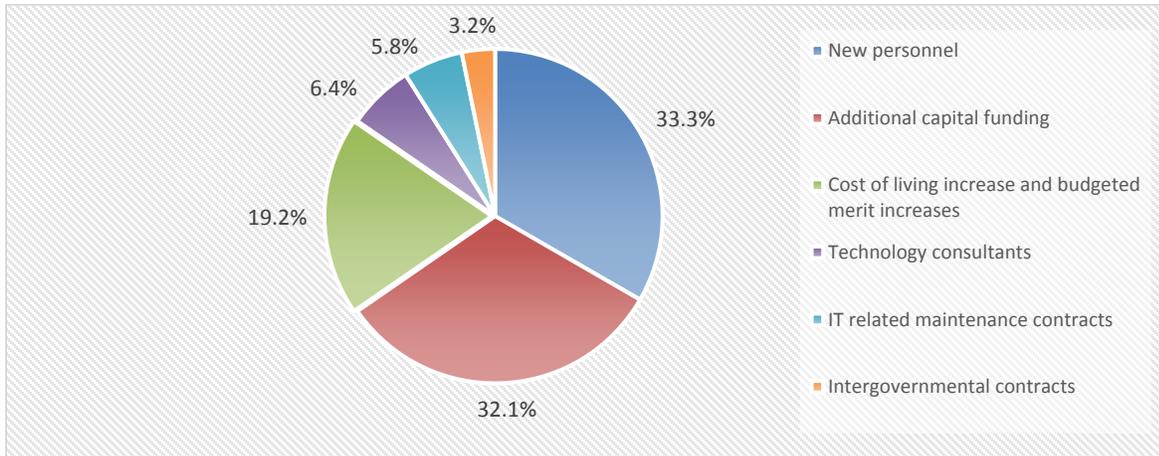
Budget by Operating Fund



Budget comparison of the four major operating funds

Fund Type	FY 2015-2016	FY 2016-2017	\$ Difference	% Difference
	Current Budget	Proposed Budget		
General Fund	\$11,127,188	\$12,351,500	\$1,224,312	11.0%
Utility Fund	10,153,572	10,410,831	257,259	2.5%
Drainage Utility District	549,650	646,068	96,418	17.5%
Subtotal	\$21,830,410	\$23,408,399	\$1,577,989	7.2%
Economic Development Fund	550,817	519,988	(30,829)	(5.6%)
Total Combined	\$22,381,227	\$23,928,387	\$1,547,160	6.9%

Of the overall increase of \$1,547,160 in the combined funds, the graph below highlights the most significant increases in the budget between fiscal year 2015-2016 and fiscal year 2016-2017. An increased level of capital acquisition and employment costs make up approximately 85% of the increase.

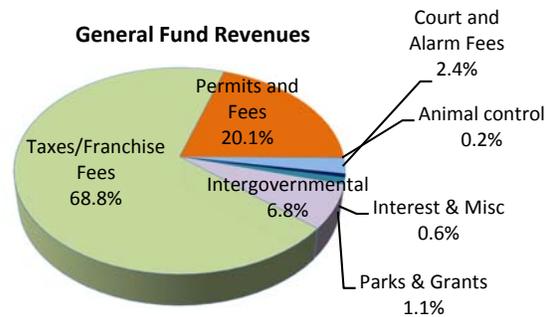


General Fund

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

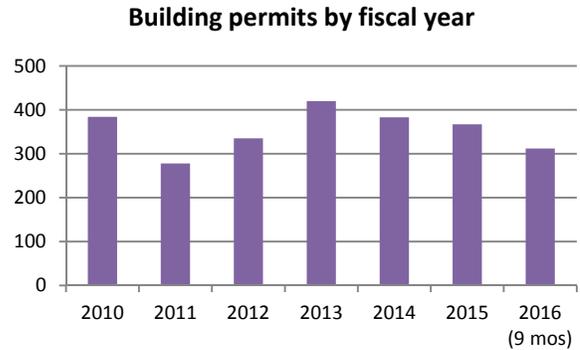
General Fund Revenue Highlights

Major revenue sources of the General Fund include property and sales taxes, franchise fees and building permits. A summary of all General Fund revenue sources for fiscal year 2016-2017 as compared to fiscal year 2015-2016 is as follows:

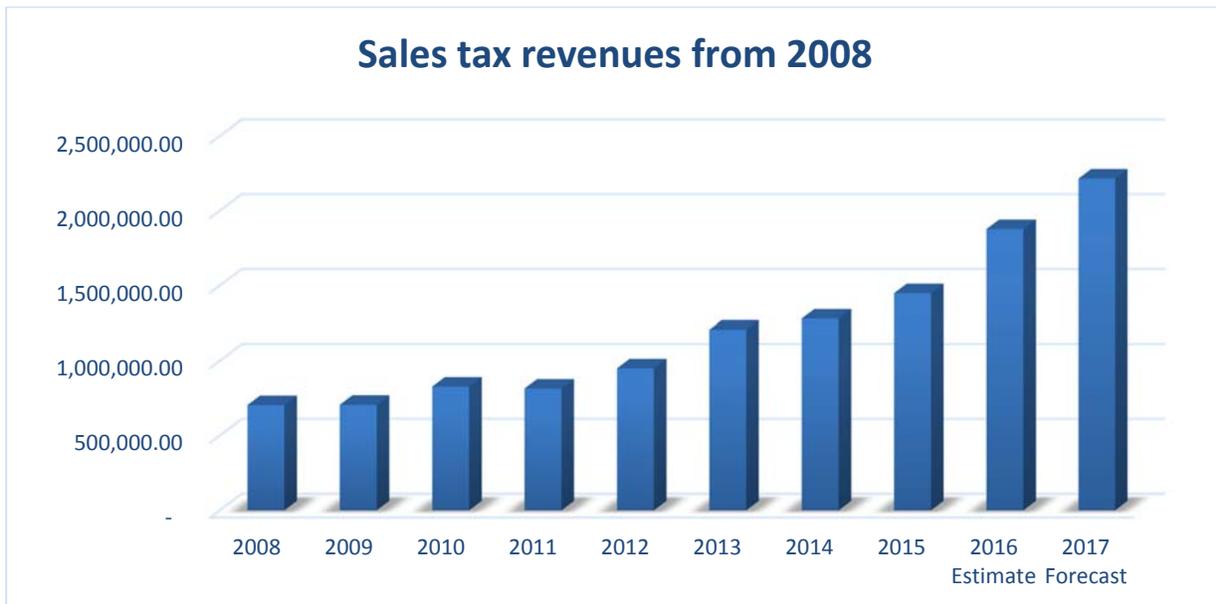


Revenue Category	FY 2015-2016 Current Budget	FY 2016-2017 Proposed Budget	\$ Difference	% Difference
Taxes and franchise fees	\$6,888,000	\$7,480,200	\$592,200	8.6%
Permits and fees	2,101,000	2,185,000	84,000	4.0%
Animal control	13,800	18,000	4,200	30.4%
Court and alarm fees	275,500	260,400	(15,100)	(5.5%)
Interest and miscellaneous	30,225	63,200	32,975	109.1%
Parks and grants	43,000	117,000	74,000	172.1%
Intergovernmental & Transfers	447,031	743,493	296,462	66.3%
Total Revenues	\$9,798,556	\$10,867,293	\$1,068,737	10.9%

The overall increase in taxes and franchise fees is related to growth in our community, both in residential development and in commercial development. Our residential building permits numbered just under 370 last year and are expected to be over 400 in 2016.



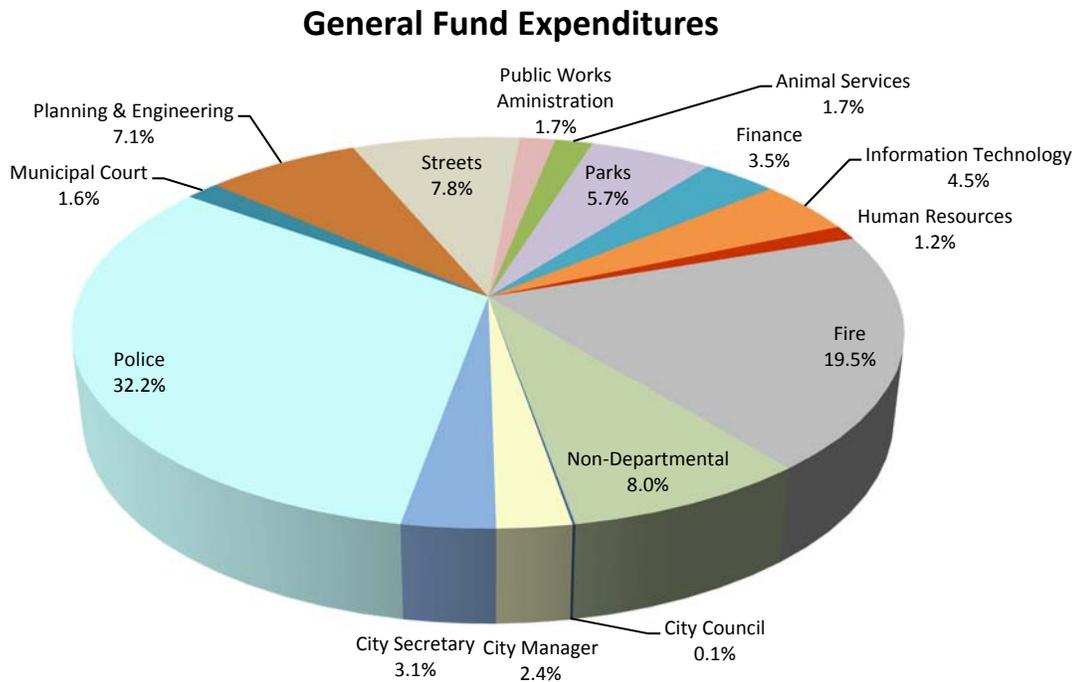
The same level of construction is expected in the coming year. Permit and fee revenue is based on the continued building construction. The growth in sales tax is related to the growth in our retail sector. In fiscal year 2014-2015, Cibolo saw the first major development of retail business sectors in our community. CVS and Wal-Mart opened in December 2015 and January 2016 respectively. Construction continues in the area surrounding Wal-Mart, as well as in our Old Town (downtown) District. Even so, in fiscal year 2015-2016, our sales tax revenue is expected to fall short of our original projections by approximately 6% and we have made that adjustment in the revised budget figure. Accordingly, for fiscal year 2016-2017, we have been more conservative in our sales tax projections. We expect continued consistent growth and have budgeted an 18% increase in sales tax revenue in the coming year. A chart reflecting the growth and anticipated growth in sales taxes is shown below:



General Fund Expenditure Highlights

A summary of expenditures by department for fiscal year 2016-2017 as compared to fiscal year 2015-2016 is as follows:

Department	FY 2015-2016 Current Budget	FY 2016-2017 Proposed Budget	\$ Difference	% Difference
City Manager	\$ 281,529	\$ 301,398	\$ 19,869	7.1%
City Council	10,900	10,900	-	0.0%
City Secretary	397,563	377,255	(20,308)	-5.1%
Police	3,588,732	3,971,945	383,212	10.7%
Municipal Court	188,032	193,728	5,696	3.0%
Planning and Engineering Services	974,151	881,297	(92,854)	-9.5%
Public Works - Streets	1,023,884	962,347	(61,537)	-6.0%
Public Works Administration	0	203,881	203,881	
Animal Services	187,743	215,460	27,718	14.8%
Public Works - Parks	707,458	702,010	(5,448)	-0.8%
Finance	370,206	428,787	58,581	15.8%
Information Technology	413,413	557,147	143,734	34.8%
Human Resources	125,689	146,803	21,114	16.8%
Fire Department	2,133,827	2,409,158	275,331	12.9%
Non Departmental	724,061	989,385	265,324	36.6%
Total Expenditures	\$11,127,188	\$12,351,500	\$1,224,312	11.0%



The primary reasons for significant increases in General Fund expenditures are shown by department below:

Police Department

The Police Department budget has been separated into 7 divisions in the current year to more clearly designate funding by program. The proposed budget includes replacement of three police units, 4 radar signs, updated ticket writer equipment and software, and funding for additional personnel. In fiscal year 2015-2016, three additional police officers were added mid-year, one of which was to be assigned to the SRO program in the following year. Fiscal year 2016-2017 provides full-year funding for these three previously budgeted officers as well as adds a property/evidence technician mid-year. The proposed budget also includes additional funding to implement a body camera program which will be approximately 55% grant funded. Lease financing payments in the patrol budget are for the major replacement of vehicles in fiscal year 2014-2015.

Planning and Engineering

While this budget shows a decrease from the prior year budget overall, there is an increase in inspection contractual services for contracted plan review and inspections. Accordingly, personnel costs have been reduced by an inspection position. The goal is to handle the commercial and industry review of permit applications more efficiently and timely. Additionally, with the City's Master Plan near completion, there is a reduction in engineering services in the proposed budget from the one-time prior year cost.

Public Works – Streets

Although this budget shows an overall decrease from the prior year budget, the proposed budget includes funding for an additional crew leader position shifted over from a labor position in our Parks division. The additional position will create additional efficiency in the divisional structure.

Public Works - Administration

The public works administration budget is a new divisional budget that includes funding for the Public Works Director and the Executive Assistant position. In prior budgets the Director position was funded from multiple budgets and administrative costs were divided up. This divisional budget will allow us to more efficiently account for the administrative costs in public works. Utilities and drainage operations budgets will continue to fund these costs by making a transfer to the General Fund.

Animal Services

Additional funding is included in the proposed budget to increase the number of hours for part-time positions. The additional hours will allow for full coverage of the animal service office to enhance customer service and allow the animal service officers to remain on patrol. Funding is also included for kennel upgrades.

Public Works - Parks

The Parks budget includes full-year funding for a new crew leader funded mid-year in the prior budget. An additional position funded in the prior budget was upgraded and shifted to the Streets budget in the proposed budget. The proposed budget includes funding for a community garden and park improvements.

Finance

The increase in the proposed budget is related to addition of an accounting manager position to be funded mid-year. This position will manage daily operations and reporting for Finance. Increases in services are related to contracts for professional financial support.

Information Technology

The proposed budget includes additional funding in contract services to hire outside contract and/or consultant work to evaluate our Enterprise Resource Planning (ERP) needs and to upgrade our systems. Capital funding includes expansion of network storage, electronic records management and an improved backup solution.

capital funds from the current fiscal year have been carried forward to fiscal year 2016-2017 for completion of improvements at Fire Station #1. Additional capital funding is being proposed for a down payment on replacement of a 1972 engine. Additionally, an intergovernmental contract for EMS services increased by 18.5% due to our continuing population growth.

Human Resources

Additional funding in the Human Resources proposed budget is for a part-time clerical position to assist with basic administrative duties, data entry and to provide receptionist relief.

Non-Departmental

The proposed budget includes continued funding of an Economic Development Chapter 380 agreement for reimbursement of infrastructure completed by a commercial developer. Increases in contractual services are related to renewal of 3 year IT maintenance agreements. Capital funding includes replacement of an administrative vehicle and a digital marquee sign to enhance communication with our citizens and visitors.

Fire Department

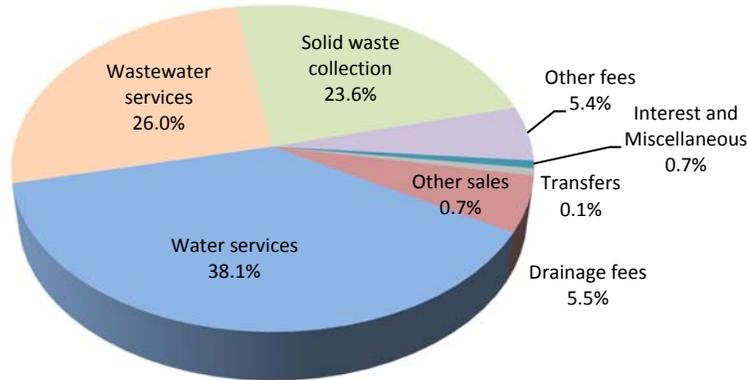
The proposed budget includes funding for 3 additional firefighters mid-year. Increases in clothing and personal protective equipment are related to the new positions as well. Unspent

Utility Fund and Drainage Utility Fund

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

Revenue Category	FY 2015-2016 Current Budget	FY 2016-2017 Proposed Budget	\$ Difference	% Difference
Water services	\$3,862,920	\$4,267,000	\$404,080	10.5%
Wastewater services	2,648,398	2,910,000	261,602	9.9%
Solid waste collection services	2,214,000	2,639,000	425,000	19.2%
Other fees	607,550	603,250	(4,300)	0.7%
Interest and miscellaneous	60,800	82,600	21,800	35.9%
Other sales	1,800	6,000	4,200	233.3%
Intergovernmental and Transfers	342,825	75,000	(267,825)	(78.1%)
Total Utility Revenues	\$9,738,293	\$10,582,850	\$844,557	8.7%
Drainage Services	\$490,800	\$616,500	\$125,700	25.6%
Interest and miscellaneous	100	300	200	200.0%
Total DUD Revenues	\$490,900	\$616,800	\$125,900	25.6%

Combined Utility Fund Revenues



Utility Fund Revenue Highlights

The Utility fund revenues are projected to increase by 8.7% overall. This increase is related to a combination of factors. First, our population and commercial development growth drive an increase in consumption. The City adds approximately 400 new homes per year based on new home permits. Second is rate increases in wastewater and solid waste collection. We are proposing an increase of approximately 5% on our wastewater fee structure to cover the increased cost of treatment from Cibolo Creek Municipal Authority (CCMA), our wastewater treatment provider, who is increasing their rates by 6.3% in 2017 and by approximately 7% in each of the next two years. Additionally, our contracted solid waste collection fees are scheduled to increase by 3.1% in January. This is also a passed-through increase from our service provider, Bexar Waste. Wastewater and solid waste collection rates have not increased in the last two fiscal years. Although we are not proposing a water rate increase in fiscal year 2016-2017, future rate increases may be necessary as costs for water development and supply, wastewater treatment, and solid waste collection services continue to increase.

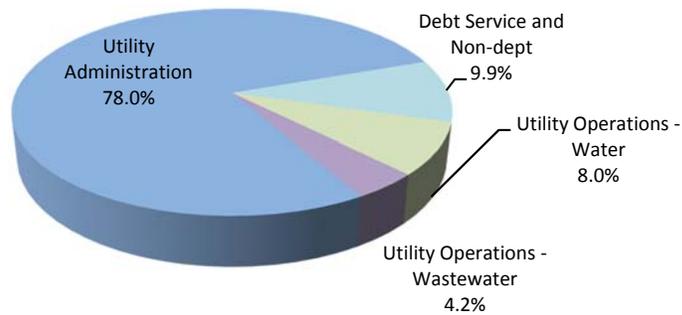
Utility Fund Expenditure Highlights

Utility fund expenditures are projected to increase by a modest 2.5% in fiscal year 2016-2017. A substantial reduction (46%) in water development costs through Cibolo Valley Local Government Corporation (CVLGC) which required funding of \$750,000 in fiscal year 2015-2016, helped keep the total increase down. The CVLGC is an intergovernmental corporation created to fund the acquisition and transmission of additional water resources to the participating cities of Cibolo and Schertz. Water supply costs to Canyon Regional Water Authority decreased by approximately \$100,000 (2.3%), in part due to early termination of an agreement with SAWS for 500 acre feet of water. Other direct service costs are increasing in fiscal year 2016-2017. As previously mentioned, CCMA, our wastewater service provider, increased fees for services by 6.3%, while Bexar Waste, our solid waste collection provider increased fees by 3.1% in fiscal year 2016-2017.

The following chart shows the expenditures for the Utility Fund:

Expenditure Category	FY 2015-2016 Current Budget	FY 2016-2017 Proposed Budget	\$ Difference	% Difference
Utility Administration	\$8,060,871	\$8,117,258	\$56,387	0.7%
Utility Operations - Water	1,098,804	833,928	(264,876)	(24.1%)
Utility Operations - Wastewater	0	433,077	433,077	
Non-department and Debt Service	993,897	1,026,567	32,670	3.3%
Total Utility Expenditures	\$10,153,572	\$10,410,831	\$257,259	2.5%

Utility Fund Expenditures



Drainage Utility District

The Drainage Utility District was created in 2011 to establish funding for maintenance of the City's drainage ways. Since 2011, the fee structure has been based on \$4 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 \$4 monthly. This proposed budget includes a rate of increase of \$1 per LUE for all properties in the City. This increase will generate approximately \$125,700 in additional revenue to fund increased costs of maintenance, in addition to funding a portion of the capital project to construct Town Creek Channel.

Economic Development Corporation

The Economic Development Corporation has been busy in the current year with all of the commercial activity and attention that Cibolo is experiencing. To date, 13 new commercial projects have been completed and issued Certificates of Occupancy, with another 26 commercial projects underway in various stages of construction. Medical and retail ventures comprise the largest proportion of new and future development. Notable 2015-2016 accomplishments were the opening of the Wal-Mart

Supercenter, AutoZone, CVS Pharmacy, The Shops at the Mill, and the opening of the final tenant at the Cibolo Marketplace which brings it to 100% occupancy.

Sales taxes make up approximately 75% of the proposed revenue budget and we expect that figure to grow as our commercial sector continues to develop. The remaining 25% of total revenues in the fund is a transfer from the General Fund to support a level of expense that has historically been supported from the General Fund. The proposed revenue budget reflects a 10% increase over the 2016 current budget.

Fiscal year 2015-2016 provided funding for façade grants to support and enhance the Old Town (downtown) District. Two businesses were awarded Business Improvement Grants (“BIG”). The EDC Board of Directors also approved \$25,000 to fund a public parking lot by the railroad tracks to increase accessibility to Old Town businesses.

The proposed budget includes additional funding of a grants program to support four local businesses as well as capital funding for the Old Town District enhancements, which may include sidewalks, lighting and wayfinding signs.

Capital Programs

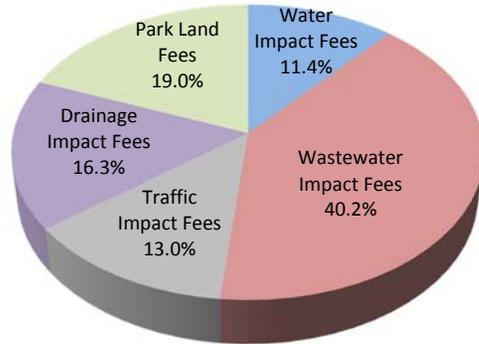
The projects which are listed below outline this year’s capital outlay program within operating funds:

Description	Department	Justification/ Replacement	Projected cost
<u>General fund:</u>			
(2) Police Units	Police-Patrol	Replacements	\$120,000
Police Unit	Police-Warrants	Replacement	47,300
Body Cameras	Police	Grant funded	36,600
Covered parking - Electrical connect	Police	Support body camera program	49,100
Community garden	Parks	Community enhancement	20,000
Network Storage Capacity	Information Technology	Expand capacity	70,000
Records Management system	Information Technology	Citywide records solution	54,500
Backup Solution	Information Technology	Address growth	56,000
Facility construction	Fire Department	Upgrade facility	303,000
Pumper (lease finance)	Fire Department	Replacement	100,000
Admin vehicle	Non-Departmental	Replacement	22,000
Digital Marquee Sign	Non-Departmental	Communication	70,000
Facility improvement - Annex	Non-Departmental	Shortage of space	450,000
			\$1,398,500
<u>Utility Fund:</u>			
¾ Ton Truck	Utility Operations - Water	Replacement	\$28,690
1 Ton Service Truck	Utility Operations - WW	Replacement	50,000
			\$78,690
<u>Drainage Utility District:</u>			
Utility Tractor	Drainage	Tow flail head shredder	\$29,715
<u>Economic Development:</u>			
Old Town District enhancements	EDC	Enhance downtown	\$50,000
			\$1,556,905

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 and the fees were updated in 2014. Revenues are expected to decrease in traffic impact fees due to impact fee credits for traffic improvements made by the developer. Water impact fees are expected to increase due to new development expected to occur in our water CCN area at the latter part of 2017. Categories of impact fees and the related revenues are as follows:

Impact Fee Revenue Distribution



Impact Fee Category	FY 2015-2016	FY 2016-2017	\$ Difference	% Difference
	Current Budget	Proposed Budget		
Water Impact Fees	\$ 71,900	\$ 154,585	\$ 82,685	115.0%
Wastewater Impact Fees	377,600	543,319	165,719	43.9%
Traffic Impact Fees	191,550	175,618	(15,932)	(8.3%)
Drainage Impact Fees	216,100	220,766	4,666	2.2%
Park Land & Improvement Fees	240,000	256,800	16,800	7.0%
Total Utility Expenditures	<u>\$1,097,150</u>	<u>\$1,351,088</u>	<u>\$253,938</u>	<u>23.1%</u>

Projects that are expected to be completed in the current fiscal year or anticipated for funding for the coming fiscal year include:

- Water line replacement and wastewater line extension along Borgfeld Road;
- Water distribution along Haekerville Road;
- Wastewater line extension along FM 78 (west);
- Wastewater CCN acquisition;
- Intersection signalization at Borgfeld and Dietz Road;
- FM 1103 Realignment and Extension analysis;
- Drainage improvements at Tolle Road;
- Town Creek West Drainage project;
- Pedestrian walkway to interconnect fields; and
- Additional park amenities and parking at Schlather Park.

Capital Project Funds

GENERAL OBLIGATION BONDS				
PROJECT	BOND ISSUE	AVAILABLE FUNDS	DESCRIPTION	STATUS/TIMELINE
2008 Proposition 1 & 2: Public Safety and Street Improvements	2009 General Obligation Bonds	\$0	\$6.4 M in public safety facilities. \$4.35M in street improvements – Cibolo Valley Drive.	Completed in early 2011.
2008 Proposition 3: Drainage Improvements - Town Creek Regional Detention	2011 General Obligation Bonds	\$3,590,209	Lessen storm water runoff impacts of upstream developments by creating capacity to mitigate more frequent storm events.	Project scope complete. Plans at 50%. Construction expected Winter 2017.
2008 Proposition 3: Drainage Improvements - Town Creek West Drainage Phase II	2013 General Obligation Bonds	\$3,759,872	Detention and additional channelization to address storm water impacts from continuing residential development upstream.	Project scope complete. Plans at 50%. Construction expected Winter 2017.
2008 Proposition 4: Quality of Life - Ball Field Construction	2011 General Obligation Bonds	\$2,255,500	Land acquisition for a community park and construction of a competition ball field complex.	Land acquired. Plans and bid specifications being developed. Construction expected in Fall 2016.
2008 Proposition 5: Quality of Life - Community Center	2013 General Obligation Bonds	\$4,515,578	Construction of a multi-use community events facility.	Area has been identified. Design in process. Construction expected to begin Summer 2017.
2013 Proposition 1: Road and Sidewalk Improvements	2014 General Obligation Bonds	\$1,838,608	North Main/FM 1103 Intersection improvements and Borgfeld Sidewalks.	Intersection plans being developed. Construction Fall 2016.
2013 Proposition 2: Fire Station Improvements	2014 General Obligation Bonds	\$676,941	Refurbish fire station #1 by expanding living quarters and office space.	Initial plans complete. Construction expected to begin in Fall 2016.
2014 Proposition 1: Road Improvements – FM 1103	2015 General Obligation Bonds	\$149,662	FM 1103 Roadway improvements (with TXDOT participation) to include lane widening, signalization and sidewalks. Additional \$6M authorized and expected to be issued in 2017.	Participation commitment from TXDOT. Acquisition of right-of-way expected to occur in 2016/2017. Engineering and survey work underway.
2014 Proposition 2: Fire Station # 3	2015 General Obligation Bonds	\$501,744	Construction of fire station #3 at Weidner and FM 1103. Additional \$3.5M authorized and expected to be issued in 2017.	Begin site work and design in 2017.
2014 Proposition 3: Road Improvements - Haeckerville Road	2015 General Obligation Bonds	\$2,250,431	Haeckerville Road improvements from Lower Seguin to IH-10 to include drainage enhancements, road widening, and resurfacing.	Engineering Services awarded to Garza EMC January 2016. Design expected to be completed Summer 2016. Construction to begin Fall 2016.
2015 Proposition 1: Road Improvements – Borgfeld Road	2016 General Obligation Bonds	\$2,908,750	Borgfeld Road improvements to include road widening, traffic signalization and sidewalks.	Utility line construction underway. Design complete. Expected construction Fall 2016.

REVENUE BONDS				
PROJECT	BOND ISSUE	AVAILABLE FUNDS	DESCRIPTION	STATUS/TIMELINE
Water & Wastewater Infrastructure	2012 Revenue Bonds	\$5,001,004	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 new 1.25 M Gal Elevated tank began in May 2016. Ground storage tank and pump station construction to begin Fall 2016.

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

The 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 SUMMARY

	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	5,389,823	5,642,869	5,642,869	5,338,060		
REVENUES:						
GENERAL TAXES AND FRANCHISE FEES	6,352,605	6,888,000	6,885,834	7,480,200	592,200	8.6%
PERMITS AND FEES	2,221,878	2,101,000	2,186,183	2,185,000	84,000	4.0%
ANIMAL SERVICES	18,619	13,800	18,125	18,000	4,200	30.4%
COURT AND ALARM FEES	291,027	275,500	187,702	260,400	(15,100)	-5.5%
INTEREST AND MISCELLANEOUS	35,153	30,225	62,696	63,200	32,975	109.1%
PARKS AND GRANTS	174,757	43,000	157,991	117,000	74,000	172.1%
INTERGOVERNMENTAL AND TRANSFERS	418,622	447,031	443,612	743,493	296,462	66.3%
OTHER FINANCING SOURCES	235,700	-	-	-	-	
SUBTOTAL REVENUES	9,748,359	9,798,556	9,942,142	10,867,293	1,068,737	10.9%
TOTAL AVAILABLE	15,138,182	15,441,425	15,585,011	16,205,353		
EXPENDITURES:						
CITY MANAGER	262,745	281,529	287,273	301,398	19,869	7.1%
CITY COUNCIL	8,550	10,900	10,560	10,900	-	0.0%
CITY SECRETARY	308,780	397,563	318,050	377,255	(20,308)	-5.1%
POLICE DEPARTMENT	3,337,055	3,588,732	3,545,079	3,971,945	383,212	10.7%
MUNICIPAL COURT	162,740	188,032	179,464	193,728	5,696	3.0%
PLANNING & ENGINEERING SERVICES	841,454	974,151	912,565	881,297	(92,854)	-9.5%
PUBLIC WORKS - STREETS	815,787	1,023,884	989,556	962,347	(61,537)	-6.0%
PUBLIC WORKS ADMINISTRATION	-	-	-	203,881	203,881	
ANIMAL SERVICES	124,100	187,743	182,791	215,460	27,718	14.8%
PUBLIC WORKS - PARKS	558,543	707,458	612,632	702,010	(5,448)	-0.8%
FINANCE	339,958	370,206	384,698	428,787	58,581	15.8%
INFORMATION TECHNOLOGY	239,114	413,413	360,830	557,147	143,734	34.8%
HUMAN RESOURCES	99,801	125,689	121,206	146,803	21,114	16.8%
FIRE DEPARTMENT	1,972,395	2,133,827	1,776,929	2,409,158	275,331	12.9%
NON-DEPARTMENTAL	359,419	724,061	460,318	989,385	265,324	36.6%
SUBTOTAL EXPENDITURES	9,430,441	11,127,188	10,141,951	12,351,500	1,224,312	11.0%
CHANGE IN RESERVED FUND BALANCE	(64,873)	-	(105,000)	-		
ENDING FUND BALANCE	5,642,869	4,314,237	5,338,060	3,853,853		

GENERAL FUND

BREAKDOWN OF OPERATING BUDGET AND NONRECURRING ITEMS

	FY 17 PROPOSED BUDGET	OPERATING BUDGET	NONRECURRING ITEMS
BEGINNING FUND BALANCE	5,338,060	3,695,452	1,642,608
REVENUES:			
GENERAL TAXES AND FRANCHISE FEES	7,480,200	7,380,200	100,000
PERMITS AND FEES	2,185,000	2,185,000	
ANIMAL SERVICES	18,000	18,000	
COURT AND ALARM FEES	260,400	260,400	
INTEREST AND MISCELLANEOUS	63,200	63,200	
PARKS AND GRANTS	117,000	57,000	60,000
INTERGOVERNMENTAL AND TRANSFERS	743,493	743,493	
OTHER FINANCING SOURCES	-	-	
SUBTOTAL REVENUES	10,867,293	10,707,293	160,000
EXPENDITURES:			
CITY MANAGER	301,398	301,398	-
CITY COUNCIL	10,900	10,900	-
CITY SECRETARY	377,255	377,255	-
POLICE DEPARTMENT	3,971,945	3,610,766	361,179
MUNICIPAL COURT	193,728	193,728	-
PLANNING & ENGINEERING SERVICES	881,297	881,297	-
PUBLIC WORKS - STREETS	962,347	895,346	67,000
PUBLIC WORKS ADMINISTRATION	203,881	201,781	2,100
ANIMAL SERVICES	215,460	207,960	7,500
PUBLIC WORKS - PARKS	702,010	624,290	77,720
FINANCE	428,787	428,787	-
INFORMATION TECHNOLOGY	557,147	358,647	198,500
HUMAN RESOURCES	146,803	140,803	6,000
FIRE DEPARTMENT	2,409,158	1,998,158	411,000
NON-DEPARTMENTAL	989,385	437,585	551,800
SUBTOTAL EXPENDITURES	12,351,500	10,668,700	1,682,799
INCREASE TO FUND BALANCE	(1,484,207)	38,593	(1,522,799)
ENDING FUND BALANCE	3,853,853	3,734,045	119,808
		35.0%	

GENERAL FUND
EXPENDITURES BY FUNCTIONAL CATEGORY
FISCAL YEAR 2016-2017 PROPOSED BUDGET

	SALARIES AND BENEFITS	SERVICES, UTILITIES AND TRAINING	GENERAL SUPPLIES AND REPAIRS	OTHER EXPENSES	TRANSFERS (Recurring)	TOTAL FY 17 OPERATING	DEBT SERVICE	CAPITAL AND NON-CAPITAL (& Capital Transfers)	GRAND TOTAL	TOTAL FY 16 OPERATING	% Difference
EXPENDITURES:											
CITY MANAGER	284,303	10,900	5,275		920	301,398		-	301,398	280,529	107.4%
CITY COUNCIL		4,000	6,900			10,900			10,900	10,900	100.0%
CITY SECRETARY	182,775	150,500	43,100		880	377,255			377,255	397,563	94.9%
POLICE DEPARTMENT	2,913,631	178,655	299,500	204,100	14,880	3,610,766	62,279	298,900	3,971,945	3,343,863	108.0%
MUNICIPAL COURT	99,768	81,400	7,600	4,000	960	193,728			193,728	188,032	103.0%
PLANNING & ENGINEERING SERVICES	666,997	176,200	28,500	7,000	2,600	881,297		-	881,297	948,351	92.9%
PUBLIC WORKS - STREETS	683,806	27,600	183,500		440	895,346	20,300	46,700	962,347	892,940	100.3%
PUBLIC WORKS ADMINISTRATION	184,441	9,420	7,400		520	201,781		2,100	203,881	-	
ANIMAL SERVICES	162,020	19,980	24,600	120	1,240	207,960		7,500	215,460	175,743	118.3%
PUBLIC WORKS - PARKS	480,320	74,800	68,950		220	624,290		77,720	702,010	595,695	104.8%
FINANCE	267,747	152,400	7,900		740	428,787			428,787	370,206	115.8%
INFORMATION TECHNOLOGY	205,737	134,050	18,300		560	358,647		198,500	557,147	286,075	125.4%
HUMAN RESOURCES	106,433	10,100	24,050		220	140,803		6,000	146,803	125,689	112.0%
FIRE DEPARTMENT	1,320,480	57,120	85,400	534,098	1,060	1,998,158		411,000	2,409,158	1,775,427	112.5%
NON-DEPARTMENTAL	(200,000)	312,835	29,750	295,000		437,585		551,800	989,385	374,061	117.0%
SUBTOTAL EXPENDITURES	7,358,457	1,399,960	840,725	1,044,318	25,240	10,668,700	82,579	1,600,220	12,351,500	9,765,073	109.3%
					35% of recurring exp	3,734,045					
					Amount remaining for additional capital	119,808					

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-31100-00-00	PROPERTY TAXES - CURRENT	4,518,446	4,695,000	4,671,591	4,925,000	
01-31120-00-00	DELINQUENT TAXES	18,259	15,000	17,875	18,000	
01-31130-00-00	PENALTY & INTEREST	15,452	15,000	15,616	15,000	
01-31140-00-00	SPECIAL ASSESSMENTS	1,027	2,500	1,281	1,200	
01-31200-00-00	SALES TAX	965,963	1,330,000	1,245,286	1,475,000	
01-31220-00-00	MIXED BEVERAGE TAX	5,345	7,500	18,791	20,000	
01-31310-00-00	FRANCHISE FEE - ELECTRIC	372,521	379,000	410,802	431,000	
01-31315-00-00	FRANCHISE FEE - PHONE	46,100	46,000	46,387	46,000	
01-31320-00-00	FRANCHISE FEE - CABLE	315,103	308,000	313,647	329,000	
01-31321-00-00	FRANCHISE FEE - CABLE (PEG)	63,019	62,000	62,329	65,000	
01-31325-00-00	FRANCHISE FEE - GAS	4,215	4,000	3,956	4,000	
01-31330-00-00	FRANCHISE FEE - GVSUD	27,158	24,000	48,272	51,000	
01-31330-00-00	DELQNT FRANCHISE FEE - GVSUD	-	-	30,000	100,000	
	GENERAL TAXES AND FRANCHISE FEES	6,352,605	6,888,000	6,885,834	7,480,200	8.6%
01-32100-00-00	PLUMBING PERMITS	139,308	128,000	140,075	140,000	
01-32150-00-00	ELECTRICAL PERMITS	131,235	115,000	136,283	136,000	
01-32200-00-00	BUILDING PERMITS	158,840	165,000	134,512	135,000	
01-32250-00-00	BUILDING PERMITS - NEW HOME	779,906	782,000	859,968	860,000	
01-32255-00-00	SIGN PERMITS	9,520	8,500	5,805	6,000	
01-32270-00-00	SITE DEVELOPMENT FEES-BI	86,472	63,000	37,449	37,000	
01-32300-00-00	CONTRACTOR PERMITS	27,827	27,000	30,175	30,000	
01-32350-00-00	REINSPECTION FEES	151,725	130,000	159,500	160,000	
01-32400-00-00	SUBDIVISION PLAT FEES	66,527	58,000	56,273	56,000	
01-32425-00-00	PLAT RECORDING FEES	2,250	2,000	3,250	3,000	
01-32500-00-00	HEATING & A/C PERMITS	105,738	90,000	94,549	95,000	
01-32600-00-00	PLAN CHECKS	468,280	425,000	472,472	472,000	
01-32630-00-00	ZONING FEES	37,099	40,000	7,271	7,000	
01-32655-00-00	CONSULTANT FEES	51,794	62,000	40,311	40,000	
01-32660-00-00	PUBLICATION FEES	-	-	-	-	
01-32900-00-00	PUBLIC HEALTH & SAFETY PERMITS	5,357	5,500	8,290	8,000	
	PERMITS AND FEES	2,221,878	2,101,000	2,186,183	2,185,000	4.0%
01-33100-00-00	ANIMAL REGISTRATION	2,579	2,200	2,334	2,000	
01-33115-00-00	ANIMAL CONTROL DONATIONS	1,427	600	665	1,000	
01-33125-00-00	TRAP RENTALS	20	-	-	-	
01-33150-00-00	BOARDING FEES	1,620	1,500	2,425	2,000	
01-33200-00-00	IMPOUND FEES	3,320	3,000	3,780	4,000	
01-33300-00-00	ANIMAL ADOPTION FEES	9,058	6,000	8,636	9,000	
01-33350-00-00	REIMBURSABLE VET COSTS	596	500	285	-	
01-33360-00-00	SPECIMEN FEES	-	-	-	-	
	ANIMAL SERVICES	18,619	13,800	18,125	18,000	30.4%
01-34100-00-00	FINES	209,637	200,000	126,288	182,000	
01-34105-00-00	WARRANT FEES	27,377	24,000	17,691	26,000	
01-34110-00-00	TIME PAY FEES	621	600	444	400	
01-34125-00-00	SUMMONS SERVICE BY OFFICER	105	-	35	-	
01-34310-00-00	CASH OVER/SHORT	163	-	12	-	
01-34500-00-00	ADMIN FEES	9,980	9,000	5,514	8,000	
01-34510-00-00	COURT SECURITY FEES	2,865	4,800	3,335	5,000	
01-34540-00-00	CREDIT CARD FEES	13,436	13,000	11,334	16,000	
01-34550-00-00	OMNI FEES	-	-	1,970	2,000	
01-34600-00-00	REPORTS AND OTHER	1,254	1,100	1,392	1,000	
01-34720-00-00	POLICE DONATIONS	-	-	-	-	
01-34900-00-00	ALARM FEES	25,589	23,000	19,687	20,000	
	COURT AND ALARM FEES	291,027	275,500	187,702	260,400	-5.5%
01-35100-00-00	INTEREST	15,594	14,400	46,193	46,000	
01-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	42	-	(471)	-	
01-35300-00-00	MISCELLANEOUS RECEIPTS	6,114	3,500	4,852	5,000	
01-35315-00-00	NSF FEES	165	100	175	-	
01-35335-00-00	CINGULAR TOWER RENTAL	8,458	9,225	9,227	9,200	
01-35340-00-00	A/C - TRAP RENTAL	94	-	46	-	
01-35400-00-00	RECYCLING PROGRAM REVENUE	-	-	-	-	
01-35500-00-00	INSURANCE PROCEEDS	4,687	3,000	2,674	3,000	
	INTEREST AND MISCELLANEOUS	35,153	30,225	62,696	63,200	109.1%
01-36100-00-00	PARK/ PAVILION RENTALS	10,640	10,000	9,428	9,000	
01-36105-00-00	MULTI-EVENT CENTER RENTAL	7,650	10,000	12,916	13,000	
01-36115-00-00	PARK DONATIONS	75	-	(75)	-	
01-36120-00-00	PARK DONATIONS/ GRANTS	-	-	150	-	
01-36122-00-00	RESTRICTED DONATIONS	-	-	5,000	-	
01-36124-00-00	GRANT - BULLET PROOF VEST	-	-	-	5,000	

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	
01-36128-00-00	GRANT - NRA (PD)	8,140	-	-	-	
01-36129-00-00	GRANTS - POLICE DEPT	7,593	3,000	3,000	60,000	
01-36150-00-00	DEVELOPER PARTICIPATION	-	-	100,000	-	
01-36300-00-00	PARK - BALLFIELD RENTAL	16,313	15,000	15,192	15,000	
01-36415-00-00	SALE OF ASSETS	124,345	5,000	12,000	15,000	
01-36420-00-00	SALE OF MATERIALS	-	-	380	-	
	PARKS AND GRANTS	174,757	43,000	157,991	117,000	172.1%
01-38100-00-00	INTERGOVERNMENTAL- SCUCISD	170,000	170,000	169,967	255,000	
01-38110-00-00	INTERGOVTL-CITY OF SEGUIN	29,231	29,231	29,251	29,000	
01-38150-00-00	INTERGOVTL- CCMA ADMIN FEE	5,700	5,200	6,450	6,000	
01-38402-00-00	GARBAGE TRANSFERS	42,808	44,280	49,755	52,780	
01-38502-00-00	TRANSFER FROM UTILITY FUND	140,944	151,229	150,666	227,377	
01-38505-00-00	TRANSFER FROM EDC	6,000	6,000	6,000	6,000	
01-38538-00-00	TRANSFER FROM CHILD SAFETY	14,856	25,000	15,759	25,000	
01-38539-00-00	TRANSFER FROM STREET MTCE TAX	-	-	-	100,000	
01-38540-00-00	TRANSFER FROM DUD	9,083	16,091	15,764	42,336	
	INTERGOVERNMENTAL AND TRANSFERS	418,622	447,031	443,612	743,493	66.3%
01-39000-00-00	OTHER FINANCING SOURCE	235,700	-	-	-	
	OTHER FINANCING SOURCES	235,700	-	-	-	
	Grand Total	9,748,359	9,798,556	9,942,142	10,867,293	10.9%

General Fund

40 – City Manager

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
City Manager	1	1	1
City Manager's Executive Assistant	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-40-00	SALARIES	185,628	190,230	197,045	205,038	
01-51011-40-00	LONGEVITY	720	960	960	1,200	
01-51012-40-00	CAR ALLOWANCE	9,075	9,000	9,500	10,200	
01-51015-40-00	OVERTIME	-	500	500	600	
01-51016-40-00	PHONE ALLOWANCE	1,380	1,380	1,755	2,280	
01-51020-40-00	UNEMPLOYMENT	18	360	342	342	
01-51030-40-00	SOCIAL SECURITY - MEDICARE	13,139	15,458	13,879	16,778	
01-51040-40-00	TMRS	24,006	24,956	25,861	27,974	
01-51060-40-00	HEALTH - LIFE INSURANCE	17,878	18,220	18,567	19,417	
01-51070-40-00	WORKERS COMPENSATION	364	495	523	474	
	SALARIES AND BENEFITS	252,208	261,559	268,932	284,303	8.7%
01-52095-40-00	MEDICAL EXAMS	-	-	-	-	
01-52610-40-00	CONTRACT SERVICES	267	700	711	-	
01-52620-40-00	PUBLICATIONS	-	700	130	100	
01-52625-40-00	ADVERTISING	-	-	-	-	
01-52630-40-00	CONFERENCE/TRAVEL/TRAINING	1,912	3,200	2,799	3,200	
01-52635-40-00	DUES, FEES AND LICENSES	3,029	3,300	3,275	3,000	
01-52710-40-00	PROFESSIONAL FEES	500	3,500	3,500	4,000	
01-52820-40-00	TELEPHONE	104	1,000	414	600	
	SERVICES, UTILITIES AND TRAINING	5,812	12,400	10,830	10,900	-12.1%
01-53210-40-00	OFFICE SUPPLIES	1,047	1,100	693	1,100	
01-53215-40-00	PRINTING	577	-	-	-	
01-53225-40-00	OFFICE MACHINERY/EQUIPMENT	179	500	373	500	
01-53230-40-00	OTHER SUPPLIES	930	800	1,376	1,000	
01-53240-40-00	POSTAGE	88	150	167	175	
01-53610-40-00	MEETING EXPENSE	1,903	3,100	2,982	2,500	
01-53800-40-00	EMPLOYEE AWARDS PROGRAM	-	-	-	-	
	GENERAL SUPPLIES AND REPAIRS	4,725	5,650	5,591	5,275	-6.6%
01-54900-40-00	NON CAPITAL OUTLAY <\$9,999	-	1,000	1,000	-	
	CAPITAL AND NON-CAPITAL	-	1,000	1,000	-	-100.0%
01-58006-40-00	TRANSF TO CAP/IT REPLACEMENT	-	920	920	920	
	TRANSFERS	-	920	920	920	0.0%
	TOTAL CITY MANAGER	262,745	281,529	287,273	301,398	7.1%

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 and seven council members that are elected at-large for staggered two-year terms. The Council is charged with the responsibilities of enacting local legislation, adopting the budget, setting policies and appointing the City Manager.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Mayor	1	1	1
Council Member	7	7	7
	8	8	8

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-52630-41-00	CONFERENCE TRAVEL	2,278	3,000	3,000	3,000	
01-52820-41-00	TELEPHONE	844	1,000	705	1,000	
	SERVICES, UTILITIES AND TRAINING	3,122	4,000	3,705	4,000	0.0%
01-53210-41-00	OFFICE SUPPLIES	49	300	300	300	
01-53215-41-00	PRINTING	454	500	509	500	
01-53230-41-00	OTHER SUPPLIES	484	1,000	1,000	1,000	
01-53610-41-00	MEETING EXPENSE	3,052	3,500	3,498	3,500	
01-53620-41-00	YOUTH COUNCIL	1,000	1,000	969	1,000	
01-53760-41-00	AWARDS	388	600	578	600	
	GENERAL SUPPLIES AND REPAIRS	5,428	6,900	6,855	6,900	0.0%
	TOTAL CITY COUNCIL	8,550	10,900	10,560	10,900	0.0%

General Fund

42 – City Secretary

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
City Secretary	1	1	1
Assistant City Secretary	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-42-00	SALARIES	121,721	129,270	120,747	136,736	
01-51011-42-00	LONGEVITY PAY	2,640	2,760	1,440	1,680	
01-51012-42-00	CAR ALLOWANCE	-	-	-	-	
01-51015-42-00	OVERTIME	5,078	5,000	3,123	2,500	
01-51016-42-00	PHONE ALLOWANCE	726	720	720	720	
01-51020-42-00	UNEMPLOYMENT TAX	18	360	342	342	
01-51030-42-00	SOCIAL SECURITY / MEDICARE	9,772	10,538	9,559	10,835	
01-51040-42-00	RETIREMENT	15,733	17,012	15,574	18,066	
01-51060-42-00	HEALTH - LIFE INSURANCE	11,414	11,435	9,867	11,589	
01-51070-42-00	WORKERS COMPENSATION	392	338	345	306	
	SALARIES AND BENEFITS	167,495	177,433	161,717	182,775	3.0%
01-52095-42-00	MEDICAL EXAMS	-	-	-	-	
01-52610-42-00	CONTRACT SERVICES	7,841	29,500	27,519	19,000	
01-52620-42-00	PUBLICATIONS	1,397	2,200	1,939	2,000	
01-52625-42-00	ADVERTISING/LEGAL NOTICES	5,665	6,500	6,486	6,500	
01-52630-42-00	TRAVEL AND TRAINING	4,714	3,500	2,842	4,000	
01-52635-42-00	DUES, FEES AND LICENSES	5,649	9,000	9,299	9,000	
01-52680-42-00	LEGAL SERVICES	53,516	115,000	55,984	100,000	
01-52681-42-00	LEGAL SERVICES - SPECIAL ITEMS	2,026	10,000	8,964	10,000	
01-52710-42-00	PROFESSIONAL SERVICES	-	-	-	-	
01-52850-42-00	NEWSLETTER	22,361	-	-	-	
	SERVICES, UTILITIES AND TRAINING	103,170	175,700	113,032	150,500	-14.3%
01-53090-42-00	CLOTHING	-	-	-	-	
01-53210-42-00	OFFICE SUPPLIES	1,898	1,850	1,805	1,600	
01-53215-42-00	PRINTING	5	-	-	-	
01-53225-42-00	OFFICE MACHINERY AND EQUIPMENT	-	-	-	-	
01-53230-42-00	OTHER SUPPLIES	4,226	3,650	3,412	3,600	
01-53240-42-00	POSTAGE	336	350	368	400	
01-53610-42-00	MEETING EXPENSE	196	700	589	500	
01-53640-42-00	ELECTION	19,743	27,000	26,727	27,000	
01-53750-42-00	SPECIAL EVENTS EXPENSES	11,712	7,500	7,500	7,500	
01-53751-42-00	PARKS COMMISSION EVENTS	-	2,500	2,019	2,500	
01-53760-42-00	AWARDS	-	-	-	-	
01-53800-42-00	EMPLOYEE AWARDS PROGRAM	-	-	-	-	
	GENERAL SUPPLIES AND REPAIRS	38,115	43,550	42,421	43,100	-1.0%
01-58006-42-00	TRANSF TO CAP/IT REPLACEMENT	-	880	880	880	
	TRANSFERS	-	880	880	880	0.0%
	TOTAL CITY SECRETARY	308,780	397,563	318,050	377,255	-5.1%

General Fund

43-00 – Police Department-Administration

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Police Chief	1	1	1
Lieutenant	2	0	0
Sergeant	7	0	0
Corporal	1	0	0
Police Officer	18	0	0
Public Safety Officer	0	0	0
Executive Assistant	1	1	1
Clerks	2	0	0
Crossing guard (seasonal part-time)	1.2	0	0
	33.2*	2	2

**Division budgets created in FY 2015-2016.*

Capital Outlay:

Description	
Body cameras	\$36,600
Parking covers with electrical connections	49,100
	\$85,700

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-00	SALARIES	1,538,828	142,458	142,560	153,337	
01-51011-43-00	LONGEVITY	16,920	1,080	2,280	2,520	
01-51013-43-00	CERTIFICATE PAY	37,349	-	-	-	
01-51014-43-00	ON-CALL PAY	3,132	-	120	-	
01-51015-43-00	OVERTIME	69,284	1,000	546	1,000	
01-51016-43-00	PHONE ALLOWANCE	6,606	1,200	1,520	1,200	
01-51018-43-00	STIPEND	-	-	-	-	
01-51019-43-00	UNIFORM ALLOWANCE	2,000	-	-	-	
01-51020-43-00	UNEMPLOYMENT TAX	741	360	192	342	
01-51030-43-00	SOCIAL SECURITY - MEDICARE	124,531	11,149	11,539	12,091	
01-51040-43-00	RETIREMENT	200,801	17,999	19,127	20,160	
01-51060-43-00	HEALTH - LIFE INSURANCE	153,693	11,450	9,103	11,631	
01-51070-43-00	WORKERS COMPENSATION	31,773	357	1,265	2,362	
	SALARIES AND BENEFITS	2,185,657	187,053	188,252	204,644	9.4%
01-52600-43-00	IT MAINTENANCE CONTRACTS	-	-	-	16,500	
01-52610-43-00	CONTRACT SERVICES	69,720	68,275	68,275	52,115	
01-52620-43-00	PUBLICATIONS - DUES - FEES	1,699	1,000	1,000	1,000	
01-52630-43-00	TRAVEL AND TRAINING	21,062	4,500	4,500	5,000	
01-52635-43-00	DUES, FEES AND LICENSES	2,998	4,000	4,000	4,000	
01-52710-43-00	PROFESSIONAL SERVICES	12,125	5,500	9,600	7,000	
01-52780-43-00	MEDICAL & LAB	-	-	-	-	
01-52810-43-00	UTILITIES	31,730	32,500	32,500	32,500	
01-52820-43-00	TELEPHONE	13,687	18,345	18,345	19,500	
	SERVICES, UTILITIES AND TRAINING	153,022	134,120	138,221	137,615	2.6%
01-53090-43-00	UNIFORM REPLACEMENT	21,886	500	500	500	
01-53210-43-00	OFFICE SUPPLIES	8,701	500	598	1,500	
01-53215-43-00	PRINTING	188	-	-	-	
01-53240-43-00	POSTAGE	1,572	250	375	250	
01-53250-43-00	OFFICER'S EQUIPMENT - SUPPLIES	60,935	1,500	1,500	1,500	
01-53252-43-00	SWAT FUNDING	11,775	-	-	-	
01-53260-43-00	CRIME PREVENTION SUPPLIES	8,136	-	(162)	-	
01-53280-43-00	MINOR TOOLS & EQUIPMENT	539	-	-	-	
01-53410-43-00	BUILDING MAINTENANCE	13,550	12,000	12,000	15,000	
01-53430-43-00	OFFICE EQUIPMENT MAINTENANCE	665	-	-	-	
01-53455-43-00	VEHICLE FUEL	59,441	3,000	1,500	2,000	
01-53470-43-00	VEHICLE REPAIRS	47,698	1,200	1,200	1,200	
01-53610-43-00	MEETING EXPENSE	1,410	1,500	1,150	1,500	
	GENERAL SUPPLIES AND REPAIRS	236,497	20,450	18,662	23,450	14.7%
01-54900-43-00	NON CAPITAL OUTLAY < \$9,999	52,960	-	-	2,500	
01-54910-43-00	CAPITAL OUTLAY	388,622	-	-	-	
	CAPITAL AND NON-CAPITAL	441,582	-	-	2,500	
01-55425-43-00	CREDIT CARD MACHINE FEES	607	-	0	-	
01-55743-43-00	PUBLIC SAFETY DISPATCH	160,000	172,000	172,000	172,000	
01-55744-43-00	CRIME VICTIMS LIAISON	6,250	30,000	30,000	30,000	
01-55750-43-00	JAIL COST	-	1,500	-	1,500	
	OTHER EXPENSES	166,857	203,500	202,001	203,500	0.0%
01-58006-43-00	TRANSF TO CAP/IT REPLACEMENT	-	1,360	1,360	1,360	
	TRANSFERS	-	1,360	1,360	1,360	0.0%
01-54900-43-75	NON CAPITAL OUTLAY <\$9,999	5,990	-	-	-	
01-54910-43-75	CAPITAL OUTLAY	-	-	-	85,700	
	CAPITAL AND NON-CAPITAL	5,990	-	-	85,700	
	TOTAL POLICE ADMINISTRATION	3,189,606	546,483	548,496	658,769	20.5%

General Fund

43-01 – Police Department – SRO Program

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
School Resource Officer	2	2	2
Sergeant	0	0	1
	2	2	3

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-01	SALARIES	89,815	92,863	95,343	159,209	
01-51011-43-01	LONGEVITY	1,560	1,800	1,800	2,160	
01-51013-43-01	CERTIFICATE PAY	1,044	1,040	1,060	1,040	
01-51015-43-01	OVERTIME	1,887	5,340	4,320	7,500	
01-51016-43-01	PHONE ALLOWANCE	-	480	-	480	
01-51020-43-01	UNEMPLOYMENT	-	360	342	513	
01-51030-43-01	SOCIAL SECURITY - MEDICARE	7,071	7,767	7,768	13,149	
01-51040-43-01	TMRS	11,499	12,538	12,640	21,924	
01-51060-43-01	HEALTH - LIFE INSURANCE	10,796	11,372	11,349	17,268	
01-51070-43-01	WORKERS COMPENSATION	4,460	2,292	1,968	3,424	
	SALARIES AND BENEFITS	128,133	135,852	136,591	226,668	66.8%
01-52610-43-01	CONTRACT SERVICES	900	960	960	1,440	
01-52630-43-01	CONFERENCE/TRAVEL/TRAINING	4,458	2,500	2,500	4,000	
01-52820-43-01	TELEPHONE	912	960	960	1,400	
	SERVICES, UTILITIES AND TRAINING	6,270	4,420	4,419	6,840	54.8%
01-53090-43-01	CLOTHING	846	1,500	1,500	2,500	
01-53225-43-01	OFFICE MACHINERY/EQUIPMENT	2,515	-	-	-	
01-53250-43-01	OFFICER'S EQUIPMENT - SUPPLIES	2,728	5,000	5,000	5,000	
01-53455-43-01	VEHICLE FUEL	6,508	7,000	3,441	7,000	
01-53470-43-01	VEHICLE REPAIR	449	4,000	1,704	4,000	
	GENERAL SUPPLIES AND REPAIRS	13,047	17,500	11,645	18,500	5.7%
	TOTAL PD - SRO PROGRAM	147,449	157,772	152,656	252,008	59.7%

General Fund

43-02 – Police Department – Records

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Clerk	0	2	2
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-02	SALARIES	-	59,532	58,934	62,363	
01-51011-43-02	LONGEVITY	-	1,320	1,320	1,560	
01-51015-43-02	OVERTIME	-	1,500	1,057	1,000	
01-51020-43-02	UNEMPLOYMENT	-	360	299	342	
01-51030-43-02	SOCIAL SECURITY - MEDICARE	-	4,770	4,590	4,967	
01-51040-43-02	TMRS	-	7,700	7,561	8,281	
01-51060-43-02	HEALTH - LIFE INSURANCE	-	11,370	11,291	11,402	
01-51070-43-02	WORKERS COMPENSATION	-	152	208	140	
	SALARIES AND BENEFITS	-	86,704	85,260	90,055	3.9%
01-52630-43-02	CONFERENCE/TRAVEL/TRAINING	-	1,400	1,353	2,000	
	SERVICES, UTILITIES AND TRAINING	-	1,400	1,353	2,000	42.9%
01-53090-43-02	CLOTHING	-	200	200	200	
01-53210-43-02	OFFICE SUPPLIES	-	6,000	5,925	6,000	
01-53240-43-02	POSTAGE	-	2,000	1,097	1,000	
01-53280-43-02	MINOR TOOLS & EQUIPMENT	-	1,750	1,738	1,500	
	GENERAL SUPPLIES AND REPAIRS	-	9,950	8,961	8,700	-12.6%
01-55425-43-02	CREDIT CARD MACHINE FEES	-	400	300	600	
	OTHER EXPENSES	-	400	300	600	50.0%
	TOTAL PD - RECORDS	-	98,454	95,874	101,355	2.9%

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 Cibolo.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Lieutenant	0	1	1
Sergeant	0	1	1
Corporal	0	1	1
Police officer	0	1	1
Property/Evidence Technician	0	0	1
	0	4	5

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-03	SALARIES	-	219,977	224,505	248,308	
01-51011-43-03	LONGEVITY	-	3,720	3,720	4,200	
01-51013-43-03	CERTIFICATE PAY	-	9,360	9,540	9,360	
01-51014-43-03	ON-CALL PAY	-	6,240	3,120	5,200	
01-51015-43-03	OVERTIME	-	12,250	11,554	13,500	
01-51016-43-03	PHONE ALLOWANCE	-	1,920	1,760	1,920	
01-51019-43-03	UNIFORM ALLOWANCE	-	2,000	2,000	2,000	
01-51020-43-03	UNEMPLOYMENT	-	720	684	855	
01-51030-43-03	SOCIAL SECURITY - MEDICARE	-	19,543	18,669	21,763	
01-51040-43-03	TMRS	-	31,550	31,395	36,286	
01-51060-43-03	HEALTH - LIFE INSURANCE	-	22,780	22,603	25,903	
01-51070-43-03	WORKERS COMPENSATION	-	5,767	4,904	5,667	
	SALARIES AND BENEFITS	-	335,827	334,454	374,962	11.7%
01-52630-43-03	CONFERENCE/TRAVEL/TRAINING	-	6,426	6,632	10,000	
	SERVICES, UTILITIES AND TRAINING	-	6,426	6,632	10,000	55.6%
01-53090-43-03	CLOTHING	-	2,000	1,308	2,500	
01-53210-43-03	OFFICE SUPPLIES	-	1,000	1,155	1,200	
01-53240-43-03	POSTAGE	-	200	-	200	
01-53250-43-03	OFFICER'S EQUIPMENT - SUPPLIES	-	12,000	10,797	12,000	
01-53455-43-03	VEHICLE FUEL	-	10,000	4,651	8,000	
01-53470-43-03	VEHICLE REPAIR	-	2,074	2,974	4,000	
	GENERAL SUPPLIES AND REPAIRS	-	27,274	20,884	27,900	2.3%
01-54900-43-03	NON CAPITAL OUTLAY <\$9,999	-	8,822	8,820	20,000	
01-54910-43-03	CAPITAL OUTLAY	-	19,761	19,761	-	
	CAPITAL AND NON-CAPITAL	-	28,583	28,581	20,000	-30.0%
01-58006-43-03	TRANSF TO CAP/IT REPLACEMENT	-	1,660	1,660	1,660	
	TRANSFERS	-	1,660	1,660	1,660	0.0%
	TOTAL PD - INVESTIGATIONS	-	399,770	392,211	434,522	8.7%

General Fund

43-04 – Police Department – Warrants

Function: Our Warrant Division currently consists of one officer who is responsible for filing and maintaining all outstanding warrants within the city of Cibolo. In addition, the Warrant Officer serves warrants and arrests offenders within the City of Cibolo and surrounding cities and counties. The Warrant Officer also performs the duties of Court Bailiff when Municipal Court is in session.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Police officer	0	1	1
	0	1	1

Capital Outlay:

Description	
Public safety vehicle	\$47,300

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-04	SALARIES	-	45,440	46,154	46,877	
01-51011-43-04	LONGEVITY	-	600	600	720	
01-51013-43-04	CERTIFICATE PAY	-	1,040	1,060	1,040	
01-51015-43-04	OVERTIME	-	2,450	4,926	3,500	
01-51016-43-04	PHONE ALLOWANCE	-	480	440	480	
01-51020-43-04	UNEMPLOYMENT	-	180	171	171	
01-51030-43-04	SOCIAL SECURITY - MEDICARE	-	3,826	4,028	4,025	
01-51040-43-04	TMRS	-	6,176	6,487	6,711	
01-51060-43-04	HEALTH - LIFE INSURANCE	-	5,684	5,613	5,740	
01-51070-43-04	WORKERS COMPENSATION	-	1,129	965	1,048	
	SALARIES AND BENEFITS	-	67,005	70,444	70,313	4.9%
01-52630-43-04	CONFERENCE/TRAVEL/TRAINING	-	1,000	979	1,500	
	SERVICES, UTILITIES AND TRAINING	-	1,000	979	1,500	50.0%
01-53090-43-04	CLOTHING	-	500	500	500	
01-53210-43-04	OFFICE SUPPLIES	-	200	162	200	
01-53250-43-04	OFFICER'S EQUIPMENT - SUPPLIES	-	1,500	1,346	1,500	
01-53455-43-04	VEHICLE FUEL	-	3,600	1,533	2,500	
01-53470-43-04	VEHICLE REPAIR	-	2,000	1,815	2,000	
	GENERAL SUPPLIES AND REPAIRS	-	7,800	5,355	6,700	-14.1%
01-54900-43-04	NON CAPITAL OUTLAY <\$9,999	-	-	-	-	
01-54910-43-04	CAPITAL OUTLAY	-	-	-	47,300	
	CAPITAL AND NON-CAPITAL	-	-	-	47,300	
	TOTAL PD - WARRANTS	-	75,805	76,777	125,813	66.0%

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 Cibolo.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Lieutenant	0	1	1
Sergeant	0	6	6
Police officer*	0	16	15
Public Safety Officer	0	.5	.5
Crossing guard (seasonal part-time)	0	1.2	1.4
	0	24.7	23.9

*As indicated in the prior year, the funded officer position is assigned to the SRO program for 2017

Capital Outlay:

Description	
(2) Public safety vehicles	\$120,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-05	SALARIES	-	1,128,730	1,104,664	1,190,518	
01-51011-43-05	LONGEVITY	-	12,120	11,280	13,920	
01-51013-43-05	CERTIFICATE PAY	-	27,240	27,800	27,560	
01-51015-43-05	OVERTIME	-	78,380	88,258	80,250	
01-51016-43-05	PHONE ALLOWANCE	-	3,360	2,640	3,360	
01-51020-43-05	UNEMPLOYMENT	-	4,703	3,838	4,771	
01-51030-43-05	SOCIAL SECURITY - MEDICARE	-	95,612	92,998	100,644	
01-51040-43-05	TMRS	-	149,176	146,361	160,132	
01-51060-43-05	HEALTH - LIFE INSURANCE	-	122,781	114,915	126,540	
01-51070-43-05	WORKERS COMPENSATION	-	27,931	23,201	26,049	
	SALARIES AND BENEFITS	-	1,650,033	1,615,955	1,733,745	5.1%
01-52630-43-05	CONFERENCE/TRAVEL/TRAINING	-	15,000	14,375	15,000	
	SERVICES, UTILITIES AND TRAINING	-	15,000	14,375	15,000	0.0%
01-53090-43-05	CLOTHING	-	17,000	17,000	20,000	
01-53210-43-05	OFFICE SUPPLIES	-	2,500	1,907	2,500	
01-53250-43-05	OFFICER'S EQUIPMENT - SUPPLIES	-	67,600	67,600	70,000	
01-53252-43-05	SWAT FUNDING	-	17,000	17,000	17,000	
01-53260-43-05	CRIME PREVENTION SUPPLIES	-	11,600	11,600	11,600	
01-53280-43-05	MINOR TOOLS & EQUIPMENT	-	500	500	500	
01-53430-43-05	OFFICE EQUIPMENT MAINTENANCE	-	1,000	-	1,000	
01-53455-43-05	VEHICLE FUEL	-	42,000	40,220	42,000	
01-53470-43-05	VEHICLE REPAIR	-	25,000	30,004	30,000	
	GENERAL SUPPLIES AND REPAIRS	-	184,200	185,831	194,600	5.6%
01-54900-43-05	NON CAPITAL OUTLAY <\$9,999	-	17,700	17,700	23,400	
01-54910-43-05	CAPITAL OUTLAY	-	121,200	121,200	120,000	
	CAPITAL AND NON-CAPITAL	-	138,900	138,900	143,400	3.2%
01-58006-43-05	TRANSF TO CAP/IT REPLACEMENT	-	11,860	11,860	11,860	
	TRANSFERS	-	11,860	11,860	11,860	0.0%
01-59140-43-05	2014 LEASE PRINCIPAL	-	57,650	57,656	57,917	
01-59141-43-05	LEASE INTEREST	-	4,736	4,730	4,362	
	DEBT SERVICE	-	62,387	62,387	62,279	-0.2%
	TOTAL PD - PATROL	-	2,062,380	2,029,308	2,160,884	4.8%

General Fund

43-06 – Police Department – Traffic

Function: The Traffic Division currently consists of one officer who is responsible for directed traffic enforcement within the city. This officer responds to citizen complaints related to traffic issues by enforcement within a specific area, deploying the traffic trailers, deploying the vehicle counting equipment and conducting traffic studies. The Traffic Officer is also one of two certified accident reconstruction officers for the Police Department, and is therefore responsible for the investigation of crashes involving serious bodily injury or death.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Police officer	0	1	1
	0	1	1

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-06	SALARIES	-	45,471	46,744	47,651	
01-51011-43-06	LONGEVITY	-	480	480	600	
01-51013-43-06	CERTIFICATE PAY	-	1,040	1,060	1,040	
01-51015-43-06	OVERTIME	-	3,550	3,863	3,500	
01-51020-43-06	UNEMPLOYMENT	-	180	171	171	
01-51030-43-06	SOCIAL SECURITY - MEDICARE	-	3,866	3,971	4,039	
01-51040-43-06	TMRS	-	6,242	6,398	6,734	
01-51060-43-06	HEALTH - LIFE INSURANCE	-	5,684	5,637	5,742	
01-51070-43-06	WORKERS COMPENSATION	-	1,141	972	1,052	
	SALARIES AND BENEFITS	-	67,654	69,295	70,528	4.2%
01-52630-43-06	CONFERENCE/TRAVEL/TRAINING	-	1,000	1,000	1,000	
	SERVICES, UTILITIES AND TRAINING	-	1,000	1,000	1,000	0.0%
01-53090-43-06	CLOTHING	-	500	500	500	
01-53250-43-06	OFFICER'S EQUIPMENT - SUPPLIES	-	2,000	2,000	2,000	
01-53280-43-06	MINOR TOOLS & EQUIPMENT	-	250	250	250	
01-53455-43-06	VEHICLE FUEL	-	3,500	1,559	2,500	
01-53470-43-06	VEHICLE REPAIR	-	1,500	1,500	2,000	
	GENERAL SUPPLIES AND REPAIRS	-	7,750	5,810	7,250	-6.5%
01-54900-43-06	NON CAPITAL OUTLAY <\$9,999	-	15,000	13,500	-	
	CAPITAL AND NON-CAPITAL	-	15,000	13,500	-	-100.0%
	TOTAL PD - TRAFFIC	-	91,404	89,605	78,778	-13.8%

General Fund

43-07 – Police Department – K-9 Program

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Police officer	0	2	2
	0	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-43-07	SALARIES	-	92,432	97,375	97,134	
01-51011-43-07	LONGEVITY	-	1,440	1,440	1,680	
01-51013-43-07	CERTIFICATE PAY	-	3,640	3,180	3,120	
01-51015-43-07	OVERTIME	-	4,980	6,576	5,000	
01-51020-43-07	UNEMPLOYMENT	-	360	342	342	
01-51030-43-07	SOCIAL SECURITY - MEDICARE	-	7,841	8,216	8,180	
01-51040-43-07	TMRS	-	12,658	13,363	13,639	
01-51060-43-07	HEALTH - LIFE INSURANCE	-	11,400	11,329	11,489	
01-51070-43-07	WORKERS COMPENSATION	-	2,314	1,992	2,130	
	SALARIES AND BENEFITS	-	137,065	143,812	142,716	4.1%
01-52630-43-07	CONFERENCE/TRAVEL/TRAINING	-	2,000	2,000	2,000	
01-52635-43-07	DUES, FEES AND LICENSES	-	200	300	200	
01-52710-43-07	PROFESSIONAL FEES	-	5,000	2,254	2,500	
	SERVICES, UTILITIES AND TRAINING	-	7,200	4,553	4,700	-34.7%
01-53090-43-07	CLOTHING	-	1,400	1,400	1,400	
01-53250-43-07	OFFICER'S EQUIPMENT - SUPPLIES	-	2,000	2,000	2,000	
01-53280-43-07	MINOR TOOLS & EQUIPMENT	-	500	500	500	
01-53455-43-07	VEHICLE FUEL	-	6,000	6,233	6,000	
01-53470-43-07	VEHICLE REPAIR	-	2,500	1,654	2,500	
	GENERAL SUPPLIES AND REPAIRS	-	12,400	11,786	12,400	0.0%
	TOTAL PD - K-9 PROGRAM	-	156,665	160,152	159,816	2.0%

General Fund

44 – Municipal Court

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	2	2	2

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-44-00	SALARIES	63,409	67,297	65,541	69,920	
01-51011-44-00	LONGEVITY	1,080	1,440	1,200	1,440	
01-51015-44-00	OVERTIME	-	1,600	1,620	1,600	
01-51020-44-00	UNEMPLOYMENT TAX	18	360	346	342	
01-51030-44-00	SOCIAL SECURITY - MEDICARE	4,909	5,381	5,203	5,581	
01-51040-44-00	RETIREMENT	7,855	8,687	8,416	9,306	
01-51060-44-00	HEALTH - LIFE INSURANCE	9,547	11,314	11,066	11,421	
01-51070-44-00	WORKERS COMPENSATION	331	173	224	158	
	SALARIES AND BENEFITS	87,149	96,252	93,615	99,768	3.7%
01-52420-44-00	JUDGE - PROSECUTOR	53,299	58,500	58,499	58,500	
01-52425-44-00	JURY FEES	264	1,200	1,200	1,200	
01-52600-44-00	IT MAINTENANCE CONTRACTS	-	-	-	20,000	
01-52610-44-00	CONTRACT SERVICES	10,726	16,600	13,548	-	
01-52620-44-00	PUBLICATIONS	-	-	-	-	
01-52630-44-00	TRAVEL AND TRAINING	1,346	1,600	1,597	1,600	
01-52635-44-00	DUES, FEES AND PERMITS	160	120	100	100	
	SERVICES, UTILITIES AND TRAINING	65,795	78,020	74,944	81,400	4.3%
01-53210-44-00	OFFICE SUPPLIES	1,331	1,800	1,800	1,800	
01-53215-44-00	PRINTING	567	1,000	770	800	
01-53225-44-00	OFFICE MACHINERY AND EQUIPMENT	1,888	3,000	2,995	3,000	
01-53240-44-00	POSTAGE	2,358	3,000	1,961	2,000	
	GENERAL SUPPLIES AND REPAIRS	6,144	8,800	7,527	7,600	-13.6%
01-55425-44-00	CREDIT CARD MACHINE FEES	3,652	4,000	2,418	4,000	
	OTHER EXPENSES	3,652	4,000	2,418	4,000	0.0%
01-58006-44-00	TRANSF TO CAP/IT REPLACEMENT	-	960	960	960	
	TRANSFERS	-	960	960	960	0.0%
	TOTAL MUNICIPAL COURT	162,740	188,032	179,464	193,728	3.0%

General Fund

45 – Planning and Engineering Services

Function: Planning and Engineering Services is responsible for administration of the City's Zoning Ordinance, Subdivision Regulations and State statutory and regulatory requirements. Specific areas of responsibility include: annexation, applications for rezoning or property, subdivision of land, variances to development requirements, construction permits and inspections, and code enforcement.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Planning and Engineering Director	1	1	1
City Planner	1	1	1
Planner 1	1	1	1
Infrastructure Inspector #	0.5	0.5	0.5
Senior Building Inspector/Code Enforcement	1	1	1
Building Inspector/Code Enforcement*	2	2	1
Code Enforcement Officer	2	1	1
Plan Reviewer	0	1	1
GIS Technician	0	1	1
Administrative Assistant	1	1	1
Permit Clerk	1	1	1
	10.5	11.5	10.5

*Some plan review and inspection services will be contracted out in FY 2016-2017.

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

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-45-00	SALARIES	463,082	525,448	481,070	487,609	
01-51011-45-00	LONGEVITY	4,800	5,460	5,220	6,600	
01-51015-45-00	OVERTIME	761	1,200	1,213	1,500	
01-51016-45-00	PHONE ALLOWANCE	2,642	3,120	2,820	2,880	
01-51020-45-00	UNEMPLOYMENT TAX	247	2,048	1,829	1,739	
01-51030-45-00	SOCIAL SECURITY - MEDICARE	35,709	42,789	37,172	38,142	
01-51040-45-00	RETIREMENT	57,122	69,246	60,432	63,595	
01-51060-45-00	HEALTH - LIFE INSURANCE	48,151	66,937	58,273	63,075	
01-51070-45-00	WORKERS COMPENSATION	505	2,209	2,151	1,856	
	SALARIES AND BENEFITS	613,018	718,457	650,181	666,997	-7.2%
01-52600-45-00	IT MAINTENANCE CONTRACTS	-	-	-	13,000	
01-52610-45-00	CONTRACT SERVICES	28,603	19,000	15,370	6,200	
01-52611-45-00	INSPECTION SERVICES CONTRACT	9,775	13,000	23,000	46,500	
01-52620-45-00	PUBLICATIONS	162	3,000	3,000	3,000	
01-52625-45-00	DUES AND FEES	1,940	-	-	-	
01-52626-45-00	ADVERTISING/POSTAGE-DEV REIM	668	3,000	3,000	3,000	
01-52630-45-00	TRAVEL AND TRAINING	4,875	12,000	12,000	15,000	
01-52635-45-00	DUES, FEES AND LICENSES	2,250	5,000	5,000	6,000	
01-52700-45-00	PROFESSIONAL FEES-DEVELOPR RMB	40,965	50,000	50,000	50,000	
01-52710-45-00	PROFESSIONAL SERVICES	62,828	35,600	35,600	30,000	
01-52715-45-00	ENGINEERING - MASTER PLAN	1,656	46,344	46,344	-	
01-52740-45-00	GIS/CAD MAPPING SERVICES	14,156	-	-	-	
01-52820-45-00	TELEPHONE	3,460	4,000	4,000	3,500	
	SERVICES, UTILITIES AND TRAINING	171,337	190,944	197,314	176,200	-7.7%
01-53090-45-00	UNIFORM REPLACEMENT	1,272	2,000	2,000	2,000	
01-53210-45-00	OFFICE SUPPLIES	1,861	2,000	2,000	2,000	
01-53215-45-00	PRINTING	464	650	650	750	
01-53225-45-00	OFFICE MACHINERY AND EQUIPMENT	2,997	7,800	7,800	6,500	
01-53230-45-00	OTHER SUPPLIES	51	600	600	750	
01-53240-45-00	POSTAGE	729	1,200	1,200	1,000	
01-53280-45-00	MINOR TOOLS AND EQUIPMENT	585	500	500	750	
01-53410-45-00	BUILDING MAINTENANCE	-	-	-	-	
01-53455-45-00	VEHICLE FUEL	5,826	9,350	9,350	9,000	
01-53470-45-00	VEHICLE REPAIRS	2,238	5,000	5,000	5,000	
01-53610-45-00	MEETING EXPENSES	139	750	750	750	
	GENERAL SUPPLIES AND REPAIRS	16,161	29,850	29,850	28,500	-4.5%
01-54900-45-00	NON CAPITAL OUTLAY <\$9,999	7,395	1,800	1,801	-	
01-54910-45-00	CAPITAL OUTLAY	26,441	24,000	24,000	-	
	CAPITAL AND NON-CAPITAL	33,836	25,800	25,801	-	
01-55425-45-00	CREDIT CARD MACHINE FEES	7,102	6,500	6,819	7,000	
	OTHER EXPENSES	7,102	6,500	6,819	7,000	7.7%
01-58006-45-00	TRANSF TO CAP/IT REPLACEMENT	-	2,600	2,600	2,600	
	TRANSFERS	-	2,600	2,600	2,600	0.0%
	TOTAL PLANNING AND ENGINEERING	841,454	974,151	912,565	881,297	-9.5%

General Fund

46-00 – Public Works-Streets

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Public Works Director *	.5	.5	0
Superintendent	.7	.7	1
Executive Assistant *	0	1	0
Crew Leader	2	2	3
Fleet Mechanic #	.5	.5	.5
Maintenance Worker II	3	3	3
Maintenance Worker I	6	6	6
	12.7	13.7	13.5

**Administrative positions transferred to administration division created in fiscal year 2016-2017.*

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

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-46-00	SALARIES	398,185	465,609	476,225	466,337	
01-51011-46-00	LONGEVITY	3,840	4,704	4,514	5,760	
01-51015-46-00	OVERTIME	2,481	3,250	7,570	5,900	
01-51016-46-00	PHONE ALLOWANCE	2,694	2,274	3,109	2,400	
01-51020-46-00	UNEMPLOYMENT TAX	495	2,587	2,590	2,394	
01-51030-46-00	SOCIAL SECURITY / MEDICARE	30,650	36,401	37,256	36,750	
01-51040-46-00	RETIREMENT	49,801	58,911	60,528	61,275	
01-51060-46-00	HEALTH - LIFE INSURANCE	58,556	83,567	76,308	79,888	
01-51070-46-00	WORKERS COMPENSATION	20,413	23,147	19,193	23,102	
	SALARIES AND BENEFITS	567,114	680,450	687,294	683,806	0.5%
01-52610-46-00	CONTRACT SERVICES	3,880	4,250	2,000	2,700	
01-52614-46-00	CONTRACT SERVICES- SIGNALS	-	7,500	7,500	7,500	
01-52615-46-00	CONTRACT MAINTENANCE STREETS	-	-	-	-	
01-52616-46-00	EMPLOYMENT COSTS	-	-	-	-	
01-52630-46-00	CONFERENCE/TRAVEL/TRAINING	1,524	2,750	2,386	2,000	
01-52635-46-00	DUES, FEES AND PERMITS	455	500	500	500	
01-52680-46-00	LEGAL SERVICES	-	-	-	-	
01-52720-46-00	ENGINEERING SERVICES	2,250	7,500	7,000	7,500	
01-52810-46-00	UTILITIES	9,395	4,000	6,600	5,000	
01-52815-46-00	STREET LIGHTS/TRAFFIC SIGNALS	-	2,400	3,088	2,400	
01-52820-46-00	TELEPHONE	355	450	414	-	
	SERVICES, UTILITIES AND TRAINING	17,859	29,350	29,489	27,600	-6.0%
01-53090-46-00	UNIFORMS	7,307	8,000	7,125	8,000	
01-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	1,570	2,000	1,277	1,500	
01-53210-46-00	OFFICE SUPPLIES	575	1,300	853	700	
01-53215-46-00	PRINTING	3	-	-	-	
01-53220-46-00	JANITORIAL SUPPLIES	-	200	200	200	
01-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	803	400	400	400	
01-53230-46-00	OTHER SUPPLIES	200	-	-	-	
01-53240-46-00	POSTAGE	38	-	22	200	
01-53275-46-00	MAINTENANCE SUPPLIES - STREETS	98,653	90,000	90,000	100,000	
01-53277-46-00	RENTAL	-	4,000	2,022	4,000	
01-53280-46-00	MINOR TOOLS AND EQUIPMENT	3,158	3,500	2,000	3,000	
01-53410-46-00	BUILDING MAINTENANCE	1,556	2,000	1,500	1,500	
01-53440-46-00	MACHINERY MAINTENANCE	16,709	20,000	12,019	18,000	
01-53455-46-00	VEHICLE FUEL	28,575	30,000	22,249	27,500	
01-53470-46-00	VEHICLE REPAIRS	12,723	12,000	9,000	9,500	
01-53530-46-00	SIGNS MAINTENANCE	9,954	9,000	5,000	9,000	
	GENERAL SUPPLIES AND REPAIRS	181,824	182,400	153,667	183,500	0.6%
01-54900-46-00	NON CAPITAL OUTLAY <\$9,999	8,896	13,400	13,750	17,600	
01-54910-46-00	CAPITAL OUTLAY	15,787	69,519	69,519	-	
01-54914-46-00	BUILDING IMPROVEMENTS	-	23,625	10,697	-	
01-54930-46-00	COMMUNICATION EQUIPMENT	4,006	4,100	4,100	4,100	
	CAPITAL AND NON-CAPITAL	28,689	110,644	98,066	21,700	-80.4%
01-58002-46-00	TRANSF TO UTILITY FUND *	-	-	-	25,000	
01-58006-46-00	TRANSF TO CAP/IT REPLACEMENT	-	740	740	440	
	TRANSFERS	-	740	740	25,440	3337.8%
01-59140-46-00	2014 LEASE PRINCIPAL	19,199	19,062	19,062	19,504	
01-59141-46-00	LEASE INTEREST	1,101	1,238	1,238	796	
	DEBT SERVICE	20,300	20,300	20,300	20,300	0.0%
	TOTAL PUBLIC WORKS - STREETS	815,787	1,023,884	989,556	962,347	-6.0%

* for shared cost of building improvements

General Fund

46-01 – Public Works-Administration

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Public Works Director *	0	0	1
Executive Assistant *	0	0	1
	0	0	2

**Administrative positions transferred from Streets division.*

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
01-51010-46-01	SALARIES	-	-	-	140,170
01-51011-46-01	LONGEVITY	-	-	-	960
01-51015-46-01	OVERTIME	-	-	-	500
01-51016-46-01	PHONE ALLOWANCE	-	-	-	1,380
01-51020-46-01	UNEMPLOYMENT TAX	-	-	-	342
01-51030-46-01	SOCIAL SECURITY / MEDICARE	-	-	-	10,940
01-51040-46-01	RETIREMENT	-	-	-	18,241
01-51060-46-01	HEALTH - LIFE INSURANCE	-	-	-	11,598
01-51070-46-01	WORKERS COMPENSATION	-	-	-	309
	SALARIES AND BENEFITS	-	-	-	184,441
01-52610-46-01	CONTRACT SERVICES	-	-	-	720
01-52630-46-01	CONFERENCE/TRAVEL/TRAINING	-	-	-	3,700
01-52635-46-01	DUES, FEES AND PERMITS	-	-	-	1,500
01-52680-46-01	LEGAL SERVICES	-	-	-	-
01-52720-46-01	ENGINEERING SERVICES	-	-	-	3,500
	SERVICES, UTILITIES AND TRAINING	-	-	-	9,420
01-53210-46-01	OFFICE SUPPLIES	-	-	-	800
01-53215-46-01	PRINTING	-	-	-	1,000
01-53225-46-01	OFFICE MACHINERY AND EQUIPMENT	-	-	-	500
01-53230-46-01	OTHER SUPPLIES	-	-	-	500
01-53240-46-01	POSTAGE	-	-	-	300
01-53455-46-01	VEHICLE FUEL	-	-	-	1,600
01-53470-46-01	VEHICLE REPAIRS	-	-	-	1,200
01-53610-46-01	MEETINGS EXPENSE	-	-	-	1,500
	GENERAL SUPPLIES AND REPAIRS	-	-	-	7,400
01-54900-46-01	NON CAPITAL OUTLAY <\$9,999	-	-	-	-
01-54910-46-01	CAPITAL OUTLAY	-	-	-	-
01-54930-46-01	COMMUNICATION EQUIPMENT	-	-	-	2,100
	CAPITAL AND NON-CAPITAL	-	-	-	2,100
01-58006-46-01	TRANSF TO CAP/IT REPLACEMENT	-	-	-	520
	TRANSFERS	-	-	-	520
	TOTAL PUBLIC WORKS ADMINISTRATION	-	-	-	203,881

General Fund

47 – Animal Services

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Senior Animal Control Officer	0	1	1
Animal Control Officer	2	1	1
Kennel Attendant (part-time)	0	1	1.5
	2	3	3.5

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-47-00	SALARIES	56,666	88,799	89,423	113,437	
01-51011-47-00	LONGEVITY	600	840	840	1,080	
01-51014-47-00	ON CALL PAY	3,012	3,120	3,240	5,200	
01-51015-47-00	OVERTIME	3,279	4,000	5,485	5,000	
01-51016-47-00	PHONE ALLOWANCE	768	960	960	960	
01-51020-47-00	UNEMPLOYMENT TAX	20	495	647	1,129	
01-51030-47-00	SOCIAL SECURITY MEDICARE	4,754	7,475	7,547	9,614	
01-51040-47-00	RETIREMENT	7,829	12,172	10,094	10,747	
01-51060-47-00	HEALTH - LIFE INSURANCE	8,110	11,329	11,308	11,426	
01-51070-47-00	WORKERS COMPENSATION	2,061	2,768	2,167	3,426	
	SALARIES AND BENEFITS	87,098	131,958	131,712	162,020	22.8%
01-52610-47-00	CONTRACT SERVICES	480	720	480	480	
01-52630-47-00	TRAVEL AND TRAINING	(65)	2,600	786	2,500	
01-52710-47-00	PROFESSIONAL SERVICES	10,271	10,500	8,866	10,500	
01-52810-47-00	UTILITIES	7,691	3,500	4,314	5,500	
01-52820-47-00	TELEPHONE	912	925	1,056	1,000	
	SERVICES, UTILITIES AND TRAINING	19,289	18,245	15,503	19,980	9.5%
01-53090-47-00	UNIFORMS	535	2,900	2,852	2,900	
01-53095-47-00	SAFETY SUPPLIES/EQUIPMENT	1,017	1,700	1,633	1,700	
01-53210-47-00	OFFICE SUPPLIES	741	1,000	899	1,000	
01-53225-47-00	OFFICE MACHINERY AND EQUIPMENT	520	-	-	-	
01-53270-47-00	OPERATING SUPPLIES	7,884	10,500	10,268	11,000	
01-53410-47-00	BUILDING MAINTENANCE	3,629	3,500	3,271	3,500	
01-53455-47-00	VEHICLE FUEL	2,119	3,000	2,000	2,500	
01-53470-47-00	VEHICLE REPAIR	965	1,700	1,629	2,000	
	GENERAL SUPPLIES AND REPAIRS	17,410	24,300	22,551	24,600	1.2%
01-54900-47-00	NON CAPITAL OUTLAY <\$9,999	-	-	-	7,500	
01-54910-47-00	CAPITAL OUTLAY	-	12,000	11,665	-	
	CAPITAL AND NON-CAPITAL	-	12,000	11,665	7,500	-37.5%
01-55425-47-00	CREDIT CARD MACHINE FEES	20	-	120	120	
	OTHER EXPENSES	20	-	120	120	
01-58006-47-00	TRANSF TO CAP/IT REPLACEMENT	-	1,240	1,240	1,240	
	TRANSFERS	-	1,240	1,240	1,240	0.0%
01-52710-47-99	PROFESSIONAL FEES	282	-	-	-	
	SERVICES, UTILITIES AND TRAINING	282	-	-	-	
	TOTAL ANIMAL SERVICES	124,100	187,743	182,791	215,460	14.8%

General Fund

48 – Public Works - Parks

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Superintendent	1	1	1
Crew Leader	1	2	2
Maintenance Worker II	3	3	3
Maintenance Worker I	3.375	4.375	3
Custodian	0	0.5	1
	8.375	10.875	10

Capital Outlay:

Description	
Community Garden	\$20,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-48-00	SALARIES	223,595	315,165	281,114	333,795	
01-51011-48-00	LONGEVITY	1,800	2,400	2,760	3,960	
01-51014-48-00	UNIFORM ALLOWANCE	-	-	-	-	
01-51015-48-00	OVERTIME	306	1,500	3,655	3,200	
01-51016-48-00	PHONE ALLOWANCE	938	1,440	1,400	1,680	
01-51020-48-00	UNEMPLOYMENT TAX	557	1,976	1,520	1,710	
01-51030-48-00	SOCIAL SECURITY - MEDICARE	16,912	24,519	21,584	26,212	
01-51040-48-00	RETIREMENT	25,689	36,190	33,887	43,703	
01-51060-48-00	HEALTH / LIFE INSURANCE	29,542	50,807	45,066	57,065	
01-51070-48-00	WORKERS COMPENSATION	5,805	7,438	7,389	8,996	
	SALARIES AND BENEFITS	305,144	441,435	398,376	480,320	8.8%
01-52610-48-00	CONTRACT SERVICES	3,234	3,450	3,600	2,400	
01-52630-48-00	TRAVEL AND TRAINING	1,465	2,000	1,600	1,000	
01-52635-48-00	DUES, FEES AND LICENSES	261	200	170	200	
01-52710-48-00	PROFESSIONAL SERVICES	220	1,290	1,200	2,500	
01-52810-48-00	UTILITIES	56,154	45,000	62,907	48,000	
01-52810-48-02	UTILITIES	8,751	10,000	12,455	10,500	
01-52810-48-03	UTILITIES	15,739	18,000	10,125	10,000	
01-52820-48-00	TELEPHONE	442	600	450	200	
	SERVICES, UTILITIES AND TRAINING	86,266	80,540	92,507	74,800	-7.1%
01-53090-48-00	UNIFORMS	4,859	6,800	5,800	6,700	
01-53095-48-00	SAFETY SUPPLIES AND EQUIPMENT	2,464	2,200	1,500	1,800	
01-53210-48-00	OFFICE SUPPLIES	435	400	300	350	
01-53277-48-00	RENTAL	928	1,400	1,000	1,500	
01-53280-48-00	MINOR TOOLS AND EQUIPMENT	2,680	2,400	1,700	2,000	
01-53370-48-00	PARK MAINTENANCE/REPAIR	13,804	19,000	19,000	20,000	
01-53370-48-02	PARK MAINTENANCE/REPAIR	1,252	2,500	2,400	2,500	
01-53380-48-00	BOTANICAL SUPPLIES	4,484	8,000	4,000	5,000	
01-53380-48-02	BOTANICAL SUPPLIES	956	2,500	2,000	2,000	
01-53390-48-00	PARK SUPPLIES	3,477	3,500	3,500	3,600	
01-53410-48-00	BUILDING MAINTENANCE	1,822	2,000	1,500	2,500	
01-53410-48-02	BUILDING MAINTENANCE	167	2,000	1,300	1,500	
01-53440-48-00	MACHINERY MAINTENANCE	9,063	6,710	5,000	7,500	
01-53445-48-00	MACHINERY REPAIR	-	-	-	-	
01-53455-48-00	VEHICLE FUEL	10,299	11,590	9,500	9,500	
01-53470-48-00	VEHICLE REPAIR	2,106	2,500	2,000	2,500	
	GENERAL SUPPLIES AND REPAIRS	58,795	73,500	60,501	68,950	-6.2%
01-54900-48-00	NON CAPITAL OUTLAY <\$9,999	11,119	9,500	9,488	28,620	
01-54910-48-00	CAPITAL OUTLAY	93,215	73,628	36,000	20,000	
01-54914-48-00	BUILDING IMPROVEMENTS	-	23,625	10,579	-	
01-54930-48-00	COMMUNICATION EQUIPMENT	4,003	5,010	4,961	4,100	
	CAPITAL AND NON-CAPITAL	108,337	111,763	61,028	52,720	-52.8%
01-58002-48-00	TRANSF TO UTILITY FUND *	-	-	-	25,000	
01-58006-48-00	TRANSF TO CAP/IT REPLACEMENT	-	220	220	220	
	TRANSFERS	-	220	220	25,220	11363.6%
	TOTAL PUBLIC WORKS - PARKS	558,543	707,458	612,632	702,010	-0.8%

* for shared cost of building improvements

General Fund

50 - Finance

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Finance Director	1	1	1
Accounting Manager	0	0	1
Finance Assistant	1	1	1
Accounts Payable/Purchasing Clerk	1	1	1
	3	3	4

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-50-00	SALARIES	159,003	168,062	169,862	201,799	
01-51011-50-00	LONGEVITY	720	1,320	960	1,320	
01-51015-50-00	OVERTIME	-	-	500	500	
01-51016-50-00	PHONE ALLOWANCE	726	720	720	1,080	
01-51020-50-00	UNEMPLOYMENT	27	540	516	684	
01-51030-50-00	SOCIAL SECURITY - MEDICARE	12,034	13,013	13,000	15,659	
01-51040-50-00	TMRS	19,580	21,008	21,210	26,109	
01-51060-50-00	HEALTH - LIFE INSURANCE	13,917	17,087	16,839	20,153	
01-51070-50-00	WORKERS COMPENSATION	488	416	605	442	
	SALARIES AND BENEFITS	206,495	222,166	224,213	267,747	20.5%
01-52600-50-00	IT MAINTENANCE CONTRACTS	-	-	-	23,600	
01-52610-50-00	CONTRACT SERVICES	4,544	6,500	6,500	500	
01-52620-50-00	PUBLICATIONS	145	69	64	150	
01-52630-50-00	CONFERENCE/TRAVEL/TRAINING	3,417	4,000	4,450	5,000	
01-52635-50-00	DUES, FEES AND PERMITS	421	450	450	450	
01-52670-50-00	GCAD/GCTAC	89,548	98,000	95,850	100,600	
01-52710-50-00	PROFESSIONAL SERVICES	18,136	17,500	17,500	6,500	
01-52720-50-00	AUDIT SERVICES	13,035	16,281	31,281	15,600	
	SERVICES, UTILITIES AND TRAINING	129,246	142,800	156,095	152,400	6.7%
01-53210-50-00	OFFICE SUPPLIES	2,244	2,500	2,000	2,500	
01-53215-50-00	PRINTING	321	-	-	400	
01-53225-50-00	OFFICE MACHINERY/EQUIPMENT	438	500	400	3,500	
01-53240-50-00	POSTAGE	1,214	1,500	1,250	1,500	
	GENERAL SUPPLIES AND REPAIRS	4,217	4,500	3,651	7,900	75.6%
01-58006-50-00	TRANSF TO CAP/IT REPLACEMENT	-	740	740	740	
	TRANSFERS	-	740	740	740	0.0%
	TOTAL FINANCE	339,958	370,206	384,698	428,787	15.8%

General Fund

51 – Information Technology

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Information Technology Director	0	1	1
Technology Specialist	1	1	1
	1	2	2

Capital Outlay:

Description	
Expand network storage	\$70,000
Records management system	54,500
Backup solution	56,000
	\$180,500

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-51-00	SALARIES	99,006	147,710	126,536	159,066	
01-51011-51-00	LONGEVITY	-	720	120	360	
01-51015-51-00	OVERTIME	1,024	1,500	-	-	
01-51016-51-00	PHONE ALLOWANCE	810	1,200	960	1,200	
01-51020-51-00	UNEMPLOYMENT	18	360	171	342	
01-51030-51-00	SOCIAL SECURITY - MEDICARE	7,716	11,561	9,765	12,288	
01-51040-51-00	TMRS	12,613	18,665	15,691	20,488	
01-51060-51-00	HEALTH - LIFE INSURANCE	7,243	11,459	8,371	11,646	
01-51070-51-00	WORKERS COMPENSATION	410	370	404	347	
	SALARIES AND BENEFITS	128,840	193,545	162,017	205,737	6.3%
01-52600-51-00	IT MAINTENANCE CONTRACTS	-	-	-	13,850	
01-52610-51-00	CONTRACT SERVICES	27,025	53,000	43,000	100,000	
01-52630-51-00	CONFERENCE/TRAVEL/TRAINING	5,951	14,500	14,500	14,700	
01-52635-51-00	DUES, FEES AND PERMITS	1,157	4,550	4,715	5,000	
01-52710-51-00	PROFESSIONAL FEES	-	-	-	-	
01-52820-51-00	TELEPHONE	954	1,920	1,700	500	
	SERVICES, UTILITIES AND TRAINING	35,087	73,970	63,915	134,050	81.2%
01-53210-51-00	OFFICE SUPPLIES	1,764	1,500	1,500	1,500	
01-53215-51-00	PRINTING	14	-	-	-	
01-53225-51-00	OFFICE MACHINERY/EQUIPMENT	6,229	10,000	10,000	10,000	
01-53230-51-00	OTHER SUPPLIES	3,269	3,000	3,000	3,000	
01-53280-51-00	MINOR TOOLS & EQUIPMENT	3,250	2,000	1,500	2,000	
01-53430-51-00	OFFICE EQUIPMENT MAINTENANCE	-	1,500	1,000	1,500	
01-53610-51-00	MEETINGS EXPENSE	-	-	-	300	
	GENERAL SUPPLIES AND REPAIRS	14,526	18,000	17,000	18,300	1.7%
01-54900-51-00	NON CAPITAL OUTLAY <\$9,999	3,000	10,000	-	18,000	
01-54910-51-00	CAPITAL OUTLAY	57,662	117,338	117,338	180,500	
	CAPITAL AND NON-CAPITAL	60,662	127,338	117,338	198,500	55.9%
01-58006-51-00	TRANSF TO CAP/IT REPLACEMENT	-	560	560	560	
	TRANSFERS	-	560	560	560	0.0%
	TOTAL INFORMATION TECHNOLOGY	239,114	413,413	360,830	557,147	34.8%

General Fund

52 – Human Resources

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Human Resources Manager	1	1	1
File Clerk	0	0	.5
	1	1	1.5

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-52-00	SALARIES	57,345	65,555	67,985	83,415	
01-51011-52-00	LONGEVITY	240	360	360	480	
01-51016-52-00	PHONE ALLOWANCE	738	720	720	720	
01-51020-52-00	UNEMPLOYMENT	9	180	171	342	
01-51030-52-00	SOCIAL SECURITY - MEDICARE	4,290	5,098	5,234	6,473	
01-51040-52-00	TMRS	7,065	8,229	8,518	9,023	
01-51060-52-00	HEALTH - LIFE INSURANCE	5,482	5,714	5,710	5,798	
01-51070-52-00	WORKERS COMPENSATION	151	163	182	183	
	SALARIES AND BENEFITS	75,322	86,019	88,880	106,433	23.7%
01-52095-52-00	MEDICAL EXAMS	6,110	7,000	6,963	7,000	
01-52610-52-00	CONTRACT SERVICES	2,484	5,750	2,276	-	
01-52616-52-00	EMPLOYMENT COSTS	-	300	-	300	
01-52625-52-00	ADVERTISING	585	1,200	405	1,000	
01-52630-52-00	CONFERENCE/TRAVEL/TRAINING	324	2,000	1,235	1,500	
01-52635-52-00	DUES, FEES AND LICENSES	182	375	365	300	
01-52710-52-00	PROFESSIONAL FEES	-	-	-	-	
	SERVICES, UTILITIES AND TRAINING	9,684	16,625	11,244	10,100	-39.2%
01-53210-52-00	OFFICE SUPPLIES	522	800	228	800	
01-53215-52-00	PRINTING	41	-	-	-	
01-53225-52-00	OFFICE MACHINERY/EQUIPMENT	14	400	200	400	
01-53230-52-00	OTHER SUPPLIES	-	150	-	150	
01-53240-52-00	POSTAGE	66	125	28	100	
01-53610-52-00	MEETING EXPENSE	44	300	100	500	
01-53800-52-00	EMPLOYEE AWARDS PROGRAM	635	1,300	711	600	
01-53810-52-00	EMPLOYEE ENGAGEMENT	12,782	15,000	15,126	15,000	
01-53815-52-00	STAFF TRAINING & INCENTIVES	-	2,500	2,280	2,500	
01-53820-52-00	ONBOARDING	692	2,250	2,190	4,000	
	GENERAL SUPPLIES AND REPAIRS	14,796	22,825	20,862	24,050	5.4%
01-54900-52-00	NON CAPITAL OUTLAY <\$9,999	-	-	-	6,000	
	CAPITAL AND NON-CAPITAL	-	-	-	6,000	
01-58006-52-00	TRANSF TO CAP/IT REPLACEMENT	-	220	220	220	
	TRANSFERS	-	220	220	220	0.0%
	TOTAL HUMAN RESOURCES	99,801	125,689	121,206	146,803	16.8%

General Fund

53 – Fire Department

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Fire Chief	1	1	1
Assistant Fire Chief *	.375	.375	.375
Fire Marshal	1	1	1
Fire Lieutenant	3	3	3
Firefighter	12	12	15
	17.375	17.375	20.375

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

Capital Outlay:

Description	
Fire Station #1 improvements	\$303,000
Custom Pumper (lease finance)	100,000
	\$403,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51010-53-00	SALARIES	732,949	760,591	724,752	851,037	
01-51011-53-00	LONGEVITY	5,760	7,800	7,680	9,720	
01-51015-53-00	OVERTIME	118,199	110,617	121,343	132,000	
01-51016-53-00	PHONE ALLOWANCE	3,388	3,360	3,360	3,360	
01-51020-53-00	UNEMPLOYMENT TAX	385	3,240	3,648	3,591	
01-51030-53-00	SOCIAL SECURITY - MEDICARE	64,018	67,501	64,669	76,203	
01-51040-53-00	RETIREMENT	103,481	105,454	102,843	123,866	
01-51060-53-00	HEALTH - LIFE INSURANCE	87,307	96,630	95,307	106,010	
01-51070-53-00	WORKERS COMPENSATION	11,711	14,039	14,288	14,694	
	SALARIES AND BENEFITS	1,127,198	1,169,232	1,137,890	1,320,480	12.9%
01-52600-53-00	IT MAINTENANCE CONTRACTS	-	-	-	2,700	
01-52610-53-00	CONTRACT SERVICES	20,849	17,619	17,619	18,620	
01-52620-53-00	PUBLICATIONS	118	200	64	200	
01-52630-53-00	TRAVEL AND TRAINING	4,736	5,200	5,200	5,500	
01-52635-53-00	DUES, FEES AND PERMITS	2,953	2,700	2,699	2,700	
01-52780-53-00	MEDICAL & LAB	-	-	-	-	
01-52810-53-00	UTILITIES	26,451	22,000	25,891	26,000	
01-52820-53-00	TELEPHONE	3,721	4,000	3,515	1,400	
	SERVICES, UTILITIES AND TRAINING	58,828	51,719	54,989	57,120	10.4%
01-53090-53-00	CLOTHING	8,831	10,000	7,237	12,000	
01-53095-53-00	SAFETY SUPPLIES AND EQUIPMENT	3,630	3,000	3,000	5,000	
01-53210-53-00	OFFICE SUPPLIES	522	700	525	500	
01-53215-53-00	PRINTING	135	200	45	500	
01-53220-53-00	JANITORIAL SUPPLIES	2,820	2,100	1,574	2,100	
01-53225-53-00	OFFICE MACHINERY AND EQUIPMENT	-	-	-	-	
01-53240-53-00	POSTAGE	361	300	235	300	
01-53250-53-00	PERSONAL PROTECTIVE EQUIPMENT	20,307	16,811	16,132	30,000	
01-53280-53-00	MINOR TOOLS AND EQUIPMENT	4,903	3,000	2,514	5,000	
01-53410-53-00	BUILDING MAINTENANCE	4,076	3,000	2,529	3,000	
01-53455-53-00	VEHICLE FUEL	14,802	18,000	9,612	12,000	
01-53470-53-00	VEHICLE REPAIR	3,459	12,071	11,116	15,000	
	GENERAL SUPPLIES AND REPAIRS	63,845	69,181	54,518	85,400	23.4%
01-54900-53-00	NON CAPITAL OUTLAY <\$9,999	12,569	16,400	6,013	6,000	
01-54910-53-00	CAPITAL OUTLAY	223,053	340,000	36,225	100,000	
01-54914-53-00	BUILDING IMPROVEMENTS	-	-	-	303,000	
01-54930-53-00	COMMUNICATION EQUIPMENT	510	2,000	2,000	2,000	
	CAPITAL AND NON-CAPITAL	236,132	358,400	44,237	411,000	14.7%
01-55742-53-00	SCHERTZ EMS CONTRACT	261,393	269,235	269,235	319,098	
01-55745-53-00	CIBOLO VOL FIRE DEPARTMENT	225,000	215,000	215,000	215,000	
	OTHER EXPENSES	486,393	484,235	484,235	534,098	10.3%
01-58006-53-00	TRANSF TO CAP/IT REPLACEMENT	-	1,060	1,060	1,060	
	TRANSFERS	-	1,060	1,060	1,060	0.0%
	TOTAL FIRE DEPARTMENT	1,972,395	2,133,827	1,776,929	2,409,158	12.9%

General Fund

99 – Non-Departmental

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

Capital Outlay:

Description	
City Hall Annex	\$450,000
Digital marquee sign	70,000
Replace admin vehicle	22,000
	\$542,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
01-51099-99-00	SALARY SAVINGS	-	(150,000)	-	(200,000)	
	SALARIES AND BENEFITS	-	(150,000)	-	(200,000)	33.3%
01-52600-99-00	IT MAINTENANCE CONTRACTS	-	-	-	137,435	
01-52610-99-00	CONTRACT SERVICES	50,344	64,211	70,342	16,400	
01-52635-99-00	DUES, FEES AND PERMITS	918	1,500	1,112	-	
01-52650-99-00	GENERAL LIABILITY INSURANCE	66,427	70,000	73,273	75,000	
01-52681-99-00	LEGAL SERVICES - SPECIAL ITEMS	-	-	-	-	
01-52810-99-00	UTILITIES	30,602	32,000	39,164	40,000	
01-52815-99-00	STREET LIGHTS/TRAFFIC SIGNALS	2,096	-	-	-	
01-52820-99-00	TELEPHONE	11,860	12,100	11,839	20,000	
01-52850-99-00	NEWSLETTER	-	24,000	23,184	24,000	
	SERVICES, UTILITIES AND TRAINING	162,247	203,811	218,913	312,835	53.5%
01-53220-99-00	JANITORIAL SUPPLIES	1,432	3,000	1,644	3,000	
01-53230-99-00	OTHER SUPPLIES	5,393	6,500	6,759	6,500	
01-53277-99-00	RENTAL	-	250	-	-	
01-53410-99-00	BUILDING MAINTENANCE	5,127	15,000	19,258	20,000	
01-53455-99-00	VEHICLE FUEL	246	200	100	200	
01-53470-99-00	VEHICLE REPAIR	15	50	39	50	
	GENERAL SUPPLIES AND REPAIRS	12,212	25,000	27,799	29,750	19.0%
01-54900-99-00	NON CAPITAL OUTLAY <\$9,999	5,021	-	-	9,800	
01-54910-99-00	CAPITAL OUTLAY	-	350,000	1,083	92,000	
01-54914-99-00	BUILDING IMPROVEMENTS	-	-	-	450,000	
	CAPITAL AND NON-CAPITAL	5,021	350,000	1,083	551,800	57.7%
01-55425-99-00	CREDIT CARD & BANK FEES	(61)	250	-	-	
01-55730-99-00	LIBRARY DONATIONS	60,000	35,000	35,000	35,000	
01-55900-99-00	ECONOMIC DEVELOPMENT INCENTIVE	-	140,000	57,524	140,000	
01-55985-99-00	TRANSFER TO EDC	120,000	120,000	120,000	120,000	
	OTHER EXPENSES	179,939	295,250	212,524	295,000	-0.1%
	TOTAL NON-DEPARTMENTAL	359,419	724,061	460,318	989,385	36.6%



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 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
DEBT SERVICE FUND					
03-31100-00	PROPERTY TAXES - CURRENT	2,813,772	3,079,560	3,092,810	3,375,000
03-31120-00	PROPERTY TAXES - DELINQUENT	10,885	15,000	12,371	15,000
03-31130-00	PROPERTY TAXES-PENALTY AND INT	9,396	10,000	9,278	10,000
	GENERAL TAXES	2,834,053	3,104,560	3,114,459	3,400,000
03-35100-00	INTEREST	487	500	2,205	1,500
03-35150-00	UNREALIZED GAIN/LOSS ON INVEST	(5)	-	5	-
03-35250-00	BOND PROCEEDS	3,995,000	-	1,769	-
03-35251-00	BOND PREMIUM	415,002	-	-	-
	INTEREST AND OTHER SOURCES	4,410,483	500	3,978	1,500
03-38505-00	TRANSFER FROM EDC	65,613	65,038	65,038	124,000
	INTERGOVERNMENTAL AND TRANSFER	65,613	65,038	65,038	124,000
	TOTAL REVENUES	7,310,148	3,170,098	3,183,475	3,525,500
03-50100-00	BOND ISSUANCE COSTS	53,197	-	-	-
03-50200-00	PAYMENT TO ESCROW AGENT	-	-	-	-
03-52725-00	PAYING AGENT FEES	2,500	2,500	2,500	3,000
03-59030-00	2003 CERT OF OBLIGATION-PRINC	100,000	100,000	100,000	100,000
03-59031-00	2003 CERT OF OBLIGATION-INTRST	9,938	6,000	6,000	2,000
03-59070-00	2007 GENERAL OBLIG - PRINCIPAL	4,470,000	380,000	380,000	395,000
03-59071-00	2007 GENERAL OBLIG - INTEREST	280,022	69,975	69,975	52,538
03-59090-00	2009 GENERAL OBLIG - PRINCIPAL	190,000	195,000	195,000	205,000
03-59091-00	2009 GENERAL OBLIG - INTEREST	407,255	400,518	400,518	393,518
03-59100-00	2010 GO REFUNDING BDS - PRINC	85,000	90,000	90,000	90,000
03-59101-00	2010 GO REFUNDING BDS - INTRST	18,569	16,549	16,549	14,195
03-59110-00	2011 GENERAL OBLIG - PRINCIPAL	350,000	355,000	355,000	365,000
03-59111-00	2011 GENERAL OBLIG - INTEREST	228,380	221,330	221,330	214,130
03-59124-00	2012 GENERAL OBLIG BDS - PRINC	25,000	25,000	25,000	85,000
03-59125-00	2012 GENERAL OBLIG BDS - INT	40,413	40,038	40,038	39,000
03-59130-00	2013 GENERAL OBLIG BDS - PRINC	340,000	410,000	410,000	475,000
03-59131-00	2013 GENERAL OBLIG BDS - INT	257,718	250,218	250,218	241,368
03-59140-00	2014 GENERAL OBLIG BDS - PRINC	95,000	110,000	110,000	115,000
03-59141-00	2014 GENERAL OBLIG BDS - INT	102,665	83,950	83,950	81,700
03-59150-00	2015 GENERAL OBLIG BDS - PRINC	-	120,000	120,000	145,000
03-59151-00	2015 GENERAL OBLIG BDS - INT	-	302,130	302,130	274,775
03-59160-00	2016 GENERAL OBLIG BDS - PRINC	-	-	-	130,000
03-59161-00	2016 GENERAL OBLIG BDS - INT	-	-	-	99,938
03-59999-00	LOSS ON DEFEASEMENT	242,576	-	-	-
	TOTAL EXPENDITURES	7,298,232	3,178,208	3,178,208	3,521,160
Fund number: 03	DEBT SERVICE FUND	11,916	(8,110)	5,267	4,340
	BEGINNING FUND BALANCE	387,799	399,715	399,715	404,983
	ENDING FUND BALANCE	399,715	391,605	404,983	409,323



WATER AND SEWER FUND

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

UTILITY FUND SUMMARY

	FY 2015 ACTUALS	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	2,916,044	3,377,302	3,377,302	3,498,819		
REVENUES:						
SALES AND SERVICES	8,821,886	9,288,918	9,920,978	10,392,000	1,103,082	11.9%
FEES AND RENTAL	47,897	43,950	24,412	27,250	(16,700)	-38.0%
CREDIT CARD FEES	51,405	51,100	60,071	65,000	13,900	27.2%
INTEREST AND MISCELLANEOUS	19,924	9,700	18,386	17,600	7,900	81.4%
SALE OF MATERIAL	539,548	1,800	950	6,000	4,200	233.3%
TRANSFERS	905,338	342,825	342,825	75,000	(267,825)	-78.1%
SUBTOTAL REVENUES	10,385,998	9,738,293	10,367,622	10,582,850	844,557	8.7%
TOTAL AVAILABLE	13,302,042	13,115,595	13,744,925	14,081,669		
EXPENDITURES:						
UTILITIES ADMINISTRATION	7,341,906	8,060,871	8,247,893	8,117,258	56,387	0.7%
UTILITIES OPERATIONS-WATER	839,651	1,098,804	1,004,846	833,928	(264,876)	-24.1%
UTILITIES OPERATIONS-WASTEWATER	-	-	-	433,077	433,077	
OTHER EXPENSE/DEBT SERVICE	779,781	993,897	993,367	1,026,567	32,670	3.3%
SUBTOTAL EXPENDITURES	8,961,338	10,153,572	10,246,106	10,410,831	257,259	2.5%
<i>Diff in calculating available fund balance:</i>						
<i>Remove non-cash items:</i>						
<i>Depreciation</i>	448,590					
<i>Basis of real estate sold</i>	89,393					
<i>capital contributions</i>	(208,324)					
<i>GASB 68 pension cost</i>	(7,378)					
<i>Transfers for capital and debt</i>	(360,450)					
<i>Increase in compensated absences</i>	7,106					
<i>Cash items not included in revenue & expense</i>						
<i>Investments in capital</i>	(105,440)					
<i>Change in reserved for debt</i>	(101,232)			(100,992)		
<i>Principal portion of debt less chg in acc int</i>	(725,666)					
	(963,401)	-	-	(100,992)	-	
ENDING FUND BALANCE	3,377,302	2,962,023	3,498,819	3,569,846		

Calculation of fund balance reserve

<i>Expenditures</i>	10,410,831
<i>less: one time capital expense</i>	(245,340)
<i>Recurring operating expense</i>	10,165,491
	35%
<i>recommended reserve level</i>	3,557,922
<i>Amount remaining for additional capital expenses</i>	11,924

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
02-31100-00-00	WATER SALES - RESIDENTIAL	2,706,004	2,993,751	3,167,921	3,177,000	
02-31110-00-00	WATER SALES - COMMERCIAL	876,044	869,169	1,015,532	1,090,000	
02-31200-00-00	WASTE WATER - RESIDENTIAL	2,417,716	2,499,000	2,539,220	2,760,000	
02-31210-00-00	WASTE WATER - COMMERCIAL	127,503	149,398	133,691	150,000	
02-31300-00-00	GARBAGE COLLECTION-RESIDENTIAL	1,215,018	1,236,000	1,277,520	1,342,000	
02-31310-00-00	GARBAGE COLLECTION-COMMERCIAL	816,584	750,000	977,735	1,052,000	
02-31400-00-00	LATE FEES	114,155	110,000	124,122	124,000	
02-31420-00-00	ADMINISTRATIVE PENALTY	19,050	18,000	21,125	21,000	
02-31600-00-00	RECYCLING FEES - A/R	223,869	228,000	233,308	245,000	
02-31700-00-00	WATER ACQUISITION FEE	258,152	393,600	390,514	391,000	
02-31900-00-00	ACCOUNT SET UP FEES	47,790	42,000	40,290	40,000	
	SALES AND SERVICES	8,821,886	9,288,918	9,920,978	10,392,000	11.9%
02-32100-00-00	CONNECT FEES	600	250	100	250	
02-32200-00-00	METER INSTALLATION FEES	4,530	5,000	1,390	2,000	
02-32250-00-00	METER SALES	23,118	24,700	12,305	15,000	
02-32260-00-00	HYDRANT METER RENTAL	12,675	12,000	10,618	10,000	
02-32500-00-00	TAP FEES	6,974	2,000	-	-	
	FEES AND RENTAL	47,897	43,950	24,412	27,250	-38.0%
02-34540-00-00	CREDIT CARD FEES	51,405	51,100	60,071	65,000	
	CREDIT CARD FEES	51,405	51,100	60,071	65,000	27.2%
02-35100-00-00	INTEREST	2,231	2,500	9,807	10,000	
02-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	119	-	-	-	
02-35300-00-00	MISC RECEIPTS	6,524	3,600	4,821	4,000	
02-35315-00-00	NSF FEES	4,050	3,600	3,750	3,600	
02-35410-00-00	CASH OVER/SHORT	(10)	-	8	-	
02-35500-00-00	INSURANCE PROCEEDS	7,009	-	-	-	
	INTEREST AND MISCELLANEOUS	19,924	9,700	18,386	17,600	81.4%
02-36415-00-00	SALE OF ASSETS	329,343	-	-	5,000	
02-36420-00-00	SALE OF MATERIALS	1,881	1,800	950	1,000	
02-36600-00-00	CONTRIBUTED CAPITAL	208,324	-	-	-	
	SALE OF MATERIAL	539,548	1,800	950	6,000	233.3%
02-38501-00-00	TRANSFER FROM GENERAL FUND	-	-	-	50,000	
02-38512-00-00	TRANSFER FROM 06 BONDS	52,837	-	-	-	
02-38514-00-00	TRANSFER FROM 07 BONDS	172,050	-	-	-	
02-38522-00-00	TRANSFER FROM WATER IMPACT	433,122	284,375	284,375	-	
02-38524-00-00	TRANSFER FM WASTEWATER IMPACT	209,574	40,625	40,625	-	
02-38540-00-00	TRANSFER FROM DUD	-	17,825	17,825	25,000	
02-38555-00-00	TRANSFER FROM 12 REVENUE BONDS	37,754	-	-	-	
	TRANSFERS	905,338	342,825	342,825	75,000	-78.1%
	TOTAL UTILITY FUND REVENUE	10,385,998	9,738,293	10,367,622	10,582,850	8.7%

Water - Sewer Fund

42 – Utilities Administration

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Utility Billing Administrator	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	1	1	1
	3	3	3

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
02-51010-42-00	SALARIES	115,818	117,425	119,772	122,850	
02-51011-42-00	LONGEVITY	2,640	3,000	3,000	3,360	
02-51015-42-00	OVERTIME	-	-	675	500	
02-51020-42-00	UNEMPLOYMENT TAX	33	540	514	513	
02-51030-42-00	SOCIAL SECURITY - MEDICARE	8,743	9,213	9,427	9,693	
02-51040-42-00	RETIREMENT	12,538	14,872	15,219	16,162	
02-51060-42-00	HEALTH - LIFE INSURANCE	14,850	16,998	16,985	17,177	
02-51070-42-00	WORKERS COMPENSATION	498	295	372	274	
	SALARIES AND BENEFITS	155,120	162,343	165,965	170,528	5.0%
02-52600-42-00	IT MAINTENANCE CONTRACTS	-	-	-	7,000	
02-52610-42-00	CONTRACT SERVICES	13,854	20,546	15,194	18,900	
02-52630-42-00	TRAVEL AND TRAINING	249	1,500	1,000	1,950	
02-52640-42-00	BILLING SERVICE - DATA PROSE	15,410	15,000	14,913	15,500	
02-52650-42-00	GENERAL LIABILITY INSURANCE	25,513	26,000	26,834	28,000	
02-52680-42-00	LEGAL SERVICES	17,842	25,000	37,365	40,000	
02-52682-42-00	LEGAL SERVICES-COLLECTION	55	2,500	2,712	2,500	
02-52710-42-00	PROFESSIONAL SERVICES	11,750	7,400	7,250	2,400	
02-52715-42-00	ENGINEERING - MASTER PLAN	1,242	34,758	34,758	-	
02-52720-42-00	AUDIT SERVICES	8,400	10,854	10,854	10,500	
	SERVICES, UTILITIES AND TRAINING	94,316	143,558	150,880	126,750	-11.7%
02-53210-42-00	OFFICE SUPPLIES	1,629	2,750	3,750	2,400	
02-53215-42-00	PRINTING	28	-	-	3,800	
02-53225-42-00	OFFICE MACHINERYAND EQUIPMENT	628	-	-	400	
02-53230-42-00	OTHER SUPPLIES	-	-	178	150	
02-53240-42-00	POSTAGE	44,139	48,000	44,977	48,000	
	GENERAL SUPPLIES AND REPAIRS	46,425	50,750	48,905	54,750	7.9%
02-55425-42-00	CREDIT CARD MACHINE FEES	34,906	34,800	42,151	50,400	
02-55720-42-00	FALL/SPRING CLEANUP-BEXARWASTE	25,007	25,000	25,000	25,000	
02-55732-42-00	CANYON REGIONAL WATER - GBRA	-	-	-	-	
02-55735-42-00	GENERAL FUND - ADMIN FEES	140,944	151,229	150,706	157,377	
02-55761-42-00	CANYON REGIONAL WATER-SAWS	-	-	-	-	
02-55764-42-00	REGIONAL WTR DEV GRP	200	300	200	300	
02-55766-42-00	CIBOLO CREEK MUNICIPAL AUTH.	1,548,015	1,645,837	1,696,228	1,839,152	
02-55767-42-00	BEXAR WASTE CONTRACT	1,897,848	1,881,900	2,133,208	2,241,200	
02-55768-42-00	REFUSE TRANSFER TO GENERAL	42,808	44,280	49,755	52,780	
02-55769-42-00	CANYON REGIONAL WATER AUTH.	-	-	-	-	
02-55770-42-00	CIBOLO VALLEY LOCAL GOVT CORP	200,000	750,000	750,000	300,000	
02-55771-42-00	CANYON REGIONAL-CRYSTAL CLEAR	-	-	-	-	
02-55900-42-00	CHARGE OFF WATER ACCOUNTS	34,259	-	-	-	
	OTHER EXPENSES	3,923,988	4,533,346	4,847,248	4,666,209	2.9%
02-56000-42-00	WATER PURCHASED-LK DUNLAP	292,373	329,404	379,671	398,700	
02-56010-42-00	CRWA BONDS-LK DUNLAP CIBOLO	226,884	226,884	228,322	228,600	
02-56011-42-00	CRWA BONDS-LK DUNLAP SAWS/DSP	92,229	52,029	23,203	-	
02-56012-42-00	CRWA BONDS-MID CITIES CIBOLO	264,988	264,988	265,955	261,300	
02-56013-42-00	CRWA BONDS-MID CITIES SAWS/DSP	151,422	151,422	151,974	149,300	
02-56014-42-00	CRWA BONDS-WELLS RANCH CIBOLO	684,981	684,981	681,291	651,300	
02-56015-42-00	CRWA BONDS-WR CRYSTAL CLR LSE	293,563	293,563	291,982	279,200	
02-56020-42-00	CONTR WATER-LAKE DUNLAP CIBOLO	175,493	175,493	182,243	191,700	
02-56021-42-00	CONTR WATER-LK DUNLAP SAWS/DSP	82,634	82,634	21,330	-	
02-56024-42-00	CONTR WATER-WELLS RANCH CIBOLO	252,490	303,456	247,413	294,200	
02-56025-42-00	CONTR WATER-WR CRYSTAL CLR LSE	96,921	96,921	92,546	110,200	
02-56030-42-00	PLANT M&O-LAKE DUNLAP CIBOLO	153,752	153,752	113,206	149,500	
02-56031-42-00	PLANT M&O-LK DUNLAP SAWS/DSP	62,501	62,501	11,505	-	
02-56032-42-00	PLANT M&O-MID CITIES CIBOLO	53,458	53,458	56,256	59,200	
02-56033-42-00	PLANT M&O-MID CITIES SAWS/DSP	30,547	30,547	32,146	33,900	
02-56034-42-00	PLANT M&O-WELLS RANCH CIBOLO	54,350	54,350	76,168	101,000	
02-56035-42-00	PLANT M&O-WR CRYSTAL CLR LSE	23,293	23,293	32,644	43,300	
02-56040-42-00	CRWA ADMIN-LAKE DUNLAP CIBOLO	58,652	58,652	44,054	45,600	
02-56041-42-00	CRWA ADMIN-LK DUNLAP SAWS/DSP	23,842	23,842	4,477	-	
02-56044-42-00	CRWA ADMIN-WELLS RANCH CIBOLO	33,379	33,379	70,951	73,500	
02-56045-42-00	CRWA ADMIN-WR CRYSTAL CLR LSE	14,305	14,305	26,540	27,500	
	WATER CONTRACTS	3,122,057	3,169,854	3,033,875	3,098,000	-2.3%
02-58006-42-00	TRANSFER TO IT REPLACEMENT FD	-	1,020	1,020	1,020	
02-58023-42-00	TRANSFER TO WATER ACQ FD	-	-	-	-	
	TRANSFERS	-	1,020	1,020	1,020	0.0%
	TOTAL UTILITY ADMINISTRATION	7,341,906	8,060,871	8,247,893	8,117,258	0.7%

Water - Sewer Fund

46 – Utilities Operations - Water

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Public Works Director *	.35	.35	0
Superintendent#	1	1	.6
Infrastructure Inspector #	.5	.5	.5
Foreman#	1	1	.6
Crew Leader	2	2	2
Fleet Mechanic #	.5	.5	.5
Utilities Operator II *	3	3	2
Utilities Operator I	2	2	2
Meter Reader/Customer Service Technician	1	1	1
	11.35	11.35	9.2

*Administrative position transferred to administration division created in fiscal year 2016-2017. Operator II position transferred to Utilities Operations-Wastewater division created in fiscal year 2016-2017.

Capital Outlay:

Description	
¾ Ton Truck	\$28,690

The Superintendent and Foreman positions are now funded 60% from Water Operations and 40% from Wastewater Operations. Mechanic position is funded 50% from General Fund Public Works – Streets and 50% from Utilities Operations. The infrastructure inspector position is funded 50% from Planning and Engineering and 50% from Water Operations.

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
02-51010-46-00	SALARIES	401,081	445,989	427,509	361,343	
02-51011-46-00	LONGEVITY	3,000	4,848	4,008	4,272	
02-51013-46-00	CERTIFICATE PAY	2,610	2,600	2,650	1,560	
02-51014-46-00	ON-CALL PAY	3,132	6,240	3,240	5,200	
02-51015-46-00	OVERTIME	12,112	6,750	18,823	15,000	
02-51016-46-00	PHONE ALLOWANCE	2,178	2,475	2,391	1,920	
02-51020-46-00	UNEMPLOYMENT TAX	449	2,340	1,507	1,881	
02-51030-46-00	SOCIAL SECURITY - MEDICARE	31,400	35,871	34,532	29,781	
02-51040-46-00	RETIREMENT	45,777	57,909	56,576	49,655	
02-51060-46-00	HEALTH - LIFE INSURANCE	53,211	73,562	62,294	62,757	
02-51070-46-00	WORKERS COMPENSATION	9,731	14,171	12,700	10,440	
	SALARIES AND BENEFITS	564,681	652,755	626,231	543,808	-16.7%
02-52510-46-00	LABORATORY FEES	8,397	8,000	8,814	9,500	
02-52600-46-00	IT MAINTENANCE CONTRACTS	-	-	-	2,500	
02-52610-46-00	CONTRACT SERVICES	9,964	16,350	6,895	14,000	
02-52630-46-00	TRAVEL AND TRAINING	4,102	6,600	6,554	3,000	
02-52635-46-00	DUES, FEES AND PERMITS	2,097	2,250	1,487	1,800	
02-52710-46-00	PROFESSIONAL SERVICES	4,501	15,000	6,666	5,000	
02-52740-46-00	GIS/CAD MAPPING SERVICES	10,000	35,000	15,000	5,000	
02-52810-46-00	UTILITIES	36,618	35,000	35,000	32,800	
02-52820-46-00	TELEPHONE	1,098	1,000	1,063	-	
	SERVICES, UTILITIES AND TRAINING	76,777	119,200	81,480	73,600	-38.3%
02-53090-46-00	UNIFORMS	6,715	8,000	6,631	7,500	
02-53095-46-00	SAFETY SUPPLIES AND EQUIPMENT	4,707	3,900	3,817	3,000	
02-53210-46-00	OFFICE SUPPLIES	907	800	992	800	
02-53215-46-00	PRINTING	56	-	-	-	
02-53220-46-00	JANITORIAL SUPPLIES	52	200	197	250	
02-53225-46-00	OFFICE MACHINERY AND EQUIPMENT	970	500	212	300	
02-53230-46-00	OTHER SUPPLIES	5,865	5,500	4,919	3,500	
02-53240-46-00	POSTAGE	199	350	343	450	
02-53271-46-00	MAIN REPAIR WATER	47,758	36,000	35,781	36,000	
02-53272-46-00	MAIN REPAIR SEWER	17,276	26,300	25,031	-	
02-53280-46-00	MINOR TOOLS AND EQUIPMENT	2,456	3,900	4,874	3,000	
02-53410-46-00	BUILDING MAINTENANCE	2,234	2,000	2,500	2,000	
02-53415-46-00	TOWER SITE MAINTENANCE	1,413	2,500	1,198	1,000	
02-53440-46-00	MACHINERY MAINTENANCE	7,420	8,600	8,410	5,000	
02-53455-46-00	VEHICLE FUEL	23,200	29,440	16,709	14,000	
02-53470-46-00	VEHICLE REPAIRS	19,260	9,328	7,224	6,500	
	GENERAL SUPPLIES AND REPAIRS	140,487	137,318	118,839	83,300	-39.3%
02-54900-46-00	NON CAPITAL OUTLAY <\$9,999	21,772	25,300	25,300	12,000	
02-54910-46-00	CAPITAL OUTLAY	105,440	40,200	40,000	28,690	
02-54914-46-00	BUILDING IMPROVEMENTS	-	23,625	10,638	-	
02-54916-46-00	WATER LINE PROJECTS	-	-	-	-	
02-54930-46-00	COMMUNICATION EQUIPMENT	4,425	4,860	4,312	4,250	
02-54955-46-00	WATER METERS	28,131	32,000	34,500	45,000	
02-54999-46-00	CONTRA CAPITAL ACCOUNT	(105,440)	-	-	-	
	CAPITAL AND NON-CAPITAL	54,328	125,985	114,751	89,940	-28.6%
02-58001-46-00	TRANSFER TO GENERAL FUND *	-	-	-	42,000	
02-58006-46-00	TRANSFER TO IT REPLACEMENT FD	-	1,280	1,280	1,280	
	TRANSFERS	-	1,280	1,280	1,280	0.0%
02-59121-46-00	2012 LEASE INTEREST	-	-	-	-	
02-59140-46-00	2014 LEASE PRINCIPAL	-	58,467	58,467	-	
02-59141-46-00	2014 LEASE INTEREST	3,378	3,799	3,799	-	
	DEBT SERVICE	3,378	62,266	62,266	-	-100.0%
	TOTAL UTILITY OPERATIONS-WATER	839,651	1,098,804	1,004,846	833,928	-24.1%

* for shared cost of public works administration

Water - Sewer Fund

54 – Utilities Operations-Wastewater

Function: Utilities operations-Wastewater ensures the health and well-being of the citizens of Cibolo by maintaining wastewater avenues. This cost center was created in fiscal year 2016-2017 to separately account for the costs of wastewater operations.

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Superintendent#	0	0	.4
Foreman#	0	0	.4
Crew Leader	0	0	1
Utilities Operator II *	0	0	1
Utilities Operator I	0	0	1
	0	0	3.8

*Operator II position transferred from Utilities Operations-Water division.

Capital Outlay:

Description	
1 Ton Service vehicle	\$50,000

The Superintendent and Foreman positions are now funded 60% from Water Operations and 40% from Wastewater Operations.

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
02-51010-54-00	SALARIES				144,061
02-51011-54-00	LONGEVITY				888
02-51013-54-00	CERTIFICATE PAY				1,040
02-51014-54-00	ON-CALL PAY				-
02-51015-54-00	OVERTIME				3,000
02-51016-54-00	PHONE ALLOWANCE				960
02-51020-54-00	UNEMPLOYMENT TAX				855
02-51030-54-00	SOCIAL SECURITY - MEDICARE				11,471
02-51040-54-00	RETIREMENT				19,126
02-51060-54-00	HEALTH - LIFE INSURANCE				28,475
02-51070-54-00	WORKERS COMPENSATION				4,095
	SALARIES AND BENEFITS	-	-	-	213,971
02-52510-54-00	LABORATORY FEES				-
02-52600-54-00	IT MAINTENANCE CONTRACTS				3,100
02-52610-54-00	CONTRACT SERVICES				-
02-52630-54-00	TRAVEL AND TRAINING				1,250
02-52635-54-00	DUES, FEES AND PERMITS				200
02-52710-54-00	PROFESSIONAL SERVICES				5,000
02-52740-54-00	GIS/CAD MAPPING SERVICES				5,000
02-52810-54-00	UTILITIES				10,200
02-52820-54-00	TELEPHONE				-
	SERVICES, UTILITIES AND TRAINING	-	-	-	24,750
02-53090-54-00	UNIFORMS				2,500
02-53095-54-00	SAFETY SUPPLIES AND EQUIPMENT				1,500
02-53230-54-00	OTHER SUPPLIES				1,500
02-53272-54-00	MAIN REPAIR SEWER				30,000
02-53280-54-00	MINOR TOOLS AND EQUIPMENT				1,250
02-53440-54-00	MACHINERY MAINTENANCE				3,500
02-53455-54-00	VEHICLE FUEL				6,000
02-53470-54-00	VEHICLE REPAIRS				2,000
	GENERAL SUPPLIES AND REPAIRS	-	-	-	48,250
02-54900-54-00	NON CAPITAL OUTLAY <\$9,999				5,400
02-54910-54-00	CAPITAL OUTLAY				50,000
	CAPITAL AND NON-CAPITAL	-	-	-	55,400
02-58001-54-00	TRANSFER TO GENERAL FUND *				28,000
02-58006-54-00	TRANSFER TO IT REPLACEMENT FD				440
	TRANSFERS	-	-	-	440
02-59140-54-00	2014 LEASE PRINCIPAL				59,824
02-59141-54-00	2014 LEASE INTEREST				2,442
	DEBT SERVICE	-	-	-	62,266
	TOTAL UTILITY OPERATIONS-WASTEWATER	-	-	-	433,077

* for shared cost of public works administration

Water - Sewer Fund

99 – Debt Service and Non-departmental

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

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
02-99999-00-00	PRIOR PERIOD ADJUSTMENT	-	-	-	-	
02-52725-99-00	PAYING AGENT FEES	400	1,000	600	600	
	SERVICES, UTILITIES AND TRAINING	400	1,000	600	600	-40.0%
02-54910-99-00	CAPITAL OUTLAY	-	-	-	100,000	
02-54999-99-00	CONTRA CAPITAL ACCOUNT	-	-	-	-	
	CAPITAL AND NON-CAPITAL	-	-	-	100,000	
02-55000-99-00	DEPRECIATION	448,590	-	-	-	
	OTHER EXPENSES	448,590	-	-	-	
02-59061-99-00	2006 TEN YR REVENUE BDS-INT	3,661	61,221	61,221	-	
02-59063-99-00	2006 20-YR REVENUE BDS-INT	76,670	172,853	172,853	212,867	
02-59071-99-00	2007 GEN OBLIG BOND-INTEREST	86,729	194,300	194,170	152,438	
02-59123-99-00	2012 REVENUE BONDS	163,730	512,713	512,713	512,838	
02-59151-99-00	2015 GO REFUNDING	-	51,810	51,810	47,825	
	DEBT SERVICE	330,791	992,897	992,767	925,967	-6.7%
	TOTAL UTILITY NON-DEPARTMENTAL	779,781	993,897	993,367	1,026,567	3.3%



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

	FY 2015 ACTUALS	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	277,066	272,000	255,122	215,378		
REVENUES:						
SERVICE CHARGES	454,048	490,800	474,219	616,500	125,700	25.6%
INTEREST AND MISCELLANEOUS	289,654	-	253	300	300	
TRANSFERS	511,240	-	-	-	-	
SUBTOTAL REVENUES	1,254,941	490,800	474,472	616,800	126,000	25.7%
TOTAL AVAILABLE	1,532,007	762,800	729,594	832,178		
EXPENDITURES:						
DRAINAGE OPERATIONS	464,586	549,650	514,216	646,068	96,418	17.5%
SUBTOTAL EXPENDITURES	464,586	549,650	514,216	646,068	96,418	17.5%
<i>Diff in calculating available fund balance:</i>						
<i>GASB 68 Pension cost</i>	(2,459)					
<i>Increase in compensated absences</i>	1,630					
<i>Investments in capital</i>	(62,621)					
<i>Depreciation</i>	90,431					
<i>capital contributions</i>	(800,782)					
<i>Principal portion of debt</i>	(38,500)					
	(812,300)	-	-		-	
ENDING FUND BALANCE	255,122	213,150	215,378	186,110		

Calculation of fund balance reserve

<i>Expenditures</i>	646,068
<i>less: one time capital expense</i>	(98,902)
<i>Recurring operating expense</i>	547,166
	35%
<i>recommended reserve level</i>	191,508
<i>Amount remaining for additional capital expenses</i>	(5,398)

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
40-32900-00	DRAINAGE FEES - RESIDENTIAL	400,037	408,000	416,749	534,000	
40-32910-00	DRAINAGE FEES-COMMERCIAL	54,011	82,800	57,470	82,500	
	SERVICE CHARGES	454,048	490,800	474,219	616,500	25.6%
40-35105-00	INTEREST	112	-	253	300	
40-35300-00	MISCELLANEOUS RECEIPTS	-	-	-	-	
40-35500-00	CONTRIBUTED CAPITAL	289,542	-	-	-	
	INTEREST AND MISCELLANEOUS	289,654	-	253	300	
40-38531-00	TRANSFER FROM DRAINAGE IMPACT	74,988	-	-	-	
40-38553-00	TRANSFER FROM 11 GO BOND	436,252	-	-	-	
	TRANSFERS	511,240	-	-	-	
	Grand Total	1,254,941	490,800	474,472	616,800	25.7%

Drainage Utility District

46 –Drainage Utility District

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Public Works Director *	.15	.15	0
Superintendent	.30	.30	1
Crew Leader	1	1	0
Street Sweeper (title change)	1	1	1
Maintenance Worker II (title change)	2	2	2
Maintenance Worker I (title change)	2	2	2
	6.45	6.45	6

**Administrative positions transferred to administration division created in fiscal year 2016-2017.*

Capital Outlay:

Description	
Utility tractor	\$29,715

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
40-51010-46	SALARIES	200,754	211,959	206,468	201,604	
40-51011-46	LONGEVITY	1,680	2,868	2,338	2,880	
40-51015-46	OVERTIME	974	1,200	2,992	2,500	
40-51016-46	PHONE ALLOWANCE	484	831	560	720	
40-51020-46	UNEMPLOYMENT TAX	54	1,440	1,027	1,026	
40-51030-46	SOCIAL SECURITY - MEDICARE	15,293	16,590	16,141	15,889	
40-51040-46	RETIREMENT	22,253	26,782	26,205	26,493	
40-51060-46	HEALTH - LIFE INSURANCE	32,139	45,140	40,593	34,242	
40-51070-46	WORKERS COMPENSATION	11,312	11,632	9,018	10,508	
	SALARIES AND BENEFITS	284,943	318,442	305,342	295,863	-7.1%
40-52610-46	CONTRACT SERVICES	1,171	1,800	1,803	1,800	
40-52615-46	CONTRACT DRAINAGE MAINTENANCE	-	10,000	10,000	25,000	
40-52630-46	TRAVEL AND TRAINING	348	1,300	1,300	1,700	
40-52635-46	DUES, FEES AND PERMITS	145	100	2,200	150	
40-52650-46	GENERAL LIABILITY INSURANCE	4,050	4,902	4,902	5,000	
40-52680-46	LEGAL SERVICES	-	2,000	2,000	2,000	
40-52715-46	ENGINEERING - MASTER PLAN	414	11,586	11,586	-	
40-52720-46	ENGINEERING SERVICES	7,596	11,000	8,500	10,000	
40-52810-46	UTILITIES	7,873	3,500	4,000	4,250	
40-52820-46	TELEPHONE	278	400	314	-	
	SERVICES, UTILITIES AND TRAINING	21,875	46,588	46,605	49,900	7.1%
40-53090-46	UNIFORMS	3,756	4,250	3,900	4,250	
40-53095-46	SAFETY SUPPLIES AND EQUIPMENT	991	1,200	1,200	1,200	
40-53230-46	OTHER SUPPLIES	-	-	-	-	
40-53276-46	DRAINAGE MAINTENANCE	13,833	34,000	30,000	31,000	
40-53277-46	EQUIPMENT RENTAL	-	1,500	1,500	1,500	
40-53280-46	MINOR TOOLS AND EQUIPMENT	1,603	2,100	1,300	1,800	
40-53410-46	BUILDING MAINTENANCE	1,526	2,000	2,000	1,500	
40-53440-46	MACHINERY MAINTENANCE	10,101	9,200	10,649	9,500	
40-53455-46	VEHICLE FUEL	18,341	18,000	14,600	14,000	
40-53470-46	VEHICLE REPAIRS	2,113	1,500	1,500	2,500	
	GENERAL SUPPLIES AND REPAIRS	52,265	73,750	66,649	67,250	-8.8%
40-54900-46	NON-CAPITAL OUTLAY	-	8,300	6,365	975	
40-54910-46	CAPITAL OUTLAY	62,621	-	-	29,715	
40-54914-46	BUILDING IMPROVEMENTS	-	23,625	10,638	-	
40-54930-46	COMMUNICATION EQUIPMENT	2,203	4,100	4,100	4,100	
40-54999-46	CONTRA CAPITAL ACCOUNT	(62,621)	-	-	-	
	CAPITAL AND NON-CAPITAL	2,203	36,025	21,103	34,790	-3.4%
40-55000-46	DEPRECIATION	90,431	-	-	-	
40-55735-46	TRANSFER TO GENERAL/ADMIN	9,083	9,816	9,489	12,336	
40-55780-46	INTERGOVERNMENTAL PAYMENT	-	-	-	90,000	
40-55900-46	CHARGE OFF UNCOLLECTIBLE ACCTS	1,578	-	-	-	
	OTHER EXPENSES	101,092	9,816	9,489	102,336	942.5%
40-58001-46	TRANSFER TO GENERAL FUND *	-	6,275	6,275	30,000	
40-58002-46	TRANSFER TO UTILITY FUND *	-	17,825	17,825	25,000	
40-58006-46	TRANSFER TO IT REPLACEMENT FD	-	220	220	220	
	TRANSFERS	-	24,320	24,320	55,220	127.1%
40-59140-46	2014 LEASE PRINCIPAL	-	38,225	38,225	39,112	
40-59141-46	2014 LEASE INTEREST	2,209	2,484	2,484	1,597	
	DEBT SERVICE	2,209	40,709	40,708	40,709	0.0%
	TOTAL DRAINAGE OPERATIONS	464,586	549,650	514,216	646,068	17.5%

* for shared cost of public works administration and building improvements



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

	FY 2015 ACTUALS	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	DIFFERENCE	PERCENT CHANGE
BEGINNING FUND BALANCE	347,073	298,146	298,146	201,878		
REVENUES:						
GENERAL TAXES	241,491	325,000	313,521	370,000	45,000	13.8%
INTEREST AND MISCELLANEOUS	153	150	1,805	700	550	366.7%
TRANSFERS	120,000	120,000	120,000	120,000	-	0.0%
SUBTOTAL REVENUES	361,644	445,150	435,327	490,700	45,550	10.2%
TOTAL AVAILABLE	708,717	743,296	733,472	692,578		
EXPENDITURES:						
ECONOMIC DEVELOPMENT	410,571	550,817	531,594	519,988	(30,829)	-5.6%
SUBTOTAL EXPENDITURES	410,571	550,817	531,594	519,988	(30,829)	-5.6%
ENDING FUND BALANCE	298,146	192,479	201,878	172,590		

Calculation of fund balance reserve

<i>Expenditures</i>	519,988
<i>Less: One-time expenses</i>	
<i>Wayfinding signs and Enhancements to Old Town District</i>	(62,000)
<i>Economic Development Grants</i>	(50,000)
<i>Recurring operating expense</i>	407,988
	35%
<i>recommended reserve level</i>	142,796

	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
05-31200-00	SALES TAX	241,491	325,000	313,521	370,000	
	GENERAL TAXES	241,491	325,000	313,521	370,000	13.8%
05-35105-00	INTEREST	153	150	662	700	
05-35300-00	MISCELLANEOUS REVENUE	-	-	1,143	-	
	INTEREST AND MISCELLANEOUS	153	150	1,805	700	366.7%
05-38501-00	TRANSFER FROM GENERAL FUND	120,000	120,000	120,000	120,000	
	TRANSFERS	120,000	120,000	120,000	120,000	0.0%
	Grand Total	361,644	445,150	435,327	490,700	10.2%

Economic Development Fund

42- Economic Development

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

Personnel Schedule:

Position Title	FY 2014-2015	FY 2015-2016	FY 2016-2017
Economic Development Director	1	1	1
Business Development Coordinator	1	1	1
	2	2	2

Capital Outlay:

Description	
Old Town District enhancements	\$50,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET	
05-51010-42	SALARIES	130,007	136,334	133,277	145,148	
05-51011-42	LONGEVITY	600	840	600	840	
05-51016-42	PHONE ALLOWANCE	1,198	1,200	720	720	
05-51020-42	UNEMPLOYMENT TAX		360	345	342	
05-51030-42	SOCIAL SECURITY-MEDICARE	10,088	10,586	10,251	11,223	
05-51040-42	RETIREMENT	16,085	17,089	16,550	18,713	
05-51060-42	HEALTH-LIFE INSURANCE	9,639	11,436	11,187	11,610	
05-51070-42	WORKERS COMPENSATION	391	339	374	317	
	SALARIES AND BENEFITS	168,007	178,184	173,305	188,913	6.0%
05-52600-42	IT MAINTENANCE CONTRACTS	-	-	-	7,700	
05-52610-42	CONTRACT SERVICES	-	7,000	7,114	16,600	
05-52620-42	PUBLICATIONS	213	500	-	-	
05-52625-42	MARKETING, PROMOTION & ADVERT	16,305	17,000	17,000	20,000	
05-52630-42	TRAVEL, TRAINING & CONFERENCES	1,841	6,000	7,524	8,000	
05-52635-42	DUES, FEES AND PERMITS	3,650	6,200	4,300	8,535	
05-52650-42	GENERAL LIABILITY INSURANCE	904	1,250	915	1,200	
05-52680-42	LEGAL SERVICES	4,103	14,000	5,192	12,000	
05-52710-42	PROFESSIONAL SERVICES	-	30,000	1,752	-	
05-52715-42	ENGINEERING-MASTER PLAN	828	23,172	23,172	-	
05-52750-42	PROFESSIONAL STUDIES	4,382	123,618	120,183	-	
	SERVICES, UTILITIES AND TRAINING	32,225	228,740	187,152	74,035	-67.6%
05-53210-42	OFFICE SUPPLIES	679	1,500	531	1,500	
05-53215-42	PRINTING	964	4,000	290	4,000	
05-53240-42	POSTAGE	3	100	29	100	
05-53280-42	MINOR TOOLS AND EQUIPMENT	1,232	1,000	1,200	2,000	
05-53455-42	VEHICLE FUEL	402	1,500	285	1,500	
05-53470-42	VEHICLE REPAIR	819	315	21	1,500	
05-53610-42	MEETINGS EXPENSE	1,006	4,000	1,544	4,000	
	GENERAL SUPPLIES AND REPAIRS	5,104	12,415	3,900	14,600	17.6%
05-54900-42	NON-CAPITAL OUTLAY	4,802	-	-	12,000	
05-54910-42	CAPITAL OUTLAY	-	35,000	54,884	50,000	
	CAPITAL AND NON-CAPITAL	4,802	35,000	54,884	62,000	77.1%
05-55735-42	CIBOLO PROFESSIONAL SERVICES	6,000	6,000	6,000	6,000	
05-55800-42	ECONOMIC DEVELOPMENT GRANTS	100,514	25,000	40,876	50,000	
05-55910-42	2008 CO-SALES TAX NOTES	65,613	65,038	65,038	124,000	
	OTHER EXPENSES	172,127	96,038	111,914	180,000	87.4%
05-58006-42	TRANSFER TO IT REPLACEMENT FD	-	440	440	440	
05-58001-00	TRANSFER TO GENERAL FUND	28,305	-	-	-	
	TRANSFERS	28,305	440	440	440	0.0%
	TOTAL ECONOMIC DEVELOPMENT	410,571	550,817	531,594	519,988	-5.6%



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 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>CIBOLOFEST</u>					
21-35100-00-00	INTEREST INCOME	11	10	7	10
21-36110-00-00	PARK COMMITTEE EVENTS	610	-	-	-
21-36115-00-00	PARK DONATIONS	130	-	-	-
21-36250-00-00	CIBOLOFEST	15,190	20,000	27,125	25,000
	TOTAL REVENUES	15,941	20,010	27,132	25,010
21-53400-48-00	CIBOLOFEST EXPENSES	21,049	18,000	27,168	22,000
	TOTAL EXPENDITURES	21,049	18,000	27,168	22,000
Fund number: 21	CIBOLOFEST	(5,108)	2,010	(36)	3,010
	BEGINNING FUND BALANCE	13,871	8,763	8,763	8,727
	ENDING FUND BALANCE	8,763	10,773	8,727	11,737

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>WATER IMPACT FEES</u>					
22-32700-00	IMPACT FEES - WATER	113,847	-	9,108	-
22-32705-00	IMPACT FEES - WATER (2014)	84,483	71,900	50,330	154,585
22-35100-00	INTEREST	2,390	1,500	4,518	2,500
22-35150-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
22-38100-00	INTERGOVERNMENTAL PARTICIPATION	-	-	52,500	-
	TOTAL REVENUES	200,719	73,400	116,456	157,085
22-52715-00	ENGINEERING - IMPACT FEE STUDY	-	-	-	25,000
22-54916-00-26	WATER LINE PROJECTS - TOWN CREEK	153,122	-	307	-
22-54916-00-27	WATER DISTRIBUTION - HAECKERVILLE	-	-	-	350,000
22-54916-00-51	WATER LINE PROJECTS - BORGFELD	-	350,000	380,000	-
22-58002-00	TRANSFER TO UTILITY FUND	280,000	284,375	284,375	-
	TOTAL EXPENDITURES	433,122	634,375	664,682	350,000
Fund number: 22	WATER IMPACT FEES	(232,403)	(560,975)	(548,226)	(192,915)
	BEGINNING FUND BALANCE	1,103,058	870,655	870,655	322,430
	ENDING FUND BALANCE	870,655	309,680	322,430	129,515

Waterline Projects:

Town Creek Water line project	153,122	-	307	-
Water main replacement - Borgfeld Road		350,000	380,000	-
Transfer to utility fund for bond principal payment	280,000	284,375	284,375	-
Water distribution - Haeckerville Rd from Water Plant #3	-	-	-	350,000
	<u>433,122</u>	<u>634,375</u>	<u>664,682</u>	<u>350,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
WASTEWATER IMPACT FEES					
24-32720-00	IMPACT FEES - WASTEWATER	168,118	112,100	99,068	62,764
24-32725-00	IMPACT FEES - WASTEWATER (2014)	289,450	265,500	497,773	480,555
24-35100-00	INTEREST	3,755	3,500	8,982	7,500
24-35150-00	UNREALIZED GAIN/LOSS ON INVEST	23	-	-	-
	TOTAL REVENUES	461,346	381,100	605,824	550,819
24-52710-00	CCN ACQUISITION	-	100,000	50,000	100,000
24-52715-00	ENGINEERING - IMPACT FEE STUDY	-	-	-	25,000
24-54917-46-01	SEWER LINE PROJECTS	38,601	-	-	-
24-54917-46-32	SEWER LINE PROJECTS-FM78	130,973	2,090,000	2,090,000	-
24-54917-00-51	SEWER LINE PROJECTS - BORGFELD	-	150,000	150,000	-
24-58002-00	TRANSFER TO UTILITY FUND	40,000	40,625	40,625	-
	TOTAL EXPENDITURES	209,574	2,380,625	2,330,625	125,000
Fund number: 24	WASTEWATER IMPACT FEES	251,772	(1,999,525)	(1,724,801)	425,819
	BEGINNING FUND BALANCE	1,873,612	2,125,385	2,125,385	400,583
	ENDING FUND BALANCE	2,125,385	125,860	400,583	826,402

Wastewaterline Projects:

CCN Acquisition - Wastewater	-	100,000	50,000	100,000
Turning Stone public infrastructure agreement	38,601	-	-	-
Sewer line extension - Borgfeld	-	150,000	150,000	-
Extension - along the length of FM78	130,973	2,090,000	2,090,000	-
Transfer to utility fund for bond principal payment	40,000	40,625	40,625	-
	209,574	2,380,625	2,330,625	100,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>TRAFFIC IMPACT FEES</u>					
29-32750-00	IMPACT FEES - TRAFFIC (NORTH)	146,402	109,800	40,993	17,568
29-32755-00	IMPACT FEES - TRAFFIC (NORTH-2014)	207,411	81,750	159,809	158,050
29-32765-00	IMPACT FEES - TRAFFIC (SOUTH-2014)	2,180	-	-	-
29-35100-00	INTEREST	416	400	1,651	-
	TOTAL REVENUES	356,409	191,950	202,453	175,618
29-52715-00	ENGINEERING - IMPACT FEE STUDY	-	-	-	25,000
29-57600-00-52	CONSTRUCTION COSTS-TURNING STONE P	538,025	50,000	50,000	-
29-57600-00-51	CONSTRUCTION COSTS-BORGFELD SIGNAL	-	200,000	-	200,000
	TOTAL EXPENDITURES	538,025	250,000	50,000	200,000
Fund number: 29	TRAFFIC IMPACT FEES	(181,615)	(58,050)	152,453	(24,382)
	BEGINNING FUND BALANCE	635,072	453,456	453,456	605,909
	ENDING FUND BALANCE	453,456	395,406	605,909	581,527

Traffic Projects:

Turning Stone public infrastructure agreement	538,025	50,000	50,000	-
Intersection signalization - Borgfeld and Dietz	-	200,000	-	200,000
	<u>538,025</u>	<u>250,000</u>	<u>50,000</u>	<u>200,000</u>

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>STREET IMPACT FEES</u>					
30-35100-00	INTEREST	224	200	851	750
	TOTAL REVENUES	224	200	851	750
30-57400-00-52	LAND ACQUISITION - GVR ROW	68,819	60,000	60,000	-
30-57500-00-55	ENGINEERING - FM 1103 REALIGNMENT	22,720	200,000	40,000	100,000
30-57600-00-52	CONSTRUCTION COSTS-GVR ROW	13,323	-	-	-
	TOTAL EXPENDITURES	104,861	260,000	100,000	100,000
Fund number: 30	STREET IMPACT FEES	(104,637)	(259,800)	(99,149)	(99,250)
	BEGINNING FUND BALANCE	452,966	348,329	348,329	249,179
	ENDING FUND BALANCE	348,329	88,529	249,179	149,929

Traffic Projects:

FM 1103 Realignment/Extension	22,720	200,000	40,000	100,000
ROW acquisition at Green Valley Rd (W of FM1103-TSPIA)	82,141	60,000	60,000	-
	104,861	260,000	100,000	100,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>DRAINAGE IMPACT FEES</u>					
31-32800-00	IMPACT FEES - DRAINAGE	103,097	74,000	40,710	38,066
31-32805-00	IMPACT FEES - DRAINAGE (2014)	225,811	142,100	241,666	182,700
31-35100-00	INTEREST	1,949	2,000	6,207	2,000
	TOTAL REVENUES	330,857	218,100	288,583	222,766
31-52715-00	ENGINEERING - IMPACT FEE STUDY	-	-	-	25,000
31-54927-00-41	DRAINAGE IMPROVEMENTS-TOWN CREEK	-	1,300,000	-	1,500,000
31-54927-00-43	DRAINAGE IMPROVEMENTS-TOLLE RD	73,413	60,000	60,000	-
31-54927-00-XX	DRAINAGE IMPROVEMENTS-GVR EAST	-	-	-	-
31-57500-00-43	ENGINEERING - TOLLE ROAD	1,575	10,000	10,000	-
	TOTAL EXPENDITURES	74,988	1,370,000	70,000	1,500,000
Fund number: 31	DRAINAGE IMPACT FEES	255,869	(1,151,900)	218,583	(1,277,234)
	BEGINNING FUND BALANCE	994,775	1,250,644	1,250,644	1,469,227
	ENDING FUND BALANCE	1,250,644	98,744	1,469,227	191,994
 <u>Drainage Projects:</u>					
	Drainage improvements - Tolle Road	74,988	70,000	70,000	-
	Town Creek West bond project participation	-	1,300,000	-	1,500,000
	Green Valley Rd (east of FM1103 - TSPIA Rev1)	-	-	-	-
		74,988	1,370,000	70,000	1,500,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>PARK LAND FEES</u>					
32-35100-00	INTEREST	338	300	1,416	1,500
32-36200-00	PARK LAND FEES	61,800	60,000	-	-
32-36215-00	BUILDER PARK IMPROVEMENT FEES	186,600	180,000	181,639	256,800
	TOTAL REVENUES	248,738	240,300	183,054	258,300
32-54910-48-00	CAPITAL OUTLAY	22,251	18,500	18,500	-
32-57600-48-01	CONSTRUCTION COSTS-TURNING STONE P	-	197,000	-	197,000
32-57600-48-62	CONSTRUCTION COSTS-BALLFIELDS	-	-	-	400,000
32-57600-48-63	CONSTRUCTION COSTS-SCHLATHER PARK	218,057	18,000	18,000	-
32-57600-48-64	CONSTRUCTION COSTS - SPLASH PAD	-	150,000	-	150,000
32-57600-48-64	CONSTRUCTION COSTS - PEDESTRIAN	-	70,000	-	120,000
	TOTAL EXPENDITURES	240,307	453,500	36,500	867,000
Fund number: 32	PARK LAND FEES	8,431	(213,200)	146,554	(608,700)
	BEGINNING FUND BALANCE	558,915	567,346	567,346	713,900
	ENDING FUND BALANCE	567,346	354,146	713,900	105,200
 <u>Park Projects:</u>					
	Park lighting	22,251	18,500	18,500	-
	Turning Stone public infrastructure agreement	-	197,000	-	197,000
	Participation in bond project - ballfields	-	-	-	400,000
	Schlather Pk improvements incl. add'l parking	218,057	18,000	18,000	-
	Splash pad	-	150,000	-	150,000
	Pedestrian Interconnectivity - ballfield complex	-	70,000	-	120,000
		240,307	453,500	36,500	867,000

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>COURT TECHNOLOGY</u>					
33-34520-00	COURT TECHNOLOGY FEES	7,270	7,000	3,593	3,500
33-35100-00	INTEREST	4	3	3	3
	TOTAL REVENUES	7,273	7,003	3,596	3,503
33-52600-44	IT MAINTENANCE CONTRACTS	6,000	6,000	6,000	3,000
	TOTAL EXPENDITURES	6,000	6,000	6,000	3,000
Fund number: 33	COURT TECHNOLOGY	1,273	1,003	(2,404)	503
	BEGINNING FUND BALANCE	10,125	11,398	11,398	8,995
	ENDING FUND BALANCE	11,398	12,401	8,995	9,498

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>COURT SECURITY</u>					
34-34510-00	COURT SECURITY FEES	5,588	5,500	2,945	3,000
34-35100-00	INTEREST	12	10	12	10
	TOTAL REVENUES	5,600	5,510	2,957	3,010
34-55775-00	COURT SECURITY	3,001	5,000	3,317	3,500
	TOTAL EXPENDITURES	3,001	5,000	3,317	3,500
Fund number: 34	COURT SECURITY	2,599	510	(360)	(490)
	BEGINNING FUND BALANCE	22,295	24,894	24,894	24,533
	ENDING FUND BALANCE	24,894	25,404	24,533	24,043

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
POLICE SEIZURE FUND					
35-34755-00	STATE FORFEITURES	-	-	-	-
35-35100-00	INTEREST	1	-	1	-
	TOTAL REVENUES	-	-	-	-
35-53250-43	OFFICERS EQUIPMENT AND SUPPLIE	-	-	-	2,634
	TOTAL EXPENDITURES	-	-	-	2,634
Fund number: 35	POLICE SEIZURE FUND	-	-	-	(2,634)
	BEGINNING FUND BALANCE	2,634	2,634	2,634	2,634
	ENDING FUND BALANCE	2,634	2,634	2,634	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
POLICE EDUCATION					
36-34730-00	LEOSE FUND	2,553	2,400	2,503	2,500
36-35100-00	INTEREST	3	5	3	2
	TOTAL REVENUES	2,556	2,405	2,506	2,502
36-52630-43	TRAVEL AND TRAINING	2,081	2,500	2,500	2,500
	TOTAL EXPENDITURES	2,081	2,500	2,500	2,500
Fund number: 36	POLICE EDUCATION	475	(95)	6	2
	BEGINNING FUND BALANCE	5,126	5,601	5,601	5,608
	ENDING FUND BALANCE	5,601	5,506	5,608	5,610

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
POLICE SPECIAL FUND					
37-34720-00	POLICE DONATIONS	825	-	280	-
37-35100-00	INTEREST	1	-	2	-
	TOTAL REVENUES	826	-	282	-
37-53250-43	OFFICERS EQUIPMENT/SUPPLIES	1,048	-	72	1,900
	TOTAL EXPENDITURES	1,048	-	72	1,900
Fund number: 37	POLICE SPECIAL FUND	(222)	-	210	(1,900)
	BEGINNING FUND BALANCE	1,912	1,690	1,690	1,900
	ENDING FUND BALANCE	1,690	1,690	1,900	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>CHILD SAFETY FUND</u>					
38-34505-00	CHILD SAFETY PROGRAM	25,335	24,000	25,679	25,000
38-35100-00	INTEREST	29	25	33	25
	TOTAL REVENUES	25,363	24,025	25,712	25,025
38-53230-00	OTHER SUPPLIES	-	30,000	-	50,000
38-58001-00	TRANSFER TO GENERAL FUND	14,856	25,000	16,059	25,000
	TOTAL EXPENDITURES	14,856	55,000	16,059	75,000
Fund number: 38	CHILD SAFETY FUND	10,507	(30,975)	9,653	(49,975)
	BEGINNING FUND BALANCE	50,908	61,415	61,415	71,069
	ENDING FUND BALANCE	61,415	30,440	71,069	21,094

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>STREET MAINTENANCE FUND</u>					
39-31200-00	SALES TAX - STREET/MAINT	241,491	325,000	313,521	370,000
39-35105-00	INTEREST	172	150	1,410	1,000
	TOTAL REVENUES	241,663	325,150	314,932	371,000
39-52615-00	STREET MAINTENANCE	28,817	250,000	65,496	300,000
39-54910-00	CAPITAL OUTLAY	-	-	-	60,000
39-58001-00	TRANSFER TO GENERAL FUND	-	-	-	100,000
	TOTAL EXPENDITURES	28,817	250,000	65,496	460,000
Fund number: 39	STREET MAINTENANCE FUND	212,846	75,150	249,436	(89,000)
	BEGINNING FUND BALANCE	257,555	470,401	470,401	719,836
	ENDING FUND BALANCE	470,401	545,551	719,836	630,836



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 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>CAPITAL / IT REPLACEMENT FUND</u>					
06-35105-00-00	INTEREST	46	50	191	50
06-38501-00-00	TRANSFER FROM GENERAL FUND	-	25,020	25,020	25,240
06-38502-00-00	TRANSFER FROM UTILITY FUND	-	2,300	2,300	2,740
06-38505-00-00	TRANSFER FROM EDC FUND	-	440	440	440
06-38540-00-00	TRANSFER FROM DRAINAGE FUND	-	220	220	220
	TOTAL REVENUES	46	28,030	28,171	28,690
06-54900-00-00	NON-CAPITAL OUTLAY	2,029	23,300	23,300	34,000
06-54910-46-00	CAPITAL OUTLAY	-	12,000	11,074	-
	TOTAL EXPENDITURES	2,029	35,300	34,374	34,000
Fund number: 6	CAPITAL / IT REPLACEMENT FUND	(1,983)	(7,270)	(6,203)	(5,310)
	BEGINNING FUND BALANCE	89,715	87,733	87,733	81,530
	ENDING FUND BALANCE	87,733	80,463	81,530	76,220

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2006 TAX NOTES</u>					
07-35105-00	INTEREST	29	15	143	-
	TOTAL REVENUES	29	15	143	-
07-57500-00-42	ENGINEERING COSTS	-	-	-	-
07-57600-00-42	CONSTRUCTION COSTS	-	-	-	-
07-57600-00-xx	CONSTRUCTION COSTS - GVR (E of CVD)	-	55,873	56,000	-
	TOTAL EXPENDITURES	-	55,873	56,000	-
Fund number: 7	2006 TAX NOTES	29	(55,858)	(55,858)	-
	BEGINNING FUND BALANCE	55,829	55,858	55,858	-
	ENDING FUND BALANCE	55,858	-	-	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2008 CO'S MULTI-EVENT CENTER</u>					
09-35105-00	INTEREST	60	26	145	-
	TOTAL REVENUES	60	26	145	-
09-55100-41	CONSTRUCTION/DESIGN	56,480	61,040	1,945	-
09-58054-00	TRANSFER TO 11 GO BONDS-BALLFIELDS	-	-	62,740	-
	TOTAL EXPENDITURES	56,480	61,040	64,685	-
Fund number: 9	2008 CO'S MULTI-EVENT CENTER	(56,420)	(61,014)	(64,541)	-
	BEGINNING FUND BALANCE	120,961	64,541	64,541	-
	ENDING FUND BALANCE	64,541	3,527	-	-

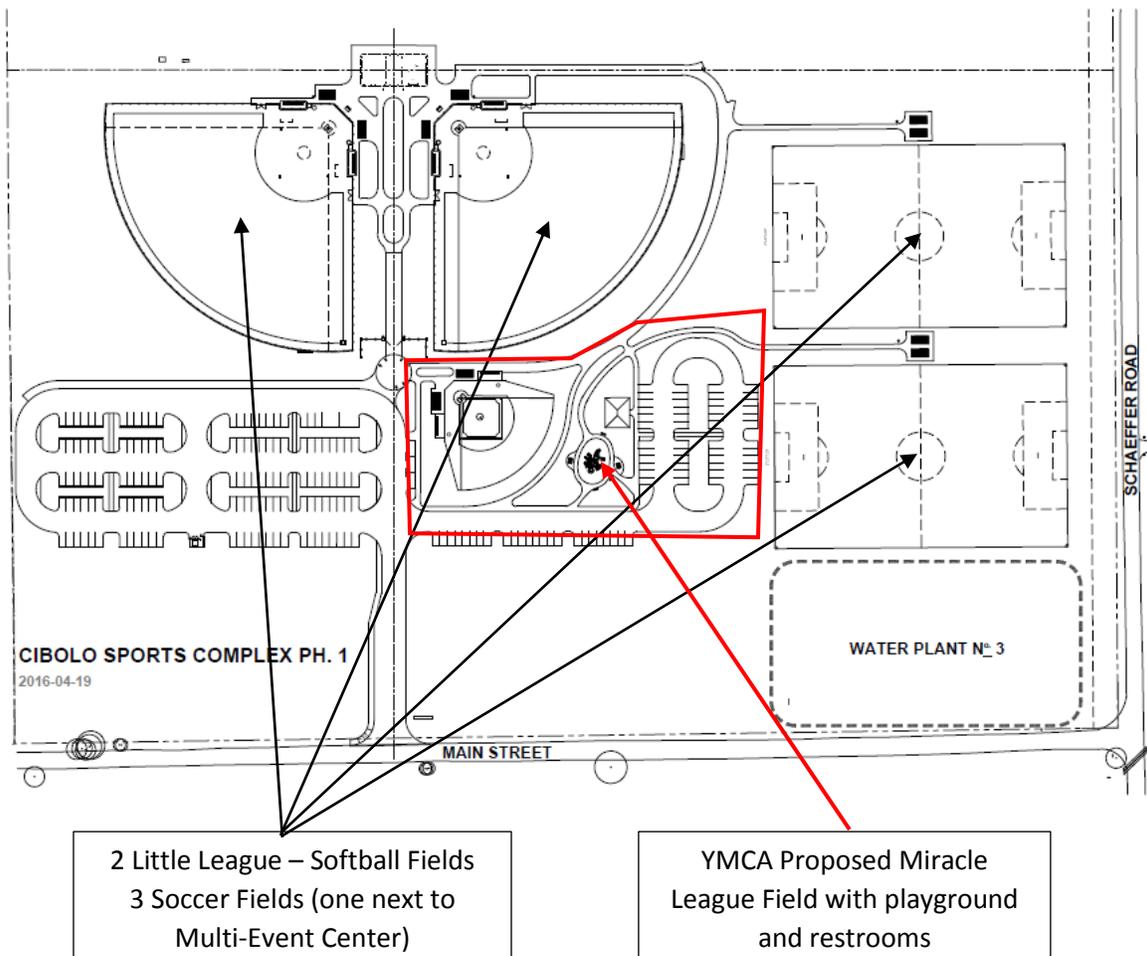
ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2011 GO BONDS - TOWN CREEK DET</u>					
53-35100-00-00	INTEREST	16,347	7,500	22,718	18,000
53-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	1,205	-	-	-
	TOTAL REVENUES	17,552	7,500	22,718	18,000
53-57400-00-00-41	LAND ACQUISITION	1,393	-	-	-
53-57500-00-00-41	ENGINEERING SERVICES	434,859	-	312,667	-
53-57600-00-00-41	CONSTRUCTION COSTS	-	3,883,691	-	3,608,209
	TOTAL EXPENDITURES	436,252	3,883,691	312,667	3,608,209
Fund number: 53	2011 GO BONDS - TOWN CREEK DET	(418,700)	(3,876,191)	(289,948)	(3,590,209)
	BEGINNING FUND BALANCE	4,298,858	3,880,157	3,880,157	3,590,209
	ENDING FUND BALANCE	3,880,157	3,966	3,590,209	-

2008 Bond Proposition 4: Quality of Life

Ball Fields - 2013 General Obligation Bonds

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

The city went out for bids on November 22, 2015 and opened bids on January 6, 2016. The bids received for this project are substantially higher than the funds available. Staff is working with the contractor to lower the costs to meet available funding. The YMCA may be a significant funding source to fulfill the funding short-fall. They are also working on raising the funds needed to build the Miracle League field through their donor program.



ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2011 GO BONDS - BALL FIELDS</u>					
54-35100-00-00	INTEREST	3,960	2,000	8,654	4,500
54-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	851	-	-	-
54-38509-00-00	TRANSFER FROM 2008 CO BONDS	-	-	62,740	-
	TOTAL REVENUES	4,811	2,000	71,394	4,500
54-57400-00-00-61	LAND ACQUISITION	1,393	-	-	-
54-57500-00-00-62	ENGINEERING SERVICES	200,841	188,255	188,255	-
54-57600-00-00-62	CONSTRUCTION COSTS	-	2,285,256	100,000	2,260,000
	TOTAL EXPENDITURES	202,234	2,473,511	288,255	2,260,000
Fund number: 54	2011 GO BONDS - BALL FIELDS	(197,424)	(2,471,511)	(216,861)	(2,255,500)
	BEGINNING FUND BALANCE	2,669,785	2,472,361	2,472,361	2,255,500
	ENDING FUND BALANCE	2,472,361	850	2,255,500	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
2012 REVENUE BONDS					
55-35100-00-00	INTEREST	44,492	-	59,474	30,000
55-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	1,501	-	-	-
	TOTAL REVENUES	45,992	-	59,474	30,000
55-57400-00-00-24B	EASEMENTS/SURVEY/ACQUISITION	-	-	-	-
55-57500-00-00-24A	ENGINEERING SERVICES	1,524	-	-	-
55-57500-00-00-24B	ENGINEERING SERVICES	-	15,000	15,000	-
55-57500-00-00-24C	ENGINEERING SERVICES	-	25,000	-	-
55-57500-00-00-24D	ENGINEERING SERVICES	-	-	170,000	-
55-57500-00-00-25A	ENGINEERING SERVICES	7,500	60,000	160,000	-
55-57500-00-00-25B	ENGINEERING SERVICES	-	-	60,000	-
55-57500-00-00-25C	ENGINEERING SERVICES	-	-	82,000	-
55-57500-00-00-26	ENGINEERING SERVICES	-	20,000	-	-
55-57600-00-00-24	CONSTRUCTION COSTS	-	-	-	-
55-57600-00-00-24A	CONSTRUCTION COSTS	-	-	-	-
55-57600-00-00-24B	CONSTRUCTION COSTS	28,731	550,000	2,701	550,000
55-57600-00-00-24C	CONSTRUCTION COSTS	-	450,000	-	-
55-57600-00-00-24D	CONSTRUCTION COSTS	-	-	-	-
55-57600-00-00-25A	CONSTRUCTION COSTS	-	3,200,000	2,093,000	-
55-57600-00-00-25B	CONSTRUCTION COSTS	-	-	-	1,000,000
55-57600-00-00-25C	CONSTRUCTION COSTS	-	-	-	500,000
55-57600-00-00-26	CONSTRUCTION COSTS	-	100,000	-	-
	TOTAL EXPENDITURES	37,754	4,420,000	2,582,701	2,050,000
Fund number: 55	2012 REVENUE BONDS	8,238	(4,420,000)	(2,523,226)	(2,020,000)
	BEGINNING FUND BALANCE	7,515,992	7,524,230	7,524,230	5,001,004
	ENDING FUND BALANCE	7,524,230	3,104,230	5,001,004	2,981,004

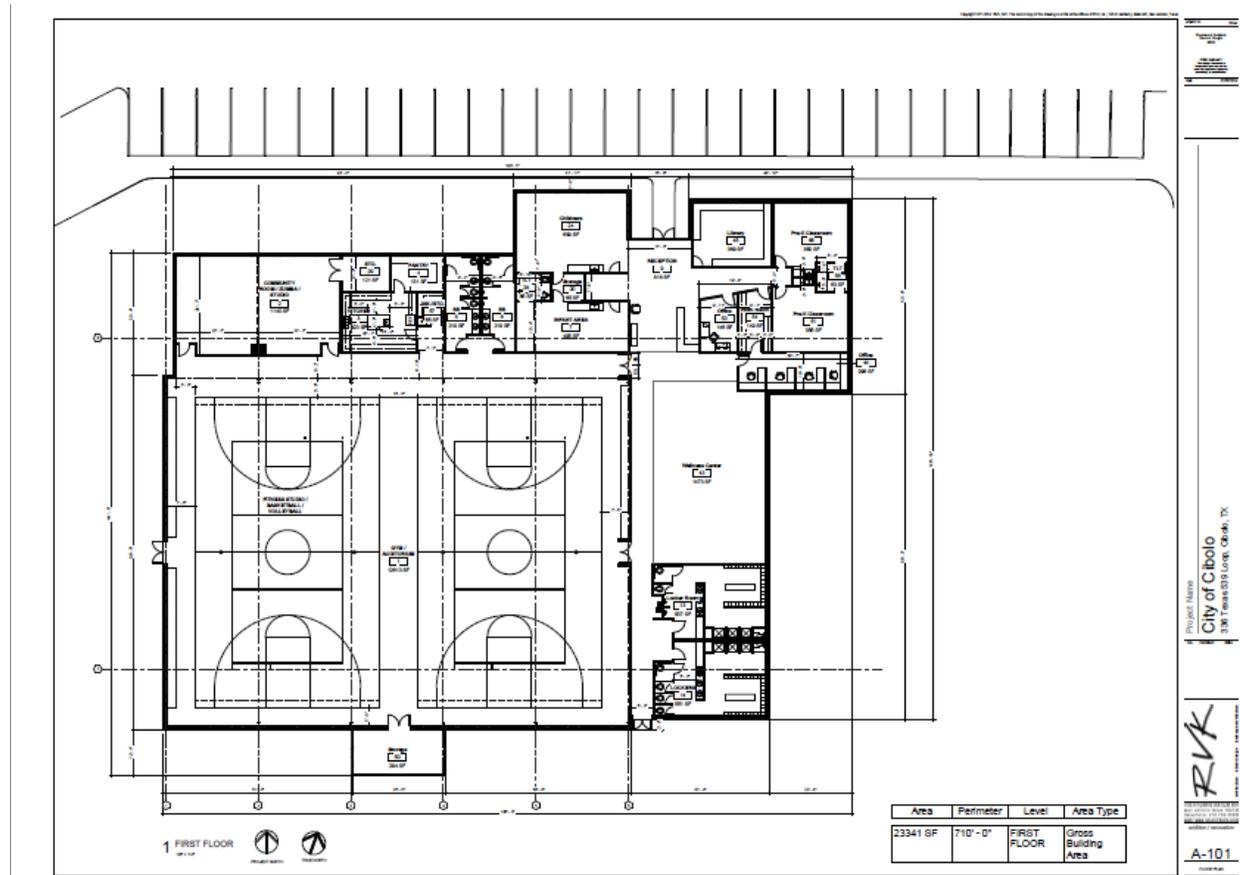
- 24A 20" WATER MAIN - 1103WB GREEN VALLEY RD
- 24B 20" WATER LINE - TURNING STONE TO TOW .
- 24C BOOSTER PUMP - WEIDNER RD & FM 1103
- 24D GROUND STORAGE TANK REHAB - SITE 1
- 25A ELEV WATER STORAGE TANK - S MAIN/SHAEFFER
- 25B GROUND STORAGE TANK - S MAIN/SHAEFFER
- 25C BOOSTER PUMP - S MAIN/SHAEFFER
- 26 12" WATER MAIN - HAECKERVILLE

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2013 GO BONDS - TOWN CREEK DET</u>					
56-35100-00-00	INTEREST	22,416	20,000	27,240	20,000
56-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	3,043	-	-	-
56-35350-00-00	BOND PROCEEDS	-	-	-	-
56-35351-00-00	BOND PREMIUM	-	-	-	-
	TOTAL REVENUES	25,459	20,000	27,240	20,000
56-51060-00-00	BOND ISSUE COSTS	-	-	-	-
56-57600-00-00-41	CONSTRUCTION COSTS	-	3,748,364	-	3,779,872
	TOTAL EXPENDITURES	-	3,748,364	-	3,779,872
Fund number: 56	2013 GO BONDS - TOWN CREEK DET	25,459	(3,728,364)	27,240	(3,759,872)
	BEGINNING FUND BALANCE	3,707,173	3,732,633	3,732,633	3,759,872
	ENDING FUND BALANCE	3,732,633	4,269	3,759,872	-

2008 Bond Proposition 5: Quality of Life

Community Center - 2013 General Obligation Bonds

The Community Center project floor plan design is very near completion. RVK Architects is the design team working on the layout of the building to ensure we maximize our available funding. Based on projected funding availability, which would include additional funding from the YMCA, the building should be approximately 23,500 square feet in size.

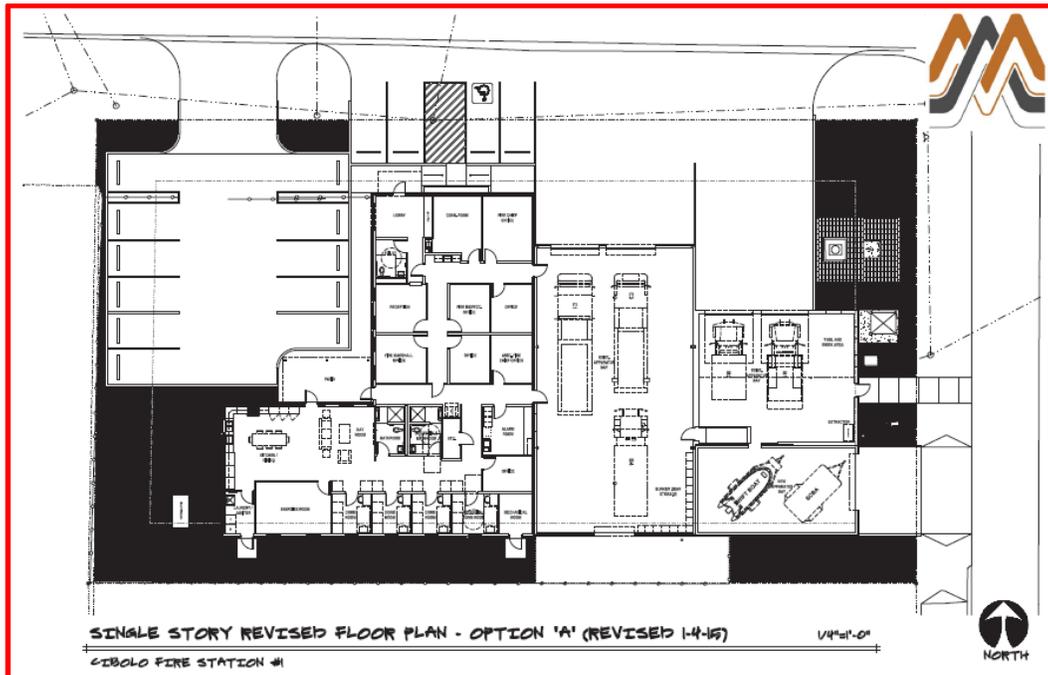


ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2013 GO BONDS-COMMUNITY CENTER</u>					
57-35100-00-00	INTEREST	15,490	11,500	25,462	12,750
57-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	2,616	-	-	-
	TOTAL REVENUES	18,106	11,500	25,462	12,750
57-52680-00-00-71	LEGAL SERVICES	-	-	-	-
57-57500-00-00-71	ENGINEERING SERVICES	39,273	287,686	287,686	-
57-57600-00-00-71	CONSTRUCTION COSTS	-	4,499,000	-	4,528,328
	TOTAL EXPENDITURES	39,273	4,786,686	287,686	4,528,328
Fund number: 57	2013 GO BONDS-COMMUNITY CENTER	(21,167)	(4,775,186)	(262,224)	(4,515,578)
	BEGINNING FUND BALANCE	4,798,969	4,777,802	4,777,802	4,515,578
	ENDING FUND BALANCE	4,777,802	2,616	4,515,578	-

2013 Bond Proposition 2:

Fire Station #1 Rehabilitation - 2014 General Obligation Bonds

The project has been designed by A. E. McCall and Associates out of San Antonio, Texas. The construction costs for the initial 2-story design was found to be substantially above available funds. The project has been re-designed as a 1-story structure meeting the needs of the fire department at this location. The bidding process is complete and construction is expected to start late summer 2016.



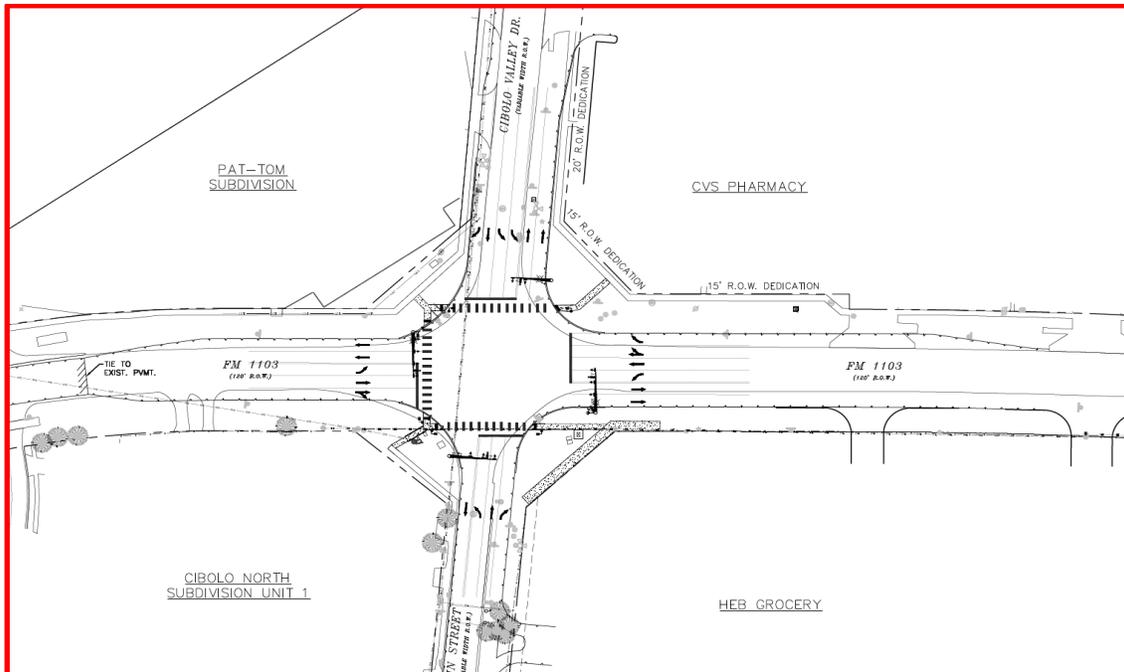
ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2014 GO BONDS - FIRE STATION</u>					
58-35100-00-00	INTEREST	1,005	500	2,143	1,060
58-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	89	-	-	-
	TOTAL REVENUES	1,094	500	2,143	1,060
58-57500-00-00-72	ENGINEERING SERVICES	49,143	115,992	102,382	-
58-57600-00-00-72	CONSTRUCTION COSTS	-	661,598	-	678,000
	TOTAL EXPENDITURES	49,143	777,590	102,382	678,000
Fund number: 58	2014 GO BONDS - FIRE STATION	(48,049)	(777,090)	(100,238)	(676,941)
	BEGINNING FUND BALANCE	825,228	777,179	777,179	676,941
	ENDING FUND BALANCE	777,179	89	676,941	-

2013 Bond Proposition 1:

FM 1103/Cibolo Valley Drive/Main Intersection Reconstruction - 2014

General Obligation Bonds

This project is being designed by Klein and Cope Engineers, with Kimley-Horn Engineers completing the traffic flow schematics and signal control design. The project layout has been presented to TxDOT in San Antonio. Their comments have been incorporated into the final design. The final design drawings have been submitted to the New Braunfels TxDOT office for their final approval. This project is currently scheduled to be bid late summer/early fall 2016.



ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2014 GO BONDS - FM 1103/MAIN INTERSECTION</u>					
59-35100-00-00	INTEREST	5,873	5,000	8,524	4,250
59-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	99	-	-	-
	TOTAL REVENUES	5,971	5,000	8,524	4,250
59-57400-00-00-51	LAND ACQUISITION	2,250	-	-	-
59-57500-00-00-51	ENGINEERING SERVICES	8,754	350,000	-	-
59-57500-00-00-54	ENGINEERING SERVICES	13,500	-	150,000	-
59-57600-00-00-51	CONSTRUCTION COSTS	48,247	1,400,000	4,165	-
59-57600-00-00-54	CONSTRUCTION COSTS	-	-	-	1,842,858
	TOTAL EXPENDITURES	72,751	1,750,000	154,165	1,842,858
Fund number: 59	2014 GO BONDS - FM 1103/MAIN INTERSE	(66,779)	(1,745,000)	(145,641)	(1,838,608)
	BEGINNING FUND BALANCE	2,051,028	1,984,248	1,984,248	1,838,608
	ENDING FUND BALANCE	1,984,248	239,248	1,838,608	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2015 GO BONDS - HAECKERVILLE RD IMPROV</u>					
60-35100-00-00	INTEREST	371	12,500	7,561	12,500
60-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
60-35350-00-00	BOND PROCEEDS	2,356,250	-	-	-
60-35351-00-00	BOND PREMIUM	201,514	-	-	-
	TOTAL REVENUES	2,558,135	12,500	7,561	12,500
60-51060-00-00	BOND ISSUE COSTS	57,764	-	-	-
60-57400-00-00-56	LAND ACQUISITION	-	-	-	-
60-57500-00-00-56	ENGINEERING SERVICES	-	257,500	257,500	-
60-57600-00-00-56	CONSTRUCTION COSTS	-	2,242,500	-	2,262,931
	TOTAL EXPENDITURES	57,764	2,500,000	257,500	2,262,931
Fund number: 60	2015 GO BONDS - HAECKERVILLE RD IMPROV	2,500,371	(2,487,500)	(249,939)	(2,250,431)
	BEGINNING FUND BALANCE	-	2,500,371	2,500,371	2,250,431
	ENDING FUND BALANCE	2,500,371	12,871	2,250,431	-

ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2015 GO BONDS - FIRE STATION 3</u>					
61-35100-00-00	INTEREST	74	2,500	1,670	3,500
61-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
61-35350-00-00	BOND PROCEEDS	471,250	-	-	3,500,000
61-35351-00-00	BOND PREMIUM	40,303	-	-	-
	TOTAL REVENUES	511,627	2,500	1,670	3,503,500
61-51060-00-00	BOND ISSUE COSTS	11,553	-	-	-
61-57500-00-00-73	ENGINEERING SERVICES	-	500,000	-	175,000
61-57600-00-00-72	CONSTRUCTION COSTS - ST 1 IMPROVEME	-	-	-	500,000
	TOTAL EXPENDITURES	11,553	500,000	-	675,000
Fund number: 61	2015 GO BONDS - FIRE STATION 3	500,074	(497,500)	1,670	2,828,500
	BEGINNING FUND BALANCE	-	500,074	500,074	501,744
	ENDING FUND BALANCE	500,074	2,574	501,744	3,330,244

2014 Proposition 1:

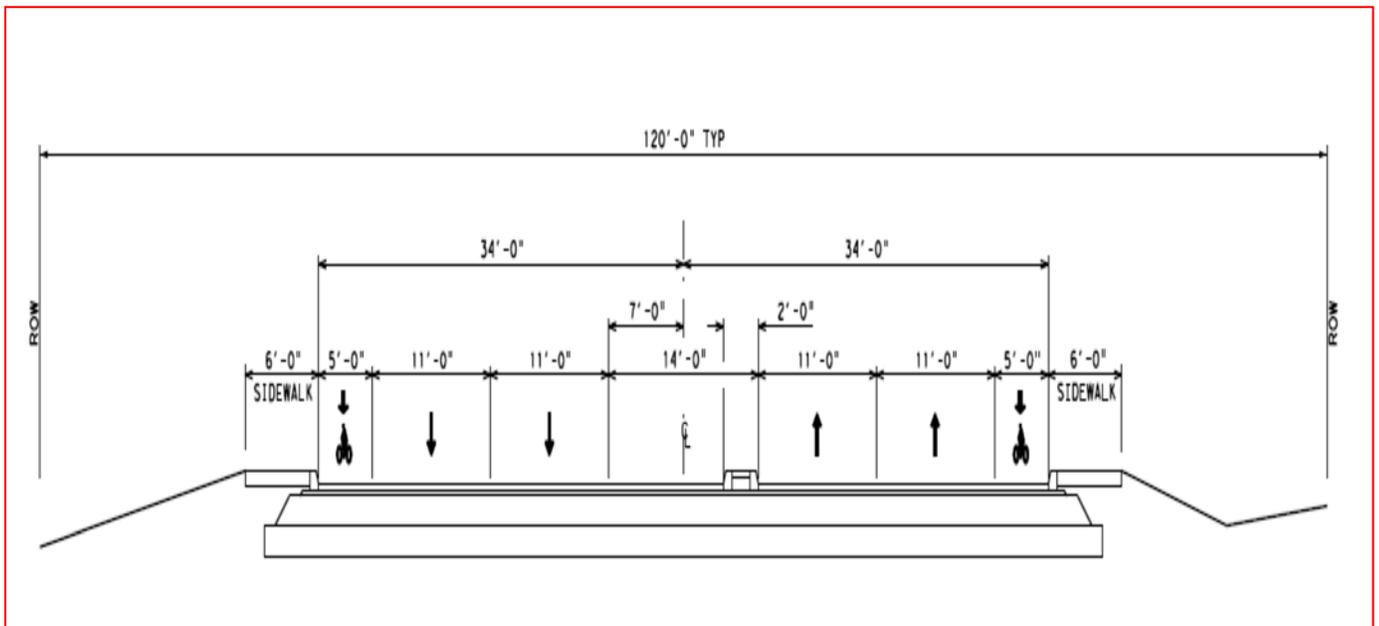
FM 1103 Road Improvements - 2015 General Obligation Bonds

The project is designed to address traffic congestion along this corridor. The proposed section is from IH-35 to Rodeo Drive and includes four 11-foot travel lanes, raised medians, left turn lanes, two 5-foot bike lanes, curbs, 6-foot sidewalks along both sides of FM 1103 and the construction of underground storm sewer drains.

Construction is expected to begin in 2018 and take approximately 30 months at an estimated cost of \$24 million dollars. Texas Department of Transportation (TXDOT) will finance the majority of this project with participation from the cities of Cibolo and Schertz. This project also includes the replacement and expansion of the FM 1103 bridge over I-35. The bridge replacement and expansion bridge project would match the proposed FM 1103 expansion project and is funded in 2017.

Due to the limited width of existing Right-of-Way (ROW), the project will require the acquisition of ROW along the corridor. The existing 80-foot width of ROW is not wide enough to expand FM 1103. The proposed ROW width will be 120 feet.

Studies are currently underway to evaluate potential impacts of the proposed project on social and environmental resources. In compliance with the National Environmental Policy Act (NEPA), TXDOT is preparing environmental documentation to detail these studies, assess potential impacts and outline avoidance and mitigation measures.



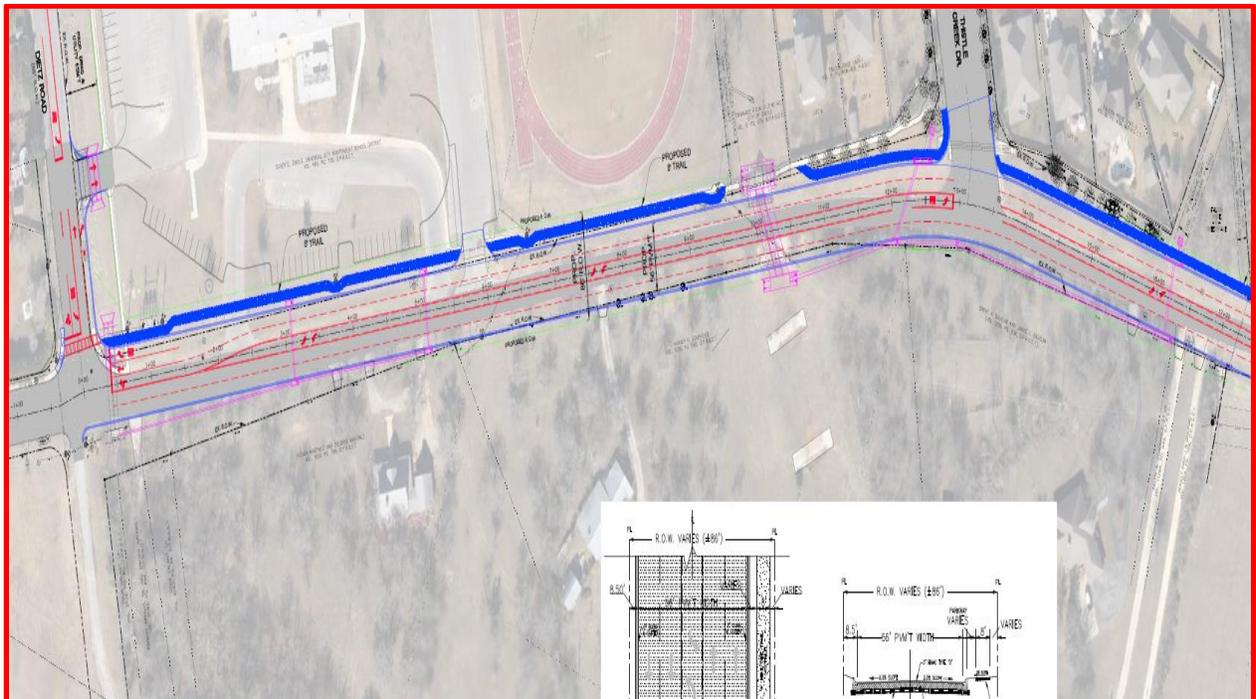
ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2015 GO BONDS - FM 1103</u>					
62-35100-00-00	INTEREST	148	5,000	2,640	5,000
62-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
62-35350-00-00	BOND PROCEEDS	942,500	-	-	6,000,000
62-35351-00-00	BOND PREMIUM	80,606	-	-	-
	TOTAL REVENUES	1,023,254	5,000	2,640	6,005,000
62-51060-00-00	BOND ISSUE COSTS	23,106	-	-	-
62-57400-00-00-55	LAND ACQUISITION	-	1,000,000	853,126	-
62-57500-00-00-55	ENGINEERING SERVICES	-	-	-	-
62-57600-00-00-55	CONSTRUCTION COSTS	-	-	-	-
	TOTAL EXPENDITURES	23,106	1,000,000	853,126	-
Fund number: 62	2015 GO BONDS - FM 1103	1,000,148	(995,000)	(850,486)	6,005,000
	BEGINNING FUND BALANCE	-	1,000,148	1,000,148	149,662
	ENDING FUND BALANCE	1,000,148	5,148	149,662	6,154,662

2015 Bond Proposition

Borgfeld Road Reconstruction and Utility Project -2015 General Obligation Bonds

This project is scheduled to remove and replace the existing sub-standard roadway with a five lane arterial roadway. This project will include underground drainage, new 12" water mains, new sanitary sewer mains, traffic light at Borgfeld and Dietz and an 8 foot wide sidewalk. This project is estimated to cost approximately \$4.5 million. The SCUC School District is a financial partner in this project, adding \$460,000.00 in direct funding and approximately \$150,000.00 in land dedications.

The utilities construction phase of this project is underway and is currently projected to be complete by September 2016. The engineering for the replacement of the roadway is now complete. The project is expected to bid in August 2016 and be under construction by October 2016.



ACCOUNT NUMBER	DESCRIPTION	FY 15 ACTUAL	FY 16 CURRENT BUDGET	FY 16 REVISED BUDGET	FY 17 PROPOSED BUDGET
<u>2016 GO BONDS - BORGFELD RD</u>					
63-35100-00-00	INTEREST	-	-	3,150	6,250
63-35150-00-00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-
63-35350-00-00	BOND PROCEEDS	-	-	3,500,000	-
63-35351-00-00	BOND PREMIUM	-	-	-	-
	TOTAL REVENUES	-	-	3,503,150	6,250
63-51060-00-00	BOND ISSUE COSTS	-	-	-	-
63-57400-00-00-51	LAND ACQUISITION	-	-	200,000	-
63-57500-00-00-51	ENGINEERING SERVICES	-	-	394,400	-
63-57600-00-00-51	CONSTRUCTION COSTS	-	-	-	2,915,000
	TOTAL EXPENDITURES	-	-	594,400	2,915,000
Fund number: 63	2016 GO BONDS - BORGFELD RD	-	-	2,908,750	(2,908,750)
	BEGINNING FUND BALANCE	-	-	-	2,908,750
	ENDING FUND BALANCE	-	-	2,908,750	-



TAX RATE INFORMATION

2016 Governing Body Summary #1A*

Benchmark 2016 Tax Rates

City of Cibolo

Date: 07/25/2016 05:11 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Effective Tax Rate	\$0.4407	\$7,642,059	
One Percent \$100 Tax Increase***	\$0.4451	\$7,718,358	\$76,299
One Cent per \$100 Tax Increase***	\$0.450700	\$7,815,467	\$173,408
Notice & Hearing Limit****	\$0.4407	\$7,642,059	\$0
Rollback Tax Rate	\$0.4686	\$8,125,866	\$483,807
Last Year's Tax Rate	\$0.445400	\$7,723,561	\$81,502
Proposed Tax Rate	\$0.4474	\$7,758,242	\$116,183

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

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

***Tax increase compared to effective tax rate.

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

NOTICE OF 2016 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF CIBOLO

A tax rate of \$0.4474 per \$100 valuation has been proposed for adoption by the governing body of City of Cibolo. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of City of Cibolo proposes to use revenue attributable to the tax rate increase for the purpose of .

PROPOSED TAX RATE	\$0.4474 per \$100
PRECEDING YEAR'S TAX RATE	\$0.4454 per \$100
EFFECTIVE TAX RATE	\$0.4407 per \$100
ROLLBACK TAX RATE	\$0.4686 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Cibolo from the same properties in both the 2015 tax year and the 2016 tax year.

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

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

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

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

Tavie Murphy
Tax Assessor/Collector
307 West Court, Seguin, Texas 78155
830 303-8850
tavie@co.guadalupe.tx.us
www.co.guadalupe.tx.us

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

First Hearing: at at .

Second Hearing: at at .

2016 Effective Tax Rate Worksheet

City of Cibolo

Date: 07/25/2016 03:11 PM

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$1,782,214,470
2. 2015 tax ceilings. Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$139,158,622
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,643,055,848
4. 2015 total adopted tax rate.	\$0.4454/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB Values.	\$0
B. 2015 values resulting from final court decisions.	\$0
C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,643,055,848
7. 2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$59,903
8. 2015 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2015 market value:	\$272,283
B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$14,571,938
C. Value loss. Add A and B. ⁵	\$14,844,221
9. 2015 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 2016. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
A. 2015 market value:	\$0
B. 2016 productivity or special appraised value:	\$0

C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$14,904,124
11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,628,151,724
12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$7,251,787
13. Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$11,761
14. Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$7,263,548
16. Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$1,861,843,507
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property:	\$0
D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	\$0
E. Total 2016 value. Add A and B, then subtract C and D.	\$1,861,843,507
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2016 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$43,025,221
B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$690,652

C. Total value under protest or not certified: Add A and B.	\$43,715,873
18. 2016 tax ceilings. Counties, cities and junior colleges enter 2016 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$171,486,486
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,734,072,894
20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21. Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$85,913,072
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$85,913,072
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,648,159,822
24. 2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.4407/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

2016 Rollback Tax Rate Worksheet

City of Cibolo

Date: 07/25/2016

26. 2015 maintenance and operations (M&O) tax rate.	\$0.2681/\$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	\$1,628,151,724
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$4,365,074
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	\$7,262
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2016 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$4,372,336
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,648,159,822
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.2653/\$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.2865/\$100

<p>32. Total 2016 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (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&O expenses. <p>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. List the debt in Schedule B: Debt Service.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$3,718,424</p> <p>\$235,000</p> <p>\$324,263</p> <p>\$3,159,161</p>
33. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$3,159,161
35. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$3,159,161
37. 2016 total taxable value. Enter the amount on Line 19.	\$1,734,072,894
38. 2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.1821/\$100
39. 2016 rollback tax rate. Add Lines 31 and 38.	\$0.4686/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

CERTIFICATION OF APPRAISAL ROLL FOR: CITY OF CIBOLO

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

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

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

Sec. 26.01a 2016 Certified Net Taxable Value : \$ 1,861,843,507

Sec. 26.01c Total Number of Properties Under Protest : 301

Total Net Taxable Value of Property Under Protest : \$ 86,050,442

Estimated taxpayers opinion of value for those properties still under protest : \$ 43,025,221

Sec. 26.01d Total number of properties not under protest or included on the certified appraisal roll. : 97

Estimated Net Taxable Value for those properties not under protest or included on the certified appraisal roll. : \$ 690,652

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

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

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

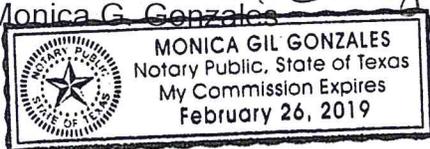
Approval of the appraisal records by the Guadalupe Appraisal District Board of Review occurred on the 19th day of July, 2016.



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

Sworn and subscribed before me this 25th day of July, 2016.


Monica G. Gonzales



Notary Public State of Texas
My commission expires: 2-26-2019



DEBT MODEL AND DEBT SERVICE SCHEDULES

Debt Service
Payment Schedules
for the
City of Cibolo, Texas



*Fiscal Year Ending
September 30, 2017*

Created on: July 8, 2016

Prepared by:

Victor Quiroga Jr.

Duncan M. Morrow, CFA

Frost Bank Capital Markets

San Antonio, Texas

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City of Cibolo, Texas

Debt Service Summary for Fiscal Year End 2017

General Obligation Debt											
Year Ending 30-Sep	COs Series 2003	GO Pub Imp & Ref Bds Series 2007	GO Bonds Series 2009	GO Ref Bds Series 2010	GO Bonds Series 2011	GO Ref Bds Series 2012	GO Bonds Series 2013	GO Bonds Series 2014	GO & Ref Bds Series 2015	GO Bonds Series 2016	Total Debt Service
2017	102,000	599,975	598,518	104,195	579,130	124,000	716,368	196,700	467,600	229,938	3,718,423
2018		595,675	973,030	106,500	576,780	122,300	503,918	194,113	473,100	222,775	3,768,190
2019		600,250	973,730	103,484	579,280	125,550	587,618	195,875	473,375	224,925	3,864,086
2020		163,600	973,430	100,230	576,053	123,300	590,040	197,200	906,900	226,975	3,857,727
2021			977,030	96,772	575,700	125,525	586,844	198,375	1,061,125	223,975	3,845,346
2022			974,180		578,625	122,675	587,331	194,475	1,067,275	225,925	3,750,486
2023			974,500		576,175	124,750	591,038	195,500	1,070,425	222,825	3,755,213
2024			977,723		578,350	121,750	588,888	196,375	1,055,763	224,675	3,743,523
2025			973,785		578,950	123,675	590,300	197,100	1,062,900	226,425	3,753,135
2026			972,620		577,938	120,525	590,163	197,675	1,066,300	223,125	3,748,345
2027			973,935		580,100	122,300	588,931	198,100	1,053,400	224,350	3,741,116
2028			973,450		575,400	123,925	590,900	193,450	270,200	225,038	2,952,363
2029			976,488		579,900	125,400	586,600	193,725	272,000	225,150	2,959,263
2030					578,500	121,800	586,600	193,438	273,400	224,675	1,978,413
2031					576,300		585,800	197,488	269,500	224,050	1,853,138
2032							589,100	196,275	270,300	223,275	1,278,950
2033							586,500	194,888	270,700	222,350	1,274,438
2034								193,325	270,700	226,200	690,225
2035									270,300	224,825	495,125
2036										223,300	223,300
Totals	102,000	1,959,500	12,292,418	511,180	8,667,180	1,727,475	10,046,936	3,524,075	11,925,263	4,494,775	55,250,801

Utility System Debt			
Year Ending 30-Sep	Revenue Bonds Series 2006	Revenue Bonds Series 2012	Total Debt Service
2017	212,867	512,838	725,705
2018	211,864	512,888	724,752
2019	210,657	511,188	721,845
2020	214,145	509,388	723,533
2021	212,328	512,488	724,816
2022	210,307	510,388	720,695
2023	212,981	509,588	722,569
2024	210,350	508,488	718,838
2025	212,414	512,088	724,501
2026	209,172	510,238	719,409
2027		508,088	508,088
2028		509,600	509,600
2029		510,625	510,625
2030		510,050	510,050
2031		508,950	508,950
2032		512,325	512,325
Totals	2,117,086	8,169,213	10,286,298

City of Cibolo, Texas

Debt Supported Summary by Revenue Source for Fiscal Year End 2017

General Fund Supported Debt										
Year Ending 30-Sep	COs Series 2003	GO Pub Imp & Ref Bds Series 2007	GO Bonds Series 2009	GO Ref Bds Series 2010	GO Bonds Series 2011	GO Bonds Series 2013	GO Bonds Series 2014	GO & Ref Bds Series 2015	GO Bonds Series 2016	Total Debt Service
2017	102,000	215,425	598,518	104,195	579,130	716,368	196,700	341,625	229,938	3,083,898
2018		216,650	973,030	106,500	576,780	503,918	194,113	347,275	222,775	3,141,040
2019		217,425	973,730	103,484	579,280	587,618	195,875	347,700	224,925	3,230,036
2020		61,350	973,430	100,230	576,053	590,040	197,200	500,650	226,975	3,225,927
2021			977,030	96,772	575,700	586,844	198,375	555,225	223,975	3,213,921
2022			974,180		578,625	587,331	194,475	558,600	225,925	3,119,136
2023			974,500		576,175	591,038	195,500	560,500	222,825	3,120,538
2024			977,723		578,350	588,888	196,375	551,063	224,675	3,117,073
2025			973,785		578,950	590,300	197,100	560,000	226,425	3,126,560
2026			972,620		577,938	590,163	197,675	557,100	223,125	3,118,620
2027			973,935		580,100	588,931	198,100	553,600	224,350	3,119,016
2028			973,450		575,400	590,900	193,450	270,200	225,038	2,828,438
2029			976,488		579,900	586,600	193,725	272,000	225,150	2,833,863
2030					578,500	586,600	193,438	273,400	224,675	1,856,613
2031						576,300	585,800	269,500	224,050	1,853,138
2032							589,100	270,300	223,275	1,278,950
2033							586,500	270,700	222,350	1,274,438
2034								270,700	226,200	690,225
2035								270,300	224,825	495,125
2036									223,300	223,300
Totals	102,000	710,850	12,292,418	511,180	8,667,180	10,046,936	3,524,075	7,600,438	4,494,775	47,949,851

Sales Tax Fund Supported Debt		
Year Ending 30-Sep	GO Ref Bds Series 2012	Total Debt Service
2017	124,000	124,000
2018	122,300	122,300
2019	125,550	125,550
2020	123,300	123,300
2021	125,525	125,525
2022	122,675	122,675
2023	124,750	124,750
2024	121,750	121,750
2025	123,675	123,675
2026	120,525	120,525
2027	122,300	122,300
2028	123,925	123,925
2029	125,400	125,400
2030	121,800	121,800
2031		0
2032		0
2033		0
2034		0
2035		0
2036		0
Totals	1,727,475	1,727,475

Utility System Fund Supported Debt					
Year Ending 30-Sep	Revenue Bonds Series 2006	GO Pub Imp & Ref Bds Series 2007	Revenue Bonds Series 2012	GO & Ref Bds Series 2015	Total Debt Service
2017	212,867	152,438	512,838	47,825	925,967
2018	211,864	151,250	512,888	52,750	928,752
2019	210,657	149,838	511,188	52,600	924,282
2020	214,145	35,788	509,388	160,800	920,120
2021	212,328		512,488	196,750	921,566
2022	210,307		510,388	201,950	922,645
2023	212,981		509,588	201,500	924,069
2024	210,350		508,488	200,463	919,300
2025	212,414		512,088	198,800	923,301
2026	209,172		510,238	201,400	920,809
2027			508,088	193,800	701,888
2028			509,600		509,600
2029			510,625		510,625
2030			510,050		510,050
2031			508,950		508,950
2032			512,325		512,325
Totals	2,117,086	489,313	8,169,213	1,708,638	12,484,248

I&S Fund Supported Debt			
Year Ending 30-Sep	GO Pub Imp & Ref Bds Series 2007	GO & Ref Bds Series 2015	Total Debt Service
2017	90,350	27,850	118,200
2018	86,750	27,850	114,600
2019	88,038	27,850	115,888
2020	25,563	91,875	117,438
2021		119,475	119,475
2022		116,625	116,625
2023		118,450	118,450
2024		114,950	114,950
2025		116,100	116,100
2026		116,800	116,800
2027		117,300	117,300
2028			0
2029			0
2030			0
2031			0
2032			0
Totals	290,700	995,125	1,285,825

Refunding Bonds			
Year Ending 30-Sep	GO Pub Imp & Ref Bds Series 2007	GO & Ref Bds Series 2015	Total Debt Service
2017	141,763	50,300	192,063
2018	141,025	45,225	186,250
2019	144,950	45,225	190,175
2020	40,900	153,675	194,475
2021		189,675	189,675
2022		190,100	190,100
2023		189,975	189,975
2024		189,288	189,288
2025		188,000	188,000
2026		191,000	191,000
2027		188,700	188,700
2028			0
2029			0
2030			0
2031			0
2032			0
Totals	468,638	1,621,063	2,089,700

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Debt Service
 Series 2003, 2007, 2009 2010, 2011, 2012, 2013, 2014, 2015 & 2016 Issues
 Combined Payments by Fiscal Year End

Period Ending	Principal	Interest	Debt Service
09/30/2017	2,240,000	1,478,422.50	3,718,422.50
09/30/2018	2,375,000	1,393,189.75	3,768,189.75
09/30/2019	2,550,000	1,314,086.00	3,864,086.00
09/30/2020	2,625,000	1,232,727.25	3,857,727.25
09/30/2021	2,695,000	1,150,345.50	3,845,345.50
09/30/2022	2,685,000	1,065,486.25	3,750,486.25
09/30/2023	2,780,000	975,212.50	3,755,212.50
09/30/2024	2,865,000	878,522.50	3,743,522.50
09/30/2025	2,980,000	773,135.00	3,753,135.00
09/30/2026	3,090,000	658,345.00	3,748,345.00
09/30/2027	3,205,000	536,116.25	3,741,116.25
09/30/2028	2,530,000	422,362.50	2,952,362.50
09/30/2029	2,640,000	319,262.50	2,959,262.50
09/30/2030	1,745,000	233,412.50	1,978,412.50
09/30/2031	1,685,000	168,137.50	1,853,137.50
09/30/2032	1,165,000	113,950.00	1,278,950.00
09/30/2033	1,205,000	69,437.50	1,274,437.50
09/30/2034	655,000	35,225.00	690,225.00
09/30/2035	480,000	15,125.00	495,125.00
09/30/2036	220,000	3,300.00	223,300.00
	42,415,000	12,835,801.00	55,250,801.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Debt Service
 Series 2003, 2007, 2009 2010, 2011, 2012, 2013, 2014, 2015 & 2016 Issues
 Combined Payments by Date

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2017	2,240,000	762,759.50	3,002,759.50	
08/01/2017		715,663.00	715,663.00	
09/30/2017				3,718,422.50
02/01/2018	2,375,000	715,663.00	3,090,663.00	
08/01/2018		677,526.75	677,526.75	
09/30/2018				3,768,189.75
02/01/2019	2,550,000	677,526.75	3,227,526.75	
08/01/2019		636,559.25	636,559.25	
09/30/2019				3,864,086.00
02/01/2020	2,625,000	636,559.25	3,261,559.25	
08/01/2020		596,168.00	596,168.00	
09/30/2020				3,857,727.25
02/01/2021	2,695,000	596,168.00	3,291,168.00	
08/01/2021		554,177.50	554,177.50	
09/30/2021				3,845,345.50
02/01/2022	2,685,000	554,177.50	3,239,177.50	
08/01/2022		511,308.75	511,308.75	
09/30/2022				3,750,486.25
02/01/2023	2,780,000	511,308.75	3,291,308.75	
08/01/2023		463,903.75	463,903.75	
09/30/2023				3,755,212.50
02/01/2024	2,865,000	463,903.75	3,328,903.75	
08/01/2024		414,618.75	414,618.75	
09/30/2024				3,743,522.50
02/01/2025	2,980,000	414,618.75	3,394,618.75	
08/01/2025		358,516.25	358,516.25	
09/30/2025				3,753,135.00
02/01/2026	3,090,000	358,516.25	3,448,516.25	
08/01/2026		299,828.75	299,828.75	
09/30/2026				3,748,345.00
02/01/2027	3,205,000	299,828.75	3,504,828.75	
08/01/2027		236,287.50	236,287.50	
09/30/2027				3,741,116.25
02/01/2028	2,530,000	236,287.50	2,766,287.50	
08/01/2028		186,075.00	186,075.00	
09/30/2028				2,952,362.50
02/01/2029	2,640,000	186,075.00	2,826,075.00	
08/01/2029		133,187.50	133,187.50	
09/30/2029				2,959,262.50
02/01/2030	1,745,000	133,187.50	1,878,187.50	
08/01/2030		100,225.00	100,225.00	
09/30/2030				1,978,412.50
02/01/2031	1,685,000	100,225.00	1,785,225.00	
08/01/2031		67,912.50	67,912.50	
09/30/2031				1,853,137.50
02/01/2032	1,165,000	67,912.50	1,232,912.50	
08/01/2032		46,037.50	46,037.50	
09/30/2032				1,278,950.00
02/01/2033	1,205,000	46,037.50	1,251,037.50	
08/01/2033		23,400.00	23,400.00	
09/30/2033				1,274,437.50
02/01/2034	655,000	23,400.00	678,400.00	
08/01/2034		11,825.00	11,825.00	

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation Debt Service
 Series 2003, 2007, 2009 2010, 2011, 2012, 2013, 2014, 2015 & 2016 Issues
 Combined Payments by Date

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
09/30/2034				690,225.00
02/01/2035	480,000	11,825.00	491,825.00	
08/01/2035		3,300.00	3,300.00	
09/30/2035				495,125.00
02/01/2036	220,000	3,300.00	223,300.00	
09/30/2036				223,300.00
	42,415,000	12,835,801.00	55,250,801.00	55,250,801.00

BOND DEBT SERVICE

City of Cibolo, Texas
 Comb Tax & Ltd Pledge Rev C/O Ser 2003
 Original Issuance Amount: \$1,135,000
 Callable 2/1/2013 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017 09/30/2017	100,000	4.000%	2,000	102,000	102,000
	100,000		2,000	102,000	102,000

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Pub Imp & Ref Bds Ser 2007
 Aggregate Unrefunded Series 2007 Bonds
 Original Issuance Amount: \$11,000,000
 Callable 2/1/2017 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	530,000	4.500%	40,950	570,950	
08/01/2017			29,025	29,025	
09/30/2017					599,975
02/01/2018	550,000	4.500%	29,025	579,025	
08/01/2018			16,650	16,650	
09/30/2018					595,675
02/01/2019	580,000	4.500%	16,650	596,650	
08/01/2019			3,600	3,600	
09/30/2019					600,250
02/01/2020	160,000	4.500%	3,600	163,600	
09/30/2020					163,600
	1,820,000		139,500	1,959,500	1,959,500

UNREFUNDED BOND DEBT SERVICE

City of Cibolo, Texas
GO Pub Imp & Ref Bds Ser 2007

GO Pub Imp & Ref Bd Ser 2007 (General Fund Supported)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	190,000	4.500%	14,850	204,850	
08/01/2017			10,575	10,575	
09/30/2017					215,425
02/01/2018	200,000	4.500%	10,575	210,575	
08/01/2018			6,075	6,075	
09/30/2018					216,650
02/01/2019	210,000	4.500%	6,075	216,075	
08/01/2019			1,350	1,350	
09/30/2019					217,425
02/01/2020	60,000	4.500%	1,350	61,350	
09/30/2020					61,350
	660,000		50,850	710,850	710,850

UNREFUNDED BOND DEBT SERVICE

City of Cibolo, Texas
GO Pub Imp & Ref Bds Ser 2007

GO Pub Imp & Ref Bd Ser 2007 (I&S Supported Public Works Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	80,000	4.500%	6,075.00	86,075.00	
08/01/2017			4,275.00	4,275.00	
09/30/2017					90,350.00
02/01/2018	80,000	4.500%	4,275.00	84,275.00	
08/01/2018			2,475.00	2,475.00	
09/30/2018					86,750.00
02/01/2019	85,000	4.500%	2,475.00	87,475.00	
08/01/2019			562.50	562.50	
09/30/2019					88,037.50
02/01/2020	25,000	4.500%	562.50	25,562.50	
09/30/2020					25,562.50
	270,000		20,700.00	290,700.00	290,700.00

UNREFUNDED BOND DEBT SERVICE

City of Cibolo, Texas
GO Pub Imp & Ref Bds Ser 2007

GO Pub Imp & Ref Bd Ser 2007 (Refunding Bonds)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	125,000	4.500%	9,787.50	134,787.50	
08/01/2017			6,975.00	6,975.00	
09/30/2017					141,762.50
02/01/2018	130,000	4.500%	6,975.00	136,975.00	
08/01/2018			4,050.00	4,050.00	
09/30/2018					141,025.00
02/01/2019	140,000	4.500%	4,050.00	144,050.00	
08/01/2019			900.00	900.00	
09/30/2019					144,950.00
02/01/2020	40,000	4.500%	900.00	40,900.00	
09/30/2020					40,900.00
	435,000		33,637.50	468,637.50	468,637.50

UNREFUNDED BOND DEBT SERVICE

City of Cibolo, Texas
GO Pub Imp & Ref Bds Ser 2007

GO Pub Imp & Ref Bd Ser 2007 (Utility System Supported)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	135,000	4.500%	10,237.50	145,237.50	
08/01/2017			7,200.00	7,200.00	
09/30/2017					152,437.50
02/01/2018	140,000	4.500%	7,200.00	147,200.00	
08/01/2018			4,050.00	4,050.00	
09/30/2018					151,250.00
02/01/2019	145,000	4.500%	4,050.00	149,050.00	
08/01/2019			787.50	787.50	
09/30/2019					149,837.50
02/01/2020	35,000	4.500%	787.50	35,787.50	
09/30/2020					35,787.50
	455,000		34,312.50	489,312.50	489,312.50

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Bonds Ser 2009
 Original Issuance Amount: \$9,490,000
 Callable 2/1/2019 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	205,000	3.500%	198,552.50	403,552.50	
08/01/2017			194,965.00	194,965.00	
09/30/2017					598,517.50
02/01/2018	595,000	4.000%	194,965.00	789,965.00	
08/01/2018			183,065.00	183,065.00	
09/30/2018					973,030.00
02/01/2019	620,000	4.000%	183,065.00	803,065.00	
08/01/2019			170,665.00	170,665.00	
09/30/2019					973,730.00
02/01/2020	645,000	4.000%	170,665.00	815,665.00	
08/01/2020			157,765.00	157,765.00	
09/30/2020					973,430.00
02/01/2021	675,000	4.000%	157,765.00	832,765.00	
08/01/2021			144,265.00	144,265.00	
09/30/2021					977,030.00
02/01/2022	700,000	4.100%	144,265.00	844,265.00	
08/01/2022			129,915.00	129,915.00	
09/30/2022					974,180.00
02/01/2023	730,000	4.200%	129,915.00	859,915.00	
08/01/2023			114,585.00	114,585.00	
09/30/2023					974,500.00
02/01/2024	765,000	4.300%	114,585.00	879,585.00	
08/01/2024			98,137.50	98,137.50	
09/30/2024					977,722.50
02/01/2025	795,000	4.400%	98,137.50	893,137.50	
08/01/2025			80,647.50	80,647.50	
09/30/2025					973,785.00
02/01/2026	830,000	4.500%	80,647.50	910,647.50	
08/01/2026			61,972.50	61,972.50	
09/30/2026					972,620.00
02/01/2027	870,000	4.600%	61,972.50	931,972.50	
08/01/2027			41,962.50	41,962.50	
09/30/2027					973,935.00
02/01/2028	910,000	4.500%	41,962.50	951,962.50	
08/01/2028			21,487.50	21,487.50	
09/30/2028					973,450.00
02/01/2029	955,000	4.500%	21,487.50	976,487.50	
09/30/2029					976,487.50
	9,295,000		2,997,417.50	12,292,417.50	12,292,417.50

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Ref Bds Ser 2010
 Original Issuance Amount: \$920,000
 Non-callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	90,000	2.770%	7,720.75	97,720.75	
08/01/2017			6,474.25	6,474.25	
09/30/2017					104,195.00
02/01/2018	95,000	3.050%	6,474.25	101,474.25	
08/01/2018			5,025.50	5,025.50	
09/30/2018					106,499.75
02/01/2019	95,000	3.300%	5,025.50	100,025.50	
08/01/2019			3,458.00	3,458.00	
09/30/2019					103,483.50
02/01/2020	95,000	3.550%	3,458.00	98,458.00	
08/01/2020			1,771.75	1,771.75	
09/30/2020					100,229.75
02/01/2021	95,000	3.730%	1,771.75	96,771.75	
09/30/2021					96,771.75
	470,000		41,179.75	511,179.75	511,179.75

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Bds Ser 2011
 Original Issuance Amount: \$8,650,000
 Callable 2/1/2020 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	365,000	2.000%	108,890.00	473,890.00	
08/01/2017			105,240.00	105,240.00	
09/30/2017					579,130.00
02/01/2018	370,000	2.000%	105,240.00	475,240.00	
08/01/2018			101,540.00	101,540.00	
09/30/2018					576,780.00
02/01/2019	380,000	2.000%	101,540.00	481,540.00	
08/01/2019			97,740.00	97,740.00	
09/30/2019					579,280.00
02/01/2020	385,000	2.300%	97,740.00	482,740.00	
08/01/2020			93,312.50	93,312.50	
09/30/2020					576,052.50
02/01/2021	395,000	3.000%	93,312.50	488,312.50	
08/01/2021			87,387.50	87,387.50	
09/30/2021					575,700.00
02/01/2022	410,000	3.000%	87,387.50	497,387.50	
08/01/2022			81,237.50	81,237.50	
09/30/2022					578,625.00
02/01/2023	420,000	3.000%	81,237.50	501,237.50	
08/01/2023			74,937.50	74,937.50	
09/30/2023					576,175.00
02/01/2024	435,000	3.000%	74,937.50	509,937.50	
08/01/2024			68,412.50	68,412.50	
09/30/2024					578,350.00
02/01/2025	450,000	3.500%	68,412.50	518,412.50	
08/01/2025			60,537.50	60,537.50	
09/30/2025					578,950.00
02/01/2026	465,000	3.500%	60,537.50	525,537.50	
08/01/2026			52,400.00	52,400.00	
09/30/2026					577,937.50
02/01/2027	485,000	4.000%	52,400.00	537,400.00	
08/01/2027			42,700.00	42,700.00	
09/30/2027					580,100.00
02/01/2028	500,000	4.000%	42,700.00	542,700.00	
08/01/2028			32,700.00	32,700.00	
09/30/2028					575,400.00
02/01/2029	525,000	4.000%	32,700.00	557,700.00	
08/01/2029			22,200.00	22,200.00	
09/30/2029					579,900.00
02/01/2030	545,000	4.000%	22,200.00	567,200.00	
08/01/2030			11,300.00	11,300.00	
09/30/2030					578,500.00
02/01/2031	565,000	4.000%	11,300.00	576,300.00	
09/30/2031					576,300.00
	6,695,000		1,972,180.00	8,667,180.00	8,667,180.00

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Ref Bds Ser 2012
 Original Issuance Amount: \$1,465,000
 Callable 2/1/2022 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	85,000	2.000%	19,925	104,925	
08/01/2017			19,075	19,075	
09/30/2017					124,000
02/01/2018	85,000	2.000%	19,075	104,075	
08/01/2018			18,225	18,225	
09/30/2018					122,300
02/01/2019	90,000	2.000%	18,225	108,225	
08/01/2019			17,325	17,325	
09/30/2019					125,550
02/01/2020	90,000	3.000%	17,325	107,325	
08/01/2020			15,975	15,975	
09/30/2020					123,300
02/01/2021	95,000	3.000%	15,975	110,975	
08/01/2021			14,550	14,550	
09/30/2021					125,525
02/01/2022	95,000	3.000%	14,550	109,550	
08/01/2022			13,125	13,125	
09/30/2022					122,675
02/01/2023	100,000	3.000%	13,125	113,125	
08/01/2023			11,625	11,625	
09/30/2023					124,750
02/01/2024	100,000	3.000%	11,625	111,625	
08/01/2024			10,125	10,125	
09/30/2024					121,750
02/01/2025	105,000	3.000%	10,125	115,125	
08/01/2025			8,550	8,550	
09/30/2025					123,675
02/01/2026	105,000	3.000%	8,550	113,550	
08/01/2026			6,975	6,975	
09/30/2026					120,525
02/01/2027	110,000	3.000%	6,975	116,975	
08/01/2027			5,325	5,325	
09/30/2027					122,300
02/01/2028	115,000	3.000%	5,325	120,325	
08/01/2028			3,600	3,600	
09/30/2028					123,925
02/01/2029	120,000	3.000%	3,600	123,600	
08/01/2029			1,800	1,800	
09/30/2029					125,400
02/01/2030	120,000	3.000%	1,800	121,800	
09/30/2030					121,800
	1,415,000		312,475	1,727,475	1,727,475

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Bds Ser 2013
 Original Issuance Amount: \$8,500,000
 Callable 2/1/2022 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	475,000	2.000%	123,058.75	598,058.75	
08/01/2017			118,308.75	118,308.75	
09/30/2017					716,367.50
02/01/2018	270,000	2.000%	118,308.75	388,308.75	
08/01/2018			115,608.75	115,608.75	
09/30/2018					503,917.50
02/01/2019	360,000	2.000%	115,608.75	475,608.75	
08/01/2019			112,008.75	112,008.75	
09/30/2019					587,617.50
02/01/2020	370,000	2.150%	112,008.75	482,008.75	
08/01/2020			108,031.25	108,031.25	
09/30/2020					590,040.00
02/01/2021	375,000	2.250%	108,031.25	483,031.25	
08/01/2021			103,812.50	103,812.50	
09/30/2021					586,843.75
02/01/2022	385,000	2.750%	103,812.50	488,812.50	
08/01/2022			98,518.75	98,518.75	
09/30/2022					587,331.25
02/01/2023	400,000	3.000%	98,518.75	498,518.75	
08/01/2023			92,518.75	92,518.75	
09/30/2023					591,037.50
02/01/2024	410,000	3.000%	92,518.75	502,518.75	
08/01/2024			86,368.75	86,368.75	
09/30/2024					588,887.50
02/01/2025	425,000	3.500%	86,368.75	511,368.75	
08/01/2025			78,931.25	78,931.25	
09/30/2025					590,300.00
02/01/2026	440,000	3.500%	78,931.25	518,931.25	
08/01/2026			71,231.25	71,231.25	
09/30/2026					590,162.50
02/01/2027	455,000	3.750%	71,231.25	526,231.25	
08/01/2027			62,700.00	62,700.00	
09/30/2027					588,931.25
02/01/2028	475,000	4.000%	62,700.00	537,700.00	
08/01/2028			53,200.00	53,200.00	
09/30/2028					590,900.00
02/01/2029	490,000	4.000%	53,200.00	543,200.00	
08/01/2029			43,400.00	43,400.00	
09/30/2029					586,600.00
02/01/2030	510,000	4.000%	43,400.00	553,400.00	
08/01/2030			33,200.00	33,200.00	
09/30/2030					586,600.00
02/01/2031	530,000	4.000%	33,200.00	563,200.00	
08/01/2031			22,600.00	22,600.00	
09/30/2031					585,800.00
02/01/2032	555,000	4.000%	22,600.00	577,600.00	
08/01/2032			11,500.00	11,500.00	
09/30/2032					589,100.00
02/01/2033	575,000	4.000%	11,500.00	586,500.00	
09/30/2033					586,500.00
	7,500,000		2,546,936.25	10,046,936.25	10,046,936.25

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Bds Ser 2014
 Original Issuance Amount: \$2,875,000
 Callable 2/1/2024 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	115,000	2.000%	41,425.00	156,425.00	
08/01/2017			40,275.00	40,275.00	
09/30/2017					196,700.00
02/01/2018	115,000	2.500%	40,275.00	155,275.00	
08/01/2018			38,837.50	38,837.50	
09/30/2018					194,112.50
02/01/2019	120,000	3.000%	38,837.50	158,837.50	
08/01/2019			37,037.50	37,037.50	
09/30/2019					195,875.00
02/01/2020	125,000	3.000%	37,037.50	162,037.50	
08/01/2020			35,162.50	35,162.50	
09/30/2020					197,200.00
02/01/2021	130,000	3.000%	35,162.50	165,162.50	
08/01/2021			33,212.50	33,212.50	
09/30/2021					198,375.00
02/01/2022	130,000	3.000%	33,212.50	163,212.50	
08/01/2022			31,262.50	31,262.50	
09/30/2022					194,475.00
02/01/2023	135,000	3.000%	31,262.50	166,262.50	
08/01/2023			29,237.50	29,237.50	
09/30/2023					195,500.00
02/01/2024	140,000	3.000%	29,237.50	169,237.50	
08/01/2024			27,137.50	27,137.50	
09/30/2024					196,375.00
02/01/2025	145,000	3.000%	27,137.50	172,137.50	
08/01/2025			24,962.50	24,962.50	
09/30/2025					197,100.00
02/01/2026	150,000	3.000%	24,962.50	174,962.50	
08/01/2026			22,712.50	22,712.50	
09/30/2026					197,675.00
02/01/2027	155,000	3.000%	22,712.50	177,712.50	
08/01/2027			20,387.50	20,387.50	
09/30/2027					198,100.00
02/01/2028	155,000	3.000%	20,387.50	175,387.50	
08/01/2028			18,062.50	18,062.50	
09/30/2028					193,450.00
02/01/2029	160,000	3.000%	18,062.50	178,062.50	
08/01/2029			15,662.50	15,662.50	
09/30/2029					193,725.00
02/01/2030	165,000	3.500%	15,662.50	180,662.50	
08/01/2030			12,775.00	12,775.00	
09/30/2030					193,437.50
02/01/2031	175,000	3.500%	12,775.00	187,775.00	
08/01/2031			9,712.50	9,712.50	
09/30/2031					197,487.50
02/01/2032	180,000	3.500%	9,712.50	189,712.50	
08/01/2032			6,562.50	6,562.50	
09/30/2032					196,275.00
02/01/2033	185,000	3.500%	6,562.50	191,562.50	

BOND DEBT SERVICE

City of Cibolo, Texas
 GO Bds Ser 2014
 Original Issuance Amount: \$2,875,000
 Callable 2/1/2024 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2033			3,325.00	3,325.00	
09/30/2033					194,887.50
02/01/2034	190,000	3.500%	3,325.00	193,325.00	
09/30/2034					193,325.00
	2,670,000		854,075.00	3,524,075.00	3,524,075.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 New Money Piece
 Original Issuance Amount: \$3,770,000
 Callable 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	140,000	3.000%	67,662.50	207,662.50	
08/01/2017			65,562.50	65,562.50	
09/30/2017					273,225.00
02/01/2018	145,000	3.000%	65,562.50	210,562.50	
08/01/2018			63,387.50	63,387.50	
09/30/2018					273,950.00
02/01/2019	150,000	3.000%	63,387.50	213,387.50	
08/01/2019			61,137.50	61,137.50	
09/30/2019					274,525.00
02/01/2020	150,000	3.000%	61,137.50	211,137.50	
08/01/2020			58,887.50	58,887.50	
09/30/2020					270,025.00
02/01/2021	155,000	3.000%	58,887.50	213,887.50	
08/01/2021			56,562.50	56,562.50	
09/30/2021					270,450.00
02/01/2022	160,000	3.000%	56,562.50	216,562.50	
08/01/2022			54,162.50	54,162.50	
09/30/2022					270,725.00
02/01/2023	165,000	3.500%	54,162.50	219,162.50	
08/01/2023			51,275.00	51,275.00	
09/30/2023					270,437.50
02/01/2024	170,000	3.500%	51,275.00	221,275.00	
08/01/2024			48,300.00	48,300.00	
09/30/2024					269,575.00
02/01/2025	180,000	4.000%	48,300.00	228,300.00	
08/01/2025			44,700.00	44,700.00	
09/30/2025					273,000.00
02/01/2026	185,000	4.000%	44,700.00	229,700.00	
08/01/2026			41,000.00	41,000.00	
09/30/2026					270,700.00
02/01/2027	195,000	4.000%	41,000.00	236,000.00	
08/01/2027			37,100.00	37,100.00	
09/30/2027					273,100.00
02/01/2028	200,000	4.000%	37,100.00	237,100.00	
08/01/2028			33,100.00	33,100.00	
09/30/2028					270,200.00
02/01/2029	210,000	4.000%	33,100.00	243,100.00	
08/01/2029			28,900.00	28,900.00	
09/30/2029					272,000.00
02/01/2030	220,000	4.000%	28,900.00	248,900.00	
08/01/2030			24,500.00	24,500.00	
09/30/2030					273,400.00
02/01/2031	225,000	4.000%	24,500.00	249,500.00	
08/01/2031			20,000.00	20,000.00	
09/30/2031					269,500.00
02/01/2032	235,000	4.000%	20,000.00	255,000.00	
08/01/2032			15,300.00	15,300.00	
09/30/2032					270,300.00
02/01/2033	245,000	4.000%	15,300.00	260,300.00	
08/01/2033			10,400.00	10,400.00	
09/30/2033					270,700.00
02/01/2034	255,000	4.000%	10,400.00	265,400.00	

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 New Money Piece
 Original Issuance Amount: \$3,770,000
 Callable 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2034			5,300.00	5,300.00	
09/30/2034					270,700.00
02/01/2035	265,000	4.000%	5,300.00	270,300.00	
09/30/2035					270,300.00
	3,650,000		1,506,812.50	5,156,812.50	5,156,812.50

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 Aggregate 2015 Refunding Bond Debt Service
 Original Issuance Amount: \$5,345,000
 Callable 2/1/2025 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	5,000	3.000%	94,725.00	99,725.00	
08/01/2017			94,650.00	94,650.00	
09/30/2017					194,375.00
02/01/2018	10,000	3.000%	94,650.00	104,650.00	
08/01/2018			94,500.00	94,500.00	
09/30/2018					199,150.00
02/01/2019	10,000	3.000%	94,500.00	104,500.00	
08/01/2019			94,350.00	94,350.00	
09/30/2019					198,850.00
02/01/2020	455,000	3.000%	94,350.00	549,350.00	
08/01/2020			87,525.00	87,525.00	
09/30/2020					636,875.00
02/01/2021	625,000	3.000%	87,525.00	712,525.00	
08/01/2021			78,150.00	78,150.00	
09/30/2021					790,675.00
02/01/2022	650,000	3.000%	78,150.00	728,150.00	
08/01/2022			68,400.00	68,400.00	
09/30/2022					796,550.00
02/01/2023	675,000	3.500%	68,400.00	743,400.00	
08/01/2023			56,587.50	56,587.50	
09/30/2023					799,987.50
02/01/2024	685,000	3.500%	56,587.50	741,587.50	
08/01/2024			44,600.00	44,600.00	
09/30/2024					786,187.50
02/01/2025	715,000	4.000%	44,600.00	759,600.00	
08/01/2025			30,300.00	30,300.00	
09/30/2025					789,900.00
02/01/2026	750,000	4.000%	30,300.00	780,300.00	
08/01/2026			15,300.00	15,300.00	
09/30/2026					795,600.00
02/01/2027	765,000	4.000%	15,300.00	780,300.00	
09/30/2027					780,300.00
	5,345,000		1,423,450.00	6,768,450.00	6,768,450.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 General Fund Supported

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			34,200.00	34,200.00	
08/01/2017			34,200.00	34,200.00	
09/30/2017					68,400.00
02/01/2018	5,000	3.000%	34,200.00	39,200.00	
08/01/2018			34,125.00	34,125.00	
09/30/2018					73,325.00
02/01/2019	5,000	3.000%	34,125.00	39,125.00	
08/01/2019			34,050.00	34,050.00	
09/30/2019					73,175.00
02/01/2020	165,000	3.000%	34,050.00	199,050.00	
08/01/2020			31,575.00	31,575.00	
09/30/2020					230,625.00
02/01/2021	225,000	3.000%	31,575.00	256,575.00	
08/01/2021			28,200.00	28,200.00	
09/30/2021					284,775.00
02/01/2022	235,000	3.000%	28,200.00	263,200.00	
08/01/2022			24,675.00	24,675.00	
09/30/2022					287,875.00
02/01/2023	245,000	3.500%	24,675.00	269,675.00	
08/01/2023			20,387.50	20,387.50	
09/30/2023					290,062.50
02/01/2024	245,000	3.500%	20,387.50	265,387.50	
08/01/2024			16,100.00	16,100.00	
09/30/2024					281,487.50
02/01/2025	260,000	4.000%	16,100.00	276,100.00	
08/01/2025			10,900.00	10,900.00	
09/30/2025					287,000.00
02/01/2026	270,000	4.000%	10,900.00	280,900.00	
08/01/2026			5,500.00	5,500.00	
09/30/2026					286,400.00
02/01/2027	275,000	4.000%	5,500.00	280,500.00	
09/30/2027					280,500.00
	1,930,000		513,625.00	2,443,625.00	2,443,625.00

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 I&S Supported Public Works Project

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			13,925	13,925	
08/01/2017			13,925	13,925	
09/30/2017					27,850
02/01/2018			13,925	13,925	
08/01/2018			13,925	13,925	
09/30/2018					27,850
02/01/2019			13,925	13,925	
08/01/2019			13,925	13,925	
09/30/2019					27,850
02/01/2020	65,000	3.000%	13,925	78,925	
08/01/2020			12,950	12,950	
09/30/2020					91,875
02/01/2021	95,000	3.000%	12,950	107,950	
08/01/2021			11,525	11,525	
09/30/2021					119,475
02/01/2022	95,000	3.000%	11,525	106,525	
08/01/2022			10,100	10,100	
09/30/2022					116,625
02/01/2023	100,000	3.500%	10,100	110,100	
08/01/2023			8,350	8,350	
09/30/2023					118,450
02/01/2024	100,000	3.500%	8,350	108,350	
08/01/2024			6,600	6,600	
09/30/2024					114,950
02/01/2025	105,000	4.000%	6,600	111,600	
08/01/2025			4,500	4,500	
09/30/2025					116,100
02/01/2026	110,000	4.000%	4,500	114,500	
08/01/2026			2,300	2,300	
09/30/2026					116,800
02/01/2027	115,000	4.000%	2,300	117,300	
09/30/2027					117,300
	785,000		210,125	995,125	995,125

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 Refunding Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	5,000	3.000%	22,687.50	27,687.50	
08/01/2017			22,612.50	22,612.50	
09/30/2017					50,300.00
02/01/2018			22,612.50	22,612.50	
08/01/2018			22,612.50	22,612.50	
09/30/2018					45,225.00
02/01/2019			22,612.50	22,612.50	
08/01/2019			22,612.50	22,612.50	
09/30/2019					45,225.00
02/01/2020	110,000	3.000%	22,612.50	132,612.50	
08/01/2020			20,962.50	20,962.50	
09/30/2020					153,575.00
02/01/2021	150,000	3.000%	20,962.50	170,962.50	
08/01/2021			18,712.50	18,712.50	
09/30/2021					189,675.00
02/01/2022	155,000	3.000%	18,712.50	173,712.50	
08/01/2022			16,387.50	16,387.50	
09/30/2022					190,100.00
02/01/2023	160,000	3.500%	16,387.50	176,387.50	
08/01/2023			13,587.50	13,587.50	
09/30/2023					189,975.00
02/01/2024	165,000	3.500%	13,587.50	178,587.50	
08/01/2024			10,700.00	10,700.00	
09/30/2024					189,287.50
02/01/2025	170,000	4.000%	10,700.00	180,700.00	
08/01/2025			7,300.00	7,300.00	
09/30/2025					188,000.00
02/01/2026	180,000	4.000%	7,300.00	187,300.00	
08/01/2026			3,700.00	3,700.00	
09/30/2026					191,000.00
02/01/2027	185,000	4.000%	3,700.00	188,700.00	
09/30/2027					188,700.00
	1,280,000		341,062.50	1,621,062.50	1,621,062.50

BOND DEBT SERVICE

City of Cibolo, Texas
 General Obligation and Refunding Bonds, Series 2015
 Utility System Supported

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			23,912.50	23,912.50	
08/01/2017			23,912.50	23,912.50	
09/30/2017					47,825.00
02/01/2018	5,000	3.000%	23,912.50	28,912.50	
08/01/2018			23,837.50	23,837.50	
09/30/2018					52,750.00
02/01/2019	5,000	3.000%	23,837.50	28,837.50	
08/01/2019			23,762.50	23,762.50	
09/30/2019					52,600.00
02/01/2020	115,000	3.000%	23,762.50	138,762.50	
08/01/2020			22,037.50	22,037.50	
09/30/2020					160,800.00
02/01/2021	155,000	3.000%	22,037.50	177,037.50	
08/01/2021			19,712.50	19,712.50	
09/30/2021					196,750.00
02/01/2022	165,000	3.000%	19,712.50	184,712.50	
08/01/2022			17,237.50	17,237.50	
09/30/2022					201,950.00
02/01/2023	170,000	3.500%	17,237.50	187,237.50	
08/01/2023			14,262.50	14,262.50	
09/30/2023					201,500.00
02/01/2024	175,000	3.500%	14,262.50	189,262.50	
08/01/2024			11,200.00	11,200.00	
09/30/2024					200,462.50
02/01/2025	180,000	4.000%	11,200.00	191,200.00	
08/01/2025			7,600.00	7,600.00	
09/30/2025					198,800.00
02/01/2026	190,000	4.000%	7,600.00	197,600.00	
08/01/2026			3,800.00	3,800.00	
09/30/2026					201,400.00
02/01/2027	190,000	4.000%	3,800.00	193,800.00	
09/30/2027					193,800.00
	1,350,000		358,637.50	1,708,637.50	1,708,637.50

BOND DEBT SERVICE

City of Cibolo, Texas
 Utility System Debt Service
 Series 2006 & 2012 Issues
 Combined Payments by Fiscal Year End

Period Ending	Principal	Interest	Debt Service
09/30/2017	475,000	250,704.75	725,704.75
09/30/2018	485,000	239,751.50	724,751.50
09/30/2019	495,000	226,844.75	721,844.75
09/30/2020	510,000	213,532.75	723,532.75
09/30/2021	525,000	199,815.50	724,815.50
09/30/2022	535,000	185,694.75	720,694.75
09/30/2023	555,000	167,568.75	722,568.75
09/30/2024	570,000	148,837.50	718,837.50
09/30/2025	595,000	129,501.00	724,501.00
09/30/2026	610,000	109,409.25	719,409.25
09/30/2027	415,000	93,087.50	508,087.50
09/30/2028	430,000	79,600.00	509,600.00
09/30/2029	445,000	65,625.00	510,625.00
09/30/2030	460,000	50,050.00	510,050.00
09/30/2031	475,000	33,950.00	508,950.00
09/30/2032	495,000	17,325.00	512,325.00
	8,075,000	2,211,298.00	10,286,298.00

BOND DEBT SERVICE

City of Cibolo, Texas
 Utility System Debt Service
 Series 2006 & 2012 Issues
 Combined Payments by Date

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2017	145,000	126,827.75	271,827.75	
08/01/2017	330,000	123,877.00	453,877.00	
09/30/2017				725,704.75
02/01/2018	150,000	121,402.00	271,402.00	
08/01/2018	335,000	118,349.50	453,349.50	
09/30/2018				724,751.50
02/01/2019	155,000	114,999.50	269,999.50	
08/01/2019	340,000	111,845.25	451,845.25	
09/30/2019				721,844.75
02/01/2020	165,000	108,445.25	273,445.25	
08/01/2020	345,000	105,087.50	450,087.50	
09/30/2020				723,532.75
02/01/2021	170,000	101,637.50	271,637.50	
08/01/2021	355,000	98,178.00	453,178.00	
09/30/2021				724,815.50
02/01/2022	175,000	94,628.00	269,628.00	
08/01/2022	360,000	91,066.75	451,066.75	
09/30/2022				720,694.75
02/01/2023	185,000	85,666.75	270,666.75	
08/01/2023	370,000	81,902.00	451,902.00	
09/30/2023				722,568.75
02/01/2024	190,000	76,352.00	266,352.00	
08/01/2024	380,000	72,485.50	452,485.50	
09/30/2024				718,837.50
02/01/2025	200,000	66,785.50	266,785.50	
08/01/2025	395,000	62,715.50	457,715.50	
09/30/2025				724,501.00
02/01/2026	205,000	56,790.50	261,790.50	
08/01/2026	405,000	52,618.75	457,618.75	
09/30/2026				719,409.25
02/01/2027		46,543.75	46,543.75	
08/01/2027	415,000	46,543.75	461,543.75	
09/30/2027				508,087.50
02/01/2028		39,800.00	39,800.00	
08/01/2028	430,000	39,800.00	469,800.00	
09/30/2028				509,600.00
02/01/2029		32,812.50	32,812.50	
08/01/2029	445,000	32,812.50	477,812.50	
09/30/2029				510,625.00
02/01/2030		25,025.00	25,025.00	
08/01/2030	460,000	25,025.00	485,025.00	
09/30/2030				510,050.00
02/01/2031		16,975.00	16,975.00	
08/01/2031	475,000	16,975.00	491,975.00	
09/30/2031				508,950.00
02/01/2032		8,662.50	8,662.50	
08/01/2032	495,000	8,662.50	503,662.50	
09/30/2032				512,325.00
	8,075,000	2,211,298.00	10,286,298.00	10,286,298.00

BOND DEBT SERVICE

City of Cibolo, Texas
 Util Sys Rev Bds Ser 2006
 Original Issuance Amount: \$3,000,000
 Callable 2/9/2006 at par plus Prepayment Fee

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	145,000	4.070%	35,409.00	180,409.00	
08/01/2017			32,458.25	32,458.25	
09/30/2017					212,867.25
02/01/2018	150,000	4.070%	32,458.25	182,458.25	
08/01/2018			29,405.75	29,405.75	
09/30/2018					211,864.00
02/01/2019	155,000	4.070%	29,405.75	184,405.75	
08/01/2019			26,251.50	26,251.50	
09/30/2019					210,657.25
02/01/2020	165,000	4.070%	26,251.50	191,251.50	
08/01/2020			22,893.75	22,893.75	
09/30/2020					214,145.25
02/01/2021	170,000	4.070%	22,893.75	192,893.75	
08/01/2021			19,434.25	19,434.25	
09/30/2021					212,328.00
02/01/2022	175,000	4.070%	19,434.25	194,434.25	
08/01/2022			15,873.00	15,873.00	
09/30/2022					210,307.25
02/01/2023	185,000	4.070%	15,873.00	200,873.00	
08/01/2023			12,108.25	12,108.25	
09/30/2023					212,981.25
02/01/2024	190,000	4.070%	12,108.25	202,108.25	
08/01/2024			8,241.75	8,241.75	
09/30/2024					210,350.00
02/01/2025	200,000	4.070%	8,241.75	208,241.75	
08/01/2025			4,171.75	4,171.75	
09/30/2025					212,413.50
02/01/2026	205,000	4.070%	4,171.75	209,171.75	
09/30/2026					209,171.75
	1,740,000		377,085.50	2,117,085.50	2,117,085.50

BOND DEBT SERVICE

City of Cibolo, Texas
 Util Sys Rev Bds Ser 2012
 Original Issuance Amount: \$7,640,000
 Callable 8/1/2021 at par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			91,418.75	91,418.75	
08/01/2017	330,000	1.500%	91,418.75	421,418.75	
09/30/2017					512,837.50
02/01/2018			88,943.75	88,943.75	
08/01/2018	335,000	2.000%	88,943.75	423,943.75	
09/30/2018					512,887.50
02/01/2019			85,593.75	85,593.75	
08/01/2019	340,000	2.000%	85,593.75	425,593.75	
09/30/2019					511,187.50
02/01/2020			82,193.75	82,193.75	
08/01/2020	345,000	2.000%	82,193.75	427,193.75	
09/30/2020					509,387.50
02/01/2021			78,743.75	78,743.75	
08/01/2021	355,000	2.000%	78,743.75	433,743.75	
09/30/2021					512,487.50
02/01/2022			75,193.75	75,193.75	
08/01/2022	360,000	3.000%	75,193.75	435,193.75	
09/30/2022					510,387.50
02/01/2023			69,793.75	69,793.75	
08/01/2023	370,000	3.000%	69,793.75	439,793.75	
09/30/2023					509,587.50
02/01/2024			64,243.75	64,243.75	
08/01/2024	380,000	3.000%	64,243.75	444,243.75	
09/30/2024					508,487.50
02/01/2025			58,543.75	58,543.75	
08/01/2025	395,000	3.000%	58,543.75	453,543.75	
09/30/2025					512,087.50
02/01/2026			52,618.75	52,618.75	
08/01/2026	405,000	3.000%	52,618.75	457,618.75	
09/30/2026					510,237.50
02/01/2027			46,543.75	46,543.75	
08/01/2027	415,000	3.250%	46,543.75	461,543.75	
09/30/2027					508,087.50
02/01/2028			39,800.00	39,800.00	
08/01/2028	430,000	3.250%	39,800.00	469,800.00	
09/30/2028					509,600.00
02/01/2029			32,812.50	32,812.50	
08/01/2029	445,000	3.500%	32,812.50	477,812.50	
09/30/2029					510,625.00
02/01/2030			25,025.00	25,025.00	
08/01/2030	460,000	3.500%	25,025.00	485,025.00	
09/30/2030					510,050.00
02/01/2031			16,975.00	16,975.00	
08/01/2031	475,000	3.500%	16,975.00	491,975.00	
09/30/2031					508,950.00
02/01/2032			8,662.50	8,662.50	
08/01/2032	495,000	3.500%	8,662.50	503,662.50	
09/30/2032					512,325.00
	6,335,000		1,834,212.50	8,169,212.50	8,169,212.50

