

Council Budget Workshop

Overview of Special Revenue Funds
and Capital Projects

August 20, 2019

Special Revenue Funds

- **Cibolo Public Facility Corporation** (p. 113)
 - Newly created to account for funds related to public facility projects authorized by the PFC board.
 - Funding from the NRP project received in FY 2018-2019.
 - Land acquisition budgeted for FY 2019-2020.
- **Cibolofest** (p. 115)
 - Funds are accounted for separately to accumulate fund balance for specific projects in parks. Cibolofest 2018 successfully improved fund balance. Revenue and expense are now broken down to provide a better picture of the event.
- **Impact fee Funds** (p. 117-127)
 - Discussed in more detail in subsequent slides.

Special Revenue Funds (continued)

- **Court Technology** (p. 129)
 - Funds a portion of software maintenance contracts.
- **Court Security** (p. 131)
 - Reimburses the general fund for court security services provided by the police department.

Special Revenue Funds (continued)

➤ Police Seizure Fund (p. 133)

- Available funds are used for police officer supplies and/or training. Proposed budget shows remaining funding being spent on officer equipment and supplies.

➤ Police Education Fund (p. 135)

- LEOSE funding available for eligible training. This fund has accumulated fund balance which will be drawn down for training in the remainder of the year and next year.

➤ Police Special Fund (p. 137)

- Accounts for donations for both the Police Department and Animal Services. Proposed budget shows remaining funding being spent on officer equipment and supplies and to supplement animal services operating supplies.

Special Revenue Funds (continued)

➤ Child Safety Fund (p. 139)

- Funding comes from fees collected by Guadalupe County and allocated based on city population.
- Funds 50% of crossing guard compensation each year.

➤ Street Maintenance Fund (p. 141)

- 1/4-cent sales tax to fund street maintenance projects.
 - Sales tax revenue for FY 19-20 approximates \$620,000.
 - Proposing to fund:
 - \$750,000 Roadway repair program
 - \$120,000 transfer to general fund for ongoing in-house street maintenance.

Impact Fee Funds Funded Projects

Impact fee studies

Wastewater line extension along FM 78 East of Main Street

Haeckerville Road improvements from FM 78 South to Town Creek

Pavement management program

Town Creek Drainage/Flood mitigation project

Park improvements to include pedestrian walkway at ball field complex, lighting, community splash pad, and participation on public amenities related to Turning Stone PIA

Impact Fee Funds

Fund	Ending fund balance 9/30/16	Ending fund balance 9/30/17	Ending fund balance 9/30/18	Projected ending fund balance 9/30/19	Projected ending fund balance 9/30/20
Water Impact Fees p.117	\$ 338,815	\$ 719,500	\$ 774,903	\$ 636,248	\$1,170,544
Wastewater Impact Fees p.119	1,398,195	1,113,623	1,531,195	1,446,929	365,426
Traffic/Street Impact Fees p.121-123	941,946	1,105,380	1,056,707	1,149,511	831,962
Drainage Impact Fees p.125	1,552,709	1,738,694	1,965,866	2,215,885	731,615
Park Land Fees p.127	<u>721,192</u>	<u>568,420</u>	<u>541,502</u>	<u>733,571</u>	<u>302,771</u>
Funds available for eligible capital projects	\$4,952,857	\$5,245,617	\$5,870,173	\$6,182,144	\$3,402,318

Capital Projects Funds

Fund	Purpose	Status
Fleet Replacement	Accumulate funds for consistent replacement of fleet vehicles across all departments	Implementing Fleet Replacement program
Capital / IT Replacement	Accumulate funds for replacement of technology items	Implementing IT Replacement program
2011 General Obligation Bonds & 2013 General Obligation Bonds	Town Creek drainage improvements	Easement acquisition underway
2011 General Obligation Bonds	Ball Field Project	Construction completed 2018
2012 Revenue Bonds	Wastewater line extension along FM 78	In design

Capital Projects Funds (continued)

Fund	Purpose	Status
2013 General Obligation Bonds	Community Center	Completed August 2019
2014 General Obligation Bonds	Fire Station #1 improvements	Construction completed Fall 2017
2014 General Obligation Bonds	Road improvements – North Main/FM 1103 Intersection	Completed summer 2019
2015 General Obligation Bonds	Haeckerville Road South Improvements	Construction completed Spring 2018

Capital Projects Funds (continued)

Fund	Purpose	Status
2015 General Obligation Bonds & 2018 General Obligation Bonds	Fire Station #3.	Ladder truck delivered late 2017 - Station in design
2015 General Obligation Bonds	FM 1103 Roadway improvements – Phase 1 – fund right of way acquisition. Phase 2 – Road Improvements	Utility relocation underway - Construction expected early 2020
2016 General Obligation Bonds	Borgfeld Road improvements	Construction completed Spring 2018
2017 Certificates of Obligation	Supplement funding for Ballfields and Community Center – financed by YMCA	Completed

Capital Projects Funds (continued)

Fund	Purpose	Status
2019 General Obligation Bonds	City facilities expansion, Communications improvements, Tolle Road improvements, Park improvements, FM 1103 improvements	Not yet issued.
2019 Certificates of Obligation	Utility relocation on FM1103 and road improvements on Santa Clara and Bolton roads.	Not yet issued.