



Greetings from



The City of Choice

FY2022 Adopted Budget

This budget will raise more total property taxes than last year's budget by \$662,034 (5.4%), and of that amount \$494,451 is tax revenue to be raised from new property added to the tax roll this year.



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

“This budget will raise more total property taxes than last year’s budget by \$662,034 (5.4%), and of that amount \$494,451 is tax revenue to be raised from new property added to the tax roll this year.”

Property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

	Current	Preceding
	<u>Tax Year</u>	<u>Tax Year</u>
a. Adopted Tax Rate	\$0.4835	\$0.4835
b. No-New-Revenue (NNR) Tax Rate	\$0.4563	\$0.4918
c. NNR Maintenance & Operations Tax Rate	\$0.2844	\$0.3043
d. Voter-Approval Tax Rate	\$0.4925	\$0.5024
e. Debt Rate	\$0.1793	\$0.1875

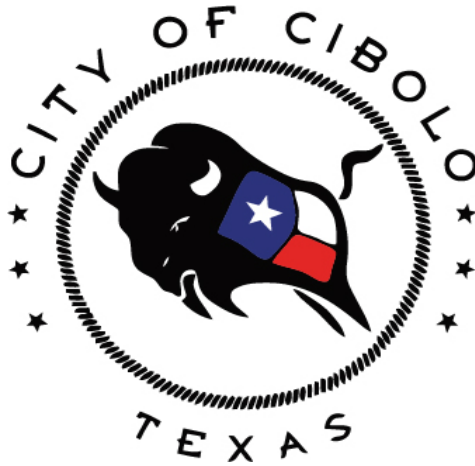
Total outstanding municipal debt obligations secured by property taxes is \$69,573,443 (including principal and interest). Of that, the total amount of outstanding debt obligations considered self-supporting is \$14,425,000. Sales taxes, utility revenues and public- private partnership agreements currently secure self-supporting debt. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

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ELECTED OFFICIALS

Stosh Boyle Mayor

Vacant	Councilmember, District 1
Steve Quinn	Councilmember, District 2
Reggie Bone	Councilmember, District 3
Ted Gibbs	Councilmember, District 4
Mark Allen	Councilmember, District 5
Tim Woliver	Councilmember, District 6
Joel Hicks	Councilmember, District 7

CITY ADMINISTRATION

Wayne Reed	City Manager
Peggy Cimics	City Secretary
Hank Reyes	Finance Director



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

To: Mayor and City Council

October 1, 2021

From: Wayne Reed, ICMA-CM, City Manager

Re: Fiscal Year 2021-2022 Adopted Budget

EXECUTIVE SUMMARY

The City of Cibolo's annual budget affects every resident and business in our growing City. It serves as a communication, management, and policy resource that reflects Council's priorities and how the City will allocate taxpayer dollars along with utility and fee revenues to cover operational costs, which means it has a direct impact on the levels of service, range of services, and capital improvements provided to our residents, businesses, and customers. The proposed Fiscal Year 2021 – 2022 Annual Budget (Fiscal Year 2022 or FY22) is a balanced budget that responds to the current context of the economy, job market, physical development and growth, investment in our workforce, and overall needs of the community; it reflects that the City is in sound financial shape and continues to experience strong revenue growth as a result of the expanding residential, commercial, and industrial land development occurring in our City.

The development of an annual budget is a public process that provides transparency on how the City proposes to use revenues in a fiscally responsible manner. The Mayor, Council members, and City staff worked closely together in developing this annual budget to ensure it aligns with the Council's priorities for our growing community. Here is an overview of the multiple public presentations and scheduled public hearings of this year's budget process (materials and videos from each Council meeting can be found on the City's [website](http://www.cibolotx.gov)):

<u>June 29th</u>	Review of Council Requests at Budget Workshop
<u>July 20th</u>	Council Budget Workshop
<u>July 27th</u>	Review of Employee Compensation and Benefits with Council
<u>August 2nd</u>	Council Sub-Committee of 5-Year CIP Plan (Mtg #1)
<u>August 10th</u>	City Manager's Proposed FY22 Annual Budget Submission to Council Set Public Hearing Date for September 14 th Set Maximum Tax Rate
<u>August 24th</u>	Council Sub-Committee of 5-Year CIP Plan (Mtg #2) Council Feedback on Potential Changes to Proposed FY22 Annual Budget Presentation of Revised Fee Schedule and Possible Adoption
<u>September 14th</u>	Final Council feedback on FY22 Annual Budget Adoption of New and Revised Fees if Needed
<u>September 20th</u>	Public Hearings and Adoption of FY22 Annual Budget and Setting of Tax Rate

This process afforded Council opportunities to set priorities, consider options, and provide direction on a preliminary budget, so staff could develop a proposed budget that reflects their feedback. The top themes of the FY22 Annual Budget are as follows:

Fire Dept. Continue multi-year transition to professional, paid staff and opening of FS #3

Development Services. Improve customer service and performance to manage growth

Special Events. Increase and improve City sponsored events

Business Recruitment. Recruit hospitality user and retail/commercial/industrial businesses

Workforce Development. Strengthen employee engagement and supervisor training

Infrastructure. Improve maintenance of existing infrastructure, particularly roads

CIP. Strengthen the City's Capital Improvement Program Management

The FY22 Annual Budget's combined operating budget totals \$32,649,892. Operating funds are comprised of the General Fund, the Utility Fund, the Drainage Utility District Fund, and the Economic Development Corporation Fund. Each of which is discussed separately in this executive summary. The FY22 Annual Budget is based on a tax rate of \$0.4835 which is 1.8% below the calculated no-new-revenue tax rate. Impact fees and other fees are proposed to be modified to cover costs.

Initiatives within the FY22 Budget:

City Facilities. The City's facilities continue to expand in response to growth and staff will occupy two new buildings - the third fire station and the new City Hall Annex.

Personnel. Addition of 12.5 FTEs across multiple departments to respond to increased workloads due to growth.

Fleet. Within this budget is continued financing of a vehicle replacement fund for the management and replacement of the City's aging fleet vehicles.

Premium Pay. Move to market competitive pay for Essential Workers in Fire, Police, and Public Works using the American Rescue Plan of 2021. This change impacts 109 positions or approximately 70% of the City's workforce. This funding will be used across FY22, FY23, and FY24 with the City's General Fund revenue slowly absorbing the full impact by FY25.

Special Events. Resumption of special events for the full year after ceasing these activities in 2020.

Redistricting. Funding for a demographer to assist the City in redistricting efforts following the 2020 U.S. Census.

Senior Program. Funding for senior services to provide access to activities and programs for our growing senior population.

Property Taxes

2021 Certified Net Taxable Value for the City of Cibolo is \$2,701,134,112 which is approximately 10.8% higher than the 2020 Certified Net Taxable Value of \$2,437,489,578. New property on the tax roll of \$183 million accounts for 69% of the total increase. Fluctuations in value account for the difference. Residential values net of exemptions increased by approximately \$183 million, or 8.7%, while commercial values increased by \$37 million, or 24%. Last year a decrease in industrial values of approximately \$22.5 million occurred. Currently, industrial values have increased \$7 million or 22%.

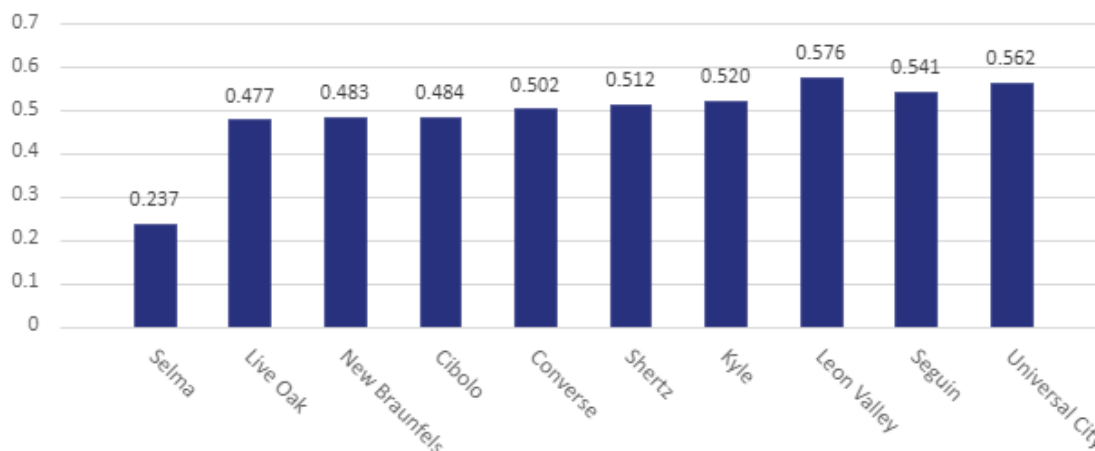
The tax rate is made up of two components. The component for maintenance and operations (M&O) related to General Fund operations, and the component for interest and sinking (I&S) related to Debt Service Fund obligations. Each July, our property tax value is certified by the Guadalupe County Appraisal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

This budget is supported by a property tax rate of \$0.4835 per \$100 of value, which is 5.9% above the calculated no-new-revenue tax rate, but 1.9% less than the voter approved tax rate of \$0.4925 per \$100 value.

The General Fund budget is based on a rate for maintenance and operations (M&O) of \$0.3042 per \$100 value. The Debt Service Fund budget is based on a rate for interest and sinking (I&S) of \$0.1793 per \$100 valuation, which is 4.5% less than the prior year rate of \$0.1875 per \$100 valuation.

It should be mentioned that the City continues to enjoy one of the lowest property tax rates in our immediate region for similar sized cities. The tax chart shown below compares the City of Cibolo tax rate for fiscal year 2020-2021 as well as three preceding years, to that of its neighbors.

Surrounding City Tax Rates



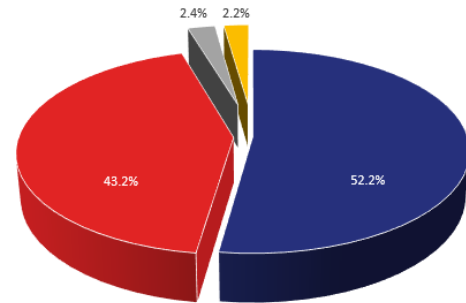
Bond Rating 2021

Standard & Poor's (S&P) Ratings Services assigned its 'AA-' rating to the City's series 2021 Combination Tax and Revenue Certificates of Obligation (CO) and affirmed its 'AA-' rating with a stable outlook on the City's outstanding General Obligation (GO) debt. The 'AA-' Bond Rating allows the City to sell bonds at lower interest rates. Standard & Poor's includes the following rationale for the bond rating:

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

Combined Operating Accounts

The combined operating budgets include the General Fund, the Utility Fund, the Drainage Utility District Fund, and the Economic Development Corporation Fund. Daily operations of the City are accounted for within these funds. In total, operating funds increased by 10.4% when compared to the prior year budget.



■ General Fund ■ Utility Fund ■ Drainage Utility District ■ Economic Development Fund

Budget comparison of Expenses in the four major operating funds

Fund Type	FY 2020-2021 Current Budget	FY 2021-2022 Adopted Budget	\$ Difference	% Difference
General Fund	\$15,357,871	\$17,057,756	\$1,699,885	11.07%
Utility Fund	12,701,624	14,079,809	\$1,378,185	10.85%
Drainage Utility District	<u>789,145</u>	<u>790,457</u>	<u>1,312</u>	<u>0.17%</u>
Subtotal	\$28,848,640	\$31,928,022	\$3,079,382	10.67%
Economic Development Fund	<u>445,972</u>	<u>721,870</u>	<u>275,898</u>	<u>61.86%</u>
Total Combined	\$29,294,612	\$32,649,892	\$3,355,280	11.45%

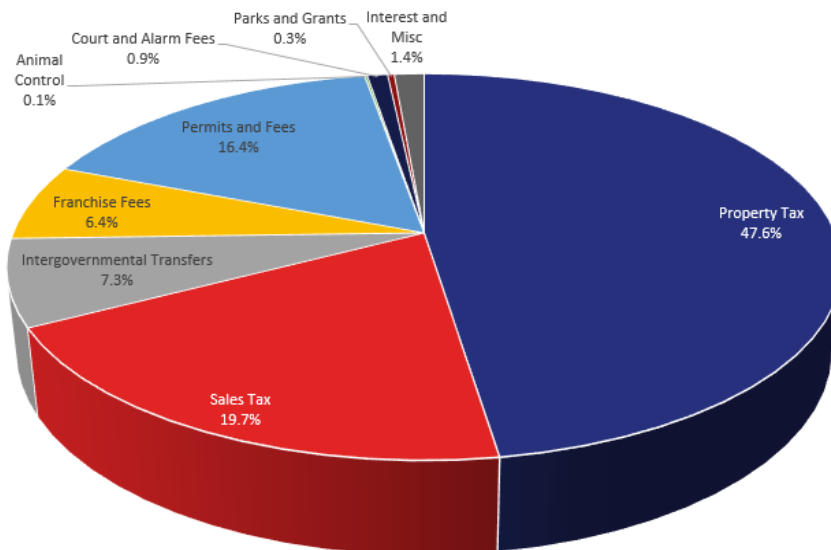
General Fund

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

General Fund Revenue Highlights

Major revenue sources of the General Fund include property and sales taxes, franchise fees, and building permits. The following table summarizes General Fund revenue sources for Fiscal Year 2021-2022 as compared to Fiscal Year 2020-2021:

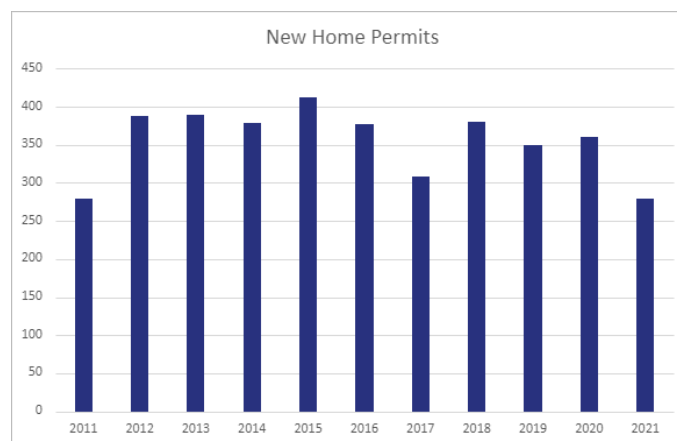
Revenue Category	FY 20-21 Current Budget	FY 20-21 Estimated Actual	FY21-22 Adopted Budget	\$ Difference	% Difference
Property Taxes	6,845,700	6,989,701	8,048,132	1,058,431	15.14%
Sales Taxes	2,800,000	2,943,768	3,330,597	386,829	13.14%
Franchise fees	<u>1,036,300</u>	<u>1,044,016</u>	<u>1,081,041</u>	<u>37,025</u>	3.55%
Taxes and franchise fees	\$10,682,000	\$10,977,485	\$12,459,770	\$1,482,285	13.50%
Permits and fees	2,291,800	2,588,081	2,766,573	304,253	6.90%
Animal control	20,900	20,298	20,302	164	0.02%
Court and alarm fees	196,800	166,935	158,038	29,531	-5.33%
Interest and miscellaneous	368,322	332,085	231,194	-17,007	-30.38%
Parks and grants	62,800	81,816	51,372	11,037	-37.21%
Intergovernmental & Transfers	<u>989,070</u>	<u>1,340,975</u>	<u>1,227,731</u>	<u>29,359</u>	-8.44%
Total Revenues	\$14,611,692	\$15,507,675	\$16,914,980	\$1,839,622	9.07%



Revenue Projections

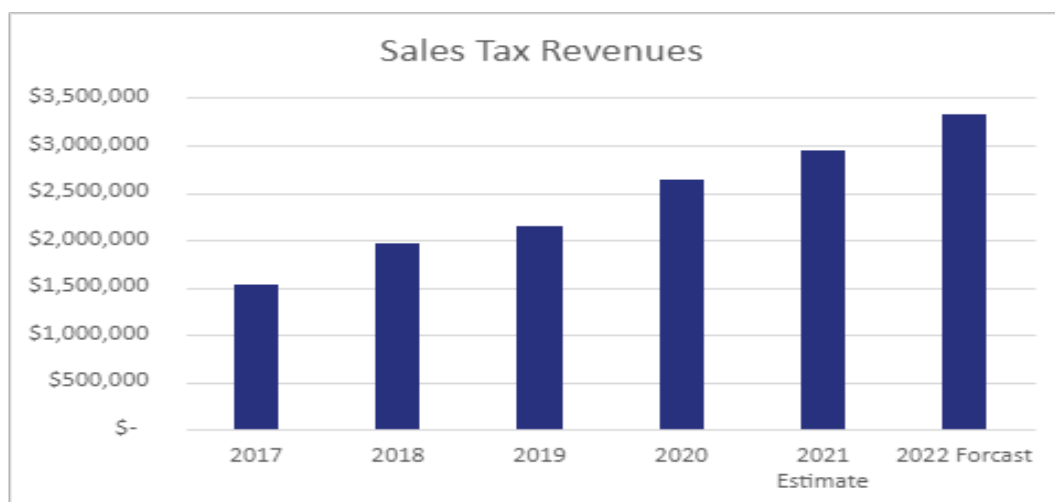
Revenue projections in the General Fund for FY22 reflect higher than anticipated property taxes and franchise fees, but lower than anticipated fines, some fees, and investment income. Revenue projections reflected in the annual budget show an overall increase of approximately 9%. The FY22 Annual Budget reflects anticipated increases in sales tax, permits and development and building fee revenues in line with the growth experienced in both residential and commercial sectors.

The chart to the right shows the annual activity for FY22 and the previous ten years for new home permits. The city continues to experience strong growth as new permits continue to fall between the 250-300 range annually.



Sales Tax Revenues

For Fiscal Year FY21 that ends on September 30, 2021, we were conservative in sales tax projections because of the potential impact of COVID-19 on the economy and are expecting to be within 1.5% of our original projection. For FY22, which starts on October 1, 2021, we expect strong growth and have budgeted a 10.3% increase over FY21 estimated revenues (end of year) for the coming year. With the additional businesses that have opened in the Cibolo Crossing commercial development, the City of Cibolo is expecting the grand opening of a major furniture and home goods store in FY22 to capitalize on the City's continued growth. The City is also welcoming the grand opening of a major manufacturing company (AWTX), which announced it will begin full production by October 2021. Additionally, several other commercial and light industrial businesses are slated to open in FY22 which will help diversify and expand on the tax base in Cibolo.



General Fund Expenditure Highlights

A summary of expenditures by department for FY22 as compared to FY21 is as follows:

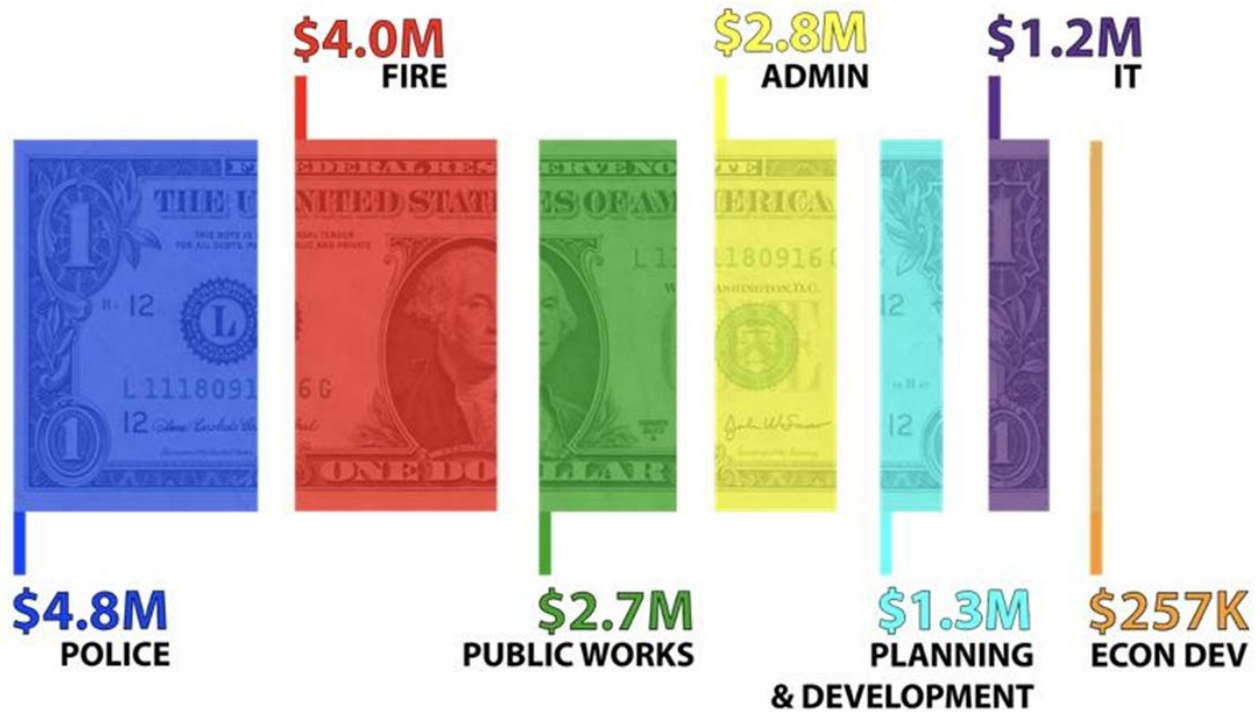
Department	FY 2020-2021 Current Budget	FY 2021-2022 Adopted Budget	\$ Difference	% Difference
City Manager	\$344,594	\$487,479	\$142,885	41.46%
Public Relations	109,485	122,608	\$13,123	11.99%
City Council	45,560	77,290	\$31,730	69.64%
City Secretary	509,520	740,282	\$230,762	45.29%
Police	4,511,472	4,465,414	(\$46,058)	-1.02%
Municipal Court	182,865	184,128	\$1,263	0.69%
Planning and Engineering Services	1,150,575	1,283,832	\$133,257	11.58%
Public Works - Streets	1,335,079	1,251,351	(\$83,728)	-6.27%
Public Works Administration	297,313	353,346	\$56,033	18.85%
Animal Services	306,382	322,763	\$16,381	5.35%
Public Works - Parks	1,180,500	1,149,985	(\$30,515)	-2.58%
Economic Development	285,639	257,534	(\$28,105)	-9.84%
Finance	494,241	451,492	(\$42,749)	-8.65%
Information Technology	808,032	1,212,477	\$404,445	50.05%
Human Resources	228,691	355,784	\$127,093	55.57%
Fire Department	3,205,450	4,004,544	\$799,094	24.93%
Non Departmental	<u>362,472</u>	<u>337,447</u>	<u>(\$25,025)</u>	-6.90%
Total Expenditures	\$15,357,870	\$17,057,756	\$1,699,886	11.07%

The FY22 General Fund includes 9.5 new positions in the following departments:

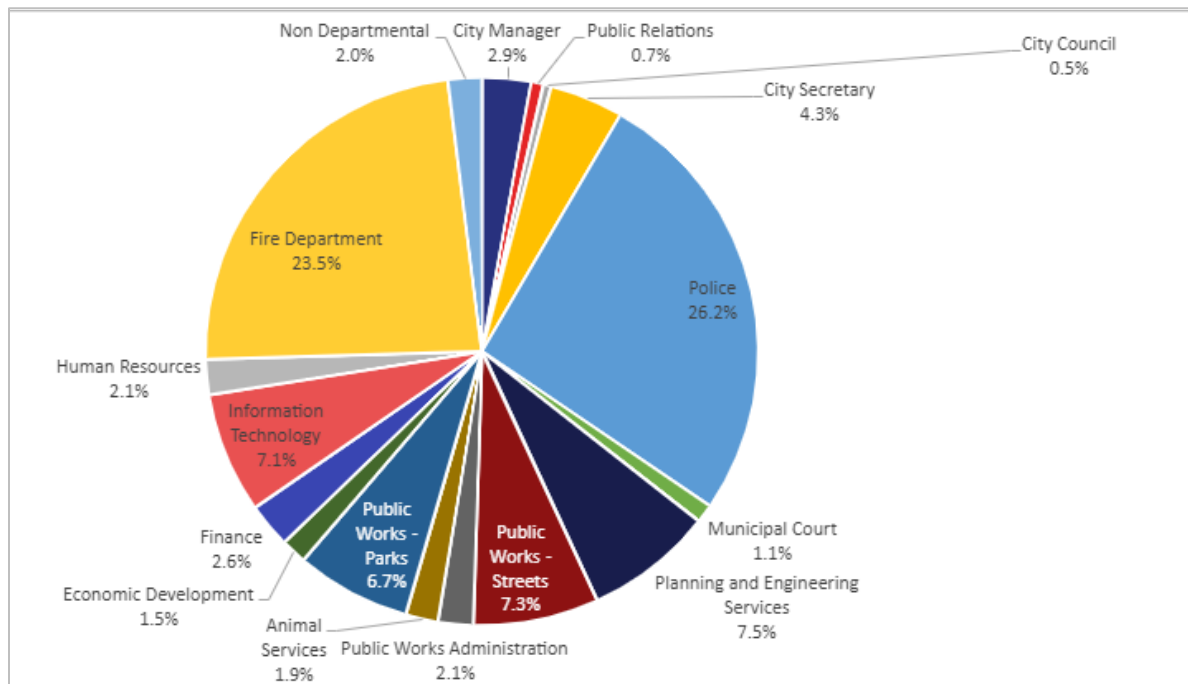
Department	Position(s)	Start Date
Fire	3 Fire Personnel and 1	Half-year
Fire	Executive Assistant	Full year
Police	Public Safety Officer (0.5 to 1.0)	Full Year
IT	IT Technician	Full Year
CMO	CIP Manager	9 months
P&E	Development Manager	10 months
Public Works	Administrative Assistant	6 months*
City Secretary's Office	Open Records Clerk	Full Year
Total New FTEs		9.5 FTEs

* This position will be filled when the expansion to the Public Works Facility is completed. This position will work out of this new expansion.

The \$17M in General Fund Expenditures are broken down below as a summary and the more detailed pie chart reflects each department individually at the bottom of this page.



The most significant increase in the list above, is the change in the budget for Fire Department. The City of Cibola anticipates opening Fire Station Number 3 in November 2021. Expenses include additional personal and capital as well as increases in the overall operating budget to account for the operational costs of a third fire station.



Expenditure Highlights by Department

City Manager

The City Manager's budget increase by 41.4% is mainly attributable to a Program Change to add funding for a Capital Improvements Program Manager for 9 months and the new city manager's contract, along with increases in Contract Services and travel, training, dues, and memberships.

City Manager – Public Relations

The budget reflects about a 12% increase in costs related to a Program Change to reclassify the Public Relations Manager pay grade based on experience, duties, and performance. Conference travel and training funds increase slightly to provide professional development opportunities to the employee within this service area.

City Council

City Council's budget increase of roughly 70% is primarily due to a one-time expense. In 2022 the City will begin its study on redistricting of the community based on the 2020 U.S. Census figures and this requires a budget for professional fees for a demographer in the amount of \$50,000. The remainder of this budget remains relatively flat.

City Secretary

The City Secretary's budget increases about 45.3% when compared to current budget. This is due to increases in personnel cost attributed to a one-time expense and the addition of an Open Records Clerk within this department.

Police Department

The budget remains relatively flat when compared to current budget. Some of the main items that are reflected in the Police budget are a reclassification of a Police Officer to a Crime Prevention Specialist. In the Patrol Unit one Officer was also moved from Part-time to Full-time.

Municipal Court

The budget for this department remains consistent with funding compared to the current fiscal year with no program change.

Planning and Engineering

The budget reflects an overall increase of 11.6% when compared to the current budget. This increase is attributable a program change that funds two FTEs: a Development Manager and an Executive Assistant. Other increases are provided for building services, survey projects and design, and additional funds for professional development.

Public Works - Streets

The Streets division budget decreases by 6.3% when compared to current budget. There is an increase in salaries and benefits. In addition, the budget includes one-time funding for new equipment to assist staff in being productive with street maintenance. There is capital outlay for a 4 year lease payment on a pneumatic asphalt roller, asphalt crack seal machine, and a front end loader.

Public Works Administration

The Public Works Administration budget increases about 19% when compared to current budget. This is primarily related to the program change to add one Administrative Assistant for the new Public Works facility when it opens. Increase in funding for professional services.

Animal Services

The budget reflects an increase of 5.4% when compared to current budget. This increase covers higher professional fees for veterinarian services due to the increase of animals treated. Increases are also attributed to a one-time cost for a replacement vehicle.

Public Works - Parks

The budget reflects a decrease of 2.6% when compared to current budget. The decrease is attributed to the movement of all special events funding into an enterprise fund (Special Events Fund). There is also a decrease in noncapital funding to accounting for one-time costs that occurred in FY 2020-2021. The addition of funding for a senior services program is also included in the budget.

Economic Development

The budget reflects a 9.8% decrease when compared to current budget. This represents full funding for all authorized positions and attributes savings for vacancies in current fiscal year. Also included in this budget is funding for property management tools, IT contract, advertising, travel and training, and office supplies.

Finance

The budget for Finance reflects a decrease of 9.1% when compared to current budget. Salaries and benefit expenses decrease due to changes in personnel that occurred in FY21. IT Maintenance costs also decrease to reflect changes in software for the financial system.

Information Technology (IT)

The budget for IT reflects a 50% increase when compared to current budget. Much of this increase is attributable to capital outlay and IT maintenance contracts. The budget funds the following Capital Projects; City Hall annex conference room update, Public Works cabling camera installation, installation of Fire Station NO. 3 fiber, LCR booster, improvements to the interview room system, and a custom access design. Included in the IT maintenance contracts is mid-year changes to enhance civic engagement, Near Map to do fly over mapping, new software for sales tax, project management and engineering software. Also included in the budget is a program change that adds 1 Information Technology Technician to assist with growing IT work orders.

Human Resources

Overall, the Human Resources budget increases by 54.2% when compared to current budget. Much of this increase is due to increases in contract services for a market study, staff training, and an employee engagement survey. The City of Cibolo has not conducted a market review of City positions since 2015; the budget includes funding to conduct one. Retaining our employees who meet and exceed performance standards is good business practice; by rewarding high performance and assuring pay is market competitive, the City of Cibolo can attract and retain top talent.

Fire Department

The budget reflects a 25% increase when compared to current budget. Much of the increase can be attributed to increases in overtime and capital outlay. All increases are attributed to the opening of Fire Station NO. 3 which is anticipated in November 2021. Another notable increase is in our EMS contract with the City of Schertz and is related to our population growth along with an annual CPI adjustment. Changes in personnel include the addition of three Battalion Chiefs for six months as well as the reclassification of three firefighters to Lieutenant and three firefighters to Fire Apparatus Operators.

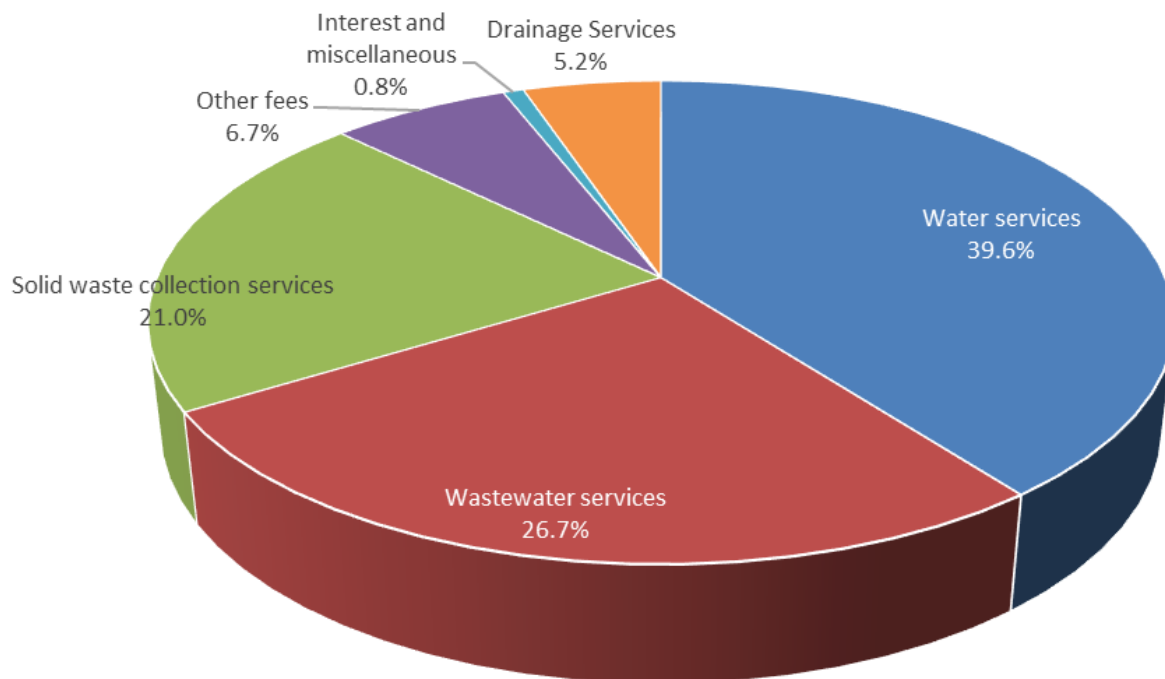
Non-Departmental

This budget reflects a 6.9% decrease from the current budget. Decreases are represented mainly within salary savings as well as anticipated savings for utilities and contract services. Funding for COLA and merit pay are budgeted in non-departmental until transferred to the individual departments.

Utility Fund and Drainage Utility District Fund

The Utility Fund and the Drainage Utility District 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 public drainage ways in the City. The following chart shows the revenue distribution for the combined Utility Funds:

Revenue Category	FY 2020-2021 Current Budget	FY 2021-2022 Adopted Budget	\$ Difference	% Difference
Water services	\$5,257,600	\$5,886,000	\$628,400	11.95%
Wastewater services	3,667,000	3,966,314	\$299,314	8.16%
Solid waste collection services	3,002,200	3,124,500	\$122,300	4.07%
Other fees	1,011,700	1,003,100	-\$8,600	-0.85%
Interest and miscellaneous	<u>170,000</u>	<u>115,100</u>	(\$54,900)	-32.29%
Total Utility Revenues	\$13,108,500	\$14,095,014	\$986,514	7.53%
Drainage Services	\$762,100	\$772,900	\$10,800	1.42%
Interest and miscellaneous	<u>8,900</u>	<u>0</u>	-\$8,900	-100.00%
Total DUD Revenues	\$771,000	\$772,900	\$1,900	0.25%



Utility Fund Revenue Highlights

The Utility Fund FY21 revenues are expected to be 2.4% over original budget projections. Revenues from residential customers is expected to be 3.9% over original projections and we are anticipating continued steady growth in this customer base into the next few years. Revenues from commercial growth is expected to be 5.7% over original projections and we are projecting an increase of 9.6% for FY22. Other fees are expected to rebound following a year of revenue instability. These revenues are expected to be back to usual levels for FY22. However, in offset, we are projecting a decrease in investment income through the rest of this fiscal year and into next.

Utility Fund Expenditure Highlights

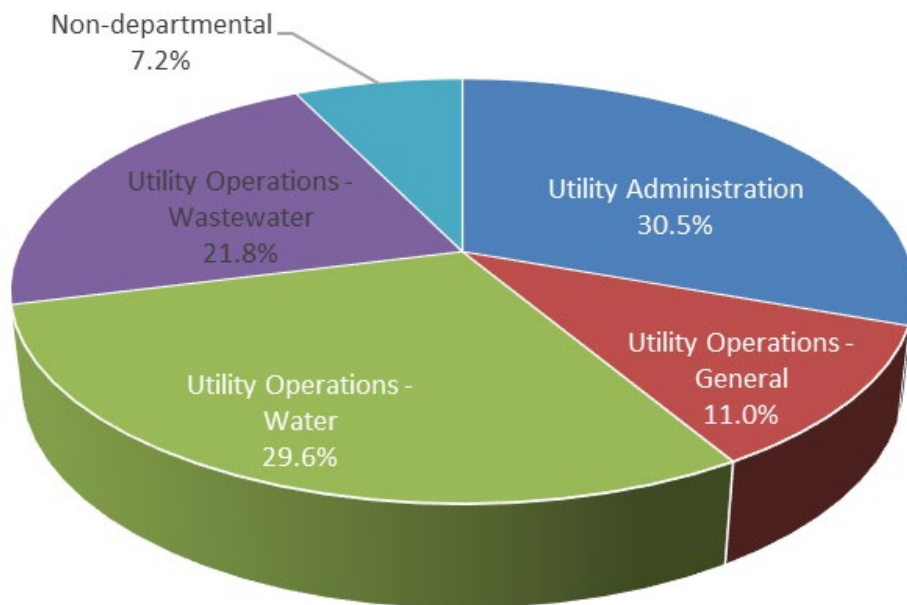
During Fiscal Year 2019-2020, which ended in September 2020, operating budgets in the Utility Fund were reorganized. Shared costs of water and wastewater operations are included in a general operations department and direct costs of water and wastewater operations remain separate. Prior year costs were reorganized for comparability.

For the current Fiscal Year (FY21), overall estimated expenditures are anticipated to be 2.4% lower than the current budget. While increased costs of wastewater treatment were over original projections, they were offset by salary savings beyond what was originally budgeted.

In FY22, full funding for all positions is budgeted. Costs for the Cibolo Valley Local Government Corporation (CVLGC) are anticipated to increase to \$300,000. This is the maximum amount that Cibolo would be obligated to pay. Actual costs are anticipated to be lower. IT Maintenance contracts are also anticipated to increase in FY22. In Utility Services, contract services for general maintenance and engineering are anticipated to increase. New meter boxes as well as replacement boxes are fully funded in the FY22 budget. Further, a transfer to the General Fund in the amount of \$290,000 is also budgeted from solid waste collection services revenues, which appropriately provides for the funding of overhead services of personnel to maintain the solid waste contract within the Utility Fund. In the Wastewater Division, the cost of utilities is anticipated to increase as well as the costs for the repair of main sewer lines. As anticipated, fees provided to the Cibolo Creek Municipal Authority (CCMA) increased. City Council was briefed on these increases during the August City Council Meeting. In Water Operations, all water provider fees are anticipated to increase three percent from the current estimates. In the non-departmental funding for debt service for revenue bonds, general obligation bonds and certificates of obligation are provided.

The following chart shows the expenditures for the Utility Fund:

Expenditure Category	FY 2020-2021 Current Budget	FY 2021-2022 Adopted Budget	\$ Difference	% Difference
Utility Administration	\$3,733,437	\$4,304,572	\$571,135	5.10%
Utility Operations - General	\$1,016,414	\$1,513,537	\$497,123	-11.00%
Utility Operations - Wastewater	\$2,689,695	\$3,072,500	\$382,805	6.40%
Utility Operations - Water	\$4,274,028	\$4,172,929	(\$101,099)	10.80%
Non-departmental	<u>\$988,050</u>	<u>\$1,016,271</u>	<u>\$28,221</u>	-0.70%
Total Utility Expenditures	\$12,701,624	\$14,079,809	\$1,378,185	5.20%



Drainage Utility District Fund

The Drainage Utility District Fund was created in 2011 to establish funding for maintenance of the City's drainage ways. The fee structure is based on \$6 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 \$6 monthly. Commercial drainage fees are based on the same rate and are capped at a maximum of 125 LUEs. This budget does include a drainage rate increase.

The budget for the drainage utility expenses remain flat for FY22. Some notable changes include increases for drainage maintenance contracts which are offset by a decrease in engineering services.

The FY22 budget also includes funding for the lease of a new street sweeper.

Economic Development Corporation Fund

The Economic Development Corporation (EDC) Fund has been focused on growing commercial and industrial development. The opening of a major entertainment center in Cibolo in 2019 has spurred additional development along the City's IH35 corridor, including new restaurants. Additionally, with the completion of the first phase of AWTX along the IH10 corridor, we also expect additional businesses and increased residential activity to follow. Although this manufacturing company will not directly impact sales tax, we expect the new primary jobs to have a positive impact on sales tax in future years.

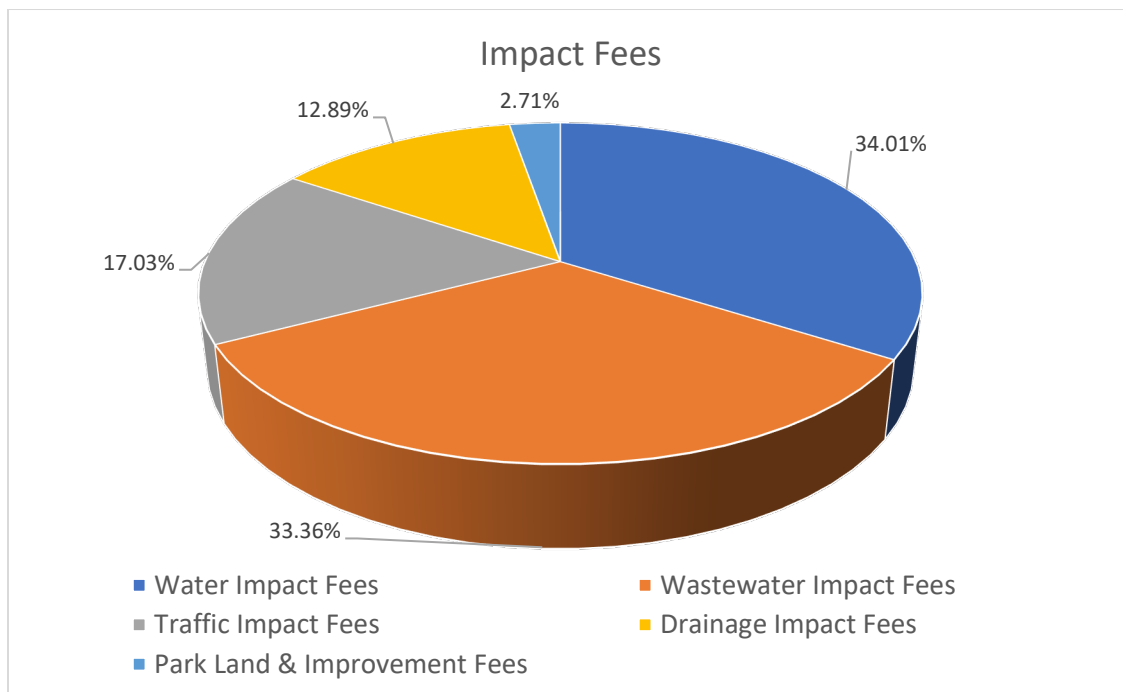
Sales taxes make up approximately 99% of the EDC revenue budget. Forecasted sales tax revenue reflects a 12.9% increase over the FY21 original budget. We expect substantial development along IH10 to follow AWTX which opened in 2021 for testing and will be fully operational in 2022. Along IH35, Living Spaces is slated to open in December 2021 with additional development underway for future phases of the Cibolo Commercial Development. Near the City's town center, FunTown RV is under fire review and plans to open by the first quarter of 2022.

Fiscal Year 2020-2021 expenditures are expected to be within 1.3% of the current budget. Reductions in grants expected to be provided during the year and delayed training opportunities reduced spending. The FY22 budget reflects a significant increase of 61% in expenses over FY21. This increase is attributable to the initial bond payment in the amount of \$318,914 for the purpose of land acquisition along FM78.

Impact Fees

In the development process, the City imposes impact fees to recover costs related to the impact of new development on infrastructure. Those impact fees are calculated based on a professional engineering study contracted by the City. These fees were updated for FY22. Water impact fees continue to increase due to new development occurring in our water **Certificate of Convenience and Necessity (CCN)**. This CCN provides the City with the exclusive right to provide retail water and sewer utility service to an identified geographic area. Reductions in impact fees from the prior year are a result of Public Improvement Agreements negotiated with developers who are making significant contributions to City infrastructure as part of their development, in lieu of impact fee payments. Categories of impact fees and the related revenues are as follows:

Revenue	FY 2020-2021 Current Budget	FY 2021-2022 Adopted Budget	\$ Difference	% Difference
Water Impact Fees	\$440,000	\$642,700	202,700	46.07%
Wastewater Impact Fees	491,440	630,350	138,910	28.27%
Traffic Impact Fees	495,973	321,900	-174,073	-35.10%
Drainage Impact Fees	149,928	243,500	93,572	62.41%
Park Land & Improvement Fees	<u>53,200</u>	<u>51,200</u>	<u>-2,000</u>	-3.76%
Total Impact Fees	\$1,630,541	\$1,889,650	\$259,109	15.89%



5 Year Capital Improvement Plan

The City Council formed a sub-committee in July, during a budget workshop, and tasked it to update the City's 5 Year Capital Improvement Plan (5 Year CIP). The new plan spans over years 2022-2026. This sub-committee was comprised of Council members Reggie Bone, Ted Gibbs, Mark Allen, and Joel Hicks. These Council members met twice in August with staff members to review, prioritize, and schedule projects across all categories. This plan is a planning guide for the City Council on when to fund capital improvements in current and future fiscal years. The 5 Year CIP is found later in this budget book.

This budget as presented is designed to meet the current operational needs of the organization and to anticipate additional growth within the City of Cibolo.

Respectfully,

A handwritten signature in black ink that reads "Wayne Reed". The signature is written in a cursive, flowing style.

Wayne Reed, ICMA-CM, City Manager

BUDGET ORDINANCE

**ORDINANCE NO. 1349**

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF CIBOLO, GUADALUPE COUNTY, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR 2021-2022, BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL OTHER ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a Proposed Budget for the period commencing October 1, 2021, and ending September 30, 2022, has been prepared and submitted by the City Manager in accordance with Article VII of the City Charter; and

WHEREAS, a public hearing was ordered by the City Council and a public notice of said hearing was duly posted and published in the Seguin Gazette in accordance with applicable state law and Section 7.05 of the City Charter and the City Council held a public hearing on the Proposed Budget on September 20, 2021; and

WHEREAS, during said public hearing, all interested persons were given the opportunity to be heard for or against any item or the amount of any item contained in said budget, after which said public hearing was closed; and

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

WHEREAS, after full and final consideration, the City Council is of the opinion that the budget is in accordance with Section 7.07 of the City Charter in that the estimated expenditures will in no case exceed proposed revenue plus available fund balance and said budget should be approved and adopted;

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

SECTION 1

The Proposed Budget herein presented and attached to this Ordinance for all funds for the fiscal year commencing October 1, 2021, and ending September 30, 2022, is hereby approved and adopted.

SECTION 2

The Annual Budget of the revenues of the City of Cibola and expenses of conducting the affairs thereof, providing a financial plan for the ensuing fiscal year beginning October 1, 2021, and ending September 30, 2022, as submitted to the City Council by the City Manager of said City, and the same is in all things adopted and approved as "Exhibit A – All Funds Summary" incorporated by reference herein.

SECTION 3

The sums below are hereby appropriated from the respective funds for the payment of expenditures for fiscal year 2021-2022 on behalf of the City government as established in the approved budget document:

General Fund	17,057,756
Debt Service Fund	5,489,203
Utility Fund	14,079,809
Drainage Utility District Fund	790,457
Economic Development Corporation Fund	721,870
Special Revenue Funds	
Cibola Public Facility Corporation Fund	250,000
Grants – ARP Fund	3,564,862
Special Events	331,300
Water Impact Fees	642,700
Wastewater Impact Fees	630,350
Transportation Impact Fees	321,900
Drainage Impact Fees	243,500
Park Land Fees	51,200
Court Technology	0
Court Security	5,000
Police Forfeiture Fund	0
Police Education Fund	0
Police Special Fund	0
Child Safety Fund	20,000
Street Maintenance Fund	772,750
Fleet Replacement Fund	439,094
IT Replacement Fund	186,350
Total Expense	45,598,101

SECTION 4

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

**SECTION 5
CUMULATIVE CLAUSE**

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

**SECTION 6
SEVERABILITY**

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

**SECTION 7
EFFECTIVE DATE**

This Ordinance shall take effect and shall be in full force at 12:00 a.m. on October 1, 2021.


PASSED AND APPROVED AND ADOPTED THIS 20TH DAY OF SEPTEMBER 2021.

APPROVED:


 For Stosh Boyle
 Mayor

JOEL W. Hicks
 Mayor Pro Tem

ATTEST:


 Peggy Cimics, TRMC
 City Secretary



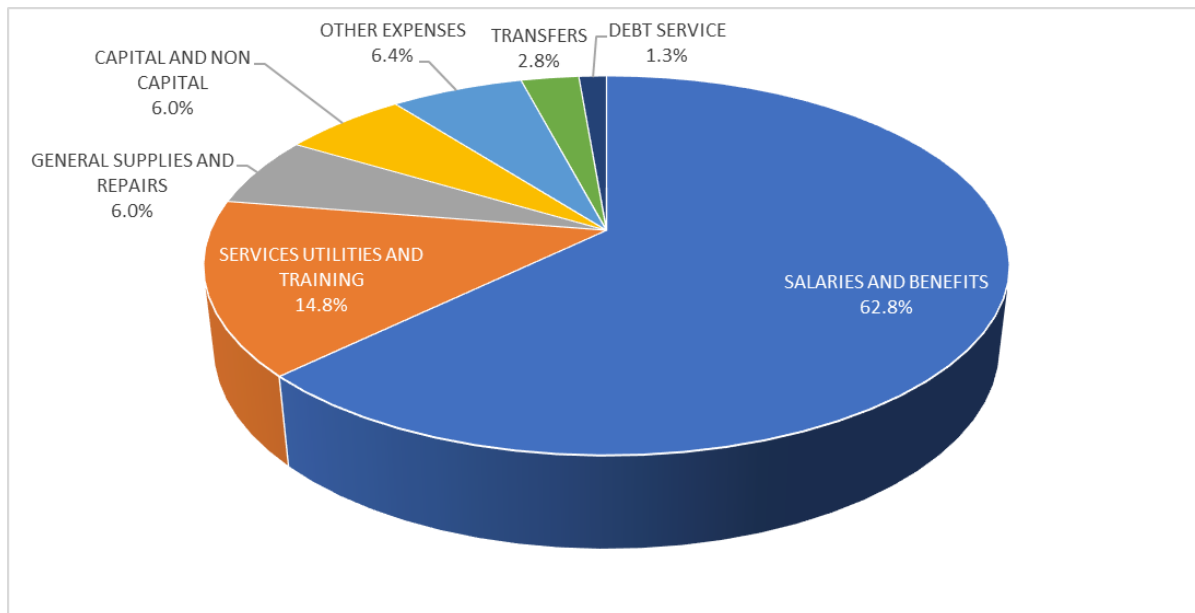
GENERAL FUND

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues, and investment of idle funds. Primary expenditures are for law enforcement, fire suppression, public works (streets, parks, and facilities), city administration, planning and engineering, code enforcement, information technology, and economic development.

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
BEGINNING BALANCE-GENERAL FUND	4,852,136		5,462,759	6,206,658
GENERAL TAXES AND FRANCHISE FEES	10,852,989	10,682,000	10,977,485	12,459,770
PERMITS AND FEES	1,878,787	2,291,800	2,588,081	2,766,573
ANIMAL SERVICES	17,643	20,900	20,298	20,302
COURT AND ALARM FEES	173,889	196,800	166,935	158,038
INTEREST AND MISCELLANEOUS	339,103	368,322	332,085	231,194
PARKS AND GRANTS	677,284	62,800	81,816	51,372
INTERGOVERNMENTAL AND TRANSFERS	939,832	989,070	1,020,350	1,227,731
OTHER FINANCING SOURCES	666,059	0	320,625	0
TOTAL REVENUES	15,545,586	14,611,692	15,507,675	16,914,980
CITY MANAGER	332,840	344,594	363,406	487,479
PUBLIC RELATIONS	89,368	109,485	95,562	122,608
CITY COUNCIL	7,933	45,560	53,151	77,290
CITY SECRETARY	522,205	509,520	503,516	740,282
POLICE ADMINISTRATION	1,261,973	871,317	841,361	915,867
POLICE SRO	308,448	330,271	329,941	334,541
POLICE RECORDS	109,311	111,554	111,604	115,779
POLICE INVESTIGATIONS	546,647	635,173	549,267	531,830
POLICE PATROL	2,224,986	2,295,819	2,103,663	2,379,441
POLICE TRAFFIC WARRANTS	77,189	82,835	80,734	84,446
POLICE K-9	77,695	90,613	86,402	0
POLICE CRIME PREVENTION	83,583	93,890	83,264	103,510
MUNICIPAL COURT	180,127	182,866	170,664	184,128
PLANNING AND ENGINEERING ADMIN	243,372	298,570	315,402	396,527
PLANNING AND ENGINEERING PLANNING	372,066	377,299	368,575	393,611
PLANNING AND ENGINEERING DEVELOPMENT	308,541	474,706	378,861	493,694
PUBLIC WORKS STREETS	939,962	1,335,079	1,165,425	1,251,351
PUBLIC WORKS ADMIN	281,313	297,313	273,351	353,346
ANIMAL CONTROL	280,019	306,382	279,885	322,763
PARKS	930,041	1,180,500	1,005,038	1,149,985
ECONOMIC DEVELOPMENT	0	285,639	164,711	257,534
FINANCE	520,836	494,241	429,354	451,492
INFORMATION TECHNOLOGY	560,816	808,032	807,047	1,212,477
HUMAN RESOURCES	202,830	228,691	248,638	355,784
FIRE DEPARTMENT	2,820,738	3,205,450	3,017,460	4,004,544
NONDEPARTMENTAL	654,213	362,472	937,495	337,447
TOTAL EXPENSES	13,937,052	15,357,871	14,763,776	17,057,756
ENDING BALANCE	6,460,670		6,206,658	6,063,882

Below is the breakdown of the General Fund Expenditures by account type. Being a service organization, our largest expense is employee salaries.

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES AND BENEFITS	8,987,610	9,971,024	9,545,932	10,707,676
SERVICES UTILITIES AND TRAINING	1,726,895	2,224,066	2,205,586	2,529,475
GENERAL SUPPLIES AND REPAIRS	799,817	1,181,391	1,069,427	1,018,705
CAPITAL AND NON-CAPITAL	911,202	297,272	259,712	1,015,041
OTHER EXPENSES	1,070,375	1,012,715	1,011,170	1,087,443
TRANSFERS	132,275	446,228.44	446,775	473,370
DEBT SERVICE	308,877	225,172.75	225,172	226,044
	13,937,054	15,357,871	14,763,776	17,057,756



Below is the breakdown of the General Fund Revenues by account type.

Description	2020 Actuals	2021 Total Budget	2021 EOY Estimate	2022 Adopted Budget
PROPERTY TAXES - CURRENT	6,800,746	6,816,000	6,955,870	8,010,960
PROPERTY TAXES - DELINQUENT	5,292	9,000	6,856	5,959
PROPERTY TAXES-PENALTY AND INT	20,961	18,600	21,681	23,240
SPECIAL ASSESSMENTS	2,078	2,100	5,295	7,974
SALES TAX	2,629,159	2,800,000	2,943,768	3,330,597
MIXED BEVERAGE TAX	26,271	24,000	31,454	33,367
FRANCHISE FEE - ELECTRIC	1,020,063	681,000	689,615	732,557
FRANCHISE FEE - GVEC.NET	3,168	2,000	5,599	9,896
FRANCHISE FEE - PHONE	19,988	16,000	12,006	8,930
FRANCHISE FEE - CABLE	193,640	177,200	172,212	155,879
FRANCHISE FEE - CABLE (PEG)	50,993	48,600	48,278	47,290
FRANCHISE FEE - GAS	8,034	9,800	9,479	11,392
FRANCHISE FEE - GVSUD	72,596	77,700	75,372	81,729
GENERAL TAXES AND FRANCHISE FEES	10,852,989	10,682,000	10,977,485	12,459,770
PLUMBING PERMITS	138,852	143,600	201,557	235,194
ELECTRICAL PERMITS	130,206	140,300	140,745	155,131
BUILDING PERMITS	293,521	224,400	214,010	256,756
BUILDING PERMITS - NEW HOME	488,682	743,300	957,374	988,786
SIGN PERMITS	6,505	7,700	6,296	5,779
SITE DEVELOPMENT FEES-BI	70,271	146,700	172,047	221,713
FLOODPLAIN DEVELOPMENT PERMIT	250	100	0	0
CONTRACTOR PERMITS	15,600	18,700	22,933	23,369
REINSPECTION FEES	164,925	173,700	187,163	185,027
NON-COMPLIANCE FEES	50	500	50	50
SUBDIVISION PLAT FEES	73,674	85,200	63,727	74,434
PLAT RECORDING FEES	3,390	2,800	2,025	2,254
HEATING & A/C PERMITS	88,557	85,800	95,663	99,395
PLAN CHECKS	352,530	426,500	449,718	443,403
ZONING FEES	22,295	18,900	10,727	11,645
VARIANCE FEES	1,931	1,700	1,739	2,291
CONSULTANT FEES	7,309	0	0	0
AGREEMENT AND AMENDMENT FEES	0	1,700	0	0
CHIPPER SERVICE	8,840	56,000	47,222	45,000
PUBLIC HEALTH & SAFETY PERMITS	11,398	11,200	13,150	14,347
ALCOHOL LICENSES	0	3,000	1,936	2,000
PERMITS AND FEES	1,878,787	2,291,800	2,588,081	2,766,573
ANIMAL REGISTRATION	1,005	1,300	1,101	1,016
ANIMAL CONTROL DONATIONS	1,185	1,000	2,255	2,875
TRAP RENTALS	14	0	26	20

	BOARDING FEES	540	1,100	1,061	1,197
	IMPOUND FEES	4,934	5,500	5,667	5,732
	ANIMAL ADOPTION FEES	9,770	11,900	10,088	9,361
	REIMBURSABLE VET COSTS	195	100	100	100
ANIMAL SERVICES		17,643	20,900	20,298	20,302
	FINES	112,801	135,000	86,130	73,877
	WARRANT FEES	5,150	7,600	4,440	3,499
	TIME PAY FEES	162	200	56	41
	CASH OVER/SHORT	22	0	2	17
	ADMIN FEES	9,277	8,800	7,184	7,094
	CHILD SAFETY PROGRAM	0	0	1,788	1,500
	COURT SECURITY FEES	3,346	3,700	5,729	6,377
	TRUANCY PREVENTION & DIVERSION	2,135	500	2,935	2,000
	COURT TECHNOLOGY FEES	0	0	248	250
	MUNICIPAL JURY FEE	43	0	39	40
	CREDIT CARD FEES	14,628	14,400	38,825	43,307
	DEL ACCT COLL FEES	0	0	11	10
	REPORTS AND OTHER	1,625	1,800	1,263	1,167
	POLICE DONATIONS	560	1,100	350	1,000
	ALARM FEES	23,989	23,600	17,787	17,761
	GOLF CART / NEV REGISTRATIONS	152	100	150	100
COURT AND ALARM FEES		173,889	196,800	166,935	158,038
	INTEREST	150,969	140,000	26,025	28,408
	MISCELLANEOUS RECEIPTS	20,978	14,900	6,494	7,232
	NSF FEES	25	0	50	50
	CINGULAR TOWER RENTAL	10,149	10,100	10,149	10,149
	INSURANCE PROCEEDS	59,714	203,322	280,643	185,354
	SALE OF ASSETS	97,267	0	8,724	0
INTEREST AND MISCELLANEOUS		339,103	368,322	332,085	231,194
	FIELD MAINTENANCE AGREEMENT	25,000	30,000	30,000	30,000
	PARK/ PAVILION RENTALS	4,765	11,100	0	0
	MULTI-EVENT CENTER RENTAL	3,350	1,800	1,550	1,801
	SPECIAL EVENT DONATIONS	2,030	0	500	0
	GRANTS - POLICE DEPT	5,628	2,200	84	1,000
	TDEM GRANT REVENUE - CRF	623,585	0	31,377	0
	PARK - BALLFIELD RENTAL	12,925	17,700	18,305	18,571
PARKS AND GRANTS		677,284	62,800	81,816	51,372
	INTERGOVERNMENTAL - SCUCISD	356,007	353,600	362,440	367,514
	INTERGOVTL-CITY OF SEGUIN	30,108	30,100	33,453	40,000
	INTERGOVTL- CCMA ADMIN FEE	4,740	5,200	7,965	5,200
	GARBAGE TRANSFERS	63,789	0	55,145	55,847
	TRANSFER FROM UTILITY FUND	290,128	364,020	364,020	654,020

TRANSFER FROM EDC	6,000	35,900	0	40,000
TRANSFER FROM CHILD SAFETY	11,626	20,000	19,223	20,000
TRANSFER FROM STREET MTCE TAX	120,000	120,000	120,000	0
TRANSFER FROM DUD	57,434	60,250	58,105	45,150
INTERGOVERNMENTAL AND TRANSFERS	939,832	989,070	1,020,350	1,227,731
OTHER FINANCING SOURCES	666,059	0	320,625	0
OTHER FINANCING SOURCES	666,059	0	320,625	0
TOTAL GENERAL FUND REVENUES	15,545,585	14,611,692	15,507,675	16,914,980



General Fund

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 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 improvement 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 2019-2020	FY 2020-2021	FY 2021-2022
City Manager	1	1	1
CIP Manager	0	0	1
City Manager's Executive Assistant	1	1	1
	2	2	3

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	235,035.86	237,811.94	270,444.00	348,178.50
LONGEVITY	1,920.00	2,160.00	0.00	0.00
CAR ALLOWANCE	10,200.00	10,200.00	8,300.00	6,000.00
OVERTIME	1,633.38	3,000.00	1,583.00	2,000.00
PHONE ALLOWANCE	2,280.00	2,280.00	2,240.00	2,280.00
UNEMPLOYMENT	288.00	180.00	288.01	447.00
SOCIAL SECURITY - MEDICARE	15,583.57	19,542.07	20,688.97	19,713.94
TMRS	32,101.54	32,238.03	36,005.03	40,021.55
HEALTH - LIFE INSURANCE	20,151.19	19,587.81	12,652.00	26,846.00
WORKERS COMPENSATION	416.76	438.66	390.91	572.00
SALARIES AND BENEFITS	319,610.30	327,438.51	352,591.91	446,058.99
IT MAINTENANCE CONTRACTS	518.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	0.00	15,000.00
PUBLICATIONS	189.05	200.00	190.00	200.00
CONFERENCE/TRAVEL/TRAINING	1,001.77	2,150.00	1,000.00	6,150.00
DUES, FEES AND LICENSES	3,338.90	2,625.00	2,950.00	5,325.00
PROFESSIONAL FEES	1,930.63	5,400.00	2,000.00	5,400.00
TELEPHONE	813.72	920.00	1,159.64	2,550.00
SERVICES UTILITIES AND TRAINING	7,792.07	11,295.00	7,299.64	34,625.00
MARKETING/PROMOTIONAL SUPPLIES	987.02	0.00	0.00	0.00
OFFICE SUPPLIES	479.78	700.00	587.89	500.00
OFFICE MACHINERY/EQUIPMENT	49.99	300.00	100.00	300.00
OTHER SUPPLIES	307.49	500.00	250.00	500.00
POSTAGE	66.55	125.00	65.00	125.00
MEETING EXPENSE	2,626.93	3,445.00	1,721.11	4,350.00
GENERAL SUPPLIES AND REPAIRS	4,517.76	5,070.00	2,724.00	5,775.00
TRANSF TO CAP/IT REPLACEMENT	920.04	790.00	790.00	1,020.00
TRANSFERS	920.04	790.00	790.00	1,020.00
TOTAL CITY MANAGER	332,840.17	344,593.51	363,405.55	487,478.99



General Fund

Public Relations

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Public Relations Manager	1	1	1

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	52,168.70	52,758.77	57,048.50	60,541.00
LONGEVITY	240.00	360.00	360.00	480.00
PHONE ALLOWANCE	720.00	720.00	720.00	720.00
UNEMPLOYMENT	144.00	90.00	143.99	95.00
SOCIAL SECURITY - MEDICARE	4,067.07	4,118.67	4,364.21	4,019.00
TMRS	6,747.39	6,794.45	7,199.52	6,332.00
HEALTH - LIFE INSURANCE	6,251.39	6,060.91	6,058.05	6,100.00
WORKERS COMPENSATION	81.36	92.45	69.72	121.00
SALARIES AND BENEFITS	70,419.91	70,995.25	75,963.99	70,408.00
IT MAINTENANCE CONTRACTS	924.00			
CONTRACT SERVICES	889.97	1,970.01	500.00	2,500.00
PUBLICATIONS	388.50	3,964.00	600.00	5,000.00
CONFERENCE/TRAVEL/TRAINING	168.00	1,500.00	0.00	5,000.00
DUES, FEES AND LICENSES		150.00	0.00	150.00
TELEPHONE		460.00	465.48	460.00
NEWSLETTER	15,900.00	24,000.00	12,000.00	24,000.00
SERVICES UTILITIES AND TRAINING	18,270.47	32,044.01	13,565.48	37,110.00
UNIFORM AND CLOTHING	92.93			150.00
OFFICE SUPPLIES	201.89	1,000.00	949.70	1,000.00
OTHER SUPPLIES	68.10	300.00	150.00	300.00
POSTAGE		36.00	36.00	100.00
MEETING EXPENSE	24.38	500.00	500.00	500.00
GENERAL SUPPLIES AND REPAIRS	387.30	1,836.00	1,635.70	2,050.00
NON CAPITAL OUTLAY < \$9,999	60.48	2,000.00	1,787.00	2,000.00
CAPITAL AND NON CAPITAL	60.48	2,000.00	1,787.00	2,000.00
TRANSF TO CAP/IT				
REPLACEMENT	230.04	2,610.00	2,610.00	3,040.00
TRANSFERS	230.04	2,610.00	2,610.00	3,040.00
Totals	89,368.20	109,485.26	95,562.17	122,608.00



City Council

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Mayor	1	1	1
Council Member	7	7	7
	8	8	8

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
ADVERTISING	1,800.00	5,000.00	2,915.00	6,500.00
CONFERENCE/TRAVEL/TRAINING	950.77	3,500.00	3,500.00	8,000.00
PROFESSIONAL FEES		20,000.00	20,000.00	50,000.00
TELEPHONE	805.58	600.00	600.00	540.00
SERVICES UTILITIES AND TRAINING	3,556.35	29,100.00	27,015.00	65,040.00
UNIFORM AND CLOTHING	0.00	0.00	0.00	1,600.00
OFFICE SUPPLIES	168.21	300.00	536.46	450.00
PRINTING	95.00	400.00	300.00	300.00
OTHER SUPPLIES	460.71	800.00	10,450.00	800.00
MEETING EXPENSE	1,862.93	1,500.00	1,539.92	2,000.00
SPECIAL EVENTS EXPENSES	0.00	600.00	600.00	5,000.00
AWARDS	248.64	600.00	450.00	500.00
GENERAL SUPPLIES AND REPAIRS	2,835.49	4,200.00	13,876.38	10,650.00
NON-CAPITAL OUTLAY < \$9,999	281.43	1,000.00	1,000.00	0.00
CAPITAL AND NON-CAPITAL SENIOR PROGRAM	281.43	1,000.00	1,000.00	0.00
PARTICIPATION	0.00	10,000.00	0.00	0.00
TRANSFERS	0.00	10,000.00	10,000.00	0.00
TRANSF TO CAP/IT REPLACEMENT	1,260.00	1,260.00	1,260.00	1,600.00
TRANSFERS	1,260.00	1,260.00	1,260.00	1,600.00
TOTAL CITY COUNCIL	7,933.27	45,560.00	53,151.38	77,290.00



General Fund

City Secretary

Function: The City Secretary is appointed by Council but works administratively with 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 2019-2020	FY 2020-2021	FY 2021-2022
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Open Records Clerk	0	0	1
	2	2	3

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	148,310.87	153,597.18	153,330.59	285,738.00
LONGEVITY	2,160.00	2,400.00	2,400.00	2,640.00
OVERTIME	1,412.38	2,500.00	2,630.25	2,500.00
PHONE ALLOWANCE	300.00	0.00	0.00	0.00
UNEMPLOYMENT	306.20	180.00	288.00	277.00
SOCIAL SECURITY - MEDICARE	11,722.82	12,125.03	11,729.79	11,748.00
TMRS	19,375.78	20,002.34	19,350.32	18,505.00
HEALTH - LIFE INSURANCE	12,040.29	12,213.29	12,124.01	12,200.00
WORKERS COMPENSATION	276.84	272.17	235.20	354.00
SALARIES AND BENEFITS	195,905.18	203,290.01	202,088.16	333,962.00
IT MAINTENANCE CONTRACTS	11,050.00	0.00	0.00	0.00
CONTRACT SERVICES	16,088.47	38,000.00	35,000.00	35,000.00
PUBLICATIONS	520.00	600.00	0.00	600.00
ADVERTISING	9,403.27	8,000.00	8,000.00	8,000.00
CONFERENCE/TRAVEL/TRAINING	4,646.44	6,000.00	5,000.00	6,000.00
DUES, FEES AND LICENSES	10,389.41	10,000.00	10,118.59	10,800.00
LEGAL SERVICES	142,202.25	123,000.00	175,000.00	200,000.00
LEGAL SERVICES - SPECIAL ITEMS	110,509.98	80,000.00	30,483.51	100,000.00
TELEPHONE	443.63	1,000.00	887.58	1,000.00
SERVICES UTILITIES AND TRAINING	305,253.45	266,600.00	264,489.68	361,400.00
UNIFORM AND CLOTHING	0.00	0.00	0.00	200.00
OFFICE SUPPLIES	650.89	900.00	670.58	900.00
OTHER SUPPLIES	1,745.36	1,200.00	862.92	6,200.00
POSTAGE	56.46	400.00	437.88	400.00
MEETING EXPENSE	351.22	700.00	540.62	700.00
ELECTION	13,708.43	31,000.00	31,000.00	31,000.00
SPECIAL EVENTS EXPENSES	3,164.22	4,500.00	2,495.93	4,500.00
GENERAL SUPPLIES AND REPAIRS	19,676.58	38,700.00	36,007.92	43,900.00
TRANSF TO CAP/IT REPLACEMENT	1,370.04	930.00	930.00	1,020.00
TRANSFERS	1,370.04	930.00	930.00	1,020.00
TOTAL CITY SECRETARY	522,205.25	509,520.01	503,515.75	740,282.00



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Police Chief	1	1	1
Sergeant	1	1	1
Executive Assistant	1	1	1
	3	3	3

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	201,806.86	215,513.62	220,434.97	236,621.00
LONGEVITY	4,560.00	4,920.00	3,960.00	4,320.00
CERTIFICATE PAY	2,160.00	3,120.00	3,060.00	5,200.00
OVERTIME	418.19	3,000.00	5,348.48	3,000.00
PHONE ALLOWANCE			40.00	40.00
UNEMPLOYMENT	423.00	270.00	431.99	426.00
SOCIAL SECURITY - MEDICARE	15,104.75	17,331.35	16,863.28	18,102.00
TMRS	26,586.34	28,591.07	27,818.89	28,513.00
HEALTH - LIFE INSURANCE	18,117.52	18,299.80	18,626.51	18,700.00
WORKERS COMPENSATION	2,947.08	3,373.46	2,985.00	1,947.00
SALARIES AND BENEFITS	272,123.74	294,419.30	299,569.11	316,869.00
IT MAINTENANCE CONTRACTS	60,426.66	0.00	0.00	0.00
CONTRACT SERVICES	21,180.82	30,000.00	35,636.81	30,000.00
CONFERENCE/TRAVEL/TRAINING	3,999.78	3,000.00	2,447.23	8,000.00
DUES, FEES AND LICENSES	3,608.58	3,000.00	2,673.00	4,000.00
PROFESSIONAL FEES	12,625.00	3,000.00	3,000.00	5,000.00
UTILITIES	50,349.29	50,000.00	42,131.00	57,000.00
TELEPHONE	18,166.40	22,380.00	18,518.85	26,000.00
SERVICES UTILITIES AND TRAINING	170,356.53	111,380.00	104,406.89	130,000.00
UNIFORM AND CLOTHING	1,299.12	1,500.00	1,300.00	2,000.00
OTHER SUPPLIES	366.78	500.00	400.00	600.00
OFFICER'S EQUIPMENT - SUPPLIES	39.44	2,000.00	2,000.00	2,000.00
BUILDING MAINTENANCE	22,145.75	20,000.00	18,648.91	20,000.00
VEHICLE FUEL	1,331.04	2,000.00	1,925.34	4,000.00
VEHICLE REPAIR	3,844.63	6,500.00	8,597.99	8,000.00
MEETING EXPENSE	4,641.44	4,500.00	3,995.01	4,500.00
GENERAL SUPPLIES AND REPAIRS	33,668.20	37,000.00	36,867.25	41,100.00
CAPITAL OUTLAY	529,620.78	0.00	0.00	0.00
CAPITAL AND NON CAPITAL	529,620.78	0.00	0.00	0.00
PUBLIC SAFETY DISPATCH	159,999.96	160,000.00	160,000.00	163,200.00
CRIME VICTIMS LIAISON	25,000.00	30,000.00	2,000.00	30,000.00
OTHER EXPENSES	184,999.96	190,000.00	162,000.00	193,200.00
TRANSF TO CAP/IT REPLACEMENT	8,115.00	7,142.86	7,142.86	3,322.86
TRANSFER TO FLEET REPLACEMENT		231,375.00	231,375.00	231,375.00
TRANSFERS	8,115.00	238,517.86	238,517.86	234,697.86
CAPITAL LEASE PAYMENT	63,088.94	0.00	0.00	0.00
DEBT SERVICE	63,088.94	0.00	0.00	0.00
TOTAL POLICE ADMIN	1,261,973.15	871,317.16	841,361.10	915,866.86



General Fund

Police Department – SRO Program

Function: Our School Resource Officers (SROs) are assigned to patrol the multiple schools within Cibola 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 2019-2020	FY 2020-2021	FY 2021-2022
Police officer	3	3	3
Sergeant	1	1	1
	4	4	4

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	202,838.35	217,418.91	217,233.61	217,402.00
LONGEVITY	2,280.00	3,000.00	2,760.00	3,240.00
CERTIFICATE PAY	6,238.57	6,240.00	9,630.00	9,360.00
OVERTIME	5,261.02	6,000.00	12,104.55	8,000.00
UNEMPLOYMENT	567.01	360.00	575.98	392.00
SOCIAL SECURITY - MEDICARE	15,395.87	17,798.41	16,618.37	16,632.00
TMRS	27,524.48	29,361.55	27,414.88	26,197.00
HEALTH - LIFE INSURANCE	23,671.35	24,274.79	23,871.00	23,900.00
WORKERS COMPENSATION	3,575.88	4,291.16	3,720.84	5,098.00
SALARIES AND BENEFITS	287,352.53	308,744.82	313,929.23	310,221.00
CONTRACT SERVICES	720.00	1,000.00	720.00	1,000.00
CONFERENCE/TRAVEL/TRAINING	1,249.00	2,176.43	1,500.00	4,000.00
TELEPHONE	2,886.54	2,860.00	2,361.36	2,860.00
SERVICES UTILITIES AND TRAINING	4,855.54	6,036.43	4,581.36	7,860.00
UNIFORM AND CLOTHING	851.19	1,600.00	1,000.00	1,600.00
MARKETING/PROMOTIONAL				
SUPPLIES	420.00	400.00	420.00	400.00
OFFICER'S EQUIPMENT - SUPPLIES	3,516.03	3,000.00	2,300.00	3,000.00
VEHICLE FUEL	2,116.60	2,500.00	1,685.90	3,500.00
VEHICLE REPAIR	6,446.31	4,500.00	2,534.36	5,000.00
GENERAL SUPPLIES AND REPAIRS	13,350.13	12,000.00	7,940.25	13,500.00
TRANSF TO CAP/IT REPLACEMENT	2,889.96	3,490.00	3,490.00	2,960.00
TRANSFERS	2,889.96	3,490.00	3,490.00	2,960.00
TOTAL POLICE SRO	308,448.16	330,271.25	329,940.84	334,541.00



General Fund

Police Department – Records

Function: The Records Division of the Police Department is responsible for the clerical functions of the agency. This division handles 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 2019-2020	FY 2020-2021	FY 2021-2022
Records Clerk	2	2	2

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	64,896.83	65,769.09	65,250.64	65,437.00
LONGEVITY	1,800.00	2,040.00	3,600.00	3,960.00
OVERTIME	0.00	500.00	0.00	500.00
UNEMPLOYMENT	288.00	180.00	287.95	118.00
SOCIAL SECURITY - MEDICARE	4,881.71	5,225.65	4,991.67	5,006.00
TMRS	8,499.64	8,620.61	8,234.63	7,887.00
HEALTH - LIFE INSURANCE	12,409.22	12,050.96	12,045.06	12,100.00
WORKERS COMPENSATION	105.00	117.30	88.56	151.00
SALARIES AND BENEFITS	92,880.40	94,503.61	94,498.51	95,159.00
CONFERENCE/TRAVEL/TRAINING	2,082.96	2,000.00	2,000.00	2,000.00
TELEPHONE	0.00	0.00	0.00	1,800.00
SERVICES UTILITIES AND TRAINING	2,082.96	2,000.00	2,000.00	3,800.00
UNIFORM AND CLOTHING	590.03	600.00	550.00	600.00
OFFICE SUPPLIES	10,006.38	10,000.00	11,336.22	11,000.00
POSTAGE	1,364.83	2,000.00	701.25	2,000.00
MINOR TOOLS & EQUIPMENT	311.75	500.00	402.99	500.00
GENERAL SUPPLIES AND REPAIRS	12,272.99	13,100.00	12,990.46	14,100.00
CREDIT CARD MACHINE FEES	725.04	600.00	764.75	1,200.00
OTHER EXPENSES	725.04	600.00	764.75	1,200.00
TRANSF TO CAP/IT				
REPLACEMENT	1,350.00	1,350.00	1,350.00	1,520.00
TRANSFERS	1,350.00	1,350.00	1,350.00	1,520.00
TOTAL POLICE RECORDS	109,311.39	111,553.61	111,603.72	115,779.00



General Fund

Police Department – Investigations

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Lieutenant	1	1	1
Sergeant	1	1	1
Corporal	1	1	1
Police officer	2	2	2
Property Room Manager	1	1	1
	6	6	6

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	346,803.22	400,450.08	360,824.90	323,669.00
LONGEVITY	6,840.00	10,320.00	7,680.00	8,400.00
CERTIFICATE PAY	11,114.29	12,480.00	9,120.00	8,320.00
ON-CALL PAY	5,000.00	5,200.00	4,950.00	5,200.00
OVERTIME	7,852.28	15,000.00	9,067.04	20,000.00
PHONE ALLOWANCE	2,000.00	0.00	0.00	0.00
UNIFORM ALLOWANCE	1,000.00	2,500.00	2,500.00	3,000.00
UNEMPLOYMENT	871.06	630.00	937.35	583.00
SOCIAL SECURITY - MEDICARE	28,217.57	34,115.18	27,603.10	24,761.00
TMRS	48,381.10	56,278.90	45,536.10	39,002.00
HEALTH - LIFE INSURANCE	38,915.49	42,550.71	37,846.67	37,900.00
WORKERS COMPENSATION	5,528.40	7,515.74	6,508.80	6,759.00
SALARIES AND BENEFITS	502,523.41	587,040.61	512,573.96	477,594.00
CONFERENCE/TRAVEL/TRAINING	3,857.80	10,000.00	3,387.50	11,000.00
MEDICAL & LAB	0.00	500.00	0.00	0.00
TELEPHONE	0.00	0.00	0.00	4,520.00
SERVICES UTILITIES AND TRAINING	3,857.80	10,500.00	3,387.50	15,520.00
UNIFORM AND CLOTHING	1,163.06	1,500.00	1,500.00	1,500.00
OFFICE SUPPLIES	1,169.19	1,200.00	1,200.00	1,200.00
OTHER SUPPLIES	943.67	900.00	800.00	900.00
OFFICER'S EQUIPMENT - SUPPLIES	6,464.72	6,196.17	6,000.00	8,000.00
VEHICLE FUEL	8,334.07	10,000.00	6,359.51	10,000.00
VEHICLE REPAIR	9,545.10	4,500.00	4,110.15	5,000.00
GENERAL SUPPLIES AND REPAIRS	27,619.81	24,296.17	19,969.66	26,600.00
CAPITAL AND NON-CAPITAL	0.00	0.00	0.00	0.00
TRANSF TO CAP/IT				
REPLACEMENT	4,470.00	5,160.00	5,160.00	3,940.00
TRANSFERS	4,470.00	5,160.00	5,160.00	3,940.00
PRINCIPAL - FY 19 LEASE	7,371.36	7,630.39	7,630.39	7,898.53
INTEREST - FY 19 LEASE	804.72	545.69	545.69	277.55
DEBT SERVICE	8,176.08	8,176.08	8,176.08	8,176.08
TOTAL POLICE INVESTIGATIONS	546,647.10	635,172.86	549,267.20	531,830.08



General Fund

Police Department – Patrol

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Lieutenant	1	1	1
Sergeant	5	5	5
Police officer	20	20	20
Public Safety Officer	.5	.5	1
Crossing guard (seasonal part-time)	1.4	1.4	1.4
	27.9	27.9	28.4

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	1,295,041.34	1,393,045.90	1,229,511.96	1,431,205.00
LONGEVITY	11,640.00	19,440.00	13,320.00	15,840.00
CERTIFICATE PAY	27,593.00	23,920.00	24,765.00	30,160.00
OVERTIME	114,085.75	110,500.00	150,082.80	130,000.00
UNEMPLOYMENT	4,121.02	2,703.00	4,121.29	2,524.00
SOCIAL SECURITY - MEDICARE	105,298.18	118,338.30	104,057.66	107,220.00
TMRS	179,572.14	188,282.89	175,164.41	164,470.00
HEALTH - LIFE INSURANCE	125,447.63	151,785.49	124,015.01	130,500.00
WORKERS COMPENSATION	26,959.28	28,052.69	24,327.72	32,362.00
SALARIES AND BENEFITS	1,889,758.34	2,036,068.27	1,849,365.85	2,044,281.00
CONFERENCE/TRAVEL/TRAINING	10,321.48	12,000.00	8,679.00	15,000.00
TELEPHONE	0.00	0.00	0.00	19,620.00
SERVICES UTILITIES AND TRAINING	10,321.48	12,000.00	8,679.00	34,620.00
UNIFORM AND CLOTHING	21,168.78	23,000.00	18,087.96	23,000.00
OTHER SUPPLIES	1,495.43	2,000.00	1,675.35	2,000.00
OFFICER'S EQUIPMENT - SUPPLIES	29,373.44	50,000.00	42,000.00	45,000.00
SWAT FUNDING	7,184.10	10,000.00	10,000.00	22,000.00
MINOR TOOLS & EQUIPMENT	650.22	500.00	500.00	500.00
VEHICLE FUEL	46,015.29	50,000.00	55,000.00	50,000.00
VEHICLE REPAIR	42,535.97	35,000.00	29,224.70	35,000.00
GENERAL SUPPLIES AND REPAIRS	148,423.23	170,500.00	156,488.01	177,500.00
NON CAPITAL OUTLAY < \$9,999	27,286.62	0.00	0.00	0.00
CAPITAL OUTLAY	76,845.96	0.00	11,880.00	40,000.00
CAPITAL AND NON-CAPITAL	104,132.58	0.00	11,880.00	40,000.00
TRANSF TO CAP/IT REPLACEMENT	8,520.00	13,420.00	13,420.00	19,210.00
TRANSFERS	8,520.00	13,420.00	13,420.00	19,210.00
PRINCIPAL - FY 19 LEASE	57,548.01	59,570.26	59,570.26	61,663.56
INTEREST - FY 19 LEASE	6,282.39	4,260.16	4,260.16	2,166.85
DEBT SERVICE	63,830.40	63,830.42	63,830.42	63,830.41
 TOTAL POLICE PATROL	 2,224,986.03	 2,295,818.69	 2,103,663.28	 2,379,441.41



General Fund

Police Department – Traffic/Warrants

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Police officer	1	1	1
	1	1	1

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	49,802.19	50,198.91	49,727.32	49,421.00
LONGEVITY	1,080.00	1,200.00	1,200.00	1,320.00
CERTIFICATE PAY	3,154.28	3,120.00	3,060.00	3,120.00
OVERTIME	533.39	2,500.00	1,957.19	2,500.00
UNEMPLOYMENT	144.00	90.00	143.99	89.00
SOCIAL SECURITY - MEDICARE	4,200.74	4,361.95	3,804.14	3,781.00
TMRS	6,953.59	7,195.79	6,275.59	5,956.00
HEALTH - LIFE INSURANCE	6,272.15	6,066.63	6,303.88	6,400.00
WORKERS COMPENSATION	888.12	1,051.66	911.88	1,159.00
SALARIES AND BENEFITS	73,028.46	75,784.94	73,383.98	73,746.00
CONFERENCE/TRAVEL/TRAINING	139.00	1,000.00	500.00	3,000.00
SERVICES UTILITIES AND				
TRAINING	139.00	1,000.00	500.00	3,000.00
UNIFORM AND CLOTHING	396.71	500.00	500.00	300.00
OTHER SUPPLIES	120.09	500.00	500.00	500.00
OFFICER'S EQUIPMENT -				
SUPPLIES	126.15	750.00	750.00	1,000.00
MINOR TOOLS & EQUIPMENT		200.00	200.00	200.00
VEHICLE FUEL	1,527.68	1,500.00	3,200.00	3,000.00
VEHICLE REPAIR	1,250.74	2,000.00	1,100.00	2,000.00
GENERAL SUPPLIES AND REPAIRS	3,421.37	5,450.00	6,250.00	7,000.00
CAPITAL AND NON CAPITAL	0.00	0.00	0.00	0.00
TRANSF TO CAP/IT				
REPLACEMENT	600.00	600.00	600.00	700.00
TRANSFERS	600.00	600.00	600.00	700.00
TOTAL POLICE TRAFFIC				
WARRANTS	77,188.83	82,834.94	80,733.98	84,446.00



General Fund

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 Cibola 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. It should be noted that the K-9 Program has been discontinued in FY 2021-2022

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Police officer	1	1	0
	1	1	0

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	46,893.25	51,461.25	\$50,530.70	0.00
LONGEVITY	1,080.00	1,200.00	\$1,200.00	0.00
CERTIFICATE PAY	2,702.86	3,120.00	\$3,060.00	0.00
OVERTIME	1,861.94	4,000.00	\$3,900.14	0.00
UNEMPLOYMENT	144.00	90.00	\$144.00	0.00
SOCIAL SECURITY - MEDICARE	3,782.61	4,573.27	\$3,865.60	0.00
TMRS	6,663.85	7,544.39	\$6,376.97	0.00
HEALTH - LIFE INSURANCE	5,479.78	6,071.61	\$6,305.70	0.00
WORKERS COMPENSATION	894.00	1,102.61	\$956.04	0.00
SALARIES AND BENEFITS	69,502.29	79,163.13	76,339.15	0.00
CONFERENCE/TRAVEL/TRAINING		1,000.00	\$603.93	0.00
DUES, FEES AND LICENSES	100.00	200.00	\$150.00	0.00
PROFESSIONAL FEES	207.86	2,000.00	\$309.06	0.00
SERVICES UTILITIES AND TRAINING	307.86	3,200.00	1,062.99	0.00
UNIFORM AND CLOTHING	509.67	0.00	0.00	0.00
OTHER SUPPLIES	718.90	0.00	0.00	0.00
OFFICER'S EQUIPMENT - SUPPLIES	167.73	0.00	0.00	0.00
OPERATING SUPPLIES		1,500.00	\$1,183.83	0.00
VEHICLE FUEL	3,869.90	3,500.00	\$3,060.53	0.00
VEHICLE REPAIR	2,618.86	3,250.00	\$4,755.69	0.00
GENERAL SUPPLIES AND REPAIRS	7,885.06	8,250.00	9,000.05	0.00
TOTAL POLICE K-9	77,695.21	90,613.13	86,402.18	0.00



General Fund

Police Department – Crime Prevention

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Police Officer	1	1	0
Crime Prevention Specialist	0	0	1
	1	1	1

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	50,819.84	52,014.25	49,353.83	62,638.00
LONGEVITY	360.00	840.00	480.00	600.00
CERTIFICATE PAY	2,427.14	2,080.00	1,755.00	2,080.00
OVERTIME	2,077.37	5,000.00	506.85	5,000.00
UNEMPLOYMENT	141.63	90.00	144.00	90.00
SOCIAL SECURITY - MEDICARE	4,243.93	4,584.97	4,775.57	3,797.00
TMRS	7,121.05	7,563.70	7,228.45	5,981.00
HEALTH - LIFE INSURANCE	6,081.65	6,071.88	6,204.04	6,300.00
WORKERS COMPENSATION	901.56	1,105.43	958.56	1,164.00
SALARIES AND BENEFITS	74,174.17	79,350.23	71,406.30	87,650.00
CONFERENCE/TRAVEL/TRAINING	0.00	1,000.00	697.27	1,000.00
TELEPHONE	0.00	0.00	0.00	600.00
SERVICES UTILITIES AND TRAINING	0.00	1,000.00	697.27	1,600.00
UNIFORM AND CLOTHING	1,060.88	1,500.00	1,500.00	1,500.00
MARKETING/PROMOTIONAL				
SUPPLIES	1,985.11	2,000.00	2,000.00	2,000.00
OTHER SUPPLIES	387.37	500.00	250.00	500.00
OFFICER'S EQUIPMENT - SUPPLIES	1,029.54	500.00	500.00	500.00
VEHICLE FUEL	262.35	750.00	373.23	1,000.00
VEHICLE REPAIR	154.34	1,500.00	1,747.50	1,500.00
MEETING EXPENSE	524.03	2,500.00	500.00	2,500.00
SPECIAL EVENTS EXPENSES	3,214.88	3,500.00	3,500.00	3,500.00
GENERAL SUPPLIES AND REPAIRS	8,618.50	12,750.00	10,370.73	13,000.00
TRANSF TO CAP/IT REPLACEMENT	789.96	790.00	790.00	1,260.00
CAPITAL AND NON-CAPITAL	789.96	790.00	790.00	1,260.00
TOTAL POLICE CRIME PREVENTION	83,582.63	93,890.23	83,264.30	103,510.00



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	2	2	2

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	81,556.05	81,063.60	82,465.68	82,597.00
LONGEVITY	2,160.00	2,400.00	2,400.00	2,640.00
OVERTIME	1,763.50	2,000.00	1,732.47	2,000.00
UNEMPLOYMENT	288.00	180.00	288.00	149.00
SOCIAL SECURITY - MEDICARE	6,395.25	6,537.97	6,308.62	6,319.00
TMRS	10,870.39	10,785.51	10,407.17	9,953.00
HEALTH - LIFE INSURANCE	12,468.55	12,081.83	12,576.27	12,600.00
WORKERS COMPENSATION	131.76	146.76	110.76	190.00
SALARIES AND BENEFITS	115,633.50	115,195.67	116,288.97	116,448.00
JUDGE - PROSECUTOR	45,815.73	52,500.00	47,000.00	52,500.00
JURY FEES	(48.00)	1,500.00	0.00	1,500.00
IT MAINTENANCE CONTRACTS	11,000.00	0.00	0.00	
PUBLICATIONS	0.00	150.00	0.00	150.00
CONFERENCE/TRAVEL/TRAINING	0.00	4,000.00	0.00	4,000.00
DUES, FEES AND LICENSES	260.00	300.00	260.00	300.00
SERVICES UTILITIES AND TRAINING	57,027.73	58,450.00	47,260.00	58,450.00
UNIFORM AND CLOTHING	0.00	0.00	0.00	150.00
OFFICE SUPPLIES	902.15	1,400.00	1,340.35	1,400.00
PRINTING	681.24	1,000.00	500.00	1,000.00
POSTAGE	1,942.30	1,800.00	1,801.68	1,800.00
GENERAL SUPPLIES AND REPAIRS	3,525.69	4,200.00	3,642.03	4,350.00
CREDIT CARD MACHINE FEES	2,919.65	4,000.00	2,453.40	4,000.00
OTHER EXPENSES	2,919.65	4,000.00	2,453.40	4,000.00
TRANSF TO CAP/IT REPLACEMENT	1,020.00	1,020.00	1,020.00	880.00
TRANSFERS	1,020.00	1,020.00	1,020.00	880.00
 TOTAL MUNICIPAL COURT	 180,126.57	 182,865.67	 170,664.40	 184,128.00



General Fund

Planning and Engineering Services - Administration

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Planning and Engineering Director	1	1	1
Development Manager	0	0	1
Graduate Engineer	1	1	1
Infrastructure Inspector	1	1	1
	3	3	4

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022
				Adopted Budget
SALARIES	169,261.17	203,437.23	201,224.73	264,660.67
LONGEVITY	720.00	1,080.00	960.00	1,320.00
OVERTIME	266.97	2,000.00	735.95	1,000.00
PHONE ALLOWANCE	580.00	720.00	720.00	720.00
UNEMPLOYMENT	436.03	270.00	575.99	370.00
SOCIAL SECURITY - MEDICARE	13,134.22	15,853.65	15,393.69	15,722.00
TMRS	21,760.61	26,153.34	25,394.56	24,765.00
HEALTH - LIFE INSURANCE	13,022.47	18,265.03	19,020.46	19,100.00
WORKERS COMPENSATION	222.12	470.61	355.20	599.00
SALARIES AND BENEFITS	219,403.59	268,249.86	264,380.58	328,256.67
IT MAINTENANCE CONTRACTS	2,373.09	0.00	0.00	0.00
CONTRACT SERVICES		1,000.00	1,000.00	1,250.00
PUBLICATIONS	129.90	200.00	200.00	500.00
ADVERTISING/POSTAGE-DEV REIM	527.70	0.00	0.00	0.00
CONFERENCE/TRAVEL/TRAINING	671.00	3,000.00	907.50	4,500.00
DUES, FEES AND LICENSES	493.00	500.00	428.75	1,200.00
PROFESSIONAL FEES-DEVELOPR RMB	1,604.00	0.00	0.00	0.00
PROFESSIONAL FEES	0.00	0.00	0.00	10,000.00
TELEPHONE	2,619.97	1,610.00	1,343.46	920.00
SERVICES UTILITIES AND TRAINING	8,418.66	6,310.00	3,879.71	18,370.00
UNIFORM AND CLOTHING	30.95	300.00	152.88	500.00
OFFICE SUPPLIES	931.00	1,000.00	1,148.21	1,000.00
PRINTING	6.00	0.00	0.00	300.00
OFFICE MACHINERY/EQUIPMENT	254.99	500.00	326.69	700.00
OTHER SUPPLIES	324.00	250.00	0.00	250.00
POSTAGE	109.00	200.00	179.90	200.00
MINOR TOOLS & EQUIPMENT	0.00	200.00	0.00	200.00
VEHICLE FUEL	51.73	0.00	0.00	0.00
MEETING EXPENSE	0.00	250.00	0.00	250.00
GENERAL SUPPLIES AND REPAIRS	1,707.67	2,700.00	1,807.67	3,400.00
NON-CAPITAL OUTLAY < \$9,999	1,510.22	5,500.00	1,687.83	5,500.00
CAPITAL AND NON-CAPITAL	1,510.22	5,500.00	1,687.83	5,500.00
CREDIT CARD MACHINE FEES	11,921.83	15,000.00	42,836.69	40,000.00
OTHER EXPENSES	11,921.83	15,000.00	42,836.69	40,000.00
TRANSF TO CAP/IT REPLACEMENT	410.04	810.00	810.00	1,000.00
TRANSFERS	410.04	810.00	810.00	1,000.00
TOTAL P&E ADMIN	243,372.01	298,569.86	315,402.47	396,526.67



General Fund

Planning and Engineering Services - Planning

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Assistant Director of Planning & Engineering/City Planner	1	1	1
Planner 2	1	1	1
GIS Coordinator	1	1	1
GIS Technician	1	1	1
Planning Technician 1	1	1	1
	5	5	5

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	247,747.59	260,480.34	265,476.46	271,876.00
LONGEVITY	2,400.00	3,000.00	3,000.00	3,600.00
OVERTIME	922.62	1,000.00	13.70	1,000.00
PHONE ALLOWANCE	900.00	720.00	720.00	720.00
UNEMPLOYMENT	720.00	450.00	719.97	490.00
SOCIAL SECURITY - MEDICARE	18,784.28	20,287.83	20,308.95	20,798.00
TMRS	31,995.39	33,468.28	33,503.13	32,761.00
HEALTH - LIFE INSURANCE	29,347.95	30,297.36	31,552.47	31,600.00
WORKERS COMPENSATION	396.12	455.40	343.68	626.00
SALARIES AND BENEFITS	333,213.95	350,159.21	355,638.35	363,471.00
IT MAINTENANCE CONTRACTS	9,450.68			
PUBLICATIONS	154.00	500.00	200.00	500.00
ADVERTISING/POSTAGE-DEV REIM		500.00	280.00	500.00
CONFERENCE/TRAVEL/TRAINING	23.75	5,000.00	2,175.80	8,000.00
DUES, FEES AND LICENSES	1,236.00	1,000.00	1,000.00	1,000.00
PROFESSIONAL FEES	23,044.89	13,170.00	5,000.00	13,170.00
TELEPHONE	455.88	460.00	455.88	460.00
SERVICES UTILITIES AND TRAINING	34,365.20	20,630.00	9,111.68	23,630.00
UNIFORM AND CLOTHING	489.47	300.00	123.25	300.00
PRINTING	381.00	400.00	400.00	400.00
OFFICE MACHINERY/EQUIPMENT	2,449.57	4,000.00	1,500.00	4,000.00
MEETING EXPENSE	86.61	100.00	92.13	100.00
GENERAL SUPPLIES AND REPAIRS	3,406.65	4,800.00	2,115.38	4,800.00
TRANSF TO CAP/IT REPLACEMENT	1,080.00	1,710.00	1,710.00	1,710.00
CAPITAL AND NON-CAPITAL	1080.00	1710.00	1710.00	1,710.00
TOTAL P&E PLANNING	372,065.80	377,299.21	368,575.41	393,611.00



General Fund

Planning and Engineering Services – Development Services

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Senior Building Inspector/Code Enforcement	1	1	1
Building Inspector/Code Enforcement	1	1	1
Code Enforcement Officer	1	1	1
Administrative Assistant	1	1	1
Permit Clerk	1	1	1
	5	5	5

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES	195,006.24	228,189.59	186,944.35	232,585.00
LONGEVITY	3,240.00	3,840.00	3,720.00	4,200.00
OVERTIME	1,933.40	2,000.00	0.00	1,000.00
PHONE ALLOWANCE	1,120.00	960.00	960.00	960.00
UNEMPLOYMENT	601.78	450.00	709.42	419.00
SOCIAL SECURITY - MEDICARE	15,304.76	17,976.70	14,301.24	17,793.00
TMRS	25,643.57	29,655.69	23,592.38	28,027.00
HEALTH - LIFE INSURANCE	16,592.34	30,242.98	17,751.10	17,800.00
WORKERS COMPENSATION	1,400.16	816.49	1,231.68	995.00
SALARIES AND BENEFITS	260,842.25	314,131.45	249,210.17	303,779.00
IT MAINTENANCE CONTRACTS	17,280.00			500.00
INSPECTION SERVICES CONTRACT	21,917.50	119,000.00	96,039.38	150,000.00
PUBLICATIONS		1,000.00	550.00	1,000.00
CONFERENCE/TRAVEL/TRAINING	153.00	3,000.00	1,342.50	3,000.00
DUES, FEES AND LICENSES	797.30	1,000.00	1,245.90	1,000.00
TELEPHONE	381.35	2,150.00	1,756.14	2,840.00
SERVICES UTILITIES AND TRAINING	40,529.15	126,150.00	100,933.92	158,340.00
UNIFORM AND CLOTHING	549.54	1,000.00	479.73	1,000.00
OFFICE MACHINERY/EQUIPMENT		700.00	783.73	700.00
OTHER SUPPLIES		250.00	231.80	250.00
MINOR TOOLS & EQUIPMENT	68.06	500.00	501.10	500.00
VEHICLE FUEL	3,794.50	6,000.00	3,532.34	4,500.00
VEHICLE REPAIR	467.80	4,000.00	1,212.90	3,000.00
GENERAL SUPPLIES AND REPAIRS	4,879.90	12,450.00	6,741.59	9,950.00
TRANSF TO CAP/IT REPLACEMENT	2,289.96	2,350.00	2,350.00	2,000.00
TRANSFER TO FLEET REPLACEMENT	0.00	19,625.00	19,625.00	19,625.00
CAPITAL AND NON-CAPITAL	2,289.96	21,975.00	21,975.00	21,625.00
TOTAL P&E DEVELOPMENT	308,541.26	474,706.45	378,860.67	493,694.00



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Superintendent	1	1	1
Crew Leader	3	3	3
Maintenance Worker II	3	3	3
Maintenance Worker I	8	8	8
	15	15	15

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	446,897.27	539,046.19	474,145.87	589,222.00
LONGEVITY	6,480.00	8,280.00	6,120.00	7,560.00
OVERTIME	4,687.97	7,300.00	14,217.60	8,500.00
PHONE ALLOWANCE	940.00	0.00	0.00	0.00
UNEMPLOYMENT	1,748.30	1,350.00	2,136.39	1,060.00
SOCIAL SECURITY - MEDICARE	34,409.75	42,428.90	36,272.16	45,076.00
TMRS	58,399.44	69,993.82	59,837.21	71,001.00
HEALTH - LIFE INSURANCE	72,371.03	90,458.33	79,206.56	79,250.00
WORKERS COMPENSATION	16,032.12	17,909.90	14,134.56	31,797.00
SALARIES AND BENEFITS	641,965.88	776,767.14	686,070.35	833,466.00
IT MAINTENANCE CONTRACTS	1,825.00	0.00	0.00	0.00
CONTRACT SERVICES	2,600.00	43,860.00	43,860.00	43,600.00
CONTRACT SERVICES- SIGNALS	3,960.00	6,000.00	2,500.00	7,500.00
CONFERENCE/TRAVEL/TRAINING	155.00	900.00	1,500.00	1,000.00
DUES, FEES AND LICENSES	78.00	300.00	500.00	500.00
PROFESSIONAL FEES	1,516.67	10,983.00	5,000.00	7,500.00
UTILITIES	16,169.50	10,000.00	8,122.77	12,000.00
STREET LIGHTS/TRAFFIC SIGNALS	7,889.44	17,500.00	13,752.00	18,500.00
TELEPHONE	3,594.52	5,600.00	5,600.00	5,600.00
SERVICES UTILITIES AND TRAINING	37,788.13	95,143.00	80,834.77	96,200.00
UNIFORM AND CLOTHING	10,635.48	11,200.00	11,455.12	12,000.00
SAFETY SUPPLIES	1,821.07	2,100.00	2,243.99	2,800.00
OFFICE SUPPLIES	144.00	600.00	160.26	600.00
PRINTING	0.00	200.00	100.00	50.00
JANITORIAL SUPPLIES	10.94	200.00	50.00	200.00
OFFICE MACHINERY/EQUIPMENT	0.00	400.00	0.00	500.00
POSTAGE	0.00	200.00	0.00	200.00
MAINTENANCE SUPPLIES-SIDEWALKS	52,713.50	40,000.00	52,000.00	52,000.00
MAINTENANCE SUPPLIES - STREETS	47,802.96	117,221.41	52,000.00	0.00
RENTAL	17,347.15	18,240.00	6,000.00	16,000.00
MINOR TOOLS & EQUIPMENT	2,514.48	3,500.00	2,286.27	4,000.00
BUILDING MAINTENANCE	628.64	2,500.00	3,000.00	4,000.00
MACHINERY MAINTENANCE	18,310.50	16,000.00	16,000.00	18,000.00
VEHICLE FUEL	21,551.58	30,000.00	27,500.00	34,000.00
VEHICLE REPAIR	6,637.38	6,500.00	9,500.00	7,500.00
SIGNS MAINTENANCE	13,565.82	14,500.00	16,000.00	16,500.00
GENERAL SUPPLIES AND REPAIRS	193,683.50	263,361.41	198,295.64	168,350.00
NON CAPITAL OUTLAY < \$9,999	9,026.16	7,302.70	7,719.13	22,975.00
CAPITAL OUTLAY	46,822.98	166,995.00	166,995.00	105,000.00
COMMUNICATION EQUIPMENT	4,183.32	4,000.00	4,000.00	4,000.00
CAPITAL AND NON CAPITAL	60,032.46	178,297.70	178,714.13	131,975.00
TRANSF TO CAP/IT REPLACEMENT	1,179.96	1,260.00	1,260.00	1,110.00
TRANSFER TO FLEET REPLACEMENT	0.00	20,250.00	20,250.00	20,250.00

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
TRANSFERS	1,179.96	21,510.00	21,510.00	21,360.00
CAPITAL LEASE PAYMENT	5,312.12	0.00	0.00	0.00
DEBT SERVICE	5,312.12	0.00	0.00	0.00
 TOTAL PUBLIC WORKS STREETS	 939,962.05	 1,335,079.25	 1,165,424.88	 1,251,351.00



General Fund

Public Works-Administration

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Public Works Director	1	1	1
Fleet Mechanic	1	1	1
Executive Assistant	1	1	1
Administrative Assistant	0	0	1
	3	3	4

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	200,807.53	205,546.70	190,276.02	254,426.00
LONGEVITY	1,680.00	2,040.00	2,040.00	1,680.00
OVERTIME	1,384.74	1,500.00	2,200.00	2,500.00
PHONE ALLOWANCE	1,020.00	900.00	900.00	1,380.00
UNEMPLOYMENT	440.10	270.00	287.99	372.00
SOCIAL SECURITY - MEDICARE	15,735.32	16,063.98	14,556.12	15,793.00
TMRS	26,158.96	26,500.32	24,012.83	24,876.00
HEALTH - LIFE INSURANCE	18,484.41	18,269.98	18,987.02	19,000.00
WORKERS COMPENSATION	1,561.80	1,762.39	1,381.20	2,786.00
SALARIES AND BENEFITS	267,272.86	272,853.37	254,641.18	322,813.00
IT MAINTENANCE CONTRACTS	1,349.89	0.00	0.00	0.00
CONTRACT SERVICES	340.00	720.00	480.00	960.00
CONFERENCE/TRAVEL/TRAINING	75.00	1,300.00	239.00	1,500.00
DUES, FEES AND LICENSES	429.10	750.00	475.00	750.00
PROFESSIONAL FEES	0.00	0.00	0.00	7,500.00
ENGINEERING SERVICES	0.00	7,500.00	5,500.00	0.00
TELEPHONE	1,206.20	1,540.00	1,600.00	1,860.00
SERVICES UTILITIES AND TRAINING	3,400.19	11,810.00	8,294.00	12,570.00
UNIFORM AND CLOTHING	322.59	400.00	200.00	400.00
OFFICE SUPPLIES	230.83	500.00	250.00	500.00
PRINTING	807.50	400.00	0.00	400.00
OFFICE MACHINERY/EQUIPMENT	85.99	750.00	200.00	1,500.00
OTHER SUPPLIES	0.00	300.00	175.00	400.00
POSTAGE	127.09	150.00	55.53	200.00
VEHICLE FUEL	658.82	900.00	825.00	1,100.00
VEHICLE REPAIR	501.60	500.00	60.00	750.00
MEETING EXPENSE	719.79	1,000.00	900.00	1,000.00
GENERAL SUPPLIES AND REPAIRS	3,454.21	4,900.00	2,665.53	6,250.00
NON-CAPITAL OUTLAY < \$9,999	0.00	0.00	0.00	4,200.00
COMMUNICATION EQUIPMENT	4,545.91	1,800.00	1,800.00	2,100.00
CAPITAL AND NON-CAPITAL	4,545.91	1,800.00	1,800.00	6,300.00
TRANSF TO CAP/IT REPLACEMENT	2,640.00	2,700.00	2,700.00	2,162.86
TRANSFER TO FLEET REPLACEMENT	0.00	3,250.00	3,250.00	3,250.00
TRANSFERS	2,640.00	5,950.00	5,950.00	5,412.86
TOTAL PUBLIC WORKS ADMIN	281,313.17	297,313.37	273,350.71	353,345.86



ANIMAL SERVICES

General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Senior Animal Control Officer	1	1	1
Animal Control Officer	2	2	2
Kennel Attendant (part-time)	1.5	1.5	1.5
	4.5	4.5	4.5

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	143,234.70	156,201.98	137,023.21	140,306.00
LONGEVITY	240.00	3,000.00	360.00	600.00
ON-CALL PAY	5,200.00	7,800.00	4,980.00	7,800.00
OVERTIME	5,735.03	7,500.00	5,238.44	7,500.00
UNEMPLOYMENT	839.16	630.00	829.83	253.00
SOCIAL SECURITY - MEDICARE	11,275.95	13,349.40	11,482.28	10,733.00
TMRS	15,331.26	16,795.30	17,292.33	13,196.00
HEALTH - LIFE INSURANCE	16,064.01	18,131.55	15,565.77	15,600.00
WORKERS COMPENSATION	4,384.52	4,624.30	3,721.08	4,489.00
SALARIES AND BENEFITS	202,304.63	228,032.53	196,492.93	200,477.00
CONTRACT SERVICES	360.00	720.00	440.00	720.00
CONFERENCE/TRAVEL/TRAINING	1,209.03	1,500.00	1,756.24	3,000.00
PROFESSIONAL FEES	18,388.14	17,000.00	32,650.00	33,000.00
UTILITIES	4,943.62	6,000.00	5,801.96	10,000.00
TELEPHONE	2,393.62	3,328.99	2,783.36	3,180.00
SERVICES UTILITIES AND TRAINING	27,294.41	28,548.99	43,431.56	49,900.00
UNIFORM AND CLOTHING	1,521.15	2,800.00	2,420.18	3,000.00
SAFETY SUPPLIES	382.75	1,000.00	796.60	1,000.00
OPERATING SUPPLIES	9,285.92	12,700.00	9,235.02	14,000.00
BUILDING MAINTENANCE	1,532.52	3,500.00	2,000.00	4,000.00
VEHICLE FUEL	1,930.48	2,500.00	1,649.57	4,000.00
VEHICLE REPAIR	1,849.17	2,500.00	2,069.48	2,500.00
GENERAL SUPPLIES AND REPAIRS	16,501.99	25,000.00	18,170.84	28,500.00
NON CAPITAL OUTLAY < \$9,999	999.95	14,400.00	11,389.28	0.00
CAPITAL OUTLAY	26,328.03	0.00	0.00	25,000.00
CAPITAL AND NON CAPITAL	27,327.98	14,400.00	11,389.28	25,000.00
CREDIT CARD MACHINE FEES	72.00	0.00	0.00	0.00
OTHER EXPENSES	72.00	0.00	0.00	0.00
TRANSF TO CAP/IT REPLACEMENT	2,859.96	3,150.00	3,150.00	3,951.43
TRANSFER TO FLEET REPLACEMENT	0.00	7,250.00	7,250.00	14,935.00
TRANSFERS	2,859.96	10,400.00	10,400.00	18,886.43
CAPITAL LEASE PAYMENT	3,658.44	0.00	0.00	0.00
DEBT SERVICE	3658.44	0.00	0.00	0.00
 TOTAL ANIMAL SERVICES	 280,019.41	 306,381.52	 279,884.60	 322,763.43



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Worker II	3	3	3
Maintenance Worker I	4	4	4
Gardener (part-time)	1	1	1
Custodian	1	1	1
	12	12	12

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	385,157.61	451,537.32	411,866.86	472,576.00
LONGEVITY	5,160.00	6,960.00	6,240.00	7,560.00
OVERTIME	7,988.12	10,000.00	15,422.60	12,000.00
PHONE ALLOWANCE	1,200.00	720.00	720.00	0.00
UNEMPLOYMENT	1,582.38	1,170.00	1,700.72	851.00
SOCIAL SECURITY - MEDICARE	28,638.43	35,895.12	31,507.81	36,152.00
TMRS	49,525.47	55,109.36	51,977.60	52,842.00
HEALTH - LIFE INSURANCE	59,249.88	66,390.03	60,212.02	61,000.00
WORKERS COMPENSATION	5,912.00	7,162.13	4,798.20	10,187.00
SALARIES AND BENEFITS	544,413.89	634,943.96	584,445.81	653,168.00
IT MAINTENANCE CONTRACTS	1,941.03	0.00	0.00	0.00
CONTRACT SERVICES	1,940.00	1,964.11	2,400.00	10,000.00
CONFERENCE/TRAVEL/TRAINING	4,677.08	3,000.00	6,000.00	7,500.00
DUES, FEES AND LICENSES	426.94	2,000.00	825.00	1,950.00
PROFESSIONAL FEES	0.00	12,000.00	8,000.00	6,000.00
UTILITIES	13,106.37	12,000.00	9,152.44	10,500.00
TELEPHONE	1,748.93	2,460.00	2,500.00	2,460.00
SERVICES UTILITIES AND TRAINING	23,840.35	33,424.11	28,877.44	38,410.00
UNIFORM AND CLOTHING	7,479.35	10,000.00	8,792.10	9,500.00
SAFETY SUPPLIES	1,882.09	2,500.00	1,400.00	2,500.00
OFFICE SUPPLIES	149.91	400.00	250.00	750.00
PRINTING	0.00	500.00	500.00	600.00
JANITORIAL SUPPLIES	18.34	300.00	150.00	200.00
OFFICE MACHINERY/EQUIPMENT	342.01	500.00	200.00	1,000.00
POSTAGE	0.00	100.00	0.00	50.00
RENTAL	947.53	4,740.00	4,800.00	5,000.00
MINOR TOOLS & EQUIPMENT	4,172.51	5,500.00	4,500.00	5,500.00
PARK MAINTENANCE/REPAIR	1,638.47	2,000.00	2,750.00	2,500.00
IRRIGATION REPAIR	3,373.62	6,000.00	6,000.00	6,000.00
CHEMISTRY	26,791.91	28,000.00	26,000.00	28,000.00
BOTANICAL SUPPLIES	7,160.77	7,500.00	6,500.00	10,000.00
PARK SUPPLIES	4,892.60	5,000.00	5,250.00	6,000.00
BUILDING MAINTENANCE	1,154.68	2,400.00	3,200.00	2,400.00
MACHINERY MAINTENANCE	9,923.65	9,000.00	15,605.00	9,000.00
VEHICLE FUEL	11,926.59	16,500.00	14,850.50	19,000.00
VEHICLE REPAIR	5,101.98	2,500.00	3,300.00	2,500.00
SPECIAL EVENTS EXPENSES	227.31	16,000.00	13,500.00	0.00
GENERAL SUPPLIES AND REPAIRS	87,183.32	119,440.00	117,547.60	110,500.00
NON CAPITAL OUTLAY < \$9,999	12,359.94	40,800.00	3,000.00	19,500.00
CAPITAL OUTLAY	66,712.59	16,500.00	16,478.81	32,800.00
COMMUNICATION EQUIPMENT	2,131.88	2,000.00	2,000.00	4,000.00
CAPITAL AND NON CAPITAL	81,204.41	59,300.00	21,478.81	56,300.00
TRANSF TO CAP/IT REPLACEMENT	1,010.04	1,010.00	1,010.00	1,490.00

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
TRANSFER TO FLEET REPLACEMENT	0.00	20,875.00	20,875.00	21,000.00
TRANSFERS	1,010.04	21,885.00	21,885.00	22,490.00
PRINCIPAL - FY 19 LEASE	27,088.44	28,040.32	28,040.32	28,851.58
INTEREST - FY 19 LEASE	2,957.19	2,005.30	2,005.30	2,065.46
CAPITAL LEASE PAYMENT	8,282.86	0.00	0.00	0.00
DEBT SERVICE	38,328.49	30,045.62	30,045.62	30,917.04
UTILITIES	30,219.01	32,000.00	26,500.00	31,000.00
SERVICES UTILITIES AND TRAINING	30,219.01	32,000.00	26,500.00	31,000.00
PARK MAINTENANCE/REPAIR	1,975.72	2,000.00	1,900.00	2,000.00
BUILDING MAINTENANCE	1,304.67	41,427.55	42,000.00	2,500.00
GENERAL SUPPLIES AND REPAIRS	3,280.39	43,427.55	43,900.00	4,500.00
UTILITIES	52,213.46	42,000.00	44,609.40	42,000.00
SERVICES UTILITIES AND TRAINING	52,213.46	42,000.00	44,609.40	42,000.00
PARK MAINTENANCE/REPAIR	81.63	2,000.00	1,800.00	2,000.00
BUILDING MAINTENANCE	3,034.06	2,000.00	2,000.00	2,000.00
GENERAL SUPPLIES AND REPAIRS	3,115.69	4,000.00	3,800.00	4,000.00
UTILITIES	10,872.70	12,000.00	11,000.00	12,000.00
SERVICES UTILITIES AND TRAINING	10,872.70	12,000.00	11,000.00	12,000.00
PARK MAINTENANCE/REPAIR	1,847.18	2,000.00	2,000.00	2,000.00
BUILDING MAINTENANCE	68.76	3,546.35	2,000.00	1,000.00
GENERAL SUPPLIES AND REPAIRS	1,915.94	5,546.35	4,000.00	3,000.00
UTILITIES	16,972.89	78,800.00	24,000.00	58,000.00
SERVICES UTILITIES AND TRAINING	16,972.89	78,800.00	24,000.00	58,000.00
PARK MAINTENANCE/REPAIR	2,205.99	3,000.00	2,775.52	3,000.00
BUILDING MAINTENANCE	638.17	8,187.03	7,000.00	1,500.00
GENERAL SUPPLIES AND REPAIRS	2,844.16	11,187.03	9,775.52	4,500.00
UTILITIES	14,078.35	16,000.00	8,000.00	15,500.00
SERVICES UTILITIES AND TRAINING	14,078.35	16,000.00	8,000.00	15,500.00
PARK MAINTENANCE/REPAIR	317.89	1,500.00	1,000.00	1,200.00
BUILDING MAINTENANCE	83.00	2,000.00	1,493.82	1,500.00
GENERAL SUPPLIES AND REPAIRS	400.89	3,500.00	2,493.82	2,700.00
UTILITIES	3,330.19	9,000.00	4,301.66	9,000.00
SERVICES UTILITIES AND TRAINING	3,330.19	9,000.00	4,301.66	9,000.00
PARK MAINTENANCE/REPAIR	806.98	1,000.00	877.50	1,000.00
BUILDING MAINTENANCE	126.37	500.00	62.70	500.00
GENERAL SUPPLIES AND REPAIRS	933.35	1,500.00	940.20	1,500.00
UTILITIES	0.00	1,000.00	0.00	2,000.00
SERVICES UTILITIES AND TRAINING	0.00	1,000.00	0.00	2,000.00
PARK MAINTENANCE/REPAIR	845.60	2,000.00	1,000.00	2,500.00
BUILDING MAINTENANCE	0.00	500.00	0.00	1,500.00
GENERAL SUPPLIES AND REPAIRS	845.60	2,500.00	1,000.00	4,000.00
UTILITIES	1,544.00	2,000.00	1,357.83	2,000.00
SERVICES UTILITIES AND TRAINING	1,544.00	2,000.00	1,357.83	2,000.00
PARK MAINTENANCE/REPAIR	2,012.31	2,000.00	1,899.26	2,000.00

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
GENERAL SUPPLIES AND REPAIRS	2,012.31	2,000.00	1,899.26	2,000.00
UTILITIES	8,322.15	14,000.00	12,579.98	14,000.00
SERVICES UTILITIES AND TRAINING	8,322.15	14,000.00	12,579.98	14,000.00
PARK MAINTENANCE/REPAIR	470.00	500.00	100.00	500.00
BUILDING MAINTENANCE	689.26	500.00	500.00	500.00
GENERAL SUPPLIES AND REPAIRS	1,159.26	1,000.00	600.00	1,000.00
CONTRACT SERVICES	0.00	0.00	0.00	7,500.00
ADVERTISING	0.00	0.00	0.00	2,500.00
SERVICES UTILITIES AND TRAINING	0.00	0.00	0.00	10,000.00
OTHER SUPPLIES	0.00	0.00	0.00	2,500.00
RENTAL	0.00	0.00	0.00	12,000.00
GENERAL SUPPLIES AND REPAIRS	0.00	0.00	0.00	14,500.00
NON-CAPITAL OUTLAY < \$9,999	0.00	0.00	0.00	1,000.00
CAPITAL AND NON-CAPITAL	0.00	0.00	0.00	1,000.00
TOTAL PARKS	930,040.84	1,180,499.62	1,005,037.94	1,149,985.04



General Fund

Economic Development

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Economic Development Director	1	1	1
Deputy Economic Development Dir	1	1	1
Business Development Coordinator	0	0	1
Business Retention & Expansion Specialist	1	1	0
	3	3	3

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	0.00	221,899.48	109,668.00	162,822.00
LONGEVITY	0.00	1,920.00	120.00	240.00
UNEMPLOYMENT	0.00	270.00	287.99	293.00
SOCIAL SECURITY - MEDICARE	0.00	17,948.20	7,402.59	12,456.00
TMRS	0.00	29,608.67	13,840.10	19,620.00
HEALTH - LIFE INSURANCE	0.00	18,314.31	11,651.16	11,700.00
WORKERS COMPENSATION	0.00	402.88	304.08	375.00
SALARY SAVINGS	0.00	(128,583.00)	0.00	0.00
SALARIES AND BENEFITS	0.00	161,780.54	143,273.92	207,506.00
IT MAINTENANCE CONTRACTS	0.00	0.00	0.00	10,000.00
PUBLICATIONS	0.00	140.00	130.00	200.00
ADVERTISING	0.00	250.00	250.00	3,500.00
CONFERENCE/TRAVEL/TRAINING	0.00	4,750.00	3,700.00	10,000.00
DUES, FEES AND LICENSES	0.00	7,843.00	7,843.00	9,000.00
MARKETING AND BUSINESS SVCS	0.00	95,560.00	0.00	0.00
TELEPHONE	0.00	1,540.00	887.58	1,000.00
SERVICES UTILITIES AND TRAINING	0.00	110,083.00	12,810.58	33,700.00
UNIFORM AND CLOTHING	0.00	350.00	89.39	350.00
OFFICE SUPPLIES	0.00	1,750.00	1,000.00	2,000.00
PRINTING	0.00	475.00	208.50	500.00
POSTAGE	0.00	190.00	100.00	100.00
RENTAL	0.00	1,500.00	1,362.00	1,700.00
MINOR TOOLS & EQUIPMENT	0.00	1,000.00	688.79	1,000.00
VEHICLE FUEL	0.00	310.00	92.34	400.00
VEHICLE REPAIR	0.00	632.00	114.50	1,000.00
MEETING EXPENSE	0.00	3,648.00	1,050.68	3,810.00
GENERAL SUPPLIES AND REPAIRS	0.00	9,855.00	4,706.20	10,860.00
NON CAPITAL OUTLAY < \$9,999	0.00	0.00	0.00	1,548.00
CAPITAL AND NON CAPITAL	0.00	0.00	0.00	1,548.00
OTHER EXPENSES	0.00	0.00	0.00	0.00
TRANSF TO CAP/IT REPLACEMENT	0.00	920.00	920.00	920.00
TRANSFER TO FLEET REPLACEMENT	0.00	3,000.00	3,000.00	3,000.00
TRANSFERS	0.00	3,920.00	3,920.00	3,920.00
TOTAL ECONOMIC DEVELOPMENT	0.00	285,638.54	164,710.70	257,534.00



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Finance Director	1	1	1
Accounting Manager	1	1	1
Accounts Payable/Purchasing Clerk	1	1	1
	3	3	3

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	198,662.59	216,946.18	167,667.35	198,078.00
LONGEVITY	1,200.00	1,560.00	360.00	600.00
OVERTIME	125.26	500.00	0.00	0.00
PHONE ALLOWANCE	720.00	720.00	360.00	0.00
UNEMPLOYMENT	483.75	270.00	491.47	357.00
SOCIAL SECURITY - MEDICARE	14,700.32	16,809.05	12,826.55	15,153.00
TMRS	25,667.60	27,729.44	21,159.62	23,868.00
HEALTH - LIFE INSURANCE	15,158.36	18,287.51	15,170.23	15,200.00
WORKERS COMPENSATION	338.40	843.10	636.36	456.00
SALARIES AND BENEFITS	257,056.28	283,665.28	218,671.58	253,712.00
IT MAINTENANCE CONTRACTS	24,524.00	6,476.00	6,476.00	0.00
CONTRACT SERVICES	19,685.97	5,000.00	21,900.00	2,500.00
PUBLICATIONS	77.00	150.00	150.00	150.00
CONFERENCE/TRAVEL/TRAINING	1,654.04	6,750.00	2,500.00	6,750.00
DUES, FEES AND LICENSES	1,274.05	1,200.00	1,200.00	1,200.00
GCAD/GCTAC	135,936.91	154,220.00	151,365.52	150,000.00
PROFESSIONAL FEES	4,000.00	6,500.00		6,500.00
AUDIT SERVICES	72,550.00	25,000.00	22,225.00	25,000.00
TELEPHONE	417.89	460.00	455.88	460.00
SERVICES UTILITIES AND TRAINING	260,119.86	205,756.00	206,272.40	192,560.00
UNIFORM AND CLOTHING	131.27	150.00	150.00	250.00
OFFICE SUPPLIES	937.20	1,500.00	1,560.53	1,500.00
OFFICE				
MACHINERY/EQUIPMENT	184.37	750.00	750.00	750.00
POSTAGE	1,356.68	1,600.00	1,129.26	1,600.00
GENERAL SUPPLIES AND REPAIRS	2,609.52	4,000.00	3,589.79	4,100.00
TRANSF TO CAP/IT				
REPLACEMENT	1,050.00	820.00	820.00	1,120.00
TRANSFERS	1,050.00	820.00	820.00	1,120.00
TOTAL FINANCE	520,835.66	494,241.28	429,353.77	451,492.00



General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Information Technology Director	1	1	1
Technology Specialist	1	1	1
Information Technology Technician	0	0	1
	2	2	3

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	139,297.23	146,545.23	147,550.16	198,339.00
LONGEVITY	480.00	720.00	720.00	240.00
OVERTIME	1,570.30	5,000.00	3,501.00	5,000.00
UNEMPLOYMENT	394.45	180.00	288.01	265.00
SOCIAL SECURITY - MEDICARE	10,796.40	11,648.29	11,287.59	11,241.00
TMRS	17,963.58	19,215.87	18,620.83	17,705.00
HEALTH - LIFE INSURANCE	10,464.91	12,202.08	12,692.35	12,700.00
WORKERS COMPENSATION	244.92	261.47	197.28	339.00
SALARIES AND BENEFITS	181,211.79	195,772.94	194,857.22	245,829.00
IT MAINTENANCE CONTRACTS	214,630.48	462,432.74	472,000.00	520,000.00
CONTRACT SERVICES	13,917.50	9,000.00	6,000.00	9,000.00
CONFERENCE/TRAVEL/TRAINING	2,383.32	6,000.00	5,143.16	6,000.00
DUES, FEES AND LICENSES	484.37	1,000.00	500.00	500.00
TELEPHONE	26,470.09	32,851.01	35,000.00	30,000.00
SERVICES UTILITIES AND TRAINING	257,885.76	511,283.75	518,643.16	565,500.00
UNIFORM AND CLOTHING		500.00	366.50	300.00
OFFICE SUPPLIES	858.50	1,000.00	1,119.61	1,000.00
OFFICE MACHINERY/EQUIPMENT	5,752.02	10,000.00	6,577.46	10,000.00
OTHER SUPPLIES	2,271.80	3,000.00	1,635.78	3,000.00
MINOR TOOLS & EQUIPMENT	147.77	2,000.00	1,454.04	1,000.00
OFFICE EQUIPMENT MAINTENANCE	5,534.55	5,000.00	2,917.50	5,000.00
GENERAL SUPPLIES AND REPAIRS	14,564.64	21,500.00	14,070.89	20,300.00
NON-CAPITAL OUTLAY < \$9,999	2,180.00	0.00	0.00	56,458.00
CAPITAL OUTLAY	30,904.06	0.00	0.00	234,875.95
CAPITAL AND NON-CAPITAL	33,084.06	0.00	0.00	291,333.95
TRANSF TO CAP/IT REPLACEMENT	74,070.00	79,475.58	79,475.58	89,514.49
TRANSFERS	74,070.00	79,475.58	79,475.58	89,514.49
TOTAL IT	560,816.25	808,032.27	807,046.85	1,212,477.44



HUMAN RESOURCES

General Fund

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 2019-2020	FY 2020-2021	FY 2021-2022
Human Resources Manager	1	1	1
HR Generalist	1	1	2
File Clerk	.5	.5	0
	2.5	2.5	3

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	113,736.17	139,313.79	151,774.04	184,619.00
LONGEVITY	840.00	1,200.00	1,080.00	1,320.00
OVERTIME	222.66	500.00	750.00	1,000.00
PHONE ALLOWANCE	720.00	720.00	720.00	720.00
UNEMPLOYMENT	292.44	270.00	716.00	319.00
SOCIAL SECURITY - MEDICARE	8,699.29	10,842.64	12,110.71	13,563.00
TMRS	14,633.34	15,984.45	19,153.88	21,364.00
HEALTH - LIFE INSURANCE	10,903.08	12,155.99	11,730.19	18,000.00
WORKERS COMPENSATION	204.24	243.39	183.72	409.00
SALARIES AND BENEFITS	150,251.22	181,230.26	198,218.55	241,314.00
PREEMPLOYMENT MEDICAL EXAMS	4,255.00	3,000.00	3,082.50	3,000.00
MEDICAL EXAMS	200.00	1,500.00	727.50	1,500.00
IT MAINTENANCE CONTRACTS	34,494.43	0.00	0.00	0.00
CONTRACT SERVICES	450.00	2,500.00	8,570.00	40,000.00
EMPLOYMENT COSTS	0.00	300.00	0.00	300.00
ADVERTISING	0.00	1,000.00	0.00	1,000.00
CONFERENCE/TRAVEL/TRAINING	572.20	4,500.00	1,100.00	5,000.00
DUES, FEES AND LICENSES	408.00	450.00	400.00	1,000.00
SERVICES UTILITIES AND TRAINING	40,379.63	13,250.00	13,880.00	51,800.00
UNIFORM AND CLOTHING		625.00	667.35	900.00
OFFICE SUPPLIES	438.56	1,000.00	611.52	1,000.00
OFFICE MACHINERY/EQUIPMENT	305.96	1,500.00	486.00	1,500.00
OTHER SUPPLIES	49.97	150.00	100.00	150.00
POSTAGE	49.15	100.00	132.33	100.00
MEETING EXPENSE	0.00	250.00	250.00	250.00
EMPLOYEE AWARDS PROGRAM	676.00	850.00	765.00	850.00
EMPLOYEE ENGAGEMENT	6,823.82	25,736.00	28,736.00	27,500.00
STAFF TRAINING & INCENTIVES	1,256.68	2,000.00	2,044.50	27,000.00
ONBOARDING	1,479.08	2,000.00	2,200.00	2,000.00
GENERAL SUPPLIES AND REPAIRS	11,079.22	34,211.00	35,992.70	61,250.00
CAPITAL AND NON-CAPITAL	0.00	0.00	0.00	0.00
TRANSF TO CAP/IT REPLACEMENT	1,119.96	0.00	546.64	1,420.00
TRANSFERS	1,119.96	0.00	546.64	1,420.00
TOTAL HUMAN RESOURCES	202,830.03	228,691.26	248,637.89	355,784.00



General Fund

Fire Department

Function: The primary responsibility of the Fire Department is to provide continuous fire protection to the City of Cibola and areas of Guadalupe County. The Cibola 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 2019-2020	FY 2020-2021	FY 2021-2022
Fire Chief	1	1	1
Executive Assistant	0	0	1
Assistant Fire Chief*	.375	.375	.375
Battalion Chief	0	0	3
Fire Marshal	1	1	1
Fire Lieutenant	6	6	9
Fire Apparatus Operators	6	6	9
Firefighter	14	18	12
	28.375	32.375	36.375

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

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	1,274,406.32	1,505,907.49	1,416,399.61	1,785,521.00
LONGEVITY	11,400.00	17,520.00	14,760.00	18,720.00
CERTIFICATE PAY	16,411.43	16,640.00	16,080.00	16,640.00
OVERTIME	188,355.66	220,300.00	204,547.29	275,000.00
PHONE ALLOWANCE	3,360.00	2,880.00	2,880.00	2,880.00
UNEMPLOYMENT	4,278.33	2,970.00	4,437.62	2,932.00
SOCIAL SECURITY - MEDICARE	111,182.10	134,888.43	112,854.57	124,627.00
TMRS	187,026.91	218,790.98	188,749.63	192,909.00
HEALTH - LIFE INSURANCE	150,517.48	178,352.38	182,702.94	182,800.00
WORKERS COMPENSATION	19,823.20	33,193.43	18,620.28	26,756.00
SALARIES AND BENEFITS	1,966,761.43	2,331,442.71	2,162,031.94	2,628,785.00
MEDICAL EXAMS	0.00	18,176.43	22,341.00	21,000.00
IT MAINTENANCE CONTRACTS	15,259.76	0.00	0.00	0.00
CONTRACT SERVICES	33,701.61	39,140.00	34,642.44	52,690.00
PUBLICATIONS	684.12	3,800.00	990.00	4,600.00
CONFERENCE/TRAVEL/TRAINING	5,586.69	11,500.00	8,204.93	15,000.00
DUES, FEES AND LICENSES	4,150.67	4,000.00	4,200.00	5,000.00
UTILITIES	33,712.53	31,000.00	29,688.34	50,000.00
TELEPHONE	5,346.11	6,760.00	5,836.71	8,680.00
SERVICES UTILITIES AND TRAINING	98,441.49	114,376.43	105,903.41	156,970.00
UNIFORM AND CLOTHING	7,268.78	12,000.00	7,374.45	15,000.00
SAFETY SUPPLIES	7,128.66	7,500.00	7,500.00	11,000.00
OFFICE SUPPLIES	660.78	700.00	700.00	1,000.00
PRINTING	0.00	250.00	0.00	400.00
JANITORIAL SUPPLIES	3,469.53	4,200.00	4,000.00	6,300.00
OFFICE MACHINERY/EQUIPMENT	0.00	800.00	769.96	1,200.00
POSTAGE	39.37	300.00	244.56	400.00
OFFICER'S EQUIPMENT - SUPPLIES	30,385.14	28,000.00	32,000.00	32,000.00
MINOR TOOLS & EQUIPMENT	2,014.66	5,500.00	2,426.67	8,300.00
BUILDING MAINTENANCE	53,886.48	10,000.00	7,500.00	15,000.00
VEHICLE FUEL	15,012.51	22,000.00	22,288.32	33,000.00
VEHICLE REPAIR	15,507.88	33,959.90	35,419.16	35,000.00
MEETING EXPENSE	0.00	500.00	380.34	1,000.00
GENERAL SUPPLIES AND REPAIRS	135,373.79	125,709.90	120,603.46	159,600.00
NON-CAPITAL OUTLAY < \$9,999	0.00	5,000.00	0.00	8,000.00
CAPITAL OUTLAY	39,741.68	0.00	0.00	360,490.00
COMMUNICATION EQUIPMENT	496.24	5,500.00	5,500.00	6,000.00
CAPITAL AND NON CAPITAL	40,237.92	10,500.00	5,500.00	374,490.00
SCHERTZ EMS CONTRACT	439,612.44	473,115.24	473,115.24	529,043.95
OTHER EXPENSES	439,612.44	473,115.24	473,115.24	529,043.95
TRANSF TO CAP/IT REPLACEMENT	17,190.00	17,310.00	17,310.00	13,080.00
TRANSFER TO FLEET REPLACEMENT	0.00	9,875.00	9,875.00	19,454.04
TRANSFERS	17,190.00	27,185.00	27,185.00	32,534.04

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
INTEREST - FY 17 LEASE	12,186.74	9,258.08	9,258.08	9,498.79
DEBT SERVICE	123,120.63	123,120.63	123,120.63	123,120.63
 TOTAL FIRE DEPARTMENT	 2,820,737.70	 3,205,449.91	 3,017,459.68	 4,004,543.62



General Fund

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.

Description	2020 Actual	2021 Budget	2021 EOY Estimates	2022 Adopted Budget
SALARIES	0.00	0.00	0.00	344,702.00
SALARY SAVINGS	0.00	(300,000.00)	0.00	(600,000.00)
SALARIES AND BENEFITS	0.00	(300,000.00)	0.00	(255,298.00)
CONTRACT SERVICES	15,428.57	30,896.00	298,193.86	16,000.00
ADVERTISING	0.00	6,000.00	0.00	0.00
DUES, FEES AND LICENSES	634.00	1,000.00	1,003.50	1,000.00
GENERAL LIABILITY INSURANCE	106,967.99	110,000.00	125,437.44	126,000.00
UTILITIES	50,028.21	48,000.00	30,785.33	40,000.00
SERVICES UTILITIES AND TRAINING	173,058.77	195,896.00	455,420.12	183,000.00
JANITORIAL SUPPLIES	2,554.52	3,000.00	2,403.53	3,000.00
OTHER SUPPLIES	4,644.29	6,500.00	5,726.46	6,000.00
RENTAL	0.00	1,000.00	0.00	0.00
BUILDING MAINTENANCE	14,891.67	130,200.78	148,381.93	20,000.00
VEHICLE FUEL	460.26	500.00	317.40	500.00
VEHICLE REPAIR	112.59	250.00	120.15	120.00
GENERAL SUPPLIES AND REPAIRS	22,663.33	141,450.78	156,949.47	29,620.00
CAPITAL OUTLAY	25,003.89	0.00	0.00	55,000.00
CAPITAL AND NON CAPITAL	25,003.89	0.00	0.00	55,000.00
CREDIT CARD MACHINE FEES	1.00	0.00	0.00	0.00
LIBRARY DONATIONS	40,000.00	40,000.00	40,000.00	40,000.00
ECON. DEVELOPMENT INCENTIVE	270,123.76	280,000.00	280,000.00	280,000.00
TRANSFER TO EDC	120,000.00	0.00	0.00	0.00
OTHER EXPENSES	430,124.76	320,000.00	320,000.00	320,000.00
	0.00	0.00	0.00	0.00
TRANSFER TO FLEET REPLACEMENT	0.00	5,125.00	5,125.00	5,125.00
TRANSFERS	0.00	5,125.00	5,125.00	5,125.00
CAPITAL LEASE PAYMENT	3,362.73	0.00	0.00	0.00
DEBT SERVICE	3,362.73	0.00	0.00	0.00
	654,213.48	362,471.78	937,494.59	337,447.00

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.

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
BEGINNING BALANCE- DEBT SERVICE	538,461		687,990	469,472
PROPERTY TAXES - CURRENT	4,401,116	4,312,000	4,394,722	4,698,051
PROPERTY TAXES - DELINQUENT	3,181	7,500	2,239	2,500
PROPERTY TAXES-PENALTY AND INT	13,249	12,000	11,735	12,000
GENERAL TAXES	4,417,545	4,331,500	4,408,697	4,712,551
INTEREST INCOME	10,892	15,000	3,334	3,500
INTEREST AND OTHER SOURCES	10,892	15,000	3,334	3,500
BOND PROCEEDS	5,000,000	0	0	0
BOND PREMIUM	377,176	0	0	0
BOND PROCEEDS	5,377,176	0	0	0
OUTSIDE CONTRIBUTIONS	165,000	165,000	165,000	165,000
CONTRIBUTIONS	165,000	165,000	165,000	165,000
TRANSFER FROM EDC	123,300	125,525	125,525	122,675
TRANSFER FROM STREET MTCE TAX	0	399,500	395,500	457,750
TRANSFERS	123,300	525,025	521,025	580,425
TOTAL REVENUES- DEBT SERVICE	10,093,913	5,036,525	5,098,056	5,461,476
BOND ISSUANCE COSTS	88,529	0	0	0
PAYING AGENT FEES	3,500	3,500	3,500	3,500
PAYMENT TO ESCROW	5,288,313	0	0	0
2007 GENERAL OBLIG - PRINCIPAL	125,000	0	0	0
2007 GENERAL OBLIG - INTEREST	2,813	0	0	0
2010 GO REFUNDING BDS - PRINC	95,000	95,000	95,000	0
2010 GO REFUNDING BDS - INTRST	5,230	1,772	1,772	0
2011 GENERAL OBLIG - PRINCIPAL	385,000	0	0	0
2011 GENERAL OBLIG - INTEREST	4,428	0	0	0
2012 GENERAL OBLIG BDS - PRINC	90,000	95,000	95,000	95,000
2012 GENERAL OBLIG BDS - INT	33,300	30,525	30,525	27,675
2013 GENERAL OBLIG BDS - PRINC	370,000	375,000	375,000	385,000
2013 GENERAL OBLIG BDS - INT	220,040	211,844	211,844	202,331
2014 GENERAL OBLIG BDS-PRINC	125,000	130,000	130,000	130,000
2014 GENERAL OBLIG BDS-INT	72,200	68,375	68,375	64,475
2015 GENERAL OBLIG BDS PRINC	490,000	625,000	625,000	810,000
2015 GENERAL OBLIG BDS - INT	256,100	239,375	239,375	257,275
2016 GO BOND PRINCIPAL	150,000	150,000	150,000	155,000
2016 GO BOND INTEREST	76,975	73,975	73,975	70,925
2017 CERTIFICATE OF OBLIGATION	110,000	115,000	115,000	120,000
2017 CERT OF OBLIGATION - INT	66,990	62,659	62,659	58,135

2017 GOR BOND PRINCIPAL	745,000	760,000	760,000	770,000
2017 GOR BOND INTEREST	148,320	137,935	137,935	126,449
2018 GO BOND PRINCIPAL	120,000	125,000	125,000	135,000
2018 GO BOND INTEREST	122,138	116,013	116,013	109,513
2019 CERT OF OBLIG-PRINCIPAL	0	0	0	45,000
2019 CERT OF OBLIG - INTEREST	148,801	170,600	170,600	219,225
2019 GO REFUNDING BD-PRINCIPAL	90,000	370,000	370,000	390,000
2019 GO REFUNDING BD-INTEREST	88,067	158,400	158,400	143,100
2019 GO BOND PRINCIPAL	90,000	160,000	160,000	350,000
2019 GO BOND INTEREST	333,643	376,600	376,600	363,850
2020 CERT OF OBLIG-PRINCIPAL	0	0	265,500	305,000
2020 CERT OF OBLIG - INTEREST	0	399,500	399,500	152,750
TOTAL EXPENDITURES- DEBT SERVICE	9,944,384	5,051,073	5,316,573	5,489,203
DEBT SERVICE FUND	149,529	(14,548)	(218,518)	(27,727)
ENDING BALANCE	687,990		469,472	441,746

UTILITY FUND

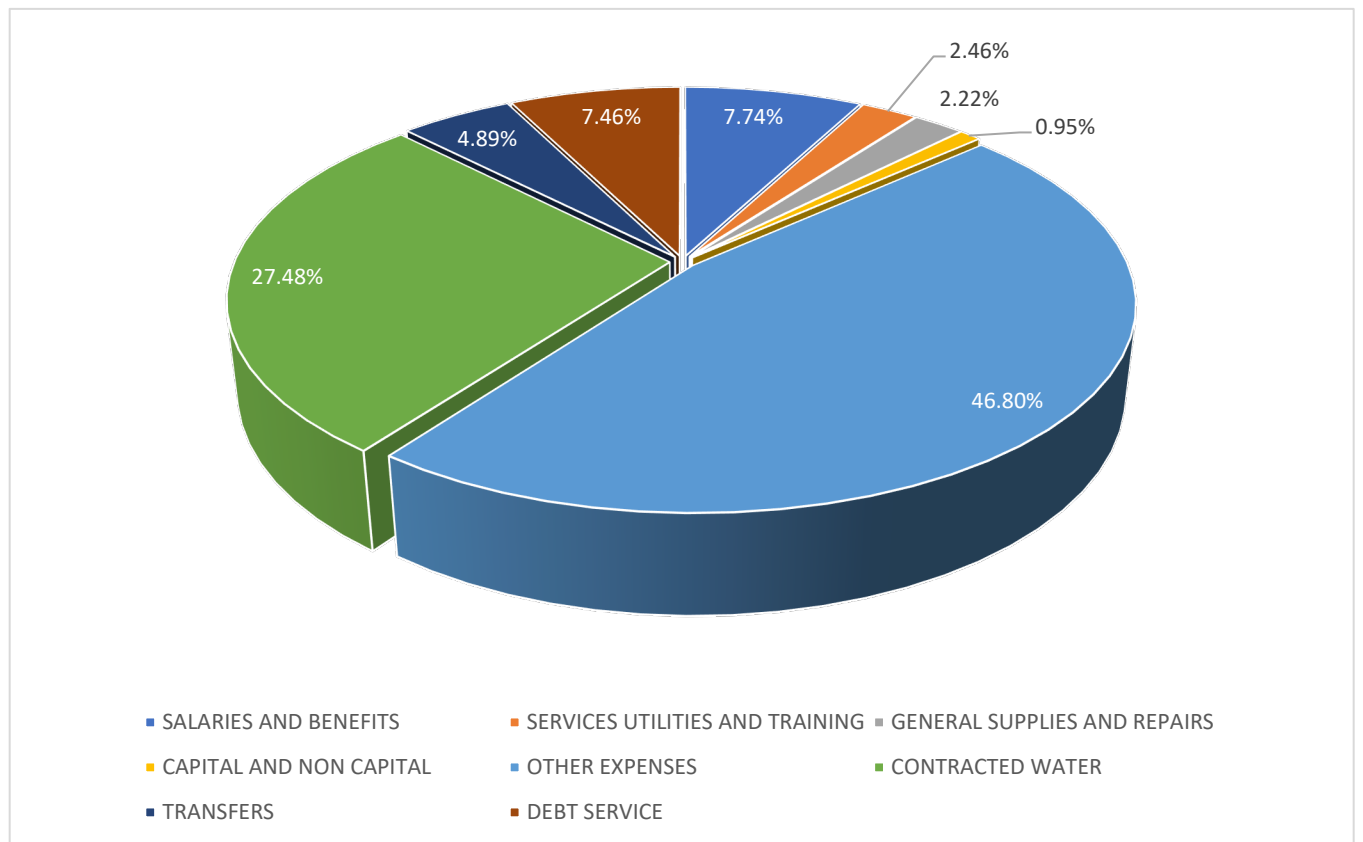
The Utility Fund accounts for revenues and expenses related to the acquisition and distribution of water resources, collection and disposal of wastewater and collection and disposal of solid waste.

Utility Fund Summary

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
BEGINNING BALANCE- WATER & SEWER	2,415,924		5,763,763	6,793,075
REVENUES-WATER AND SEWER				
GENERAL TAXES AND FRANCHISE FEES	12,514,810	12,889,300	13,128,151	13,875,215
FEES AND RENTAL	55,125	49,200	162,953	104,700
INTEREST AND MISCELLANEOUS	175,448	170,000	138,413	115,100
TRANSFERS AND OTHER FINANCING	2,574,661	0	0	0
TOTALS	15,320,043	13,108,500	13,429,517	14,095,015
EXPENSES-WATER AND SEWER				
UTILITY BILLING	3,568,628	3,733,437	3,560,499	4,304,573
UTILITY GENERAL OPERATIONS	778,910	1,016,413	942,381	1,513,536
UTILITY WASTEWATER OPERATIONS	2,690,849	2,689,695	2,942,163	3,072,500
UTILITY WATER OPERATIONS	3,922,352	4,274,028	3,937,115	4,172,929
UTILITY NON-DEPARTMENTAL	1,011,465	988,050	1,018,047	1,016,271
TOTALS	11,972,205	12,701,624	12,400,205	14,079,809
ENDING BALANCE	5,763,763		6,793,075	6,808,281

Utility Fund Expenses

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARIES AND BENEFITS	760,994	905,387	879,027	1,090,152
SERVICES UTILITIES AND TRAINING	234,764	306,581	249,810	346,030
GENERAL SUPPLIES AND REPAIRS	218,671	280,437	230,922	312,900
CAPITAL AND NON-CAPITAL	160,588	179,593	173,543	133,400
OTHER EXPENSES	6,554,262	5,946,470	6,088,824	6,589,170
CONTRACTED WATER	3,668,757	3,898,000	3,592,922	3,868,929
TRANSFERS	100,440	133,730	133,730	688,980
DEBT SERVICE	273,729	1,051,426	1,051,423	1,050,247
PROGRAM CHANGES				
TOTALS	11,972,205	12,701,624	12,400,205	14,079,809



Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
WATER SALES - RESIDENTIAL	3,906,916	4,055,000	4,166,005	4,430,000
WATER SALES - COMMERCIAL	1,267,095	1,202,600	1,329,149	1,456,000
WASTE WATER - RESIDENTIAL	3,281,709	3,326,600	3,506,867	3,633,115
WASTE WATER - COMMERCIAL	306,736	340,400	302,527	333,200
GARBAGE COLLECTION - RESID	1,633,508	1,761,100	1,698,217	1,793,300
GARBAGE COLLECTION - COMM	1,243,230	1,241,100	1,238,451	1,331,200
LATE FEES	105,080	136,300	105,038	105,000
ADMINISTRATIVE PENALTY	12,025	32,000	8,625	10,000
RECYCLING FEES - A/R	296,444	312,000	306,196	307,200
WATER ACQUISITION FEE	409,716	432,000	419,841	426,000
ACCOUNT SET UP FEES	52,350	50,200	47,235	50,200
GENERAL TAXES AND FRANCHISE FEES	12,514,810	12,889,300	13,128,151	13,875,215
CONNECT FEES	850	1,000	600	600
METER INSTALLATION FEES	9,375	6,400	20,723	10,500
METER SALES	59,611	110,000	113,941	110,000
COST OF SALES - METERS	(52,891)	(100,000)	(11,980)	(50,000)
HYDRANT METER RENTAL	34,373	27,400	27,866	27,500
TAP FEES	3,807	4,400	11,804	6,100
FEES AND RENTAL	55,125	49,200	162,953	104,700
CREDIT CARD FEES	83,684	90,000	109,744	90,000
INTEREST	50,202	66,200	11,190	10,000
MISC RECEIPTS	8,047	6,600	8,910	7,300
NSF FEES	4,500	4,900	5,138	5,000
ADMINISTRATIVE FEES	2,325	2,300	3,450	2,800
CASH OVER/SHORT	72	0	18	0
INSURANCE PROCEEDS	15,941	0	0	0
SALE OF ASSETS	10,821	0	0	0
INTEREST AND MISCELLANEOUS	175,448	170,000	138,413	115,100
CONTRIBUTED CAPITAL	1,402,167	0	0	0
TRANSFER FROM 06 BONDS	-165,000	0	0	0
TRANSFER FROM 07 BONDS	-155,338	0	0	0
TRANSFER FM WASTEWATER IMPACT	73,040	0	0	0
TRANSFER FROM 12 REVENUE BONDS	367,991	0	0	0
TRANSFER FROM 2019 BONDS	1,787,783	0	0	0
TRANSFERS AND OTHER FINANCING	2,574,661	0	0	0
RETIREE HEALTH EXPENSE	21,834	0	0	0
SDB EXPENSE	1,882	0	0	0
PENSION EXPENSE	10,271	0	0	0
TOTALS	15,320,043	13,108,500	13,429,517	14,095,015



Water - Sewer Fund

Utility Billing

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Utility Billing Manager	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	2	2	2
	4	4	4

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Proposed
SALARIES	146,639	164,421	163,627	162,968
LONGEVITY	4,440	4,920	4,920	5,400
OVERTIME	115	600	84	500
PHONE ALLOWANCE	0	0	0	0
UNEMPLOYMENT	576	360	576	294
SOCIAL SECURITY - MEDICARE	11,283	13,001	12,517	12,467
TMRS	19,113	21,447	20,650	19,637
HEALTH - LIFE INSURANCE	21,093	24,162	25,945	25,950
WORKERS COMPENSATION	454	292	248	376
SALARIES AND BENEFITS	203,713	229,202	228,567	227,592
IT MAINTENANCE CONTRACTS	12,989	27,969	24,182	43,200
CONTRACT SERVICES	16,178	5,256	1,356	0
TRAVEL - TRAINING	0	1,500	200	750
BILLING SERVICE - DATA PROSE	12,985	14,000	16,880	19,000
GENERAL LIABILITY INSURANCE	33,717	35,000	31,360	35,000
LEGAL SERVICES	10,786	20,000	12,263	20,000
LEGAL SERVICES-COLLECTION	93	1,000	728	1,000
AUDIT SERVICES	10,000	10,500	9,525	10,000
SERVICES UTILITIES AND TRAINING	96,747	115,225	96,494	128,950
UNIFORM AND CLOTHING	211	400		0
OFFICE SUPPLIES	2,376	2,400	1,483	2,000
PRINTING	1,675	2,500	1,995	2,500
POSTAGE	50,030	52,000	41,895	50,000
GENERAL SUPPLIES AND REPAIRS	54,291	57,300	45,373	54,500
CREDIT CARD MACHINE FEES	70,024	68,000	87,052	75,000
FALL/SPRING CLEANUP-BEXARWASTE	0	70,000		0
TRANSFER TO GENERAL/ADMIN	193,128	262,170	262,170	262,170
REGIONAL WTR DEV GRP	0	300		0
BEXAR WASTE CONTRACT	2,711,017	2,830,000	2,676,624	2,900,000
REFUSE TRANSFER TO GENERAL	63,789	0	62,979	65,000
CIBOLO VALLEY LOCAL GOVT CORP	100,000	100,000	100,000	300,000
CHARGE OFF WATER ACCOUNTS	74,679	0		0
OTHER EXPENSES	3,212,637	3,330,470	3,188,825	3,602,170
TRANSFER TO GENERAL FUND				290,000
TRANSFER TO IT REPLACEMENT FD	1,240	1,240	1,240	1,360
TRANSFERS	1,240	1,240	1,240	291,360
TOTAL	3,568,628	3,733,437	3,560,499	4,304,572



Water - Sewer Fund

Utility General- Operations

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Assistant Public Works Director	1	1	1
Infrastructure Inspector	.5	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Fleet Mechanic	.5	0	0
Utilities Operator II	3	3	3
Utilities Operator I	3	3	5
Customer Service Technician	1	1	2
	13	12	15

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
SALARIES	384,644	487,702	443,079	645,273
LONGEVITY	4,200	5,040	5,040	6,120
ON-CALL PAY	5,000	5,200	5,400	5,400
OVERTIME	21,089	20,000	25,000	24,000
PHONE ALLOWANCE	1,280	720	720	0
UNEMPLOYMENT	1,305	1,080	1,698	881
SOCIAL SECURITY - MEDICARE	28,967	39,678	33,896	37,479
TMRS	52,653	65,455	55,917	59,035
HEALTH - LIFE INSURANCE	54,411	72,502	70,082	70,100
WORKERS COMPENSATION	6,421	8,808	9,630	14,272
SALARIES AND BENEFITS	559,970	706,185	650,461	862,560
IT MAINTENANCE CONTRACTS	15,514	0	0	0
CONTRACT SERVICES	6,140	15,960	8,000	25,080
TRAVEL - TRAINING	4,901	9,200	7,600	14,800
DUES, FEES AND PERMITS	1,556	3,000	3,759	3,000
PROFESSIONAL SERVICES	0	2,500	0	7,500
UTILITIES	7,965	6,000	6,003	6,000
TELEPHONE	5,046	6,952	5,364	7,200
SERVICES UTILITIES AND TRAINING	41,123	43,612	30,725	63,580
UNIFORM AND CLOTHING	6,875	10,000	8,500	10,000
SAFETY SUPPLIES	4,061	6,000	4,500	6,000
OFFICE SUPPLIES	822	1,250	1,000	1,250
PRINTING	51	500	200	500
JANITORIAL SUPPLIES	90	200	0	400
OFFICE MACHINERY/ EQUIPMENT	0	200	0	12,000
OTHER SUPPLIES	929	2,500	1,872	2,500
POSTAGE	21	250	100	250
MINOR TOOLS / EQUIPMENT	6,171	7,000	5,500	5,500
BUILDING MAINTENANCE	1,156	3,500	4,000	3,500
LIFT STATION MAINTENANCE	0	0	0	0
MACHINERY MAINT	11,214	25,000	25,000	25,000
VEHICLE OPERATION EXPENSE	0	0	0	0
VEHICLE FUEL	16,882	25,000	25,500	31,000
VEHICLE REPAIRS	6,775	8,907	6,877	9,500
GENERAL SUPPLIES AND REPAIRS	55,048	90,307	83,049	107,400
NON-CAPITAL OUTLAY <\$9,999	16,439	5,843	5,843	6,600
CAPITAL OUTLAY	0	0		37,800
COMMUNICATION EQUIPMENT	2,805	4,000	4,000	4,000
CAPITAL AND NON-CAPITAL	19,245	9,843	9,843	48,400
TRANSFER TO GENERAL FUND	97,000	101,850	101,850	364,020
TRANSFER TO IT REPLACEMENT FD	2,200	2,920	2,920	3,600
TRANSFER TO FLEET REPLACEMENT	0	27,720	27,720	30,000

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
TRANSFERS	99,200	132,490	132,490	397,620
PRINCIPAL - FY 19 LEASE	0	31,709	31,709	32,823
INTEREST - FY 19 LEASE	2,715	2,268	2,268	1,153
CAPITAL LEASE INTEREST	1,610	0		0
DEBT SERVICE	4,325	33,976	33,976	33,976
TOTALS	778,910	1,016,413	942,380	1,513,536



Water - Sewer Fund

Utility Wastewater- Operations

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

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
SALARIES	-1,440	0	0	0
LONGEVITY	-600	0	0	0
SOCIAL SECURITY - MEDICARE	-156	0	0	0
TMRS	-263	0	0	0
HEALTH - LIFE INSURANCE	-230	0	0	0
SALARIES AND BENEFITS	-2,690	0	0	0
CONTRACT SERVICES	0	0	200	0
PROFESSIONAL SERVICES	2,119	6,000	0	0
GIS/CAD MAPPING SERVICES	0	0	0	0
UTILITIES	8,383	14,400	7,677	24,000
TELEPHONE	0	0	0	0
SERVICES UTILITIES AND TRAINING	10,501	20,400	7,877	24,000
MAIN REPAIR SEWER	22,924	20,000	10,000	25,000
RENTAL	287	2,500	1,287	4,000
CHEMISTRY	17,050	20,295	12,500	16,500
LIFT STATION MAINTENANCE	41,211	10,500	10,500	16,000
GENERAL SUPPLIES AND REPAIRS	81,472	53,295	34,287	61,500
COMMUNICATION EQUIPMENT	1,401	0	0	0
CONTRA CAPITAL ACCOUNT	0	0	0	0
CAPITAL AND NON CAPITAL	1,401	0	0	0
CCMA	2,600,164	2,616,000	2,900,000	2,987,000
TOTALS	2,690,849	2,689,695	2,942,164	3,072,500



Water - Sewer Fund

Utility Water- Operations

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

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
LAB FEES	10,721	14,000	9,000	21,000
CONTRACT SERVICES	0	14,744	14,744	0
PROFESSIONAL SERVICES	0	40,000	39,923	56,000
UTILITIES	75,072	58,000	48,611	52,500
SERVICES UTILITIES AND TRAINING	85,793	126,744	112,278	129,500
MAIN REPAIR WATER	12,023	54,544	46,457	60,000
RENTAL	827	3,740	250	4,500
CHEMISTRY	1,098	4,750	4,506	7,000
TOWER SITE MAINTENANCE	13,912	16,500	17,000	18,000
GENERAL SUPPLIES AND REPAIRS	27,861	79,534	68,213	89,500
CAPITAL OUTLAY - NEW METERS	15,053	49,762	43,713	65,000
TRANSPONDERS	124,889	119,988	119,988	20,000
CAPITAL AND NON CAPITAL	139,942	169,750	163,701	85,000
WATER PURCHASED-LK DUNLAP	423,392	430,000	343,909	430,000
CRWA BONDS-LK DUNLAP CIBOLO	222,312	219,500	219,313	223,680
CRWA BONDS-MID CITIES CIBOLO	229,367	220,000	219,659	225,731
CRWA BONDS-MID CITIES SAWS/DSP	131,067	126,000	125,520	128,989
CRWA BONDS-WELLS RANCH CIBOLO	911,887	1,012,500	1,012,344	1,064,233
CRWA BONDS-WR CRYSTAL CLR LSE	361,383	396,000	395,627	409,770
CONTR WATER-LAKE DUNLAP CIBOLO	203,842	204,000	178,362	211,950
CONTR WATER-WELLS RANCH CIBOLO	320,129	349,500	305,599	361,614
CONTR WATER-WR CRYSTAL CLR LSE	119,750	131,000	114,314	135,268
PLANT M&O-LAKE DUNLAP CIBOLO	128,268	137,000	93,299	96,168
PLANT M&O-MID CITIES CIBOLO	87,194	98,500	85,892	94,770
PLANT M&O-MID CITIES SAWS/DSP	49,825	56,500	49,081	54,154
PLANT M&O-WELLS RANCH CIBOLO	169,560	191,000	132,120	131,782
PLANT M&O-WR CRYSTAL CLR LSE	63,427	71,500	62,372	49,296
CRWA ADMIN-LAKE DUNLAP CIBOLO	59,284	32,500	48,335	32,503
CRWA ADMIN-MID CITIES CIBOLO	0	18,500	18,170	19,670
CRWA ADMIN-MID CITIES SAWS/DSP	0	10,500	10,383	11,240
CRWA ADMIN-WELLS RANCH CIBOLO	95,477	89,000	88,735	90,311
CRWA ADMIN-WR CRYSTAL CLR LSE	35,715	34,500	29,890	27,801
WATER CONTRACT-CITY OF SCHERTZ	56,878	70,000	60,000	70,000
	3,668,757	3,898,000	3,592,923	3,868,930
TOTAL	3,922,352	4,274,028	3,937,114	4,172,929



Water - Sewer Fund

Utility Non-departmental

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

Description	2020 Actual	2021 Budget	2021 EOY Estimate	2022 Adopted Budget
SALARY SAVINGS	0	(30,000)		0
SALARIES AND BENEFITS	0	(30,000)	0	0
PAYING AGENT FEES	600	600	600	0
SERVICES UTILITIES AND TRAINING	600	600	600	0
DEPRECIATION	741,461	0		0
OTHER EXPENSES	741,461	0	0	0
2006 20-YR REVENUE BDS-INT	49,145	212,330	212,330	210,308
2007 GEN OBLIG BOND-INTEREST	6,237	0		0
2012 REVENUE BONDS	141,397	512,490	512,487	510,388
2015 GO REFUNDING	35,013	196,750	196,750	201,950
2019 CERT OF OBLIG-PRINCIPAL	0	0		0
2019 CERT OF OBLIG - INTEREST	37,613	95,880	95,880	93,625
DEBT SERVICE	269,404	1,017,450	1,017,447	1,016,271
TOTAL	1,011,465	988,050	1,018,047	1,016,271

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 Utility District

Beginning Balance	48,488.63	2,948,163.00	3,674,908.29
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REVENUES

Description	2020 Actual	FY 2021 Budget	FY 2021 EOY Estimate	FY 2022 Adopted Budget
SERVICE CHARGES	716,089	745,700	741,194	771,900
INTERST AND MISCELLANEOUS	1,846,357	8,900	652	1,000
TRANSFERS	521,411	0	0	0
OTHER FINANCING SOURCES	16,992	0	0	0
TOTAL	3,100,849	754,600	741,845	772,900

EXPENSES

SALARIES AND BENEFITS	411,843	429,515	429,227	441,277
SERVICES, UTILITIES, AND TRAINING	84,382	80,136	83,370	64,440
GENERAL SUPPLES AND REPAIRS	102,225	88,241	94,490	120,200
CAPITAL AND NONCAPITAL	26,078	119,293	123,650	92,750
OTHER EXPENSES	201,175	15,100	15,100	15,100
TRANSFERS	43,510	56,860	56,860	56,690
TOTAL	869,212	789,145	802,697	790,457

Ending Balance	2,948,163	3,674,908	4,432,708
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Drainage Utility District

Drainage

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

Personnel Schedule:

Position Title	FY 2019-2020	FY 2020-2021	FY 2021-2022
Superintendent	1	1	1
Crew Leader	1	1	1
Street Sweeper (title change)	1	1	1
Maintenance Worker II (title change)	2	2	2
Maintenance Worker I (title change)	3	3	3
	8	8	8

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
SALARIES	285,550	297,242	295,929	300,000
LONGEVITY	4,320	5,280	5,280	5,300
OVERTIME	2,612	5,600	8,000	7,500
PHONE ALLOWANCE	400	0	0	0
UNEMPLOYMENT TAX	1,152	720	1,152	558
SOCIAL SECURITY - MEDICARE	22,200	23,571	22,639	23,721
RETIREMENT	37,412	38,885	37,346	37,365
HEALTH - LIFE INSURANCE	49,310	48,267	50,047	50,100
WORKERS COMPENSATION	8,887	9,950	8,834	16,733
PAY PLAN IMPLEMENTATION	0	0	0	0
SALARIES AND BENEFITS	411,843	429,515	429,227	441,277
IT MAINTENANCE CONTRACTS	1,500	1,956	1,956	
CONTRACT SERVICES	1,320	12,680	15,249	8,640
CONTRACT DRAINAGE				
MAINTENANCE	0	28,500	30,000	30,000
TRAVEL AND TRAINING	1,616	2,100	1,705	2,500
DUES, FEES AND PERMITS	427	500	250	300
GENERAL LIABILITY INSURANCE	6,029	6,500	6,518	6,500
PROFESSIONAL FEES	0	2,500	3,200	0
ENGINEERING SERVICES	63,908	16,400	16,392	7,500
UTILITIES	8,238	7,000	6,100	7,000
TELEPHONE	1,343	2,000	2,000	2,000
	84,382	80,136	83,370	64,440
UNIFORM AND CLOTHING	5,632	5,500	5,755	8,500
SAFETY SUPPLIES AND EQUIPMENT	3,443	3,500	3,250	3,000
OFFICE SUPPLIES	324	600	250	300
PRINTING	0	500	35	500
JANITORIAL SUPPLIES	89	200	100	200
OFFICE MACHINERY AND				
EQUIPMENT	0	0	0	300
OTHER SUPPLIES	175	200	100	200
POSTAGE	0	0	0	200
DRAINAGE MAINTENANCE	17,518	18,951	15,000	30,000
EQUIPMENT RENTAL	814	2,240	750	4,000
MINOR TOOLS AND EQUIPMENT	5,202	5,000	4,500	3,000
BUILDING MAINTENANCE	706	3,700	4,500	3,000
MACHINERY MAINTENANCE	28,624	21,000	28,000	25,000
MACHINERY REPAIR	20,529	6,100	8,000	16,000
VEHICLE FUEL	16,492	16,900	21,000	22,500
VEHICLE REPAIRS	2,678	3,850	3,250	3,500
GENERAL SUPPLIES AND REPAIRS	102,225	88,241	94,490	120,200
NON-CAPITAL OUTLAY	23,821	4,643	4,650	3,500
CAPITAL OUTLAY	38,397	110,150	115,000	81,000
COMMUNICATION EQUIPMENT	2,257	4,500	4,000	4,000

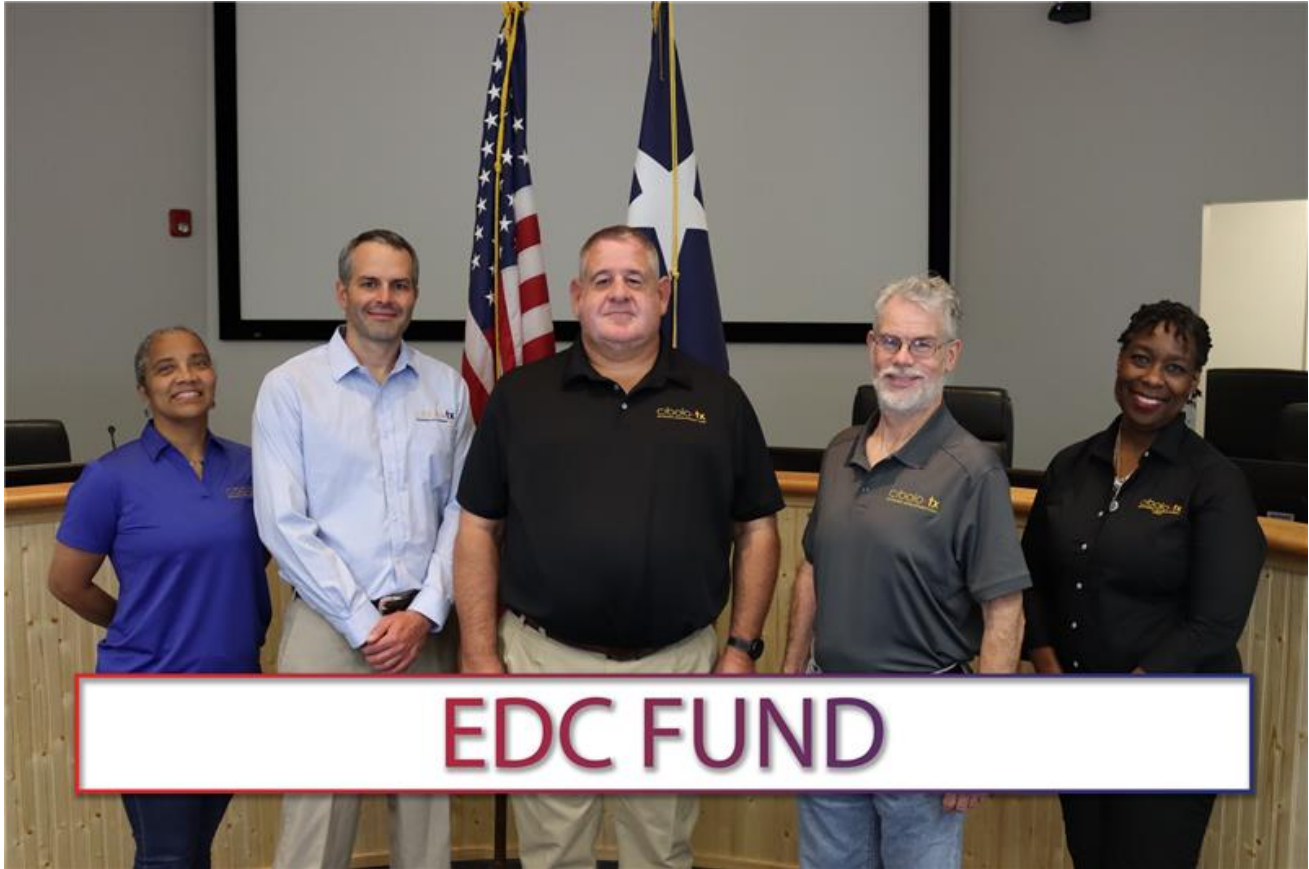
Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
CONTRA CAPITAL ACCOUNT	(38,397)	0	0	4,250
CAPITAL AND NONCAPITAL	26,078	119,293	123,650	92,750
DEPRECIATION	182,511	0	0	0
TRANSFER TO GENERAL/ADMIN	14,434	15,100	15,100	15,100
INTERGOVERNMENTAL	0	0	0	0
CHARGE OFF UNCOLLECTIBLE ACCOU	4,229	0	0	0
OTHER EXPENSES	201,175	15,100	15,100	15,100
TRANSFER TO GENERAL FUND	43,000	45,150	45,150	45,150
TRANSFER TO IT REPLACEMENT FD	510	790	790	620
TRANSFER TO FLEET REPLACEMENT	0	10,920	10,920	10,920
TRANSFERS	43,510	56,860	56,860	56,690
TOTAL DRAINAGE UTILITY DISTRICT	869,212	789,145	802,697	790,457

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

	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
BEGINNING FUND BALANCE	182,520		480,908	777,675
REVENUES				
GENERAL TAXES	657,290	700,000	735,941	782,288
INTEREST AND MISCELLANEOUS	4,806	8,600	561	1,000
MISCELLANEOUS	508.00			
TRANSFERS	120,000.00			
TOTAL REVENUE	782,603	708,600	736,502	783,288
EXPENSES				
	484,215	445,972	439,735	721,870
TOTAL EXPENSES	484,215	445,972	439,735	721,870
ENDING FUND BALANCE	480,908		777,675	839,093
Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
SALES TAX	657,290	700,000	735,941	782,288
INTEREST	4,805.52	8,600.00	561.15	1,000.00
MISCELLANEOUS REVENUE	508.49	0	0	0
TRANSFER FROM GENERAL FUND	120,000	0	0	0
	782,603	708,600	644,901	783,288



Economic Development Corporation

Economic Development

Function: The primary responsibility of the Economic Development Corporation is to work with the City to develop infrastructure projects critical to economic development within the City. Economic development department staff provide support to the Board of Directors towards this mission.

Description	2020 Actual	2021 Budget	2021 EOY Budget	FY 2022 Adopted Budget
SALARIES	196,299	0	0	0
LONGEVITY	480	0	0	0
OVERTIME	7	0	0	0
UNEMPLOYMENT TAX	432	0	0	0
SOCIAL SECURITY-MEDICARE	15,086	0	0	0
RETIREMENT	25,066	0	0	0
HEALTH-LIFE INSURANCE	14,792	0	0	0
WORKERS COMPENSATION	347	0	0	0
SALARIES AND BENEFITS	252,509	0	0	0
IT MAINTENANCE CONTRACTS	15,989	5,000	5,000	13,075
ADVERTISING/MARKETING	37,058	24,750	25,506	36,000
TRAVEL AND TRAINING	10,763	3,237	3,293	10,850
DUES, FEES AND PERMITS	3,345	3,900	3,110	15,055
GENERAL LIABILITY INSURANCE	1,185	1,430	1,436	1,430
LEGAL SERVICES	14,524	20,000	24,760	25,000
TELECOMMUNICATIONS	1,353	0	0	0
SERVICES, UTILITIES, AND TRAINING	84,217	58,317	63,105	101,410
UNIFORM AND CLOTHING	395	592	594	700
OFFICE SUPPLIES	1,299	0	187	500
PRINTING	416	0	0	1,000
OTHER SUPPLIES	0	92	92	0
POSTAGE	34	0	115	100
RENTAL	1,163	0	0	0
MINOR TOOLS AND EQUIPMENT	474	0	0	0
VEHICLE FUEL	258	0	0	400
VEHICLE REPAIR	378	0	0	0
MEETINGS EXPENSE	1,585	579	500	3,560
GENERAL SUPPLIES AND REPAIRS	6,001	1,263	1,489	6,260
NON-CAPITAL OUTLAY	5,554	2,750	1,500	2,500
CAPITAL OUTLAY	0	45,000	45,000	0
LAND PURCHASE	0	0	25,000	318,914
CAPITAL AND NONCAPITAL	5,554	47,750	71,500	321,414
TRANSFER TO GENERAL/ADMIN	6,000	35,900	35,900	40,000
RAILROAD LAND LEASE	5,835	6,010	6,010	6,611
ECONOMIC DEVELOPMENT GRANTS	0	158,500	133,500	123,500
2008 CO-SALES TAX NOTES	123,300	128,232	128,232	122,675
CONTINGENCY	0	10,000	0	0
OTHER EXPENSES	135,135	338,642	303,642	292,786
TRANSFER TO IT REPLACEMENT FD	800	0	0	0
TRANSFERS	800	0	0	0
	484,215	445,972	439,735	721,870

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 Special Events, Impact Fees, Court Technology and Security, Police Seizure and Education, Child Safety and Street Drainage Maintenance Tax.

Public Facilities Corporation Fund

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
BEGINNING BALANCE	438,427		250,814	202,839
REVENUE				
AGREEMENT AND AMENDMENT FEES	0	0	12,000	250,000
INTEREST INCOME	1,792	250	25	25
EXPENSE				
LAND ACQUISITION	189,405	0	0	0
CONSTRUCTION COSTS	0	0	0	0
CONSTRUCTION COSTS	0	0	60,000	250,000
ENDING BALANCE	250,814		202,839	202,864

Grants-ARP Fund

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
GRANT REVENUE	0	0	0	3,875,496
REVENUES	0	0	0	3,875,496
SALARIES				1,358,435
CAPITAL OUTLAY				2,206,427
EXPENSES	0	0	0	3,564,862

Special Events

Description	2020 Actual	2020 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
REVENUES				
CREDIT CARD FEES	168	50	0	150
INTEREST INCOME	248	500	150	50
DONATIONS/SPONSORSHIPS	18,950	25,000	0	40,000
CIBOLOFEST	15,964	6,000	0	15,000
BOOTH RENTALS	5,715	5,500	0	2,500
CAR SHOW ENTRY FEE	1,934	0	0	0
SILENT AUCTION	3,680	3,000	0	0
MERCHANDISE	0	0	0	5,000
TICKETING	0	0	0	175,000
PARKING	0	0	0	10,000
<u>DOWNTOWN MARKET</u>				
BOOTH RENTALS	0	0	0	14,400
PROJECTED REVENUE	46,659	40,050	150	262,100
EXPENSES				
CONTRACT ENTERTAINMENT EXPENSE	20,300	18,000	0	40,000
ADVERTISING, MARKETING & PROMO	525	2,500	0	15,000
EVENT ADMINISTRATION	0	0	0	35,000
GUEST SERVICES	0	0	0	5,000
PRODUCTION	0	0	0	40,000
SAFETY AND SECURITY	0	0	0	15,000
TALENT	0	0	0	40,000
VIP	0	0	0	25,000
EVENT INSURANCE	0	0	0	12,000
CLOTHING AND UNIFORM	2,927	2,000	0	2,500
POSTAGE	0	0	0	100
OPERATING SUPPLIES	3,022	2,500	0	5,000
EQUIPMENT RENTAL	4,213	6,000	0	6,000
ARTIST RELATIONS	0	0	0	2,500
CREATIVE ASSETS	0	0	0	15,000
FUEL	0	500	0	3,000
CREDIT CARD MACHINE FEES	96	45	0	200
	31,086	31,545	0.00	261,300
<u>CIBOLO SUMMER NIGHTS</u>				
CONTRACT ENTERTAINMENT EXPENSE	0	0	0	11,500
OTHER SUPPLIES	0	0	0	500
	0	0	0	12,000
<u>SPECIAL EVENTS</u>				
CONTRACT ENTERTAINMENT EXPENSE	0	0	0	1,000
OTHER SUPPLIES	0	0	0	3,000
	0	0	0	4,000

WINTER PARK

CONTRACT ENTERTAINMENT EXPENSE	0	0	0	45,000
ADVERTISING, MARKETING & PROMO	0	0	0	1,500
OTHER SUPPLIES	0	0	0	5,000
EQUIPMENT RENTAL	0	0	0	2,500
	0	0	0	54,000
TOTAL EXPENSES	31,086	31,545	0	331,300

Water Impact

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
IMPACT FEES - WATER (14)	533,103	503,300	639,111	640,000
INTEREST	10,221	10,000	2,659	2,700
REVENUES	543,323	513,300	641,770	642,700
ENGINEERING - IMPACT FEE STUDY	0	40,000	40,000	0
WATER LINE PROJECTS	0	400,000		642,700
EXPENSES	0	440,000	40,000	642,700

Wastewater Impact

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
IMPACT FEES - WASTEWATER	6,725	0	747	750
IMPACT FEES - WASTEWATER (14)	396,993	481,440	626,580	627,000
INTEREST	16,468	10,000	2,567	2,600
REVENUE	420,186	491,440	629,894	630,350
IMPACT FEE STUDY	47,103	100,000	26,225	0
ENGINEERING - IMPACT FEE STUDY	0	40,000	40,000	0
SEWER LINE PROJECTS	73,040	2,224,000	159,936	630,350
CONSTRUCTION COSTS	0	0	1,199,739	0
EXPENSES	120,142	2,364,000	1,425,900	630,350

Transportation Impact

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
IMPACT FEES-TRAFFIC	13,176	0	1,464	1,500
IMPACT FEES - TRAFFIC (N)(14)	476,856	108,723	311,572	312,000
IMPACT FEES - TRAFFIC (S)(14)	12,693	377,250	5,961	5,900
INTEREST	12,766	10,000	2,492	2,500
REVENUES	515,491	495,973	321,489	321,900
ENGINEERING - IMPACT FEE STUDY	0	40,000	40,000	0
CONSTRUCTION COSTS	0	750,000	0	321,900
EXPENSES	0	790,000	40,000	321,900

Drainage Impact

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
IMPACT FEES - DRAINAGE	4,758	0		0
IMPACT FEES - DRAINAGE (14)	185,513	131,928	240,555	240,000
INTEREST	25,447	18,000	3,236	3,500
REVENUES	215,718	149,928	243,791	3,500
ENGINEERING - IMPACT FEE STUDY	0	40,000	40,000	0
DRAINAGE IMPROVEMENTS	0	1,750,000	0	243,500
DRAINAGE IMPROVEMENTS	0	400,000	0	0
EXPENSES	0	2,190,000	40,000	243,500

Park Fees

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
INTEREST	5,275	10,000	0	1,200
PARK LAND FEES	16,200	0	0	0
BUILDER PARK IMPROVEMENT FEES	66,600	43,200	96,600	50,000
REVENUES	88,075	53,200	96,600	51,200

Court Technology

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
COURT TECHNOLOGY FEES	3,894	5,000	2,650	2,700
INTEREST	(53)	100	15	15
REVENUES	3,947	5,100	2,665	2,715

Court Security

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
COURT SECURITY FEES	3,732	4,500	3,080	3,500
INTEREST	100	200	38	40
REVENUES	3,832	4,700	3,118	3,540
COURT SECURITY	3,346	4,700	5,290	5,000
EXPENSES	3,346	4,700	5,290	5,000

P.D. Forfeiture

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
PD STATE FORFEITURE	11,183	0	38,828	10,000
INTEREST	40	50	58	60
REVENUES	11,222	50	38,886	10,060

P.D. Education

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
LEOSE FUND	2,742	2,750	2,566	2,700
INTEREST	74	150	32	30
REVENUES	2,816	2,900	2,599	2,730

P.D. Special

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
POLICE DONATIONS	2,500	0	500	500
ANIMAL DONATIONS	2,000	0	0	0
ABANDONED PROPERTY	2,292	0	17	20
INTEREST	63	60	17	20
REVENUES	6,855	60	534	540

Child Safety

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
CHILD SAFETY PROGRAM	29,431	29,400	30,486	31,200
INTEREST	289	2,500	149	150
REVENUES	29,719	31,900	30,634	31,350
NON CAPITAL OUTLAY	0	7,136	7,136	0
TRANSFER TO GENERAL FUND	11,626	14,564	19,223	20,000
EXPENSES	11,626	21,700	26,358	20,000

Fleet Replacement

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
INTEREST		1,000.00	153.87	160
SALE OF ASSETS		50,000.00	8,273.55	0
TRNASFER FROM GENERAL FUND		317,625.00	317,625.00	398,014.00
TRANSFER FROM UTILITY FUND		27,720.00	27,720.00	30,000.00
TRANSFER FROM EDC		3,000.00	3,000.00	0
TRANSFER FROM DUD		10,920.00	10,920.00	10,920.00
REVENUES	0.00	410,265.00	367,692.42	439,094.00
FLEET PAYMENT		410,265	367,693	439,094
EXPENSES	0	410,265	367,693	439,094

IT Replacement

Description	2020 Actual	2021 Budget	2021 EOY Estimates	FY 2022 Adopted Budget
INTEREST	1,102	2,000	61.83	70
TRNASFER FROM GENERAL FUND	136,434	153,650	153,650	158,931
TRANSFER FROM UTILITY FUND	3,439	4,160	4,160	0
TRANSFER FROM EDC	800	920	920	0
TRANSFER FROM DUD	510	790	790	620
REVENUES	142,287	161,520	159,581	159,621
NONCAPITAL OUTLAY	43,820	100,600	63,350	63,350
CAPITAL OUTLAY	122,984	0	123,000	123,000
EXPENSES	43,820	100,600	186,350	186,350

Street Maintenance

Description	2020 Actual	2021 Budget	2021 EOY Estimate	FY 2022 Adopted Budget
SALES TAX	657,290	700,000	735,941	782,288
INTEREST	6,859	2,000	857	800
REVENUES	664,148	702,000	736,798	783,088
STREET MAINT CONT-TRAN GEN F.	38,912	1,250,000		275,000
ENGINEERING SERVICES	0	40,000	38,912	40,000
TRANSFER TO GENERAL FUND	120,000	120,000	120,000	0
TRANSFER TO DEBT SERVICE FUND	0	395,500	395,500	457,750
EXPENSES	158,912	1,805,500	554,412	772,750

CAPITAL PROJECTS

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.

Capital Improvement Documents	Project Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Facilities						
Public Works Facility Expansion	\$855,000	\$602,000				
Old School House /New City Annex Rehab	\$2,600,000	\$1,800,000				
City Wide Communications (Radio)	\$450,000					
Fiber to PW, FS2, and FS3	\$500,000		\$500,000			
OpenGov (Uniform Platform City Software)	\$125,000					
City Hall HAVAC - Upgrade to Commercial System	Unknown					
Public Facilities Sub-total	\$4,530,000	\$2,402,000	\$500,000	\$0	\$0	\$0
Public Safety						
Fire House No. 3	\$4,000,000					
Critical Street Lighting	\$500,000			\$500,000		
Public Safety Facilities - IH-10 (FS4 and PD Substation)	\$10,000,000			\$10,000,000		
Animal Control Facility Expansion/New Facility	\$980,000				\$980,000	
Deer Creek Automatic Low Water Crossing Gates	\$250,000			\$250,000		
Public Safety Sub-total	\$15,730,000	\$0	\$0	\$10,750,000	\$980,000	\$0
Quality of Life						
Schlather Park Expansion	\$480,000					\$480,000
Miracle League Field - City Contribution	\$1,230,000	\$500,000				
Tolle Park Ph. I	\$250,000	\$250,000				
Warbler Woods Preservation	\$3,250,000					\$3,250,000
Downtown Parking	\$430,000					
Sports Complex Phase II - Additional Ball Fields	\$4,500,000					
Tolle Park Phase II - Eco Center	\$6,845,000					\$6,845,000
Town Creek Trails Phase I (Sports Complex to City Hall) and Ph II (City Hall to Schlather P	\$1,550,000	\$450,000				
AT&T Fiber Sunflower/Indian Blanket/Town Creek Rd	\$100,000	\$100,000				
Quality of Life Sub-total	\$18,635,000	\$1,300,000	\$0	\$0	\$0	\$10,575,000
Drainage						
Loop 539 Drainage Improvements	\$2,500,000				\$2,500,000	
Revise Detention Pond Outfalls City-Wide (Design Only)	\$600,000			\$600,000		
Town Creek Flood Mitigation Phase I-A	\$1,025,000					
Town Creek Flood Mitigation Phase I-B	\$8,750,000	\$8,750,000				
Old Town Drainage Improvements	\$3,600,000				\$3,600,000	
Tolle Road Drain Improvements - Culvert Crossing on Country Lane	\$460,000		\$460,000			
Town Creek East Phase II - Cibolo Valley Ranch to Gatewood	\$8,000,000					\$8,000,000
Town Creek Flood Mitigation Phase II	\$15,000,000					\$15,000,000
Tolle Road Storm Drainage Culverts, Ph I	\$400,000	\$400,000				
Tolle Road Storm Drainage Culverts and Off Road Channelization, Ph II	\$6,490,000					
Tolle Road Regional Detention	\$3,600,000					\$3,600,000
Town Creek & Santa Clara Creek Re-study & Floodplain Mapping	\$500,000		\$500,000			
Charleston Park Drainage	\$500,000	\$500,000				
Deer Creek Drainage	\$500,000		\$500,000			
Green Valley Low water Crossing Project	\$600,000		\$600,000			
Drainage Sub-total	\$52,525,000	\$9,650,000	\$2,060,000	\$600,000	\$6,100,000	\$26,600,000
Transportation						

Main St. @ FM 78 & Haeckerville Rd @ FM 78 Traffic Signals	\$0	\$0				
Green Valley Road Widening FM 1103 to Nortex Dr.	\$5,680,000		\$5,680,000			
Wiedner Road (Hinge Falls to FM 1103)	\$975,000				\$975,000	
Wiederstein Road (CVD) Widening	\$4,825,000					
Schneider Industrial Park Street Reconstruction	\$3,000,000					\$3,000,000
Pavement Management Program Phase II	\$9,000,000	\$9,000,000				
Haeckerville Road Widening - Town Creek to Lower Seguin Rd.	\$17,571,576					\$17,571,576
Lance Crossing - Town Creek to Tolle Road	\$2,600,000					
Dean Road - Green Valley Road to Old Wiederstein Rd.	\$2,900,000					\$2,900,000
Knights Crossing - Wiedner to FM 1103	\$6,900,000	\$6,900,000				
Main Street Widening - FM 78 to Schaeffer Road	\$3,810,600					\$3,810,600
Lance Crossing - Main St to Town Creek	\$1,600,000					\$1,600,000
Main Street Widening - FM 1103 to Buffalo Trail	\$500,000	\$500,000				
Ripps - Kreusler Road	\$4,036,000	\$0				
Green Valley Road Improvements - Turning Stone to Dean Road	\$2,000,000				\$2,000,000	
Tolle Road Reconstruction and Drainage Improvements	\$2,000,000	\$2,000,000				
Tolle Road Reconstruction and Drainage Improvements (Add Capacity)	\$3,678,000			\$3,678,000		
Green Valley Road Widening - Cibolo Valley Drive to Dean Road	\$3,000,000					\$3,000,000
Main Street @ FM 1103 Added Capacity and Traffic Signal	\$2,700,000					
FM 1103 Reconstruction/Widening - FM 78 to Main St.	\$17,605,000					\$4,500,000
FM 1103 Reconstruction - Main St. to Rodeo Way	\$23,260,000		\$6,000,000			
Pvmt Management Program Phase I - Analysis Only	\$125,000					
FM 1103 Extension - Brite Rd to FM 78 Phase I (2 Lane Rd and UPRR Separated Grade C	\$30,000,000					\$30,000,000
Green Valley Rd. East of FM 1103 Landmark Point to Nortex Drive	\$3,000,000		\$3,000,000			
Old Town Street Improvements	\$6,500,000					\$6,500,000
FM 1103 Extension - Brite Rd to FM 78 Phase II (Added Capacity - 2 more lanes)	\$20,000,000					\$20,000,000
Knights Crossing - FM 1103 to Buffalo Trail	\$3,500,000	\$0				
Main Street Extension from Schaefer to Haeckerville/Lower Seguin Road	\$15,500,000					\$15,500,000
Dobie Boulevard Reconstruction	\$1,500,000				\$1,500,000	
Country Club Dr. - Green Valley Rd. to Schertz CL	\$17,800,000					\$17,800,000
Reverse Frontage Collector Phase I - FM 78 to FM 1103 Ext.	\$4,500,000					\$4,500,000
Reverse Frontage Collector Phase II - S Main St. to FM 1103 Ext.	\$3,750,000					\$3,750,000
Bolton Road Improvements Ph I - Santa Clara Rd. plus 3,000 feet (approx) west	\$3,100,000	\$3,100,000				
Bolton Road Improvements Ph II - Haeckerville Rd. to Santa Clara Rd.	\$9,400,000					\$9,400,000
Haeckerville Road Improvements - Town Creek to Lower Seguin Road	\$2,500,000		\$2,500,000			
Santa Clara Road - IH-10 to Bolton Rd	\$2,650,000	\$2,650,000				
Pfannstiel Road - IH-10 to Bolton Rd	\$3,500,000					\$3,500,000
Transportation Sub-total	\$244,966,176	\$24,150,000	\$17,180,000	\$3,678,000	\$11,975,000	\$139,832,176
Water Projects						
16" Water Line - Haeckerville Rd. - FM 78 to Schaefer Rd.	\$780,000					
Dobie Boulevard Water Line Improvements	\$608,727			\$800,000		
12" Water Town Creek to Tolle Rd.	\$1,500,000	\$1,500,000				
12" Water Main - Turning Stone to Town Creek Rd	\$800,000		\$800,000			
12" Water Main CVD to Town Creek Rd (Kove Lane)	\$400,000	\$400,000				
16" Water Main Knights Crossing - FM 1103 to Buffalo Trail	\$800,000					

12" Waterline along FM 3009 Memory Care Cntr to Deer Creek Blvd.	\$350,000		\$350,000			
Automated Metering Infrastructure (AMI)	\$450,000					
12" Waterline Fm78 - Buffalo Place to Dietz Creek (Shady Meadows)	\$400,000	\$400,000				
16" Water Main Knights Crossing North FM 1103 to Wiedner Rd.	\$1,250,000	\$0				
Interconnect to Neighboring Water Systems	\$500,000	\$500,000				
Water CCN Acquisitions	\$2,500,000					\$2,500,000
Water Sub-total	\$10,338,727	\$2,800,000	\$1,150,000	\$800,000	\$0	\$2,500,000
Sewer Projects						
Sewer CCN Acquisition	\$2,650,000					\$2,650,000
30" WW Trunk Line from CCMA TC Lift Station to FM 1103	\$11,680,056					\$11,680,056
Sanitary Sewer - Cibolo Service Area - Lower Seguin Rd. to Bolton Rd.	\$10,000,000					\$10,000,000
Sanitary Sewer - Cibolo Service Area - Bolton Rd.	\$4,300,000					\$4,300,000
15" from Town Creek East Fork - Weidner Rd to Green Valley Rd.	\$1,900,000			\$1,500,000		
21" WW Gravity Main from Schaeffer Rd. to Lower Seguin Rd.	\$4,300,000					\$4,300,000
15" WW Gravity Main from Steele Creek LS to Weil Rd (Tolle Rd.)	\$2,900,000	\$1,250,000				
Falcon Crest Estates Sewer	\$1,620,000	\$160,000	\$1,460,000			
County Vail Lift Station (Replacement)	\$600,000	\$600,000				
Regional WW System - Haeckerville to Venado (Venado Lift Station) (Completion - Septe	\$3,500,000					
Sewer Sub-total	\$43,450,056	\$2,010,000	\$1,460,000	\$1,500,000	\$0	\$32,930,056
Grand Total	\$390,174,959	\$42,312,000	\$22,350,000	\$17,328,000	\$19,055,000	\$212,437,232

Project Completed or Underway by FY22 Budget Prep

TAX RATE INFORMATION

Statements required in notice If the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4835 per \$100 valuation has been proposed by the governing body of CITY OF CIBOLO.

PROPOSED TAX RATE	\$0.4835 per \$100
NO-NEW-REVENUE TAX RATE	\$0.4563 per \$100
VOTER-APPROVAL TAX RATE	\$0.4925 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for CITY OF CIBOLO from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that CITY OF CIBOLO may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF CIBOLO is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2021, at 6:30 PM at 200 S. Main St., Cibolo, Tx. 78108.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF CIBOLO is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Cibolo of CITY OF CIBOLO at their offices or by attending the public hearing mentioned above.

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

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

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

No-New-Revenue Tax Rate

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

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

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

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$2,437,489,578
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$252,855,751
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$2,184,633,827
4.	2020 total adopted tax rate.	\$0.483500/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$13,048,618 B. 2020 values resulting from final court decisions: - \$13,532,284 C. 2020 value loss. Subtract B from A. ³	\$-483,666
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$-483,666
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$2,184,150,161

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLA

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$190,184 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$39,108,194 C. Value loss. Add A and B. ⁶	\$39,298,378
11.	2020 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 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$39,298,378
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$2,144,851,783
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$10,370,358
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$23,408
16.	Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$10,393,766

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$2,701,134,112</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$2,701,134,112</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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 under protest.¹⁴ \$68,385,733</p> <p>B. 2021 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$68,385,733
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$307,807,628
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$2,461,712,217
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$187,397
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$183,826,209
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$184,013,606
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$2,277,698,611
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.4563/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.2960/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,184,150,161
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$6,465,084
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. M&O taxes refunded for years preceding tax year 2020: 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 2020. This line applies only to tax years preceding tax year 2020. + \$14,246 C. 2020 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 2021 captured appraised value in Line 18D, enter 0. - \$0	

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2020 transferred 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2020 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$14,246</p> <p>F. Add line 30 to line 31E.</p>	\$6,479,330
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,277,698,611
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.2844/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100

36.	Rate adjustment for county indigent defense compensation.²⁵ A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$0/\$100

²⁴ Tex. Tax Code § 26.0442

²⁵ Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

37. Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021	\$0	
B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0	
C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.	\$0/\$100	
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.		\$0/\$100
38. Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.		\$0.2844/\$100
39. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. ²⁷		\$0.2943/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate (concluded)

40.	Total 2021 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: (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. 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. Enter debt amount. \$4,415,756 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0 D: Subtract amount paid from other resources. -\$0 E: Adjusted debt. Subtract B, C and D from A. \$4,415,756	
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.	\$4,415,756
43.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ 100.0000% B. Enter the 2020 actual collection rate. 98.9200% C. Enter the 2019 actual collection rate. 98.7500% D. Enter the 2018 actual collection rate. 98.0200% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰	100.0000%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.	\$4,415,756
45.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,712,217
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.1793/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.	\$0.4736/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

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

²⁹ Tex. Tax Code § 26.04(b)

³⁰ Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

49. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
50. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51. 2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,712,217
52. Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4563/\$100
54. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.4563/\$100
55. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4736/\$100
56. 2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.4736/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,712,217
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	2021 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.4736/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2021, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2021 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

61.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.0189/\$100
62.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
63.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
64.	2021 unused increment rate. Add lines 61, 62, and 63.	\$0.0189/\$100
65.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.4925/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴³

66.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.2844/\$100
67.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,712,217
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.0203/\$100
69.	2021 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1793/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.484/\$100

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.4563/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.4925/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. \$0.484/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF CIBOLA

Date: 07/28/2021

1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,184,150,161
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.483500
3. Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$23,408
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$10,583,774
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,461,712,217
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.456300
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$11,232,793
8. Last year's total levy. Sum of line 4 for all funds.	\$10,583,774
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$11,232,793
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$649,019

CITY OF CIBOLO

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 10,562,705	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 11,232,793
Last Year's Tax Rate	0.483500	\$11,902,379	\$1,339,674	\$669,586
No-New-Revenue Tax Rate	0.456300	\$11,232,793	\$670,088	\$0
Notice & Hearing Limit	0.456300	\$11,232,793	\$670,088	\$0
Voter-Approval Tax Rate	0.492500	\$12,123,933	\$1,561,228	\$891,140
Proposed Tax Rate	0.000000	\$0	\$-10,562,705	\$-11,232,793

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.456300	11,232,793	670,088	0
0.50	0.461300	11,355,878	793,174	123,086
1.00	0.466300	11,478,964	916,260	246,171
1.50	0.471300	11,602,050	1,039,345	369,257
2.00	0.476300	11,725,135	1,162,431	492,342
2.50	0.481300	11,848,221	1,285,516	615,428
3.00	0.486300	11,971,307	1,408,602	738,514
3.50	0.491300	12,094,392	1,531,688	861,599
4.00	0.496300	12,217,478	1,654,773	984,685
4.50	0.501300	12,340,563	1,777,859	1,107,770
5.00	0.506300	12,463,649	1,900,944	1,230,856
5.50	0.511300	12,586,735	2,024,030	1,353,942
6.00	0.516300	12,709,820	2,147,116	1,477,027
6.50	0.521300	12,832,906	2,270,201	1,600,113
7.00	0.526300	12,955,991	2,393,287	1,723,199
7.50	0.531300	13,079,077	2,516,372	1,846,284
8.00	0.536300	13,202,163	2,639,458	1,969,370
8.50	0.541300	13,325,248	2,762,544	2,092,455
9.00	0.546300	13,448,334	2,885,629	2,215,541
9.50	0.551300	13,571,419	3,008,715	2,338,627
10.00	0.556300	13,694,505	3,131,801	2,461,712
10.50	0.561300	13,817,591	3,254,886	2,584,798
11.00	0.566300	13,940,676	3,377,972	2,707,883
11.50	0.571300	14,063,762	3,501,057	2,830,969
12.00	0.576300	14,186,848	3,624,143	2,954,055
12.50	0.581300	14,309,933	3,747,229	3,077,140
13.00	0.586300	14,433,019	3,870,314	3,200,226
13.50	0.591300	14,556,104	3,993,400	3,323,311
14.00	0.596300	14,679,190	4,116,485	3,446,397
14.50	0.601300	14,802,276	4,239,571	3,569,483

Tax Levy:	<p>This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.</p> <p>For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.</p>
Additional Levy Last Year:	<p>This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.</p> <p>For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.</p>
Additional Levy This Year:	<p>This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.</p> <p>For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.</p>
COUNTIES ONLY:	<p>All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.</p>

Notice About 2021 Tax Rates

Property Tax Rates in CITY OF CIBOLO. This notice concerns the 2021 property tax rates for CITY OF CIBOLO. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.456300/\$100

This year's voter-approval tax rate: \$0.4925/\$100

To see the full calculations, please visit _____ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
i&s	\$46,982
gf	\$6,174,128

Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
go	\$2,979,036	\$1,436,720	\$0	\$4,415,756
Total required for 2021 debt service				\$4,415,756
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$4,415,756
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2021				\$0
= Total Debt Levy				\$4,415,756

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice:

Position:

Date prepared:

DEBT MODEL AND DEBT SERVICE SCHEDULES

	\$1,465,000 GO Ref Bonds Series 2012		\$8,500,000 GO Bonds Series 2013		\$2,875,000 GO Bonds Series 2014		\$9,115,000 GO & Ref Bonds Series 2015	
FYE 9/30	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon
2022	95	3.000%	385	2.750%	130	3.000%	810	3.000%
2023	100	3.000%	400	3.000%	135	3.000%	840	3.500%
2024	100	3.000%	410	3.000%	140	3.000%	855	3.500%
2025	105	3.000%	425	3.500%	145	3.000%	895	4.000%
2026	105	3.000%	440	3.500%	150	3.000%	935	4.000%
2027	110	3.000%	455	3.750%	155	3.000%	960	4.000%
2028	115	3.000%	475	4.000%	155	3.000%	200	4.000%
2029	120	3.000%	490	4.000%	160	3.000%	210	4.000%
2030	120	3.000%	510	4.000%	165	3.500%	220	4.000%
2031			530	4.000%	175	3.500%	225	4.000%
2032			555	4.000%	180	3.500%	235	4.000%
2033			575	4.000%	185	3.500%	245	4.000%
2034					190	3.500%	255	4.000%
2035							265	4.000%
2036								
2037								
2038								
2039								
Total	\$970		\$5,650		\$2,065		\$7,150	
Next Call	February 1, 2022 @ par		February 1, 2022 @ par		February 1, 2024 @ par		February 1, 2025 @ par	
Delivery Date	December 20, 2012		August 21, 2013		May 22, 2014		July 22, 2015	
Principal Due	February 1		February 1		February 1		February 1	
Interest Due	February 1	August 1	February 1	August 1	February 1	August 1	February 1	August 1
Insurance	None		None		None		None	
Paying Agent	BOKF, N.A.		BOKF, N.A.		BOKF, N.A.		BOKF, N.A.	
Purpose	Ref 08 CO		New Money		New Money		Ref 07 Bds / New Money	

	\$3,455,000 GO Bonds Series 2016		\$2,000,000 Comb Tax & Ltd Pledge Rev C/Os Taxable Series 2017		\$8,325,000 Go Ref Bonds Series 2017		\$3,490,000 GO Bonds Series 2018	
FYE 9/30	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon
2022	155	2.000%	120	3.850%	770	1.563%	135	5.000%
2023	155	2.000%	120	3.850%	780	1.694%	140	5.000%
2024	160	2.000%	125	3.850%	795	1.829%	145	5.000%
2025	165	2.000%	130	3.850%	810	1.975%	155	5.000%
2026	165	2.000%	135	3.850%	825	2.093%	160	3.500%
2027	170	2.500%	140	3.850%	845	2.190%	165	3.000%
2028	175	2.500%	150	3.850%	860	2.291%	170	3.000%
2029	180	3.000%	155	3.850%	885	2.396%	175	3.000%
2030	185	3.000%	160	3.850%			185	3.000%
2031	190	3.000%	165	3.850%			190	3.250%
2032	195	3.000%	170	3.850%			195	3.250%
2033	200	3.000%					200	3.250%
2034	210	3.000%					210	3.250%
2035	215	3.000%					215	3.500%
2036	220	3.000%					225	3.500%
2037							230	3.500%
2038							240	3.500%
2039								
Total	\$2,740		\$1,570		\$6,570		\$3,135	
Next Call	February 1, 2025 @ par		February 1, 2025 @ par		Any Date @ par		February 1, 2025 @ par	
Delivery Date	June 22, 2016		February 21, 2017		November 7, 2017		July 11, 2018	
Principal Due	February 1		February 1		February 1		February 1	
Interest Due	February 1	August 1	February 1	August 1	February 1	August 1	February 1	August 1
Insurance	None		None		None		None	
Paying Agent	BOKF, N.A.		Trust		Broadway National Bank		UMB Bank	
Purpose	New Money		New Money		Ref 09 Bds		New Money	

	\$5,860,000 Comb Tax & Ltd Pledge Rev C/Os Series 2019		\$9,680,000 GO Bonds Series 2019		\$5,000,000 GO Ref Bonds Series 2019		\$6,950,000 Comb Tax & Rev C/Os Series 2020	
FYE 9/30	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon	Principal (000s)	Coupon
2022	45	5.000%	350	5.000%	390	5.000%	305	2.000%
2023	50	5.000%	365	5.000%	400	2.000%	445	2.000%
2024	50	5.000%	385	5.000%	420	5.000%	530	2.000%
2025	175	5.000%	405	5.000%	435	2.000%	625	2.000%
2026	290	5.000%	425	5.000%	445	5.000%	755	2.000%
2027	310	5.000%	450	5.000%	465	4.000%	855	2.000%
2028	325	5.000%	470	5.000%	475	2.000%	960	2.000%
2029	340	4.000%	490	4.000%	490	3.000%	1,090	3.000%
2030	355	4.000%	510	4.000%	505	3.000%	1,120	3.000%
2031	365	4.000%	535	4.000%	515	3.000%		
2032	380	4.000%	555	4.000%				
2033	395	4.000%	580	4.000%				
2034	415	4.000%	600	4.000%				
2035	430	3.000%	625	3.000%				
2036	440	3.000%	640	3.000%				
2037	455	3.000%	660	3.000%				
2038	465	3.000%	680	3.000%				
2039	480	3.000%	705	3.000%				
Total	\$5,765		\$9,430		\$4,540		\$6,685	
Next Call	February 1, 2028 @ par		February 1, 2028 @ par		February 1, 2028 @ par		Noncallable	
Delivery Date	September 17, 2019		September 17, 2019		December 19, 2019		October 7, 2020	
Principal Due	February 1		February 1		February 1		February 1	
Interest Due	February 1	August 1	February 1	August 1	February 1	August 1	February 1	August 1
Insurance	None		None		None		None	
Paying Agent	UMB Bank		UMB Bank		UMB Bank		UMB Bank	
Purpose	New Money		New Money		Ref of 11 Bds		New Money	

	\$3,000,000 Util Sys Rev Bonds Series 2006		\$4,195,000 Util Sys Rev Ref Bonds Series 2021	
FYE 9/30	Principal (000s)	Coupon	Principal (000s)	Coupon
2022	175	4.070%	355	4.000%
2023	185	4.070%	360	4.000%
2024	190	4.070%	375	2.250%
2025	200	4.070%	385	1.750%
2026	205	4.070%	390	1.625%
2027			395	1.500%
2028			405	1.625%
2029			410	4.000%
2030			425	4.000%
2031			445	2.000%
2032			250	2.000%
2033				
2034				
2035				
2036				
2037				
2038				
2039				
Total	\$955		\$4,195	
Next Call	Any Date @ par plus prepmnt fee		August 1, 2030 @ par	
Delivery Date	February 9, 2006		August 31, 2021	
Principal Due	February 1		August 1	
Interest Due	February 1	August 1	February 1	August 1
Insurance	None		None	
Paying Agent	Bank of America		UMB Bank	
Purpose	New Money		Ref of 12 Bds	

	\$4,125,000 Sales Tax Revenue Bds Taxable Series 2021	
FYE 9/30	Principal (000s)	Coupon
2022	241	2.039%
2023	242	2.039%
2024	247	2.039%
2025	252	2.039%
2026	258	2.039%
2027	263	2.039%
2028	268	2.039%
2029	274	2.039%
2030	279	2.039%
2031	285	2.039%
2032	291	2.039%
2033	297	2.039%
2034	303	2.039%
2035	309	2.039%
2036	316	2.039%
2037		
2038		
2039		
Total	\$4,125	
Next Call	Any Date @ par	
Delivery Date	August 17, 2021	
Principal Due	February 1	
Interest Due	February 1 August 1	
Insurance	None	
Paying Agent	Wilmington Trust Company	
Purpose	New Money	

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2022	3,690,000.00	926,224.40	4,616,224.40	-
Aggregate 8/16/2021 1:49 PM				
08/01/2022	-	869,478.10	869,478.10	-
09/30/2022	-	-	-	5,485,702.50
02/01/2023	3,930,000.00	869,478.10	4,799,478.10	-
08/01/2023	-	812,461.50	812,461.50	-
09/30/2023	-	-	-	5,611,939.60
02/01/2024	4,115,000.00	812,461.50	4,927,461.50	-
08/01/2024	-	746,172.48	746,172.48	-
09/30/2024	-	-	-	5,673,633.98
02/01/2025	4,470,000.00	746,172.48	5,216,172.48	-
08/01/2025	-	675,958.73	675,958.73	-
09/30/2025	-	-	-	5,892,131.21
02/01/2026	4,830,000.00	675,958.73	5,505,958.73	-
08/01/2026	-	593,501.35	593,501.35	-
09/30/2026	-	-	-	6,099,460.08
02/01/2027	5,080,000.00	593,501.35	5,673,501.35	-
08/01/2027	-	508,397.35	508,397.35	-
09/30/2027	-	-	-	6,181,898.70
02/01/2028	4,530,000.00	508,397.35	5,038,397.35	-
08/01/2028	-	439,146.05	439,146.05	-
09/30/2028	-	-	-	5,477,543.40
02/01/2029	4,785,000.00	439,146.05	5,224,146.05	-
08/01/2029	-	361,735.00	361,735.00	-
09/30/2029	-	-	-	5,585,881.05
02/01/2030	4,035,000.00	361,735.00	4,396,735.00	-
08/01/2030	-	292,142.50	292,142.50	-
09/30/2030	-	-	-	4,688,877.50
02/01/2031	2,890,000.00	292,142.50	3,182,142.50	-
08/01/2031	-	239,141.25	239,141.25	-
09/30/2031	-	-	-	3,421,283.75
02/01/2032	2,465,000.00	239,141.25	2,704,141.25	-
08/01/2032	-	192,125.00	192,125.00	-
09/30/2032	-	-	-	2,896,266.25
02/01/2033	2,380,000.00	192,125.00	2,572,125.00	-
08/01/2033	-	146,737.50	146,737.50	-
09/30/2033	-	-	-	2,718,862.50
02/01/2034	1,880,000.00	146,737.50	2,026,737.50	-
08/01/2034	-	111,450.00	111,450.00	-
09/30/2034	-	-	-	2,138,187.50
02/01/2035	1,750,000.00	111,450.00	1,861,450.00	-
08/01/2035	-	83,337.50	83,337.50	-

Date	Principal	Interest	Total P+I	Fiscal Total
09/30/2035	-	-	-	1,944,787.50
02/01/2036	1,525,000.00	83,337.50	1,608,337.50	-
08/01/2036	-	59,900.00	59,900.00	-
09/30/2036	-	-	-	1,668,237.50
02/01/2037	1,345,000.00	59,900.00	1,404,900.00	-
08/01/2037	-	39,150.00	39,150.00	-
09/30/2037	-	-	-	1,444,050.00
02/01/2038	1,385,000.00	39,150.00	1,424,150.00	-
08/01/2038	-	17,775.00	17,775.00	-
09/30/2038	-	-	-	1,441,925.00
02/01/2039	1,185,000.00	17,775.00	1,202,775.00	-
09/30/2039	-	-	-	1,202,775.00
Total	\$56,270,000.00	\$13,303,443.02	\$69,573,443.02	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2021
Average Life	7.523 Years
Average Coupon	3.3445318%

Par Amounts Of Selected Issues

GO Ref Bds Ser 2012	970,000.00
GO Bds Ser 2013	5,650,000.00
GO Bds Ser 2014	2,065,000.00
GO & Ref Bds Ser 2015	7,150,000.00
GO Bds Ser 2016	2,740,000.00
Comb Tax & Ltd Pledge Rev C/O Taxable Ser 2017	1,570,000.00
GO Ref Bds Ser 2017	6,570,000.00
GO Bds Ser 2018	3,135,000.00
2019 GO Bonds and C/Os (8/27) FINAL - joint yld -GO Bonds	9,430,000.00
2019 GO Bonds and C/Os (8/27) FINAL - joint yld -Comb Tax & Ltd Rev C/Os	5,765,000.00
2019 GO Ref (12/3) FINAL	4,540,000.00
2020 \$7.5mm C/Os (9/8) FINAL	6,685,000.00
TOTAL	56,270,000.00

