City Council Special Meeting

Thursday, September 18, 2025, 6:30 PM
Council Chambers
200 S. Main St.
Cibolo, Texas 78108

Est. Duration: 30 min

1. Call to Order

2. Roll Call and Excused Absences

3. Invocation

4. Pledge of Allegiance

5. Citizens to be Heard

This is the only time during the Council Meeting that a citizen can address the City Council. It is the opportunity for visitors and guests to address the City Council on any issue to include agenda items. All visitors wishing to speak must fill out the Sign-In Roster prior to the start of the meeting. The City Council may not debate any non-agenda issue, nor may any action be taken on any non-agenda issue at this time; however, the City Council may present any factual response to items brought up by citizens. (Attorney General Opinion – JC-0169) (Limit of three minutes each.) All remarks shall be addressed to the Council as a body. Remarks may also be addressed to any individual member of the Council so long as the remarks are (i) about matters of local public concern and (ii) not disruptive to the meeting or threatening to the member or any attendee including City staff. Any person violating this policy may be requested to leave the meeting, but no person may be requested to leave or forced to leave the meeting because of the viewpoint expressed. This meeting is livestreamed. If anyone would like to make comments on any matter regarding the City of Cibolo or on an agenda item and have this item read at this meeting, please email citysecretary@cibolotx.gov or telephone 210-566-6111 before 5:00 pm the date of the meeting.

6. Public Hearing

6.A. Conduct a public hearing to hear public testimony regarding the Fiscal Year 2026 Proposed Budget.

6.B. Conduct a public hearing to hear public testimony regarding the Tax Rate for Tax Year 2025.

7. Discussion/Action

7.A. Approve/Disapprove the 2% Cost of Living Adjustment as reflected in the FY 26 Budget.

8. Ordinances

8.A. Approval of an Ordinance of the City of Cibolo adopting the Budget for Fiscal Year 2025-2026, beginning October 1, 2025, and ending September 30, 2026. (Mr. Reed/Ms. Miranda)

8.B. Approval of an Ordinance of the City of Cibolo setting the ad valorem tax rate for tax year 2025.

9. Resolution

9.A. Approval of a Resolution of the City of Cibolo to ratify the property tax increase reflected in the Fiscal Year 2025-2026 Budget.

10. Adjournment

This Notice of Meeting is posted pursuant to the Texas Government Code 551.041 - .043 on the front bulletin board of the Cibolo Municipal Building, 200 South Main Street, Cibolo, Texas which is a place readily accessible to the public at all times and that said notice was posted on

Peggy Cimics, TRMC

City Secretary

Pursuant to Section 551.071, 551.072, 551.073, 551.074, 551.076, 551.077, 551.084 and 551.087 of the Texas Government Code, the City of Cibolo reserves the right to consult in closed session with the City Attorney regarding any item listed on this agenda. This agenda has been approved by the city's legal counsel and subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551. This has been added to the agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144.

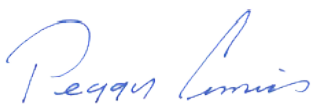
A possible quorum of Council, committees, commissions, boards and corporations may attend this meeting.

This facility is wheelchair accessible and accessible parking space is available. Request for accommodation or interpretive services must be made 48 hours prior to the meeting. Please contact the City Secretary at (210) 566-6111. All cell phones must be turned off before entering the Council Meeting.

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the _____day of_____2025.

_____

Name and Title



Date Posted: September 11, 2025

City of Cibolo

City Council Special Meeting Staff Report

A. Conduct a public hearing to hear public testimony regarding the Fiscal Year 2026 Proposed Budget.

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Public Hearing Item: 6A.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

- **March 25th City Council Regular Meeting**
  - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
  - City staff informed City Council of four (4) specific dates for budget related meetings and workshops, including June 17th (Budget Workshop #1), July 15th (Budget Workshop #2), July 31st (Budget Workshop #3), and, if needed, August 5th (special meeting).
- **April 5th Strategic Management Workshop**
  - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
  - Council gave preliminary direction on Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
  - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
  - *City Council was provided with the initial compilation of the FY26 General Fund Base Budget (preliminary line-item detail)*
- **July 8th Council Workshop**
  - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
- **July 8th Regular Meeting**
  - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
  - Fund Balance Policy. City Council discussed amending the fund balance requirement and supported modifying it from 28% to 25% under Item 8.J. This modification was supported by the information provided during the workshop. A motion passed to modify the Fund Balance Policy and to set the minimum fund balance at 25%.
  - Employee Market Compensation and COLA. City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions as well as discussed options for a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available.
  - 5-Year CIP and Fleet Replacement. City Council received a presentation and discussed the City's fleet replacement capital improvement plan (CIP) and how it fit into the 5 Year CIP under Item 8.L. A motion passed to support the 5-Year Fleet Replacement Plan as presented.

- **July 15th Budget Workshop #2**
  - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items
  - City staff presented a preliminary FY26 General Fund with a 26% Fund Balance along with a preliminary budget for all other funds.
- **July 31st Budget Workshop #3**
  - City Manager committed to finding an additional $100,000 in reductions to the General Fund expenses from the initial proposed FY26 budget.
  - Tax Rate. City Council members each expressed their opinion on a tax rate to fund the FY26 budget. The majority of City Council members supported the Voter Approval Tax Rate (VATR) of $0.5226, but there was an emphasis on finding additional costs to cut in the budget. Council mentioned it needs to reduce its own budget because it was asking staff to make further cuts to the proposed budget.
  - General Fund Update. City Council expressed support for one-time costs, including Cash match for 2026 MVCPA grant, Litigation, Strategic partnership grants, Computer replacements, Special events, Library donation. On the fund balance, City Council learned with cost reductions and revenue adjustments in the General Fund that the current fund balance was calculated to be 26.8%. No concerns were expressed at this time.
- **August 12th City Council Meeting**
  - Maximum Tax Rate and Public Hearing. City Council discussed setting the maximum tax rate and setting the date for the public hearing on the tax rate and subsequent adoption of the proposed 2025 (FY 2026) property tax rate under Item 10.G. A motion passed to set the maximum tax rate at $0.5226 and to set the date for a public hearing on the property tax rate on September 18, 2025.
  - Fee Schedule. City Council discussed and gave direction on the FY 26 Proposed Fee Schedule under Item 10.H. A motion passed to support the proposed fee schedule, which will return to be adopted by ordinance, on September 9th.
  - Public Hearing on FY26 Budget. City Council set the date for the public hearing on the Fiscal Year 2026 Proposed Budget under Item 10.I. A motion passed to set the public hearing on the FY26 budget for September 18, 2025.
  - Submission of City Manager's Proposed Budget. The City Manager submitted his proposed budget under Item 10.J. In response to the discussion at the July 31st Council Budget Workshop, the City Manager's Proposed Budget made the following revisions to revenue and expenses the proposed General Fund budget to reduce costs by up to $100,000 from the initial, preliminary FY26 budget that had been submitted to City Council in June:
    - Adjust miscellaneous park and court fees, increasing revenue by $31,000
    - Reduce PPE and travel expenses in Police Department by $46,000
    - Reduce PPE and travel expenses in Fire Department by $19,000
    - Reduce IT by $12,000 for printing overages
    - Reduce PW Park supplies and maintenance by $8,500 and added .25 FTE for custodial staff
    - Reduce PW Streets supplies by $11,000
    - Reduce supplies and travel in administrative departments by $10K
  - One-time costs. City Council also supported the recognition of the following one-time costs in the General Fund, which the list no longer included the library contribution:
    - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600
  - City Council's Budget. Council requested the City Secretary to send possible reductions to the City Council budget. (An e-mail was sent to City Council on August 14th from Peggy Cimics with suggested

cuts of up to $8,000 in the City Council budget.) It also discussed whether to support the Tri-County Chamber membership ($5,250), but no direction was provided.

- Senior Program Coordinator. Lastly, the City Council discussed increasing the City's funding for the Senior Program Coordinator position that oversees the Cibolo Senior Program. They would like to see it funded at $20/hour or up to $22/hour. The proposed General Fund budget included $5,200 for this position, which would be provided to the SelRico non-profit that will fund a position for Meals on Wheels.
- Cibolo Public Facility Corp. Fund. Further, in the Cibolo Public Facility Corporation Fund, the City Council gave direction to staff to reallocate the $50K for the consultant for federal grants to the City's Neighborhood Traffic Management Program (NTMP).

- **August 26th City Council Meeting**
  - Fund Balance Policy. City Council adopted Resolution 1728 to amend the City's Fund Balance Policy under Item 11.C, reducing the amount of fund balance in the General Fund from 28% to 25%.

- **September 8, 2025**
  - The City held a Budget Town Hall at City Hall from 6:00 pm to 8:00 pm. This town hall was promoted on the City's social media, website, and electronic signs.

- **September 9th City Council Meeting**
  - Feedback on the City Manager's proposed budget provided at the August 12th Council meeting:
    - Chamber Memberships. A majority of the City Council supported lowering the Tri-County Chamber membership fee from $5,250 to $650 (Government).
    - InCibolo Magazine. A majority of City Council supported retaining the funding for the InCibolo Magazine. No change.
    - Council Budget. The majority of the City Council supported reducing its expenses consistent with the suggested reductions from the City Secretary (per her August 14th e-mail) and to use the $8,000 to cover expenses for training or special projects for the volunteers on our boards. This is a net zero adjustment. The Council's direction was to create a new line item to place the $8,000 and with the purpose for it to be used for boards to request funding from Council for special projects or training.
    - Senior Program. For the Senior Program Coordinator, Council supported increasing the City's funding toward this position. The proposed budget includes $5,200. An additional $2,000 was to be added to the budget to accomplish this hourly rate.
  - City Council requested to see the difference between the initial, preliminary FY26 General Fund budget, which was provided at the Budget Workshop #1 on June 17th, and the City Manager's Proposed FY26 Budget that was presented on August 12th. This will allow Councilmembers to see the reductions and changes at the line-item level that have occurred over the past few months and as represented by City staff in various presentations, including on August 12th.
  - City Council requested the City post actual salaries of employees. The examples provided were the City of Schertz and the City of New Braunfels.

BACKGROUND:

Texas Local Government Code and our City Charter require that the City hold a public hearing on the proposed budget. This hearing provides an opportunity for public comment to be considered prior to adoption of the budget. Public notice for this hearing was published in the Seguin Gazette on September 7th, fulfilling the requirement that it must be published not earlier than 30 days prior or later than 10 days prior to the date of the hearing.

The FY 2026 Proposed Budget was presented to Council on August 12, 2025, after budget workshops were held in June and July. The FY 2026 Proposed Budget, public presentations and public notices were made available for public review on the City's website www.cibolotx.org and were available for public inspection in the office of the City Secretary or the Finance Director during regular business hours.

Changes made to the FY 2026 Proposed Budget from Council feedback received on September 9, 2025, and from corrections or new information received, are as follows:

- Decrease funding in City Secretary's budget by $4,600 related to a reduction in Tri-County membership level, which decreased the Tri-County membership fee to $650;
- Increase funding in Parks - Senior Program by $2,000 related to supplemental funding to adjust compensation of contracted Senior Program Coordinator. Combined with the $5,200 that was in the budget, the total funding for this position is now $7,200;
- Reallocate $8,000 in funding in City Council budget by reducing advertising, awards, special events expense, youth council expense and other supplies and adding an expense line item for discretionary spending related to Commission and committee members; and
- NEW: Increased Grants revenue and expense for a $49,000 grant award for victim services program

STAFF RECOMMENDATION:

Allow for public input on the FY26 Budget.

FINANCIAL IMPACT:

N/A

MOTION(S):

N/A

Attachments

Notice of Public Hearing - FY26 Budget
FY26 Budget Presentation
Proposed FY 26 Budget Book 20250910

City of Cibolo, Texas
Notice of Public Hearing

The City of Cibolo City Council will hold a public hearing on the budget on Thursday, September 18, 2025, at 6:30pm. The public hearing will be held at Cibolo City Hall, 200 South Main Street, Cibolo, Texas, to hear public comment concerning the proposed budget for FY 2025-2026. This budget will raise more total property taxes than last year's budget by $1,143,736 (6.56%), and of that amount $714,852 is tax revenue to be raised from new property added to the tax roll this year. The proposed budget is available for review at the office of the Finance Director at 200 South Main Street, Monday – Friday from 8:00 am to 5:00 pm and on the City website at www.cibolotx.gov.

City Council FY26
Budget Public Hearing



September 18, 2025

Presentation Overview

- Budget Schedule
- Workshops Follow-up
- All Funds Overview
- Tax Rate Discussion
- General Fund Update
- Debt Service Fund
- All Other Operating Funds
  - Development Services Fund
  - Water/Wastewater Utility Fund
  - Drainage Utility District
  - Economic Development Fund
- Special Revenue Funds
- Council Feedback

Budget Process - Major Steps



Budget Schedule - Key Dates

March 25 – Set Preliminary Schedules, CIP update
April 5 - Council Strategic Management Workshop
May 1 - Preliminary Taxable Values available
June 17 – Budget workshop #1
July 15 – Budget Workshop #2
July 25 – Certified Taxable Values
July 31 – Special Meeting to discuss tax rate
August 12 – Deliver City Manager's Proposed Budget
September 8 – Budget Town Hall
September 9 – Council feedback on City Manager's Proposed Budget
September 18 – Hold public hearings, adopt budget and tax rate

Council Direction from Prior Budget Workshops

Council Feedback from prior Workshops

City Council was provided an opportunity to ask questions and give feedback at:

June 17th Budget Workshop:

- City Council supported the list of 5-year, bond funded CIP
- City Council understood the mandatory increases in the General Fund

July 8th Council Workshop:

- City Council expressed support for amending the Fund Balance Reserve Policy to set a minimum reserve of 25% (Ordinance adopting 25% minimum reserve was approved by City Council on 8/26/25)
- City Council supported the market compensation philosophy and up to 3% COLA as funds are available
- City Council supported the fleet replacement plan for public safety and public works

Council Feedback from prior Workshops

July 15th Budget Workshop:

Economic Development Corporation

- City Council expressed support for the EDC Board's recommended budget items (EDGE/BIG grants, Strategic Plan implementation, Parks Master Plan)

Utility Fund

- Supported 2% increase in wastewater rates and postponement of any other rate adjustments until utility rate study is completed (Fee Schedule Ordinance adopted by City council on 9/9/25)
- Supported $1M set aside for future water acquisition and $100K for a consultant knowledgeable in water appraisal and acquisition

Council Feedback from prior Workshops

Drainage Utility Fund

- Supported the exploration of modifying drainage fees based on surface material

Special Revenue Funds

- Supported ticket price increase for Cibolofest carnival attraction
- Supported General Fund participation in Cibolofest for $30K
- Supported Street Maintenance program of $750K
- Supported the use of funds from the Cibolo Public Facility Corporations for:
  - Parks and Recreation Commission events
  - Phase 2 renovations of the Cibolo Community Center
  - Neighborhood Traffic Management Program

Council Feedback from prior Workshops

July 31st Special Meeting:

Tax Rate

- City Council supported the Voter-Approval Tax Rate of $0.5226

General Fund

- City Council indicated agreement with staff's identification of one-time costs coming from fund balance and reducing fund balance level to 26.8% as presented on 7/31 with a request to seek further reductions.

Council Feedback from prior Workshops

August 12th Meeting:

Tax Rate

- City Council approved proposing the maximum tax rate for required publication of $0.5226 and set the date for the required public hearing

Budget

- City Council set the date for the required public hearing and discussed supplementing the Senior Program staffing contract with Selrico and potentially reducing the City Council budget based on recommendations from the City Secretary's office

Council Feedback from prior Workshops

September 9th Meeting:

General Fund

- City Council agreed to:
  - increase the budget to supplement the Senior Program meal program contract to fund a difference in compensation for the staff member (awaiting finalization of contract with AACOG to calculate exact amount needed – estimated an additional $2,000 bringing the budget to $7,200 in supplemental funds)
  - reducing specific line items in City Council budget based on recommendations from the CSO and allocating the savings within their budget to a line item for discretionary items requested by City Commissions and Committees ($8,000 reallocated)
  - Reducing the level of funding for the Tri-County Chamber membership from $5,250 to $650 (savings of $4,600)

All Funds Overview

City of Cibolo Municipal Corporation (FY 26)



General Fund
$24,893,298



Utility Fund
$19,910,681



Debt Svc Fund
$8,003,143



Dev Svc Fund
$2,631,770



Drainage Fund
$1,840,851



EDC Fund
$1,192,285

Special Revenue Funds
$13,558,057

FY26 Proposed Budget = $72,030,085 ***(as presented on 8/12)***

- **Operating Funds (General + Utility + Dev. Services + Drainage) = $49,276,600**
- **Debt Service Fund = $8,003,143**
- **Additional Funds (EDC + Special Revenue Funds) = $14,750,342**

City of Cibolo Municipal Corporation (FY 26)



FY26 Proposed Budget = $72,076,485 ***(increase of $46,400)***

- **Operating Funds (General + Utility + Dev. Services + Drainage) = $49,274,000**
- **Debt Service Fund = $8,003,143**
- **Additional Funds (EDC + Special Revenue Funds) = $14,799,342**

General Fund Overview

General Fund Expenses as Presented during the budget process

	FY 26 Proposed Budget (6/17)	FY 26 Proposed Budget (7/8)	FY 26 Proposed Budget (7/31)	FY 26 Proposed Budget (8/12)
Salaries and Benefits	$ 16,973,585	$ 17,142,293	$ 17,056,293	$ 17,066,778
Services, Utilities and Training	3,657,320	3,597,677	3,597,677	3,551,903
General Supplies and Repairs	1,531,215	1,466,365	1,456,365	1,390,640
Capital related	135,200	118,500	118,500	118,500
Intergovernmental & other contractual expense	1,918,194	1,794,954	1,794,954	1,794,954
Transfers and Financing Payments	887,900	873,100	970,523	970,523
Total Expenses	**$ 25,086,714**	**$ 24,992,889**	**$ 24,994,312**	**$ 24,893,298**
Projected Ending Fund Balance	**$ 5,126,527**	**$ 5,671,592**	**$ 5,720,813**	**$5,884,827**
As a percent of recurring general fund expense	*23.5%*	*26.3%*	*26.8%*	*27.4%*
25% fund balance calculation				*$5,376,765*

General Fund Revenues Overview

	FY 25 Adopted Budget	FY 25 YE Estimate	FY 26 Proposed Budget	*Change from FY25 Adopted*
General Taxes and Franchise Fees	$ 18,698,200	$ 18,602,700	$ 20,050,000	7.3%
Permits Licenses and Fees	181,000	140,500	58,000	-68.0%
Animal Services	33,750	41,600	42,000	24.4%
Court and Alarm Fees	255,450	187,600	197,100	-22.8%
Interest and Miscellaneous	439,164	530,164	469,164	6.8%
Parks and Grants	98,500	117,182	153,182	55.5%
Intergovernmental and Transfers	2,972,115	2,835,115	3,568,806	20.1%
Other Financing Sources	245,500	250,000	25,000	-89.8%
	$ 22,923,679	**$ 22,704,861**	**$ 24,563,252**	**7.2%**

General Fund Expenses Overview

	FY 25 Adopted Budget	FY 25 YE Estimate	FY 26 Proposed Budget	*Change from FY25 Adopted*
Salaries and Benefits	$ 15,810,191	$ 15,610,141	$ 17,066,778	7.9%
Services, Utilities and Training	3,379,239	3,592,597	3,544,303	5.1%
General Supplies and Repairs	1,355,863	1,388,795	1,395,640	2.6%
Capital related	46,002	759,175	118,500	157.6%
Intergovernmental & other contractual expense	1,744,228	1,320,193	1,794,954	2.9%
Transfers and Financing Payments	889,300	790,805	970,523	9.1%
Total Expenses	**$ 23,224,823**	**$ 23,461,706**	**$ 24,890,698**	**7.2%**
Projected Ending Fund Balance	**$ 5,662,031**	**$ 6,214,873**	**$ 5,887,427**	
As a percent of recurring general fund expense	*28.8%*	*31.0%*	*27.4%*	
25% fund balance calculation			*$5,376,115*	

General Fund - Updates

- Balanced Budget. Recurring Expenses are covered by Recurring Revenues

- One Time Costs. City Council supported the following one-time costs which exceed recurring revenues. These one-time expenses are covered by the use of $327K of our fund balance.
  - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600

General Fund FY26 Proposed Budget



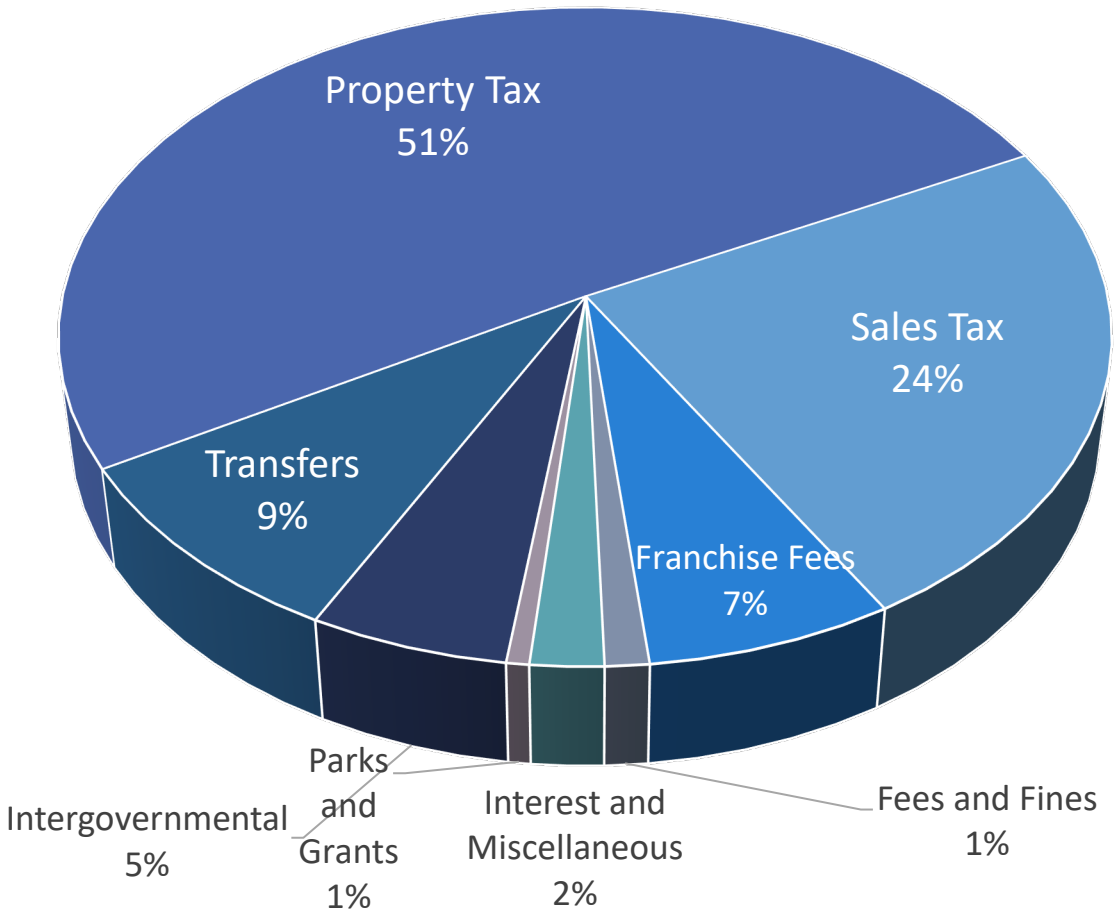
Highlights:

- Mandatory increases included in FY26 include:
  - ILAs for dispatch and EMS
  - Market compensation and 2% COLA
  - 10-12% increase for health insurance
  - MVCPA Grant match $97K

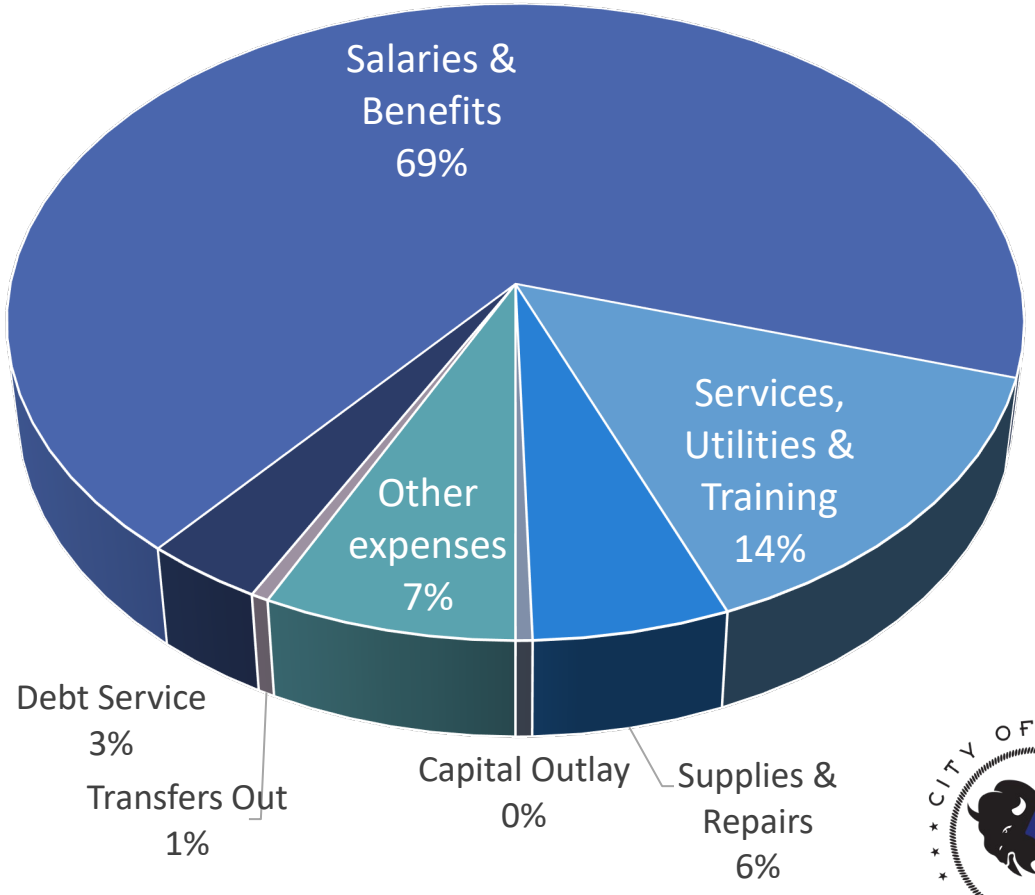
Department	FY 26 Preliminary Budget	Portion of $1	Increase from PY	% increase
Police	$7,832,894	$0.31	$528,311	7.2%
Fire	6,258,603	0.25	396,249	6.8%
Administration	5,782,672	0.23	523,790	10.0%
Public Works	3,805,349	0.16	165,855	4.6%
Animal Services	549,034	0.02	18,113	3.4%
Code Enforcement/Court	391,822	0.02	25,478	7.0%
Economic Development	270,324	0.01	8,079	3.1%
	$24,890,698	**$1.00**	**$1,665,875**	**7.2%**

General Fund FY26 Proposed Budget

Revenues



Expenditures by Classification



Increases in the General Fund for FY26 - $1.95M

- Full year of PY COLA and market adjustments $325K (including related benefits)
- Public Safety Overtime $350K (including related benefits)
- Market adjustments for Non-public safety positions and 2% COLA for other – $271K
- Health Care – 10-12% increase anticipated - $170k
- Elimination of ARPA funds for personnel - $250k
- Interlocal Agreements – increased by $212K over original budget
  - EMS Services - $132k increase
  - 911 Dispatch Services - $25k increase ($280K in ARPA funds were used to offset increase in PY)
  - Guadalupe Appraisal District ($55k increase)
- Utilities, telecommunications, and other contract services $170K
- Technology Replacements - $100K
- MVCPA Grant match - $97.5K
- Increases offset by reductions in EDC Incentives and an increase in salary savings

Debt Service Fund

Debt Service Requirements

Bond Issue	Principal	Interest	Bond Payment
2014 General Obligation Bonds	150,000	28,250	178,250
2015 General Obligation & Refunding Bonds	745,000	119,900	864,900
2016 General Obligation Bonds	165,000	58,125	223,125
2017 Certificates of Obligation	135,000	38,789	173,789
2018 General Obligation Bonds	160,000	61,038	221,038
2019 General Obligation Bonds	425,000	286,725	711,725
2019 Certificates of Obligation	235,000	158,725	393,725
2019 General Obligation Refunding Bonds	445,000	84,525	529,525
2020 Proposed Certificates of Obligation	755,000	110,150	865,150
2021 General Obligation Refunding Bonds	1,345,000	153,750	1,498,750
2022 Tax Note	360,000	18,396	378,396
2023 Certificates of Obligation	115,000	166,525	281,525
2024 Certificates of Obligation	490,000	340,650	830,650
2025 Certificates of Obligation	0	695,273	695,273
2025 General Obligation Bonds	30,000	122,822	152,822
Total Debt Service accounted for in Debt Service Fund	**$ 5,555,000**	**$ 2,443,643**	**$ 7,998,643**

Debt Service Fund

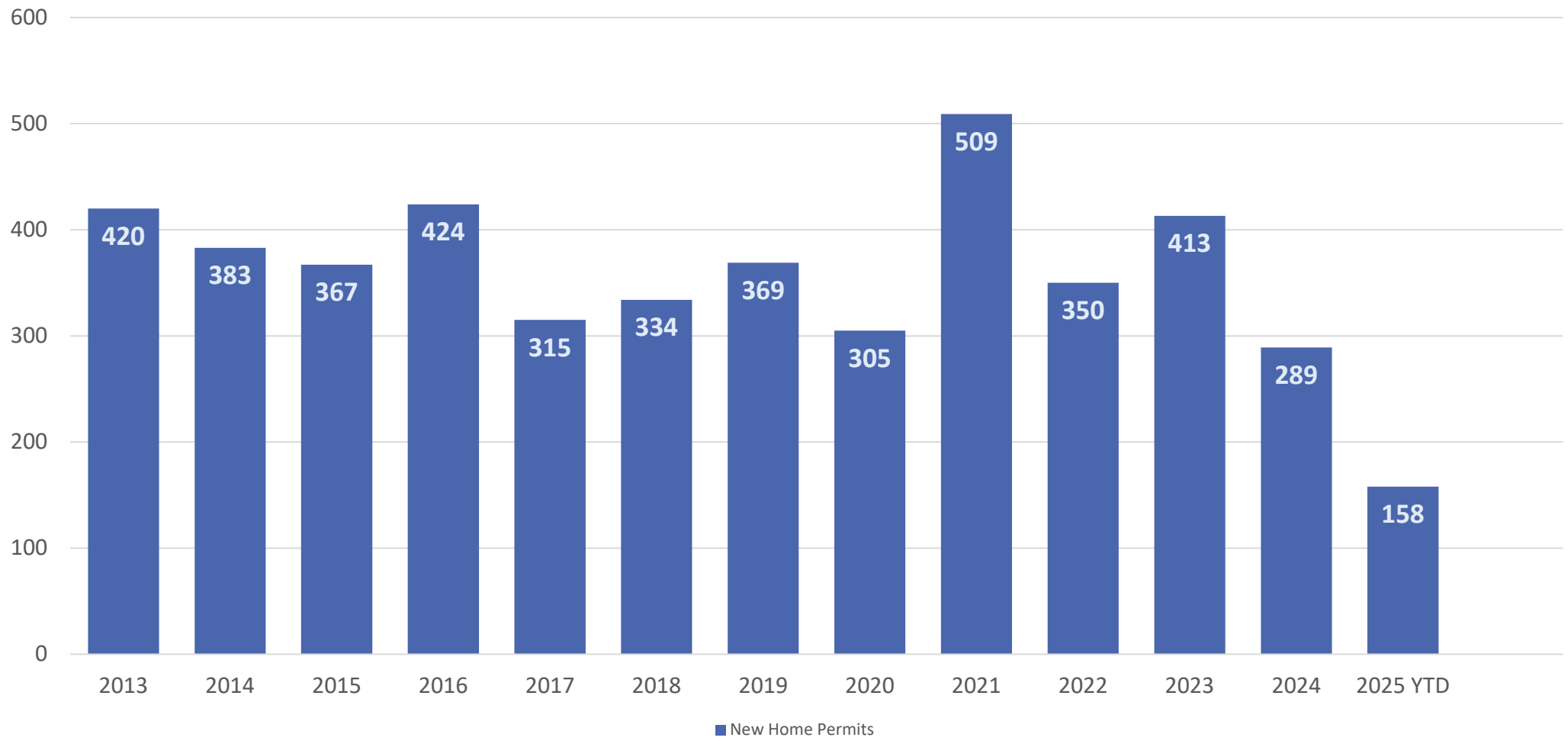
	FY 24 Actual	FY 25 Adopted Budget	FY 25 YE Estimate	FY 26 Proposed Budget
Property Tax Revenue	$ 6,108,474	$ 6,560,000	$ 6,497,725	$ 6,795,000
YMCA Contribution	165,000	165,000	165,000	165,000
Interest and Miscellaneous	93,652	80,000	87,500	70,000
Transfers	823,758	864,225	864,225	976,425
TOTAL REVENUE	**$ 7,190,884**	**$ 7,669,225**	**$ 7,614,450**	**$ 8,006,425**
Services	6,476	3,500	$ 9,500	4,500
Principal	5,329,727	5,715,000	5,615,000	5,555,000
Interest	1,738,117	2,029,144	2,009,719	2,443,643
TOTAL EXPENSES	**$ 7,074,320**	**$ 7,747,644**	**$ 7,634,219**	**$ 8,003,143**
	$ 116,564	**($ 78,419)**	**($ 19,769)**	**$ 3,282**
ENDING FUND BALANCE	**$ 1,415,354**	**$ 1,298,729**	**$ 1,395,885**	**$ 1,398,867**

Development Services Fund

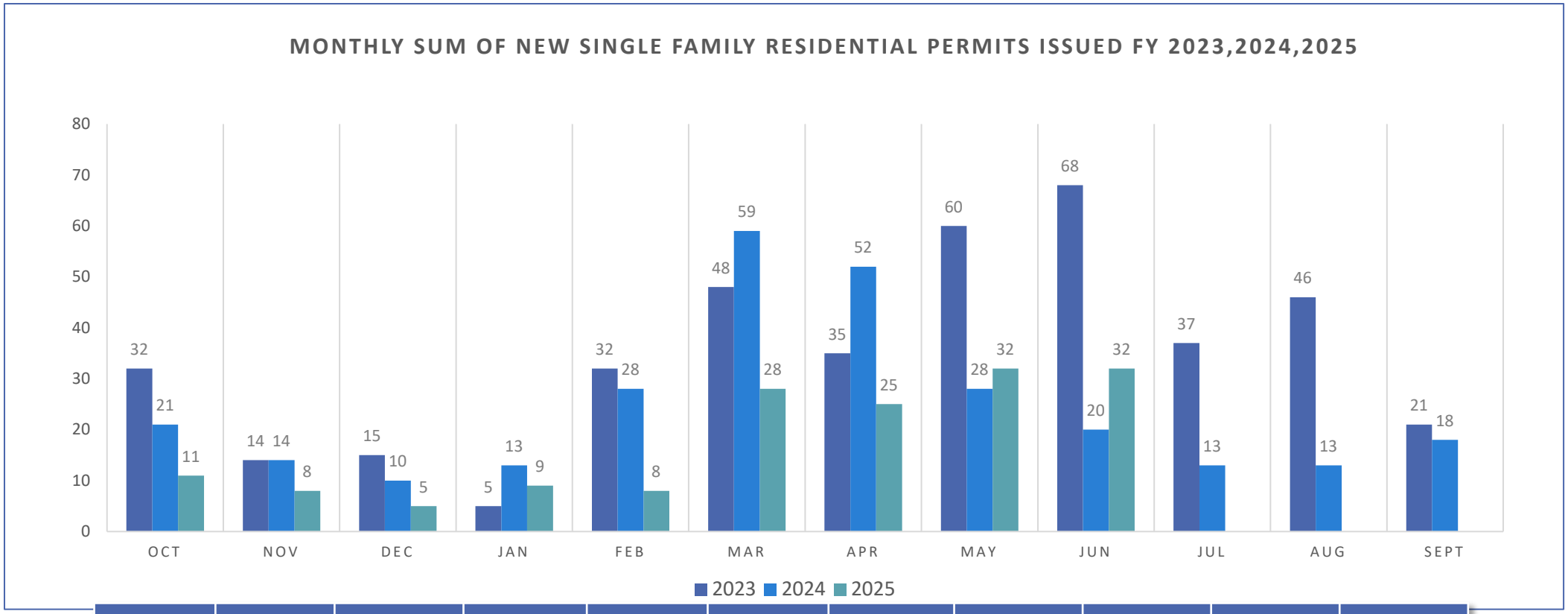
Development Services Fund – Summary

	FY 25 Budget	FY 25 EOY Estimate	FY 26 Proposed
Permits and Fees	3,263,900	2,189,250	2,824,000
Intergovernmental and Transfers	5,500	10,500	15,000
Total Revenue	**3,269,400**	**2,199,750**	**2,839,000**
Personnel Costs	727,120	638,920	773,620
Services, Utilities and Training	2,015,800	1,173,950	1,584,400
Supplies & Equipment	34,300	30,300	30,250
Other Expense	100,000	95,000	100,000
Transfers	178,500	128,850	143,500
Total Expenses	**3,055,720**	**2,067,020**	**2,631,770**
Net Change in Fund Balance	**213,680**	**132,730**	**207,230**
Ending Fund Balance	**$ 213,680**	**$ 132,730**	**$ 339,960**

New Home Permits since 2013



New Home Permits by Month – FY25 Year-to-Date



Aug. 2024	Sept. 2024	Oct. 2024	Nov. 2024	Dec. 2024	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May 2025	June 2025
Chesmar: 4	Coventry: 6	Scott Felder: 1	Chesmar: 3	Beazer: 3	Beazer: 3	Scott Felder: 2	DR Horton: 11	Perry Homes: 7	Chesmar:10	DR Horton: 21
Coventry: 3	Beazer Homes: 4	Chesmar: 1	Beazer: 2	Bellaire: 1 Coventry: 1	Bellaire: 2	Chesmar: 1	Chesmar: 8	Chesmar: 7	Coventry: 8	Perry Homes: 5

Water / Wastewater Utility Fund

Utility Fund - FY 26 Budget Highlights

- Utility Rate Study is underway. Anticipate having a recommendation to City Council for utility rate changes by September. Rate study will consider future growth and future capital projects in setting rates.
- Current budget does not include a rate increase for water, but does include a 2% increase for wastewater rates to offset the 2% increase passed through by CCMA for FY26.
- Set aside $1 million for future water acquisition to replace Crystal Clear water. The budget also includes $100k for a water consultant to assist in options regarding CVLGC groundwater lease appraisal and negotiations, exploration of raw water development, and negotiation with TCEQ of alternative capacity requirements.
- Increased franchise fee to the General fund from 3% to 4%.
- New solid waste franchise agreement reduces customer service load on UBO for solid waste services. Allows us to shift 10% franchise fee for commercial contracts (billed by WC) to the General Fund like other franchise agreements. Residential billing still managed by UBO, allocating 10% franchise fee in a 60/40 split with General Fund.
- FY 26 budget includes $24K for market adjustment and 2% COLA.

Water / Wastewater Utility Fund – Summary

	FY 24 Actual	FY 25 Budget	FY 25 EOY Estimate	FY 26 Proposed	Change
Charges for Services	17,409,602	18,810,000	18,250,680	18,504,850	-1.6%
Interest and other fees	688,359	630,500	658,750	628,000	-0.4%
Total Revenue	**18,097,960**	**19,440,500**	**18,909,430**	**19,132,850**	**-1.6%**
Personnel Costs	1,532,644	1,659,909	1,622,972	1,747,678	5.3%
Services, Utilities & Training	391,013	737,055	895,922	1,098,497	49.0%
Supplies & Equipment	418,369	776,100	769,196	500,438	-35.5%
Other Contractual Expense	11,220,581	14,235,250	11,946,300	13,962,737	-1.9%
Transfers and Debt Service	2,243,888	2,312,735	2,340,167	2,601,331	12.5%
Total Expenses	**15,806,494**	**19,721,049**	**17,573,857**	**19,910,681**	**1.0%**
Net Change	**2,291,466**	**(280,549)**	**1,335,573**	**(785,831)**	
Ending Fund Balance	**$ 8,668,010**	**$ 8,282,512**	**$ 10,003,583**	**$ 9,225,752**	

Wastewater Rate Changes

		LUE = Normal Max Flow X 0.8 X $21.00 (1.5" to 10")					Approved	Proposed		
Wastewater Rates							FY 25 Rates	FY 26 Rates		Change
Residential:		First 3,000 gallons of water used					$18.65	$19.03		2.0%
		3,001 + gallons of water used	*additional*				$5.44	$5.55	*Per Tgal*	2.0%
Commercial:		First 3,000 gallons of water used					$23.19	$23.65		2.0%
		3,001 + gallons of water used	*additional*				$5.44	$5.55	*Per Tgal*	2.0%
Multi-family:		First 3,000 gallons of water used	x LUE				$23.19	$23.65	*x LUE*	2.0%
		(3,001+ x LUE) gal of water used	*additional*				$5.44	$5.55	*Per Tgal*	2.0%
								Tgal = 1,000 gallons		

Residential customer bill increase by consumption (residential wastewater is based on winter average consumption)

Consumption	FY 25 Rates	FY 26 Rates	$ Difference	% Difference
4,000	$ 24.09	$ 24.58	$ 0.49	2.0%
6,000	**$ 34.97**	**$ 35.68**	**$ 0.71**	**2.0%**
8,000	$ 45.85	$ 46.78	$ 0.93	2.0%
15,000	$ 83.93	$ 85.63	$ 1.70	2.0%

Canyon Regional Water Authority (CRWA)

- CRWA has submitted their initial budget for FY 26 to the member entities. Our contractual costs, based on the draft budget, are set to increase by over 21%. The budget includes:
  - a 5% increase in raw water costs ($184 to $193/ac-ft - set by the Guadalupe Blanco River Authority),
  - a 3% merit and 3% COLA increase in personnel costs
  - 3 new administrative positions
  - 3% increase in chemicals and utilities
  - 10-17% increase in property and liability insurance costs
  - 121% increase in repair and replacement funds
- CRWA is anticipated to complete their budget process, setting all new fees and rates at their August 11th Board of Trustees meeting (final adoption of the FY 26 budget).

Cibolo Creek Municipal Authority (CCMA)

New debt obligation for expansion of the South Wastewater Treatment Plant

- Highest annual debt service cost occurs in FY28-46 for an average annual cost of $2.565 million.
- Current count of wastewater customers is 11,556. Annual cost to each customer to cover the debt would approximate $221.88, or $18.49 monthly.
- Current wastewater "consumption" totals 77,875,800 gallons each month. Allocating debt service cost per Tgal, would increase fees by $2.74 per Tgal. A customer at an average 6 Tgal charge would be impacted by $197.64 annually, or $16.47 monthly.

Cibolo Creek Municipal Authority
South WWTP Expansion
City of Cibolo Project
Option 2
May 22, 2025

(9/30)	$5,060,000 Contract Rev Bonds, S-2025 [1]	$33,750,000 Contract Rev. Bonds, S-2027 [2]	Total Debt Service
2025			
2026	$ 200,292		$ 200,292
2027	391,669	$ 1,125,000	1,516,669
2028	394,069	2,170,125	2,564,194
2029	391,113	2,174,625	2,565,738
2030	392,800	2,172,750	2,565,550
2031	394,013	2,174,500	2,568,513
2032	389,869	2,169,875	2,559,744
2033	390,369	2,173,750	2,564,119
2034	390,394	2,171,000	2,561,394
2035	389,944	2,171,625	2,561,569
2036	393,900	2,170,500	2,564,400
2037	392,263	2,172,500	2,564,763
2038	390,150	2,172,500	2,562,650
2039	392,444	2,170,500	2,562,944
2040	394,025	2,171,375	2,565,400
2041	390,013	2,170,000	2,560,013
2042	390,406	2,171,250	2,561,656
2043	390,088	2,170,000	2,560,088
2044	393,938	2,171,125	2,565,063
2045	391,956	2,174,375	2,566,331
2046	394,144	2,174,625	2,568,769
2047	-	2,171,875	2,171,875
2048	-	2,171,000	2,171,000
2049	-	2,171,750	2,171,750
2050	-	2,173,875	2,173,875
2052	-	2,171,750	2,171,750
2053	-	2,172,125	2,172,125
2054	-	2,173,125	2,173,125
2055	-	2,169,625	2,169,625
2056	-	2,171,375	2,171,375
2057	-	2,173,000	2,173,000
Total	$ 8,037,854	$ 66,283,750	$ 74,321,604

[1] *Assumes 11-1-25 Dated date and 4.75% interest rate*

Drainage Utility District

Drainage Utility District - FY 26 Budget Highlights

- No fee changes are proposed.
- FY 26 budget includes $12K for 2% COLA.
- Increased franchise fee to the General fund from 3% to 4%.
- Includes additional funding for engineering services to evaluate drainage flow to detention pond at the PW facility.
- Includes a draw down of fund balance for capital equipment
  - TYMCO Model 435 Street Sweeper



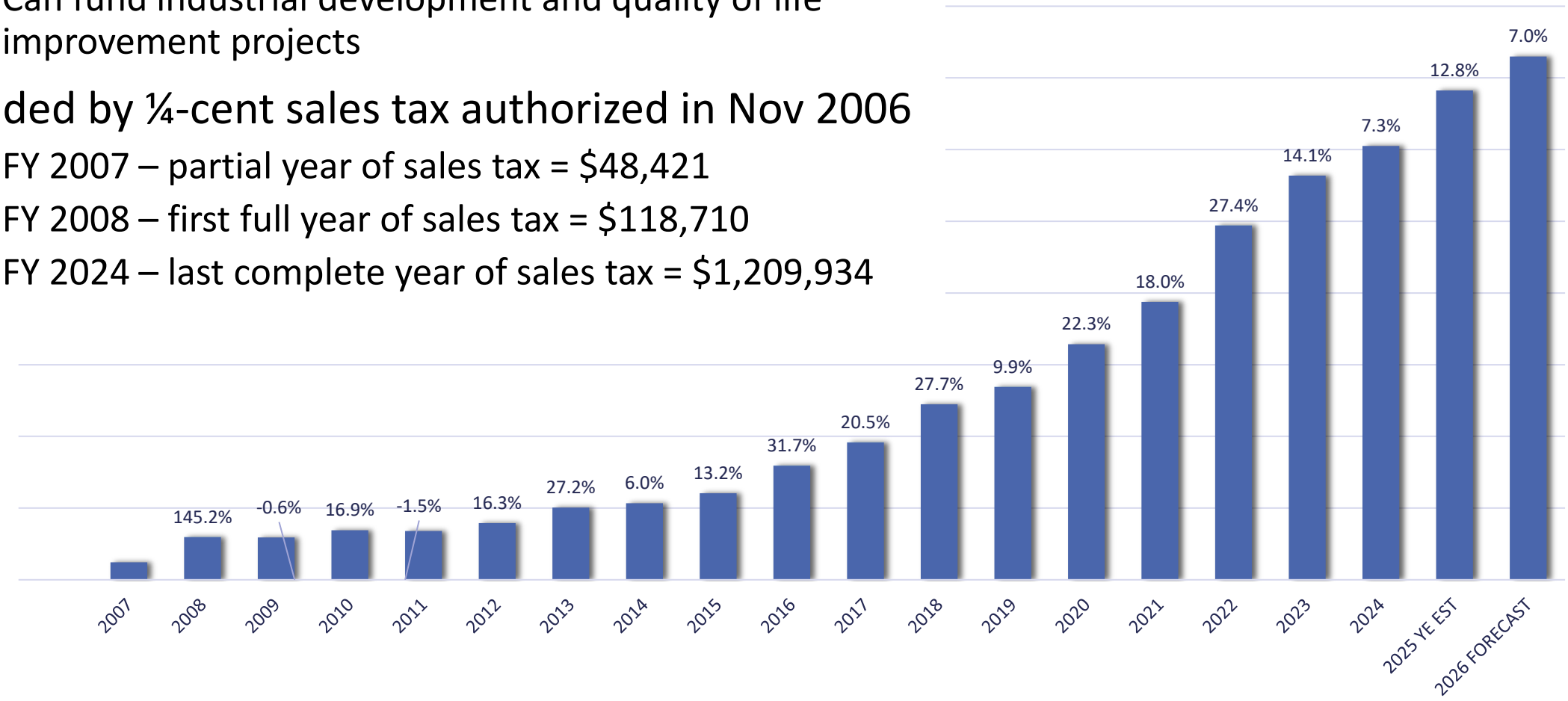
Drainage Utility District – Summary

	FY 24 Actual	FY 25 Budget	FY 25 EOY Estimate	FY 26 Proposed	Change
Charges for Services	1,229,468	1,450,000	1,570,000	1,638,000	12.9%
Interest and Other	45,032	35,000	47,640	35,000	0.0%
Total Revenue	**1,274,500**	**1,485,000**	**1,617,640**	**1,673,000**	**12.7%**
Personnel Costs	677,052	927,010	834,700	963,946	4.0%
Services, Utilities & Training	47,777	309,040	141,973	136,255	-55.9%
Supplies and Repairs	148,514	140,350	130,350	137,000	-2.4%
Capital Outlay	167,981	226,550	207,050	249,650	10.2%
Transfers and Debt Service	171,093	288,550	320,050	354,000	22.7%
Total Expenses	**1,212,417**	**1,891,500**	**1,634,123**	**1,840,851**	**-2.7%**
Net Change	**000**	**(406,500)**	**(16,483)**	**(167,851)**	
Ending Fund Balance	**$ 922,460**	**$ 438,355**	**$ 905,977**	**$ 738,126**	

Economic Development Corporation

Economic Development Corporation

- 4B Corporation
  - Primary jobs requirement
  - Can fund industrial development and quality of life improvement projects
- Funded by ¼-cent sales tax authorized in Nov 2006
  - FY 2007 – partial year of sales tax = $48,421
  - FY 2008 – first full year of sales tax = $118,710
  - FY 2024 – last complete year of sales tax = $1,209,934



EDC - FY 26 Budget Highlights

- Sales Tax - projected conservatively at 7% over FY25
- EDGE Grant opportunities to complement BIG Grant - $100,000
  - Economic Development for Growth and Enhancement
    - Façade upgrades, signage, exterior construction, parking improvements
    - And adding the ability to cover permits/fees or special circumstances
    - Reimbursement based, matching grant up to $15K
- Strategic plan implementation $100,000
  - Master Service Agreements are in place
- Parks Master Plan $250,000

Economic Development Fund – Summary

	FY 24 Actual	FY 25 Budget	FY 25 EOY Estimate	FY 26 Proposed
Sales Tax	1,209,934	1,340,000	1,365,000	1,460,000
Interest	124,253	80,000	105,000	85,000
Total Revenue	**1,334,187**	**1,420,000**	**1,470,000**	**1,545,000**
Services, Utilities & Training	151,505	279,608	408,085	567,255
Supplies & Equipment	4,692	28,550	22,225	20,300
Grants and Lease	61,567	115,500	532,000	114,000
Transfers	145,356	155,275	172,275	171,275
Debt Service	318,742	318,655	318,655	319,455
Total Expenses	**683,219**	**897,588**	**1,453,240**	**1,192,285**
Net Change in Fund Balance	**650,968**	**522,412**	**16,760**	**352,715**
Ending Fund Balance	**$ 2,719,653**	**$ 2,438,571**	**$ 2,736,413**	**$ 3,089,128**

Special Revenue Funds

Special Revenue Funds

FY 26 Summary	FY 26 Beginning Fund Balance	FY 26 Revenues	FY 26 Expenditures	FY 26 Ending Fund Balance
Special Revenue Funds				
Special Events Fund	**100**	102,500	100,000	2,600
Special Donations Fund	**25,359**	3,250	10,000	18,609
Grants Fund	**435**	633,542	633,542	435
Hotel Occupancy Tax Fund	**22,893**	2,600	-	**25,493**
PEG Fund	**91,926**	32,000	50,000	**73,926**
Court Technology Fund	**5,942**	5,075	6,000	**5,017**
Court Security Fund	**37,942**	7,000	6,000	**38,942**
Police Seizure Fund	**47,443**	12,500	30,000	**29,943**
Police Education Fund	**7,699**	2,800	5,000	**5,499**
Child Safety Fees Fund	**35,429**	46,250	30,000	**51,679**
Street Maintenance Tax Fund	**923,720**	1,490,000	1,615,150	**798,570**
IT Replacement Fund	**55,000**	-	55,000	**-**
Traffic/Street Impact Fee Fund	**5,549,023**	740,000	4,840,225	**1,448,798**
Park Development Fee Fund	**1,106,350**	140,000	650,000	**596,350**
Drainage Impact Fee Fund	**3,819,246**	470,000	2,045,640	**2,243,606**
Water Impact Fee Fund	**5,529,075**	400,000	15,000	**5,914,075**
Wastewater Impact Fee Fund	**3,941,034**	370,000	3,198,500	**1,112,534**
PFC Fund	**2,426,227**	114,000	317,000	**2,223,227**
	$ 23,624,843	$ 4,571,517	$ 13,607,057	$ 14,589,303

Increase in total revenue and expense in Grants Fund in the amount of $49,000. In late August, we were notified of an Office of the Governor grant award for $49,000 for partial funding of the Victim Services Coordinator position and program within the Police Department

Street Maintenance Fund

- **Revenues**
  - FY25 estimated sales tax $1,365,000 *(expected to be within 2% of adopted budget)*
  - FY26 Projected revenues $1,460,000 *(7% increase forecasted based on trend analysis)*
- **Expenses**
  - Debt Service – 2020 Certificates of Obligation - $865,150 *(increasing to $1.1M in FY29 and FY30 for final payments)*
  - Street Maintenance - $750,000
- **Fund Balance** anticipated to be $798,570 at 9/30/2026

Note: *Sales tax growth of 5% will support an average of $650K in street maintenance over the next 5 years. This will increase to over $1.5 million after debt is retired in FY30.*

Impact Fee Funds – FY26 Projects

- **Transportation*** - *$5.5M available*
  - Tolle Road commitment - $4.8M including land acquisition ($1M Developer paid)
- **Drainage*** - *$3.8M available*
  - Tolle Rd commitment - $2.0M including land acquisition ($200K Developer paid)
- **Water*** - *$5.5M available*
- **Wastewater*** - *$3.9M available*
  - WW extension – Venado lift station to Haeckerville Road - $2M
  - Tolle Road commitment - $1.2M
- **Parks** - *$1.1M available*
  - Trail system – $650K

* *Impact fee study is currently in process by Freese and Nichols, Inc.*

Cibolo Public Facility Corporation

- In 2024 and 2025:
  - City Council authorized the appropriation of $2.28M of CPFC funds to finance acquisition/renovation of property for facility expansion
  - City Council authorized a construction contract for $142.7K for the first phase of renovations for a portion of the facility for use as a Senior Center
- FY 25 year-end estimate includes:
  - $3.6K for Parks and Recreation Commission events
  - $100K for equipping and furnishing the Senior Center and making continued improvements
- FY 26 budget includes:
  - $250K for phase 2 renovations of the facility to serve as additional staff offices
  - $3K for Parks and Recreation Commission events
  - $50K for advancement of the NTMP – Neighborhood Traffic Management Program
- **Fund Balance** anticipated to be $2.2M at 9/30/2026

Public Input

Fiscal Year

2026

Proposed Budget



City of Cibolo, Texas

This budget will raise more total property taxes than last year's budget by $1,143,735, or 6.56%, and of that amount $714,852 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 revenue from property taxes than last year's budget by an amount of $1,143,735, which is an 6.56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $714,852."

Record vote of each member of the governing body voting on the adoption of the budget is as follows:

Council Member	Vote
Mark Allen, Mayor	
Jeff McGlothin, Place 1	
Randy Roberts, Place 2	
Robert Mahoney, Place 3	
Katie Cunningham, Place 4	
Norma Sanchez-Stephens, Place 5	
Donetta Roberts, Place 6	
Joel Hicks, Place 7	

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 Tax Year	Preceding Tax Year
Proposed Tax Rate	$0.5226	$0.4990
No New Revenue (NNR) Tax Rate	$0.5005	$0.4586
No New Revenue M&O Tax Rate	$0.3267	$0.2876
Voter Approval Tax Rate	$0.5226	$0.4769
Debt Rate	$0.1845	$0.1793

Total outstanding municipal debt obligations secured by property taxes is $64,230,000. Of that, the total amount of outstanding debt obligations considered self-supporting is $7,767,561. 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.

September 10, 2025

General Fund Adjustment:

Updates made to the Proposed budget as a result of City Council review and feedback at the September 9, 2025 City Council meeting which resulted in a decrease of $2,600 to the General Fund budget include:

- Reducing the level of funding for the Tri-County Chamber membership from $5,250 to $650 (savings of $4,600)
- Increase the budget to supplement the Senior Program meal program contract to fund a difference in compensation for the staff member (awaiting finalization of Selrico contract with AACOG to calculate exact amount needed – estimated an additional $2,000 bringing the budget to $7,200 in supplemental funds)
- reducing specific line items in City Council budget based on recommendations from the CSO and allocating the savings within their budget to a line item for discretionary items requested by City Commissions and Committees

Special Revenue Funds – Grant Fund Adjustment:

Both revenue and expense in the Grant Fund were increased by $49,000 for funding awarded by the State of Texas to fund partial salary and benefits for the Victim Services Coordinator position.

Total Impact:

Fund Type	FY26 Proposed Budget 8/12/2025	FY26 Proposed Budget 9/10/2025	Change
General Fund	$ 24,893,298	$ 24,890,698	($ 2,600)
Debt Service Fund	8,003,143	8,003,143	-
Development Services Fund	2,631,770	2,631,770	-
Utility Fund	19,910,681	19,910,681	-
Drainage Fund	1,840,851	1,840,851	-
EDC Fund	1,192,285	1,192,285	-
Special Revenue Funds	13,558,057	13,607,057	49,000
	$ 72,030,085	**$ 72,076,485**	**$ 46,400**

These changes have been incorporated in this version of the FY26 Budget document.

TRANSMITTAL LETTER

August 12, 2025

TO: The Honorable Mayor and Councilmembers
FROM: Wayne Reed, City Manager
SUBJECT: Proposed Budget for Fiscal Year 2025-26

I am honored to present the City of Cibolo's Annual Budget and Five-Year Capital Improvement Plan for Fiscal Year 2026. This Annual Budget is not just a funding plan; it's a blueprint for our future. It outlines the programs and services we will provide to our residents and businesses, ensuring we meet the needs of our growing community and making progress on building a foundation for a prosperous future. This document showcases our commitment to maintaining quality City services and bringing the City Council's vision to life: ***A community that is proud of our historic roots, responsive to residents, and innovating for our future***.

Cibolo's population has significantly increased by 115% since 2020, now with an estimated 37,816 residents, according to July 1, 2024, US Census Bureau. Although the rate of new housing starts has decelerated over the past year, the city's growth remains strong with new subdivisions being planned and constructed. Today, there are more than 330 lots that are ready to have homes built. This pipeline assures us of continued growth for the coming year, while new phases of subdivisions and new subdivisions are under construction. In the commercial sector, the city continues to be an attractive place for businesses with some 20 businesses opening since October 2024. There are prospective office and manufacturing facilities on the horizon, too.

The City of Cibolo is steadfastly committed to addressing the Council's strategic objectives related to economic development, infrastructure, partnerships & relationships, quality of life, financial integrity, and operational excellence. This budget includes investments to expand assistance to small businesses (Edge Grants), fund roads, utilities, and parks, sustain partnerships in public safety, invest in our parks and special events, improve our organizational efficiencies, and much, much more. We are working diligently to design the future Animal Services Facility, which the voters approved (Proposition A) in November 2024; we are planning to begin construction in the next 12 to 18 months on this facility and the new Public Safety Facility (Proposition B).

The City of Cibolo is equally committed to investing in its greatest asset – its people. The FY 2026 proposed budget continues to support recruitment and retention of personnel by funding compensation adjustments to market competitive pay for all non-public safety positions not adjusted in fiscal year 2025 and a 2% cost of living adjustment for personnel that don't qualify for a market adjustment in the current year. In addition, the General Fund budget does include three new positions in the Police Department, because we received a grant and are providing a local match.

We will be bringing forward an updated Strategic Plan and annual report based on City Council's direction during the Strategic Management Workshop in April and multiple budget workshops to reinforce our commitment to a prosperous future.

The proposed budget for FY 26 was filed with the City Secretary on August 12, 2025, in accordance with the requirements of the City Charter and Local Government Code. The Proposed Budget is structurally balanced, meaning that recurring revenues are sufficient to cover recurring expenditures. This budget is supported by a tax rate of $0.5226 per $100 of assessed value. This proposed tax rate is the Voter Approval Tax Rate and will require a public hearing prior to adoption. The public hearing on the tax rate and the budget is scheduled to occur at a Special City Council meeting on September 18, 2025.

The budget process leading up to presentation of this FY 2026 Proposed Budget included Budget Workshops and staff presentations to make recommendations and seek feedback and guidance from City Council. The FY 2026 budget was developed as follows:

- **March 25th City Council Regular Meeting**
    - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
    - City staff informed City Council of the budget timeline, to include four (4) specific dates for budget-related meetings and workshops
- **April 5th Strategic Management Workshop**
    - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
    - Council gave preliminary direction on a Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
    - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
    - City Council was provided with a preliminary FY26 General Fund Base Budget
- **July 8th Council Workshop and Regular Meeting**
    - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
    - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
- **July 15th Budget Workshop #2**
    - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items as presented

    - City staff also gave an update on the General Fund budget

- **July 31st Budget Workshop #3**
    - Discussion/Direction on the tax rate for 2025 tax year and related matters.

This budget was developed through a collaborative effort with input from all department heads and direction from the City Council. We overcame several challenges this year in the development of a balanced budget, including:

- Decline in residential property values
- Uncertain economy with continued inflation pressures
- Slowing activity in new home construction permits
- Expiration of ARPA funding for public safety personnel reimbursement
- Increased healthcare costs
- Increases in Interlocal Agreements for necessary public safety services

Working through the financial challenges in the General Fund, we have been able to maintain a fund balance reserve level of 27.4% of recurring operating expenses. The calculation of the reserve excludes capital and other one-time expenses and expenses supported by transfers from other funds or self-supporting programs like the Police Department School Resource Officer program. The City Council evaluated the financial risks to the City and provided direction to update to the Fund Balance Policy. The new policy will reduce the General Fund reserve requirement from 28% to 25% of recurring expenditures.

I would like to thank all Department Heads for their assistance in the development of this budget. In addition, I would like to thank the Mayor and City Council for your continued support and leadership. Together, we are providing a vision for the future, and quality services to our residents and businesses, while being good stewards of taxpayer funds.

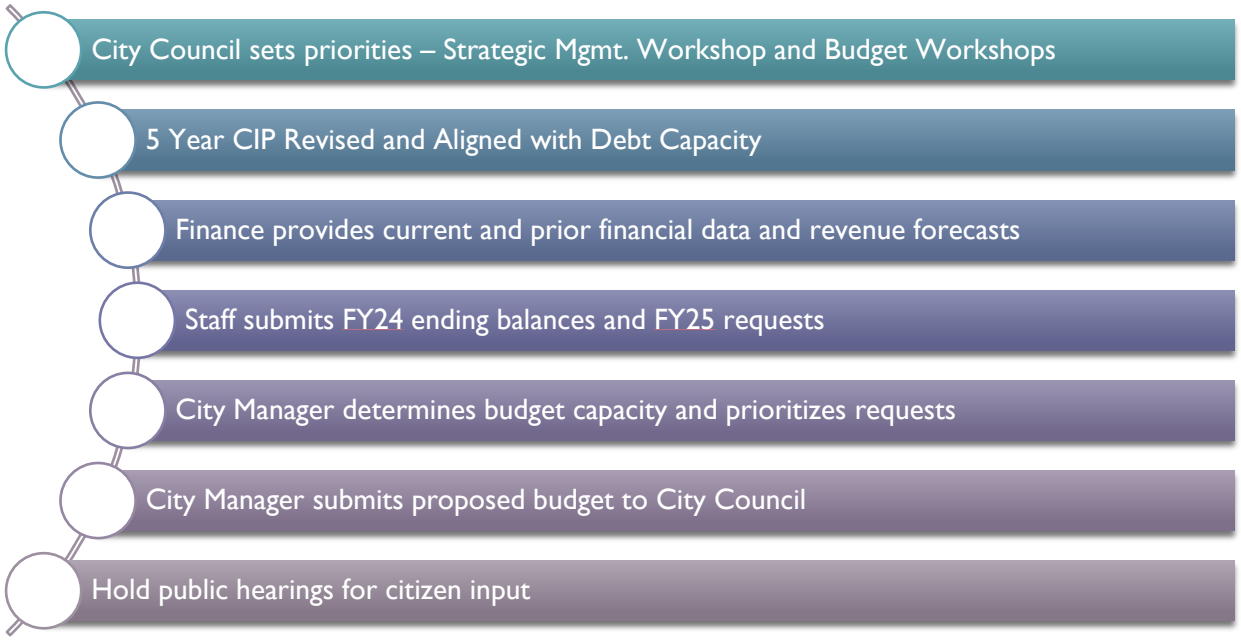
Wayne Reed, City Manager

Executive Summary

The City of Cibolo's annual budget affects every resident and business in our growing community. 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 2025-2026 proposed budget (Fiscal Year 2026 or FY26) responds to the current context of the economy, job market, and overall needs of the community. It reflects that the City remains 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 Cibolo.

Budget Process

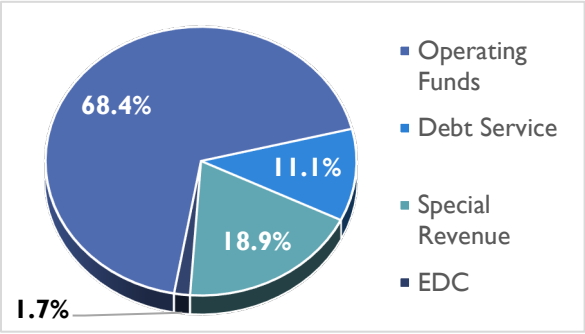
The development of an annual budget is a months'-long public process balancing the City's resources with delivery of basic services and City Council's strategic priorities for the year. The Mayor, Council members, and City staff worked closely together in developing this annual budget to ensure it aligns with the Council's priorities for our growing community.



Multiple public presentations and budget workshops allow for full transparency and citizen engagement in the process. Key dates for the budget process during this year's planning and preparation of the Proposed Budget were/are as follows:

- March 25- Review of expected budget timeline
- April 5 - Council Strategic Management Workshop
- April 30 - Preliminary Assessed Values
- June 17 - Budget Workshop #1 with a focus on the General Fund
- July 15 - Budget Workshop #2 with a focus on all other funds
- July 25 - Certified Values / Tax Rate Calculations
- July 31 - Budget Workshop #3 with a focus on tax rate
- August 12 - Deliver City Manager's FY 2026 Proposed Budget
- September 9 - Council feedback on FY 2026 Proposed Budget
- September 18 - Hold public hearings, adopt budget and tax rate
- October 1 - Start of new fiscal year

The Proposed Fiscal Year 2026 Budget for the City organization totals $72,076,485. Operating funds comprise 68.4% of the total, at $49,274,000. Operating funds are comprised of the General Fund, the Development Services Fund, the Utility Fund, and the Drainage Utility District and account for the day-to-day operations of the City. Each of the Operating funds are discussed separately in this executive summary. Special Revenue Funds total $13,607,057, or 18.9% of the entire organizational budget. Debt Service Funds, at $8,003,143 make up 11.1% of the total budget and the Economic Development Corporation makes up the remaining 1.7% at $1,192,285.



The proposed budget is based on a tax rate of $0.5226 which is 2.36 cents more than the prior year, and 4.42% above the calculated no-new-revenue tax rate of $0.5005. More information on the tax rate and the tax rate calculation is included towards the end of this document.

The Utility Fund budget includes a fee increase of 2% to wastewater charges to cover the increased cost of the third-party provider of collection and treatment services. In late fiscal year 2025, the City engaged a consultant to perform a utility rate study. We anticipate bringing rate adjustments to City Council at completion of the study.

FISCAL YEAR 2026 INITIATIVES

Strategic Plan FY25-FY28:

The City of Cibolo City Council developed its first strategic plan in 2022. The process began in January 2022 and culminated with adoption by City Council on September 13, 2022. City Council kicked off the Fiscal Year 2026 budget process by holding a strategic management workshop on April 5th to recognize the accomplishments over the past year and to look forward at the coming year to identify new goals that address a dynamically changing environment. This plan is intended to communicate the long-term vison of the City Council and how it intends to allocate the organization's limited resources in a realistic and practical manner to proactively improve the community and better serve its residents, businesses and other stakeholders. The plan is intended to be used as a communication, budgetary, and an accountability tool to guide City Council and City staff in their decision-making.

Inspired by Council vision statement, "*A community that is proud of our historic roots, responsive to residents, and innovating for our future*", core strategies have evolved to the following six:

- Economic Development
- Infrastructure
- Partnerships/Relationships
- Quality of Life
- Financial Integrity
- Organizational Excellence

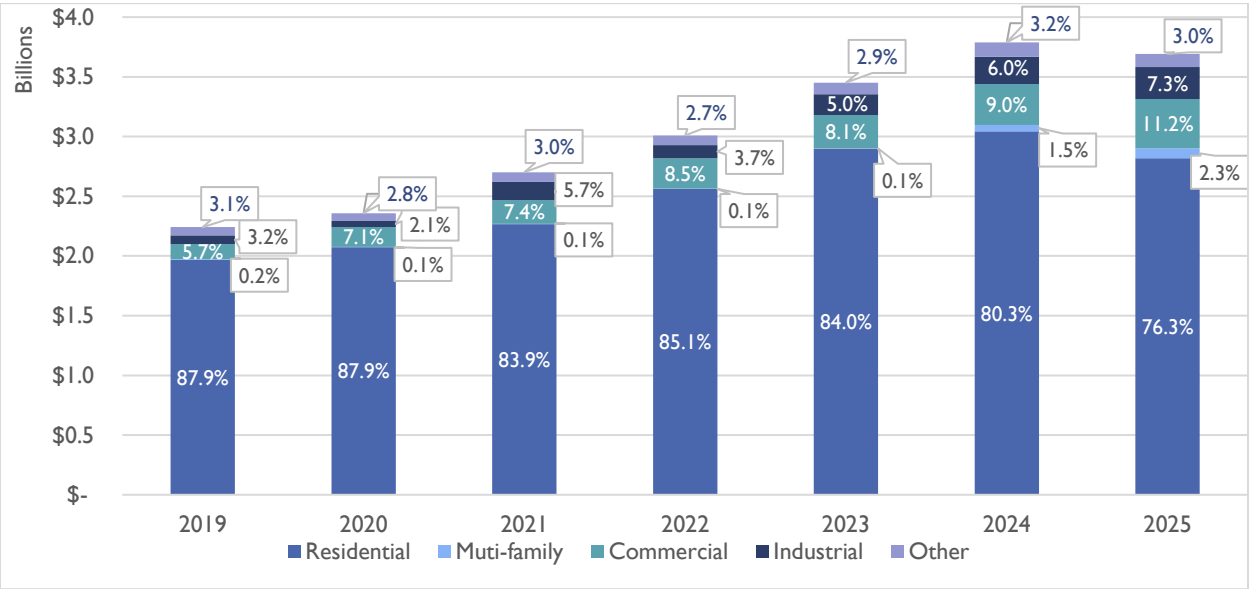
Personnel:

Besides 3 grant-funded public safety positions authorized by grant award in mid fiscal year 2025, no new personnel are proposed in this budget. The City is proposing to increase compensation for positions that were not included in the FY25 compensation adjustment, which impacted public safety and public works personnel. The current market study includes adjustment of 43 positions at an annual cost of approximately $185,000. This budget proposes making the adjustment in January 2026, reducing the first-year cost to approximately $136,000. In addition, for all positions not being adjusted to market, the City is proposing a 2% cost of living allowance effective in January 2026 at a cost of $195,000 for the nine-month period.

Rising health insurance costs also impacts our budget for FY26. Our plan year begins January 2026 and we are estimating a 10-12% increase in cost, which is included in this budget. The City also offers dental and vision insurance for each full-time employee. Rates for those plans were locked in for two years in the previous year and we have not budgeted an increase for this benefit in FY26.

PROPERTY TAXES

The City of Cibolo's largest revenue source is property taxes, and the 2025 certified net taxable value is $3,690,704,859. This represents a 2.6% decrease from the previous year's value of $3,789,135,452. The primary factor behind this decline was residential property, which makes up 76% of the city's tax base. The taxable value of residential property decreased by 7.4% due to a combination of a 5% drop in market values and a 7.3% increase in tax exemptions. This was partially offset by significant growth in commercial and industrial properties, which increased by 20% and 17%, respectively. While the city's overall tax base has grown annually by an average of 8.7% since 2019, its composition has shifted. The portion of the total value from residential property has decreased from 87.9% to 76.3%, while multi-family, commercial, and industrial properties have grown from 9.1% to 20.8% of the total value over the same period. The chart below reflects changes in our taxable values by classification since 2019.



The changes in value impact our tax rate calculations, prepared by Guadalupe County Tax Assessor-Collector's office. As taxable values decrease, the tax rate that would produce the same amount of revenue as the prior year on the same properties, known as the no-new-revenue rate (NNR), typically increases. The voter-approval tax rate is the highest rate that a taxing entity can adopt without requiring an election and is made up of the NNR for maintenance and operations (M&O NNR rate) plus 3.5% plus the calculated debt service (I&S) rate.

The proposed fiscal year 2026 budget is based on the voter approval tax rate of $0.5226, which is 2.36 cents more than the current rate, and 4.4% above the calculated no-new-revenue (NNR) tax rate. This rate is made up of two components. The rate for maintenance and operations (M&O) which is deposited in the General Fund for general operations of the City and the rate for interest and sinking (I&S) which is deposited in the Debt Service Fund to fund the payments for principal and interest on debt issued by the City for capital improvement projects.

The General Fund budget is supported by an M&O rate of $0.3381 per $100 value which is 3.5% over the calculated no-new-revenue M&O rate of $0.3267 per $100 value. This additional revenue provides funding for market compensation adjustments for non-public safety positions that were not adjusted in the prior year. It also funds non-negotiable increases in our contracted costs that are covered in more detail in the General Fund portion of this executive summary.

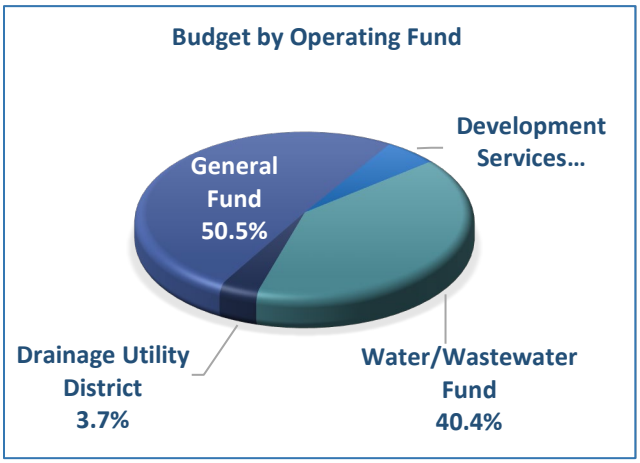
The Debt Service Fund budget is supported by an I&S rate of $0.1845 per $100 valuation which is a little over half a cent over the rate adopted in the prior year. This debt rate supports a 5-year Capital Improvement program of approximately $49 million.

BOND RATING

Bond rating. For the City's most recent public sale of bonds in 2025, Standard and Poor's (S&P) Ratings Services assigned a rating of "AA+", with a stable outlook. This rating is an upgrade from the previous "AA" rating. This upgrade reflects the city's rapid tax base and economic growth and stable finances. The "AA+" rating allows the City to sell bonds at lower interest rates. The upgrade is a testament that the City is on sound economic footing and has implemented plans and policies that will help prepare the City for the future. Credit fundamentals supporting the upgrade include:

- The city's location within the San Antonio-New Braunfels metropolitan area, which has helped fuel rapid tax base and population growth, and support significantly higher income metrics relative to county and national levels.
- Generally positive operating performance, with planned capital spending generating the general fund drawdowns in fiscal years 2022 and 2023, after available reserves had grown to more than double the city's fund balance policy minimum. Unaudited results for fiscal 2024 show a general fund surplus, and officials expect balanced results for fiscal 2025.
- Available general fund reserves that are maintained in accordance with the city's minimum policy of 28% of recurring operating expenditures, which we expect the city will continue to maintain. The city has two privately placed debt obligations outstanding, but we have reviewed the documents and do not consider them contingent liquidity risks.
- Budgeting practices that support consistently better-than-budgeted results, and regular budget monitoring via monthly budget-to-actual reporting provided to the council. The city maintains a five-year bond-funded capital improvement plan that is included in its annual budget, as well as a stand-alone general fund forecast that helps inform financial decision-making. It has also adopted investment, debt management, and reserve policies, and provides quarterly investment reports to the council. Management has implemented policies and practices to help mitigate the city's exposure to cyber-security threats.
- Somewhat elevated fixed costs, which reflect the city's growth-related capital needs and rapid amortization. Although the city may issue $17 million of COs and $24 million of GO bonds over the next two years, we do not expect its debt and liabilities profile will significantly change. Pension and other postemployment benefits (OPEBs) are not an immediate budgetary pressure given the adequate pension funding status and limited OPEB liability.

COMBINED OPERATING FUNDS



The combined operating budgets include the General Fund, the Development Service Fund, the Utility Fund, and the Drainage Utility District. Daily operations of the City are supported by these four funds. In total, operating funds increased by approximately $1.4 million, or 2.9% when compared to the prior year budget. $1.7 million of this increase is in the General Fund offset by a decrease in Development Services Fund. The majority of the increase is related to the full year's cost of the prior year's market adjustments for public safety and public works and its impact on overtime costs, the current year's compensation adjustments and health insurance increases as well as increases in costs of public safety services through interlocal agreements with other cities.

Budget comparison of operating funds

Fund	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
General Fund	$ 23,224,823	$ 24,890,698	$1,665,875	
Development Services Fund	3,055,720	2,631,770	(423,950)	
Utility Fund	19,721,049	19,910,681	189,632	
Drainage Utility District	1,891,500	1,840,851	(50,649,)	
Total Combined	$ 47,893,092	$ 49,274,000	$1,380,908	2.9%

GENERAL FUND

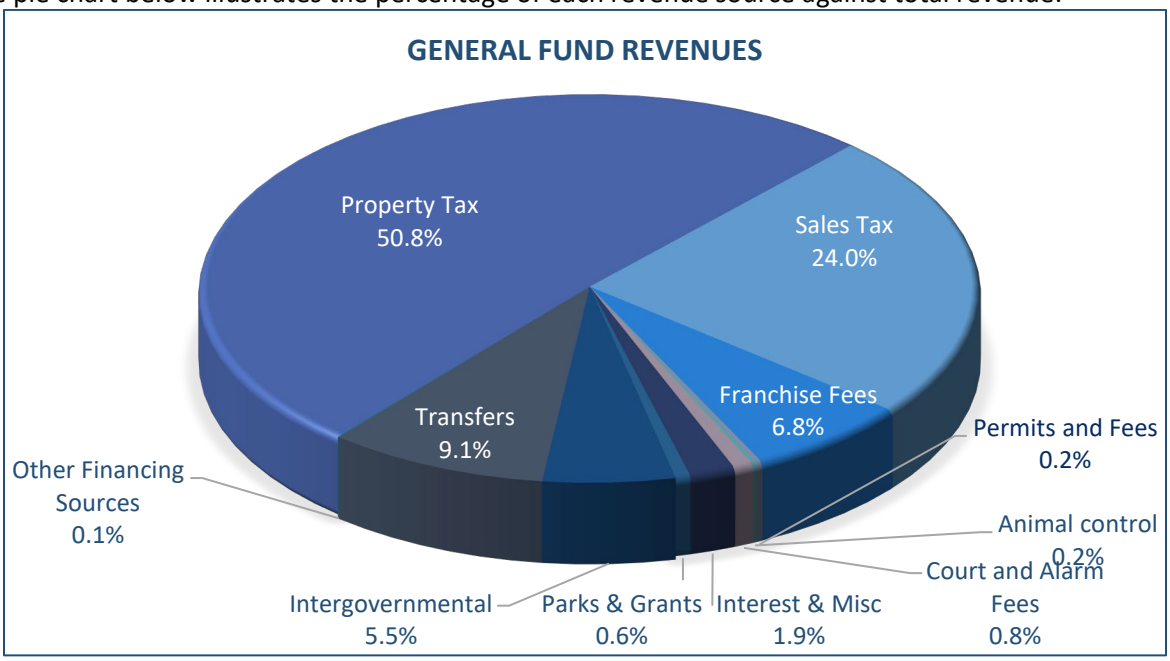
The General Fund accounts for primary operations of the City including administration, law enforcement, fire suppression, code enforcement, municipal court, street and parks maintenance, city administration and economic development activities.

GENERAL FUND REVENUE HIGHLIGHTS

Major revenue sources of the General Fund include property and sales taxes, franchise fees and inter-and intra-governmental revenue. Non-major revenue sources include park and field rentals, animal services, court fines, investment earnings and miscellaneous income. Property taxes make up just over 50% of the General Funds revenue. Sales tax is growing at a fast rate as Cibolo is quickly becoming more than a bedroom community. The table on the next page summarizes General Fund revenue sources for fiscal year 2026 as compared to fiscal year 2025.

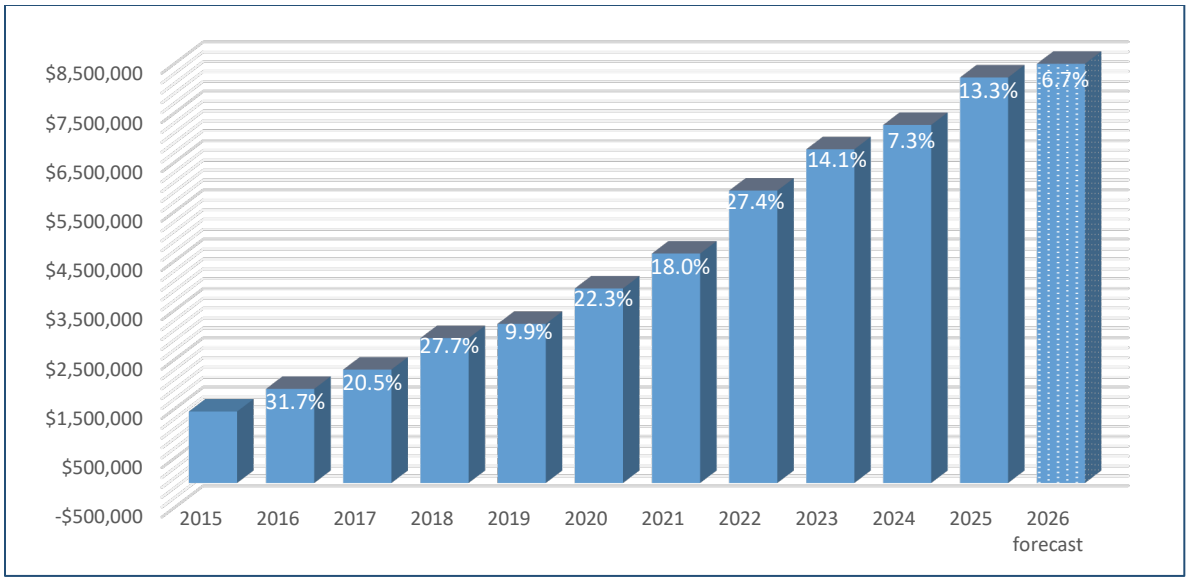
Revenue Category	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
Property Taxes	$11,747,000	$12,472,000	$725,000	6.2%
Sales Taxes	5,460,000	5,905,000	445,000	8.2%
Franchise fees	1,491,200	1,673,000	181,800	12.2%
Taxes and franchise fees	$18,698,200	$20,050,000	$1,351,800	7.3%
Permits and fees	181,000	58,000	-123,000	-68.0%
Animal control	33,750	42,000	8,250	24.4%
Court and alarm fees	255,450	197,100	-58,350	-22.8%
Interest and miscellaneous	439,164	469,164	30,000	6.8%
Parks and grants	98,500	153,182	54,682	55.5%
Intergovernmental	1,189,000	1,342,806	153,806	12.9%
Transfers	1,783,115	2,226,000	442,885	24.8%
Other Financing Sources	245,500	25,000	-220,500	-89.8%
Total Revenues	**$22,923,679**	**$24,563,252**	**$1,639,573**	**7.2%**

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



The year-end estimated revenue in the General Fund for FY 2025 is estimated to be approximately $219 thousand less than budgeted. This is less than 1% difference. Negative variances in property taxes, chipper services, credit card fees, and intergovernmental revenue are partially offset by positive variances in sales tax, animal services revenue, investment earnings, and transfers.

The City continues to see growth in sales taxes with additional commercial business opening. However, growth is slowing due to the overall economic conditions. We expect continued growth in Fiscal Year 2026 with a list of anticipated new businesses opening in late 2025 and early 2026. A chart reflecting past growth and anticipated growth in sales taxes is shown on the following page (Note: the chart depicts 100% of the sales tax revenue to the City, including the ¼-cent for economic development and ¼-cent for street maintenance).



In Fiscal Year 2025 and continuing into Fiscal Year 2026, numerous new businesses have opened or initiated the development process. The following are highlights of businesses that are anticipated to have a positive impact in Cibolo for FY 2026:

- QT QuikTrip convenience store
- Salata
- Andy's Frozen Custard
- Crust Pizza
- Creppecino
- Olive Garden
- Gringo's

With the addition of the retail and industrial businesses under development at this time, Cibolo's tax base will continue to expand while bolstered by its strong residential growth. These new retailers will also help the City capture more local household discretionary dollars and prevent the need for residents to travel outside of Cibolo to purchase the goods and services they need.

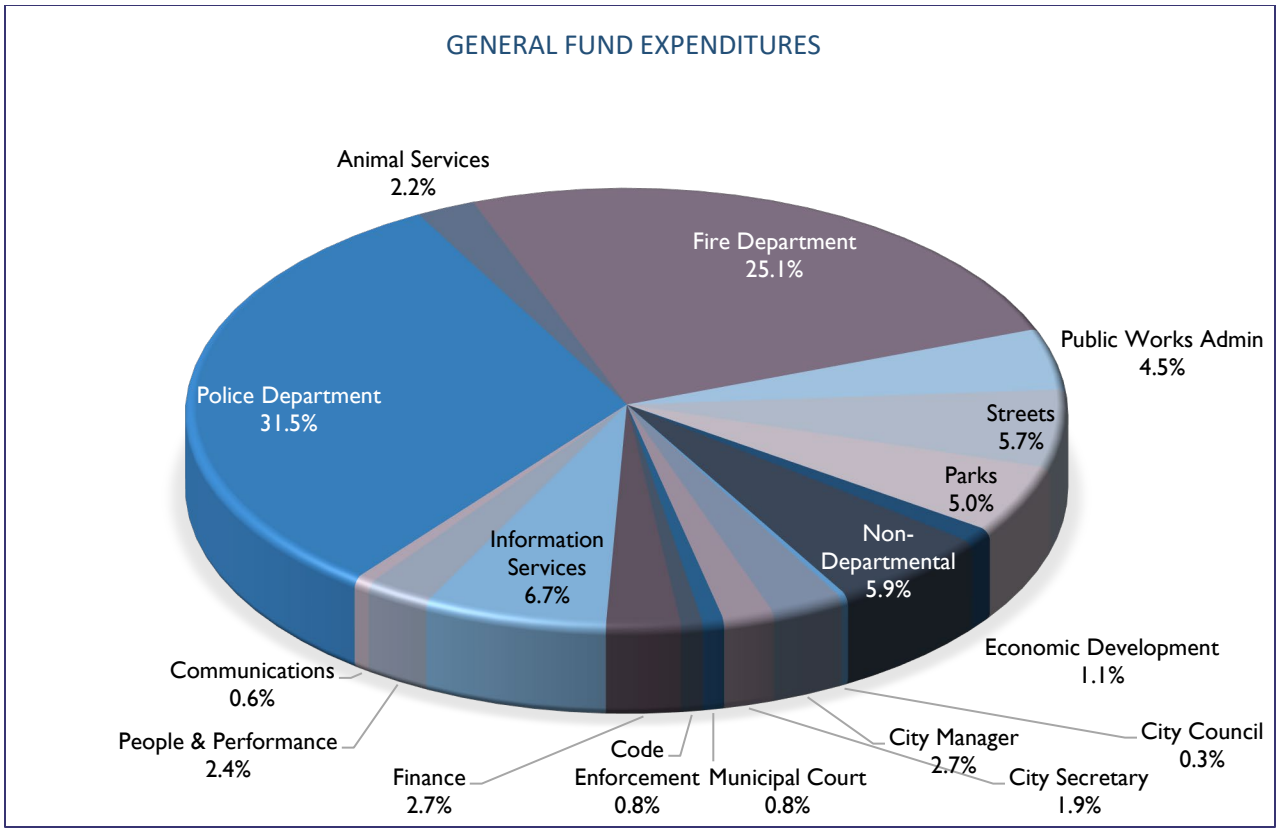
GENERAL FUND EXPENDITURES BY DEPARTMENT

General Fund expenditures total just under $24.9 million, with $393 thousand identified as non-recurring costs. A summary of expenditures by department for fiscal year 2026 as compared to fiscal year 2025 is in the table on the following page.

Fund	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
City Council	$ 64,295	$ 63,495	$ (800)	-1.2%
City Manager	645,666	666,692	21,026	3.3%
City Secretary	422,661	464,812	42,151	10.0%
Municipal Court	185,973	195,710	9,737	5.2%
Code Enforcement	180,371	196,112	15,741	8.7%
Finance	637,999	675,278	37,279	5.8%
Information Services	1,490,257	1,676,549	186,292	12.5%
People and Performance	590,221	605,719	15,498	2.6%
Communications	144,708	155,367	10,659	7.4%
Police Department	6,935,232	7,832,894	897,661	12.9%
Animal Services	530,921	549,034	18,113	3.4%
Fire Department	5,331,544	6,258,603	927,059	17.4%
Public Works Administration	945,660	1,126,309	180,649	19.1%
Public Works - Streets	1,385,392	1,427,832	42,440	3.1%
Public Works – Parks	1,199,442	1,251,208	51,766	4.3%
Economic Development	262,245	270,324	8,079	3.1%
Non-Departmental	2,272,235	1,474,760	(797,475)	-35.1%
Total Expenditures	**$ 23,224,823**	**$ 24,890,698**	**$ 1,665,875**	**7.2%**

The most significant changes in expenditures by department are increases in Public Safety, Public Works Administration, and Information Services. Increases in Public Safety are related to the compensation adjustment for uniformed public safety personnel to bring compensation to a competitive level of pay as indicated by a market study, impacting salaries, overtime, and related benefits. In addition, interlocal agreements for dispatch and EMS Services increased by $157,000 over the prior year. In Public Works Administration, a full-time leadership position budgeted in the Utility fund was moved to the General Fund Public Works Administration area. This administrative department supports staff and activities in the Utility and Drainage Funds and a portion of the administrative budget is allocated to the Utility funds through a transfer from the utility funds. The increase in Information Services is related to additional IT maintenance contracts for a new police records management system and new performance evaluation software, increase in contract services for dark fiber inspection and repair and an increase in telecommunications costs.

The significant decrease in the Non-Departmental budget from the prior year is due to the funding of the market compensation adjustments for public safety in the prior year being set aside in the Non-departmental budget pending the citizen's vote in support of the tax rate. Current year market adjustments, set aside in the same budget, are substantially less than the prior year.



GENERAL FUND – FUND BALANCE

Fund balance is defined as the amount of financial resources available for use, derived from unencumbered resources available in a fund after payment of expenditures. Unassigned fund balance represents the amount available after all reserved amounts have been set aside. City Council direction from this year's Budget Workshops makes a change in the City's Fund Balance Reserve Policy from requiring a reserve level of 28% of recurring operating expenditures to 25% of recurring operating expenditures.

Total operating expenditures as reflected above, by department, are just under $24.9 million for FY 26. For purposes of calculating the 25% fund balance reserve, expenditures allocable to other funds and expenditures for capital and related financing costs are omitted.

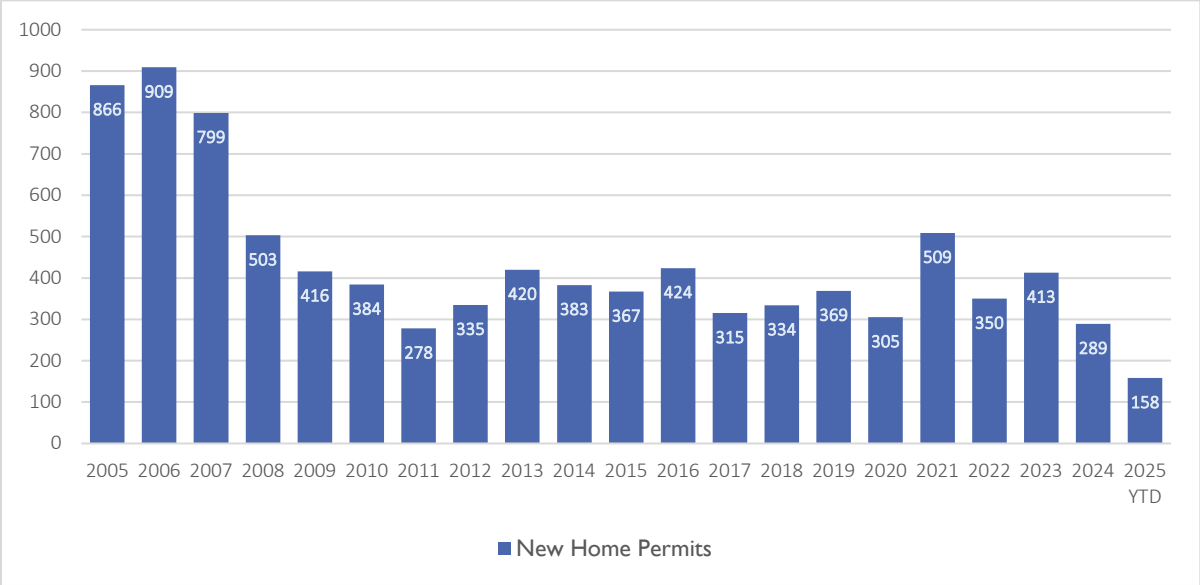
Total Expenditures	$24,890,698
Less Capital-related expenditures	(961,600)
Less SRO Program	(1,126,579)
Less expenditures allocable to Utility funds	(772,500)
Less estimates for non-recurring litigation costs	(100,000)
Less estimates for EDC incentive agreements	(425,560)
	$21,504,459
25% Reserve Calculation	**$5,376,115**

Development Services Fund

The Development Services Fund was created in fiscal year 2025. This fund is set up as an enterprise fund that will account for the revenues and expenses related to development activities in the City. This fund is comprised of Planning and Building Inspections. It will show that development "pays its way" and does not rely on taxpayers to fund services. The fee schedules for planning and permitting services reflect the true cost of providing services.

Total revenues in the Development Services Fund total $2,839,000 for building permits and inspection services, planning, platting and zoning services. Total expenditures of $2,631,770 include personnel and overhead costs of the Planning Department and third-party inspections services contract. Expenditures also include a transfer to the General Fund for a portion of administrative costs to the fund.

Economic uncertainty in fiscal year 2025 has had a negative impact on the housing market. Higher interest rates have resulted in a slowdown in residential home sales and in residential construction activity. A history of building permits is shown in the chart below. The year-to-date (YTD) figure for 2025 is for activity through the nine months ending June 30, 2025. While the last few months have seen an increase in building activity, 2025 may be the lowest statistic for new home permits in Cibolo's last 20 years. The budget for Fiscal Year 2026 is based on a lower-than-average level of construction activity.



Water and Wastewater Utility Fund

The Water/Wastewater Utility Fund accounts for the revenues and expenses related to the acquisition and distribution of water resources, collection and disposal of wastewater, and collection of solid waste. The City's long-term solid waste collection franchise agreement expired in July 2025 and a new five-year contract was put in place with a new service provider. The impact of that change will be seen in this budget.

WATER / WASTEWATER UTILITY FUND REVENUE HIGHLIGHTS

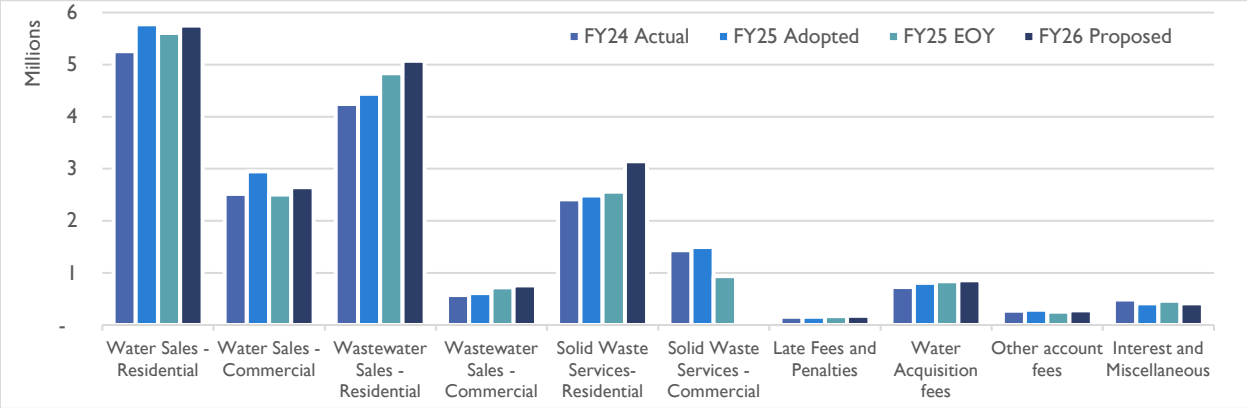
The following chart shows the revenue distribution for the Water/Wastewater Utility Fund.

Revenue Category	FY 2025 Adopted Budget	FY 2025 End of Year Estimate	FY 2026 Proposed Budget	$ Difference	% Difference
Water services	$ 8,725,000	$ 8,115,000	$ 8,395,000	-330,000	-3.8%
Wastewater services	5,055,000	5,560,000	5,835,000	780,000	15.4%
Solid waste collection	3,985,000	3,500,180	3,171,850	-813,150	-20.4%
Water Acquisition fee	810,000	838,500	860,000	50,000	6.2%
Other fees	458,000	440,750	466,000	8,000	1.7%
Interest and miscellaneous	407,500	405,000	405,000	-2,500	-0.6%
Total W/WW Utility Revenue	**$ 19,440,500**	**$ 18,909,430**	**$ 19,132,850**	**-307,650**	**-1.6%**

Fiscal Year 2025 Water/Wastewater Utility Fund estimated revenues are expected to be 2.7% less than our adopted budget. This is mainly due to a particularly rainy Spring and Summer which resulted in a decrease in water revenue. In contrast, our city-wide winter wastewater average increased by 10% from Winter 2024 to Winter 2025, increasing wastewater revenue by 10% over our initial budget. However, the City also saw a decrease in commercial solid waste collection revenue in as a result of reduced construction activity discussed earlier.

Looking ahead, a utility rate study is in progress. Except for a 2% increase in wastewater rates to cover costs from our service provider, we are not proposing any other rate increases at this time. Recommendations from the study are expected to be presented to the City Council this Fall.

The city also recently entered a new solid waste collection agreement with Waste Connections. This new contract, effective July 28, 2025, significantly raised customer rates (the first increase since 2019). The city helped offset this cost by lowering the franchise fee it collects from 15% to 10%. The new franchise agreement stipulates that the provider will bill commercial customers directly and remit the 10% franchise fee to the City. The franchise revenue from commercial contracts which will be recognized in the General Fund with all other franchise revenue. The overall decline in solid waste collection revenue in FY2026 is attributable to this change in billing and revenue recognition. The City will continue to provide billing services for residential customers on behalf of Waste Connections. For the service, 40% of the 10% franchise fee will be remain in the Utility Fund and the Utility Fund will transfer the remaining franchise fee to the General Fund.



WATER / WASTEWATER UTILITY FUND EXPENDITURE HIGHLIGHTS

For Fiscal Year 2026, Water/Wastewater Utility Fund expenditures are projected to increase by less than $200 thousand (1.0%) over the FY 25 adopted budget.

The following chart shows the allocation of expenditures for the Utility Fund:

Expenditure Category	FY 2025 Adopted Budget	FY 2025 EOY Estimate	FY 2026 Proposed Budget	$ Difference	% Difference
Salaries and Benefits	$ 1,659,909	$ 1,622,972	$ 1,747,678	$ 87,769	5.3%
Services, Utilities and Training	737,055	895,222	1,098,497	361,442	49.0%
General Supplies and Repairs	395,100	404,250	408,350	13,250	3.4%
Capital related	381,000	364,946	92,088	-288,912	-75.8%
Other contractual expense	7,467,250	7,362,050	7,408,500	-58,750	-0.8%
Contracted Water	6,768,000	4,584,250	6,554,237	-213,763	-3.2%
Transfers	1,278,215	1,320,447	1,583,940	305,725	23.9%
Debt Financing	1,034,520	1,019,720	1,017,391	-17,129	-1.8%
	$19,721,049	**$17,573,857**	**$19,910,681**	**$189,632**	**1.0%**

The increase in Salaries and Benefits is a result of adjustments to compensation to remain competitive in the market. Increase in services includes 1)$100 thousand for a water consultant to assist in options regarding groundwater lease appraisal and negotiations, exploration of raw water development and negotiation with TCEQ of alternative capacity requirements, 2)$49 thousand for an updated to our drought contingency and water conservation plan, and 3)$200 thousand for the first debt payment on our share of the CCMA South Plant Expansion. Contracted water costs in Fiscal Year 2026 include $1 million for future water acquisition to replace contracted water reserves at termination of the Crystal Clear contract early in fiscal year 2025. This amount is less than the amount set aside in FY 2025. This budget also proposes to increase the franchise fee from the Utility Fund to the General Fund from 3% to 4% of gross revenues.

DRAINAGE UTILITY DISTRICT

The Drainage Utility District was created in 2011 to establish funding for maintenance of the City's drainage ways. The fee structure is based on a flat charge per ERU (Equivalent Residential Unit). The calculation is based on a property's impervious coverage area. Most residential properties are currently charged the equivalent of 1 ERU or $7.5 monthly. Commercial drainage fees are based on the same rate per ERU up to 125 ERUs, incorporating a tiered rate structure for properties over 125 ERUs.

The following table shows the revenue distribution for the Drainage Utility District.

Revenue Category	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
Drainage Services - Residential	$ 1,090,000	$ 1,159,000	$ 69,000	19.1%
Drainage Services - Commercial	360,000	479,000	119,000	33.1%
Interest and miscellaneous	35,000	35,000	0	0.0%
Total DUD Revenues	**$1,485,000**	**$1,673,000**	**$ 188,000**	**12.7%**

The budget for expenditures of the drainage utility reflects a decrease of approximately $50 thousand, or 2.7%. An increase of 4.0% in salaries and benefits reflects a full-year's cost for a market adjustment to compensation and the additional two (2) positions approved in the prior year budget. An increase in capital is for the purchase of a street sweeper. This budget also proposes to increase the franchise fee from the Drainage Utility Fund to the General Fund from 3% to 4% of gross revenues. These increases are offset by larger decreases in professional services related to a set aside of matching funds for a grant application to Texas Water Development Board in the prior year, which was not awarded.

ECONOMIC DEVELOPMENT CORPORATION

The Economic Development Corporation (EDC) has remained busy throughout the year with numerous significant commercial and industrial business openings and prospect leads. The addition of Aisin Texas in 2021 proved to be a major accomplishment for both the City and the Economic Development Corporation and has laid the foundation for major future growth along the vital I-10 corridor. Following the completion of significant construction along this major highway and the successful funding and completion of the Cibolo EDC's IH-10 Corridor Study, the potential for development remains robust. With the availability of land both in the City and its ETJ in this area, I-10 continues to attract interest from companies poised to bring significant primary jobs and new revenues to the community.

Additionally, the EDC has launched the new city-wide EDGE Grant Program (Economic Development for Growth & Enhancement)—an innovative funding initiative designed to empower local small businesses through strategic physical improvements. This program focuses on enhancing the physical landscape of local businesses, thereby boosting the overall attractiveness and economic vitality of the area.

Moreover, the Economic Development Corporation funded and is actively collaborating with the Planning Department on an Old Town/Downtown master plan update, ensuring that growth remains structured and beneficial to the community's longest standing assets.

Sales taxes make up approximately 94.5% of the EDC revenue budget. Fiscal year 2026 sales tax projections reflect an increase of approximately 7% over the Fiscal Year 2025 adopted budget. We expect continued development in the City with the expansion of the limited-service restaurants and continued growth in our population.

The proposed budget for fiscal year 2026 reflects an increase in Economic Development expenditures of approximately 32.8%. This increase is attributable to additional allocation of funds for BIG and EDGE grants, additional funding for implementation of the EDC Strategic Plan and funding for a Parks Master Plan for our community.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue restricted to a specific purpose. A description of the City's Special Revenue funds follows:

Special Event Fund – to account for revenues and expenses of special events in the City. Special events include Cibolofest, Downtown Market, and Cibolo Summer Nights.

Special Donations Fund – to account for other restricted donations for public safety and the corresponding restricted expenditures.

Grant Fund – to account for grant funds received by various sources.

Hotel Occupancy Tax Fund – to account for funds received from short-term rentals in the City and can only be used to support overnight stays.

PEG Fund – to account for fees collected from cable providers that are restricted to expenditures for capital costs associated with facilities and equipment for Public Education and Government access.

Court Technology Fund – to account for the fees charged in conjunction with municipal fines and the corresponding restricted expenditures for improving and maintaining court technology.

Court Security Fund – to account for the fees charged in conjunction with municipal fines and corresponding restricted expenditures for the security of the court.

Police Seizure Fund – to account for state and federal forfeiture proceeds and corresponding restricted expenditures.

Police Education Fund – to account for Law Enforcement Officer Standards and Education (LEOSE) training funds restricted to the training of peace officers under Chapter 1701, Texas Occupations Code.

Child Safety Fund – to account for fees received from County vehicle registrations and Municipal Court fines to be used in accordance with Article 102.014, Texas Code of Criminal Procedure.

Street Maintenance Fund - to account for ¼-cent local sales taxes authorized by the voters and restricted for repair and maintenance of existing city streets.

IT Replacement Fund – to account for funds to cover the replacement cost of technology needs.

Impact Fee Funds (Traffic, Drainage, Water and Wastewater) – to account for fees assessed on development to cover the infrastructure improvements related to the impact of development.

Park Land Fees – to account for fees collected on new development that is restricted for development of park spaces.

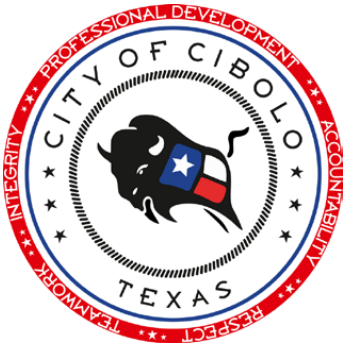
Cibolo Public Facility Corporation (CPFC) – created under Chapter 303 of Texas Local Government Code, the purpose of the CPFC will be to provide for the financing acquisition and construction of public facilities under the statute.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The City Council formed a sub-committee in 2024 to update the City's five-year capital improvement plan (CIP). The new plan spans over fiscal years 2026-2030. The CIP is a planning guide for the City Council on funding capital improvements in current and future years. Funding included in FY 2026 is approximately $4.5 million . A list of the CIP projects can be found later in this budget book.

Consolidated Fund Summary	FY 25 Beginning Fund Balance	FY 25 Revenues	FY 25 Expenditures
Governmental Fund			
General Fund	**$6,971,718**	$22,704,861	$23,461,706
Debt Service Fund	**1,415,354**	7,614,450	7,634,219
Enterprise Funds			
Development Services Fund	**-**	2,199,750	2,067,020
Utility Fund	**8,668,010**	18,909,430	17,573,857
Drainage Fund	**922,460**	1,617,640	1,634,123
Special Revenue Funds			
Special Events Fund	**(9,365)**	89,162	79,697
Special Donations Fund	**26,789**	3,570	5,000
Grants Fund	**52,680**	3,806,513	3,858,758
Hotel Occupancy Tax Fund	**19,493**	3,400	-
PEG Fund	**106,526**	35,400	50,000
Court Technology Fund	**4,837**	5,105	4,000
Court Security Fund	**34,522**	7,520	4,100
Police Seizure Fund	**98,943**	4,500	56,000
Police Education Fund	**17,055**	6,644	16,000
Child Safety Fees Fund	**127,479**	46,850	138,900
Street Maintenance Tax Fund	**997,115**	1,399,000	1,472,395
IT Replacement Fund	**140,761**	6,139	91,900
Traffic/Street Impact Fee Fund	**4,927,985**	884,500	263,462
Park Development Fee Fund	**1,512,801**	170,000	576,451
Drainage Impact Fee Fund	**3,586,906**	556,000	323,660
Water Impact Fee Fund	**5,914,175**	400,000	785,100
Wastewater Impact Fee Fund	**3,871,386**	390,000	320,352
PFC Fund	**2,797,162**	129,000	499,935
Component Unit			
Economic Development Corporation	**2,719,653**	1,470,000	1,453,240
All Funds Total	**$44,924,445**	**$62,459,434**	**$62,369,875**

FY 26 Beginning Fund Balance	FY 26 Revenues	FY 26 Expenditures	FY 26 Ending Fund Balance
$6,214,873	$24,563,252	$24,890,698	**$5,887,427**
1,395,585	8,006,425	8,003,143	**1,398,867**
132,730	2,839,000	2,631,770	**339,960**
10,003,583	19,132,850	19,910,681	**9,225,752**
905,977	1,673,000	1,840,851	**738,126**
100	102,500	100,000	**2,600**
25,359	3,250	10,000	**18,609**
435	633,542	633,542	**435**
22,893	2,600	-	**25,493**
91,926	32,000	50,000	**73,926**
5,942	5,075	6,000	**5,017**
37,942	7,000	6,000	**38,942**
47,443	12,500	30,000	**29,943**
7,699	2,800	5,000	**5,499**
35,429	46,250	30,000	**51,679**
923,720	1,490,000	1,615,150	**798,570**
55,000	-	55,000	**-**
5,549,023	740,000	4,840,225	**1,448,798**
1,106,350	140,000	650,000	**596,350**
3,819,246	470,000	2,045,640	**2,243,606**
5,529,075	400,000	15,000	**5,914,075**
3,941,034	370,000	3,198,500	**1,112,534**
2,426,227	114,000	317,000	**2,223,227**
2,736,413	1,545,000	1,192,285	**3,089,128**
$45,014,004	**$62,331,044**	**$72,076,485**	**$35,268,563**



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, code enforcement, information technology and economic development.

GENERAL FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES AND FRANCHISE FEES	16,160,585	18,698,200	18,602,700	20,050,000
PERMITS AND FEES	2,772,547	181,000	140,500	58,000
ANIMAL SERVICES	54,402	33,750	41,600	42,000
COURT AND ALARM FEES	296,265	255,450	187,600	197,100
INTEREST AND MISCELLANEOUS	1,409,996	439,164	530,164	469,164
PARKS AND GRANTS	154,818	98,500	117,182	153,182
INTERGOVERNMENTAL	805,493	1,189,000	905,621	1,342,806
TRANSFERS	1,889,280	1,783,115	1,929,494	2,226,000
OTHER FINANCING SOURCES	1,288,914	245,500	250,000	25,000
TOTAL REVENUE	24,832,300	22,923,679	22,704,861	24,563,252
CITY COUNCIL	46,993	64,295	62,867	63,495
CITY SECRETARY	987,820	422,661	495,134	464,812
MUNICIPAL COURT	166,224	185,973	163,195	195,710
COMMUNICATIONS	139,244	144,708	147,653	155,367
CITY MANAGER	660,009	645,666	673,020	666,692
CODE ENFORCEMENT	-	180,371	214,512	196,112
PLANNING	1,146,617	-	-	-
BUILDING SERVICES	1,562,241	-	-	-
PUBLIC WORKS - STREETS	1,348,491	1,385,392	1,395,949	1,427,832
FINANCE	855,942	637,999	647,589	675,278
INFORMATION SERVICES	1,551,908	1,490,257	1,605,459	1,676,549
PEOPLE AND PERFORMANCE	565,633	590,221	546,552	605,719
PUBLIC WORKS - ADMINISTRATION	812,293	945,660	1,057,485	1,126,309
NON-DEPARTMENTAL	1,109,050	2,272,235	1,792,117	1,474,760
POLICE DEPARTMENT - ADMINISTRATION	2,504,021	1,839,397	1,485,068	2,045,716
POLICE DEPARTMENT - SRO PROGRAM	649,467	1,044,014	729,051	1,126,579
POLICE DEPARTMENT - SUPPORT SERVICES	140,096	547,366	549,477	606,282
POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS	682,262	669,769	533,606	714,308
POLICE DEPARTMENT - PATROL DIVISION	2,407,547	2,728,946	2,809,286	3,217,708
POLICE DEPARTMENT - TRAFFIC DIVISION	90,934	105,741	115,264	122,301
POLICE DEPARTMENT - CRIME PREVENTION	6,108	-	-	-
POLICE DEPARTMENT	6,480,434	6,935,233	6,221,752	7,832,894
FIRE DEPARTMENT	4,976,834	5,331,544	6,558,017	6,258,603
ANIMAL SERVICES	425,992	530,921	479,874	549,034
PUBLIC WORKS - PARKS	1,156,990	1,199,442	1,163,472	1,251,208
ECONOMIC DEVELOPMENT	172,574	262,245	237,059	270,324
TOTAL EXPENDITURES	24,165,289	23,224,823	23,461,706	24,890,698
NET CHANGE IN FUND BALANCE	667,011	(301,144)	(756,845)	(327,446)
BEGINNING UNASSIGNED FUND BALANCE	6,304,707	5,963,175	6,971,718	6,214,873
ENDING UNASSIGNED FUND BALANCE	6,971,718	5,662,031	6,214,873	5,887,427

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-30100-000-000-0000	PROPERTY TAXES - CURRENT	9,880,050	11,685,000	11,510,000	12,415,000
101-30120-000-000-0000	PROPERTY TAXES - DELINQUENT	(23,640)	25,000	15,000	15,000
101-30130-000-000-0000	PROPERTY TAXES-PENALTY AND INT	43,625	35,000	40,000	40,000
101-30140-000-000-0000	SPECIAL ASSESSMENTS	1,710	2,000	2,000	2,000
101-30200-000-000-0000	SALES TAX	4,839,734	5,375,000	5,475,000	5,825,000
101-30220-000-000-0000	MIXED BEVERAGE TAX	68,235	85,000	75,000	80,000
101-30305-000-000-0000	FRANCHISE FEE - SOLID WASTE K	-	-	22,000	135,000
101-30310-000-000-0000	FRANCHISE FEE - ELECTRIC	1,067,823	1,200,000	1,180,000	1,250,000
101-30311-000-000-0000	FRANCHISE FEE - GVEC.NET	15,052	15,000	17,500	20,000
101-30315-000-000-0000	FRANCHISE FEE - PHONE	6,228	6,200	6,200	6,000
101-30320-000-000-0000	FRANCHISE FEE - CABLE	139,695	140,000	130,000	120,000
101-30325-000-000-0000	FRANCHISE FEE - GAS	29,084	30,000	30,000	32,000
101-30330-000-000-0000	FRANCHISE FEE - GVSUD	92,991	100,000	100,000	110,000
GENERAL TAXES AND FRANCHISE FEES		**16,160,585**	**18,698,200**	**18,602,700**	**20,050,000**
101-32105-000-000-0000	PLUMBING PERMITS	197,684	-	-	-
101-32106-000-000-0000	PLUMBING PERMITS - COMMERCIAL	12,214	-	-	-
101-32150-000-000-0000	ELECTRICAL PERMITS	110,003	-	-	-
101-32155-000-000-0000	ELECTRICAL PERMITS-COMMERCIAL	4,170	-	-	-
101-32205-000-000-0000	BUILDING PERMITS	126,444	-	-	-
101-32206-000-000-0000	BUILDING PERMITS - COMMERCIAL	207,054	-	-	-
101-32208-000-000-0000	BUILDING PERMITS - NEW HOME	739,175	-	-	-
101-32255-000-000-0000	SIGN PERMITS	12,051	-	-	-
101-32270-000-000-0000	SITE DEVELOPMENT FEES-BI	8,625	-	-	-
101-32300-000-000-0000	CONTRACTOR PERMITS	16,225	-	-	-
101-32350-000-000-0000	REINSPECTION FEES	309,325	-	-	-
101-32355-000-000-0000	NON COMPLIANCE FEES	14,410	-	-	-
101-32400-000-000-0000	SUBDIVISION PLAT FEES	91,069	-	-	-
101-32425-000-000-0000	PLAT RECORDING FEES	1,050	-	-	-
101-32435-000-000-0000	SITE PLANS	17,277	-	-	-
101-32505-000-000-0000	HEATING & A/C PERMITS	97,071	-	-	-
101-32600-000-000-0000	PLAN CHECKS	373,782	-	-	-
101-32606-000-000-0000	PLAN REVIEW - COMMERCIAL	257,692	-	-	-
101-32610-000-000-0000	APPLICATION FEES	500	-	-	-
101-32620-000-000-0000	CONSTRUCTION INSPECTIONS	14,510	-	-	30,000
101-32625-000-000-0000	FLOODPLAIN	7,100	-	-	-
101-32630-000-000-0000	ZONING FEES	11,452	-	-	-
101-32650-000-000-0000	VARIANCE FEES	6,615	-	-	-
101-32655-000-000-0000	CONSULTANT FEES	39,602	-	-	-
101-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	500	14,000	14,000	14,000
101-32875-000-000-0000	CHIPPER SERVICE	68,903	140,000	112,500	-
101-32905-000-000-0000	PUBLIC HEALTH & SAFETY PERMITS	25,575	20,000	-	-
101-32950-000-000-0000	ALCOHOL LICENSES	2,470	7,000	14,000	14,000
PERMITS AND FEES		**2,772,547**	**181,000**	**140,500**	**58,000**
101-33100-000-000-0000	ANIMAL REGISTRATION	479	-	1,000	1,000
101-33115-000-000-0000	ANIMAL CONTROL DONATIONS	19,462	10,000	10,000	10,000
101-33150-000-000-0000	BOARDING FEES	245	-	100	1,000
101-33200-000-000-0000	IMPOUND FEES	6,076	3,750	3,750	3,500
101-33250-000-000-0000	ANIMAL CONTROL MICROCHIP SALES	333	-	1,250	1,000
101-33300-000-000-0000	ANIMAL ADOPTION FEES	27,597	20,000	25,000	25,000
101-33325-000-000-0000	ANIMAL SURRENDER FEES	210	-	500	500
ANIMAL SERVICES		**54,402**	**33,750**	**41,600**	**42,000**
101-34100-000-000-0000	FINES	154,730	140,000	150,000	160,000
101-34105-000-000-0000	WARRANT FEES	1,650	2,000	2,000	2,000

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-34110-000-000-0000	TIME PAY FEES	25	50	50	-
101-34500-000-000-0000	ADMIN FEES	10,373	8,000	10,500	10,000
101-34503-000-000-0000	FTA FEES	696	500	1,500	1,500
101-34505-000-000-0000	CHILD SAFETY PROGRAM	4,337	-	4,000	4,000
101-34515-000-000-0000	TRUANCY PREVENTION & DIVERSION	6,974	-	5,500	5,000
101-34525-000-000-0000	MUNICIPAL JURY FEE	139	-	150	100
101-34540-000-000-0000	CREDIT CARD FEES	101,531	90,000	1,500	2,000
101-34550-000-000-0000	DEL ACCT COLL FEES	(397)	-	-	-
101-34562-000-000-0000	RESTITUTION FEE - LOCAL	510	-	-	-
101-34600-000-000-0000	REPORTS AND OTHER	1,852	2,500	2,000	2,000
101-34900-000-000-0000	ALARM FEES	13,395	12,000	10,000	10,000
101-34910-000-000-0000	GOLF CART / NEV REGISTRATIONS	400	400	400	500
101-34915-000-000-0000	MUSIC PERMIT	50	-	-	-
COURT AND ALARM FEES		**296,265**	**255,450**	**187,600**	**197,100**
101-35100-000-000-0000	INTEREST	498,627	400,000	460,000	425,000
101-35300-000-000-0000	MISCELLANEOUS RECEIPTS	39,311	20,000	26,000	25,000
101-35315-000-000-0000	NSF FEES	25	-	-	-
101-35326-748-830-0000	MEMBERSHIP FEES	5,880	8,000	7,000	7,000
101-35335-000-000-0000	CINGULAR TOWER RENTAL	11,164	11,164	11,164	11,164
101-35340-000-000-0000	A/C - TRAP RENTAL	36	-	-	-
101-35345-000-000-0000	EMS PERSONNEL STANDBY	3,867	-	1,000	1,000
101-35500-000-000-0000	INSURANCE PROCEEDS	851,086	-	25,000	-
INTEREST AND MISCELLANEOUS		**1,409,996**	**439,164**	**530,164**	**469,164**
101-36000-000-000-0000	FIELD MAINTENANCE AGREEMENT	30,000	30,000	30,000	30,000
101-36050-000-000-0000	WORKSPACE RENTAL	30,735	34,000	34,182	34,182
101-36100-000-000-0000	PARK/ PAVILION RENTALS	6,131	4,500	7,000	12,000
101-36105-000-000-0000	MULTI-EVENT CENTER RENTAL	18,310	15,000	15,000	25,000
101-36110-748-822-0000	SPECIAL EVENT DONATIONS	1,500	-	-	-
101-36129-000-000-0000	GRANTS - POLICE DEPT	54,961	-	-	-
101-36155-000-000-0000	BUILDING/ROOM RENTALS	320	-	1,000	12,000
101-36300-000-000-0000	PARK - BALLFIELD RENTAL	12,809	15,000	30,000	40,000
101-36410-000-000-0000	CASH OVER/SHORT	52	-	-	-
PARKS AND GRANTS		**154,818**	**98,500**	**117,182**	**153,182**
101-37100-000-000-0000	INTERGOVERNMENTAL - SCUCISD	667,668	1,044,000	759,051	1,181,579
101-37150-000-000-0000	INTERGOVTL- CCMA ADMIN FEE	4,580	-	-	-
101-37160-000-000-0000	INTERGOV'TL REV-GUADALUPE CO	133,245	145,000	146,570	161,227
INTERGOVERNMENTAL		**805,493**	**1,189,000**	**905,621**	**1,342,806**
101-38230-000-000-0000	TRANSFER FROM GRANT FUND	416,091	-	117,347	45,000
101-38234-000-000-0000	TRANSFER FROM COURT SECURITY	2,579	-	4,000	4,000
101-38238-000-000-0000	TRANSFER FROM CHILD SAFETY	21,105	27,850	27,850	30,000
101-38301-000-000-0000	TRANSFER FROM CAP REPLACEMENT	-	-	-	55,000
101-38500-000-000-0000	TRANSFER FROM DEVELOPMENT SERVICES	-	178,500	128,800	143,500
101-38501-000-000-0000	TRANSFER FROM DUD	208,235	258,550	281,050	315,000
101-38502-000-000-0000	TRANSFER FROM UTILITY FUND	1,210,090	1,278,215	1,320,447	1,583,500
101-38805-000-000-0000	TRANSFER FROM EDC	31,181	40,000	50,000	50,000
TRANSFERS		**1,889,280**	**1,783,115**	**1,929,494**	**2,226,000**
101-39000-000-000-0000	OTHER FINANCING SOURCES	-	245,500	-	-
101-39100-000-000-0000	SALE OF ASSETS	8,753	-	250,000	25,000
101-39120-000-000-0000	SALE OF MATERIALS	711	-	-	-
101-39360-000-000-0000	CAPITAL LEASE PROCEEDS	1,279,450	-	-	-
OTHER FINANCING SOURCES		**1,288,914**	**245,500**	**250,000**	**25,000**
	TOTAL REVENUE	**24,832,300**	**22,923,679**	**22,704,861**	**24,563,252**

General Fund

110 – City Council

Mission: A community that is proud of our historic roots, responsive to residents, and innovating for our future.

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.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY COUNCIL					
101-51010-110-000-0000	SALARIES	10,200	10,200	10,400	10,200
101-51020-110-000-0000	UNEMPLOYMENT TAX	112	275	131	275
101-51030-110-000-0000	SOCIAL SECURITY - MEDICARE	780	780	796	780
SALARIES AND BENEFITS		**11,093**	**11,255**	**11,327**	**11,255**
101-52625-110-000-0000	ADVERTISING, MARKETING & PROMO	4,521	8,500	5,000	3,500
101-52630-110-000-0000	CONFERENCE/TRAVEL/TRAINING	12,343	15,000	20,000	15,000
101-52820-110-000-0000	TELECOMMUNICATIONS	532	540	540	540
SERVICES, UTILITIES AND TRAINING		**17,395**	**24,040**	**25,540**	**19,040**
101-53090-110-000-0000	UNIFORM AND CLOTHING	615	2,800	2,800	2,000
101-53210-110-000-0000	OFFICE SUPPLIES	155	400	400	400
101-53215-110-000-0000	PRINTING	221	300	300	300
101-53230-110-000-0000	OTHER SUPPLIES	1,107	1,700	1,700	700
101-53610-110-000-0000	MEETING EXPENSE	2,986	3,000	3,000	3,000
101-53620-110-000-0000	YOUTH COUNCIL EXPENSE	-	2,000	-	1,000
101-53700-110-000-0000	COMMISSION/COMMITTEE EXPENSE	-	-	-	8,000
101-53750-110-000-0000	SPECIAL EVENTS EXPENSE	1,250	6,000	5,000	5,000
101-53760-110-000-0000	AWARDS	170	800	800	800
GENERAL SUPPLIES AND REPAIRS		**6,505**	**17,000**	**14,000**	**21,200**
101-55850-110-000-0000	STRATEGIC PARTNERSHIP GRANTS	12,000	12,000	12,000	12,000
OTHER EXPENSES		**12,000**	**12,000**	**12,000**	**12,000**
	CITY COUNCIL	**46,993**	**64,295**	**62,867**	**63,495**

General Fund

112 – City Secretary

Mission: Promote open and responsive government through recording and preservation of the City's history and official documents; providing exceptional service and communication to the council, community, and visitors; providing fair and impartial city elections.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Open Records Clerk	1	1	1
	3	**3**	**3**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY SECRETARY					
101-51010-112-000-0000	SALARIES	241,930	239,111	247,709	248,676
101-51011-112-000-0000	LONGEVITY	3,600	3,960	3,960	4,320
101-51013-112-000-0000	CERTIFICATE PAY	-	2,600	2,600	2,600
101-51015-112-000-0000	OVERTIME	8,417	5,000	11,201	10,000
101-51020-112-000-0000	UNEMPLOYMENT TAX	351	756	351	405
101-51030-112-000-0000	SOCIAL SECURITY - MEDICARE	19,564	19,176	20,530	20,318
101-51040-112-000-0000	TMRS	32,353	34,386	36,957	36,148
101-51060-112-000-0000	HEALTH - LIFE INSURANCE	23,558	23,544	23,212	26,332
101-51070-112-000-0000	WORKERS COMPENSATION	142	428	564	363
SALARIES AND BENEFITS		**329,914**	**328,961**	**347,084**	**349,162**
101-52610-112-000-0000	CONTRACT SERVICES	16,822	18,600	17,550	12,800
101-52620-112-000-0000	PUBLICATIONS	441	800	800	300
101-52625-112-000-0000	ADVERTISING, MARKETING & PROMO	10,845	10,000	12,000	12,000
101-52630-112-000-0000	CONFERENCE/TRAVEL/TRAINING	4,287	7,000	5,600	7,000
101-52635-112-000-0000	DUES, FEES AND LICENSES	22,455	25,000	25,000	22,400
101-52680-112-000-0000	LEGAL SERVICES	445,073	-	-	-
101-52681-112-000-0000	LEGAL SERVICES - SPECIAL ITEMS	134,054	-	-	-
101-52820-112-000-0000	TELECOMMUNICATIONS	1,490	1,500	1,500	-
SERVICES, UTILITIES AND TRAINING		**635,468**	**62,900**	**62,450**	**54,500**
101-53090-112-000-0000	UNIFORM AND CLOTHING	449	600	600	600
101-53210-112-000-0000	OFFICE SUPPLIES	587	600	600	600
101-53215-112-000-0000	PRINTING	-	100	100	100
101-53230-112-000-0000	OTHER SUPPLIES	1,866	1,500	1,500	1,200
101-53240-112-000-0000	POSTAGE	11	400	400	250
101-53610-112-000-0000	MEETING EXPENSE	11,866	600	400	500
101-53640-112-000-0000	ELECTION	-	20,000	75,000	50,000
101-53750-112-000-0000	SPECIAL EVENTS EXPENSE	7,660	7,000	7,000	7,000
101-53751-112-000-0000	PARKS COMMISSION EVENTS	-	-	-	900
GENERAL SUPPLIES AND REPAIRS		**22,438**	**30,800**	**85,600**	**61,150**
	CITY SECRETARY	**987,820**	**422,661**	**495,134**	**464,812**

General Fund

114 – Municipal Court

Mission: Under development

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 2024	FY 2025	FY 2026
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	2	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
MUNICIPAL COURT					
101-51010-114-000-0000	SALARIES	91,057	91,202	94,008	94,850
101-51011-114-000-0000	LONGEVITY	1,200	1,440	1,440	1,680
101-51015-114-000-0000	OVERTIME	2,782	2,500	1,765	2,000
101-51020-114-000-0000	UNEMPLOYMENT TAX	234	504	230	270
101-51030-114-000-0000	SOCIAL SECURITY - MEDICARE	7,205	7,278	7,524	7,538
101-51040-114-000-0000	TMRS	12,052	13,051	13,517	13,410
101-51060-114-000-0000	HEALTH - LIFE INSURANCE	7,821	15,686	10,611	17,427
101-51070-114-000-0000	WORKERS COMPENSATION	35	162	200	135
SALARIES AND BENEFITS		**122,386**	**131,823**	**129,295**	**137,310**
101-52420-114-000-0000	JUDGE - PROSECUTOR	31,827	35,000	25,500	50,000
101-52425-114-000-0000	JURY FEES	84	1,000	1,000	500
101-52610-114-000-0000	CONTRACT SERVICES	-	1,500	-	500
101-52620-114-000-0000	PUBLICATIONS	-	150	150	100
101-52630-114-000-0000	CONFERENCE/TRAVEL/TRAINING	1,389	2,500	1,750	2,000
101-52635-114-000-0000	DUES, FEES AND LICENSES	335	400	400	400
SERVICES, UTILITIES AND TRAINING		**33,634**	**40,550**	**28,800**	**53,500**
101-53090-114-000-0000	UNIFORM AND CLOTHING	326	400	400	200
101-53210-114-000-0000	OFFICE SUPPLIES	695	600	600	600
101-53215-114-000-0000	PRINTING	39	100	100	100
101-53240-114-000-0000	POSTAGE	3,023	3,500	3,000	3,000
GENERAL SUPPLIES AND REPAIRS		**4,084**	**4,600**	**4,100**	**3,900**
101-55425-114-000-0000	CREDIT CARD MACHINE FEES	6,119	9,000	1,000	1,000
OTHER EXPENSES		**6,119**	**9,000**	**1,000**	**1,000**
	MUNICIPAL COURT	**166,224**	**185,973**	**163,195**	**195,710**

General Fund

116 – Communications

Mission: The mission of the Communications Department is to utilize its unique expertise and knowledge to foster positive community engagement through proactive and prompt information.

Function: The City of Cibolo Communications division 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 the message, both internally and externally. The core components of the Communications division are media relations, crisis communication, content development, and social media management.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Communications Manager	**1**	**1**	**1**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COMMUNICATIONS					
101-51010-116-000-0000	SALARIES	87,463	87,763	90,463	91,274
101-51011-116-000-0000	LONGEVITY	120	240	240	360
101-51020-116-000-0000	UNEMPLOYMENT TAX	117	252	117	135
101-51030-116-000-0000	SOCIAL SECURITY - MEDICARE	6,611	6,732	6,882	7,010
101-51040-116-000-0000	TMRS	11,121	12,072	12,482	12,471
101-51060-116-000-0000	HEALTH - LIFE INSURANCE	8,459	7,849	7,384	8,792
101-51070-116-000-0000	WORKERS COMPENSATION	32	150	185	125
SALARIES AND BENEFITS		**113,924**	**115,058**	**117,753**	**120,167**
101-52600-116-000-0000	IT MAINTENANCE CONTRACTS	-	-	-	1,300
101-52610-116-000-0000	CONTRACT SERVICES	-	-	2,500	2,500
101-52625-116-000-0000	ADVERTISING, MARKETING & PROMO	90	-	250	250
101-52630-116-000-0000	CONFERENCE/TRAVEL/TRAINING	4,209	5,000	2,500	4,000
101-52635-116-000-0000	DUES, FEES AND LICENSES	687	1,500	1,000	1,000
101-52850-116-000-0000	NEWSLETTER	19,380	22,000	23,000	25,000
SERVICES, UTILITIES AND TRAINING		**24,366**	**28,500**	**29,250**	**34,050**
101-53090-116-000-0000	UNIFORM AND CLOTHING	-	150	150	150
101-53210-116-000-0000	OFFICE SUPPLIES	954	1,000	500	1,000
GENERAL SUPPLIES AND REPAIRS		**954**	**1,150**	**650**	**1,150**
	COMMUNICATIONS	**139,244**	**144,708**	**147,653**	**155,367**

General Fund

140 – City Manager

Mission Statement: The mission of the City Manager's Office is to assist City Council in being stewards of public resources by executing its vision through strategic planning, fostering partnerships, delivering on promises, investing in our workforce, and setting the standard of quality service delivery.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
City Manager	1	1	1
Assistant City Manager *	1	1	1
Executive Director of Safety and Infrastructure	1	1	1
City Manager's Executive Assistant	1	1	1
	4	**4**	**4**

* *(not funded)*

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY MANAGER					
101-51010-140-000-0000	SALARIES	475,867	472,541	489,482	491,443
101-51011-140-000-0000	LONGEVITY	2,280	2,640	2,640	3,000
101-51012-140-000-0000	CAR ALLOWANCE	10,625	10,200	10,200	10,200
101-51015-140-000-0000	OVERTIME	2,168	2,000	1,213	2,000
101-51020-140-000-0000	UNEMPLOYMENT TAX	351	756	351	405
101-51030-140-000-0000	SOCIAL SECURITY - MEDICARE	32,605	34,961	34,780	35,854
101-51040-140-000-0000	TMRS	62,333	66,857	69,995	68,954
101-51041-140-000-0000	RETIREMENT -NATIONWIDE 457 (B)	7,500	7,500	7,500	7,500
101-51060-140-000-0000	HEALTH - LIFE INSURANCE	40,316	23,579	34,010	26,769
101-51070-140-000-0000	WORKERS COMPENSATION	3,118	832	1,025	692
SALARIES AND BENEFITS		**637,163**	**621,866**	**651,196**	**646,817**
101-52610-140-000-0000	CONTRACT SERVICES	4,038	-	-	-
101-52620-140-000-0000	PUBLICATIONS	385	1,400	1,000	450
101-52630-140-000-0000	CONFERENCE/TRAVEL/TRAINING	6,738	7,900	7,900	3,900
101-52635-140-000-0000	DUES, FEES AND LICENSES	3,558	3,990	3,564	3,740
101-52820-140-000-0000	TELECOMMUNICATIONS	2,706	3,000	2,700	2,100
SERVICES, UTILITIES AND TRAINING		**17,424**	**16,290**	**15,164**	**10,190**
101-53090-140-000-0000	UNIFORM AND CLOTHING	169	600	400	275
101-53210-140-000-0000	OFFICE SUPPLIES	1,001	1,200	1,000	500
101-53225-140-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	300	-	-
101-53230-140-000-0000	OTHER SUPPLIES	108	150	-	150
101-53240-140-000-0000	POSTAGE	9	100	100	100
101-53610-140-000-0000	MEETING EXPENSE	4,136	5,160	5,160	5,160
GENERAL SUPPLIES AND REPAIRS		**5,423**	**7,510**	**6,660**	**6,185**
101-54900-140-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	3,500
CAPITAL OUTLAY		**-**	**-**	**-**	**3,500**
	CITY MANAGER	**660,009**	**645,666**	**673,020**	**666,692**

General Fund

142 – Planning: Code Enforcement

Mission: The mission of the Code Enforcement Division is to improve the quality of life for our community through clear education and communication, by providing responsive, consistent, and unbiased code enforcement.

Function: Primary responsibilities of code enforcement include the prevention, detection, investigation and enforcement of violations of statutes or ordinances regulating public health, safety, and welfare, business activities and consumer protection, land-use, or municipal affairs.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Code Enforcement Manager	0	1	1
Code Enforcement Officer	0	1	1
	0	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CODE ENFORCEMENT					
101-51010-142-000-0000	SALARIES	-	109,768	120,573	126,360
101-51011-142-000-0000	LONGEVITY	-	360	120	360
101-51015-142-000-0000	OVERTIME	-	5,500	2,602	2,000
101-51020-142-000-0000	UNEMPLOYMENT TAX	-	504	177	270
101-51030-142-000-0000	SOCIAL SECURITY - MEDICARE	-	8,846	7,816	9,847
101-51040-142-000-0000	TMRS	-	15,861	14,321	17,519
101-51060-142-000-0000	HEALTH - LIFE INSURANCE	-	15,688	14,933	17,483
101-51070-142-000-0000	WORKERS COMPENSATION	-	419	545	373
SALARIES AND BENEFITS		**-**	**156,946**	**161,087**	**174,212**
101-52610-142-000-0000	CONTRACT SERVICES	-	-	30,000	-
101-52630-142-000-0000	CONFERENCE/TRAVEL/TRAINING	-	750	750	4,500
101-52635-142-000-0000	DUES, FEES AND LICENSES	-	3,825	3,825	400
101-52820-142-000-0000	TELECOMMUNICATIONS	-	2,000	2,000	2,000
SERVICES, UTILITIES AND TRAINING		**-**	**6,575**	**36,575**	**6,900**
101-53090-142-000-0000	UNIFORM AND CLOTHING	-	550	550	250
101-53210-142-000-0000	OFFICE SUPPLIES	-	500	500	500
101-53215-142-000-0000	PRINTING	-	500	500	100
101-53230-142-000-0000	OTHER SUPPLIES	-	250	250	100
101-53240-142-000-0000	POSTAGE	-	500	500	500
101-53280-142-000-0000	MINOR TOOLS AND EQUIPMENT	-	500	500	250
101-53455-142-000-0000	VEHICLE FUEL	-	2,000	2,000	2,000
101-53470-142-000-0000	VEHICLE REPAIR	-	1,250	1,250	500
GENERAL SUPPLIES AND REPAIRS		**-**	**6,050**	**6,050**	**4,200**
101-59000-142-000-0000	FLEET LEASE PAYMENT	-	10,800	10,800	10,800
FINANCING PAYMENTS		**-**	**10,800**	**10,800**	**10,800**
	CODE ENFORCEMENT	**-**	**180,371**	**214,512**	**196,112**

General Fund

143 – Planning

Mission: To serve our community with professional guidance in urban development by being responsive to current and future needs.

Function: The Planning division is responsible for administration of the City's Unified Development Code, Comprehensive Master Plan and State statutory and regulatory development 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, and manage and maintain City-developer agreements.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Planning and Economic Development	1	0	0
Assistant Director of Planning	1	0	0
Senior Planner	1	0	0
Planner 2	1	0	0
Planner 1	1	0	0
Code Enforcement Officer	2	0	0
Planning Technician 1	1	0	0
Executive Assistant	1	0	0
	9	**0**	**0**

GENERAL FUND			FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PLANNING						
101-51010-143-000-0000	SALARIES		638,772	-	-	-
101-51011-143-000-0000	LONGEVITY		960	-	-	-
101-51015-143-000-0000	OVERTIME		4,052	-	-	-
101-51020-143-000-0000	UNEMPLOYMENT TAX		1,145	-	-	-
101-51030-143-000-0000	SOCIAL SECURITY - MEDICARE		46,796	-	-	-
101-51040-143-000-0000	TMRS		81,680	-	-	-
101-51060-143-000-0000	HEALTH - LIFE INSURANCE		78,013	-	-	-
101-51070-143-000-0000	WORKERS COMPENSATION		1,193	-	-	-
SALARIES AND BENEFITS			852,611	-	-	-
101-52610-143-000-0000	CONTRACT SERVICES		7,766	-	-	-
101-52630-143-000-0000	CONFERENCE/TRAVEL/TRAINING		5,902	-	-	-
101-52635-143-000-0000	DUES, FEES AND LICENSES		6,465	-	-	-
101-52710-143-000-0000	PROFESSIONAL SERVICES		125,868	-	-	-
101-52820-143-000-0000	TELECOMMUNICATIONS		2,472	-	-	-
SERVICES, UTILITIES AND TRAINING			148,473	-	-	-
101-53090-143-000-0000	UNIFORM AND CLOTHING		1,612	-	-	-
101-53210-143-000-0000	OFFICE SUPPLIES		1,467	-	-	-
101-53215-143-000-0000	PRINTING		1,271	-	-	-
101-53225-143-000-0000	OFFICE MACHINERY AND EQUIPMENT		336	-	-	-
101-53230-143-000-0000	OTHER SUPPLIES		127	-	-	-
101-53240-143-000-0000	POSTAGE		2,585	-	-	-
101-53280-143-000-0000	MINOR TOOLS AND EQUIPMENT		167	-	-	-
101-53455-143-000-0000	VEHICLE FUEL		3,641	-	-	-
101-53470-143-000-0000	VEHICLE REPAIR		208	-	-	-
101-53610-143-000-0000	MEETING EXPENSE		1,038	-	-	-
GENERAL SUPPLIES AND REPAIRS			12,451	-	-	-
101-55425-143-000-0000	CREDIT CARD MACHINE FEES		125,370	-	-	-
OTHER EXPENSES			125,370	-	-	-
101-59000-143-000-0000	FLEET LEASE PAYMENT		7,711	-	-	-
FINANCING PAYMENTS			7,711	-	-	-
		PLANNING	1,146,617	-	-	-

General Fund

145 – Building Services

Mission: Under development

Function: The Department is responsible for ensuring the life and safety of individuals occupying structures through professional review of building plans and inspections to ensure consistency of the City's adopted building code.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
BUILDING SERVICES					
101-52611-145-000-0000	INSPECTION SERVICES CONTRACT	1,536,482	-	-	-
101-52635-145-000-0000	DUES, FEES AND LICENSES	100	-	-	-
SERVICES, UTILITIES AND TRAINING		1,536,582	-	-	-
101-54910-145-000-0000	CAPITAL OUTLAY	25,122	-	-	-
CAPITAL OUTLAY		25,122	-	-	-
101-59001-145-000-0000	FLEET LEASE INTEREST	537	-	-	-
FINANCING PAYMENTS		537	-	-	-
	BUILDING SERVICES	1,562,241	-	-	-

General Fund

146 – Public Works-Streets

Mission: The Streets Divison's mission is to maintain and repair the City of Cibolo's transportation infrastructure by safely and professionally meeting our objectives while working as a team with each other and the community.

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 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	3	3	3
Maintenance Worker	11	11	11
	15	**15**	**15**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - STREETS					
101-51010-146-000-0000	SALARIES	627,175	667,521	731,482	731,339
101-51011-146-000-0000	LONGEVITY	10,080	12,720	7,080	8,880
101-51013-146-000-0000	CERTIFICATE PAY	8,340	8,710	8,095	9,880
101-51015-146-000-0000	OVERTIME	9,423	11,250	20,593	22,500
101-51020-146-000-0000	UNEMPLOYMENT TAX	2,119	3,780	2,104	2,025
101-51030-146-000-0000	SOCIAL SECURITY - MEDICARE	49,194	53,565	59,051	59,104
101-51040-146-000-0000	TMRS	83,245	96,050	107,193	105,151
101-51060-146-000-0000	HEALTH - LIFE INSURANCE	98,055	117,640	105,280	130,736
101-51070-146-000-0000	WORKERS COMPENSATION	24,819	21,104	20,114	18,627
SALARIES AND BENEFITS		**912,449**	**992,340**	**1,060,992**	**1,088,242**
101-52610-146-000-0000	CONTRACT SERVICES	5,184	9,800	5,520	8,840
101-52614-146-000-0000	CONTRACT SERVICES- SIGNALS	7,561	7,500	3,500	4,500
101-52630-146-000-0000	CONFERENCE/TRAVEL/TRAINING	1,700	3,900	2,252	3,450
101-52635-146-000-0000	DUES, FEES AND LICENSES	202	200	300	1,100
101-52710-146-000-0000	PROFESSIONAL SERVICES	16,416	20,000	20,000	20,000
101-52810-146-000-0000	UTILITIES	14,084	16,000	13,000	15,000
101-52815-146-000-0000	STREET LIGHTS/TRAFFIC SIGNALS	16,195	22,000	18,000	18,000
101-52820-146-000-0000	TELECOMMUNICATIONS	6,853	7,000	5,000	4,000
SERVICES, UTILITIES AND TRAINING		**68,195**	**86,400**	**67,572**	**74,890**
101-53090-146-000-0000	UNIFORM AND CLOTHING	14,039	16,000	16,000	18,000
101-53095-146-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,258	4,000	4,600	5,000
101-53210-146-000-0000	OFFICE SUPPLIES	46	-	-	-
101-53215-146-000-0000	PRINTING	56	150	150	300
101-53220-146-000-0000	JANITORIAL SUPPLIES	63	-	-	-
101-53225-146-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,818	1,000	500	500
101-53230-146-000-0000	OTHER SUPPLIES	194	-	-	500
101-53240-146-000-0000	POSTAGE	463	-	-	-
101-53274-146-000-0000	MAINTENANCE SUPPLIES-SIDEWALKS	38,827	50,000	35,000	35,000
101-53275-146-000-0000	MAINTENANCE SUPPLIES - STREETS	36,437	36,000	36,000	35,000
101-53277-146-000-0000	RENTAL	5,974	12,000	12,000	14,000
101-53280-146-000-0000	MINOR TOOLS AND EQUIPMENT	894	3,500	3,500	4,000
101-53410-146-000-0000	BUILDING MAINTENANCE	6,666	-	-	-
101-53440-146-000-0000	MACHINERY MAINTENANCE	20,740	18,000	18,000	20,000
101-53455-146-000-0000	VEHICLE FUEL	41,715	50,000	42,000	50,000
101-53470-146-000-0000	VEHICLE REPAIR	6,374	7,000	14,000	8,500
101-53530-146-000-0000	SIGNS MAINTENANCE	8,862	17,500	17,500	20,000
GENERAL SUPPLIES AND REPAIRS		**186,426**	**215,150**	**199,250**	**210,800**
101-54900-146-000-0000	NON CAPITAL OUTLAY < $9,999	25,050	29,252	19,885	8,900
101-54910-146-000-0000	CAPITAL OUTLAY	101,770	-	-	-
101-54930-146-000-0000	COMMUNICATION EQUIPMENT	5,676	2,250	2,250	-
CAPITAL OUTLAY		**132,496**	**31,502**	**22,135**	**8,900**
101-59000-146-000-0000	FLEET LEASE PAYMENT	44,105	60,000	46,000	45,000
101-59001-146-000-0000	FLEET LEASE INTEREST	4,819	-	-	-
FINANCING PAYMENTS		**48,924**	**60,000**	**46,000**	**45,000**
	PUBLIC WORKS - STREETS	**1,348,491**	**1,385,392**	**1,395,949**	**1,427,832**

General Fund

150 - Finance

Mission: Our mission is to responsibly manage and safeguard City resources in a way that is transparent and accountable to the taxpayers; while effectively supporting internal customers.

Function: The primary responsibility of Finance is to maintain the City's accounting and financial systems including accounts payable, accounts receivable, procurement, cash management and investment, utility billing and collection, grant management functions, and fixed assets.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Finance Director	1	1	1
Accounting Manager	1	1	1
Grant Writer/Analyst	1	1	1
Procurement Manager	1	1	1
Accounts Payable Specialist	1	1	1
	5	**5**	**5**

GENERAL FUND			FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
FINANCE						
101-51010-150-000-0000	SALARIES		439,583	449,744	437,974	458,365
101-51011-150-000-0000	LONGEVITY		2,160	3,000	3,000	3,600
101-51013-150-000-0000	CERTIFICATE PAY		-	3,250	5,250	5,850
101-51015-150-000-0000	OVERTIME		920	1,500	1,038	1,500
101-51020-150-000-0000	UNEMPLOYMENT TAX		585	1,260	585	675
101-51030-150-000-0000	SOCIAL SECURITY - MEDICARE		33,290	34,998	33,593	35,903
101-51040-150-000-0000	TMRS		47,653	52,416	61,744	63,874
101-51060-150-000-0000	HEALTH - LIFE INSURANCE		34,677	31,400	39,984	43,965
101-51070-150-000-0000	WORKERS COMPENSATION		163	781	976	641
SALARIES AND BENEFITS			**559,031**	**578,349**	**584,144**	**614,373**
101-52610-150-000-0000	CONTRACT SERVICES		10,965	-	1,195	1,255
101-52630-150-000-0000	CONFERENCE/TRAVEL/TRAINING		6,980	9,000	7,750	8,000
101-52635-150-000-0000	DUES, FEES AND LICENSES		1,230	1,000	1,740	1,950
101-52670-150-000-0000	GCAD/GCTAC		227,843	-	-	-
101-52710-150-000-0000	PROFESSIONAL SERVICES		18,722	10,000	7,500	5,000
101-52722-150-000-0000	AUDIT SERVICES		26,175	34,000	40,560	40,000
101-52820-150-000-0000	TELECOMMUNICATIONS		432	400	-	-
SERVICES, UTILITIES AND TRAINING			**292,347**	**54,400**	**58,745**	**56,205**
101-53090-150-000-0000	UNIFORM AND CLOTHING		521	750	400	400
101-53210-150-000-0000	OFFICE SUPPLIES		2,126	2,500	2,000	2,000
101-53225-150-000-0000	OFFICE MACHINERY AND EQUIPMENT		80	-	300	300
101-53240-150-000-0000	POSTAGE		1,837	2,000	2,000	2,000
GENERAL SUPPLIES AND REPAIRS			**4,564**	**5,250**	**4,700**	**4,700**
		FINANCE	**855,942**	**637,999**	**647,589**	**675,278**

General Fund

151 – Information Services

Mission: Our mission is to provide reliable data management and security, administration of City-owned technology-based systems and services, and to facilitate educational opportunities for the City of Cibolo.

Function: The primary responsibility of Information Technology is to plan for the City's future technology infrastructure requirements, keeping current infrastructure secure and well-maintained in a cost-effective way that will benefit all of Cibolo and providing for opportunities of growth and learning in a technology-rich environment.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Information Services Director	1	1	1
Technology Specialists	2	2	2
GIS Manager	0	1	1
GIS Coordinator	1	0	0
GIS Technician	1	1	1
	5	**5**	**5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
INFORMATION SERVICES					
101-51010-151-000-0000	SALARIES	384,253	400,050	411,791	416,052
101-51011-151-000-0000	LONGEVITY	1,320	1,920	1,920	2,520
101-51015-151-000-0000	OVERTIME	255	1,500	462	1,000
101-51020-151-000-0000	UNEMPLOYMENT TAX	620	1,260	585	675
101-51030-151-000-0000	SOCIAL SECURITY - MEDICARE	28,073	30,865	31,299	32,097
101-51040-151-000-0000	TMRS	48,995	55,346	57,099	57,104
101-51060-151-000-0000	HEALTH - LIFE INSURANCE	40,300	39,240	39,920	43,889
101-51070-151-000-0000	WORKERS COMPENSATION	143	689	841	573
SALARIES AND BENEFITS		**503,959**	**530,870**	**543,917**	**553,910**
101-52600-151-000-0000	IT MAINTENANCE CONTRACTS	519,134	482,496	480,429	597,625
101-52610-151-000-0000	CONTRACT SERVICES	347,582	357,538	451,181	388,347
101-52630-151-000-0000	CONFERENCE/TRAVEL/TRAINING	7,205	8,000	7,765	8,000
101-52635-151-000-0000	DUES, FEES AND LICENSES	4,074	3,706	3,335	790
101-52820-151-000-0000	TELECOMMUNICATIONS	91,738	85,267	95,497	96,547
SERVICES, UTILITIES AND TRAINING		**969,734**	**937,007**	**1,038,207**	**1,091,309**
101-53090-151-000-0000	UNIFORM AND CLOTHING	560	880	750	880
101-53210-151-000-0000	OFFICE SUPPLIES	1,936	1,500	2,000	2,000
101-53225-151-000-0000	OFFICE MACHINERY AND EQUIPMENT	9,685	9,000	9,000	9,000
101-53230-151-000-0000	OTHER SUPPLIES	2,952	3,000	3,000	3,000
101-53280-151-000-0000	MINOR TOOLS AND EQUIPMENT	804	1,000	1,000	1,000
101-53430-151-000-0000	OFFICE EQUIPMENT MAINTENANCE	4,639	5,000	5,000	5,000
101-53455-151-000-0000	VEHICLE FUEL	226	500	500	250
101-53470-151-000-0000	VEHICLE REPAIR	-	1,500	1,500	1,000
GENERAL SUPPLIES AND REPAIRS		**20,804**	**22,380**	**22,750**	**22,130**
101-54900-151-000-0000	NON CAPITAL OUTLAY < $9,999	6,739	-	-	9,200
101-54910-151-000-0000	CAPITAL OUTLAY	50,673	-	585	-
CAPITAL OUTLAY		**57,411**	**-**	**585**	**9,200**
	INFORMATION SERVICES	**1,551,908**	**1,490,257**	**1,605,459**	**1,676,549**

General Fund

152 – People and Performance

Mission: Our mission is to professionally deliver innovative and responsive Human Resource solutions to attract, develop, engage and retain a dynamic and diverse workforce passionate about Public Service."

Function: People and Performance is responsible for recruitment, training and development, benefits, compensation, risk management, internal communication, compliance with labor and equal employment laws, and performance management of our diverse workforce while fostering an environment of teamwork and trust.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of People and Performance	1	1	1
Human Resources Manager	1	1	1
Senior HR Business Partner	1	1	1
Human Resources Coordinator	1	1	1
	4	**4**	**4**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PEOPLE AND PERFORMANCE					
101-51010-152-000-0000	SALARIES	370,564	373,967	355,773	403,305
101-51011-152-000-0000	LONGEVITY	960	1,440	840	1,320
101-51015-152-000-0000	OVERTIME	-	-	74	-
101-51020-152-000-0000	UNEMPLOYMENT TAX	585	1,008	531	540
101-51030-152-000-0000	SOCIAL SECURITY - MEDICARE	27,796	28,719	26,923	30,954
101-51040-152-000-0000	TMRS	47,250	51,496	48,838	55,070
101-51060-152-000-0000	HEALTH - LIFE INSURANCE	28,993	31,400	23,806	35,238
101-51070-152-000-0000	WORKERS COMPENSATION	145	641	827	552
SALARIES AND BENEFITS		**476,292**	**488,671**	**457,612**	**526,979**
101-52094-152-000-0000	PREEMPLOYMENT MEDICAL EXAMS	5,253	6,600	6,600	6,000
101-52095-152-000-0000	MEDICAL EXAMS	1,780	-	1,000	1,500
101-52610-152-000-0000	CONTRACT SERVICES	18,472	18,477	19,900	6,000
101-52616-152-000-0000	EMPLOYMENT COSTS	1,978	1,000	15,000	10,000
101-52625-152-000-0000	ADVERTISING, MARKETING & PROMO	349	500	1,500	-
101-52630-152-000-0000	CONFERENCE/TRAVEL/TRAINING	16,098	8,610	3,500	4,800
101-52635-152-000-0000	DUES, FEES AND LICENSES	847	500	500	1,375
101-52820-152-000-0000	TELECOMMUNICATIONS	233	540	640	540
SERVICES, UTILITIES AND TRAINING		**45,009**	**36,227**	**48,640**	**30,215**
101-53090-152-000-0000	UNIFORM AND CLOTHING	-	-	-	225
101-53210-152-000-0000	OFFICE SUPPLIES	1,462	2,000	2,000	2,000
101-53215-152-000-0000	PRINTING	628	700	700	2,700
101-53225-152-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	500	1,000	-
101-53240-152-000-0000	POSTAGE	58	100	100	100
101-53610-152-000-0000	MEETING EXPENSE	40	500	500	500
101-53800-152-000-0000	EMPLOYEE AWARDS PROGRAM	10,911	15,000	15,000	16,000
101-53810-152-000-0000	EMPLOYEE ENGAGEMENT	17,312	13,523	5,000	12,000
101-53815-152-000-0000	STAFF TRAINING & INCENTIVES	10,752	29,000	12,000	10,000
101-53820-152-000-0000	ONBOARDING	3,168	4,000	4,000	5,000
GENERAL SUPPLIES AND REPAIRS		**44,332**	**65,323**	**40,300**	**48,525**
	PEOPLE AND PERFORMANCE	**565,633**	**590,221**	**546,552**	**605,719**

General Fund

160 – Public Works-Administration

Mission: Remain fully committed to providing the Citizens of Cibolo with a community they can thrive in and be proud of by effectively and efficiently implementing proper planning, sound decision-making, and wise resource management.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Public Works and Capital Projects	1	1	1
Assistant Director of Public Works and Capital Projects	0	1	2
Capital Improvement Projects Manager	1	1	0
Infrastructure Inspectors	2	2	2
Fleet Manager	0	1	1
Fleet Mechanic	2	1	1
Executive Assistant	1	1	1
Administrative Assistant	1	1	1
	8	**9**	**9**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - ADMINISTRATION					
101-51010-160-000-0000	SALARIES	564,253	599,450	689,846	725,693
101-51011-160-000-0000	LONGEVITY	2,640	1,200	4,440	2,640
101-51015-160-000-0000	OVERTIME	10,162	7,500	10,692	10,000
101-51016-160-000-0000	PHONE ALLOWANCE	863	-	300	-
101-51020-160-000-0000	UNEMPLOYMENT TAX	1,117	2,016	1,170	1,215
101-51030-160-000-0000	SOCIAL SECURITY - MEDICARE	43,420	46,523	53,143	56,482
101-51040-160-000-0000	TMRS	73,536	83,423	96,359	100,487
101-51060-160-000-0000	HEALTH - LIFE INSURANCE	54,392	62,778	58,562	78,958
101-51070-160-000-0000	WORKERS COMPENSATION	488	3,220	5,761	4,454
SALARIES AND BENEFITS		**750,870**	**806,110**	**920,273**	**979,929**
101-52610-160-000-0000	CONTRACT SERVICES	4,222	4,200	4,612	4,280
101-52630-160-000-0000	CONFERENCE/TRAVEL/TRAINING	5,270	5,000	3,050	6,000
101-52635-160-000-0000	DUES, FEES AND LICENSES	565	600	600	800
101-52710-160-000-0000	PROFESSIONAL SERVICES	5,726	27,000	27,000	25,000
101-52810-160-000-0000	UTILITIES	-	18,000	18,000	18,000
101-52820-160-000-0000	TELECOMMUNICATIONS	4,799	5,000	5,000	5,000
SERVICES, UTILITIES AND TRAINING		**20,583**	**59,800**	**58,262**	**59,080**
101-53090-160-000-0000	UNIFORM AND CLOTHING	1,366	2,000	2,000	2,000
101-53210-160-000-0000	OFFICE SUPPLIES	737	600	1,950	1,000
101-53215-160-000-0000	PRINTING	336	500	250	400
101-53225-160-000-0000	OFFICE MACHINERY AND EQUIPMENT	3,211	-	500	-
101-53230-160-000-0000	OTHER SUPPLIES	319	300	550	400
101-53240-160-000-0000	POSTAGE	183	1,500	500	800
101-53280-160-000-0000	MINOR TOOLS AND EQUIPMENT	-	3,000	1,500	1,200
101-53410-160-000-0000	BUILDING MAINTENANCE	156	7,500	7,500	8,000
101-53455-160-000-0000	VEHICLE FUEL	4,183	6,500	6,500	6,500
101-53470-160-000-0000	VEHICLE REPAIR	3,469	3,000	3,000	4,000
101-53610-160-000-0000	MEETING EXPENSE	1,825	1,600	1,600	2,000
GENERAL SUPPLIES AND REPAIRS		**15,785**	**26,500**	**25,850**	**26,300**
101-54900-160-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	2,100	3,500
101-54930-160-000-0000	COMMUNICATION EQUIPMENT	-	2,250	1,500	-
CAPITAL OUTLAY		**-**	**2,250**	**3,600**	**3,500**
101-59000-160-000-0000	FLEET LEASE PAYMENT	25,055	51,000	49,500	57,500
FINANCING PAYMENTS		**25,055**	**51,000**	**49,500**	**57,500**
	PUBLIC WORKS - ADMINISTRATION	**812,293**	**945,660**	**1,057,485**	**1,126,309**

General Fund

199 – Non-Departmental

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

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
NON-DEPARTMENTAL					
101-51000-199-000-0000	NEW PERSONNEL	-	89,250	-	-
101-51010-199-000-0000	SALARIES	-	(250,000)	-	-
101-51099-199-000-0000	SALARY SAVINGS	-	(448,000)	(75,000)	(567,000)
101-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	1,023,910	-	271,000
SALARIES AND BENEFITS		**-**	**415,160**	**(75,000)**	**(296,000)**
101-52610-199-000-0000	CONTRACT SERVICES	26,675	18,250	25,032	23,700
101-52635-199-000-0000	DUES, FEES AND LICENSES	960	1,000	1,000	1,000
101-52650-199-000-0000	GENERAL LIABILITY INSURANCE	238,482	285,000	285,400	285,000
101-52670-199-000-0000	GCAD/GCTAC	-	225,000	251,200	280,000
101-52680-199-000-0000	LEGAL SERVICES	-	440,325	465,325	500,000
101-52681-199-000-0000	LEGAL SERVICES - SPECIAL ITEMS	-	210,000	210,000	100,000
101-52710-199-000-0000	PROFESSIONAL SERVICES	160,198	-	46,685	-
101-52810-199-000-0000	UTILITIES	55,294	40,000	60,000	60,000
SERVICES, UTILITIES AND TRAINING		**481,609**	**1,219,575**	**1,344,642**	**1,249,700**
101-53220-199-000-0000	JANITORIAL SUPPLIES	4,852	4,000	4,000	4,000
101-53230-199-000-0000	OTHER SUPPLIES	13,269	6,000	7,230	6,500
101-53277-199-000-0000	RENTAL	11,122	-	-	-
101-53410-199-000-0000	BUILDING MAINTENANCE	16,163	15,000	20,000	15,000
101-53455-199-000-0000	VEHICLE FUEL	488	1,000	-	-
101-53470-199-000-0000	VEHICLE REPAIR	63	500	-	-
GENERAL SUPPLIES AND REPAIRS		**45,957**	**26,500**	**31,230**	**25,500**
101-54900-199-000-0000	NON CAPITAL OUTLAY < $9,999	104,735	-	5,500	-
CAPITAL OUTLAY		**104,735**	**-**	**5,500**	**-**
101-55730-199-000-0000	LIBRARY DONATIONS	40,000	40,000	40,000	40,000
101-55905-199-000-0000	ECONOMIC DEVELOPMENT INCENTIVE	400,954	525,000	388,465	425,560
OTHER EXPENSES		**440,954**	**565,000**	**428,465**	**465,560**
101-58201-199-000-0000	TRANSFER TO SPECIAL EVENTS FD	30,000	40,000	40,000	30,000
101-58230-199-000-0000	TRANSFER TO GRANT FUND	-	-	17,280	-
TRANSFERS OUT		**30,000**	**40,000**	**57,280**	**30,000**
101-59000-199-000-0000	FLEET LEASE PAYMENT	5,289	6,000	-	-
101-59001-199-000-0000	FLEET LEASE INTEREST	505	-	-	-
FINANCING PAYMENTS		**5,794**	**6,000**	**-**	**-**
	NON-DEPARTMENTAL	**1,109,050**	**2,272,235**	**1,792,117**	**1,474,760**

General Fund

343-300 – Police Department-Administration

Mission: To provide professional police services while enforcing the law and fostering positive community partnerships.

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. Within administration, our Property Room Manager is responsible for maintaining and securing the property/evidence room where all seized evidence and abandoned property is stored.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police Chief	1	1	1
Lieutenant	1	0	0
Sergeant	1	1	1
Police Officer	0	1	1
Property Room Manager	1	0	0
Public Relations Officer	1	1	1
Executive Assistant	1	1	1
	6	**5**	**5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - ADMINISTRATION					
101-51010-343-300-0000	SALARIES	508,935	421,814	393,888	450,104
101-51011-343-300-0000	LONGEVITY	2,640	4,440	4,800	5,400
101-51013-343-300-0000	CERTIFICATE PAY	6,240	5,200	4,200	6,240
101-51015-343-300-0000	OVERTIME	8,972	6,500	16,634	10,150
101-51019-343-300-0000	UNIFORM ALLOWANCE	-	-	1,000	-
101-51020-343-300-0000	UNEMPLOYMENT TAX	706	1,260	484	675
101-51030-343-300-0000	SOCIAL SECURITY - MEDICARE	39,338	33,504	32,322	36,100
101-51040-343-300-0000	TMRS	66,805	60,076	58,454	64,225
101-51060-343-300-0000	HEALTH - LIFE INSURANCE	40,743	39,243	29,384	43,947
101-51070-343-300-0000	WORKERS COMPENSATION	8,368	6,460	5,971	5,592
SALARIES AND BENEFITS		**682,747**	**578,497**	**547,137**	**622,433**
101-52610-343-300-0000	CONTRACT SERVICES	51,577	58,650	76,206	67,875
101-52630-343-300-0000	CONFERENCE/TRAVEL/TRAINING	6,850	17,250	13,000	10,725
101-52635-343-300-0000	DUES, FEES AND LICENSES	2,067	3,500	3,500	3,500
101-52710-343-300-0000	PROFESSIONAL SERVICES	6,492	8,000	8,000	8,500
101-52810-343-300-0000	UTILITIES	59,340	65,000	65,000	70,000
101-52820-343-300-0000	TELECOMMUNICATIONS	26,561	30,000	30,000	30,000
SERVICES, UTILITIES AND TRAINING		**152,887**	**182,400**	**195,706**	**190,600**
101-53090-343-300-0000	UNIFORM AND CLOTHING	3,343	3,500	3,500	3,800
101-53100-343-300-0000	MARKETING/PROMOTIONAL SUPPLIES	-	4,500	4,500	10,000
101-53210-343-300-0000	OFFICE SUPPLIES	1,175	3,000	1,500	5,000
101-53230-343-300-0000	OTHER SUPPLIES	3,717	2,500	2,000	2,500
101-53250-343-300-0000	PERSONAL PROTECTIVE EQUIPMENT	2,306	3,000	2,000	3,000
101-53410-343-300-0000	BUILDING MAINTENANCE	24,457	25,000	30,000	40,000
101-53455-343-300-0000	VEHICLE FUEL	4,917	8,000	4,000	8,000
101-53470-343-300-0000	VEHICLE REPAIR	5,418	8,000	6,000	8,000
101-53610-343-300-0000	MEETING EXPENSE	4,308	10,000	6,500	9,000
101-53750-343-300-0000	SPECIAL EVENTS EXPENSE	-	3,000	4,600	5,700
GENERAL SUPPLIES AND REPAIRS		**49,642**	**70,500**	**64,600**	**95,000**
101-54900-343-300-0000	NON CAPITAL OUTLAY < $9,999	-	10,000	10,000	1,000
101-54910-343-300-0000	CAPITAL OUTLAY	1,119,583	-	-	-
CAPITAL OUTLAY		**1,119,583**	**10,000**	**10,000**	**1,000**
101-55425-343-300-0000	CREDIT CARD MACHINE FEES	403	-	-	-
101-55743-343-300-0000	PUBLIC SAFETY DISPATCH	160,000	493,000	213,000	518,260
OTHER EXPENSES		**160,403**	**493,000**	**213,000**	**518,260**
101-58230-343-300-0000	TRANSFER TO GRANT FUND	-	-	14,625	97,423
TRANSFERS OUT		**-**	**-**	**14,625**	**97,423**
101-59000-343-300-0000	FLEET LEASE PAYMENT	316,487	505,000	440,000	521,000
101-59001-343-300-0000	FLEET LEASE INTEREST	22,272	-	-	-
FINANCING PAYMENTS		**338,759**	**505,000**	**440,000**	**521,000**
	POLICE DEPARTMENT - ADMINISTRATION	**2,504,021**	**1,839,397**	**1,485,068**	**2,045,716**

General Fund

343-301 – Police Department – SRO Program

Mission: Under development

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police Officer	8	7	7
Sergeant	1	2	2
	9	**9**	**9**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - SCHOOL RESOURCE OFFICER PROGRAM					
101-51010-343-301-0000	SALARIES	390,030	604,801	419,255	689,017
101-51011-343-301-0000	LONGEVITY	6,240	5,040	3,360	4,440
101-51013-343-301-0000	CERTIFICATE PAY	10,560	13,520	7,520	7,280
101-51015-343-301-0000	OVERTIME	17,796	23,682	18,368	24,450
101-51020-343-301-0000	UNEMPLOYMENT TAX	591	2,268	1,053	1,215
101-51030-343-301-0000	SOCIAL SECURITY - MEDICARE	31,479	49,499	34,380	55,477
101-51040-343-301-0000	TMRS	54,139	88,758	63,089	98,698
101-51060-343-301-0000	HEALTH - LIFE INSURANCE	48,500	70,613	47,095	78,876
101-51070-343-301-0000	WORKERS COMPENSATION	13,593	12,633	11,256	11,326
SALARIES AND BENEFITS		**572,927**	**870,814**	**605,376**	**970,779**
101-52610-343-301-0000	CONTRACT SERVICES	10,140	12,100	12,100	12,700
101-52630-343-301-0000	CONFERENCE/TRAVEL/TRAINING	1,820	20,000	14,575	20,000
101-52820-343-301-0000	TELECOMMUNICATIONS	3,252	7,600	4,000	7,600
SERVICES, UTILITIES AND TRAINING		**15,212**	**39,700**	**30,675**	**40,300**
101-53090-343-301-0000	UNIFORM AND CLOTHING	552	4,500	4,000	4,500
101-53100-343-301-0000	MARKETING/PROMOTIONAL SUPPLIES	-	2,000	-	2,000
101-53225-343-301-0000	OFFICE MACHINERY AND EQUIPMENT	17,885	4,000	4,000	4,000
101-53250-343-301-0000	PERSONAL PROTECTIVE EQUIPMENT	19,624	20,000	16,000	18,000
101-53455-343-301-0000	VEHICLE FUEL	4,954	14,000	8,000	14,000
101-53470-343-301-0000	VEHICLE REPAIR	15,161	9,000	14,500	9,000
GENERAL SUPPLIES AND REPAIRS		**58,177**	**53,500**	**46,500**	**51,500**
101-59000-343-301-0000	FLEET LEASE PAYMENT	3,151	80,000	46,500	64,000
FINANCING PAYMENTS		**3,151**	**80,000**	**46,500**	**64,000**
	POLICE DEPARTMENT - SRO PROGRAM	**649,467**	**1,044,014**	**729,051**	**1,126,579**

General Fund

343-302 – Police Department – Support Services

Mission: To enhance the operations of the Cibolo Police Department by managing accurate records, safeguarding property and evidence, and providing efficient administrative support. We are committed to professionalism, accountability, and building community trust to ensure effective law enforcement and public safety.

Function: The Support Services Division is responsible for the clerical functions of the agency, including handling public requests, maintaining records, providing training support, overseeing the fleet, issuing uniforms and equipment, and managing property and evidence.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	0	1	1
Sergeant	0	1	1
Property Room Manager	0	1	1
Police Service Assistant I	0	1	1
Records Clerk	2	2	2
	2	**6**	**6**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - SUPPORT SERVICES					
101-51010-343-302-0000	SALARIES	83,744	375,757	390,370	404,540
101-51011-343-302-0000	LONGEVITY	6,360	9,000	6,600	7,320
101-51013-343-302-0000	CERTIFICATE PAY	-	6,240	6,267	6,240
101-51015-343-302-0000	OVERTIME	646	1,500	8,247	6,970
101-51020-343-302-0000	UNEMPLOYMENT TAX	234	1,512	694	810
101-51030-343-302-0000	SOCIAL SECURITY - MEDICARE	6,579	30,026	31,757	32,518
101-51040-343-302-0000	TMRS	11,532	53,841	57,538	57,852
101-51060-343-302-0000	HEALTH - LIFE INSURANCE	18,122	47,072	35,496	52,494
101-51070-343-302-0000	WORKERS COMPENSATION	32	4,318	4,129	3,938
101-51900-343-302-0000	PERSONNEL COST REIMBURSEMENT	-	-	(9,121)	-
SALARIES AND BENEFITS		**127,249**	**529,266**	**531,977**	**572,682**
101-52630-343-302-0000	CONFERENCE/TRAVEL/TRAINING	1,755	2,600	3,000	4,000
SERVICES, UTILITIES AND TRAINING		**1,755**	**2,600**	**3,000**	**4,000**
101-53090-343-302-0000	UNIFORM AND CLOTHING	-	1,000	1,000	2,000
101-53210-343-302-0000	OFFICE SUPPLIES	9,589	10,000	10,000	10,000
101-53240-343-302-0000	POSTAGE	300	2,000	1,500	1,000
101-53250-343-302-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	-	1,000
101-53280-343-302-0000	MINOR TOOLS AND EQUIPMENT	7	500	500	500
101-53455-343-302-0000	VEHICLE FUEL	-	-	-	3,000
101-53470-343-302-0000	VEHICLE REPAIR	-	-	-	2,000
GENERAL SUPPLIES AND REPAIRS		**9,896**	**13,500**	**13,000**	**19,500**
101-54900-343-302-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	8,600
CAPITAL OUTLAY		**-**	**-**	**-**	**8,600**
101-55425-343-302-0000	CREDIT CARD MACHINE FEES	1,196	2,000	1,500	1,500
OTHER EXPENSES		**1,196**	**2,000**	**1,500**	**1,500**
	POLICE DEPARTMENT - SUPPORT SERVICES	**140,096**	**547,366**	**549,477**	**606,282**

General Fund

343-303 – Police Department – Investigations

Mission: The Criminal Investigations Divisions Mission is to seek the truth through competent, compassionate, innovative investigations while building partnerships in the dedicated pursuit of justice.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	1	1	1
Police officer	4	4	4
Victim Services Coordinator	1	1	1
	6	**6**	**6**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS					
101-51010-343-303-0000	SALARIES	462,983	453,501	363,389	472,675
101-51011-343-303-0000	LONGEVITY	3,960	4,680	2,760	3,480
101-51013-343-303-0000	CERTIFICATE PAY	10,600	10,400	9,120	8,320
101-51014-343-303-0000	ON-CALL PAY	5,500	4,500	5,200	5,200
101-51015-343-303-0000	OVERTIME	16,525	16,000	13,476	9,670
101-51019-343-303-0000	UNIFORM ALLOWANCE	2,500	2,500	2,500	2,500
101-51020-343-303-0000	UNEMPLOYMENT TAX	711	1,512	719	810
101-51030-343-303-0000	SOCIAL SECURITY - MEDICARE	37,218	37,606	31,776	38,391
101-51040-343-303-0000	TMRS	63,588	67,433	58,077	68,301
101-51060-343-303-0000	HEALTH - LIFE INSURANCE	47,879	47,083	39,331	52,611
101-51070-343-303-0000	WORKERS COMPENSATION	8,527	8,354	12,596	6,950
101-51900-343-303-0000	PERSONNEL COST REIMBURSEMENT	-	-	(19,138)	-
SALARIES AND BENEFITS		**659,991**	**653,569**	**519,806**	**668,908**
101-52630-343-303-0000	CONFERENCE/TRAVEL/TRAINING	8,172	-	-	5,000
SERVICES, UTILITIES AND TRAINING		**8,172**	**-**	**-**	**5,000**
101-53090-343-303-0000	UNIFORM AND CLOTHING	601	500	500	500
101-53230-343-303-0000	OTHER SUPPLIES	1,954	1,000	750	1,000
101-53250-343-303-0000	PERSONAL PROTECTIVE EQUIPMENT	1,103	1,500	1,500	1,500
101-53280-343-303-0000	MINOR TOOLS AND EQUIPMENT	2,546	1,200	1,050	3,200
101-53455-343-303-0000	VEHICLE FUEL	6,581	7,000	7,000	7,000
101-53470-343-303-0000	VEHICLE REPAIR	1,314	5,000	3,000	5,000
GENERAL SUPPLIES AND REPAIRS		**14,098**	**16,200**	**13,800**	**18,200**
101-54900-343-303-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	22,200
CAPITAL OUTLAY		**-**	**-**	**-**	**22,200**
	POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS	**682,262**	**669,769**	**533,606**	**714,308**

General Fund

343-305 – Police Department – Patrol

Mission: The Patrol Division's mission is to serve and protect the community as a professional team through consistency and fairness.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	1	1	1
Sergeant	5	4	4
Police officer	20	19	19
Public Safety Officer	1	0	0
Crossing guard (seasonal part-time)	1.4	1.75	1.75
	28.4	**25.75**	**25.75**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - PATROL DIVISION					
101-51010-343-305-0000	SALARIES	1,384,520	1,693,128	1,787,243	1,907,646
101-51011-343-305-0000	LONGEVITY	11,760	13,800	16,200	19,680
101-51013-343-305-0000	CERTIFICATE PAY	33,570	28,080	30,096	29,120
101-51015-343-305-0000	OVERTIME	216,334	169,000	226,858	256,870
101-51020-343-305-0000	UNEMPLOYMENT TAX	3,533	7,442	3,606	4,055
101-51030-343-305-0000	SOCIAL SECURITY - MEDICARE	142,359	145,657	154,868	169,319
101-51040-343-305-0000	TMRS	239,595	254,351	280,825	293,834
101-51060-343-305-0000	HEALTH - LIFE INSURANCE	162,605	188,307	160,716	210,374
101-51070-343-305-0000	WORKERS COMPENSATION	40,390	36,881	36,067	34,310
101-51900-343-305-0000	PERSONNEL COST REIMBURSEMENT	-	-	(86,173)	-
SALARIES AND BENEFITS		**2,234,665**	**2,536,646**	**2,610,306**	**2,925,208**
101-52630-343-305-0000	CONFERENCE/TRAVEL/TRAINING	14,338	29,800	21,000	24,500
SERVICES, UTILITIES AND TRAINING		**14,338**	**29,800**	**21,000**	**24,500**
101-53090-343-305-0000	UNIFORM AND CLOTHING	10,561	20,000	20,000	28,800
101-53230-343-305-0000	OTHER SUPPLIES	4,184	1,500	1,500	1,500
101-53240-343-305-0000	POSTAGE	93	-	-	-
101-53250-343-305-0000	PERSONAL PROTECTIVE EQUIPMENT	27,289	30,000	38,700	60,000
101-53252-343-305-0000	SWAT FUNDING	6,950	8,500	8,000	16,500
101-53280-343-305-0000	MINOR TOOLS AND EQUIPMENT	2,620	2,500	2,500	2,500
101-53455-343-305-0000	VEHICLE FUEL	62,060	60,000	65,000	80,000
101-53470-343-305-0000	VEHICLE REPAIR	44,787	40,000	42,280	40,000
GENERAL SUPPLIES AND REPAIRS		**158,544**	**162,500**	**177,980**	**229,300**
101-54900-343-305-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	38,700
CAPITAL OUTLAY		**-**	**-**	**-**	**38,700**
	POLICE DEPARTMENT - PATROL DIVISION	**2,407,547**	**2,728,946**	**2,809,286**	**3,217,708**

General Fund

343-306 – Police Department – Traffic/Warrants

Mission: Under Development

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police officer	1	1	1
	1	**1**	**1**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - TRAFFIC DIVISION					
101-51010-343-306-0000	SALARIES	57,805	63,189	69,364	71,570
101-51011-343-306-0000	LONGEVITY	600	720	720	840
101-51013-343-306-0000	CERTIFICATE PAY	1,880	1,040	3,120	3,120
101-51015-343-306-0000	OVERTIME	1,979	6,000	5,146	7,730
101-51020-343-306-0000	UNEMPLOYMENT TAX	117	252	117	135
101-51030-343-306-0000	SOCIAL SECURITY - MEDICARE	4,736	5,428	5,995	6,369
101-51040-343-306-0000	TMRS	7,959	9,732	10,860	11,332
101-51060-343-306-0000	HEALTH - LIFE INSURANCE	7,178	7,845	7,713	8,755
101-51070-343-306-0000	WORKERS COMPENSATION	1,466	1,385	7,472	1,300
101-51900-343-306-0000	PERSONNEL COST REIMBURSEMENT	-	-	(3,393)	-
SALARIES AND BENEFITS		**83,719**	**95,591**	**107,114**	**111,151**
101-52630-343-306-0000	CONFERENCE/TRAVEL/TRAINING	750	-	1,000	1,000
SERVICES, UTILITIES AND TRAINING		**750**	**-**	**1,000**	**1,000**
101-53090-343-306-0000	UNIFORM AND CLOTHING	177	600	600	600
101-53230-343-306-0000	OTHER SUPPLIES	18	500	500	500
101-53250-343-306-0000	PERSONAL PROTECTIVE EQUIPMENT	-	750	750	750
101-53280-343-306-0000	MINOR TOOLS AND EQUIPMENT	285	800	800	800
101-53455-343-306-0000	VEHICLE FUEL	3,659	5,000	4,000	5,000
101-53470-343-306-0000	VEHICLE REPAIR	2,325	2,500	500	2,500
GENERAL SUPPLIES AND REPAIRS		**6,464**	**10,150**	**7,150**	**10,150**
	POLICE DEPARTMENT - TRAFFIC DIVISION	**90,934**	**105,741**	**115,264**	**122,301**

General Fund

343-308 – Police Department – Crime Prevention

Mission: Under development

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, Cibolo 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.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - CRIME PREVENTION					
101-52630-343-308-0000	CONFERENCE/TRAVEL/TRAINING	1,330	-	-	-
SERVICES, UTILITIES AND TRAINING		1,330	-	-	-
101-53090-343-308-0000	UNIFORM AND CLOTHING	165	-	-	-
101-53100-343-308-0000	MARKETING/PROMOTIONAL SUPPLIES	1,449	-	-	-
101-53250-343-308-0000	PERSONAL PROTECTIVE EQUIPMENT	508	-	-	-
101-53455-343-308-0000	VEHICLE FUEL	695	-	-	-
101-53470-343-308-0000	VEHICLE REPAIR	162	-	-	-
101-53610-343-308-0000	MEETING EXPENSE	457	-	-	-
101-53750-343-308-0000	SPECIAL EVENTS EXPENSE	1,342	-	-	-
GENERAL SUPPLIES AND REPAIRS		4,778	-	-	-
	POLICE DEPARTMENT - CRIME PREVENTION	6,108	-	-	-
	POLICE DEPARTMENT	6,480,434	6,935,233	6,221,752	7,832,894

General Fund

353 – Fire Department

Mission: The Mission of the Cibolo Fire Department is to respond with Courage and Compassion, while serving our Community with Honor.

Function: The primary responsibility of the Fire Department is to provide continuous fire protection to the City of Cibolo and areas of Guadalupe County. The Fire Department budget includes funding for the Schertz Emergency Medical Services contract.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Fire Chief	1	1	1
Assistant Fire Chief *	.375	.375	.375
Battalion Chief	3	3	3
Fire Marshal	1	1	1
Fire Lieutenant	9	9	9
Fire Apparatus Operators	9	9	9
Firefighter	15	16	16
	39.375	**40.375**	**40.375**

* *The Assistant Fire Chief is a part-time position and is not funded at this time.*

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
FIRE DEPARTMENT					
101-51010-353-000-0000	SALARIES	2,215,562	2,577,557	2,885,339	3,027,863
101-51011-353-000-0000	LONGEVITY	20,160	26,280	24,120	28,800
101-51013-353-000-0000	CERTIFICATE PAY	38,560	36,400	43,552	41,600
101-51015-353-000-0000	OVERTIME	464,293	346,000	525,201	535,000
101-51016-353-000-0000	PHONE ALLOWANCE	3,450	3,600	2,880	2,160
101-51020-353-000-0000	UNEMPLOYMENT TAX	5,143	9,828	4,796	5,400
101-51030-353-000-0000	SOCIAL SECURITY - MEDICARE	229,412	228,723	264,218	278,820
101-51040-353-000-0000	TMRS	390,047	410,131	481,758	496,044
101-51060-353-000-0000	HEALTH - LIFE INSURANCE	300,347	305,981	302,750	350,450
101-51070-353-000-0000	WORKERS COMPENSATION	80,668	63,271	73,253	62,058
101-51900-353-000-0000	PERSONNEL COST REIMBURSEMENT	-	-	(133,001)	-
SALARIES AND BENEFITS		**3,747,643**	**4,007,771**	**4,474,866**	**4,828,195**
101-52095-353-000-0000	MEDICAL EXAMS	19,536	23,500	22,600	23,500
101-52610-353-000-0000	CONTRACT SERVICES	73,091	106,795	104,193	105,023
101-52620-353-000-0000	PUBLICATIONS	4,630	4,500	4,500	4,000
101-52630-353-000-0000	CONFERENCE/TRAVEL/TRAINING	36,204	28,150	36,100	30,051
101-52635-353-000-0000	DUES, FEES AND LICENSES	6,759	7,500	7,500	8,000
101-52810-353-000-0000	UTILITIES	70,961	68,000	68,000	70,000
101-52820-353-000-0000	TELECOMMUNICATIONS	8,452	13,000	13,000	13,000
SERVICES, UTILITIES AND TRAINING		**219,632**	**251,445**	**255,893**	**253,574**
101-53090-353-000-0000	UNIFORM AND CLOTHING	23,379	23,500	23,525	30,000
101-53095-353-000-0000	SAFETY SUPPLIES AND EQUIPMENT	14,917	16,000	16,000	17,500
101-53210-353-000-0000	OFFICE SUPPLIES	3,016	4,000	4,000	3,500
101-53215-353-000-0000	PRINTING	685	1,000	1,000	1,000
101-53220-353-000-0000	JANITORIAL SUPPLIES	7,006	9,700	9,700	8,000
101-53240-353-000-0000	POSTAGE	281	700	700	700
101-53250-353-000-0000	PERSONAL PROTECTIVE EQUIPMENT	45,094	110,000	104,500	45,000
101-53280-353-000-0000	MINOR TOOLS AND EQUIPMENT	14,782	17,000	17,000	18,500
101-53410-353-000-0000	BUILDING MAINTENANCE	20,382	25,000	31,300	35,000
101-53455-353-000-0000	VEHICLE FUEL	42,234	50,000	48,000	50,000
101-53470-353-000-0000	VEHICLE REPAIR	146,729	100,400	144,400	100,000
101-53610-353-000-0000	MEETING EXPENSE	2,889	3,500	3,500	3,000
101-53750-353-000-0000	SPECIAL EVENTS EXPENSE	906	1,000	1,000	1,500
GENERAL SUPPLIES AND REPAIRS		**322,301**	**361,800**	**404,625**	**313,700**
101-54900-353-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	16,700
101-54910-353-000-0000	CAPITAL OUTLAY	-	-	715,105	-
101-54930-353-000-0000	COMMUNICATION EQUIPMENT	10,001	-	-	-
CAPITAL OUTLAY		**10,001**	**-**	**715,105**	**16,700**
101-55742-353-000-0000	SCHERTZ EMS CONTRACT	637,650	662,028	662,028	794,434
OTHER EXPENSES		**637,650**	**662,028**	**662,028**	**794,434**
101-59000-353-000-0000	FLEET LEASE PAYMENT	37,026	48,500	45,500	52,000
101-59001-353-000-0000	FLEET LEASE INTEREST	2,580	-	-	-
FINANCING PAYMENTS		**39,606**	**48,500**	**45,500**	**52,000**
	FIRE DEPARTMENT	**4,976,834**	**5,331,544**	**6,558,017**	**6,258,603**

General Fund

547 – Animal Services

Mission: The Animal Control Service area's mission is to professionally provide community safety through education and enforcement while caring for the animals.

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 2024	FY 2025	FY 2026
Animal Services Manager	1	1	1
Senior Animal Control Officer	0	0	0
Animal Control Officer	4	4	4
Kennel Technicians	0.5	0.5	0.5
	5.5	**5.5**	**5.5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
ANIMAL SERVICES					
101-51010-547-000-0000	SALARIES	234,835	266,071	239,412	269,178
101-51011-547-000-0000	LONGEVITY	120	1,200	840	1,560
101-51014-547-000-0000	ON-CALL PAY	4,900	5,200	5,200	5,200
101-51015-547-000-0000	OVERTIME	11,462	10,000	5,567	6,000
101-51020-547-000-0000	UNEMPLOYMENT TAX	786	1,512	767	810
101-51030-547-000-0000	SOCIAL SECURITY - MEDICARE	18,914	21,609	19,162	21,568
101-51040-547-000-0000	TMRS	29,756	36,559	33,318	36,183
101-51060-547-000-0000	HEALTH - LIFE INSURANCE	29,347	39,217	27,424	43,595
101-51070-547-000-0000	WORKERS COMPENSATION	2,012	7,503	8,934	5,990
SALARIES AND BENEFITS		**332,131**	**388,871**	**340,624**	**390,084**
101-52610-547-000-0000	CONTRACT SERVICES	816	1,600	1,200	1,500
101-52630-547-000-0000	CONFERENCE/TRAVEL/TRAINING	3,179	7,000	5,500	4,000
101-52710-547-000-0000	PROFESSIONAL SERVICES	32,090	40,000	40,000	40,000
101-52810-547-000-0000	UTILITIES	7,182	15,000	12,000	15,000
101-52820-547-000-0000	TELECOMMUNICATIONS	3,724	3,750	3,750	3,750
SERVICES, UTILITIES AND TRAINING		**46,990**	**67,350**	**62,450**	**64,250**
101-53090-547-000-0000	UNIFORM AND CLOTHING	3,804	5,000	5,000	3,500
101-53095-547-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,424	4,000	5,000	6,000
101-53210-547-000-0000	OFFICE SUPPLIES	-	2,000	2,000	2,000
101-53270-547-000-0000	OPERATING SUPPLIES	10,404	18,000	18,000	17,000
101-53410-547-000-0000	BUILDING MAINTENANCE	4,643	7,000	5,000	8,000
101-53455-547-000-0000	VEHICLE FUEL	2,844	5,000	3,000	5,000
101-53470-547-000-0000	VEHICLE REPAIR	961	3,000	2,500	4,000
GENERAL SUPPLIES AND REPAIRS		**26,080**	**44,000**	**40,500**	**45,500**
101-54900-547-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	6,200
CAPITAL OUTLAY		**-**	**-**	**-**	**6,200**
101-55425-547-000-0000	CREDIT CARD MACHINE FEES	1,321	1,200	1,200	1,200
OTHER EXPENSES		**1,321**	**1,200**	**1,200**	**1,200**
101-59000-547-000-0000	FLEET LEASE PAYMENT	18,201	29,500	35,100	41,800
101-59001-547-000-0000	FLEET LEASE INTEREST	1,268	-	-	-
FINANCING PAYMENTS		**19,469**	**29,500**	**35,100**	**41,800**
	ANIMAL SERVICES	**425,992**	**530,921**	**479,874**	**549,034**

General Fund

748 – Public Works - Parks

Mission: The Parks and Rec's Divison's mission is to promote Social Equity through Health and Wellness Opportunities and the Conservation of our Natural Heritage.

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 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Workers	7	7	7
Gardener (part-time)	0.5	0	0
Custodian	1	1.5	1.75
	11.5	**11.5**	**11.75**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - PARKS					
101-51010-748-000-0000	SALARIES	460,681	532,268	543,317	591,168
101-51011-748-000-0000	LONGEVITY	4,320	6,960	3,960	5,400
101-51013-748-000-0000	CERTIFICATE PAY	3,835	4,810	955	910
101-51015-748-000-0000	OVERTIME	14,378	10,000	15,264	15,000
101-51016-748-000-0000	PHONE ALLOWANCE	120	-	-	-
101-51020-748-000-0000	UNEMPLOYMENT TAX	1,654	3,024	1,491	1,620
101-51030-748-000-0000	SOCIAL SECURITY - MEDICARE	36,482	42,384	42,803	46,855
101-51040-748-000-0000	TMRS	59,573	73,344	78,013	83,358
101-51060-748-000-0000	HEALTH - LIFE INSURANCE	74,923	86,272	73,952	95,963
101-51070-748-000-0000	WORKERS COMPENSATION	7,728	8,680	9,247	7,684
SALARIES AND BENEFITS		**663,695**	**767,742**	**769,002**	**847,958**
101-52610-748-000-0000	CONTRACT SERVICES	4,814	4,000	4,000	4,200
101-52610-748-830-0000	CONTRACT SERVICES	8,290	9,000	4,750	9,200
101-52625-748-830-0000	ADVERTISING, MARKETING & PROMO	-	1,000	1,000	1,000
101-52630-748-000-0000	CONFERENCE/TRAVEL/TRAINING	81	1,800	1,600	3,750
101-52635-748-000-0000	DUES, FEES AND LICENSES	727	1,000	720	500
101-52810-748-000-0000	UTILITIES	16,032	-	-	-
101-52810-748-801-0000	UTILITIES	83,420	48,000	48,000	48,000
101-52810-748-802-0000	UTILITIES	43,753	57,000	57,000	57,000
101-52810-748-803-0000	UTILITIES	5,988	10,000	8,000	10,000
101-52810-748-804-0000	UTILITIES	21,112	27,500	24,000	27,500
101-52810-748-805-0000	UTILITIES	7,179	9,000	14,000	9,000
101-52810-748-806-0000	UTILITIES	2,106	5,000	5,000	5,000
101-52810-748-807-0000	UTILITIES	-	2,000	-	2,000
101-52810-748-808-0000	UTILITIES	1,169	2,000	2,000	2,000
101-52810-748-809-0000	UTILITIES	6,028	14,000	9,000	9,000
101-52820-748-000-0000	TELECOMMUNICATIONS	2,753	2,600	2,600	2,600
SERVICES, UTILITIES AND TRAINING		**203,454**	**193,900**	**181,670**	**190,750**
101-53090-748-000-0000	UNIFORM AND CLOTHING	7,621	10,000	10,000	10,000
101-53095-748-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,175	3,000	3,000	3,500
101-53210-748-000-0000	OFFICE SUPPLIES	465	-	-	-
101-53215-748-000-0000	PRINTING	-	150	150	200
101-53220-748-000-0000	JANITORIAL SUPPLIES	7,017	5,000	5,000	6,000
101-53225-748-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,299	1,500	1,500	1,500
101-53230-748-000-0000	OTHER SUPPLIES	493	500	500	800
101-53230-748-830-0000	OTHER SUPPLIES	3,415	3,500	3,500	3,500
101-53277-748-000-0000	RENTAL	1,406	5,000	2,500	2,500
101-53277-748-830-0000	RENTAL	26,800	14,400	14,400	-
101-53280-748-000-0000	MINOR TOOLS AND EQUIPMENT	8,866	5,500	5,500	5,500
101-53370-748-000-0000	PARK MAINTENANCE/REPAIR	3,761	2,000	2,000	20,000
101-53370-748-801-0000	PARK MAINTENANCE/REPAIR	122	1,000	4,000	-
101-53370-748-802-0000	PARK MAINTENANCE/REPAIR	904	2,500	1,500	-
101-53370-748-803-0000	PARK MAINTENANCE/REPAIR	329	2,000	7,000	-
101-53370-748-804-0000	PARK MAINTENANCE/REPAIR	1,323	2,500	3,000	-
101-53370-748-805-0000	PARK MAINTENANCE/REPAIR	38	2,000	1,000	-
101-53370-748-806-0000	PARK MAINTENANCE/REPAIR	552	2,000	1,000	-
101-53370-748-807-0000	PARK MAINTENANCE/REPAIR	400	2,000	-	-
101-53370-748-808-0000	PARK MAINTENANCE/REPAIR	22	2,000	1,000	-
101-53370-748-809-0000	PARK MAINTENANCE/REPAIR	-	2,000	2,000	-
101-53372-748-000-0000	IRRIGATION REPAIR	5,738	6,000	6,000	6,000
101-53375-748-000-0000	CHEMISTRY	4,774	16,000	6,000	15,000
101-53380-748-000-0000	BOTANICAL SUPPLIES	11,043	10,000	5,000	10,000
101-53390-748-000-0000	PARK SUPPLIES	4,347	7,000	7,000	7,000
101-53410-748-000-0000	BUILDING MAINTENANCE	7,102	4,000	4,000	23,000

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-53410-748-801-0000	BUILDING MAINTENANCE	3,278	2,500	2,500	-
101-53410-748-802-0000	BUILDING MAINTENANCE	481	3,500	3,500	-
101-53410-748-803-0000	BUILDING MAINTENANCE	2,900	2,000	2,000	-
101-53410-748-804-0000	BUILDING MAINTENANCE	566	3,500	2,000	-
101-53410-748-805-0000	BUILDING MAINTENANCE	756	2,000	1,000	-
101-53410-748-806-0000	BUILDING MAINTENANCE	281	1,000	1,000	-
101-53410-748-807-0000	BUILDING MAINTENANCE	629	2,000	-	2,000
101-53410-748-809-0000	BUILDING MAINTENANCE	3,060	5,000	4,000	-
101-53440-748-000-0000	MACHINERY MAINTENANCE	17,978	11,000	17,000	11,000
101-53455-748-000-0000	VEHICLE FUEL	15,152	18,000	16,000	18,000
101-53470-748-000-0000	VEHICLE REPAIR	38,618	2,500	7,500	2,500
101-53750-748-000-0000	SPECIAL EVENTS EXPENSE	9,997	19,000	17,500	19,000
GENERAL SUPPLIES AND REPAIRS		**194,709**	**183,550**	**170,550**	**167,000**
101-54900-748-000-0000	NON CAPITAL OUTLAY < $9,999	5,051	-	-	-
101-54910-748-000-0000	CAPITAL OUTLAY	48,492	-	-	-
101-54930-748-000-0000	COMMUNICATION EQUIPMENT	5,551	2,250	2,250	-
CAPITAL OUTLAY		**59,094**	**2,250**	**2,250**	**-**
101-55425-748-000-0000	CREDIT CARD MACHINE FEES	583	-	1,000	1,000
OTHER EXPENSES		**583**	**-**	**1,000**	**1,000**
101-59000-748-000-0000	FLEET LEASE PAYMENT	33,146	52,000	39,000	44,500
101-59001-748-000-0000	FLEET LEASE INTEREST	2,310	-	-	-
FINANCING PAYMENTS		**35,456**	**52,000**	**39,000**	**44,500**
	PUBLIC WORKS - PARKS	**1,156,990**	**1,199,442**	**1,163,472**	**1,251,208**

General Fund

760- Economic Development

Mission: The mission of the Economic Development Department is to support impactful business developments that lead to career opportunities and a stable tax base for the City of Cibolo through our subject matter experts and promotion of the city as a place of choice for the development community.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Economic Development Manager	1	1	1
Economic Development Specialist	0	1	1
Business Development Coordinator	1	0	0
	2	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
ECONOMIC DEVELOPMENT					
101-51010-760-000-0000	SALARIES	110,879	154,292	146,668	168,548
101-51011-760-000-0000	LONGEVITY	120	240	240	480
101-51020-760-000-0000	UNEMPLOYMENT TAX	234	504	297	270
101-51030-760-000-0000	SOCIAL SECURITY - MEDICARE	7,828	11,822	10,495	12,931
101-51040-760-000-0000	TMRS	13,976	21,198	20,318	23,005
101-51060-760-000-0000	HEALTH - LIFE INSURANCE	9,653	15,695	15,889	17,559
101-51070-760-000-0000	WORKERS COMPENSATION	57	264	346	231
SALARIES AND BENEFITS		**142,748**	**204,015**	**194,253**	**223,024**
101-52600-760-000-0000	IT MAINTENANCE CONTRACTS	6,714	14,500	8,500	17,000
101-52620-760-000-0000	PUBLICATIONS	170	250	500	250
101-52625-760-000-0000	ADVERTISING, MARKETING & PROMO	1,053	14,550	8,000	7,000
101-52630-760-000-0000	CONFERENCE/TRAVEL/TRAINING	10,499	6,750	7,356	3,500
101-52635-760-000-0000	DUES, FEES AND LICENSES	3,097	3,130	2,400	2,400
101-52820-760-000-0000	TELECOMMUNICATIONS	767	600	600	600
SERVICES, UTILITIES AND TRAINING		**22,299**	**39,780**	**27,356**	**30,750**
101-53090-760-000-0000	UNIFORM AND CLOTHING	-	450	450	450
101-53210-760-000-0000	OFFICE SUPPLIES	766	900	900	750
101-53215-760-000-0000	PRINTING	607	750	750	750
101-53225-760-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	-	-	500
101-53230-760-000-0000	OTHER SUPPLIES	61	250	250	250
101-53240-760-000-0000	POSTAGE	-	250	250	250
101-53277-760-000-0000	RENTAL	2,057	1,500	1,500	-
101-53280-760-000-0000	MINOR TOOLS AND EQUIPMENT	-	1,250	1,250	1,250
101-53455-760-000-0000	VEHICLE FUEL	429	400	400	400
101-53470-760-000-0000	VEHICLE REPAIR	150	150	150	150
101-53610-760-000-0000	MEETING EXPENSE	1,493	800	-	800
101-53750-760-000-0000	SPECIAL EVENTS EXPENSE	-	5,250	3,050	4,500
GENERAL SUPPLIES AND REPAIRS		**5,562**	**11,950**	**8,950**	**10,050**
101-59000-760-000-0000	FLEET LEASE PAYMENT	1,965	6,500	6,500	6,500
FINANCING PAYMENTS		**1,965**	**6,500**	**6,500**	**6,500**
	ECONOMIC DEVELOPMENT	**172,574**	**262,245**	**237,059**	**270,324**
	TOTAL EXPENDITURES	**24,165,289**	**23,224,823**	**23,461,706**	**24,890,698**

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.

DEBT SERVICE FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES AND FRANCHISE FEES	6,108,474	6,560,000	6,497,725	6,795,000
INTEREST AND MISCELLANEOUS	93,652	80,000	87,500	70,000
GRANTS	165,000	165,000	165,000	165,000
TRANSFERS	779,675	864,225	864,225	976,425
TOTAL REVENUE	7,146,801	7,669,225	7,614,450	8,006,425
SERVICES, UTILITIES AND TRAINING	3,976	453,500	354,500	4,500
OTHER EXPENSES	2,500	-	5,000	-
FINANCING PAYMENTS	7,067,844	7,294,144	7,274,719	7,998,643
TOTAL EXPENDITURES	7,074,320	7,747,644	7,634,219	8,003,143
NET CHANGE IN FUND BALANCE	72,481	(78,419)	(19,769)	3,282
BEGINNING FUND BALANCE	1,342,873	1,377,148	1,415,354	1,395,585
ENDING FUND BALANCE	1,415,354	1,298,729	1,395,585	1,398,867

DEBT SERVICE FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
403-30100-000-000-0000	PROPERTY TAXES - CURRENT	6,095,611	6,530,000	6,472,725	6,770,000
403-30120-000-000-0000	PROPERTY TAXES - DELINQUENT	(13,863)	10,000	5,000	5,000
403-30130-000-000-0000	PROPERTY TAXES-PENALTY AND INT	26,726	20,000	20,000	20,000
GENERAL TAXES AND FRANCHISE FEES		**6,108,474**	**6,560,000**	**6,497,725**	**6,795,000**
403-35100-000-000-0000	INTEREST	93,652	80,000	87,500	70,000
INTEREST AND MISCELLANEOUS		**93,652**	**80,000**	**87,500**	**70,000**
403-36550-000-000-0000	OUTSIDE CONTRIBUTIONS	165,000	165,000	165,000	165,000
GRANTS		**165,000**	**165,000**	**165,000**	**165,000**
403-38239-000-000-0000	TRANSFER FROM STREET MTCE TAX	665,500	748,950	748,950	865,150
403-38805-000-000-0000	TRANSFER FROM EDC	114,175	115,275	115,275	111,275
TRANSFERS		**779,675**	**864,225**	**864,225**	**976,425**
	TOTAL REVENUE	**7,146,801**	**7,669,225**	**7,614,450**	**8,006,425**
403-52725-000-000-0000	PAYING AGENT FEES	3,976	3,500	4,500	4,500
403-52999-000-000-0000	PAYMENT TO ESCROW	-	450,000	350,000	-
SERVICES, UTILITIES AND TRAINING		**3,976**	**453,500**	**354,500**	**4,500**
403-55005-000-000-0000	BOND ISSUANCE COST	2,500	-	5,000	-
OTHER EXPENSES		**2,500**	**-**	**5,000**	**-**
403-59142-000-000-0000	2014 GENERAL OBLIG BDS-PRINC	695,000	145,000	145,000	150,000
403-59143-000-000-0000	2014 GENERAL OBLIG BDS-INT	58,294	52,100	32,675	28,250
403-59150-000-000-0000	2015 GENERAL OBLIG BDS PRINC	680,000	715,000	715,000	745,000
403-59151-000-000-0000	2015 GENERAL OBLIG BDS - INT	175,300	149,100	149,100	119,900
403-59160-000-000-0000	2016 GO BOND PRINCIPAL	160,000	165,000	165,000	165,000
403-59161-000-000-0000	2016 GO BOND INTEREST	64,675	61,425	61,425	58,125
403-59170-000-000-0000	2017 CERTIFICATE OF OBLIGATION	125,000	130,000	130,000	135,000
403-59171-000-000-0000	2017 CERT OF OBLIGATION - INT	48,799	43,890	43,890	38,789
403-59180-000-000-0000	2018 GO BOND PRINCIPAL	145,000	155,000	155,000	160,000
403-59181-000-000-0000	2018 GO BOND INTEREST	75,213	67,713	67,713	61,038
403-59192-000-000-0000	2019 CERT OF OBLIG-PRINCIPAL	39,727	120,000	120,000	235,000
403-59193-000-000-0000	2019 CERT OF OBLIG - INTEREST	170,600	167,600	167,600	158,725
403-59194-000-000-0000	2019 GO REFUNDING BD-PRINCIPAL	420,000	435,000	435,000	445,000
403-59195-000-000-0000	2019 GO REFUNDING BD-INTEREST	114,850	100,000	100,000	84,525
403-59196-000-000-0000	2019 GO BOND PRINCIPAL	385,000	405,000	405,000	425,000
403-59197-000-000-0000	2019 GO BOND INTEREST	327,225	307,475	307,475	286,725
403-59200-000-000-0000	2020 CERT OF OBLIG-PRINCIPAL	530,000	625,000	625,000	755,000
403-59201-000-000-0000	2020 CERT OF OBLIG - INTEREST	135,500	123,950	123,950	110,150
403-59210-000-000-0000	2021 GO REFUNDING (12, 13, 17)	1,245,000	1,300,000	1,300,000	1,345,000
403-59211-000-000-0000	2021 GO REFUNDING BD-INTEREST	257,550	206,650	206,650	153,750
403-59220-000-000-0000	SERIES 2022 TAX NOTE PRINCIPAL	345,000	355,000	355,000	360,000
403-59221-000-000-0000	SERIES 2022 TAX NOTE - INT	30,156	24,360	24,360	18,396
403-59230-000-000-0000	2023 CERTIFICATES - PRINCIPAL	560,000	130,000	130,000	115,000
403-59231-000-000-0000	2023 CERTIFICATES - INTEREST	279,956	172,650	172,650	166,525
403-59240-000-000-0000	2024 CERTIFICATES - PRINCIPAL	-	585,000	585,000	490,000
403-59241-000-000-0000	2024 CERTIFICATES - INTEREST	-	552,231	552,231	340,650
403-59251-000-000-0000	2025 CERTIFICATES - INTEREST	-	-	-	695,273
403-59252-000-000-0000	2025 GO BONDS - PRINCIPAL	-	-	-	30,000
403-59253-000-000-0000	2025 GO BONDS - INTEREST	-	-	-	122,822
FINANCING PAYMENTS		**7,067,844**	**7,294,144**	**7,274,719**	**7,998,643**
	TOTAL EXPENDITURES	**7,074,320**	**7,747,644**	**7,634,219**	**8,003,143**

DEVELOPMENT SERVICES FUND

The newly created Development Services Fund is used to account for all development activities in the City. Major revenue sources include construction inspection permits, plan review fees, platting fees, zoning fees and variance fees. Primary expenditures are for third party inspection services, and planning department personnel.

DEVELOPMENT SERVICES FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PERMITS AND FEES	-	3,263,900	2,094,250	2,724,000
OTHER FEES	-	-	95,000	100,000
INTERGOVERNMENTAL	-	5,500	5,500	5,000
TRANSFERS	-	-	5,000	10,000
TOTAL REVENUE	-	3,269,400	2,199,750	2,839,000
PLANNING	-	1,134,570	995,720	1,127,370
BUILDING SERVICES	-	2,442,355	1,556,067	2,019,870
NON-DEPARTMENTAL	-	73,150	21,000	44,000
TOTAL EXPENDITURES	-	3,055,720	2,067,020	2,631,770
NET CHANGE IN FUND BALANCE	-	213,680	132,730	207,230
BEGINNING FUND BALANCE	-	-	-	132,730
ENDING FUND BALANCE	-	213,680	132,730	339,960

DEVELOPMENT SERVICES FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
500-32105-000-000-0000	PLUMBING PERMITS	-	225,000	140,000	215,000
500-32106-000-000-0000	PLUMBING PERMITS - COMMERCIAL	-	15,000	5,000	6,000
500-32150-000-000-0000	ELECTRICAL PERMITS	-	150,000	90,000	120,000
500-32155-000-000-0000	ELECTRICAL PERMITS-COMMERCIAL	-	5,000	2,500	2,000
500-32205-000-000-0000	BUILDING PERMITS	-	165,000	150,000	250,000
500-32206-000-000-0000	BUILDING PERMITS - COMMERCIAL	-	350,000	75,000	150,000
500-32208-000-000-0000	BUILDING PERMITS - NEW HOME	-	900,000	625,000	735,000
500-32255-000-000-0000	SIGN PERMITS	-	8,000	8,000	9,000
500-32270-000-000-0000	SITE DEVELOPMENT FEES-BI	-	7,500	-	-
500-32280-000-000-0000	FLOODPLAIN DEVELOPMENT PERMIT	-	850	-	-
500-32300-000-000-0000	CONTRACTOR PERMITS	-	20,000	20,000	25,000
500-32350-000-000-0000	REINSPECTION FEES	-	350,000	180,000	240,000
500-32355-000-000-0000	NON COMPLIANCE FEES	-	2,000	2,000	5,000
500-32400-000-000-0000	SUBDIVISION PLAT FEES	-	100,000	150,000	100,000
500-32425-000-000-0000	PLAT RECORDING FEES	-	2,550	-	-
500-32435-000-000-0000	SITE PLANS	-	20,000	35,000	35,000
500-32505-000-000-0000	HEATING & A/C PERMITS	-	120,000	75,000	100,000
500-32600-000-000-0000	PLAN CHECKS	-	500,000	275,000	450,000
500-32606-000-000-0000	PLAN REVIEW - COMMERCIAL	-	250,000	75,000	99,000
500-32620-000-000-0000	CONSTRUCTION INSPECTIONS	-	15,000	30,000	-
500-32625-000-000-0000	FLOODPLAIN	-	7,500	-	-
500-32630-000-000-0000	ZONING FEES	-	20,000	35,000	20,000
500-32650-000-000-0000	VARIANCE FEES	-	10,500	5,250	-
500-32655-000-000-0000	CONSULTANT FEES	-	-	75,000	100,000
500-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	-	-	13,500	35,000
500-32905-000-000-0000	PUBLIC HEALTH & SAFETY PERMITS	-	20,000	28,000	28,000
PERMITS AND FEES		**-**	**3,263,900**	**2,094,250**	**2,724,000**
500-34540-000-000-0000	CREDIT CARD FEES	-	-	95,000	100,000
OTHER FEES		**-**	**-**	**95,000**	**100,000**
500-37150-000-000-0000	INTERGOVTL- CCMA ADMIN FEE	-	5,500	5,500	5,000
INTERGOVERNMENTAL		**-**	**5,500**	**5,500**	**5,000**
500-38805-000-000-0000	TRANSFER FROM EDC	-	-	5,000	10,000
TRANSFERS		**-**	**-**	**5,000**	**10,000**
	TOTAL REVENUE	**-**	**36,000**	**227,250**	**278,000**

Development Services Fund

500-143 – Planning

Mission: To serve our community with professional guidance in urban development by being responsive to current and future needs.

Function: The Planning division is responsible for administration of the City's Unified Development Code, Comprehensive Master Plan and State statutory and regulatory development 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, and manage and maintain City-developer agreements.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Planning and Economic Development	0	1	1
Assistant Director of Planning	0	1	1
Subdivision and Zoning Administrator	0	1	1
Planner 2	0	1	1
Planner 1	0	1	1
Planning Coordinator	0	1	1
Executive Assistant	0	1	1
	0	**7**	**7**

DEVELOPMENT SERVICES FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PLANNING					
500-51010-143-000-0000	SALARIES	-	535,271	486,696	564,015
500-51011-143-000-0000	LONGEVITY	-	1,680	600	1,440
500-51015-143-000-0000	OVERTIME	-	1,500	1,635	1,500
500-51020-143-000-0000	UNEMPLOYMENT TAX	-	1,764	1,022	945
500-51030-143-000-0000	SOCIAL SECURITY - MEDICARE	-	41,192	38,070	43,372
500-51040-143-000-0000	TMRS	-	73,862	70,589	77,163
500-51060-143-000-0000	HEALTH - LIFE INSURANCE	-	54,932	39,574	61,411
500-51070-143-000-0000	WORKERS COMPENSATION	-	919	734	774
SALARIES AND BENEFITS		**-**	**711,120**	**638,920**	**750,620**
500-52611-143-000-0000	INSPECTION SERVICES CONTRACT	-	12,000	-	-
500-52625-143-000-0000	ADVERTISING, MARKETING & PROMO	-	500	500	500
500-52630-143-000-0000	CONFERENCE/TRAVEL/TRAINING	-	8,150	8,150	8,500
500-52710-143-000-0000	PROFESSIONAL SERVICES	-	115,000	115,000	115,000
SERVICES, UTILITIES AND TRAINING		**-**	**135,650**	**123,650**	**124,000**
500-53090-143-000-0000	UNIFORM AND CLOTHING	-	1,050	1,050	-
500-53210-143-000-0000	OFFICE SUPPLIES	-	1,250	1,250	1,250
500-53215-143-000-0000	PRINTING	-	1,500	1,500	1,500
500-53225-143-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	500	500	500
500-53240-143-000-0000	POSTAGE	-	1,500	1,500	1,500
500-53280-143-000-0000	MINOR TOOLS AND EQUIPMENT	-	1,000	1,000	1,000
500-53610-143-000-0000	MEETING EXPENSE	-	2,500	2,500	1,000
GENERAL SUPPLIES AND REPAIRS		**-**	**9,300**	**9,300**	**6,750**
500-54900-143-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	2,500
CAPITAL OUTLAY		**-**	**-**	**-**	**2,500**
500-55425-143-000-0000	CREDIT CARD MACHINE FEES	-	100,000	95,000	100,000
OTHER EXPENSES		**-**	**100,000**	**95,000**	**100,000**
500-58101-143-000-0000	TRANSFER TO GENERAL FUND	-	178,500	128,850	143,500
TRANSFERS OUT		**-**	**178,500**	**128,850**	**143,500**
	PLANNING	**-**	**1,134,570**	**995,720**	**1,127,370**
BUILDING SERVICES					
500-52611-145-000-0000	INSPECTION SERVICES CONTRACT	-	1,848,000	1,050,300	1,460,400
SERVICES, UTILITIES AND TRAINING		**-**	**1,848,000**	**1,050,300**	**1,460,400**
	BUILDING SERVICES	**-**	**2,442,355**	**1,556,067**	**2,019,870**
NON-DEPARTMENTAL					
500-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	16,000	-	23,000
SALARIES AND BENEFITS		**-**	**16,000**	**-**	**23,000**
500-52610-199-000-0000	CONTRACT SERVICES	-	2,150	-	-
500-52810-199-000-0000	UTILITIES	-	30,000	-	-
SERVICES, UTILITIES AND TRAINING		**-**	**32,150**	**-**	**-**
500-53220-199-000-0000	JANITORIAL SUPPLIES	-	4,000	-	-
500-53230-199-000-0000	OTHER SUPPLIES	-	6,000	6,000	6,000
500-53410-199-000-0000	BUILDING MAINTENANCE	-	15,000	15,000	15,000
GENERAL SUPPLIES AND REPAIRS		**-**	**25,000**	**21,000**	**21,000**
	NON-DEPARTMENTAL	**-**	**73,150**	**21,000**	**44,000**
	TOTAL EXPENDITURES	**-**	**3,055,720**	**2,067,020**	**2,631,770**

WATER / WASTEWATER UTILITY FUND

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

WATER WASTEWATER UTILITY FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY CHARGES	17,409,602	18,810,000	18,250,680	18,504,850
OTHER FEES	199,078	213,000	193,750	213,000
INTEREST AND MISCELLANEOUS	489,280	417,500	465,000	415,000
TOTAL REVENUE	18,097,960	19,440,500	18,909,430	19,132,850
UTILITY BILLING OFFICE	4,819,512	5,029,065	4,705,072	4,780,812
NON-DEPARTMENTAL	1,023,642	1,035,720	965,820	984,691
GENERAL UTILITY OPERATIONS	2,850,785	2,525,039	2,632,190	2,404,524
WATER OPERATIONS	4,286,767	7,002,000	4,833,550	6,947,237
WASTEWATER OPERATIONS	6,609,082	9,895,225	8,009,475	10,275,654
TOTAL EXPENDITURES	16,485,524	19,721,049	17,573,857	19,910,681
NET CHANGE IN FUND BALANCE	1,612,436	(280,549)	1,335,573	(777,831)
BEGINNING WORKING CAPITAL	7,055,574	8,563,061	8,668,010	10,003,583
ENDING WORKING CAPITAL	8,668,010	8,282,512	10,003,583	9,225,752

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
502-31100-000-000-0000	WATER SALES - RESIDENTIAL	5,260,012	5,775,000	5,610,000	5,750,000
502-31110-000-000-0000	WATER SALES - COMMERCIAL	2,519,728	2,950,000	2,505,000	2,645,000
502-31200-000-000-0000	WASTE WATER - RESIDENTIAL	4,247,412	4,440,000	4,835,000	5,075,000
502-31210-000-000-0000	WASTE WATER - COMMERCIAL	572,706	615,000	725,000	760,000
502-31300-000-000-0000	GARBAGE COLLECTION-RESIDENTIAL	2,069,782	2,135,000	2,267,000	3,146,000
502-31310-000-000-0000	GARBAGE COLLECTION-COMMERCIAL	1,433,121	1,500,000	939,180	25,850
502-31400-000-000-0000	LATE FEES	144,860	143,000	160,000	161,000
502-31420-000-000-0000	ADMINISTRATIVE PENALTY	13,525	12,000	12,000	12,000
502-31600-000-000-0000	RECYCLING FEES	342,437	350,000	294,000	-
502-31700-000-000-0000	WATER ACQUISITION FEE	730,539	810,000	838,500	860,000
502-31900-000-000-0000	ACCOUNT SET UP FEES	75,480	80,000	65,000	70,000
UTILITY CHARGES		**17,409,602**	**18,810,000**	**18,250,680**	**18,504,850**
502-32100-000-000-0000	CONNECT FEES	1,350	1,000	1,000	1,000
502-32200-000-000-0000	METER INSTALLATION FEES	13,740	18,000	9,000	12,000
502-32250-000-000-0000	METER SALES	76,308	100,000	32,500	50,000
502-32251-000-000-0000	COST OF SALES - METERS	(70,563)	(90,000)	(29,500)	(45,000)
502-32260-000-000-0000	HYDRANT METER RENTAL	31,043	30,000	22,000	30,000
502-34540-000-000-0000	CREDIT CARD FEES	147,201	154,000	158,750	165,000
OTHER FEES		**199,078**	**213,000**	**193,750**	**213,000**
502-35100-000-000-0000	INTEREST	478,814	400,000	450,000	400,000
502-35300-000-000-0000	MISCELLANEOUS RECEIPTS	(2,196)	7,500	5,000	5,000
502-35315-000-000-0000	NSF FEES	7,925	7,500	7,500	7,500
502-35325-000-000-0000	ADMINISTRATIVE FEES	2,735	2,500	2,500	2,500
502-35500-000-000-0000	INSURANCE PROCEEDS	2,002	-	-	-
502-36410-000-000-0000	CASH OVER/SHORT	(1)	-	-	-
INTEREST AND MISCELLANEOUS		**489,280**	**417,500**	**465,000**	**415,000**
	TOTAL REVENUE	**18,097,960**	**19,440,500**	**18,909,430**	**19,132,850**

Water / Wastewater Utility Fund

155 – Utility Billing Administration

Mission: The mission statement of the Utility Billing Department is to address community needs while providing professionalism with experience and sustainable continuity.

Function: Utility billing administration is responsible for the billing and collection of approximately 10,000 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 2024	FY 2025	FY 2026
Utility Billing Manager	1	1	1
Senior Utility Billing Specialist	1	1	1
Utility Billing Specialist	2	2	2
Utility Accounting Specialist	0	1	1
	4	**5**	**5**

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY BILLING OFFICE					
502-51010-155-000-0000	SALARIES	229,342	261,525	253,479	287,938
502-51011-155-000-0000	LONGEVITY	5,880	6,360	3,360	3,960
502-51015-155-000-0000	OVERTIME	1,601	2,500	1,885	2,500
502-51020-155-000-0000	UNEMPLOYMENT TAX	470	1,260	734	675
502-51030-155-000-0000	SOCIAL SECURITY - MEDICARE	17,586	20,684	20,145	22,521
502-51040-155-000-0000	TMRS	31,716	37,090	36,371	40,068
502-51060-155-000-0000	HEALTH - LIFE INSURANCE	31,060	39,219	30,812	43,658
502-51070-155-000-0000	WORKERS COMPENSATION	86	462	574	402
SALARIES AND BENEFITS		**317,741**	**369,100**	**347,360**	**401,722**
502-52600-155-000-0000	IT MAINTENANCE CONTRACTS	21,492	36,000	37,815	40,350
502-52610-155-000-0000	CONTRACT SERVICES	1,866	2,400	7,100	7,900
502-52630-155-000-0000	CONFERENCE/TRAVEL/TRAINING	150	2,000	2,000	2,000
502-52640-155-000-0000	BILLING SERVICE - DATA PROSE	18,301	24,000	20,000	23,000
502-52650-155-000-0000	GENERAL LIABILITY INSURANCE	44,564	50,000	59,150	60,000
502-52680-155-000-0000	LEGAL SERVICES	87,718	30,000	10,000	30,000
502-52682-155-000-0000	LEGAL SERVICES-COLLECTION	532	1,000	500	1,000
502-52710-155-000-0000	PROFESSIONAL SERVICES	-	150,000	110,000	-
502-52722-155-000-0000	AUDIT SERVICES	11,175	13,500	13,500	15,000
SERVICES, UTILITIES AND TRAINING		**185,798**	**308,900**	**260,065**	**179,250**
502-53090-155-000-0000	UNIFORM AND CLOTHING	489	600	600	600
502-53210-155-000-0000	OFFICE SUPPLIES	1,482	2,500	2,500	2,500
502-53215-155-000-0000	PRINTING	946	2,500	2,500	2,500
502-53230-155-000-0000	OTHER SUPPLIES	-	-	-	1,500
502-53240-155-000-0000	POSTAGE	73,857	75,000	79,000	82,000
502-53277-155-000-0000	RENTAL	4,377	-	-	-
502-53455-155-000-0000	VEHICLE FUEL	-	-	500	500
502-53470-155-000-0000	VEHICLE REPAIR	-	-	150	500
GENERAL SUPPLIES AND REPAIRS		**81,150**	**80,600**	**85,250**	**90,100**
502-55425-155-000-0000	CREDIT CARD MACHINE FEES	102,065	-	106,000	110,000
502-55735-155-000-0000	TRANSFER TO GENERAL/ADMIN	12,000	-	-	-
502-55750-155-000-0000	SOLID WASTE CONTRACT	-	-	473,800	2,883,500
502-55767-155-000-0000	BEXAR WASTE CONTRACT	3,242,641	3,387,250	2,547,250	-
502-55770-155-000-0000	CIBOLO VALLEY LOCAL GOVT CORP	300,000	300,000	300,000	300,000
OTHER EXPENSES		**3,656,706**	**3,687,250**	**3,427,050**	**3,293,500**
502-58101-155-000-0000	TRANSFER TO GENERAL FUND	578,117	583,215	580,147	811,440
TRANSFERS OUT		**578,117**	**583,215**	**580,147**	**811,440**
502-59000-155-000-0000	FLEET LEASE PAYMENT	-	-	5,200	4,800
FINANCING PAYMENTS		**-**	**-**	**5,200**	**4,800**
	UTILITY BILLING OFFICE	**4,819,512**	**5,029,065**	**4,705,072**	**4,780,812**

Water / Wastewater Utility Fund

199 –Non-departmental

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
NON-DEPARTMENTAL					
502-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	70,000	-	24,000
SALARIES AND BENEFITS		**-**	**70,000**	**-**	**24,000**
502-52725-199-000-0000	PAYING AGENT FEES	400	500	600	600
SERVICES, UTILITIES AND TRAINING		**400**	**500**	**600**	**600**
502-55900-199-000-0000	CHARGE OFF UNCOLLECTIBLE ACCTS	63,931	-	-	-
OTHER EXPENSES		**63,931**	**-**	**-**	**-**
502-59060-199-000-0000	2006 TAX NOTE - PRINCIPAL	190,000	-	200,000	205,000
502-59061-199-000-0000	2006 TEN YR REVENUE BDS-INT	20,329	212,414	12,414	4,172
502-59063-199-000-0000	BOND INTEREST	-	-	-	-
502-59150-199-000-0000	2015 GENERAL OBLIG BDS PRINC	185,787	-	180,000	190,000
502-59151-199-000-0000	2015 GENERAL OBLIG BDS - INT	20,125	198,800	18,800	11,400
502-59192-199-000-0000	2019 CERT OF OBLIG-PRINCIPAL	58,673	55,000	55,000	55,000
502-59193-199-000-0000	2019 CERT OF OBLIG - INTEREST	28,078	41,125	41,125	38,375
502-59214-199-000-0000	2021 UTILITY REV RFDG BDS-PRIN	450,650	-	385,000	390,000
502-59215-199-000-0000	2021 UTILITY REV RFDG BDS-INT	5,669	457,881	72,881	66,144
FINANCING PAYMENTS		**959,311**	**965,220**	**965,220**	**960,091**
	NON-DEPARTMENTAL	**1,023,642**	**1,035,720**	**965,820**	**984,691**

Water / Wastewater Utility Fund

650 – Utility Operations - General

Mission: The mission statement of the Utilities Division is to take ownership of delivering safe, potable water and collecting wastewater services we professionally provide our community with licensed operators.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Assistant Public Works Director	1	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Utilities Operator	8	8	8
Utilities Apprentice	2	2	2
Meter Reader/Customer Service Technician	2	2	2
	17	**16**	**16**

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL UTILITY OPERATIONS					
502-51010-650-000-0000	SALARIES	826,768	827,752	862,866	891,921
502-51011-650-000-0000	LONGEVITY	7,320	10,020	8,400	10,200
502-51013-650-000-0000	CERTIFICATE PAY	11,190	10,660	12,748	12,740
502-51014-650-000-0000	ON-CALL PAY	5,300	5,200	5,200	5,200
502-51015-650-000-0000	OVERTIME	42,722	31,750	44,170	41,300
502-51020-650-000-0000	UNEMPLOYMENT TAX	1,989	4,158	1,955	2,160
502-51030-650-000-0000	SOCIAL SECURITY - MEDICARE	65,284	67,732	70,755	73,544
502-51040-650-000-0000	TMRS	112,392	121,452	129,415	130,841
502-51060-650-000-0000	HEALTH - LIFE INSURANCE	121,967	125,499	120,612	139,644
502-51070-650-000-0000	WORKERS COMPENSATION	19,971	16,586	19,491	14,406
SALARIES AND BENEFITS		**1,214,903**	**1,220,809**	**1,275,612**	**1,321,956**
502-52610-650-000-0000	CONTRACT SERVICES	37,081	25,080	25,080	22,580
502-52630-650-000-0000	CONFERENCE/TRAVEL/TRAINING	5,720	12,650	6,252	11,950
502-52635-650-000-0000	DUES, FEES AND LICENSES	4,288	19,700	22,700	23,700
502-52710-650-000-0000	PROFESSIONAL SERVICES	150	15,000	55,000	15,000
502-52810-650-000-0000	UTILITIES	12,672	10,000	10,000	11,000
502-52820-650-000-0000	TELECOMMUNICATIONS	8,868	9,000	9,000	10,000
SERVICES, UTILITIES AND TRAINING		**68,778**	**91,430**	**128,032**	**94,230**
502-53090-650-000-0000	UNIFORM AND CLOTHING	13,465	12,000	14,000	14,000
502-53095-650-000-0000	SAFETY SUPPLIES AND EQUIPMENT	7,156	6,000	7,000	7,000
502-53210-650-000-0000	OFFICE SUPPLIES	654	2,500	2,500	2,500
502-53215-650-000-0000	PRINTING	56	500	500	250
502-53220-650-000-0000	JANITORIAL SUPPLIES	472	1,000	1,000	500
502-53225-650-000-0000	OFFICE MACHINERY AND EQUIPMENT	6,476	9,000	5,000	5,000
502-53230-650-000-0000	OTHER SUPPLIES	3,872	1,000	1,000	1,000
502-53240-650-000-0000	POSTAGE	276	400	400	1,000
502-53280-650-000-0000	MINOR TOOLS AND EQUIPMENT	20,303	10,100	20,100	15,000
502-53410-650-000-0000	BUILDING MAINTENANCE	26,175	4,000	4,000	4,000
502-53440-650-000-0000	MACHINERY MAINTENANCE	34,678	31,000	31,000	31,000
502-53455-650-000-0000	VEHICLE FUEL	33,179	40,000	35,000	40,000
502-53470-650-000-0000	VEHICLE REPAIR	9,271	15,000	17,500	15,000
GENERAL SUPPLIES AND REPAIRS		**156,033**	**132,500**	**139,000**	**136,250**
502-54900-650-000-0000	NON CAPITAL OUTLAY < $9,999	20,029	6,450	4,200	18,088
502-54910-650-000-0000	CAPITAL OUTLAY	680,579	301,000	287,196	-
502-54930-650-000-0000	COMMUNICATION EQUIPMENT	5,551	8,550	8,550	9,000
CAPITAL OUTLAY		**706,160**	**316,000**	**299,946**	**27,088**
502-58101-650-000-0000	TRANSFER TO GENERAL FUND	659,700	695,000	740,300	772,500
TRANSFERS OUT		**659,700**	**695,000**	**740,300**	**772,500**
502-59000-650-000-0000	FLEET LEASE PAYMENT	20,468	69,300	49,300	52,500
502-59001-650-000-0000	FLEET LEASE INTEREST	24,743	-	-	-
FINANCING PAYMENTS		**45,211**	**69,300**	**49,300**	**52,500**
	GENERAL UTILITY OPERATIONS	**2,850,785**	**2,525,039**	**2,632,190**	**2,404,524**

Water / Wastewater Utility Fund

652 – Utility Operations - Water

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WATER OPERATIONS					
502-52510-652-000-0000	LAB FEES	12,754	15,000	15,000	15,000
502-52710-652-000-0000	PROFESSIONAL SERVICES	52,386	-	17,300	149,000
502-52810-652-000-0000	UTILITIES	58,422	50,000	50,000	60,000
SERVICES, UTILITIES AND TRAINING		**123,562**	**65,000**	**82,300**	**224,000**
502-53271-652-000-0000	MAINTENANCE REPAIR	80,005	70,000	70,000	70,000
502-53277-652-000-0000	RENTAL	1,054	5,000	3,000	5,000
502-53375-652-000-0000	CHEMISTRY	1,468	4,000	4,000	4,000
502-53415-652-000-0000	TOWER SITE MAINTENANCE	19,790	25,000	25,000	25,000
GENERAL SUPPLIES AND REPAIRS		**102,316**	**104,000**	**102,000**	**104,000**
502-54955-652-000-0000	WATER METERS	28,489	50,000	65,000	65,000
502-54956-652-000-0000	TRANSPONDERS	-	15,000	-	-
CAPITAL OUTLAY		**28,489**	**65,000**	**65,000**	**65,000**
502-56000-652-000-0000	WATER PURCHASED-LK DUNLAP	711,335	785,000	795,000	855,000
502-56010-652-000-0000	CRWA BONDS-LK DUNLAP CIBOLO	216,800	217,000	217,000	217,000
502-56012-652-000-0000	CRWA BONDS-MID CITIES CIBOLO	218,803	219,000	218,750	217,000
502-56013-652-000-0000	CRWA BONDS-MID CITIES SAWS/DSP	125,030	125,000	125,000	123,800
502-56014-652-000-0000	CRWA BONDS-WELLS RANCH CIBOLO	1,003,573	1,013,000	1,012,500	1,014,500
502-56015-652-000-0000	CRWA BONDS-WR CRYSTAL CLR LSE	97,360	-	-	-
502-56020-652-000-0000	CONTR WATER-LAKE DUNLAP CIBOLO	236,241	253,000	248,500	260,550
502-56024-652-000-0000	CONTR WATER-WELLS RANCH CIBOLO	313,271	339,000	336,500	365,500
502-56025-652-000-0000	CONTR WATER-WR CRYSTAL CLR LSE	29,297	-	-	-
502-56030-652-000-0000	PLANT M&O-LAKE DUNLAP CIBOLO	191,651	632,000	407,700	695,713
502-56032-652-000-0000	PLANT M&O-MID CITIES CIBOLO	140,093	419,000	355,700	115,625
502-56033-652-000-0000	PLANT M&O-MID CITIES SAWS/DSP	80,053	240,000	203,250	66,100
502-56034-652-000-0000	PLANT M&O-WELLS RANCH CIBOLO	291,913	323,000	251,500	1,150,500
502-56035-652-000-0000	PLANT M&O-WR CRYSTAL CLR LSE	27,300	-	-	-
502-56040-652-000-0000	CRWA ADMIN-LAKE DUNLAP CIBOLO	100,691	90,000	127,150	105,000
502-56042-652-000-0000	CRWA ADMIN-MID CITIES CIBOLO	26,896	52,000	46,000	29,750
502-56043-652-000-0000	CRWA ADMIN-MID CITIES SAWS/DSP	15,369	30,000	26,500	17,000
502-56044-652-000-0000	CRWA ADMIN-WELLS RANCH CIBOLO	120,560	136,000	128,200	226,200
502-56045-652-000-0000	CRWA ADMIN-WR CRYSTAL CLR LSE	11,538	-	-	-
502-56100-652-000-0000	WATER ACQUISITION COSTS	-	1,800,000	-	999,999
502-56500-652-000-0000	WATER CONTRACT-CITY OF SCHERTZ	74,626	95,000	85,000	95,000
PURCHASED WATER		**4,032,400**	**6,768,000**	**4,584,250**	**6,554,237**
	WATER OPERATIONS	**4,286,767**	**7,002,000**	**4,833,550**	**6,947,237**

Water / Wastewater Utility Fund

654 – Utility Operations-Wastewater

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WASTEWATER OPERATIONS					
502-52610-654-000-0000	CONTRACT SERVICES	-	206,225	206,225	405,417
502-52710-654-000-0000	PROFESSIONAL SERVICES	-	50,000	203,000	180,000
502-52810-654-000-0000	UTILITIES	12,474	15,000	15,000	15,000
SERVICES, UTILITIES AND TRAINING		**12,474**	**271,225**	**424,225**	**600,417**
502-53272-654-000-0000	MAIN REPAIR SEWER	21,561	35,000	35,000	35,000
502-53277-654-000-0000	RENTAL	-	8,000	8,000	8,000
502-53375-654-000-0000	CHEMISTRY	-	10,000	10,000	10,000
502-53420-654-000-0000	LIFT STATION MAINTENANCE	3,239	25,000	25,000	25,000
GENERAL SUPPLIES AND REPAIRS		**24,800**	**78,000**	**78,000**	**78,000**
502-55766-654-000-0000	CIBOLO CREEK MUNICIPAL AUTH.	3,467,544	3,780,000	3,935,000	4,115,000
OTHER EXPENSES		**3,467,544**	**3,780,000**	**3,935,000**	**4,115,000**
	WASTEWATER OPERATIONS	**6,609,082**	**9,895,225**	**8,009,475**	**10,275,654**
	TOTAL EXPENDITURES	**16,485,524**	**19,721,049**	**17,573,857**	**19,910,681**

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 SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY CHARGES	1,229,468	1,450,000	1,570,000	1,638,000
INTEREST AND MISCELLANEOUS	45,032	35,000	38,000	35,000
OTHER FINANCING SOURCES	-	-	9,640	-
TOTAL REVENUE	1,274,500	1,485,000	1,617,640	1,673,000
SALARIES AND BENEFITS	677,052	927,010	834,700	963,946
SERVICES, UTILITIES AND TRAINING	47,777	309,040	141,973	136,255
GENERAL SUPPLIES AND REPAIRS	148,514	140,350	130,350	137,000
CAPITAL OUTLAY	167,981	226,550	207,050	249,650
OTHER EXPENSES	-	44,550	48,250	66,500
TRANSFERS OUT	170,000	214,000	232,800	248,500
FINANCING PAYMENTS	22,310	30,000	39,000	39,000
TOTAL EXPENDITURES	1,233,634	1,891,500	1,634,123	1,840,851
NET CHANGE IN FUND BALANCE	40,866	(406,500)	(16,483)	(167,851)
BEGINNING WORKING CAPITAL	881,594	844,855	922,460	905,977
ENDING WORKING CAPITAL	922,460	438,355	905,977	738,126

DRAINAGE UTILITY DISTRICT		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
501-32900-000-000-0000	DRAINAGE FEES - RESIDENTIAL	933,162	1,090,000	1,110,000	1,159,000
501-32910-000-000-0000	DRAINAGE FEES-COMMERCIAL	296,306	360,000	460,000	479,000
UTILITY CHARGES		**1,229,468**	**1,450,000**	**1,570,000**	**1,638,000**
501-35100-000-000-0000	INTEREST	45,032	35,000	38,000	35,000
INTEREST AND MISCELLANEOUS		**45,032**	**35,000**	**38,000**	**35,000**
501-39100-000-000-0000	SALE OF ASSETS	-	-	9,640	-
OTHER FINANCING SOURCES		**-**	**-**	**9,640**	**-**
	TOTAL REVENUES	**1,274,500**	**1,485,000**	**1,617,640**	**1,673,000**

Drainage Utility District

660 –Drainage Utility District

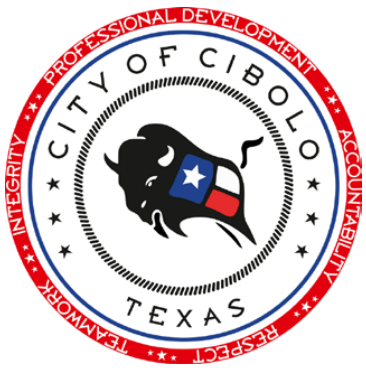
Mission: The Drainage Divion's mission is to provide good work ethic with common sense, loyalty, unity and a desire for excellence.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	2	2	2
Street Sweeper	1	1	1
Maintenance Workers	6	7	7
MS-4 Stormwater Inspector	0	1	1
	10	**12**	**12**

DRAINAGE UTILITY DISTRICT		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
DRAINAGE OPERATIONS					
501-51010-660-000-0000	SALARIES	464,816	585,599	572,383	648,988
501-51011-660-000-0000	LONGEVITY	7,320	9,780	8,280	9,960
501-51013-660-000-0000	CERTIFICATE PAY	6,225	7,800	6,150	5,850
501-51015-660-000-0000	OVERTIME	17,706	14,500	17,967	18,970
501-51020-660-000-0000	UNEMPLOYMENT TAX	1,464	3,150	1,541	1,620
501-51030-660-000-0000	SOCIAL SECURITY - MEDICARE	36,369	47,252	46,334	52,308
501-51040-660-000-0000	TMRS	50,103	84,730	84,404	93,061
501-51060-660-000-0000	HEALTH - LIFE INSURANCE	77,730	90,202	80,399	104,704
501-51070-660-000-0000	WORKERS COMPENSATION	15,318	17,997	17,242	16,485
501-51100-660-000-0000	PAY PLAN IMPLEMENTATION	-	66,000	-	12,000
SALARIES AND BENEFITS		**677,052**	**927,010**	**834,700**	**963,946**
501-52600-660-000-0000	IT MAINTENANCE CONTRACTS	1,887	-	-	-
501-52610-660-000-0000	CONTRACT SERVICES	4,328	9,640	3,152	3,200
501-52615-660-000-0000	CONTRACT MAINTENANCE	-	30,000	30,000	30,000
501-52630-660-000-0000	CONFERENCE/TRAVEL/TRAINING	3,892	4,200	3,521	4,325
501-52635-660-000-0000	DUES, FEES AND LICENSES	197	200	300	430
501-52650-660-000-0000	GENERAL LIABILITY INSURANCE	10,750	12,000	12,400	12,500
501-52710-660-000-0000	PROFESSIONAL SERVICES	-	199,000	49,000	-
501-52720-660-000-0000	ENGINEERING SERVICES	12,124	40,000	30,000	75,000
501-52810-660-000-0000	UTILITIES	12,987	12,000	12,000	8,000
501-52820-660-000-0000	TELECOMMUNICATIONS	1,613	2,000	1,600	2,800
SERVICES, UTILITIES AND TRAINING		**47,777**	**309,040**	**141,973**	**136,255**
501-53090-660-000-0000	UNIFORM AND CLOTHING	9,618	10,000	10,000	12,300
501-53095-660-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,649	4,000	4,000	2,600
501-53210-660-000-0000	OFFICE SUPPLIES	379	400	400	400
501-53215-660-000-0000	PRINTING	56	500	500	750
501-53220-660-000-0000	JANITORIAL SUPPLIES	350	250	250	250
501-53225-660-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,571	2,500	2,500	2,500
501-53230-660-000-0000	OTHER SUPPLIES	2,660	2,500	2,500	2,500
501-53240-660-000-0000	POSTAGE	46	200	200	200
501-53276-660-000-0000	DRAINAGE MAINTENANCE	16,307	30,000	30,000	40,000
501-53277-660-000-0000	RENTAL	-	5,000	2,500	2,500
501-53280-660-000-0000	MINOR TOOLS AND EQUIPMENT	5,900	3,500	5,500	4,500
501-53410-660-000-0000	BUILDING MAINTENANCE	33,348	3,000	3,000	3,000
501-53440-660-000-0000	MACHINERY MAINTENANCE	31,630	30,000	25,000	25,000
501-53445-660-000-0000	SWEEPER MAINTENANCE	8,123	7,000	5,000	3,000
501-53455-660-000-0000	VEHICLE FUEL	30,230	38,000	35,000	35,000
501-53470-660-000-0000	VEHICLE REPAIR	4,646	3,500	4,000	2,500
GENERAL SUPPLIES AND REPAIRS		**148,514**	**140,350**	**130,350**	**137,000**
501-54900-660-000-0000	NON CAPITAL OUTLAY < $9,999	26,089	5,050	5,050	9,650
501-54910-660-000-0000	CAPITAL OUTLAY	136,340	217,000	202,000	240,000
501-54930-660-000-0000	COMMUNICATION EQUIPMENT	5,551	4,500	-	-
CAPITAL OUTLAY		**167,981**	**226,550**	**207,050**	**249,650**
501-55735-660-000-0000	TRANSFER TO GENERAL/ADMIN	-	44,550	48,250	66,500
OTHER EXPENSES		**-**	**44,550**	**48,250**	**66,500**
501-58101-660-000-0000	TRANSFER TO GENERAL FUND	170,000	214,000	232,800	248,500
TRANSFERS OUT		**170,000**	**214,000**	**232,800**	**248,500**
501-59000-660-000-0000	FLEET LEASE PAYMENT	21,217	30,000	39,000	39,000
501-59001-660-000-0000	FLEET LEASE INTEREST	1,093	-	-	-
FINANCING PAYMENTS		**22,310**	**30,000**	**39,000**	**39,000**
	TOTAL EXPENDITUES	**1,233,634**	**1,891,500**	**1,634,123**	**1,840,851**



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. 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 provides support to the Board of Directors towards this mission

ECONOMIC DEVELOPMENT CORP SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES	1,209,934	1,340,000	1,365,000	1,460,000
INTEREST AND MISCELLANEOUS	124,253	80,000	105,000	85,000
TOTAL REVENUE	1,334,187	1,420,000	1,470,000	1,545,000
SERVICES, UTILITIES AND TRAINING	151,505	279,608	408,085	567,255
GENERAL SUPPLIES AND REPAIRS	3,501	21,550	16,750	20,300
CAPITAL OUTLAY	2,546	7,000	5,475	7,000
OTHER EXPENSES	61,567	115,500	532,000	107,000
TRANSFERS OUT	145,356	155,275	172,275	171,275
FINANCING PAYMENTS	318,742	318,655	318,655	319,455
TOTAL EXPENDITURES	683,219	897,588	1,453,240	1,192,285
NET CHANGE IN FUND BALANCE	650,968	522,412	16,760	352,715
BEGINNING FUND BALANCE	2,068,685	1,916,159	2,719,653	2,736,413
ENDING FUND BALANCE	2,719,653	2,438,571	2,736,413	3,089,128

Economic Development Corporation

760- Economic Development

Mission: Our mission is to create primary jobs by attracting targeted industries and commercial development to the City of Cibolo. The CEDC also works hard to retain and assist in the expansion of existing industries while creating a high quality of life for citizens.

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.

ECONOMIC DEVELOPMENT CORPORATION		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
805-30200-000-000-0000	SALES TAX	1,209,934	1,340,000	1,365,000	1,460,000
GENERAL TAXES		**1,209,934**	**1,340,000**	**1,365,000**	**1,460,000**
805-35100-000-000-0000	INTEREST	124,253	80,000	105,000	85,000
INTEREST AND MISCELLANEOUS		**124,253**	**80,000**	**105,000**	**85,000**
	TOTAL REVENUE	**1,334,187**	**1,420,000**	**1,470,000**	**1,545,000**
805-52600-760-000-0000	IT MAINTENANCE CONTRACTS	6,821	25,000	41,748	45,480
805-52610-760-000-0000	CONTRACT SERVICES	400	1,250	-	-
805-52625-760-000-0000	ADVERTISING, MARKETING & PROMO	22,163	60,000	50,000	50,000
805-52630-760-000-0000	CONFERENCE/TRAVEL/TRAINING	12,862	20,000	12,900	43,500
805-52635-760-000-0000	DUES, FEES AND LICENSES	9,618	18,250	13,237	12,775
805-52650-760-000-0000	GENERAL LIABILITY INSURANCE	4,644	5,108	5,200	5,500
805-52680-760-000-0000	LEGAL SERVICES	18,232	75,000	50,000	60,000
805-52710-760-000-0000	PROFESSIONAL SERVICES	-	75,000	75,000	100,000
805-52750-760-000-0000	PROFESSIONAL STUDIES	76,765	-	160,000	250,000
SERVICES, UTILITIES AND TRAINING		**151,505**	**279,608**	**408,085**	**567,255**
805-53090-760-000-0000	UNIFORM AND CLOTHING	267	1,050	1,050	500
805-53210-760-000-0000	OFFICE SUPPLIES	-	250	250	300
805-53215-760-000-0000	PRINTING	264	2,000	2,000	2,500
805-53230-760-000-0000	OTHER SUPPLIES	126	500	500	500
805-53240-760-000-0000	POSTAGE	-	250	250	250
805-53277-760-000-0000	RENTAL	-	1,000	1,200	250
805-53455-760-000-0000	VEHICLE FUEL	-	200	200	250
805-53470-760-000-0000	VEHICLE REPAIR	-	500	500	500
805-53610-760-000-0000	MEETING EXPENSE	2,843	5,300	2,800	4,750
805-53750-760-000-0000	SPECIAL EVENTS EXPENSE	-	10,500	8,000	10,500
GENERAL SUPPLIES AND REPAIRS		**3,501**	**21,550**	**16,750**	**20,300**
805-54900-760-000-0000	NON CAPITAL OUTLAY < $9,999	1,191	7,000	5,475	7,000
805-54925-760-000-0000	LAND PURCHASE	1,355	-	-	-
CAPITAL OUTLAY		**2,546**	**7,000**	**5,475**	**7,000**
805-55785-760-000-0000	RAILROAD LAND LEASE	6,567	7,000	7,000	7,000
805-55800-760-000-0000	ECONOMIC DEVELOPMENT GRANTS	55,000	108,500	525,000	100,000
OTHER EXPENSES		**61,567**	**115,500**	**532,000**	**107,000**
805-58101-760-000-0000	TRANSFER TO GENERAL FUND	31,181	40,000	50,000	50,000
805-58403-760-000-0000	TRANSFER TO DEBT SERVICE	114,175	115,275	115,275	111,275
805-58500-760-000-0000	TRANSFER TO DEV SVCS FUND	-	-	7,000	10,000
TRANSFERS OUT		**145,356**	**155,275**	**172,275**	**171,275**
805-59212-760-000-0000	2021 CEDC SALES TAX REV - INT	247,000	252,000	252,000	258,000
805-59213-760-000-0000	2021 CEDC SALES TAX BD INT	71,742	66,655	66,655	61,455
FINANCING PAYMENTS		**318,742**	**318,655**	**318,655**	**319,455**
	TOTAL EXPENDITURES	**683,219**	**897,588**	**1,453,240**	**1,192,285**



SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES	1,263,289	1,373,600	1,397,400	1,490,000
PERMITS AND FEES	2,651,447	1,984,000	1,488,500	1,434,000
COURT FINES	72,337	64,000	66,099	71,000
INTEREST AND MISCELLANEOUS	1,507,181	774,555	1,080,654	740,475
GRANTS	1,847,720	452,000	3,800,404	708,618
TRANSFERS	30,000	40,000	110,246	127,424
TOTAL REVENUE	7,371,975	4,688,155	7,943,303	4,571,517
SALARIES AND BENEFITS	610,000	250,000	336,580	365,421
SERVICES, UTILITIES AND TRAINING	534,482	1,130,500	1,759,510	891,221
GENERAL SUPPLIES AND REPAIRS	168,999	186,000	445,251	170,000
CAPITAL OUTLAY	1,966,508	2,349,900	1,071,224	216,500
OTHER EXPENSES	4,312	200	280,541	400
CONSTRUCTION COSTS	1,560,142	10,566,906	3,705,357	10,939,365
TRANSFERS OUT	1,763,978	796,800	942,247	970,150
FINANCING PAYMENTS	-	-	5,000	54,000
TOTAL EXPENDITURES	6,608,421	15,280,306	8,545,710	13,607,057
NET CHANGE IN FUND BALANCE	763,554	(10,592,151)	(602,407)	(9,035,540)
BEGINNING FUND BALANCE	23,463,695	21,727,915	24,227,249	23,624,842
ENDING FUND BALANCE	24,227,249	11,135,764	23,624,842	14,589,302

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
SPECIAL EVENTS FUND					
201-34540-748-820-0000	CREDIT CARD FEES	264	-	25	-
201-36110-748-820-0000	SPECIAL EVENT DONATIONS	45,250	45,000	21,450	30,000
201-36350-748-820-0000	BOOTH RENTALS	10,508	10,000	10,170	10,000
201-36426-748-820-0000	BEVERAGE SALES	-	-	136	-
201-36428-748-820-0000	TICKETING	11,039	15,000	12,881	25,000
201-38101-748-820-0000	TRANSFER FROM GENERAL FUND	30,000	40,000	40,000	30,000
201-34540-748-821-0000	CREDIT CARD FEES	194	-	-	-
201-36350-748-821-0000	BOOTH RENTALS	6,695	7,000	4,500	7,500
TOTAL REVENUE		**103,950**	**117,000**	**89,162**	**102,500**
201-52610-748-820-0000	CONTRACT SERVICES	42,000	45,000	50,484	51,300
201-52625-748-820-0000	ADVERTISING, MARKETING & PROMO	1,178	2,500	-	1,000
201-52643-748-820-0000	PRODUCTION	7,855	8,000	8,400	7,000
201-52644-748-820-0000	SAFETY AND SECURITY	3,735	5,000	3,465	5,000
201-52645-748-820-0000	TALENT	13,160	14,000	3,325	12,000
201-53270-748-820-0000	OPERATING SUPPLIES	9,621	5,000	2,750	5,000
201-53277-748-820-0000	RENTAL	18,612	18,000	6,432	13,500
201-55425-748-820-0000	CREDIT CARD MACHINE FEES	1,055	-	341	200
201-52610-748-821-0000	CONTRACT SERVICES	927	3,000	1,200	1,500
201-53230-748-821-0000	OTHER SUPPLIES	1,535	2,000	1,700	1,800
201-53277-748-821-0000	RENTAL	3,563	3,000	1,400	1,500
201-55425-748-821-0000	CREDIT CARD MACHINE FEES	257	200	200	200
TOTAL EXPENDITURES		**103,500**	**105,700**	**79,697**	**100,000**
	BEGINNING FUND BALANCE	**(9,815)**	**(11,064)**	**(9,365)**	**100**
	ENDING FUND BALANCE	**(9,365)**	**236**	**100**	**2,600**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
SPECIAL DONATIONS FUND					
202-34720-000-000-0000	POLICE DONATIONS	-	1,000	10	1,000
202-34721-000-000-0000	ANIMAL DONATIONS	6,370	1,500	2,610	1,500
202-34760-000-000-0000	ABANDONED PROPERTY	571	-	-	-
202-35100-000-000-0000	INTEREST	967	500	950	750
TOTAL REVENUE		**7,908**	**3,000**	**3,570**	**3,250**
202-53270-343-000-0000	OPERATING SUPPLIES	-	2,000	2,000	5,000
202-53270-353-000-0000	OPERATING SUPPLIES	1,800	-	-	-
202-52710-547-000-0000	PROFESSIONAL SERVICES	150	3,000	3,000	5,000
TOTAL EXPENDITURES		**1,950**	**5,000**	**5,000**	**10,000**
	BEGINNING FUND BALANCE	**20,831**	**21,231**	**26,789**	**25,359**
	ENDING FUND BALANCE	**26,789**	**19,231**	**25,359**	**18,609**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GRANTS FUND					
230-35100-000-000-0000	INTEREST	207,929	-	90,000	-
TOTAL REVENUE		**207,929**	**-**	**90,000**	**-**
230-58101-000-000-0000	TRANSFER TO GENERAL FUND	416,091	-	117,347	-
TOTAL EXPENDITURES		**416,091**	**-**	**117,347**	**-**
230-36126-000-000-0000	GRANT - SENIOR PROGRAM	20,000	-	-	-
TOTAL REVENUE - SENIOR PROGRAM GRANT		**20,000**	**-**	**-**	**-**
230-53230-748-830-0000	OTHER SUPPLIES	224	-	19,776	-
TOTAL EXPENDITURES - SENIOR PROGRAM GRANT		**224**	**-**	**19,776**	**-**
230-36126-748-900-0000	GRANT - GVEC POWER-UP	-	-	20,000	-
TOTAL REVENUE - GVEC POWER UP GRANT		**-**	**-**	**20,000**	**-**
230-57600-748-900-6070	CONSTRUCTION COSTS	-	-	20,000	-
TOTAL EXPENDITURES - GVEC POWER UP GRANT		**-**	**-**	**20,000**	**-**
230-36126-151-901-0000	GRANT - CYBERSECURITY	-	-	155,520	-
230-38101-151-901-0000	TRANSFER FROM GENERAL FUND	-	-	17,280	-
TOTAL REVENUE - CYBERSECURITY GRANT		**-**	**-**	**172,800**	**-**
230-52610-151-901-0000	CONTRACT SERVICES	-	-	28,640	-
230-52710-151-901-0000	PROFESSIONAL SERVICES	-	-	25,000	-
230-53210-151-901-0000	OFFICE SUPPLIES	-	-	2,000	-
230-54900-151-901-0000	NON CAPITAL OUTLAY < $9,999	-	-	5,200	-
230-54910-151-901-0000	CAPITAL OUTLAY	-	-	111,960	-
TOTAL EXPENDITURES - CYBERSECURITY GRANT		**-**	**-**	**172,800**	**-**
230-36126-343-974-0000	GRANT - OPIOID ABATEMENT	836	-	4,078	-
TOTAL REVENUE - OPIOID ABATEMENT		**836**	**-**	**4,078**	**-**
230-53230-343-974-0000	OTHER SUPPLIES	-	-	9,200	-
TOTAL EXPENDITURES - OPIOID ABATEMENT		**-**	**-**	**9,200**	**-**
230-36126-343-975-0000	GRANT - RIFLE RESISTANT SHIELD	81,852	-	81,709	-
TOTAL REVENUE - RIFLE RESISTANT SHIELD		**81,852**	**-**	**81,709**	**-**
230-53250-343-975-0000	PERSONAL PROTECTIVE EQUIPMENT	81,469	-	81,709	-
TOTAL EXPENDITURES -RIFLE RESISTANT SHIELD		**81,469**	**-**	**81,709**	**-**
230-36126-343-976-0000	GRANT - VCLGC	-	-	65,043	49,000
230-38101-343-976-0000	TRANSFER FROM GENERAL FUND	-	-	3,886	-
TOTAL REVENUE - VCLGC GRANT		**-**	**-**	**68,929**	**49,000**
230-51010-343-976-0000	SALARIES	-	-	45,000	49,000
230-51030-343-976-0000	SOCIAL SECURITY - MEDICARE	-	-	750	-
230-51040-343-976-0000	TMRS	-	-	2,400	-
230-51060-343-976-0000	HEALTH - LIFE INSURANCE	-	-	1,350	-
230-52610-343-976-0000	CONTRACT SERVICES	-	-	5,000	-
230-52630-343-976-0000	CONFERENCE/TRAVEL/TRAINING	-	-	2,648	-
230-53210-343-976-0000	OFFICE SUPPLIES	-	-	1,208	-
230-53215-343-976-0000	PRINTING	-	-	3,950	-
230-53230-343-976-0000	OTHER SUPPLIES	-	-	2,139	-
230-53280-343-976-0000	MINOR TOOLS AND EQUIPMENT	-	-	1,397	-
230-54900-343-976-0000	NON CAPITAL OUTLAY < $9,999	-	-	3,087	-
TOTAL EXPENDITURES - VCLGC GRANT		**-**	**-**	**68,929**	**49,000**
230-36126-199-977-0000	GRANT - ARPA	1,601,341	250,000	3,072,222	-
TOTAL REVENUE - ARPA		**1,601,341**	**250,000**	**3,072,222**	**-**
230-51900-199-977-0000	PERSONNEL COST REIMBURSEMENT	610,000	250,000	250,745	-

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
230-52610-199-977-0000	CONTRACT SERVICES	42,198	-	235,956	-
230-52750-199-977-8200	PROFESSIONAL STUDIES	-	-	43,750	-
230-52750-199-977-8210	PROFESSIONAL STUDIES	-	-	249,862	-
230-53274-199-977-0000	MAINTENANCE SUPPLIES-SIDEWALKS	-	-	42,500	-
230-54910-199-977-0000	CAPITAL OUTLAY	202,389	-	29,970	-
230-54910-199-977-3020	CAPITAL OUTLAY	-	-	53,657	-
230-54910-199-977-5110	CAPITAL OUTLAY	606,458	-	3,247	-
230-54910-199-977-8000	CAPITAL OUTLAY	46,506	-	278,560	-
230-55743-199-977-0000	PUBLIC SAFETY DISPATCH	-	-	280,000	-
230-57500-199-977-0000	PROJECT ENGINEERING	(101,272)	-	-	-
230-57500-199-977-2030	PROJECT ENGINEERING	34,813	-	8,788	-
230-57500-199-977-3034	PROJECT ENGINEERING	-	-	53,060	-
230-57500-199-977-4044	PROJECT ENGINEERING	30,253	-	5,248	-
230-57600-199-977-0000	CONSTRUCTION COSTS	-	-	3,555	-
230-57600-199-977-2030	CONSTRUCTION COSTS	-	-	330,000	-
230-57600-199-977-4044	CONSTRUCTION COSTS	-	-	442,644	-
230-57600-199-977-4045	CONSTRUCTION COSTS	28,725	-	458,466	-
230-57600-199-977-8000	CONSTRUCTION COSTS	-	-	270,142	-
230-57650-199-977-4044	TESTING	-	-	8,731	-
230-57650-199-977-4045	TESTING	-	-	9,806	-
230-57650-199-977-8000	TESTING	-	-	13,535	-
TOTAL EXPENDITURES - ARPA		**1,500,069**	**250,000**	**3,072,222**	**-**
230-36126-343-978-0000	GRANT - NRA	-	-	2,295	-
TOTAL REVENUE - NRA GRANT		**-**	**-**	**2,295**	**-**
230-53250-343-978-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	2,295	-
TOTAL EXPENDITURES - NRA GRANT		**-**	**-**	**2,295**	**-**
230-36126-343-979-0000	GRANT - MVCPA	-	-	245,400	487,118
230-38101-343-979-0000	TRANSFER FROM GENERAL FUND	-	-	19,080	97,424
230-38235-343-979-0000	TRANSFER FROM FORFEITURE FUND	-	-	30,000	-
TOTAL REVENUE - MVCPA GRANT		**-**	**-**	**294,480**	**584,542**
230-51010-343-979-0000	SALARIES	-	-	25,400	209,354
230-51011-343-979-0000	LONGEVITY	-	-	-	360
230-51015-343-979-0000	OVERTIME	-	-	4,500	27,000
230-51020-343-979-0000	UNEMPLOYMENT TAX	-	-	-	405
230-51030-343-979-0000	SOCIAL SECURITY - MEDICARE	-	-	2,290	18,109
230-51040-343-979-0000	TMRS	-	-	4,145	32,217
230-51060-343-979-0000	HEALTH - LIFE INSURANCE	-	-	-	26,257
230-51070-343-979-0000	WORKERS COMPENSATION	-	-	-	2,719
230-52610-343-979-0000	CONTRACT SERVICES	-	-	34,100	8,000
230-52630-343-979-0000	CONFERENCE/TRAVEL/TRAINING	-	-	3,000	26,421
230-53100-343-979-0000	MARKETING/PROMOTIONAL SUPPLIES	-	-	5,000	10,000
230-53250-343-979-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	25,000	-
230-53455-343-979-0000	VEHICLE FUEL	-	-	550	3,200
230-54910-343-979-0000	CAPITAL OUTLAY	-	-	185,495	166,500
230-59000-343-979-0000	FLEET LEASE PAYMENT	-	-	5,000	54,000
TOTAL EXPENDITURES - MVCPA GRANT		**-**	**-**	**294,480**	**584,542**
NET CHANGE		**(85,895)**	**-**	**(52,245)**	**-**
	BEGINNING FUND BALANCE	**138,575**	**8,759**	**52,680**	**435**
	ENDING FUND BALANCE	**52,680**	**8,759**	**435**	**435**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
HOTEL OCCUPANCY TAX FUND					
231-30340-000-000-0000	HOTEL TAX REVENUE	19,103	3,600	2,400	2,000
231-35100-000-000-0000	INTEREST	337	-	1,000	600
TOTAL REVENUE		**19,441**	**3,600**	**3,400**	**2,600**
231-55855-000-000-0000	GRANTS-MISC	3,000	-	-	-
TOTAL EXPENDITURES		**3,000**	**-**	**-**	**-**
	BEGINNING FUND BALANCE	**3,052**	**12,052**	**19,493**	**22,893**
	ENDING FUND BALANCE	**19,493**	**15,652**	**22,893**	**25,493**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PEG FUND					
232-30321-000-000-0000	FRANCHISE FEE - CABLE (PEG)	34,252	30,000	30,000	28,000
232-35100-000-000-0000	INTEREST	1,180	-	5,400	4,000
TOTAL REVENUE		**35,432**	**30,000**	**35,400**	**32,000**
232-54910-000-000-0000	CAPITAL OUTLAY	349,464	-	50,000	50,000
TOTAL EXPENDITURES		**349,464**	**-**	**50,000**	**50,000**
	BEGINNING FUND BALANCE	**420,558**	**8,724**	**106,526**	**91,926**
	ENDING FUND BALANCE	**106,526**	**38,724**	**91,926**	**73,926**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COURT TECHNOLOGY FUND					
233-34520-000-000-0000	COURT TECHNOLOGY FEES	5,742	4,000	5,000	5,000
233-35100-000-000-0000	INTEREST	78	5	105	75
TOTAL REVENUE		**5,820**	**4,005**	**5,105**	**5,075**
233-52600-114-000-0000	IT MAINTENANCE CONTRACTS	4,000	4,000	4,000	6,000
TOTAL EXPENDITURES		**4,000**	**4,000**	**4,000**	**6,000**
	BEGINNING FUND BALANCE	**3,017**	**3,532**	**4,837**	**5,942**
	ENDING FUND BALANCE	**4,837**	**3,537**	**5,942**	**5,017**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COURT SECURITY FUND					
234-34510-000-000-0000	COURT SECURITY FEES	6,961	5,000	6,270	6,000
234-35100-000-000-0000	INTEREST	1,410	750	1,250	1,000
TOTAL REVENUE		**8,370**	**5,750**	**7,520**	**7,000**
234-52630-114-000-0000	CONFERENCE/TRAVEL/TRAINING	410	-	-	-
234-58101-114-000-0000	TRANSFER TO GENERAL FUND	2,579	6,000	4,100	6,000
TOTAL EXPENDITURES		**2,989**	**6,000**	**4,100**	**6,000**
	BEGINNING FUND BALANCE	**29,140**	**32,531**	**34,522**	**37,942**
	ENDING FUND BALANCE	**34,522**	**32,281**	**37,942**	**38,942**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE SEIZURE FUND					
235-34755-000-000-0000	PD STATE FORFEITURE	3,814	10,000	1,000	10,000
235-35100-000-000-0000	INTEREST	4,952	2,500	3,500	2,500
TOTAL REVENUE		**8,766**	**12,500**	**4,500**	**12,500**
235-52630-343-000-0000	CONFERENCE/TRAVEL/TRAINING	-	30,000	6,000	-
235-53230-343-000-0000	OTHER SUPPLIES	5,223	5,000	10,000	15,000
235-53250-343-000-0000	PERSONAL PROTECTIVE EQUIPMENT	15,395	1,000	-	15,000
235-54910-343-000-0000	CAPITAL OUTLAY	-	20,000	10,000	-
235-58101-343-000-0000	TRANSFER TO GENERAL FUND	-	-	30,000	-
TOTAL EXPENDITURES		**20,618**	**56,000**	**56,000**	**30,000**
	BEGINNING FUND BALANCE	**110,795**	**92,677**	**98,943**	**47,443**
	ENDING FUND BALANCE	**98,943**	**49,177**	**47,443**	**29,943**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE EDUCATION FUND					
236-34730-000-000-0000	LEOSE FUNDS	5,738	2,500	6,184	2,500
236-35100-000-000-0000	INTEREST	703	300	460	300
TOTAL REVENUE		**6,442**	**2,800**	**6,644**	**2,800**
236-52630-343-000-0000	CONFERENCE/TRAVEL/TRAINING	3,266	16,000	16,000	5,000
TOTAL EXPENDITURES		**3,266**	**16,000**	**16,000**	**5,000**
	BEGINNING FUND BALANCE	**13,879**	**14,228**	**17,055**	**7,699**
	ENDING FUND BALANCE	**17,055**	**1,028**	**7,699**	**5,499**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CHILD SAFETY FUND					
238-34505-000-000-0000	CHILD SAFETY PROGRAM	42,683	40,000	45,000	45,000
238-35100-000-000-0000	INTEREST	5,470	500	1,850	1,250
TOTAL REVENUE		**48,153**	**40,500**	**46,850**	**46,250**
238-53280-000-000-0000	MINOR TOOLS AND EQUIPMENT	-	-	800	-
238-54910-000-000-0000	CAPITAL OUTLAY	-	-	110,250	-
238-58101-000-000-0000	TRANSFER TO GENERAL FUND	21,105	27,850	27,850	30,000
TOTAL EXPENDITURES		**21,105**	**27,850**	**138,900**	**30,000**
	BEGINNING FUND BALANCE	**100,431**	**12,181**	**127,479**	**35,429**
	ENDING FUND BALANCE	**127,479**	**24,831**	**35,429**	**51,679**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
STREET MAINTENANCE TAX FUND					
239-30200-000-000-0000	SALES TAX	1,209,934	1,340,000	1,365,000	1,460,000
239-35100-000-000-0000	INTEREST	72,721	60,000	34,000	30,000
TOTAL REVENUE		**1,282,654**	**1,400,000**	**1,399,000**	**1,490,000**
239-52615-000-000-0000	CONTRACT MAINTENANCE	407,301	750,000	481,005	630,000
239-52720-000-000-0000	ENGINEERING SERVICES	8,302	-	18,995	20,000
239-53275-000-000-0000	MAINTENANCE SUPPLIES - STREETS	-	150,000	200,000	100,000
239-53290-000-000-0000	CONSTRUCTION MATERIALS-STREETS	31,556	-	23,445	-
239-58403-000-000-0000	TRANSFER TO DEBT SERVICE	665,500	748,950	748,950	865,150
TOTAL EXPENDITURES		**1,112,658**	**1,648,950**	**1,472,395**	**1,615,150**
	BEGINNING FUND BALANCE	**827,119**	**951,618**	**997,115**	**923,720**
	ENDING FUND BALANCE	**997,115**	**702,668**	**923,720**	**798,570**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
TECHNOLOGY REPLACEMENT FUND					
301-35100-000-000-0000	INTEREST	10,068	5,000	6,139	-
TOTAL REVENUE		**10,068**	**5,000**	**6,139**	**-**
301-54900-000-000-0000	NON CAPITAL OUTLAY < $9,999	63,885	91,900	91,900	-
301-58101-000-000-0000	TRANSFER TO GENERAL FUND	-	-	-	55,000
TOTAL EXPENDITURES		**63,885**	**91,900**	**91,900**	**55,000**
	BEGINNING FUND BALANCE	**194,578**	**119,978**	**140,761**	**55,000**
	ENDING FUND BALANCE	**140,761**	**33,078**	**55,000**	**(0)**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
TRAFFIC IMPACT FEES FUND					
320-32750-000-000-0000	IMPACT FEES - TRAFFIC (NORTH)	1,464	-	-	-
320-32755-000-000-0000	IMPACT FEES - TRAFFIC (N)(14)	173,461	200,000	30,000	-
320-32765-000-000-0000	IMPACT FEES - TRAFFIC (S)(14)	1,940	-	-	-
320-32771-000-000-0000	TRAFFIC IMPACT - AREA 1 (2021)	518,723	420,000	644,500	620,000
320-32772-000-000-0000	TRAFFIC IMPACT - AREA 2 (2021)	26,573	-	-	-
320-35100-000-000-0000	INTEREST	228,690	120,000	210,000	120,000
TOTAL REVENUE		**950,851**	**740,000**	**884,500**	**740,000**
320-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
320-52730-000-000-0000	IMPACT FEE STUDY	-	-	123,000	-
320-57400-000-000-4043	EASEMENTS/SURVEY/ACQUISITION	-	105,000	12,000	105,000
320-57500-000-000-4043	PROJECT ENGINEERING	137,344	-	128,462	-
320-57600-000-000-4043	CONSTRUCTION COSTS	-	4,116,900	-	4,720,225
TOTAL EXPENDITURES		**137,344**	**4,221,900**	**263,462**	**4,840,225**
	BEGINNING FUND BALANCE	**4,114,478**	**4,764,162**	**4,927,985**	**5,549,023**
	ENDING FUND BALANCE	**4,927,985**	**1,282,262**	**5,549,023**	**1,448,798**

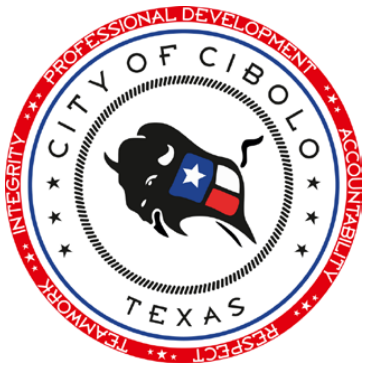
SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PARK LAND FEES FUND					
322-35100-000-000-0000	INTEREST	78,720	40,000	65,000	40,000
322-36200-000-000-0000	PARK LAND FEES	-	-	34,200	-
322-36215-000-000-0000	BUILDER PARK IMPROVEMENT FEES	70,200	125,000	70,800	100,000
TOTAL REVENUE		**148,920**	**165,000**	**170,000**	**140,000**
322-52750-748-000-0000	PROFESSIONAL STUDIES	-	250,000	-	-
322-54910-748-000-0000	CAPITAL OUTLAY	-	13,000	-	-
322-57400-748-000-0000	EASEMENTS/SURVEY/ACQUISITION	4,900	95,000	95,000	-
322-57400-748-000-6068	EASEMENTS/SURVEY/ACQUISITION	103	-	-	-
322-57500-748-000-6068	PROJECT ENGINEERING	7,200	-	6,175	-
322-57500-748-000-6069	PROJECT ENGINEERING	17,063	419,950	222,051	-
322-57600-748-000-6068	CONSTRUCTION COSTS	-	107,050	249,716	-
322-57600-748-000-6069	CONSTRUCTION COSTS	-	-	-	650,000
322-57650-748-000-6068	TESTING	-	-	3,509	-
TOTAL EXPENDITURES		**29,266**	**885,000**	**576,451**	**650,000**
	BEGINNING FUND BALANCE	**1,393,147**	**1,025,147**	**1,512,801**	**1,106,350**
	ENDING FUND BALANCE	**1,512,801**	**305,147**	**1,106,350**	**596,350**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
DRAINAGE IMPACT FEES FUND					
520-32800-000-000-0000	IMPACT FEES - DRAINAGE	13,903	-	-	-
520-32805-000-000-0000	IMPACT FEES - DRAINAGE (14)	200,935	100,000	50,000	-
520-32810-000-000-0000	DRAINAGE IMPACT - TOWN CREEK	567,998	250,000	350,000	350,000
520-32811-000-000-0000	DRAINAGE IMPACT-DIETZ/CIBOLO	57,092	-	-	-
520-32812-000-000-0000	DRAINAGE IMPACT-UPPER SANTA CL	2,560	-	-	-
520-35100-000-000-0000	INTEREST	184,640	120,000	156,000	120,000
TOTAL REVENUE		**1,027,128**	**470,000**	**556,000**	**470,000**
520-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
520-52730-000-000-0000	IMPACT FEE STUDY	-	-	43,000	-
520-54927-000-000-4041	DRAINAGE IMPROVEMENTS	638,427	-	-	-
520-57400-000-000-4043	EASEMENTS/SURVEY/ACQUISITION	-	245,000	28,000	245,000
520-57500-000-000-4043	PROJECT ENGINEERING	20,277	-	252,660	-
520-57600-000-000-4043	CONSTRUCTION COSTS	-	1,890,006	-	1,785,640
520-57999-000-000-0000	CONTRA CAPITAL OUTLAY ACCT	(658,704)	-	-	-
520-58501-000-000-0000	TRANSFER TO DUD	658,704	-	-	-
TOTAL EXPENDITURES		**658,704**	**2,135,006**	**323,660**	**2,045,640**
	BEGINNING FUND BALANCE	**3,218,482**	**3,255,042**	**3,586,906**	**3,819,246**
	ENDING FUND BALANCE	**3,586,906**	**1,590,036**	**3,819,246**	**2,243,606**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WATER IMPACT FEES FUND					
522-32700-000-000-0000	IMPACT FEES - WATER	28,200	-	-	-
522-32705-000-000-0000	IMPACT FEES - WATER (14)	481,730	250,000	25,000	-
522-32710-000-000-0000	IMPACT FEES - WATER (2021)	107,582	450,000	150,000	200,000
522-35100-000-000-0000	INTEREST	286,943	225,000	225,000	200,000
TOTAL REVENUE		**904,454**	**925,000**	**400,000**	**400,000**
522-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
522-52730-000-000-0000	IMPACT FEE STUDY	-	-	72,245	-
522-54916-000-000-0000	WATER LINE PROJECTS	-	2,225,000	-	-
522-54916-000-000-2005	WATER LINE PROJECTS	15,977	-	-	-
522-54916-000-000-2006	WATER LINE PROJECTS	43,403	-	30,598	-
522-57500-000-000-2031	PROJECT ENGINEERING	11,613	-	82,257	-
522-57600-000-000-2006	CONSTRUCTION COSTS	-	-	600,000	-
522-57600-000-000-4043	CONSTRUCTION COSTS	-	225,500	-	-
TOTAL EXPENDITURES		**70,993**	**2,450,500**	**785,100**	**15,000**
	BEGINNING FUND BALANCE	**5,080,714**	**5,615,737**	**5,914,175**	**5,529,075**
	ENDING FUND BALANCE	**5,914,175**	**4,090,237**	**5,529,075**	**5,914,075**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WASTEWATER IMPACT FEES FUND					
524-32720-000-000-0000	IMPACT FEES - WASTEWATER	9,254	-	-	-
524-32725-000-000-0000	IMPACT FEES - WASTEWATER (14)	341,610	150,000	100,000	100,000
524-32730-000-000-0000	IMPACT FEES - WASTEWATER(2021)	76,824	150,000	125,000	150,000
524-35100-000-000-0000	INTEREST	188,929	100,000	165,000	120,000
TOTAL REVENUE		**616,617**	**400,000**	**390,000**	**370,000**
524-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
524-52730-000-000-0000	IMPACT FEE STUDY	-	-	80,000	-
524-57500-000-000-3037	PROJECT ENGINEERING	16,448	-	240,352	-
524-57600-000-000-0000	CONSTRUCTION COSTS	-	2,024,000	-	-
524-57600-000-000-3037	CONSTRUCTION COSTS	-	-	-	2,024,000
524-57600-000-000-4043	CONSTRUCTION COSTS	-	1,338,500	-	1,159,500
TOTAL EXPENDITURES		**16,448**	**3,362,500**	**320,352**	**3,198,500**
	BEGINNING FUND BALANCE	**3,271,217**	**3,545,217**	**3,871,386**	**3,941,034**
	ENDING FUND BALANCE	**3,871,386**	**582,717**	**3,941,034**	**1,112,534**

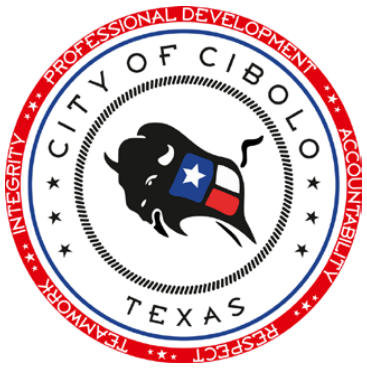
SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CIBOLO PUBLIC FACILITY CORPORATION					
810-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	41,600	14,000	14,000	14,000
810-35100-000-000-0000	INTEREST	233,444	100,000	115,000	100,000
TOTAL REVENUE		**275,044**	**114,000**	**129,000**	**114,000**
810-52610-000-000-0000	CONTRACT SERVICES	-	-	217,435	3,000
810-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	50,000
810-54910-000-000-0000	CAPITAL OUTLAY	-	-	107,300	-
810-57400-000-000-0000	EASEMENTS/SURVEY/ACQUISITION	2,011,379	-	18,500	-
810-57600-000-000-8100	CONSTRUCTION COSTS	-	-	142,700	250,000
810-58101-000-000-0000	TRANSFER TO GENERAL FUND	-	14,000	14,000	14,000
TOTAL EXPENDITURES		**2,011,379**	**14,000**	**499,935**	**317,000**
	BEGINNING FUND BALANCE	**4,533,497**	**2,256,163**	**2,797,162**	**2,426,227**
	ENDING FUND BALANCE	**2,797,162**	**2,356,163**	**2,426,227**	**2,223,227**



FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CITY OF CIBOLO - FIVE YEAR CAPITAL PLAN

		CURRENT YR	FIVE YEAR PROGRAM					
PAYABLE FROM FUTURE BONDS:	**CATEGORY**	**FY25**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**TOTAL**
Weidner Road	Streets			3,000,000	3,000,000			**6,000,000**
Cibolo S. Neighborhood	Streets			521,000	2,160,000	3,000,000		**5,681,000**
Cibolo PD AC Repair	Facility			500,000				**500,000**
Haeckerville Rd Extension	Streets				726,000	7,160,000		**7,886,000**
Green Valley Rd Traffic Improvement	Streets					315,000	3,120,000	**3,435,000**
Lift Station Decommission	Utilities					2,400,000		**2,400,000**
Niemietz Park Renovations	Parks	1,300,000						**1,300,000**
Veterans Park Renovations	Parks	132,000	500,000					**632,000**
Schlather Park Renovations	Parks			304,000	996,000			**1,300,000**
Tolle Nature Center	Parks				693,000	407,000		**1,100,000**
Al Rich Park Renovations	Parks					788,000		**788,000**
Traffic Signal Improvements	Traffic	125,000						**125,000**
Street Mill & Overlay Projects	Streets					6,800,000	2,500,000	**9,300,000**
Street Reconstruction Projects	Streets						3,150,000	**3,150,000**
Street Condition Survey	Streets		250,000					**250,000**
Fire Fleet - Brush truck	Fleet	500,000						**500,000**
Public Works fleet	Fleet	710,000	350,000	300,000				**1,360,000**
Deer Creek Blvd	Streets	1,826,119						**1,826,119**
Town Creek Rd - full reconstruction	Streets	1,758,059						**1,758,059**
Green Valley Road - mill and overlay	Streets	589,403						**589,403**
Green Valley Road - in depth	Streets	440,155						**440,155**
Firebird Ln	Streets	1,198,018						**1,198,018**
Silver Wing	Streets	608,268						**608,268**
FM1103-Knights Crossing contribution	Streets	300,000						**300,000**
FM 1103 Phase 2	Streets		3,400,000					**3,400,000**
FM 1103 Phase 2 additional utility relocation	Streets	2,000,000						**2,000,000**
FM 1103 Phase 2 downstream drainage	Streets			2,000,000				**2,000,000**
SUBTOTAL		**11,487,022**	**4,500,000**	**6,625,000**	**7,575,000**	**20,870,000**	**8,770,000**	**59,827,022**
PAYABLE FROM OTHER FUNDING:								
Tolle Rd Reconstruction (impact fees/prior bonds)	Streets		9,950,000					**9,950,000**
Schlather Park improvements (Park fees)	Parks							**-**
Fiber to City Facilities (ARPA)	Facilities							**-**
Warbler Woods (Park fees)	Parks							**-**
Animal Service facility improvements (ARPA)	Facilities							**-**
FM 1103 Phase 2 - Utility relocation (19 COs)	Streets	1,600,000						**1,600,000**
Acquisition of Noble Group (PFC)	Facilities		2,200,000					
FM 1103 Phase 2 - Utilities/drainage (PFC)	Streets		no longer needed					**-**
SUBTOTAL		**1,600,000**	**12,150,000**	-	-	-	-	**1,600,000**
GRAND TOTAL (all funding sources)		**13,087,022**	**16,650,000**	**6,625,000**	**7,575,000**	**20,870,000**	**8,770,000**	**61,427,022**



STATISTICAL DATA

	FY 2024	FY 2025	FY 2026
GENERAL FUND			
City Manager			
City Manager	1	1	1
Assistant City Manager *	1	1	1
Executive Assistant	1	1	1
Executive Director	1	1	1
Subtotal:	**4**	**4**	**4**
City Secretary			
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Open Records Clerk	1	1	1
Subtotal:	**3**	**3**	**3**
Muncipal Court			
Court Clerk 1	1	1	1
Court Clerk 2	1	1	1
Subtotal:	**2**	**2**	**2**
Planning and Engineering Services			
Planning and Economic Development Director	1	0	0
Assistant Planning Director	1	0	0
Senior Planner	1	0	0
Planner 2	1	0	0
Planner 1	1	0	0
Planning Technician	1	0	0
Code Enforcement Manager	0	1	1
Code Enforcement Officer	2	1	1
Executive Assistant	1	0	0
Subtotal:	**9**	**2**	**2**
Finance			
Finance Director	1	1	1
Accounting Manager	1	1	1
Grant Writer/Analyst	1	1	1
Procurement Manager	1	1	1
Accounts Payable Specialist	1	1	1
Subtotal:	**5**	**5**	**5**
Information Services			
Information Services Director	1	1	1
Technology Specialist II	1	1	1
Technology Specialist I	1	1	1
GIS Manager	0	1	1
GIS Coordinator	1	0	0
GIS Technician	1	1	1
Subtotal:	**5**	**5**	**5**

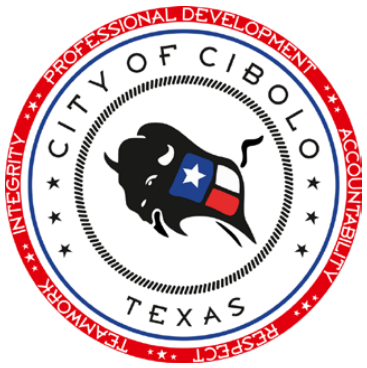
	FY 2024	FY 2025	FY 2026
People and Performance			
People and Performance Director	1	1	1
Human Resources Manager	1	1	1
Senior HR Business Partner	1	1	1
Human Resources Coordinator	1	1	1
Subtotal:	**4**	**4**	**4**
Communications			
Communications Manager	1	1	1
Subtotal:	**1**	**1**	**1**
Police Department			
Police Chief	1	1	1
Executive Assistant	1	1	1
Lieutenants	3	3	3
Sergeants	7	8	8
Police Officers	25	25	25
School Resource Officer	8	7	7
Public Relations Officer	1	1	1
Police Service Assistant 1	1	1	1
Victim Services Coordinator	1	1	1
Property Room Manager	1	1	1
Record Clerk	2	2	2
Crossing Guards	1.4	1.75	1.75
Subtotal:	**52.4**	**52.75**	**52.75**
Animal Services			
Animal Services Manager	1	1	1
Animal Control Officer	4	4	4
Kennel Technicians	0.5	0.5	0.5
Subtotal:	**5.5**	**5.5**	**5.5**
Fire Department			
Fire Chief	1	1	1
Executive Assistant	1	1	1
Assistant Fire Chief *	0.375	0.375	0.375
Fire Marshal	1	1	1
Batallion Chief	3	3	3
Fire Lieutenant	9	9	9
Fire Apparatus Operator	9	9	9
Firefighter	15	16	16
Subtotal:	**39.375**	**40.375**	**40.375**

	FY 2024	FY 2025	FY 2026
Public Works - Admin			
Director of Public Works and Capital Projects	1	1	1
Assistant Director of Public Works and Capital Proj	0	1	2
Fleet Manager	0	1	1
Fleet Mechanic	2	1	1
Capital Improvements Program Manager	1	1	0
Infrastructure Inspector	2	2	2
Executive Assistant	1	1	1
Administrative Assistant	1	1	1
Subtotal:	**8**	**9**	**9**
Public Works - Streets			
Superintendent	1	1	1
Crew Leader	3	3	3
Maintenance Worker	11	11	11
Subtotal:	**15**	**15**	**15**
Public Works - Parks			
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Worker	7	7	7
Gardener	0.5	0	0
Custodian	1	1.5	1.75
Subtotal:	**11.5**	**11.5**	**11.75**
Economic Development			
Economic Development Manager	1	1	1
Economic Development Specialist	0	1	1
Business Development Coordinator	1	0	0
Subtotal:	**2**	**2**	**2**
Total General Fund	**166.775**	**162.125**	**162.375**
Net change	*5*	*-4.65*	*0.25*

	FY 2024	FY 2025	FY 2026
DEVELOPMENT SERVICES FUND			
Planning Services			
Director of Planning and Economic Development	0	1	1
Assistant Director of Planning	0	1	1
Subdivision and Zoning Administrator	0	1	1
Planner 2	0	1	1
Planner 1	0	1	1
Planning Coordinator	0	1	1
Executive Assistant	0	1	1
Subtotal:	**0**	**7**	**7**
Total Development Services Fund	**0**	**7**	**7**
Net change	*0*	*7*	*0*
WATER / WASTEWATER FUND			
Utility Administration			
Utility Billing Manager	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	2	2	2
Utility Accounting Specialist	0	1	1
Subtotal:	**4**	**5**	**5**
Utility Operations - Water & Wastewater			
Assistant Public Works Director	1	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Utilities Operator	8	8	8
Utilities Apprentice	2	2	2
Senior Customer Service Representative	1	1	1
Customer Service Representative	1	1	1
Subtotal:	**17**	**16**	**16**
Total Water / Wastewater Fund	**21**	**21**	**21**
Net change	*2*	*0*	*0*

	FY 2024	FY 2025	FY 2026
DRAINAGE UTILITY DISTRICT			
Drainage Operations			
Superintendent	1	1	1
Crew Leader	2	2	2
Street Sweeper	1	1	1
Maintenance Worker	6	7	7
MS-4 Compliance Tech	0	1	1
Total Drainage Utility District	**10**	**12**	**12**
Net change	*0*	*2*	*0*
GRANT FUND			
MVCPA Grant			
Police Officer	0	2	2
Crime Analyst	0	1	1
Total Grant Fund	**0**	**3**	**3**
Net change	*0*	*3*	*0*
GRAND TOTAL	**197.775**	**205.125**	**205.375**
Net change	*7*	*7.35*	*0.25*

* Not funded



TAX RATE INFORMATION

Notice About 2025 Tax Rates

Property tax rates in City of Cibolo.

This notice concerns the 2025 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	$0.5005/$100
This year's voter-approval tax rate	$0.5226/$100

To see the full calculations, please visit https://www.co.guadalupe.tx.us/ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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
Debt Service Fund	1,301,585
General Fund	5,671,592

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
2014 General Obligation Bond	150,000	28,250	0	178,250
2015 General Obligation Bond	745,000	119,900	0	864,900
2016 General Obligation Bond	165,000	58,125	0	223,125
2017 Certificates of Obligation	135,000	38,789	0	173,789
2018 General Obligation Bond	160,000	61,038	0	221,038
2019 Certificates of Obligation	235,000	158,725	0	393,725
2019 General Obligation Refunding Bond	445,000	84,525	0	529,525
2019 General Obligation Bond	425,000	286,725	0	711,725
2020 Certificates of Obligation	755,000	110,150	0	865,150
2021 General Obligation Refunding Bond	1,345,000	153,750	0	1,498,750
2022 Tax Note	360,000	18,396	0	378,396
2023 Certificates of Obligation	115,000	166,525	0	281,525
2024 Certificates of Obligation	490,000	340,650	0	830,650
2025 Certificates of Obligation	0	695,273	0	695,273
2025 General Obligation Bonds	30,000	122,822	0	152,822

Total required for 2025 debt service	$7,998,643
- Amount (if any) paid from funds listed in unencumbered funds	$300,000
- Amount (if any) paid from other resources	$1,141,425
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$6,557,218
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	$0
= Total debt levy	$6,557,218

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Daryl John, Tax Assessor Collector on 07/31/2025.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CIBOLO
Taxing Unit Name

(210) 658-9900
Phone *(area code and number)*

200 S Main St., Cibolo, 78108
Taxing Unit's Address, City, State, ZIP Code

www.cibolotx.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

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

SECTION 1: 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 3,815,805,998
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 340,799,580
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,475,006,418
4.	**Prior year total adopted tax rate.**	$ 0.4990 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** ..... $ 25,996,728 **B. Prior year values resulting from final court decisions:** ..... - $ 22,800,000 **C. Prior year value loss.** Subtract B from A.[3]	$ 3,196,728
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 0 **B. Prior year disputed value:** ..... - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 3,196,728

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,478,203,146
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 4,014,066 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 60,694,200 **C. Value loss.** Add A and B. [6]	$ 64,708,266
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year 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.	$ 64,708,266
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,413,494,880
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 17,033,339
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 68,519
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 17,101,858
18.	**Total current year taxable value on the current year 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 include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 3,690,733,005 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,690,733,005

[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 §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year 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] ..... $ 164,559,342 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 164,559,342
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 302,194,738
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 3,553,097,609
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 136,787,605
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 136,787,605
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 3,416,310,004
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.5005 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.0000 /$100

SECTION 2: 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.3197 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,478,203,146

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 11,119,815
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year. + $ 42,511	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 42,511	
	E. Add Line 30 to 31D.	$ 11,162,326
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,416,310,004
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.3267 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. Current year 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. $ 0	
	B. Prior year state 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. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **A.** **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0 **B.** **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, 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. . . . . $ 0.0000 /$100 **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100.. . . . . $ 0.0000 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.0000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **A.** **Current year 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, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0 **B.** **Prior year 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, 2022 and ending on June 30, 2023. . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.0000 /$100 **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100.. . . . . $ 0.0000 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.0000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100 . . . . . $ 0.0000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.3267 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0 **B.** Divide Line 40A by Line 32 and multiply by $100 . . . . . $ 0.0000 /$100 **C.** Add Line 40B to Line 39.	$ 0.3267 /$100
41.	**Current year 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 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.3381 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ _____/$100
42.	**Total current year 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount ..... $ 7,998,643 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 300,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 1,141,425 **E. Adjusted debt.** Subtract B, C and D from A.	$ 6,557,218
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 6,557,218
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 98.46 % **C.** Enter the 2023 actual collection rate. ..... 98.64 % **D.** Enter the 2022 actual collection rate. ..... 98.54 % **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%. [31]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,557,218
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,553,097,609
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1845 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.5226 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ _____/$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.0000 /$100

SECTION 3: 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	$
52.	**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 of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ /$100

SECTION 4: Voter-Approval Tax 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**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]	$
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ /$100

[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)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ _____/$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] I

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4769 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.4769 /$100
	D. Adopted Tax Rate	$ 0.4990 /$100
	E. Subtract D from C	$ -0.0221 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,522,321,020
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4699 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.4699 /$100
	D. Adopted Tax Rate	$ 0.4699 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,186,290,110
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4971 /$100
	B. Unused increment rate (Line 66)	$ 0.0279 /$100
	C. Subtract B from A	$ 0.4692 /$100
	D. Adopted Tax Rate	$ 0.4835 /$100
	E. Subtract D from C	$ -0.0143 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 2,723,027,106
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0.0000
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0000 /$100
68.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.5226 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: 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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ _____/$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ _____/$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ _____/$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____/$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100
76.	**Increase in 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ _____/$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ _____
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ _____/$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ _____/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.5005 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate ..... $ 0.5226 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. ..... $ _____/$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here ▶ Daryl John
Printed Name of Taxing Unit Representative

sign here ▶ _____ 7-28-25
Taxing Unit Representative Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 07/29/02025

City of Cibolo

City Council Special Meeting Staff Report

B. Conduct a public hearing to hear public testimony regarding the Tax Rate for Tax Year 2025.

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Public Hearing Item: 6B.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

- **March 25th City Council Regular Meeting**
  - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
  - City staff informed City Council of four (4) specific dates for budget related meetings and workshops, including June 17th (Budget Workshop #1), July 15th (Budget Workshop #2), July 31st (Budget Workshop #3), and, if needed, August 5th (special meeting).
- **April 5th Strategic Management Workshop**
  - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
  - Council gave preliminary direction on Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
  - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
  - *City Council was provided with the initial compilation of the FY26 General Fund Base Budget (preliminary line-item detail)*
- **July 8th Council Workshop**
  - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
- **July 8th Regular Meeting**
  - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
  - Fund Balance Policy. City Council discussed amending the fund balance requirement and supported modifying it from 28% to 25% under Item 8.J. This modification was supported by the information provided during the workshop. A motion passed to modify the Fund Balance Policy and to set the minimum fund balance at 25%.
  - Employee Market Compensation and COLA. City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions as well as discussed options for a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available.
  - 5-Year CIP and Fleet Replacement. City Council received a presentation and discussed the City's fleet replacement capital improvement plan (CIP) and how it fit into the 5 Year CIP under Item 8.L. A motion passed to support the 5-Year Fleet Replacement Plan as presented.

- **July 15th Budget Workshop #2**
  - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items
  - City staff presented a preliminary FY26 General Fund with a 26% Fund Balance along with a preliminary budget for all other funds.
- **July 31st Budget Workshop #3**
  - City Manager committed to finding an additional $100,000 in reductions to the General Fund expenses from the initial proposed FY26 budget.
  - Tax Rate. City Council members each expressed their opinion on a tax rate to fund the FY26 budget. The majority of City Council members supported the Voter Approval Tax Rate (VATR) of $0.5226, but there was an emphasis on finding additional costs to cut in the budget. Council mentioned it needs to reduce its own budget because it was asking staff to make further cuts to the proposed budget.
  - General Fund Update. City Council expressed support for one-time costs, including Cash match for 2026 MVCPA grant, Litigation, Strategic partnership grants, Computer replacements, Special events, Library donation. On the fund balance, City Council learned with cost reductions and revenue adjustments in the General Fund that the current fund balance was calculated to be 26.8%. No concerns were expressed at this time.
- **August 12th City Council Meeting**
  - Maximum Tax Rate and Public Hearing. City Council discussed setting the maximum tax rate and setting the date for the public hearing on the tax rate and subsequent adoption of the proposed 2025 (FY 2026) property tax rate under Item 10.G. A motion passed to set the maximum tax rate at $0.5226 and to set the date for a public hearing on the property tax rate on September 18, 2025.
  - Fee Schedule. City Council discussed and gave direction on the FY 26 Proposed Fee Schedule under Item 10.H. A motion passed to support the proposed fee schedule, which will return to be adopted by ordinance, on September 9th.
  - Public Hearing on FY26 Budget. City Council set the date for the public hearing on the Fiscal Year 2026 Proposed Budget under Item 10.I. A motion passed to set the public hearing on the FY26 budget for September 18, 2025.
  - Submission of City Manager's Proposed Budget. The City Manager submitted his proposed budget under Item 10.J. The proposed budget included a 2% COLA for positions not included in market adjustments for FY26, because the 2% was supported with available funds. In response to the discussion at the July 31st Council Budget Workshop, the City Manager's Proposed Budget made the following revisions to revenue and expenses the proposed General Fund budget to reduce costs by up to $100,000 from the initial, preliminary FY26 budget that had been submitted to City Council in June:
    - Adjust miscellaneous park and court fees, increasing revenue by $31,000
    - Reduce PPE and travel expenses in Police Department by $46,000
    - Reduce PPE and travel expenses in Fire Department by $19,000
    - Reduce IT by $12,000 for printing overages
    - Reduce PW Park supplies and maintenance by $8,500 and added .25 FTE for custodial staff
    - Reduce PW Streets supplies by $11,000
    - Reduce supplies and travel in administrative departments by $10K
  - One-time costs. City Council also supported the recognition of the following one-time costs in the General Fund, which the list no longer included the library contribution:
    - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600

- City Council's Budget. Council requested the City Secretary to send possible reductions to the City Council budget. (An e-mail was sent to City Council on August 14th from Peggy Cimics with suggested cuts of up to $8,000 in the City Council budget.) It also discussed whether to support the Tri-County Chamber membership ($5,250), but no direction was provided.
- Senior Program Coordinator. Lastly, the City Council discussed increasing the City's funding for the Senior Program Coordinator position that oversees the Cibolo Senior Program. They would like to see it funded at $20/hour or up to $22/hour. The proposed General Fund budget included $5,200 for this position, which would be provided to the SelRico non-profit that will fund a position for Meals on Wheels.
- Cibolo Public Facility Corp. Fund. Further, in the Cibolo Public Facility Corporation Fund, the City Council gave direction to staff to reallocate the $50K for the consultant for federal grants to the City's Neighborhood Traffic Management Program (NTMP).

- **August 26th City Council Meeting**
  - Fund Balance Policy. City Council adopted Resolution 1728 to amend the City's Fund Balance Policy under Item 11.C, reducing the amount of fund balance in the General Fund from 28% to 25%.

- **September 8, 2025**
  - The City held a Budget Town Hall at City Hall from 6:00 pm to 8:00 pm. This town hall was promoted on the City's social media, website, and electronic signs.

- **September 9th City Council Meeting**
  - Feedback on the City Manager's proposed budget provided at the August 12th Council meeting:
    - Chamber Memberships. A majority of the City Council supported lowering the Tri-County Chamber membership fee from $5,250 to $650 (Government).
    - InCibolo Magazine. A majority of City Council supported retaining the funding for the InCibolo Magazine. No change.
    - Council Budget. The majority of the City Council supported reducing its expenses consistent with the suggested reductions from the City Secretary (per her August 14th e-mail) and to use the $8,000 to cover expenses for training or special projects for the volunteers on our boards. This is a net zero adjustment. The Council's direction was to create a new line item to place the $8,000 and with the purpose for it to be used for boards to request funding from Council for special projects or training.
    - Senior Program. For the Senior Program Coordinator, Council supported increasing the City's funding toward this position. The proposed budget includes $5,200. An additional $2,000 was to be added to the budget to accomplish this hourly rate.
  - City Council requested to see the difference between the initial, preliminary FY26 General Fund budget, which was provided at the Budget Workshop #1 on June 17th, and the City Manager's Proposed FY26 Budget that was presented on August 12th. This will allow Councilmembers to see the reductions and changes at the line-item level that have occurred over the past few months and as represented by City staff in various presentations, including on August 12th.
  - City Council requested the City post actual salaries of employees. The examples provided were the City of Schertz and the City of New Braunfels.

BACKGROUND:

Because the proposed tax rate exceeds the No New Revenue Rate of $0.5005 per $100 valuation, by 4.42%, a public hearing must be held, in accordance with Property Tax Code 26.05 with Public Notice (see Attachment 1). Tax Code Section 26.04(e) requires local government taxing units to publish a Notice of Tax Rate (see Attachment 2).

The required Public Notice was provided on the City's website as of August and in the newspaper on September 7th for the public hearing set for tonight. This public hearing provides our taxpayers with an opportunity to express their opinion on the proposed tax rate. The required Notice of Tax Rate was published on the City's website.

At the proposed tax rate of $0.5226, taxes on the average homestead taxable value of $337,425 (down by 3.76%) equals $1,763.38. In the prior year, taxes on the average homestead taxable value of $350,621 was $1,749.60, which is an increase of $13.78.

City Council will vote on the Ordinance setting the tax rate later following the public hearings this evening.

STAFF RECOMMENDATION:

Allow for public input.

FINANCIAL IMPACT:

The proposed tax rate of $0.5226 supports the FY26 Proposed Budget.

MOTION(S):

N/A

Attachments

Att 1 - Notice of Public Hearing
Att 2 - Form 50-212 Tax Rate Notice
Att 3 - Tax Rate Public Hearing

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.5226 per $100 valuation has been proposed by the governing body of City of Cibolo.

PROPOSED TAX RATE	$0.5226 per $100
NO-NEW-REVENUE TAX RATE	$0.5005 per $100
VOTER-APPROVAL TAX RATE	$0.5226 per $100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Cibolo from the same properties in both the 2024 tax year and the 2025 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 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2025 AT 6:30 PM AT City Hall Council Chambers, 200 South Main Street, Cibolo, TX.

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 Council of City of Cibolo at their offices or by attending the public hearing mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Randy Roberts-Council Place 2 Katie Cunningham-Council Place 4	Robert Mahoney-Council Place 3 Donetta Roberts-Council at-large Place 6
AGAINST the proposal:	Norma Sanchez-Stephens-at-large Place 5	Joel Hicks-Council at-large Place 7
PRESENT and not voting:	Mark Allen, Mayor	
ABSENT:	Jeff McGlothin-Council Place 1	

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Cibolo last year to the taxes proposed to be imposed on the average residence homestead by City of Cibolo this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.4990	$0.5226	increase of 0.0236 per $100, or 4.73%
Average homestead taxable value	$350,621	$337,425	decrease of -3.76%
Tax on average homestead	$1,749.60	$1,763.38	increase of 13.78, or 0.79%
Total tax levy on all properties	$17,424,752	$18,568,488	increase of 1,143,736, or 6.56%

For assistance with tax calculations, please contact the tax assessor for City of Cibolo at 830-303-8850 or daryl.john@co.guadalupe.tx.us, or visit https://www.co.guadalupe.tx.us/ for more information.

Notice About 2025 Tax Rates

Property tax rates in City of Cibolo.

This notice concerns the 2025 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	$0.5005/$100
This year's voter-approval tax rate	$0.5226/$100

To see the full calculations, please visit https://www.co.guadalupe.tx.us/ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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
Debt Service Fund	1,301,585
General Fund	5,671,592

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
2014 General Obligation Bond	150,000	28,250	0	178,250
2015 General Obligation Bond	745,000	119,900	0	864,900
2016 General Obligation Bond	165,000	58,125	0	223,125
2017 Certificates of Obligation	135,000	38,789	0	173,789
2018 General Obligation Bond	160,000	61,038	0	221,038
2019 Certificates of Obligation	235,000	158,725	0	393,725
2019 General Obligation Refunding Bond	445,000	84,525	0	529,525
2019 General Obligation Bond	425,000	286,725	0	711,725
2020 Certificates of Obligation	755,000	110,150	0	865,150
2021 General Obligation Refunding Bond	1,345,000	153,750	0	1,498,750
2022 Tax Note	360,000	18,396	0	378,396
2023 Certificates of Obligation	115,000	166,525	0	281,525
2024 Certificates of Obligation	490,000	340,650	0	830,650
2025 Certificates of Obligation	0	695,273	0	695,273
2025 General Obligation Bonds	30,000	122,822	0	152,822

Total required for 2025 debt service	$7,998,643
- Amount (if any) paid from funds listed in unencumbered funds	$300,000
- Amount (if any) paid from other resources	$1,141,425
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$6,557,218
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	$0
= Total debt levy	$6,557,218

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Daryl John, Tax Assessor Collector on 07/31/2025.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

City Council FY26 Budget

Tax Rate Public Hearing



September 18, 2025

Tax Rate Calculation

Budget – Property Tax Process

- Preliminary estimated assessed values are provided by April 30th by Guadalupe County Appraisal District (GAD).
- Assessed Values are certified by July 25th by Guadalupe Appraisal District
- Guadalupe County Tax Assessor/Collector prepares the Truth in Taxation forms with input and feedback from the Finance Director
  - This form calculates the **No New Revenue (NNR)** tax rate and the **Voter Approval (VAR)** tax rate.
  - Notice of Tax Rate must be published on the City's website by August 7th.

Certified Tax Values

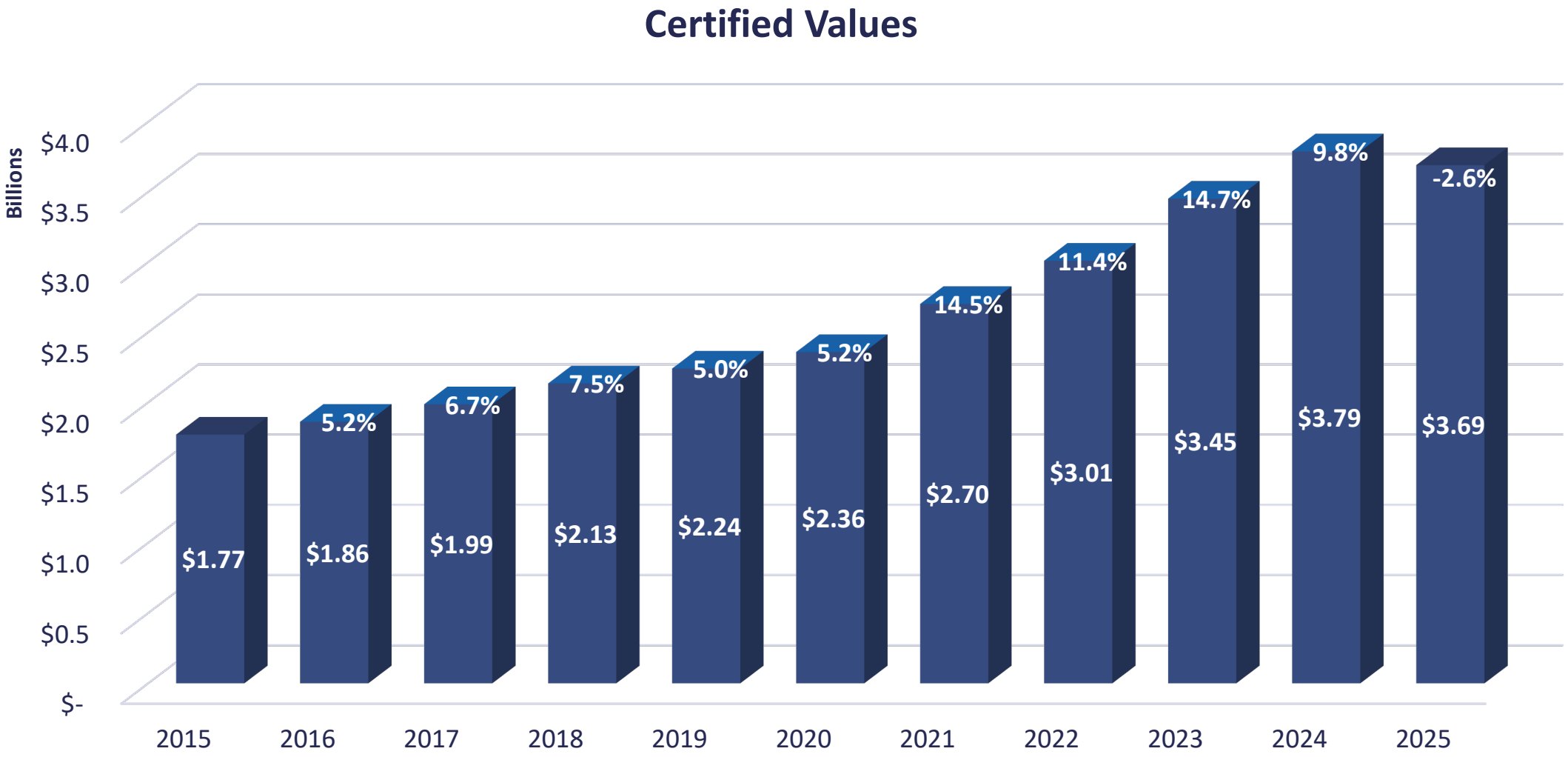
- Certified Net Taxable Value decreased 2.6% from 2024 and is at the lower end of the range provided by the Appraisal District in April.
- An inverse relationship exists between property values and tax rate.
  - A decline in values generally results in an increase in tax rate to generate tax revenues equivalent to the prior year (on the same properties).

Sec. 26.01a	**2025 Certified Net Taxable Value**	:	**$ 3,690,704,859**
Sec. 26.01c	Total Number of Properties Under Protest		578
	Total Net Taxable Value of Property Under Protest	: $	177,667,283
	Estimated taxpayers' opinion of value for those properties still under protest	:	**$ 164,559,342**

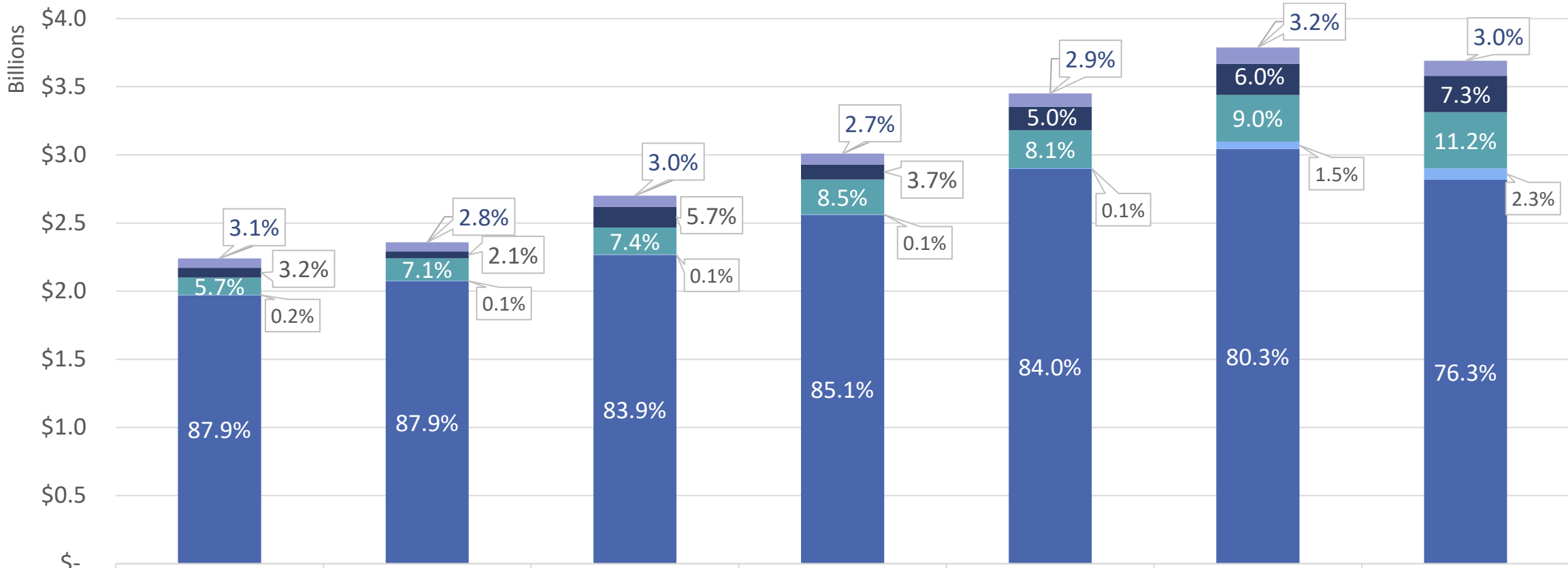
Sec. 26.01a	**2024 Certified Net Taxable Value**	:	**$ 3,789,135,452**
Sec. 26.01c	Total Number of Properties Under Protest		254
	Total Net Taxable Value of Property Under Protest	: $	83,749,353
	Estimated taxpayers' opinion of value for those properties still under protest	:	**$ 75,661,002**

Note: Average taxable home value decreased by 3.8% from $350,621 to $337,425.

Net Taxable Values – 10 Year History



Taxable Assessed Values (net of exemptions)



	2019	2020	2021	2022	2023	2024	2025
Other	68,615,670	66,539,892	81,261,011	79,936,493	98,712,325	121,151,043	109,433,860
Industrial	71,946,705	49,480,742	152,667,166	110,482,257	172,213,037	228,400,785	267,735,405
Commercial	127,250,938	166,970,594	198,545,549	255,933,010	278,618,991	341,849,896	412,218,936
Muti-family	3,417,473	2,474,329	2,614,613	2,734,000	4,323,302	55,100,469	83,761,772
Residential	1,969,700,817	2,072,979,209	2,266,039,843	2,560,239,057	2,897,766,698	3,042,633,259	2,817,554,886

Changes in Value

- Taxable value of Residential properties decreased by 7.4% as a result of their market values decreasing by 5%, and exemptions increasing by 7.3%
- Taxable value of Multi-family properties increased by over 50% in line with the increase in their market value.
- Taxable value of Commercial properties increased by just over 20% in line with the increase in their market value.
- Taxable value of Industrial properties increased by just over 17% in line with the increase in their market value.

Tax Rate Discussion

- The **no-new-revenue tax rate** is the tax rate which would produce the same amount of tax revenue if applied to the same properties taxed in both years.
- The **voter-approval tax rate** is the maximum rate allowed by law without voter approval.
- The proposed budget is based on the voter-approval tax rate of **$0.5226** and will require a public hearing prior to adoption.
- 1-cent on the tax rate = $350K

Proposed Tax Rate	$0.5226
Preceding Year's Tax Rate	$0.4990
No-New-Revenue Tax Rate	$0.5005
Voter-Approval Tax Rate	$0.5226

Tax Rate Impact on Average Home Value

2024 average home value = $350,621

2025 average home value = $337,425

TAX YEAR	TAX RATE	ANNUAL TAXES	DIFFERENCE FROM NNR	DIFFERENCE FROM PY
2024	$0.4990	$1,749.60		
2025	$0.5005	$1,688.81		($ 60.79)
2025	$0.5226	$1,763.38	$ 74.57	$ 13.78



Budget – Truth-in-Taxation

The total tax rate is made of two components:

- Maintenance and Operations (M&O) – used to fund general operations of the City; such as, public safety, public works, parks and recreation, development services, and administration in the General Fund [proposed at $0.3381]
- Debt Service (I&S) – used to pay principal and interest on tax supported capital projects [calculated at $0.1845]

Property Tax Revenue

	Values	General Fund (M&O)	Debt Service Fund (I&S)	Total
Certified Value	$3,690,733,005			
Add: Taxable Estimate of Properties Under Protest	164,559,342			
Less: Freeze Values	(302,194,738)			
Net Taxable Value	$3,553,097,609			
Proposed Tax Rate		$0.3381	$0.1845	$0.5226
Calculated Tax Levy		$12,013,023	$6,555,465	$18,568,488
Estimated Freeze Levy		558,876	304,977	863,853
Total Estimated Levy		$12,571,899	$6,860,442	$19,432,341
Budget		$12,415,000	$6,770,000	$19,185,000
Budget as a % of levy (collection rate)		98.7%	98.7%	98.7%

Required Public Notice under Property Tax Code 26.06 for a Tax Increase

- Must be:
- ¼ page notice
- Not in legal or classified section
- At least 5 days prior to the public hearing *(published 9/7)*

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.5226 per $100 valuation has been proposed by the governing body of City of Cibolo.

PROPOSED TAX RATE	$0.5226 per $100
NO-NEW-REVENUE TAX RATE	$0.5005 per $100
VOTER-APPROVAL TAX RATE	$0.5226 per $100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Cibolo from the same properties in both the 2024 tax year and the 2025 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 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2025 AT 6:30 PM AT City Hall Council Chambers, 200 South Main Street, Cibolo, TX.

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 Council of City of Cibolo at their offices or by attending the public hearing mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Randy Roberts-Council Place 2 Katie Cunningham-Council Place 4	Robert Mahoney-Council Place 3 Donetta Roberts-Council at-large Place 6
AGAINST the proposal:	Norma Sanchez-Stephens-at-large Place 5	Joel Hicks-Council at-large Place 7
PRESENT and not voting:	Mark Allen, Mayor	
ABSENT:	Jeff McGlothin-Council Place 1	

Required Public Notice under Property Tax Code 26.06 for a Tax Increase

- Must be:
- ¼ page notice
- Not in legal or classified section
- At least 5 days prior to the public hearing *(published 9/7)*

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Cibolo last year to the taxes proposed to be imposed on the average residence homestead by City of Cibolo this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.4990	$0.5226	increase of 0.0236 per $100, or 4.73%
Average homestead taxable value	$350,621	$337,425	decrease of -3.76%
Tax on average homestead	$1,749.60	$1,763.38	increase of 13.78, or 0.79%
Total tax levy on all properties	$17,424,752	$18,568,488	increase of 1,143,736, or 6.56%

For assistance with tax calculations, please contact the tax assessor for City of Cibolo at 830-303-8850 or daryl.john@co.guadalupe.tx.us, or visit https://www.co.guadalupe.tx.us/ for more information.

Adopting a Tax Rate that exceeds the NNR

- Must be separate from the vote adopting the budget.
- Must be a record vote.
- At least 60% of the members of the governing body must vote in favor of the ordinance.
- Ordinance and website must include the following statement:
  - "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."
- Must be made in the following form:
  - "I move that the property tax rate be increased by the adoption of a tax rate of $0.5226, which is effectively a 4.42 percent increase in the tax rate."
- Ordinance and website must also include the following statement:
  - "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $18.40."

Public Input

City of Cibolo

City Council Special Meeting Staff Report

A. Approve/Disapprove the 2% Cost of Living Adjustment as reflected in the FY 26 Budget.

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Discussion/Action Item: 7A.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

- **March 25th City Council Regular Meeting**
  - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
  - City staff informed City Council of four (4) specific dates for budget related meetings and workshops, including June 17th (Budget Workshop #1), July 15th (Budget Workshop #2), July 31st (Budget Workshop #3), and, if needed, August 5th (special meeting).
- **April 5th Strategic Management Workshop**
  - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
  - Council gave preliminary direction on Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
  - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
  - *City Council was provided with the initial compilation of the FY26 General Fund Base Budget (preliminary line-item detail)*
- **July 8th Council Workshop**
  - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
- **July 8th Regular Meeting**
  - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
  - Fund Balance Policy. City Council discussed amending the fund balance requirement and supported modifying it from 28% to 25% under Item 8.J. This modification was supported by the information provided during the workshop. A motion passed to modify the Fund Balance Policy and to set the minimum fund balance at 25%.
  - Employee Market Compensation and COLA. City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions as well as discussed options for a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available.
  - 5-Year CIP and Fleet Replacement. City Council received a presentation and discussed the City's fleet replacement capital improvement plan (CIP) and how it fit into the 5 Year CIP under Item 8.L. A motion passed to support the 5-Year Fleet Replacement Plan as presented.

- **July 15th Budget Workshop #2**
  - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items
  - City staff presented a preliminary FY26 General Fund with a 26% Fund Balance along with a preliminary budget for all other funds.
- **July 31st Budget Workshop #3**
  - City Manager committed to finding an additional $100,000 in reductions to the General Fund expenses from the initial proposed FY26 budget.
  - Tax Rate. City Council members each expressed their opinion on a tax rate to fund the FY26 budget. The majority of City Council members supported the Voter Approval Tax Rate (VATR) of $0.5226, but there was an emphasis on finding additional costs to cut in the budget. Council mentioned it needs to reduce its own budget because it was asking staff to make further cuts to the proposed budget.
  - General Fund Update. City Council expressed support for one-time costs, including Cash match for 2026 MVCPA grant, Litigation, Strategic partnership grants, Computer replacements, Special events, Library donation. On the fund balance, City Council learned with cost reductions and revenue adjustments in the General Fund that the current fund balance was calculated to be 26.8%. No concerns were expressed at this time.
- **August 12th City Council Meeting**
  - Maximum Tax Rate and Public Hearing. City Council discussed setting the maximum tax rate and setting the date for the public hearing on the tax rate and subsequent adoption of the proposed 2025 (FY 2026) property tax rate under Item 10.G. A motion passed to set the maximum tax rate at $0.5226 and to set the date for a public hearing on the property tax rate on September 18, 2025.
  - Fee Schedule. City Council discussed and gave direction on the FY 26 Proposed Fee Schedule under Item 10.H. A motion passed to support the proposed fee schedule, which will return to be adopted by ordinance, on September 9th.
  - Public Hearing on FY26 Budget. City Council set the date for the public hearing on the Fiscal Year 2026 Proposed Budget under Item 10.I. A motion passed to set the public hearing on the FY26 budget for September 18, 2025.
  - Submission of City Manager's Proposed Budget. The City Manager submitted his proposed budget under Item 10.J. The proposed budget included a 2% COLA for positions not included in market adjustments for FY26, because the 2% was supported with available funds. In response to the discussion at the July 31st Council Budget Workshop, the City Manager's Proposed Budget made the following revisions to revenue and expenses the proposed General Fund budget to reduce costs by up to $100,000 from the initial, preliminary FY26 budget that had been submitted to City Council in June:
    - Adjust miscellaneous park and court fees, increasing revenue by $31,000
    - Reduce PPE and travel expenses in Police Department by $46,000
    - Reduce PPE and travel expenses in Fire Department by $19,000
    - Reduce IT by $12,000 for printing overages
    - Reduce PW Park supplies and maintenance by $8,500 and added .25 FTE for custodial staff
    - Reduce PW Streets supplies by $11,000
    - Reduce supplies and travel in administrative departments by $10K
  - One-time costs. City Council also supported the recognition of the following one-time costs in the General Fund, which the list no longer included the library contribution:
    - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600

- City Council's Budget. Council requested the City Secretary to send possible reductions to the City Council budget. (An e-mail was sent to City Council on August 14th from Peggy Cimics with suggested cuts of up to $8,000 in the City Council budget.) It also discussed whether to support the Tri-County Chamber membership ($5,250), but no direction was provided.
- Senior Program Coordinator. Lastly, the City Council discussed increasing the City's funding for the Senior Program Coordinator position that oversees the Cibolo Senior Program. They would like to see it funded at $20/hour or up to $22/hour. The proposed General Fund budget included $5,200 for this position, which would be provided to the SelRico non-profit that will fund a position for Meals on Wheels.
- Cibolo Public Facility Corp. Fund. Further, in the Cibolo Public Facility Corporation Fund, the City Council gave direction to staff to reallocate the $50K for the consultant for federal grants to the City's Neighborhood Traffic Management Program (NTMP).

- **August 26th City Council Meeting**
  - Fund Balance Policy. City Council adopted Resolution 1728 to amend the City's Fund Balance Policy under Item 11.C, reducing the amount of fund balance in the General Fund from 28% to 25%.

- **September 8, 2025**
  - The City held a Budget Town Hall at City Hall from 6:00 pm to 8:00 pm. This town hall was promoted on the City's social media, website, and electronic signs.

- **September 9th City Council Meeting**
  - Feedback on the City Manager's proposed budget provided at the August 12th Council meeting:
    - Chamber Memberships. A majority of the City Council supported lowering the Tri-County Chamber membership fee from $5,250 to $650 (Government).
    - InCibolo Magazine. A majority of City Council supported retaining the funding for the InCibolo Magazine. No change.
    - Council Budget. The majority of the City Council supported reducing its expenses consistent with the suggested reductions from the City Secretary (per her August 14th e-mail) and to use the $8,000 to cover expenses for training or special projects for the volunteers on our boards. This is a net zero adjustment. The Council's direction was to create a new line item to place the $8,000 and with the purpose for it to be used for boards to request funding from Council for special projects or training.
    - Senior Program. For the Senior Program Coordinator, Council supported increasing the City's funding toward this position. The proposed budget includes $5,200. An additional $2,000 was to be added to the budget to accomplish this hourly rate.
  - City Council requested to see the difference between the initial, preliminary FY26 General Fund budget, which was provided at the Budget Workshop #1 on June 17th, and the City Manager's Proposed FY26 Budget that was presented on August 12th. This will allow Councilmembers to see the reductions and changes at the line-item level that have occurred over the past few months and as represented by City staff in various presentations, including on August 12th.
  - City Council requested the City post actual salaries of employees. The examples provided were the City of Schertz and the City of New Braunfels.

BACKGROUND:

The City Manager's proposed FY26 budget includes a 2% COLA. At the July 8th Council workshop and at the regular meeting, City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions. During the regular meeting on July 8th, City Council continued discussing options for the market adjustment and a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available. As the budget was further developed after this meeting, the COLA was adjusted to 2% to ensure a balanced budget.

The FY26 Budget reflects market compensation adjustments for positions that were not adjusted to market in the prior year, and a 2% COLA for all those that are not being adjusted to market in FY26. By fund, the total cost in the budget for these compensation adjustments are as follows:

- General Fund - $271,000
- Development Services Fund - $23,000
- Water/Wastewater Utility Fund - $24,000
- Drainage Utility District - $12,000

STAFF RECOMMENDATION:

Staff recommends approval of the 2% COLA as reflected in the FY26 Budget.

FINANCIAL IMPACT:

Total impact is calculated to be $330,000 city-wide.

MOTION(S):

I move to approve the 2% COLA as reflected in the FY 26 Budget.

City of Cibolo

City Council Special Meeting Staff Report

A. Approval of an Ordinance of the City of Cibolo adopting the Budget for Fiscal Year 2025-2026, beginning October 1, 2025, and ending September 30, 2026. (Mr. Reed/Ms. Miranda)

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Ordinances Item: 8A.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

- **March 25th City Council Regular Meeting**
  - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
  - City staff informed City Council of four (4) specific dates for budget related meetings and workshops, including June 17th (Budget Workshop #1), July 15th (Budget Workshop #2), July 31st (Budget Workshop #3), and, if needed, August 5th (special meeting).
- **April 5th Strategic Management Workshop**
  - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
  - Council gave preliminary direction on Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
  - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
  - *City Council was provided with the initial compilation of the FY26 General Fund Base Budget (preliminary line-item detail)*
- **July 8th Council Workshop**
  - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
- **July 8th Regular Meeting**
  - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
  - Fund Balance Policy. City Council discussed amending the fund balance requirement and supported modifying it from 28% to 25% under Item 8.J. This modification was supported by the information provided during the workshop. A motion passed to modify the Fund Balance Policy and to set the minimum fund balance at 25%.
  - Employee Market Compensation and COLA. City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions as well as discussed options for a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available.
  - 5-Year CIP and Fleet Replacement. City Council received a presentation and discussed the City's fleet replacement capital improvement plan (CIP) and how it fit into the 5 Year CIP under Item 8.L. A motion passed to support the 5-Year Fleet Replacement Plan as presented.

- **July 15th Budget Workshop #2**
  - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items
  - City staff presented a preliminary FY26 General Fund with a 26% Fund Balance along with a preliminary budget for all other funds.
- **July 31st Budget Workshop #3**
  - City Manager committed to finding an additional $100,000 in reductions to the General Fund expenses from the initial proposed FY26 budget.
  - Tax Rate. City Council members each expressed their opinion on a tax rate to fund the FY26 budget. The majority of City Council members supported the Voter Approval Tax Rate (VATR) of $0.5226, but there was an emphasis on finding additional costs to cut in the budget. Council mentioned it needs to reduce its own budget because it was asking staff to make further cuts to the proposed budget.
  - General Fund Update. City Council expressed support for one-time costs, including Cash match for 2026 MVCPA grant, Litigation, Strategic partnership grants, Computer replacements, Special events, Library donation. On the fund balance, City Council learned with cost reductions and revenue adjustments in the General Fund that the current fund balance was calculated to be 26.8%. No concerns were expressed at this time.
- **August 12th City Council Meeting**
  - Maximum Tax Rate and Public Hearing. City Council discussed setting the maximum tax rate and setting the date for the public hearing on the tax rate and subsequent adoption of the proposed 2025 (FY 2026) property tax rate under Item 10.G. A motion passed to set the maximum tax rate at $0.5226 and to set the date for a public hearing on the property tax rate on September 18, 2025.
  - Fee Schedule. City Council discussed and gave direction on the FY 26 Proposed Fee Schedule under Item 10.H. A motion passed to support the proposed fee schedule, which will return to be adopted by ordinance, on September 9th.
  - Public Hearing on FY26 Budget. City Council set the date for the public hearing on the Fiscal Year 2026 Proposed Budget under Item 10.I. A motion passed to set the public hearing on the FY26 budget for September 18, 2025.
  - Submission of City Manager's Proposed Budget. The City Manager submitted his proposed budget under Item 10.J. The proposed budget included a 2% COLA for positions not included in market adjustments for FY26, because the 2% was supported with available funds. In response to the discussion at the July 31st Council Budget Workshop, the City Manager's Proposed Budget made the following revisions to revenue and expenses the proposed General Fund budget to reduce costs by up to $100,000 from the initial, preliminary FY26 budget that had been submitted to City Council in June:
    - Adjust miscellaneous park and court fees, increasing revenue by $31,000
    - Reduce PPE and travel expenses in Police Department by $46,000
    - Reduce PPE and travel expenses in Fire Department by $19,000
    - Reduce IT by $12,000 for printing overages
    - Reduce PW Park supplies and maintenance by $8,500 and added .25 FTE for custodial staff
    - Reduce PW Streets supplies by $11,000
    - Reduce supplies and travel in administrative departments by $10K
  - One-time costs. City Council also supported the recognition of the following one-time costs in the General Fund, which the list no longer included the library contribution:
    - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600

- City Council's Budget. Council requested the City Secretary to send possible reductions to the City Council budget. (An e-mail was sent to City Council on August 14th from Peggy Cimics with suggested cuts of up to $8,000 in the City Council budget.) It also discussed whether to support the Tri-County Chamber membership ($5,250), but no direction was provided.
- Senior Program Coordinator. Lastly, the City Council discussed increasing the City's funding for the Senior Program Coordinator position that oversees the Cibolo Senior Program. They would like to see it funded at $20/hour or up to $22/hour. The proposed General Fund budget included $5,200 for this position, which would be provided to the SelRico non-profit that will fund a position for Meals on Wheels.
- Cibolo Public Facility Corp. Fund. Further, in the Cibolo Public Facility Corporation Fund, the City Council gave direction to staff to reallocate the $50K for the consultant for federal grants to the City's Neighborhood Traffic Management Program (NTMP).

- **August 26th City Council Meeting**
  - Fund Balance Policy. City Council adopted Resolution 1728 to amend the City's Fund Balance Policy under Item 11.C, reducing the amount of fund balance in the General Fund from 28% to 25%.

- **September 8, 2025**
  - The City held a Budget Town Hall at City Hall from 6:00 pm to 8:00 pm. This town hall was promoted on the City's social media, website, and electronic signs.

- **September 9th City Council Meeting**
  - Feedback on the City Manager's proposed budget provided at the August 12th Council meeting:
    - Chamber Memberships. A majority of the City Council supported lowering the Tri-County Chamber membership fee from $5,250 to $650 (Government).
    - InCibolo Magazine. A majority of City Council supported retaining the funding for the InCibolo Magazine. No change.
    - Council Budget. The majority of the City Council supported reducing its expenses consistent with the suggested reductions from the City Secretary (per her August 14th e-mail) and to use the $8,000 to cover expenses for training or special projects for the volunteers on our boards. This is a net zero adjustment. The Council's direction was to create a new line item to place the $8,000 and with the purpose for it to be used for boards to request funding from Council for special projects or training.
    - Senior Program. For the Senior Program Coordinator, Council supported increasing the City's funding toward this position. The proposed budget includes $5,200. An additional $2,000 was to be added to the budget to accomplish this hourly rate.
  - City Council requested to see the difference between the initial, preliminary FY26 General Fund budget, which was provided at the Budget Workshop #1 on June 17th, and the City Manager's Proposed FY26 Budget that was presented on August 12th. This will allow Councilmembers to see the reductions and changes at the line-item level that have occurred over the past few months and as represented by City staff in various presentations, including on August 12th.
  - City Council requested the City post actual salaries of employees. The examples provided were the City of Schertz and the City of New Braunfels.

BACKGROUND:

The budget process began in April with Council review and update of its Strategic Plan. We sought Council feedback on the budget and CIP throughout the summer during regular council meetings and budget workshops in June and July. The proposed budget was presented to City Council on August 12th and an additional opportunity for feedback was provided on September 7th. Tonight's public hearing allowed for additional public comment.

City Council may now take final action on the proposed budget, including making any changes deemed in the best interest of the taxpayers. A vote to adopt the budget must be a record vote.

STAFF RECOMMENDATION:

Staff recommends approval of the Ordinance as written

FINANCIAL IMPACT:

Approval of the Ordinance adopting the budget sets appropriations for fiscal year 2025-2026 of $72,076,485.

MOTION(S):

N/A

Attachments

Budget Ordinance FY2026.pdf
Proposed Budget Book 20250910.pdf
PD FTE allocation by division.pdf

ORDINANCE NO. ____

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF CIBOLO, GUADALUPE COUNTY, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR 2025-2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, 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, 2025 and ending September 30, 2026 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 18, 2025; 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, 2025 and ending September 30, 2026, is hereby approved and adopted.

SECTION 2

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

SECTION 3

The sums below are hereby appropriated from the respective funds for the payment of expenditures for fiscal year 2025-2026 on behalf of the City government as established in the approved budget document:

General Fund	$24,890,698
Debt Service Fund	8,003,143
Development Services Fund	2,631,770
Water and Sewer Fund	19,910,681
Drainage Utility District	1,840,851
Economic Development Fund	1,192,285
Special Events Fund	100,000
Special Donations Fund	10,000
Grants Fund	633,542
Hotel Occupancy Tax Fund	0
PEG Fund	50,000
Court Technology	6,000
Court Security	6,000
Police Seizure Fund	30,000
Police Education Fund	5,000
Child Safety Fund	30,000
Street Maintenance Fund	1,615,150
IT Replacement Fund	55,000
Street/Traffic Impact Fees	4,840,225
Park Land Fees	650,000
Drainage Impact Fees	2,045,640
Water Impact Fees	15,000
Wastewater Impact Fees	3,198,500
Cibolo Public Facility Corporation	317,000
	$72,076,485

SECTION 4
CUMULATIVE CLAUSE

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

SECTION 5
SEVERABILITY

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

SECTION 6
EFFECTIVE DATE

This Ordinance shall take effect and shall be in full force at 12:00 a.m. on October 1, 2025.

PASSED, APPROVED AND ADOPTED THIS 18TH DAY OF SEPTEMBER, 2025.

APPROVED:

_____
Stosh Boyle, Mayor

ATTEST:

_____
Peggy Cimics, City Secretary

Fiscal Year

2026

Proposed Budget



City of Cibolo, Texas

This budget will raise more total property taxes than last year's budget by $1,143,735, or 6.56%, and of that amount $714,852 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 revenue from property taxes than last year's budget by an amount of $1,143,735, which is an 6.56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $714,852."

Record vote of each member of the governing body voting on the adoption of the budget is as follows:

Council Member	Vote
Mark Allen, Mayor	
Jeff McGlothin, Place 1	
Randy Roberts, Place 2	
Robert Mahoney, Place 3	
Katie Cunningham, Place 4	
Norma Sanchez-Stephens, Place 5	
Donetta Roberts, Place 6	
Joel Hicks, Place 7	

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 Tax Year	Preceding Tax Year
Proposed Tax Rate	$0.5226	$0.4990
No New Revenue (NNR) Tax Rate	$0.5005	$0.4586
No New Revenue M&O Tax Rate	$0.3267	$0.2876
Voter Approval Tax Rate	$0.5226	$0.4769
Debt Rate	$0.1845	$0.1793

Total outstanding municipal debt obligations secured by property taxes is $64,230,000. Of that, the total amount of outstanding debt obligations considered self-supporting is $7,767,561. 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.

September 10, 2025

General Fund Adjustment:

Updates made to the Proposed budget as a result of City Council review and feedback at the September 9, 2025 City Council meeting which resulted in a decrease of $2,600 to the General Fund budget include:

- Reducing the level of funding for the Tri-County Chamber membership from $5,250 to $650 (savings of $4,600)
- Increase the budget to supplement the Senior Program meal program contract to fund a difference in compensation for the staff member (awaiting finalization of Selrico contract with AACOG to calculate exact amount needed – estimated an additional $2,000 bringing the budget to $7,200 in supplemental funds)
- reducing specific line items in City Council budget based on recommendations from the CSO and allocating the savings within their budget to a line item for discretionary items requested by City Commissions and Committees

Special Revenue Funds – Grant Fund Adjustment:

Both revenue and expense in the Grant Fund were increased by $49,000 for funding awarded by the State of Texas to fund partial salary and benefits for the Victim Services Coordinator position.

Total Impact:

Fund Type	FY26 Proposed Budget 8/12/2025	FY26 Proposed Budget 9/10/2025	Change
General Fund	$ 24,893,298	$ 24,890,698	($ 2,600)
Debt Service Fund	8,003,143	8,003,143	-
Development Services Fund	2,631,770	2,631,770	-
Utility Fund	19,910,681	19,910,681	-
Drainage Fund	1,840,851	1,840,851	-
EDC Fund	1,192,285	1,192,285	-
Special Revenue Funds	13,558,057	13,607,057	49,000
	$ 72,030,085	**$ 72,076,485**	**$ 46,400**

These changes have been incorporated in this version of the FY26 Budget document.

TRANSMITTAL LETTER

August 12, 2025

TO: The Honorable Mayor and Councilmembers
FROM: Wayne Reed, City Manager
SUBJECT: Proposed Budget for Fiscal Year 2025-26

I am honored to present the City of Cibolo's Annual Budget and Five-Year Capital Improvement Plan for Fiscal Year 2026. This Annual Budget is not just a funding plan; it's a blueprint for our future. It outlines the programs and services we will provide to our residents and businesses, ensuring we meet the needs of our growing community and making progress on building a foundation for a prosperous future. This document showcases our commitment to maintaining quality City services and bringing the City Council's vision to life: ***A community that is proud of our historic roots, responsive to residents, and innovating for our future***.

Cibolo's population has significantly increased by 115% since 2020, now with an estimated 37,816 residents, according to July 1, 2024, US Census Bureau. Although the rate of new housing starts has decelerated over the past year, the city's growth remains strong with new subdivisions being planned and constructed. Today, there are more than 330 lots that are ready to have homes built. This pipeline assures us of continued growth for the coming year, while new phases of subdivisions and new subdivisions are under construction. In the commercial sector, the city continues to be an attractive place for businesses with some 20 businesses opening since October 2024. There are prospective office and manufacturing facilities on the horizon, too.

The City of Cibolo is steadfastly committed to addressing the Council's strategic objectives related to economic development, infrastructure, partnerships & relationships, quality of life, financial integrity, and operational excellence. This budget includes investments to expand assistance to small businesses (Edge Grants), fund roads, utilities, and parks, sustain partnerships in public safety, invest in our parks and special events, improve our organizational efficiencies, and much, much more. We are working diligently to design the future Animal Services Facility, which the voters approved (Proposition A) in November 2024; we are planning to begin construction in the next 12 to 18 months on this facility and the new Public Safety Facility (Proposition B).

The City of Cibolo is equally committed to investing in its greatest asset – its people. The FY 2026 proposed budget continues to support recruitment and retention of personnel by funding compensation adjustments to market competitive pay for all non-public safety positions not adjusted in fiscal year 2025 and a 2% cost of living adjustment for personnel that don't qualify for a market adjustment in the current year. In addition, the General Fund budget does include three new positions in the Police Department, because we received a grant and are providing a local match.

We will be bringing forward an updated Strategic Plan and annual report based on City Council's direction during the Strategic Management Workshop in April and multiple budget workshops to reinforce our commitment to a prosperous future.

The proposed budget for FY 26 was filed with the City Secretary on August 12, 2025, in accordance with the requirements of the City Charter and Local Government Code. The Proposed Budget is structurally balanced, meaning that recurring revenues are sufficient to cover recurring expenditures. This budget is supported by a tax rate of $0.5226 per $100 of assessed value. This proposed tax rate is the Voter Approval Tax Rate and will require a public hearing prior to adoption. The public hearing on the tax rate and the budget is scheduled to occur at a Special City Council meeting on September 18, 2025.

The budget process leading up to presentation of this FY 2026 Proposed Budget included Budget Workshops and staff presentations to make recommendations and seek feedback and guidance from City Council. The FY 2026 budget was developed as follows:

- **March 25th City Council Regular Meeting**
    - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
    - City staff informed City Council of the budget timeline, to include four (4) specific dates for budget-related meetings and workshops
- **April 5th Strategic Management Workshop**
    - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
    - Council gave preliminary direction on a Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
    - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
    - City Council was provided with a preliminary FY26 General Fund Base Budget
- **July 8th Council Workshop and Regular Meeting**
    - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
    - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
- **July 15th Budget Workshop #2**
    - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items as presented

    - City staff also gave an update on the General Fund budget

- **July 31st Budget Workshop #3**
    - Discussion/Direction on the tax rate for 2025 tax year and related matters.

This budget was developed through a collaborative effort with input from all department heads and direction from the City Council. We overcame several challenges this year in the development of a balanced budget, including:

- Decline in residential property values
- Uncertain economy with continued inflation pressures
- Slowing activity in new home construction permits
- Expiration of ARPA funding for public safety personnel reimbursement
- Increased healthcare costs
- Increases in Interlocal Agreements for necessary public safety services

Working through the financial challenges in the General Fund, we have been able to maintain a fund balance reserve level of 27.4% of recurring operating expenses. The calculation of the reserve excludes capital and other one-time expenses and expenses supported by transfers from other funds or self-supporting programs like the Police Department School Resource Officer program. The City Council evaluated the financial risks to the City and provided direction to update to the Fund Balance Policy. The new policy will reduce the General Fund reserve requirement from 28% to 25% of recurring expenditures.

I would like to thank all Department Heads for their assistance in the development of this budget. In addition, I would like to thank the Mayor and City Council for your continued support and leadership. Together, we are providing a vision for the future, and quality services to our residents and businesses, while being good stewards of taxpayer funds.

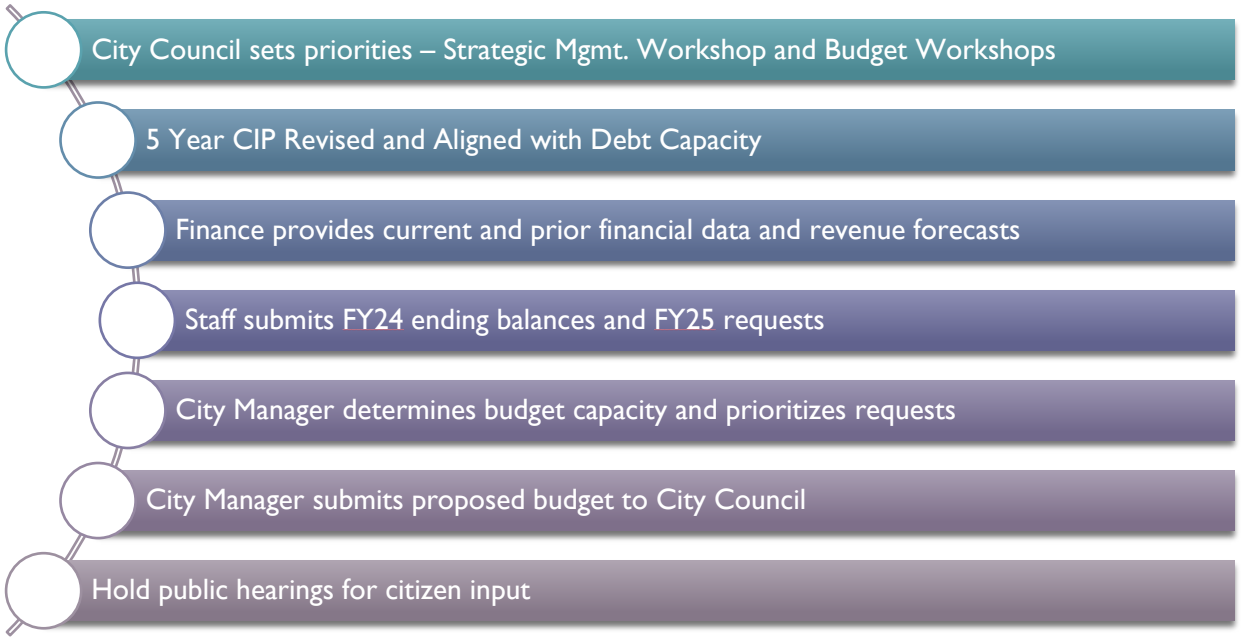
Wayne Reed, City Manager

Executive Summary

The City of Cibolo's annual budget affects every resident and business in our growing community. 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 2025-2026 proposed budget (Fiscal Year 2026 or FY26) responds to the current context of the economy, job market, and overall needs of the community. It reflects that the City remains 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 Cibolo.

Budget Process

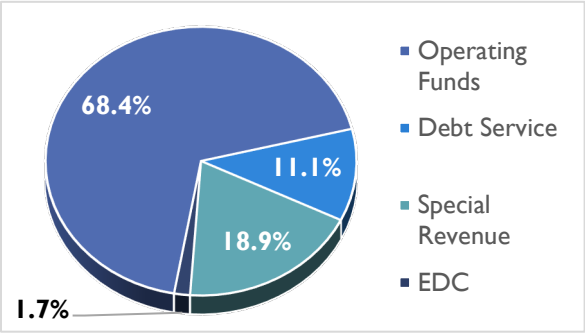
The development of an annual budget is a months'-long public process balancing the City's resources with delivery of basic services and City Council's strategic priorities for the year. The Mayor, Council members, and City staff worked closely together in developing this annual budget to ensure it aligns with the Council's priorities for our growing community.



Multiple public presentations and budget workshops allow for full transparency and citizen engagement in the process. Key dates for the budget process during this year's planning and preparation of the Proposed Budget were/are as follows:

- March 25- Review of expected budget timeline
- April 5 - Council Strategic Management Workshop
- April 30 - Preliminary Assessed Values
- June 17 - Budget Workshop #1 with a focus on the General Fund
- July 15 - Budget Workshop #2 with a focus on all other funds
- July 25 - Certified Values / Tax Rate Calculations
- July 31 - Budget Workshop #3 with a focus on tax rate
- August 12 - Deliver City Manager's FY 2026 Proposed Budget
- September 9 - Council feedback on FY 2026 Proposed Budget
- September 18 - Hold public hearings, adopt budget and tax rate
- October 1 - Start of new fiscal year

The Proposed Fiscal Year 2026 Budget for the City organization totals $72,076,485. Operating funds comprise 68.4% of the total, at $49,274,000. Operating funds are comprised of the General Fund, the Development Services Fund, the Utility Fund, and the Drainage Utility District and account for the day-to-day operations of the City. Each of the Operating funds are discussed separately in this executive summary. Special Revenue Funds total $13,607,057, or 18.9% of the entire organizational budget. Debt Service Funds, at $8,003,143 make up 11.1% of the total budget and the Economic Development Corporation makes up the remaining 1.7% at $1,192,285.



The proposed budget is based on a tax rate of $0.5226 which is 2.36 cents more than the prior year, and 4.42% above the calculated no-new-revenue tax rate of $0.5005. More information on the tax rate and the tax rate calculation is included towards the end of this document.

The Utility Fund budget includes a fee increase of 2% to wastewater charges to cover the increased cost of the third-party provider of collection and treatment services. In late fiscal year 2025, the City engaged a consultant to perform a utility rate study. We anticipate bringing rate adjustments to City Council at completion of the study.

FISCAL YEAR 2026 INITIATIVES

Strategic Plan FY25-FY28:

The City of Cibolo City Council developed its first strategic plan in 2022. The process began in January 2022 and culminated with adoption by City Council on September 13, 2022. City Council kicked off the Fiscal Year 2026 budget process by holding a strategic management workshop on April 5th to recognize the accomplishments over the past year and to look forward at the coming year to identify new goals that address a dynamically changing environment. This plan is intended to communicate the long-term vison of the City Council and how it intends to allocate the organization's limited resources in a realistic and practical manner to proactively improve the community and better serve its residents, businesses and other stakeholders. The plan is intended to be used as a communication, budgetary, and an accountability tool to guide City Council and City staff in their decision-making.

Inspired by Council vision statement, "*A community that is proud of our historic roots, responsive to residents, and innovating for our future*", core strategies have evolved to the following six:

- Economic Development
- Infrastructure
- Partnerships/Relationships
- Quality of Life
- Financial Integrity
- Organizational Excellence

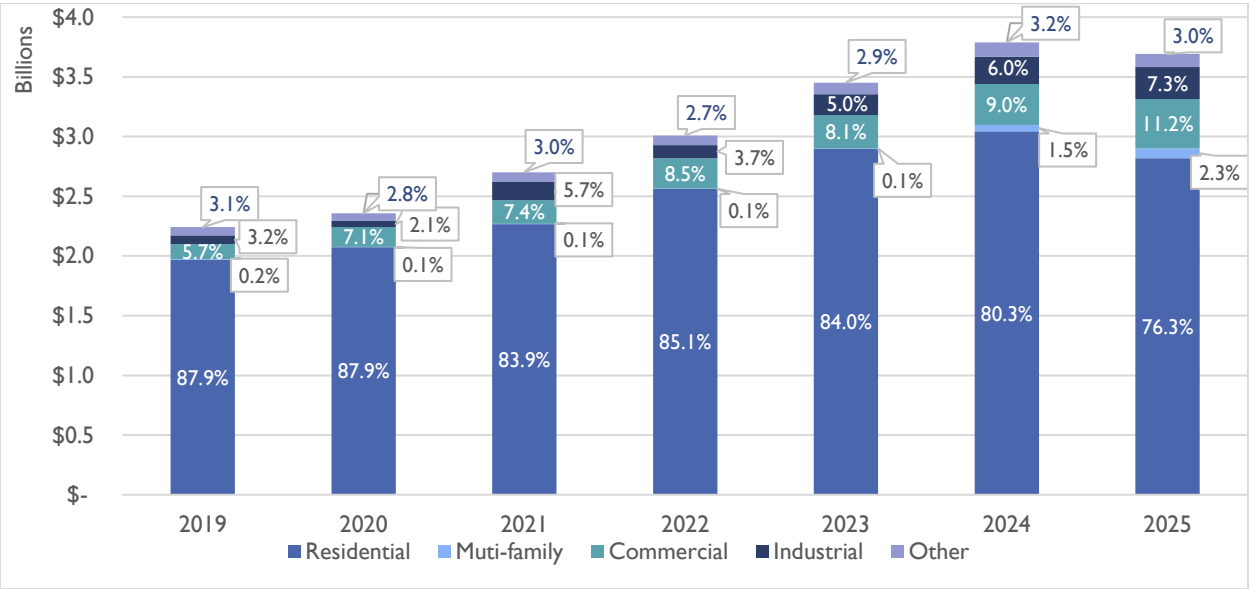
Personnel:

Besides 3 grant-funded public safety positions authorized by grant award in mid fiscal year 2025, no new personnel are proposed in this budget. The City is proposing to increase compensation for positions that were not included in the FY25 compensation adjustment, which impacted public safety and public works personnel. The current market study includes adjustment of 43 positions at an annual cost of approximately $185,000. This budget proposes making the adjustment in January 2026, reducing the first-year cost to approximately $136,000. In addition, for all positions not being adjusted to market, the City is proposing a 2% cost of living allowance effective in January 2026 at a cost of $195,000 for the nine-month period.

Rising health insurance costs also impacts our budget for FY26. Our plan year begins January 2026 and we are estimating a 10-12% increase in cost, which is included in this budget. The City also offers dental and vision insurance for each full-time employee. Rates for those plans were locked in for two years in the previous year and we have not budgeted an increase for this benefit in FY26.

PROPERTY TAXES

The City of Cibolo's largest revenue source is property taxes, and the 2025 certified net taxable value is $3,690,704,859. This represents a 2.6% decrease from the previous year's value of $3,789,135,452. The primary factor behind this decline was residential property, which makes up 76% of the city's tax base. The taxable value of residential property decreased by 7.4% due to a combination of a 5% drop in market values and a 7.3% increase in tax exemptions. This was partially offset by significant growth in commercial and industrial properties, which increased by 20% and 17%, respectively. While the city's overall tax base has grown annually by an average of 8.7% since 2019, its composition has shifted. The portion of the total value from residential property has decreased from 87.9% to 76.3%, while multi-family, commercial, and industrial properties have grown from 9.1% to 20.8% of the total value over the same period. The chart below reflects changes in our taxable values by classification since 2019.



The changes in value impact our tax rate calculations, prepared by Guadalupe County Tax Assessor-Collector's office. As taxable values decrease, the tax rate that would produce the same amount of revenue as the prior year on the same properties, known as the no-new-revenue rate (NNR), typically increases. The voter-approval tax rate is the highest rate that a taxing entity can adopt without requiring an election and is made up of the NNR for maintenance and operations (M&O NNR rate) plus 3.5% plus the calculated debt service (I&S) rate.

The proposed fiscal year 2026 budget is based on the voter approval tax rate of $0.5226, which is 2.36 cents more than the current rate, and 4.4% above the calculated no-new-revenue (NNR) tax rate. This rate is made up of two components. The rate for maintenance and operations (M&O) which is deposited in the General Fund for general operations of the City and the rate for interest and sinking (I&S) which is deposited in the Debt Service Fund to fund the payments for principal and interest on debt issued by the City for capital improvement projects.

The General Fund budget is supported by an M&O rate of $0.3381 per $100 value which is 3.5% over the calculated no-new-revenue M&O rate of $0.3267 per $100 value. This additional revenue provides funding for market compensation adjustments for non-public safety positions that were not adjusted in the prior year. It also funds non-negotiable increases in our contracted costs that are covered in more detail in the General Fund portion of this executive summary.

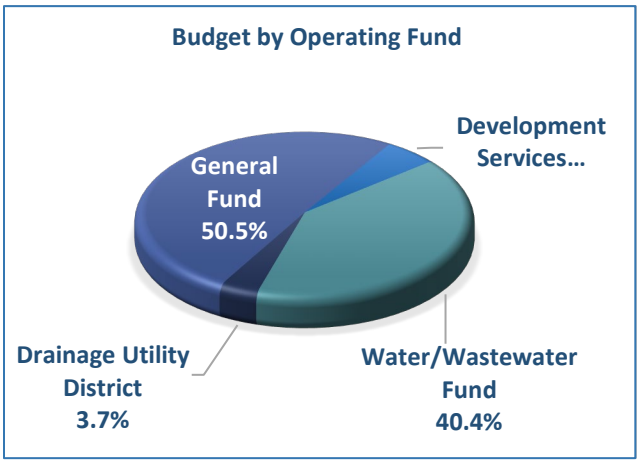
The Debt Service Fund budget is supported by an I&S rate of $0.1845 per $100 valuation which is a little over half a cent over the rate adopted in the prior year. This debt rate supports a 5-year Capital Improvement program of approximately $49 million.

BOND RATING

Bond rating. For the City's most recent public sale of bonds in 2025, Standard and Poor's (S&P) Ratings Services assigned a rating of "AA+", with a stable outlook. This rating is an upgrade from the previous "AA" rating. This upgrade reflects the city's rapid tax base and economic growth and stable finances. The "AA+" rating allows the City to sell bonds at lower interest rates. The upgrade is a testament that the City is on sound economic footing and has implemented plans and policies that will help prepare the City for the future. Credit fundamentals supporting the upgrade include:

- The city's location within the San Antonio-New Braunfels metropolitan area, which has helped fuel rapid tax base and population growth, and support significantly higher income metrics relative to county and national levels.
- Generally positive operating performance, with planned capital spending generating the general fund drawdowns in fiscal years 2022 and 2023, after available reserves had grown to more than double the city's fund balance policy minimum. Unaudited results for fiscal 2024 show a general fund surplus, and officials expect balanced results for fiscal 2025.
- Available general fund reserves that are maintained in accordance with the city's minimum policy of 28% of recurring operating expenditures, which we expect the city will continue to maintain. The city has two privately placed debt obligations outstanding, but we have reviewed the documents and do not consider them contingent liquidity risks.
- Budgeting practices that support consistently better-than-budgeted results, and regular budget monitoring via monthly budget-to-actual reporting provided to the council. The city maintains a five-year bond-funded capital improvement plan that is included in its annual budget, as well as a stand-alone general fund forecast that helps inform financial decision-making. It has also adopted investment, debt management, and reserve policies, and provides quarterly investment reports to the council. Management has implemented policies and practices to help mitigate the city's exposure to cyber-security threats.
- Somewhat elevated fixed costs, which reflect the city's growth-related capital needs and rapid amortization. Although the city may issue $17 million of COs and $24 million of GO bonds over the next two years, we do not expect its debt and liabilities profile will significantly change. Pension and other postemployment benefits (OPEBs) are not an immediate budgetary pressure given the adequate pension funding status and limited OPEB liability.

COMBINED OPERATING FUNDS



The combined operating budgets include the General Fund, the Development Service Fund, the Utility Fund, and the Drainage Utility District. Daily operations of the City are supported by these four funds. In total, operating funds increased by approximately $1.4 million, or 2.9% when compared to the prior year budget. $1.7 million of this increase is in the General Fund offset by a decrease in Development Services Fund. The majority of the increase is related to the full year's cost of the prior year's market adjustments for public safety and public works and its impact on overtime costs, the current year's compensation adjustments and health insurance increases as well as increases in costs of public safety services through interlocal agreements with other cities.

Budget comparison of operating funds

Fund	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
General Fund	$ 23,224,823	$ 24,890,698	$1,665,875	
Development Services Fund	3,055,720	2,631,770	(423,950)	
Utility Fund	19,721,049	19,910,681	189,632	
Drainage Utility District	1,891,500	1,840,851	(50,649,)	
Total Combined	$ 47,893,092	$ 49,274,000	$1,380,908	2.9%

GENERAL FUND

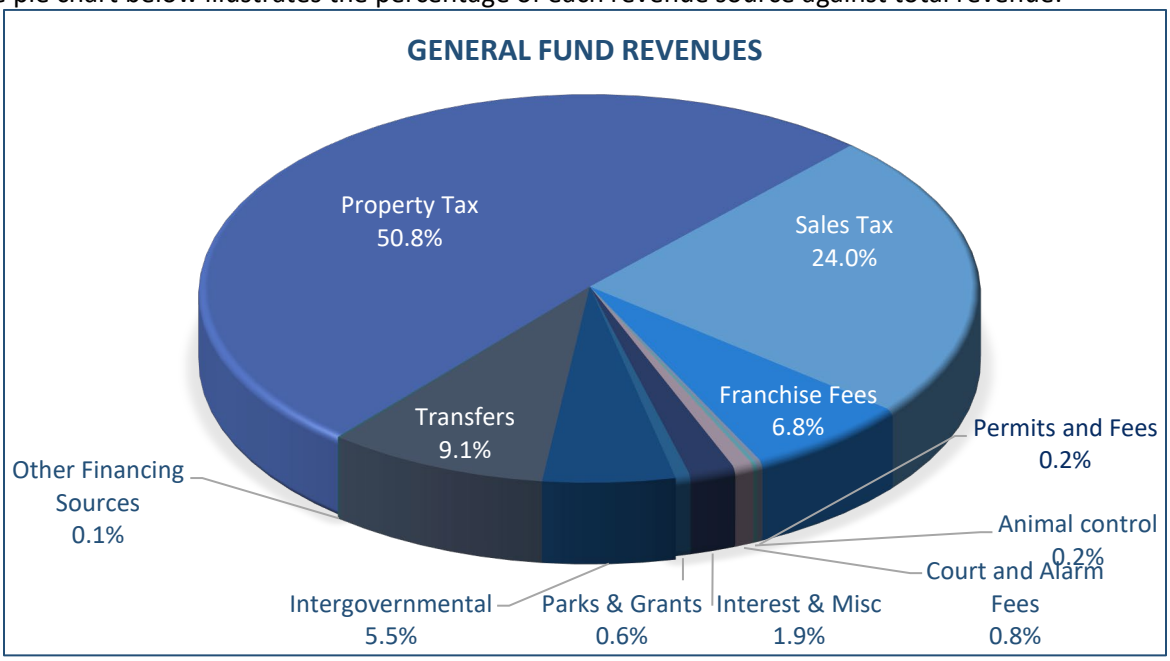
The General Fund accounts for primary operations of the City including administration, law enforcement, fire suppression, code enforcement, municipal court, street and parks maintenance, city administration and economic development activities.

GENERAL FUND REVENUE HIGHLIGHTS

Major revenue sources of the General Fund include property and sales taxes, franchise fees and inter-and intra-governmental revenue. Non-major revenue sources include park and field rentals, animal services, court fines, investment earnings and miscellaneous income. Property taxes make up just over 50% of the General Funds revenue. Sales tax is growing at a fast rate as Cibolo is quickly becoming more than a bedroom community. The table on the next page summarizes General Fund revenue sources for fiscal year 2026 as compared to fiscal year 2025.

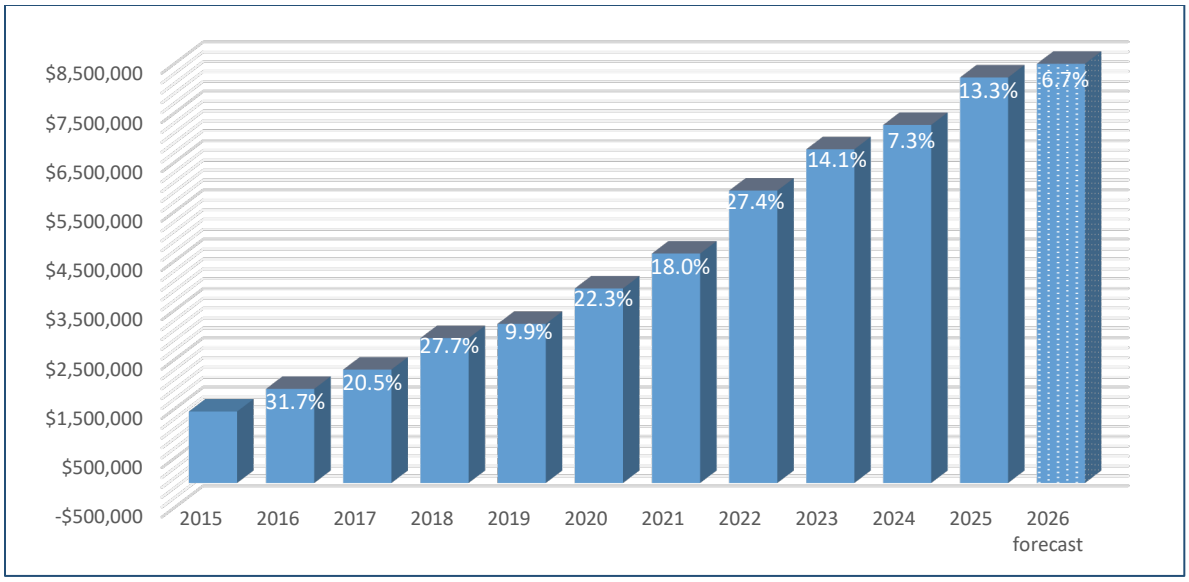
Revenue Category	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
Property Taxes	$11,747,000	$12,472,000	$725,000	6.2%
Sales Taxes	5,460,000	5,905,000	445,000	8.2%
Franchise fees	1,491,200	1,673,000	181,800	12.2%
Taxes and franchise fees	$18,698,200	$20,050,000	$1,351,800	7.3%
Permits and fees	181,000	58,000	-123,000	-68.0%
Animal control	33,750	42,000	8,250	24.4%
Court and alarm fees	255,450	197,100	-58,350	-22.8%
Interest and miscellaneous	439,164	469,164	30,000	6.8%
Parks and grants	98,500	153,182	54,682	55.5%
Intergovernmental	1,189,000	1,342,806	153,806	12.9%
Transfers	1,783,115	2,226,000	442,885	24.8%
Other Financing Sources	245,500	25,000	-220,500	-89.8%
Total Revenues	**$22,923,679**	**$24,563,252**	**$1,639,573**	**7.2%**

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



The year-end estimated revenue in the General Fund for FY 2025 is estimated to be approximately $219 thousand less than budgeted. This is less than 1% difference. Negative variances in property taxes, chipper services, credit card fees, and intergovernmental revenue are partially offset by positive variances in sales tax, animal services revenue, investment earnings, and transfers.

The City continues to see growth in sales taxes with additional commercial business opening. However, growth is slowing due to the overall economic conditions. We expect continued growth in Fiscal Year 2026 with a list of anticipated new businesses opening in late 2025 and early 2026. A chart reflecting past growth and anticipated growth in sales taxes is shown on the following page (Note: the chart depicts 100% of the sales tax revenue to the City, including the ¼-cent for economic development and ¼-cent for street maintenance).



In Fiscal Year 2025 and continuing into Fiscal Year 2026, numerous new businesses have opened or initiated the development process. The following are highlights of businesses that are anticipated to have a positive impact in Cibolo for FY 2026:

- QT QuikTrip convenience store
- Salata
- Andy's Frozen Custard
- Crust Pizza
- Creppecino
- Olive Garden
- Gringo's

With the addition of the retail and industrial businesses under development at this time, Cibolo's tax base will continue to expand while bolstered by its strong residential growth. These new retailers will also help the City capture more local household discretionary dollars and prevent the need for residents to travel outside of Cibolo to purchase the goods and services they need.

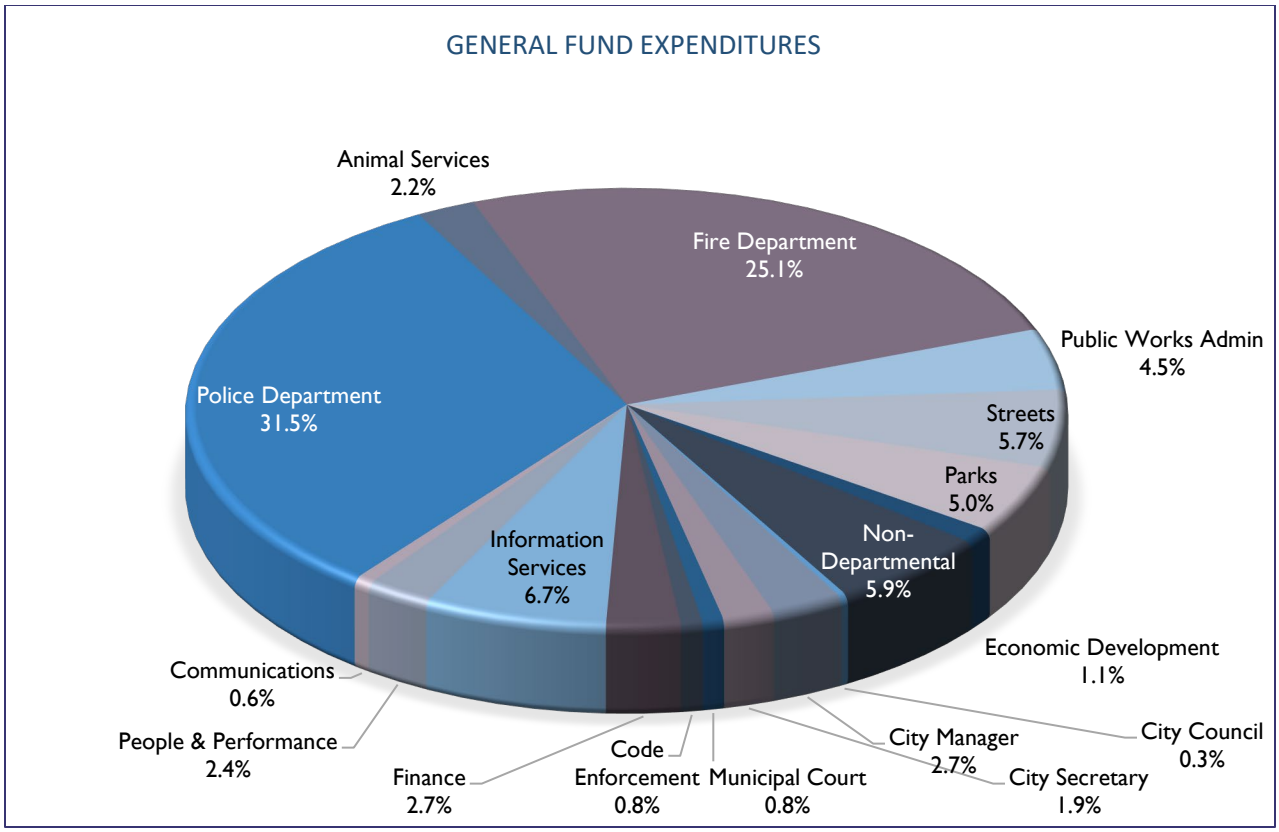
GENERAL FUND EXPENDITURES BY DEPARTMENT

General Fund expenditures total just under $24.9 million, with $393 thousand identified as non-recurring costs. A summary of expenditures by department for fiscal year 2026 as compared to fiscal year 2025 is in the table on the following page.

Fund	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
City Council	$ 64,295	$ 63,495	$ (800)	-1.2%
City Manager	645,666	666,692	21,026	3.3%
City Secretary	422,661	464,812	42,151	10.0%
Municipal Court	185,973	195,710	9,737	5.2%
Code Enforcement	180,371	196,112	15,741	8.7%
Finance	637,999	675,278	37,279	5.8%
Information Services	1,490,257	1,676,549	186,292	12.5%
People and Performance	590,221	605,719	15,498	2.6%
Communications	144,708	155,367	10,659	7.4%
Police Department	6,935,232	7,832,894	897,661	12.9%
Animal Services	530,921	549,034	18,113	3.4%
Fire Department	5,331,544	6,258,603	927,059	17.4%
Public Works Administration	945,660	1,126,309	180,649	19.1%
Public Works - Streets	1,385,392	1,427,832	42,440	3.1%
Public Works – Parks	1,199,442	1,251,208	51,766	4.3%
Economic Development	262,245	270,324	8,079	3.1%
Non-Departmental	2,272,235	1,474,760	(797,475)	-35.1%
Total Expenditures	**$ 23,224,823**	**$ 24,890,698**	**$ 1,665,875**	**7.2%**

The most significant changes in expenditures by department are increases in Public Safety, Public Works Administration, and Information Services. Increases in Public Safety are related to the compensation adjustment for uniformed public safety personnel to bring compensation to a competitive level of pay as indicated by a market study, impacting salaries, overtime, and related benefits. In addition, interlocal agreements for dispatch and EMS Services increased by $157,000 over the prior year. In Public Works Administration, a full-time leadership position budgeted in the Utility fund was moved to the General Fund Public Works Administration area. This administrative department supports staff and activities in the Utility and Drainage Funds and a portion of the administrative budget is allocated to the Utility funds through a transfer from the utility funds. The increase in Information Services is related to additional IT maintenance contracts for a new police records management system and new performance evaluation software, increase in contract services for dark fiber inspection and repair and an increase in telecommunications costs.

The significant decrease in the Non-Departmental budget from the prior year is due to the funding of the market compensation adjustments for public safety in the prior year being set aside in the Non-departmental budget pending the citizen's vote in support of the tax rate. Current year market adjustments, set aside in the same budget, are substantially less than the prior year.



GENERAL FUND – FUND BALANCE

Fund balance is defined as the amount of financial resources available for use, derived from unencumbered resources available in a fund after payment of expenditures. Unassigned fund balance represents the amount available after all reserved amounts have been set aside. City Council direction from this year's Budget Workshops makes a change in the City's Fund Balance Reserve Policy from requiring a reserve level of 28% of recurring operating expenditures to 25% of recurring operating expenditures.

Total operating expenditures as reflected above, by department, are just under $24.9 million for FY 26. For purposes of calculating the 25% fund balance reserve, expenditures allocable to other funds and expenditures for capital and related financing costs are omitted.

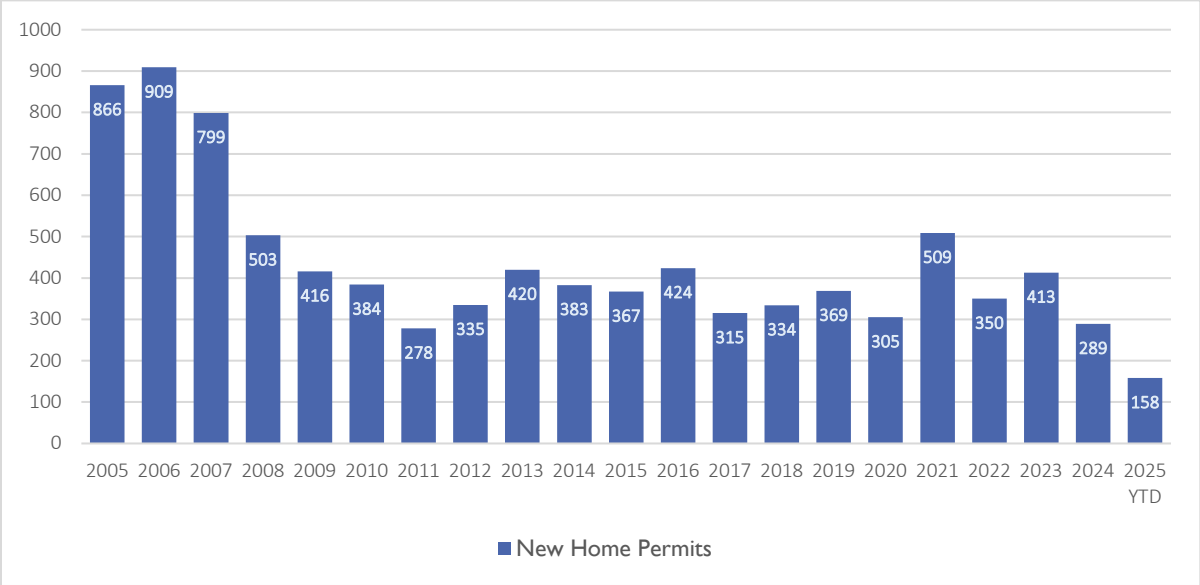
Total Expenditures	$24,890,698
Less Capital-related expenditures	(961,600)
Less SRO Program	(1,126,579)
Less expenditures allocable to Utility funds	(772,500)
Less estimates for non-recurring litigation costs	(100,000)
Less estimates for EDC incentive agreements	(425,560)
	$21,504,459
25% Reserve Calculation	**$5,376,115**

Development Services Fund

The Development Services Fund was created in fiscal year 2025. This fund is set up as an enterprise fund that will account for the revenues and expenses related to development activities in the City. This fund is comprised of Planning and Building Inspections. It will show that development "pays its way" and does not rely on taxpayers to fund services. The fee schedules for planning and permitting services reflect the true cost of providing services.

Total revenues in the Development Services Fund total $2,839,000 for building permits and inspection services, planning, platting and zoning services. Total expenditures of $2,631,770 include personnel and overhead costs of the Planning Department and third-party inspections services contract. Expenditures also include a transfer to the General Fund for a portion of administrative costs to the fund.

Economic uncertainty in fiscal year 2025 has had a negative impact on the housing market. Higher interest rates have resulted in a slowdown in residential home sales and in residential construction activity. A history of building permits is shown in the chart below. The year-to-date (YTD) figure for 2025 is for activity through the nine months ending June 30, 2025. While the last few months have seen an increase in building activity, 2025 may be the lowest statistic for new home permits in Cibolo's last 20 years. The budget for Fiscal Year 2026 is based on a lower-than-average level of construction activity.



Water and Wastewater Utility Fund

The Water/Wastewater Utility Fund accounts for the revenues and expenses related to the acquisition and distribution of water resources, collection and disposal of wastewater, and collection of solid waste. The City's long-term solid waste collection franchise agreement expired in July 2025 and a new five-year contract was put in place with a new service provider. The impact of that change will be seen in this budget.

WATER / WASTEWATER UTILITY FUND REVENUE HIGHLIGHTS

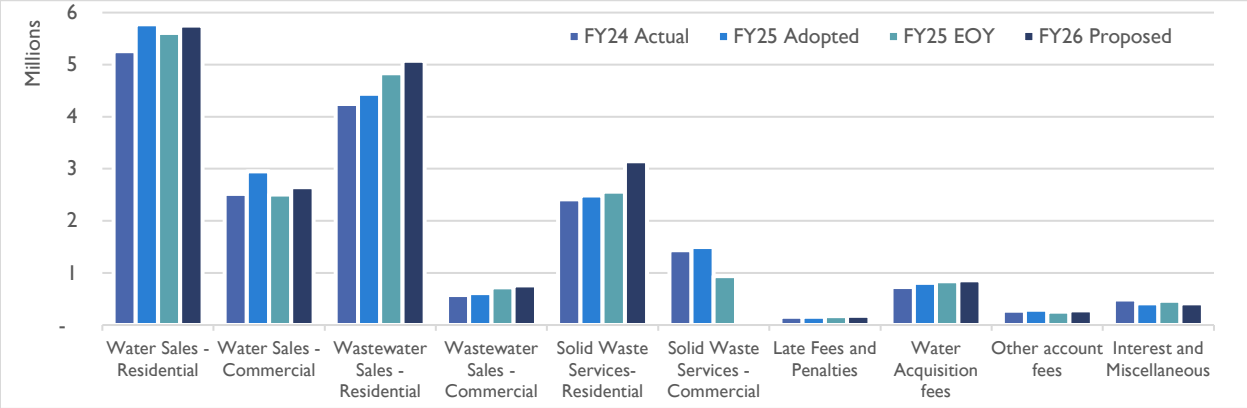
The following chart shows the revenue distribution for the Water/Wastewater Utility Fund.

Revenue Category	FY 2025 Adopted Budget	FY 2025 End of Year Estimate	FY 2026 Proposed Budget	$ Difference	% Difference
Water services	$ 8,725,000	$ 8,115,000	$ 8,395,000	-330,000	-3.8%
Wastewater services	5,055,000	5,560,000	5,835,000	780,000	15.4%
Solid waste collection	3,985,000	3,500,180	3,171,850	-813,150	-20.4%
Water Acquisition fee	810,000	838,500	860,000	50,000	6.2%
Other fees	458,000	440,750	466,000	8,000	1.7%
Interest and miscellaneous	407,500	405,000	405,000	-2,500	-0.6%
Total W/WW Utility Revenue	**$ 19,440,500**	**$ 18,909,430**	**$ 19,132,850**	**-307,650**	**-1.6%**

Fiscal Year 2025 Water/Wastewater Utility Fund estimated revenues are expected to be 2.7% less than our adopted budget. This is mainly due to a particularly rainy Spring and Summer which resulted in a decrease in water revenue. In contrast, our city-wide winter wastewater average increased by 10% from Winter 2024 to Winter 2025, increasing wastewater revenue by 10% over our initial budget. However, the City also saw a decrease in commercial solid waste collection revenue in as a result of reduced construction activity discussed earlier.

Looking ahead, a utility rate study is in progress. Except for a 2% increase in wastewater rates to cover costs from our service provider, we are not proposing any other rate increases at this time. Recommendations from the study are expected to be presented to the City Council this Fall.

The city also recently entered a new solid waste collection agreement with Waste Connections. This new contract, effective July 28, 2025, significantly raised customer rates (the first increase since 2019). The city helped offset this cost by lowering the franchise fee it collects from 15% to 10%. The new franchise agreement stipulates that the provider will bill commercial customers directly and remit the 10% franchise fee to the City. The franchise revenue from commercial contracts which will be recognized in the General Fund with all other franchise revenue. The overall decline in solid waste collection revenue in FY2026 is attributable to this change in billing and revenue recognition. The City will continue to provide billing services for residential customers on behalf of Waste Connections. For the service, 40% of the 10% franchise fee will be remain in the Utility Fund and the Utility Fund will transfer the remaining franchise fee to the General Fund.



WATER / WASTEWATER UTILITY FUND EXPENDITURE HIGHLIGHTS

For Fiscal Year 2026, Water/Wastewater Utility Fund expenditures are projected to increase by less than $200 thousand (1.0%) over the FY 25 adopted budget.

The following chart shows the allocation of expenditures for the Utility Fund:

Expenditure Category	FY 2025 Adopted Budget	FY 2025 EOY Estimate	FY 2026 Proposed Budget	$ Difference	% Difference
Salaries and Benefits	$ 1,659,909	$ 1,622,972	$ 1,747,678	$ 87,769	5.3%
Services, Utilities and Training	737,055	895,222	1,098,497	361,442	49.0%
General Supplies and Repairs	395,100	404,250	408,350	13,250	3.4%
Capital related	381,000	364,946	92,088	-288,912	-75.8%
Other contractual expense	7,467,250	7,362,050	7,408,500	-58,750	-0.8%
Contracted Water	6,768,000	4,584,250	6,554,237	-213,763	-3.2%
Transfers	1,278,215	1,320,447	1,583,940	305,725	23.9%
Debt Financing	1,034,520	1,019,720	1,017,391	-17,129	-1.8%
	$19,721,049	**$17,573,857**	**$19,910,681**	**$189,632**	**1.0%**

The increase in Salaries and Benefits is a result of adjustments to compensation to remain competitive in the market. Increase in services includes 1)$100 thousand for a water consultant to assist in options regarding groundwater lease appraisal and negotiations, exploration of raw water development and negotiation with TCEQ of alternative capacity requirements, 2)$49 thousand for an updated to our drought contingency and water conservation plan, and 3)$200 thousand for the first debt payment on our share of the CCMA South Plant Expansion. Contracted water costs in Fiscal Year 2026 include $1 million for future water acquisition to replace contracted water reserves at termination of the Crystal Clear contract early in fiscal year 2025. This amount is less than the amount set aside in FY 2025. This budget also proposes to increase the franchise fee from the Utility Fund to the General Fund from 3% to 4% of gross revenues.

DRAINAGE UTILITY DISTRICT

The Drainage Utility District was created in 2011 to establish funding for maintenance of the City's drainage ways. The fee structure is based on a flat charge per ERU (Equivalent Residential Unit). The calculation is based on a property's impervious coverage area. Most residential properties are currently charged the equivalent of 1 ERU or $7.5 monthly. Commercial drainage fees are based on the same rate per ERU up to 125 ERUs, incorporating a tiered rate structure for properties over 125 ERUs.

The following table shows the revenue distribution for the Drainage Utility District.

Revenue Category	FY 2025 Adopted Budget	FY 2026 Proposed Budget	$ Difference	% Difference
Drainage Services - Residential	$ 1,090,000	$ 1,159,000	$ 69,000	19.1%
Drainage Services - Commercial	360,000	479,000	119,000	33.1%
Interest and miscellaneous	35,000	35,000	0	0.0%
Total DUD Revenues	**$1,485,000**	**$1,673,000**	**$ 188,000**	**12.7%**

The budget for expenditures of the drainage utility reflects a decrease of approximately $50 thousand, or 2.7%. An increase of 4.0% in salaries and benefits reflects a full-year's cost for a market adjustment to compensation and the additional two (2) positions approved in the prior year budget. An increase in capital is for the purchase of a street sweeper. This budget also proposes to increase the franchise fee from the Drainage Utility Fund to the General Fund from 3% to 4% of gross revenues. These increases are offset by larger decreases in professional services related to a set aside of matching funds for a grant application to Texas Water Development Board in the prior year, which was not awarded.

ECONOMIC DEVELOPMENT CORPORATION

The Economic Development Corporation (EDC) has remained busy throughout the year with numerous significant commercial and industrial business openings and prospect leads. The addition of Aisin Texas in 2021 proved to be a major accomplishment for both the City and the Economic Development Corporation and has laid the foundation for major future growth along the vital I-10 corridor. Following the completion of significant construction along this major highway and the successful funding and completion of the Cibolo EDC's IH-10 Corridor Study, the potential for development remains robust. With the availability of land both in the City and its ETJ in this area, I-10 continues to attract interest from companies poised to bring significant primary jobs and new revenues to the community.

Additionally, the EDC has launched the new city-wide EDGE Grant Program (Economic Development for Growth & Enhancement)—an innovative funding initiative designed to empower local small businesses through strategic physical improvements. This program focuses on enhancing the physical landscape of local businesses, thereby boosting the overall attractiveness and economic vitality of the area.

Moreover, the Economic Development Corporation funded and is actively collaborating with the Planning Department on an Old Town/Downtown master plan update, ensuring that growth remains structured and beneficial to the community's longest standing assets.

Sales taxes make up approximately 94.5% of the EDC revenue budget. Fiscal year 2026 sales tax projections reflect an increase of approximately 7% over the Fiscal Year 2025 adopted budget. We expect continued development in the City with the expansion of the limited-service restaurants and continued growth in our population.

The proposed budget for fiscal year 2026 reflects an increase in Economic Development expenditures of approximately 32.8%. This increase is attributable to additional allocation of funds for BIG and EDGE grants, additional funding for implementation of the EDC Strategic Plan and funding for a Parks Master Plan for our community.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue restricted to a specific purpose. A description of the City's Special Revenue funds follows:

Special Event Fund – to account for revenues and expenses of special events in the City. Special events include Cibolofest, Downtown Market, and Cibolo Summer Nights.

Special Donations Fund – to account for other restricted donations for public safety and the corresponding restricted expenditures.

Grant Fund – to account for grant funds received by various sources.

Hotel Occupancy Tax Fund – to account for funds received from short-term rentals in the City and can only be used to support overnight stays.

PEG Fund – to account for fees collected from cable providers that are restricted to expenditures for capital costs associated with facilities and equipment for Public Education and Government access.

Court Technology Fund – to account for the fees charged in conjunction with municipal fines and the corresponding restricted expenditures for improving and maintaining court technology.

Court Security Fund – to account for the fees charged in conjunction with municipal fines and corresponding restricted expenditures for the security of the court.

Police Seizure Fund – to account for state and federal forfeiture proceeds and corresponding restricted expenditures.

Police Education Fund – to account for Law Enforcement Officer Standards and Education (LEOSE) training funds restricted to the training of peace officers under Chapter 1701, Texas Occupations Code.

Child Safety Fund – to account for fees received from County vehicle registrations and Municipal Court fines to be used in accordance with Article 102.014, Texas Code of Criminal Procedure.

Street Maintenance Fund - to account for ¼-cent local sales taxes authorized by the voters and restricted for repair and maintenance of existing city streets.

IT Replacement Fund – to account for funds to cover the replacement cost of technology needs.

Impact Fee Funds (Traffic, Drainage, Water and Wastewater) – to account for fees assessed on development to cover the infrastructure improvements related to the impact of development.

Park Land Fees – to account for fees collected on new development that is restricted for development of park spaces.

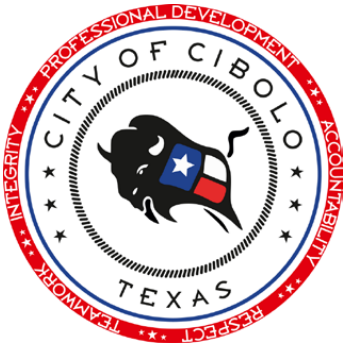
Cibolo Public Facility Corporation (CPFC) – created under Chapter 303 of Texas Local Government Code, the purpose of the CPFC will be to provide for the financing acquisition and construction of public facilities under the statute.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The City Council formed a sub-committee in 2024 to update the City's five-year capital improvement plan (CIP). The new plan spans over fiscal years 2026-2030. The CIP is a planning guide for the City Council on funding capital improvements in current and future years. Funding included in FY 2026 is approximately $4.5 million . A list of the CIP projects can be found later in this budget book.

Consolidated Fund Summary	FY 25 Beginning Fund Balance	FY 25 Revenues	FY 25 Expenditures
Governmental Fund			
General Fund	**$6,971,718**	$22,704,861	$23,461,706
Debt Service Fund	**1,415,354**	7,614,450	7,634,219
Enterprise Funds			
Development Services Fund	**-**	2,199,750	2,067,020
Utility Fund	**8,668,010**	18,909,430	17,573,857
Drainage Fund	**922,460**	1,617,640	1,634,123
Special Revenue Funds			
Special Events Fund	**(9,365)**	89,162	79,697
Special Donations Fund	**26,789**	3,570	5,000
Grants Fund	**52,680**	3,806,513	3,858,758
Hotel Occupancy Tax Fund	**19,493**	3,400	-
PEG Fund	**106,526**	35,400	50,000
Court Technology Fund	**4,837**	5,105	4,000
Court Security Fund	**34,522**	7,520	4,100
Police Seizure Fund	**98,943**	4,500	56,000
Police Education Fund	**17,055**	6,644	16,000
Child Safety Fees Fund	**127,479**	46,850	138,900
Street Maintenance Tax Fund	**997,115**	1,399,000	1,472,395
IT Replacement Fund	**140,761**	6,139	91,900
Traffic/Street Impact Fee Fund	**4,927,985**	884,500	263,462
Park Development Fee Fund	**1,512,801**	170,000	576,451
Drainage Impact Fee Fund	**3,586,906**	556,000	323,660
Water Impact Fee Fund	**5,914,175**	400,000	785,100
Wastewater Impact Fee Fund	**3,871,386**	390,000	320,352
PFC Fund	**2,797,162**	129,000	499,935
Component Unit			
Economic Development Corporation	**2,719,653**	1,470,000	1,453,240
All Funds Total	**$44,924,445**	**$62,459,434**	**$62,369,875**

FY 26 Beginning Fund Balance	FY 26 Revenues	FY 26 Expenditures	FY 26 Ending Fund Balance
$6,214,873	$24,563,252	$24,890,698	**$5,887,427**
1,395,585	8,006,425	8,003,143	**1,398,867**
132,730	2,839,000	2,631,770	**339,960**
10,003,583	19,132,850	19,910,681	**9,225,752**
905,977	1,673,000	1,840,851	**738,126**
100	102,500	100,000	**2,600**
25,359	3,250	10,000	**18,609**
435	633,542	633,542	**435**
22,893	2,600	-	**25,493**
91,926	32,000	50,000	**73,926**
5,942	5,075	6,000	**5,017**
37,942	7,000	6,000	**38,942**
47,443	12,500	30,000	**29,943**
7,699	2,800	5,000	**5,499**
35,429	46,250	30,000	**51,679**
923,720	1,490,000	1,615,150	**798,570**
55,000	-	55,000	**-**
5,549,023	740,000	4,840,225	**1,448,798**
1,106,350	140,000	650,000	**596,350**
3,819,246	470,000	2,045,640	**2,243,606**
5,529,075	400,000	15,000	**5,914,075**
3,941,034	370,000	3,198,500	**1,112,534**
2,426,227	114,000	317,000	**2,223,227**
2,736,413	1,545,000	1,192,285	**3,089,128**
$45,014,004	**$62,331,044**	**$72,076,485**	**$35,268,563**



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, code enforcement, information technology and economic development.

GENERAL FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES AND FRANCHISE FEES	16,160,585	18,698,200	18,602,700	20,050,000
PERMITS AND FEES	2,772,547	181,000	140,500	58,000
ANIMAL SERVICES	54,402	33,750	41,600	42,000
COURT AND ALARM FEES	296,265	255,450	187,600	197,100
INTEREST AND MISCELLANEOUS	1,409,996	439,164	530,164	469,164
PARKS AND GRANTS	154,818	98,500	117,182	153,182
INTERGOVERNMENTAL	805,493	1,189,000	905,621	1,342,806
TRANSFERS	1,889,280	1,783,115	1,929,494	2,226,000
OTHER FINANCING SOURCES	1,288,914	245,500	250,000	25,000
TOTAL REVENUE	24,832,300	22,923,679	22,704,861	24,563,252
CITY COUNCIL	46,993	64,295	62,867	63,495
CITY SECRETARY	987,820	422,661	495,134	464,812
MUNICIPAL COURT	166,224	185,973	163,195	195,710
COMMUNICATIONS	139,244	144,708	147,653	155,367
CITY MANAGER	660,009	645,666	673,020	666,692
CODE ENFORCEMENT	-	180,371	214,512	196,112
PLANNING	1,146,617	-	-	-
BUILDING SERVICES	1,562,241	-	-	-
PUBLIC WORKS - STREETS	1,348,491	1,385,392	1,395,949	1,427,832
FINANCE	855,942	637,999	647,589	675,278
INFORMATION SERVICES	1,551,908	1,490,257	1,605,459	1,676,549
PEOPLE AND PERFORMANCE	565,633	590,221	546,552	605,719
PUBLIC WORKS - ADMINISTRATION	812,293	945,660	1,057,485	1,126,309
NON-DEPARTMENTAL	1,109,050	2,272,235	1,792,117	1,474,760
POLICE DEPARTMENT - ADMINISTRATION	2,504,021	1,839,397	1,485,068	2,045,716
POLICE DEPARTMENT - SRO PROGRAM	649,467	1,044,014	729,051	1,126,579
POLICE DEPARTMENT - SUPPORT SERVICES	140,096	547,366	549,477	606,282
POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS	682,262	669,769	533,606	714,308
POLICE DEPARTMENT - PATROL DIVISION	2,407,547	2,728,946	2,809,286	3,217,708
POLICE DEPARTMENT - TRAFFIC DIVISION	90,934	105,741	115,264	122,301
POLICE DEPARTMENT - CRIME PREVENTION	6,108	-	-	-
POLICE DEPARTMENT	6,480,434	6,935,233	6,221,752	7,832,894
FIRE DEPARTMENT	4,976,834	5,331,544	6,558,017	6,258,603
ANIMAL SERVICES	425,992	530,921	479,874	549,034
PUBLIC WORKS - PARKS	1,156,990	1,199,442	1,163,472	1,251,208
ECONOMIC DEVELOPMENT	172,574	262,245	237,059	270,324
TOTAL EXPENDITURES	24,165,289	23,224,823	23,461,706	24,890,698
NET CHANGE IN FUND BALANCE	667,011	(301,144)	(756,845)	(327,446)
BEGINNING UNASSIGNED FUND BALANCE	6,304,707	5,963,175	6,971,718	6,214,873
ENDING UNASSIGNED FUND BALANCE	6,971,718	5,662,031	6,214,873	5,887,427

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-30100-000-000-0000	PROPERTY TAXES - CURRENT	9,880,050	11,685,000	11,510,000	12,415,000
101-30120-000-000-0000	PROPERTY TAXES - DELINQUENT	(23,640)	25,000	15,000	15,000
101-30130-000-000-0000	PROPERTY TAXES-PENALTY AND INT	43,625	35,000	40,000	40,000
101-30140-000-000-0000	SPECIAL ASSESSMENTS	1,710	2,000	2,000	2,000
101-30200-000-000-0000	SALES TAX	4,839,734	5,375,000	5,475,000	5,825,000
101-30220-000-000-0000	MIXED BEVERAGE TAX	68,235	85,000	75,000	80,000
101-30305-000-000-0000	FRANCHISE FEE - SOLID WASTE K	-	-	22,000	135,000
101-30310-000-000-0000	FRANCHISE FEE - ELECTRIC	1,067,823	1,200,000	1,180,000	1,250,000
101-30311-000-000-0000	FRANCHISE FEE - GVEC.NET	15,052	15,000	17,500	20,000
101-30315-000-000-0000	FRANCHISE FEE - PHONE	6,228	6,200	6,200	6,000
101-30320-000-000-0000	FRANCHISE FEE - CABLE	139,695	140,000	130,000	120,000
101-30325-000-000-0000	FRANCHISE FEE - GAS	29,084	30,000	30,000	32,000
101-30330-000-000-0000	FRANCHISE FEE - GVSUD	92,991	100,000	100,000	110,000
GENERAL TAXES AND FRANCHISE FEES		**16,160,585**	**18,698,200**	**18,602,700**	**20,050,000**
101-32105-000-000-0000	PLUMBING PERMITS	197,684	-	-	-
101-32106-000-000-0000	PLUMBING PERMITS - COMMERCIAL	12,214	-	-	-
101-32150-000-000-0000	ELECTRICAL PERMITS	110,003	-	-	-
101-32155-000-000-0000	ELECTRICAL PERMITS-COMMERCIAL	4,170	-	-	-
101-32205-000-000-0000	BUILDING PERMITS	126,444	-	-	-
101-32206-000-000-0000	BUILDING PERMITS - COMMERCIAL	207,054	-	-	-
101-32208-000-000-0000	BUILDING PERMITS - NEW HOME	739,175	-	-	-
101-32255-000-000-0000	SIGN PERMITS	12,051	-	-	-
101-32270-000-000-0000	SITE DEVELOPMENT FEES-BI	8,625	-	-	-
101-32300-000-000-0000	CONTRACTOR PERMITS	16,225	-	-	-
101-32350-000-000-0000	REINSPECTION FEES	309,325	-	-	-
101-32355-000-000-0000	NON COMPLIANCE FEES	14,410	-	-	-
101-32400-000-000-0000	SUBDIVISION PLAT FEES	91,069	-	-	-
101-32425-000-000-0000	PLAT RECORDING FEES	1,050	-	-	-
101-32435-000-000-0000	SITE PLANS	17,277	-	-	-
101-32505-000-000-0000	HEATING & A/C PERMITS	97,071	-	-	-
101-32600-000-000-0000	PLAN CHECKS	373,782	-	-	-
101-32606-000-000-0000	PLAN REVIEW - COMMERCIAL	257,692	-	-	-
101-32610-000-000-0000	APPLICATION FEES	500	-	-	-
101-32620-000-000-0000	CONSTRUCTION INSPECTIONS	14,510	-	-	30,000
101-32625-000-000-0000	FLOODPLAIN	7,100	-	-	-
101-32630-000-000-0000	ZONING FEES	11,452	-	-	-
101-32650-000-000-0000	VARIANCE FEES	6,615	-	-	-
101-32655-000-000-0000	CONSULTANT FEES	39,602	-	-	-
101-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	500	14,000	14,000	14,000
101-32875-000-000-0000	CHIPPER SERVICE	68,903	140,000	112,500	-
101-32905-000-000-0000	PUBLIC HEALTH & SAFETY PERMITS	25,575	20,000	-	-
101-32950-000-000-0000	ALCOHOL LICENSES	2,470	7,000	14,000	14,000
PERMITS AND FEES		**2,772,547**	**181,000**	**140,500**	**58,000**
101-33100-000-000-0000	ANIMAL REGISTRATION	479	-	1,000	1,000
101-33115-000-000-0000	ANIMAL CONTROL DONATIONS	19,462	10,000	10,000	10,000
101-33150-000-000-0000	BOARDING FEES	245	-	100	1,000
101-33200-000-000-0000	IMPOUND FEES	6,076	3,750	3,750	3,500
101-33250-000-000-0000	ANIMAL CONTROL MICROCHIP SALES	333	-	1,250	1,000
101-33300-000-000-0000	ANIMAL ADOPTION FEES	27,597	20,000	25,000	25,000
101-33325-000-000-0000	ANIMAL SURRENDER FEES	210	-	500	500
ANIMAL SERVICES		**54,402**	**33,750**	**41,600**	**42,000**
101-34100-000-000-0000	FINES	154,730	140,000	150,000	160,000
101-34105-000-000-0000	WARRANT FEES	1,650	2,000	2,000	2,000

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-34110-000-000-0000	TIME PAY FEES	25	50	50	-
101-34500-000-000-0000	ADMIN FEES	10,373	8,000	10,500	10,000
101-34503-000-000-0000	FTA FEES	696	500	1,500	1,500
101-34505-000-000-0000	CHILD SAFETY PROGRAM	4,337	-	4,000	4,000
101-34515-000-000-0000	TRUANCY PREVENTION & DIVERSION	6,974	-	5,500	5,000
101-34525-000-000-0000	MUNICIPAL JURY FEE	139	-	150	100
101-34540-000-000-0000	CREDIT CARD FEES	101,531	90,000	1,500	2,000
101-34550-000-000-0000	DEL ACCT COLL FEES	(397)	-	-	-
101-34562-000-000-0000	RESTITUTION FEE - LOCAL	510	-	-	-
101-34600-000-000-0000	REPORTS AND OTHER	1,852	2,500	2,000	2,000
101-34900-000-000-0000	ALARM FEES	13,395	12,000	10,000	10,000
101-34910-000-000-0000	GOLF CART / NEV REGISTRATIONS	400	400	400	500
101-34915-000-000-0000	MUSIC PERMIT	50	-	-	-
COURT AND ALARM FEES		**296,265**	**255,450**	**187,600**	**197,100**
101-35100-000-000-0000	INTEREST	498,627	400,000	460,000	425,000
101-35300-000-000-0000	MISCELLANEOUS RECEIPTS	39,311	20,000	26,000	25,000
101-35315-000-000-0000	NSF FEES	25	-	-	-
101-35326-748-830-0000	MEMBERSHIP FEES	5,880	8,000	7,000	7,000
101-35335-000-000-0000	CINGULAR TOWER RENTAL	11,164	11,164	11,164	11,164
101-35340-000-000-0000	A/C - TRAP RENTAL	36	-	-	-
101-35345-000-000-0000	EMS PERSONNEL STANDBY	3,867	-	1,000	1,000
101-35500-000-000-0000	INSURANCE PROCEEDS	851,086	-	25,000	-
INTEREST AND MISCELLANEOUS		**1,409,996**	**439,164**	**530,164**	**469,164**
101-36000-000-000-0000	FIELD MAINTENANCE AGREEMENT	30,000	30,000	30,000	30,000
101-36050-000-000-0000	WORKSPACE RENTAL	30,735	34,000	34,182	34,182
101-36100-000-000-0000	PARK/ PAVILION RENTALS	6,131	4,500	7,000	12,000
101-36105-000-000-0000	MULTI-EVENT CENTER RENTAL	18,310	15,000	15,000	25,000
101-36110-748-822-0000	SPECIAL EVENT DONATIONS	1,500	-	-	-
101-36129-000-000-0000	GRANTS - POLICE DEPT	54,961	-	-	-
101-36155-000-000-0000	BUILDING/ROOM RENTALS	320	-	1,000	12,000
101-36300-000-000-0000	PARK - BALLFIELD RENTAL	12,809	15,000	30,000	40,000
101-36410-000-000-0000	CASH OVER/SHORT	52	-	-	-
PARKS AND GRANTS		**154,818**	**98,500**	**117,182**	**153,182**
101-37100-000-000-0000	INTERGOVERNMENTAL - SCUCISD	667,668	1,044,000	759,051	1,181,579
101-37150-000-000-0000	INTERGOVTL- CCMA ADMIN FEE	4,580	-	-	-
101-37160-000-000-0000	INTERGOV'TL REV-GUADALUPE CO	133,245	145,000	146,570	161,227
INTERGOVERNMENTAL		**805,493**	**1,189,000**	**905,621**	**1,342,806**
101-38230-000-000-0000	TRANSFER FROM GRANT FUND	416,091	-	117,347	45,000
101-38234-000-000-0000	TRANSFER FROM COURT SECURITY	2,579	-	4,000	4,000
101-38238-000-000-0000	TRANSFER FROM CHILD SAFETY	21,105	27,850	27,850	30,000
101-38301-000-000-0000	TRANSFER FROM CAP REPLACEMENT	-	-	-	55,000
101-38500-000-000-0000	TRANSFER FROM DEVELOPMENT SERVICES	-	178,500	128,800	143,500
101-38501-000-000-0000	TRANSFER FROM DUD	208,235	258,550	281,050	315,000
101-38502-000-000-0000	TRANSFER FROM UTILITY FUND	1,210,090	1,278,215	1,320,447	1,583,500
101-38805-000-000-0000	TRANSFER FROM EDC	31,181	40,000	50,000	50,000
TRANSFERS		**1,889,280**	**1,783,115**	**1,929,494**	**2,226,000**
101-39000-000-000-0000	OTHER FINANCING SOURCES	-	245,500	-	-
101-39100-000-000-0000	SALE OF ASSETS	8,753	-	250,000	25,000
101-39120-000-000-0000	SALE OF MATERIALS	711	-	-	-
101-39360-000-000-0000	CAPITAL LEASE PROCEEDS	1,279,450	-	-	-
OTHER FINANCING SOURCES		**1,288,914**	**245,500**	**250,000**	**25,000**
	TOTAL REVENUE	**24,832,300**	**22,923,679**	**22,704,861**	**24,563,252**

General Fund

110 – City Council

Mission: A community that is proud of our historic roots, responsive to residents, and innovating for our future.

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.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY COUNCIL					
101-51010-110-000-0000	SALARIES	10,200	10,200	10,400	10,200
101-51020-110-000-0000	UNEMPLOYMENT TAX	112	275	131	275
101-51030-110-000-0000	SOCIAL SECURITY - MEDICARE	780	780	796	780
SALARIES AND BENEFITS		**11,093**	**11,255**	**11,327**	**11,255**
101-52625-110-000-0000	ADVERTISING, MARKETING & PROMO	4,521	8,500	5,000	3,500
101-52630-110-000-0000	CONFERENCE/TRAVEL/TRAINING	12,343	15,000	20,000	15,000
101-52820-110-000-0000	TELECOMMUNICATIONS	532	540	540	540
SERVICES, UTILITIES AND TRAINING		**17,395**	**24,040**	**25,540**	**19,040**
101-53090-110-000-0000	UNIFORM AND CLOTHING	615	2,800	2,800	2,000
101-53210-110-000-0000	OFFICE SUPPLIES	155	400	400	400
101-53215-110-000-0000	PRINTING	221	300	300	300
101-53230-110-000-0000	OTHER SUPPLIES	1,107	1,700	1,700	700
101-53610-110-000-0000	MEETING EXPENSE	2,986	3,000	3,000	3,000
101-53620-110-000-0000	YOUTH COUNCIL EXPENSE	-	2,000	-	1,000
101-53700-110-000-0000	COMMISSION/COMMITTEE EXPENSE	-	-	-	8,000
101-53750-110-000-0000	SPECIAL EVENTS EXPENSE	1,250	6,000	5,000	5,000
101-53760-110-000-0000	AWARDS	170	800	800	800
GENERAL SUPPLIES AND REPAIRS		**6,505**	**17,000**	**14,000**	**21,200**
101-55850-110-000-0000	STRATEGIC PARTNERSHIP GRANTS	12,000	12,000	12,000	12,000
OTHER EXPENSES		**12,000**	**12,000**	**12,000**	**12,000**
	CITY COUNCIL	**46,993**	**64,295**	**62,867**	**63,495**

General Fund

112 – City Secretary

Mission: Promote open and responsive government through recording and preservation of the City's history and official documents; providing exceptional service and communication to the council, community, and visitors; providing fair and impartial city elections.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Open Records Clerk	1	1	1
	3	**3**	**3**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY SECRETARY					
101-51010-112-000-0000	SALARIES	241,930	239,111	247,709	248,676
101-51011-112-000-0000	LONGEVITY	3,600	3,960	3,960	4,320
101-51013-112-000-0000	CERTIFICATE PAY	-	2,600	2,600	2,600
101-51015-112-000-0000	OVERTIME	8,417	5,000	11,201	10,000
101-51020-112-000-0000	UNEMPLOYMENT TAX	351	756	351	405
101-51030-112-000-0000	SOCIAL SECURITY - MEDICARE	19,564	19,176	20,530	20,318
101-51040-112-000-0000	TMRS	32,353	34,386	36,957	36,148
101-51060-112-000-0000	HEALTH - LIFE INSURANCE	23,558	23,544	23,212	26,332
101-51070-112-000-0000	WORKERS COMPENSATION	142	428	564	363
SALARIES AND BENEFITS		**329,914**	**328,961**	**347,084**	**349,162**
101-52610-112-000-0000	CONTRACT SERVICES	16,822	18,600	17,550	12,800
101-52620-112-000-0000	PUBLICATIONS	441	800	800	300
101-52625-112-000-0000	ADVERTISING, MARKETING & PROMO	10,845	10,000	12,000	12,000
101-52630-112-000-0000	CONFERENCE/TRAVEL/TRAINING	4,287	7,000	5,600	7,000
101-52635-112-000-0000	DUES, FEES AND LICENSES	22,455	25,000	25,000	22,400
101-52680-112-000-0000	LEGAL SERVICES	445,073	-	-	-
101-52681-112-000-0000	LEGAL SERVICES - SPECIAL ITEMS	134,054	-	-	-
101-52820-112-000-0000	TELECOMMUNICATIONS	1,490	1,500	1,500	-
SERVICES, UTILITIES AND TRAINING		**635,468**	**62,900**	**62,450**	**54,500**
101-53090-112-000-0000	UNIFORM AND CLOTHING	449	600	600	600
101-53210-112-000-0000	OFFICE SUPPLIES	587	600	600	600
101-53215-112-000-0000	PRINTING	-	100	100	100
101-53230-112-000-0000	OTHER SUPPLIES	1,866	1,500	1,500	1,200
101-53240-112-000-0000	POSTAGE	11	400	400	250
101-53610-112-000-0000	MEETING EXPENSE	11,866	600	400	500
101-53640-112-000-0000	ELECTION	-	20,000	75,000	50,000
101-53750-112-000-0000	SPECIAL EVENTS EXPENSE	7,660	7,000	7,000	7,000
101-53751-112-000-0000	PARKS COMMISSION EVENTS	-	-	-	900
GENERAL SUPPLIES AND REPAIRS		**22,438**	**30,800**	**85,600**	**61,150**
	CITY SECRETARY	**987,820**	**422,661**	**495,134**	**464,812**

General Fund

114 – Municipal Court

Mission: Under development

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 2024	FY 2025	FY 2026
Court Clerk 2	1	1	1
Court Clerk 1	1	1	1
	2	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
MUNICIPAL COURT					
101-51010-114-000-0000	SALARIES	91,057	91,202	94,008	94,850
101-51011-114-000-0000	LONGEVITY	1,200	1,440	1,440	1,680
101-51015-114-000-0000	OVERTIME	2,782	2,500	1,765	2,000
101-51020-114-000-0000	UNEMPLOYMENT TAX	234	504	230	270
101-51030-114-000-0000	SOCIAL SECURITY - MEDICARE	7,205	7,278	7,524	7,538
101-51040-114-000-0000	TMRS	12,052	13,051	13,517	13,410
101-51060-114-000-0000	HEALTH - LIFE INSURANCE	7,821	15,686	10,611	17,427
101-51070-114-000-0000	WORKERS COMPENSATION	35	162	200	135
SALARIES AND BENEFITS		**122,386**	**131,823**	**129,295**	**137,310**
101-52420-114-000-0000	JUDGE - PROSECUTOR	31,827	35,000	25,500	50,000
101-52425-114-000-0000	JURY FEES	84	1,000	1,000	500
101-52610-114-000-0000	CONTRACT SERVICES	-	1,500	-	500
101-52620-114-000-0000	PUBLICATIONS	-	150	150	100
101-52630-114-000-0000	CONFERENCE/TRAVEL/TRAINING	1,389	2,500	1,750	2,000
101-52635-114-000-0000	DUES, FEES AND LICENSES	335	400	400	400
SERVICES, UTILITIES AND TRAINING		**33,634**	**40,550**	**28,800**	**53,500**
101-53090-114-000-0000	UNIFORM AND CLOTHING	326	400	400	200
101-53210-114-000-0000	OFFICE SUPPLIES	695	600	600	600
101-53215-114-000-0000	PRINTING	39	100	100	100
101-53240-114-000-0000	POSTAGE	3,023	3,500	3,000	3,000
GENERAL SUPPLIES AND REPAIRS		**4,084**	**4,600**	**4,100**	**3,900**
101-55425-114-000-0000	CREDIT CARD MACHINE FEES	6,119	9,000	1,000	1,000
OTHER EXPENSES		**6,119**	**9,000**	**1,000**	**1,000**
	MUNICIPAL COURT	**166,224**	**185,973**	**163,195**	**195,710**

General Fund

116 – Communications

Mission: The mission of the Communications Department is to utilize its unique expertise and knowledge to foster positive community engagement through proactive and prompt information.

Function: The City of Cibolo Communications division 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 the message, both internally and externally. The core components of the Communications division are media relations, crisis communication, content development, and social media management.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Communications Manager	**1**	**1**	**1**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COMMUNICATIONS					
101-51010-116-000-0000	SALARIES	87,463	87,763	90,463	91,274
101-51011-116-000-0000	LONGEVITY	120	240	240	360
101-51020-116-000-0000	UNEMPLOYMENT TAX	117	252	117	135
101-51030-116-000-0000	SOCIAL SECURITY - MEDICARE	6,611	6,732	6,882	7,010
101-51040-116-000-0000	TMRS	11,121	12,072	12,482	12,471
101-51060-116-000-0000	HEALTH - LIFE INSURANCE	8,459	7,849	7,384	8,792
101-51070-116-000-0000	WORKERS COMPENSATION	32	150	185	125
SALARIES AND BENEFITS		**113,924**	**115,058**	**117,753**	**120,167**
101-52600-116-000-0000	IT MAINTENANCE CONTRACTS	-	-	-	1,300
101-52610-116-000-0000	CONTRACT SERVICES	-	-	2,500	2,500
101-52625-116-000-0000	ADVERTISING, MARKETING & PROMO	90	-	250	250
101-52630-116-000-0000	CONFERENCE/TRAVEL/TRAINING	4,209	5,000	2,500	4,000
101-52635-116-000-0000	DUES, FEES AND LICENSES	687	1,500	1,000	1,000
101-52850-116-000-0000	NEWSLETTER	19,380	22,000	23,000	25,000
SERVICES, UTILITIES AND TRAINING		**24,366**	**28,500**	**29,250**	**34,050**
101-53090-116-000-0000	UNIFORM AND CLOTHING	-	150	150	150
101-53210-116-000-0000	OFFICE SUPPLIES	954	1,000	500	1,000
GENERAL SUPPLIES AND REPAIRS		**954**	**1,150**	**650**	**1,150**
	COMMUNICATIONS	**139,244**	**144,708**	**147,653**	**155,367**

General Fund

140 – City Manager

Mission Statement: The mission of the City Manager's Office is to assist City Council in being stewards of public resources by executing its vision through strategic planning, fostering partnerships, delivering on promises, investing in our workforce, and setting the standard of quality service delivery.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
City Manager	1	1	1
Assistant City Manager *	1	1	1
Executive Director of Safety and Infrastructure	1	1	1
City Manager's Executive Assistant	1	1	1
	4	**4**	**4**

* *(not funded)*

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CITY MANAGER					
101-51010-140-000-0000	SALARIES	475,867	472,541	489,482	491,443
101-51011-140-000-0000	LONGEVITY	2,280	2,640	2,640	3,000
101-51012-140-000-0000	CAR ALLOWANCE	10,625	10,200	10,200	10,200
101-51015-140-000-0000	OVERTIME	2,168	2,000	1,213	2,000
101-51020-140-000-0000	UNEMPLOYMENT TAX	351	756	351	405
101-51030-140-000-0000	SOCIAL SECURITY - MEDICARE	32,605	34,961	34,780	35,854
101-51040-140-000-0000	TMRS	62,333	66,857	69,995	68,954
101-51041-140-000-0000	RETIREMENT -NATIONWIDE 457 (B)	7,500	7,500	7,500	7,500
101-51060-140-000-0000	HEALTH - LIFE INSURANCE	40,316	23,579	34,010	26,769
101-51070-140-000-0000	WORKERS COMPENSATION	3,118	832	1,025	692
SALARIES AND BENEFITS		**637,163**	**621,866**	**651,196**	**646,817**
101-52610-140-000-0000	CONTRACT SERVICES	4,038	-	-	-
101-52620-140-000-0000	PUBLICATIONS	385	1,400	1,000	450
101-52630-140-000-0000	CONFERENCE/TRAVEL/TRAINING	6,738	7,900	7,900	3,900
101-52635-140-000-0000	DUES, FEES AND LICENSES	3,558	3,990	3,564	3,740
101-52820-140-000-0000	TELECOMMUNICATIONS	2,706	3,000	2,700	2,100
SERVICES, UTILITIES AND TRAINING		**17,424**	**16,290**	**15,164**	**10,190**
101-53090-140-000-0000	UNIFORM AND CLOTHING	169	600	400	275
101-53210-140-000-0000	OFFICE SUPPLIES	1,001	1,200	1,000	500
101-53225-140-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	300	-	-
101-53230-140-000-0000	OTHER SUPPLIES	108	150	-	150
101-53240-140-000-0000	POSTAGE	9	100	100	100
101-53610-140-000-0000	MEETING EXPENSE	4,136	5,160	5,160	5,160
GENERAL SUPPLIES AND REPAIRS		**5,423**	**7,510**	**6,660**	**6,185**
101-54900-140-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	3,500
CAPITAL OUTLAY		**-**	**-**	**-**	**3,500**
	CITY MANAGER	**660,009**	**645,666**	**673,020**	**666,692**

General Fund

142 – Planning: Code Enforcement

Mission: The mission of the Code Enforcement Division is to improve the quality of life for our community through clear education and communication, by providing responsive, consistent, and unbiased code enforcement.

Function: Primary responsibilities of code enforcement include the prevention, detection, investigation and enforcement of violations of statutes or ordinances regulating public health, safety, and welfare, business activities and consumer protection, land-use, or municipal affairs.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Code Enforcement Manager	0	1	1
Code Enforcement Officer	0	1	1
	0	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CODE ENFORCEMENT					
101-51010-142-000-0000	SALARIES	-	109,768	120,573	126,360
101-51011-142-000-0000	LONGEVITY	-	360	120	360
101-51015-142-000-0000	OVERTIME	-	5,500	2,602	2,000
101-51020-142-000-0000	UNEMPLOYMENT TAX	-	504	177	270
101-51030-142-000-0000	SOCIAL SECURITY - MEDICARE	-	8,846	7,816	9,847
101-51040-142-000-0000	TMRS	-	15,861	14,321	17,519
101-51060-142-000-0000	HEALTH - LIFE INSURANCE	-	15,688	14,933	17,483
101-51070-142-000-0000	WORKERS COMPENSATION	-	419	545	373
SALARIES AND BENEFITS		**-**	**156,946**	**161,087**	**174,212**
101-52610-142-000-0000	CONTRACT SERVICES	-	-	30,000	-
101-52630-142-000-0000	CONFERENCE/TRAVEL/TRAINING	-	750	750	4,500
101-52635-142-000-0000	DUES, FEES AND LICENSES	-	3,825	3,825	400
101-52820-142-000-0000	TELECOMMUNICATIONS	-	2,000	2,000	2,000
SERVICES, UTILITIES AND TRAINING		**-**	**6,575**	**36,575**	**6,900**
101-53090-142-000-0000	UNIFORM AND CLOTHING	-	550	550	250
101-53210-142-000-0000	OFFICE SUPPLIES	-	500	500	500
101-53215-142-000-0000	PRINTING	-	500	500	100
101-53230-142-000-0000	OTHER SUPPLIES	-	250	250	100
101-53240-142-000-0000	POSTAGE	-	500	500	500
101-53280-142-000-0000	MINOR TOOLS AND EQUIPMENT	-	500	500	250
101-53455-142-000-0000	VEHICLE FUEL	-	2,000	2,000	2,000
101-53470-142-000-0000	VEHICLE REPAIR	-	1,250	1,250	500
GENERAL SUPPLIES AND REPAIRS		**-**	**6,050**	**6,050**	**4,200**
101-59000-142-000-0000	FLEET LEASE PAYMENT	-	10,800	10,800	10,800
FINANCING PAYMENTS		**-**	**10,800**	**10,800**	**10,800**
	CODE ENFORCEMENT	**-**	**180,371**	**214,512**	**196,112**

General Fund

143 – Planning

Mission: To serve our community with professional guidance in urban development by being responsive to current and future needs.

Function: The Planning division is responsible for administration of the City's Unified Development Code, Comprehensive Master Plan and State statutory and regulatory development 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, and manage and maintain City-developer agreements.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Planning and Economic Development	1	0	0
Assistant Director of Planning	1	0	0
Senior Planner	1	0	0
Planner 2	1	0	0
Planner 1	1	0	0
Code Enforcement Officer	2	0	0
Planning Technician 1	1	0	0
Executive Assistant	1	0	0
	9	**0**	**0**

GENERAL FUND			FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PLANNING						
101-51010-143-000-0000	SALARIES		638,772	-	-	-
101-51011-143-000-0000	LONGEVITY		960	-	-	-
101-51015-143-000-0000	OVERTIME		4,052	-	-	-
101-51020-143-000-0000	UNEMPLOYMENT TAX		1,145	-	-	-
101-51030-143-000-0000	SOCIAL SECURITY - MEDICARE		46,796	-	-	-
101-51040-143-000-0000	TMRS		81,680	-	-	-
101-51060-143-000-0000	HEALTH - LIFE INSURANCE		78,013	-	-	-
101-51070-143-000-0000	WORKERS COMPENSATION		1,193	-	-	-
SALARIES AND BENEFITS			852,611	-	-	-
101-52610-143-000-0000	CONTRACT SERVICES		7,766	-	-	-
101-52630-143-000-0000	CONFERENCE/TRAVEL/TRAINING		5,902	-	-	-
101-52635-143-000-0000	DUES, FEES AND LICENSES		6,465	-	-	-
101-52710-143-000-0000	PROFESSIONAL SERVICES		125,868	-	-	-
101-52820-143-000-0000	TELECOMMUNICATIONS		2,472	-	-	-
SERVICES, UTILITIES AND TRAINING			148,473	-	-	-
101-53090-143-000-0000	UNIFORM AND CLOTHING		1,612	-	-	-
101-53210-143-000-0000	OFFICE SUPPLIES		1,467	-	-	-
101-53215-143-000-0000	PRINTING		1,271	-	-	-
101-53225-143-000-0000	OFFICE MACHINERY AND EQUIPMENT		336	-	-	-
101-53230-143-000-0000	OTHER SUPPLIES		127	-	-	-
101-53240-143-000-0000	POSTAGE		2,585	-	-	-
101-53280-143-000-0000	MINOR TOOLS AND EQUIPMENT		167	-	-	-
101-53455-143-000-0000	VEHICLE FUEL		3,641	-	-	-
101-53470-143-000-0000	VEHICLE REPAIR		208	-	-	-
101-53610-143-000-0000	MEETING EXPENSE		1,038	-	-	-
GENERAL SUPPLIES AND REPAIRS			12,451	-	-	-
101-55425-143-000-0000	CREDIT CARD MACHINE FEES		125,370	-	-	-
OTHER EXPENSES			125,370	-	-	-
101-59000-143-000-0000	FLEET LEASE PAYMENT		7,711	-	-	-
FINANCING PAYMENTS			7,711	-	-	-
		PLANNING	1,146,617	-	-	-

General Fund

145 – Building Services

Mission: Under development

Function: The Department is responsible for ensuring the life and safety of individuals occupying structures through professional review of building plans and inspections to ensure consistency of the City's adopted building code.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
BUILDING SERVICES					
101-52611-145-000-0000	INSPECTION SERVICES CONTRACT	1,536,482	-	-	-
101-52635-145-000-0000	DUES, FEES AND LICENSES	100	-	-	-
SERVICES, UTILITIES AND TRAINING		1,536,582	-	-	-
101-54910-145-000-0000	CAPITAL OUTLAY	25,122	-	-	-
CAPITAL OUTLAY		25,122	-	-	-
101-59001-145-000-0000	FLEET LEASE INTEREST	537	-	-	-
FINANCING PAYMENTS		537	-	-	-
	BUILDING SERVICES	1,562,241	-	-	-

General Fund

146 – Public Works-Streets

Mission: The Streets Divison's mission is to maintain and repair the City of Cibolo's transportation infrastructure by safely and professionally meeting our objectives while working as a team with each other and the community.

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 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	3	3	3
Maintenance Worker	11	11	11
	15	**15**	**15**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - STREETS					
101-51010-146-000-0000	SALARIES	627,175	667,521	731,482	731,339
101-51011-146-000-0000	LONGEVITY	10,080	12,720	7,080	8,880
101-51013-146-000-0000	CERTIFICATE PAY	8,340	8,710	8,095	9,880
101-51015-146-000-0000	OVERTIME	9,423	11,250	20,593	22,500
101-51020-146-000-0000	UNEMPLOYMENT TAX	2,119	3,780	2,104	2,025
101-51030-146-000-0000	SOCIAL SECURITY - MEDICARE	49,194	53,565	59,051	59,104
101-51040-146-000-0000	TMRS	83,245	96,050	107,193	105,151
101-51060-146-000-0000	HEALTH - LIFE INSURANCE	98,055	117,640	105,280	130,736
101-51070-146-000-0000	WORKERS COMPENSATION	24,819	21,104	20,114	18,627
SALARIES AND BENEFITS		**912,449**	**992,340**	**1,060,992**	**1,088,242**
101-52610-146-000-0000	CONTRACT SERVICES	5,184	9,800	5,520	8,840
101-52614-146-000-0000	CONTRACT SERVICES- SIGNALS	7,561	7,500	3,500	4,500
101-52630-146-000-0000	CONFERENCE/TRAVEL/TRAINING	1,700	3,900	2,252	3,450
101-52635-146-000-0000	DUES, FEES AND LICENSES	202	200	300	1,100
101-52710-146-000-0000	PROFESSIONAL SERVICES	16,416	20,000	20,000	20,000
101-52810-146-000-0000	UTILITIES	14,084	16,000	13,000	15,000
101-52815-146-000-0000	STREET LIGHTS/TRAFFIC SIGNALS	16,195	22,000	18,000	18,000
101-52820-146-000-0000	TELECOMMUNICATIONS	6,853	7,000	5,000	4,000
SERVICES, UTILITIES AND TRAINING		**68,195**	**86,400**	**67,572**	**74,890**
101-53090-146-000-0000	UNIFORM AND CLOTHING	14,039	16,000	16,000	18,000
101-53095-146-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,258	4,000	4,600	5,000
101-53210-146-000-0000	OFFICE SUPPLIES	46	-	-	-
101-53215-146-000-0000	PRINTING	56	150	150	300
101-53220-146-000-0000	JANITORIAL SUPPLIES	63	-	-	-
101-53225-146-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,818	1,000	500	500
101-53230-146-000-0000	OTHER SUPPLIES	194	-	-	500
101-53240-146-000-0000	POSTAGE	463	-	-	-
101-53274-146-000-0000	MAINTENANCE SUPPLIES-SIDEWALKS	38,827	50,000	35,000	35,000
101-53275-146-000-0000	MAINTENANCE SUPPLIES - STREETS	36,437	36,000	36,000	35,000
101-53277-146-000-0000	RENTAL	5,974	12,000	12,000	14,000
101-53280-146-000-0000	MINOR TOOLS AND EQUIPMENT	894	3,500	3,500	4,000
101-53410-146-000-0000	BUILDING MAINTENANCE	6,666	-	-	-
101-53440-146-000-0000	MACHINERY MAINTENANCE	20,740	18,000	18,000	20,000
101-53455-146-000-0000	VEHICLE FUEL	41,715	50,000	42,000	50,000
101-53470-146-000-0000	VEHICLE REPAIR	6,374	7,000	14,000	8,500
101-53530-146-000-0000	SIGNS MAINTENANCE	8,862	17,500	17,500	20,000
GENERAL SUPPLIES AND REPAIRS		**186,426**	**215,150**	**199,250**	**210,800**
101-54900-146-000-0000	NON CAPITAL OUTLAY < $9,999	25,050	29,252	19,885	8,900
101-54910-146-000-0000	CAPITAL OUTLAY	101,770	-	-	-
101-54930-146-000-0000	COMMUNICATION EQUIPMENT	5,676	2,250	2,250	-
CAPITAL OUTLAY		**132,496**	**31,502**	**22,135**	**8,900**
101-59000-146-000-0000	FLEET LEASE PAYMENT	44,105	60,000	46,000	45,000
101-59001-146-000-0000	FLEET LEASE INTEREST	4,819	-	-	-
FINANCING PAYMENTS		**48,924**	**60,000**	**46,000**	**45,000**
	PUBLIC WORKS - STREETS	**1,348,491**	**1,385,392**	**1,395,949**	**1,427,832**

General Fund

150 - Finance

Mission: Our mission is to responsibly manage and safeguard City resources in a way that is transparent and accountable to the taxpayers; while effectively supporting internal customers.

Function: The primary responsibility of Finance is to maintain the City's accounting and financial systems including accounts payable, accounts receivable, procurement, cash management and investment, utility billing and collection, grant management functions, and fixed assets.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Finance Director	1	1	1
Accounting Manager	1	1	1
Grant Writer/Analyst	1	1	1
Procurement Manager	1	1	1
Accounts Payable Specialist	1	1	1
	5	**5**	**5**

GENERAL FUND			FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
FINANCE						
101-51010-150-000-0000	SALARIES		439,583	449,744	437,974	458,365
101-51011-150-000-0000	LONGEVITY		2,160	3,000	3,000	3,600
101-51013-150-000-0000	CERTIFICATE PAY		-	3,250	5,250	5,850
101-51015-150-000-0000	OVERTIME		920	1,500	1,038	1,500
101-51020-150-000-0000	UNEMPLOYMENT TAX		585	1,260	585	675
101-51030-150-000-0000	SOCIAL SECURITY - MEDICARE		33,290	34,998	33,593	35,903
101-51040-150-000-0000	TMRS		47,653	52,416	61,744	63,874
101-51060-150-000-0000	HEALTH - LIFE INSURANCE		34,677	31,400	39,984	43,965
101-51070-150-000-0000	WORKERS COMPENSATION		163	781	976	641
SALARIES AND BENEFITS			**559,031**	**578,349**	**584,144**	**614,373**
101-52610-150-000-0000	CONTRACT SERVICES		10,965	-	1,195	1,255
101-52630-150-000-0000	CONFERENCE/TRAVEL/TRAINING		6,980	9,000	7,750	8,000
101-52635-150-000-0000	DUES, FEES AND LICENSES		1,230	1,000	1,740	1,950
101-52670-150-000-0000	GCAD/GCTAC		227,843	-	-	-
101-52710-150-000-0000	PROFESSIONAL SERVICES		18,722	10,000	7,500	5,000
101-52722-150-000-0000	AUDIT SERVICES		26,175	34,000	40,560	40,000
101-52820-150-000-0000	TELECOMMUNICATIONS		432	400	-	-
SERVICES, UTILITIES AND TRAINING			**292,347**	**54,400**	**58,745**	**56,205**
101-53090-150-000-0000	UNIFORM AND CLOTHING		521	750	400	400
101-53210-150-000-0000	OFFICE SUPPLIES		2,126	2,500	2,000	2,000
101-53225-150-000-0000	OFFICE MACHINERY AND EQUIPMENT		80	-	300	300
101-53240-150-000-0000	POSTAGE		1,837	2,000	2,000	2,000
GENERAL SUPPLIES AND REPAIRS			**4,564**	**5,250**	**4,700**	**4,700**
		FINANCE	**855,942**	**637,999**	**647,589**	**675,278**

General Fund

151 – Information Services

Mission: Our mission is to provide reliable data management and security, administration of City-owned technology-based systems and services, and to facilitate educational opportunities for the City of Cibolo.

Function: The primary responsibility of Information Technology is to plan for the City's future technology infrastructure requirements, keeping current infrastructure secure and well-maintained in a cost-effective way that will benefit all of Cibolo and providing for opportunities of growth and learning in a technology-rich environment.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Information Services Director	1	1	1
Technology Specialists	2	2	2
GIS Manager	0	1	1
GIS Coordinator	1	0	0
GIS Technician	1	1	1
	5	**5**	**5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
INFORMATION SERVICES					
101-51010-151-000-0000	SALARIES	384,253	400,050	411,791	416,052
101-51011-151-000-0000	LONGEVITY	1,320	1,920	1,920	2,520
101-51015-151-000-0000	OVERTIME	255	1,500	462	1,000
101-51020-151-000-0000	UNEMPLOYMENT TAX	620	1,260	585	675
101-51030-151-000-0000	SOCIAL SECURITY - MEDICARE	28,073	30,865	31,299	32,097
101-51040-151-000-0000	TMRS	48,995	55,346	57,099	57,104
101-51060-151-000-0000	HEALTH - LIFE INSURANCE	40,300	39,240	39,920	43,889
101-51070-151-000-0000	WORKERS COMPENSATION	143	689	841	573
SALARIES AND BENEFITS		**503,959**	**530,870**	**543,917**	**553,910**
101-52600-151-000-0000	IT MAINTENANCE CONTRACTS	519,134	482,496	480,429	597,625
101-52610-151-000-0000	CONTRACT SERVICES	347,582	357,538	451,181	388,347
101-52630-151-000-0000	CONFERENCE/TRAVEL/TRAINING	7,205	8,000	7,765	8,000
101-52635-151-000-0000	DUES, FEES AND LICENSES	4,074	3,706	3,335	790
101-52820-151-000-0000	TELECOMMUNICATIONS	91,738	85,267	95,497	96,547
SERVICES, UTILITIES AND TRAINING		**969,734**	**937,007**	**1,038,207**	**1,091,309**
101-53090-151-000-0000	UNIFORM AND CLOTHING	560	880	750	880
101-53210-151-000-0000	OFFICE SUPPLIES	1,936	1,500	2,000	2,000
101-53225-151-000-0000	OFFICE MACHINERY AND EQUIPMENT	9,685	9,000	9,000	9,000
101-53230-151-000-0000	OTHER SUPPLIES	2,952	3,000	3,000	3,000
101-53280-151-000-0000	MINOR TOOLS AND EQUIPMENT	804	1,000	1,000	1,000
101-53430-151-000-0000	OFFICE EQUIPMENT MAINTENANCE	4,639	5,000	5,000	5,000
101-53455-151-000-0000	VEHICLE FUEL	226	500	500	250
101-53470-151-000-0000	VEHICLE REPAIR	-	1,500	1,500	1,000
GENERAL SUPPLIES AND REPAIRS		**20,804**	**22,380**	**22,750**	**22,130**
101-54900-151-000-0000	NON CAPITAL OUTLAY < $9,999	6,739	-	-	9,200
101-54910-151-000-0000	CAPITAL OUTLAY	50,673	-	585	-
CAPITAL OUTLAY		**57,411**	**-**	**585**	**9,200**
	INFORMATION SERVICES	**1,551,908**	**1,490,257**	**1,605,459**	**1,676,549**

General Fund

152 – People and Performance

Mission: Our mission is to professionally deliver innovative and responsive Human Resource solutions to attract, develop, engage and retain a dynamic and diverse workforce passionate about Public Service."

Function: People and Performance is responsible for recruitment, training and development, benefits, compensation, risk management, internal communication, compliance with labor and equal employment laws, and performance management of our diverse workforce while fostering an environment of teamwork and trust.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of People and Performance	1	1	1
Human Resources Manager	1	1	1
Senior HR Business Partner	1	1	1
Human Resources Coordinator	1	1	1
	4	**4**	**4**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PEOPLE AND PERFORMANCE					
101-51010-152-000-0000	SALARIES	370,564	373,967	355,773	403,305
101-51011-152-000-0000	LONGEVITY	960	1,440	840	1,320
101-51015-152-000-0000	OVERTIME	-	-	74	-
101-51020-152-000-0000	UNEMPLOYMENT TAX	585	1,008	531	540
101-51030-152-000-0000	SOCIAL SECURITY - MEDICARE	27,796	28,719	26,923	30,954
101-51040-152-000-0000	TMRS	47,250	51,496	48,838	55,070
101-51060-152-000-0000	HEALTH - LIFE INSURANCE	28,993	31,400	23,806	35,238
101-51070-152-000-0000	WORKERS COMPENSATION	145	641	827	552
SALARIES AND BENEFITS		**476,292**	**488,671**	**457,612**	**526,979**
101-52094-152-000-0000	PREEMPLOYMENT MEDICAL EXAMS	5,253	6,600	6,600	6,000
101-52095-152-000-0000	MEDICAL EXAMS	1,780	-	1,000	1,500
101-52610-152-000-0000	CONTRACT SERVICES	18,472	18,477	19,900	6,000
101-52616-152-000-0000	EMPLOYMENT COSTS	1,978	1,000	15,000	10,000
101-52625-152-000-0000	ADVERTISING, MARKETING & PROMO	349	500	1,500	-
101-52630-152-000-0000	CONFERENCE/TRAVEL/TRAINING	16,098	8,610	3,500	4,800
101-52635-152-000-0000	DUES, FEES AND LICENSES	847	500	500	1,375
101-52820-152-000-0000	TELECOMMUNICATIONS	233	540	640	540
SERVICES, UTILITIES AND TRAINING		**45,009**	**36,227**	**48,640**	**30,215**
101-53090-152-000-0000	UNIFORM AND CLOTHING	-	-	-	225
101-53210-152-000-0000	OFFICE SUPPLIES	1,462	2,000	2,000	2,000
101-53215-152-000-0000	PRINTING	628	700	700	2,700
101-53225-152-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	500	1,000	-
101-53240-152-000-0000	POSTAGE	58	100	100	100
101-53610-152-000-0000	MEETING EXPENSE	40	500	500	500
101-53800-152-000-0000	EMPLOYEE AWARDS PROGRAM	10,911	15,000	15,000	16,000
101-53810-152-000-0000	EMPLOYEE ENGAGEMENT	17,312	13,523	5,000	12,000
101-53815-152-000-0000	STAFF TRAINING & INCENTIVES	10,752	29,000	12,000	10,000
101-53820-152-000-0000	ONBOARDING	3,168	4,000	4,000	5,000
GENERAL SUPPLIES AND REPAIRS		**44,332**	**65,323**	**40,300**	**48,525**
	PEOPLE AND PERFORMANCE	**565,633**	**590,221**	**546,552**	**605,719**

General Fund

160 – Public Works-Administration

Mission: Remain fully committed to providing the Citizens of Cibolo with a community they can thrive in and be proud of by effectively and efficiently implementing proper planning, sound decision-making, and wise resource management.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Public Works and Capital Projects	1	1	1
Assistant Director of Public Works and Capital Projects	0	1	2
Capital Improvement Projects Manager	1	1	0
Infrastructure Inspectors	2	2	2
Fleet Manager	0	1	1
Fleet Mechanic	2	1	1
Executive Assistant	1	1	1
Administrative Assistant	1	1	1
	8	**9**	**9**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - ADMINISTRATION					
101-51010-160-000-0000	SALARIES	564,253	599,450	689,846	725,693
101-51011-160-000-0000	LONGEVITY	2,640	1,200	4,440	2,640
101-51015-160-000-0000	OVERTIME	10,162	7,500	10,692	10,000
101-51016-160-000-0000	PHONE ALLOWANCE	863	-	300	-
101-51020-160-000-0000	UNEMPLOYMENT TAX	1,117	2,016	1,170	1,215
101-51030-160-000-0000	SOCIAL SECURITY - MEDICARE	43,420	46,523	53,143	56,482
101-51040-160-000-0000	TMRS	73,536	83,423	96,359	100,487
101-51060-160-000-0000	HEALTH - LIFE INSURANCE	54,392	62,778	58,562	78,958
101-51070-160-000-0000	WORKERS COMPENSATION	488	3,220	5,761	4,454
SALARIES AND BENEFITS		**750,870**	**806,110**	**920,273**	**979,929**
101-52610-160-000-0000	CONTRACT SERVICES	4,222	4,200	4,612	4,280
101-52630-160-000-0000	CONFERENCE/TRAVEL/TRAINING	5,270	5,000	3,050	6,000
101-52635-160-000-0000	DUES, FEES AND LICENSES	565	600	600	800
101-52710-160-000-0000	PROFESSIONAL SERVICES	5,726	27,000	27,000	25,000
101-52810-160-000-0000	UTILITIES	-	18,000	18,000	18,000
101-52820-160-000-0000	TELECOMMUNICATIONS	4,799	5,000	5,000	5,000
SERVICES, UTILITIES AND TRAINING		**20,583**	**59,800**	**58,262**	**59,080**
101-53090-160-000-0000	UNIFORM AND CLOTHING	1,366	2,000	2,000	2,000
101-53210-160-000-0000	OFFICE SUPPLIES	737	600	1,950	1,000
101-53215-160-000-0000	PRINTING	336	500	250	400
101-53225-160-000-0000	OFFICE MACHINERY AND EQUIPMENT	3,211	-	500	-
101-53230-160-000-0000	OTHER SUPPLIES	319	300	550	400
101-53240-160-000-0000	POSTAGE	183	1,500	500	800
101-53280-160-000-0000	MINOR TOOLS AND EQUIPMENT	-	3,000	1,500	1,200
101-53410-160-000-0000	BUILDING MAINTENANCE	156	7,500	7,500	8,000
101-53455-160-000-0000	VEHICLE FUEL	4,183	6,500	6,500	6,500
101-53470-160-000-0000	VEHICLE REPAIR	3,469	3,000	3,000	4,000
101-53610-160-000-0000	MEETING EXPENSE	1,825	1,600	1,600	2,000
GENERAL SUPPLIES AND REPAIRS		**15,785**	**26,500**	**25,850**	**26,300**
101-54900-160-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	2,100	3,500
101-54930-160-000-0000	COMMUNICATION EQUIPMENT	-	2,250	1,500	-
CAPITAL OUTLAY		**-**	**2,250**	**3,600**	**3,500**
101-59000-160-000-0000	FLEET LEASE PAYMENT	25,055	51,000	49,500	57,500
FINANCING PAYMENTS		**25,055**	**51,000**	**49,500**	**57,500**
	PUBLIC WORKS - ADMINISTRATION	**812,293**	**945,660**	**1,057,485**	**1,126,309**

General Fund

199 – Non-Departmental

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

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
NON-DEPARTMENTAL					
101-51000-199-000-0000	NEW PERSONNEL	-	89,250	-	-
101-51010-199-000-0000	SALARIES	-	(250,000)	-	-
101-51099-199-000-0000	SALARY SAVINGS	-	(448,000)	(75,000)	(567,000)
101-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	1,023,910	-	271,000
SALARIES AND BENEFITS		**-**	**415,160**	**(75,000)**	**(296,000)**
101-52610-199-000-0000	CONTRACT SERVICES	26,675	18,250	25,032	23,700
101-52635-199-000-0000	DUES, FEES AND LICENSES	960	1,000	1,000	1,000
101-52650-199-000-0000	GENERAL LIABILITY INSURANCE	238,482	285,000	285,400	285,000
101-52670-199-000-0000	GCAD/GCTAC	-	225,000	251,200	280,000
101-52680-199-000-0000	LEGAL SERVICES	-	440,325	465,325	500,000
101-52681-199-000-0000	LEGAL SERVICES - SPECIAL ITEMS	-	210,000	210,000	100,000
101-52710-199-000-0000	PROFESSIONAL SERVICES	160,198	-	46,685	-
101-52810-199-000-0000	UTILITIES	55,294	40,000	60,000	60,000
SERVICES, UTILITIES AND TRAINING		**481,609**	**1,219,575**	**1,344,642**	**1,249,700**
101-53220-199-000-0000	JANITORIAL SUPPLIES	4,852	4,000	4,000	4,000
101-53230-199-000-0000	OTHER SUPPLIES	13,269	6,000	7,230	6,500
101-53277-199-000-0000	RENTAL	11,122	-	-	-
101-53410-199-000-0000	BUILDING MAINTENANCE	16,163	15,000	20,000	15,000
101-53455-199-000-0000	VEHICLE FUEL	488	1,000	-	-
101-53470-199-000-0000	VEHICLE REPAIR	63	500	-	-
GENERAL SUPPLIES AND REPAIRS		**45,957**	**26,500**	**31,230**	**25,500**
101-54900-199-000-0000	NON CAPITAL OUTLAY < $9,999	104,735	-	5,500	-
CAPITAL OUTLAY		**104,735**	**-**	**5,500**	**-**
101-55730-199-000-0000	LIBRARY DONATIONS	40,000	40,000	40,000	40,000
101-55905-199-000-0000	ECONOMIC DEVELOPMENT INCENTIVE	400,954	525,000	388,465	425,560
OTHER EXPENSES		**440,954**	**565,000**	**428,465**	**465,560**
101-58201-199-000-0000	TRANSFER TO SPECIAL EVENTS FD	30,000	40,000	40,000	30,000
101-58230-199-000-0000	TRANSFER TO GRANT FUND	-	-	17,280	-
TRANSFERS OUT		**30,000**	**40,000**	**57,280**	**30,000**
101-59000-199-000-0000	FLEET LEASE PAYMENT	5,289	6,000	-	-
101-59001-199-000-0000	FLEET LEASE INTEREST	505	-	-	-
FINANCING PAYMENTS		**5,794**	**6,000**	**-**	**-**
	NON-DEPARTMENTAL	**1,109,050**	**2,272,235**	**1,792,117**	**1,474,760**

General Fund

343-300 – Police Department-Administration

Mission: To provide professional police services while enforcing the law and fostering positive community partnerships.

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. Within administration, our Property Room Manager is responsible for maintaining and securing the property/evidence room where all seized evidence and abandoned property is stored.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police Chief	1	1	1
Lieutenant	1	0	0
Sergeant	1	1	1
Police Officer	0	1	1
Property Room Manager	1	0	0
Public Relations Officer	1	1	1
Executive Assistant	1	1	1
	6	**5**	**5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - ADMINISTRATION					
101-51010-343-300-0000	SALARIES	508,935	421,814	393,888	450,104
101-51011-343-300-0000	LONGEVITY	2,640	4,440	4,800	5,400
101-51013-343-300-0000	CERTIFICATE PAY	6,240	5,200	4,200	6,240
101-51015-343-300-0000	OVERTIME	8,972	6,500	16,634	10,150
101-51019-343-300-0000	UNIFORM ALLOWANCE	-	-	1,000	-
101-51020-343-300-0000	UNEMPLOYMENT TAX	706	1,260	484	675
101-51030-343-300-0000	SOCIAL SECURITY - MEDICARE	39,338	33,504	32,322	36,100
101-51040-343-300-0000	TMRS	66,805	60,076	58,454	64,225
101-51060-343-300-0000	HEALTH - LIFE INSURANCE	40,743	39,243	29,384	43,947
101-51070-343-300-0000	WORKERS COMPENSATION	8,368	6,460	5,971	5,592
SALARIES AND BENEFITS		**682,747**	**578,497**	**547,137**	**622,433**
101-52610-343-300-0000	CONTRACT SERVICES	51,577	58,650	76,206	67,875
101-52630-343-300-0000	CONFERENCE/TRAVEL/TRAINING	6,850	17,250	13,000	10,725
101-52635-343-300-0000	DUES, FEES AND LICENSES	2,067	3,500	3,500	3,500
101-52710-343-300-0000	PROFESSIONAL SERVICES	6,492	8,000	8,000	8,500
101-52810-343-300-0000	UTILITIES	59,340	65,000	65,000	70,000
101-52820-343-300-0000	TELECOMMUNICATIONS	26,561	30,000	30,000	30,000
SERVICES, UTILITIES AND TRAINING		**152,887**	**182,400**	**195,706**	**190,600**
101-53090-343-300-0000	UNIFORM AND CLOTHING	3,343	3,500	3,500	3,800
101-53100-343-300-0000	MARKETING/PROMOTIONAL SUPPLIES	-	4,500	4,500	10,000
101-53210-343-300-0000	OFFICE SUPPLIES	1,175	3,000	1,500	5,000
101-53230-343-300-0000	OTHER SUPPLIES	3,717	2,500	2,000	2,500
101-53250-343-300-0000	PERSONAL PROTECTIVE EQUIPMENT	2,306	3,000	2,000	3,000
101-53410-343-300-0000	BUILDING MAINTENANCE	24,457	25,000	30,000	40,000
101-53455-343-300-0000	VEHICLE FUEL	4,917	8,000	4,000	8,000
101-53470-343-300-0000	VEHICLE REPAIR	5,418	8,000	6,000	8,000
101-53610-343-300-0000	MEETING EXPENSE	4,308	10,000	6,500	9,000
101-53750-343-300-0000	SPECIAL EVENTS EXPENSE	-	3,000	4,600	5,700
GENERAL SUPPLIES AND REPAIRS		**49,642**	**70,500**	**64,600**	**95,000**
101-54900-343-300-0000	NON CAPITAL OUTLAY < $9,999	-	10,000	10,000	1,000
101-54910-343-300-0000	CAPITAL OUTLAY	1,119,583	-	-	-
CAPITAL OUTLAY		**1,119,583**	**10,000**	**10,000**	**1,000**
101-55425-343-300-0000	CREDIT CARD MACHINE FEES	403	-	-	-
101-55743-343-300-0000	PUBLIC SAFETY DISPATCH	160,000	493,000	213,000	518,260
OTHER EXPENSES		**160,403**	**493,000**	**213,000**	**518,260**
101-58230-343-300-0000	TRANSFER TO GRANT FUND	-	-	14,625	97,423
TRANSFERS OUT		**-**	**-**	**14,625**	**97,423**
101-59000-343-300-0000	FLEET LEASE PAYMENT	316,487	505,000	440,000	521,000
101-59001-343-300-0000	FLEET LEASE INTEREST	22,272	-	-	-
FINANCING PAYMENTS		**338,759**	**505,000**	**440,000**	**521,000**
	POLICE DEPARTMENT - ADMINISTRATION	**2,504,021**	**1,839,397**	**1,485,068**	**2,045,716**

General Fund

343-301 – Police Department – SRO Program

Mission: Under development

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police Officer	8	7	7
Sergeant	1	2	2
	9	**9**	**9**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - SCHOOL RESOURCE OFFICER PROGRAM					
101-51010-343-301-0000	SALARIES	390,030	604,801	419,255	689,017
101-51011-343-301-0000	LONGEVITY	6,240	5,040	3,360	4,440
101-51013-343-301-0000	CERTIFICATE PAY	10,560	13,520	7,520	7,280
101-51015-343-301-0000	OVERTIME	17,796	23,682	18,368	24,450
101-51020-343-301-0000	UNEMPLOYMENT TAX	591	2,268	1,053	1,215
101-51030-343-301-0000	SOCIAL SECURITY - MEDICARE	31,479	49,499	34,380	55,477
101-51040-343-301-0000	TMRS	54,139	88,758	63,089	98,698
101-51060-343-301-0000	HEALTH - LIFE INSURANCE	48,500	70,613	47,095	78,876
101-51070-343-301-0000	WORKERS COMPENSATION	13,593	12,633	11,256	11,326
SALARIES AND BENEFITS		**572,927**	**870,814**	**605,376**	**970,779**
101-52610-343-301-0000	CONTRACT SERVICES	10,140	12,100	12,100	12,700
101-52630-343-301-0000	CONFERENCE/TRAVEL/TRAINING	1,820	20,000	14,575	20,000
101-52820-343-301-0000	TELECOMMUNICATIONS	3,252	7,600	4,000	7,600
SERVICES, UTILITIES AND TRAINING		**15,212**	**39,700**	**30,675**	**40,300**
101-53090-343-301-0000	UNIFORM AND CLOTHING	552	4,500	4,000	4,500
101-53100-343-301-0000	MARKETING/PROMOTIONAL SUPPLIES	-	2,000	-	2,000
101-53225-343-301-0000	OFFICE MACHINERY AND EQUIPMENT	17,885	4,000	4,000	4,000
101-53250-343-301-0000	PERSONAL PROTECTIVE EQUIPMENT	19,624	20,000	16,000	18,000
101-53455-343-301-0000	VEHICLE FUEL	4,954	14,000	8,000	14,000
101-53470-343-301-0000	VEHICLE REPAIR	15,161	9,000	14,500	9,000
GENERAL SUPPLIES AND REPAIRS		**58,177**	**53,500**	**46,500**	**51,500**
101-59000-343-301-0000	FLEET LEASE PAYMENT	3,151	80,000	46,500	64,000
FINANCING PAYMENTS		**3,151**	**80,000**	**46,500**	**64,000**
	POLICE DEPARTMENT - SRO PROGRAM	**649,467**	**1,044,014**	**729,051**	**1,126,579**

General Fund

343-302 – Police Department – Support Services

Mission: To enhance the operations of the Cibolo Police Department by managing accurate records, safeguarding property and evidence, and providing efficient administrative support. We are committed to professionalism, accountability, and building community trust to ensure effective law enforcement and public safety.

Function: The Support Services Division is responsible for the clerical functions of the agency, including handling public requests, maintaining records, providing training support, overseeing the fleet, issuing uniforms and equipment, and managing property and evidence.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	0	1	1
Sergeant	0	1	1
Property Room Manager	0	1	1
Police Service Assistant I	0	1	1
Records Clerk	2	2	2
	2	**6**	**6**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - SUPPORT SERVICES					
101-51010-343-302-0000	SALARIES	83,744	375,757	390,370	404,540
101-51011-343-302-0000	LONGEVITY	6,360	9,000	6,600	7,320
101-51013-343-302-0000	CERTIFICATE PAY	-	6,240	6,267	6,240
101-51015-343-302-0000	OVERTIME	646	1,500	8,247	6,970
101-51020-343-302-0000	UNEMPLOYMENT TAX	234	1,512	694	810
101-51030-343-302-0000	SOCIAL SECURITY - MEDICARE	6,579	30,026	31,757	32,518
101-51040-343-302-0000	TMRS	11,532	53,841	57,538	57,852
101-51060-343-302-0000	HEALTH - LIFE INSURANCE	18,122	47,072	35,496	52,494
101-51070-343-302-0000	WORKERS COMPENSATION	32	4,318	4,129	3,938
101-51900-343-302-0000	PERSONNEL COST REIMBURSEMENT	-	-	(9,121)	-
SALARIES AND BENEFITS		**127,249**	**529,266**	**531,977**	**572,682**
101-52630-343-302-0000	CONFERENCE/TRAVEL/TRAINING	1,755	2,600	3,000	4,000
SERVICES, UTILITIES AND TRAINING		**1,755**	**2,600**	**3,000**	**4,000**
101-53090-343-302-0000	UNIFORM AND CLOTHING	-	1,000	1,000	2,000
101-53210-343-302-0000	OFFICE SUPPLIES	9,589	10,000	10,000	10,000
101-53240-343-302-0000	POSTAGE	300	2,000	1,500	1,000
101-53250-343-302-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	-	1,000
101-53280-343-302-0000	MINOR TOOLS AND EQUIPMENT	7	500	500	500
101-53455-343-302-0000	VEHICLE FUEL	-	-	-	3,000
101-53470-343-302-0000	VEHICLE REPAIR	-	-	-	2,000
GENERAL SUPPLIES AND REPAIRS		**9,896**	**13,500**	**13,000**	**19,500**
101-54900-343-302-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	8,600
CAPITAL OUTLAY		**-**	**-**	**-**	**8,600**
101-55425-343-302-0000	CREDIT CARD MACHINE FEES	1,196	2,000	1,500	1,500
OTHER EXPENSES		**1,196**	**2,000**	**1,500**	**1,500**
	POLICE DEPARTMENT - SUPPORT SERVICES	**140,096**	**547,366**	**549,477**	**606,282**

General Fund

343-303 – Police Department – Investigations

Mission: The Criminal Investigations Divisions Mission is to seek the truth through competent, compassionate, innovative investigations while building partnerships in the dedicated pursuit of justice.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	1	1	1
Police officer	4	4	4
Victim Services Coordinator	1	1	1
	6	**6**	**6**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS					
101-51010-343-303-0000	SALARIES	462,983	453,501	363,389	472,675
101-51011-343-303-0000	LONGEVITY	3,960	4,680	2,760	3,480
101-51013-343-303-0000	CERTIFICATE PAY	10,600	10,400	9,120	8,320
101-51014-343-303-0000	ON-CALL PAY	5,500	4,500	5,200	5,200
101-51015-343-303-0000	OVERTIME	16,525	16,000	13,476	9,670
101-51019-343-303-0000	UNIFORM ALLOWANCE	2,500	2,500	2,500	2,500
101-51020-343-303-0000	UNEMPLOYMENT TAX	711	1,512	719	810
101-51030-343-303-0000	SOCIAL SECURITY - MEDICARE	37,218	37,606	31,776	38,391
101-51040-343-303-0000	TMRS	63,588	67,433	58,077	68,301
101-51060-343-303-0000	HEALTH - LIFE INSURANCE	47,879	47,083	39,331	52,611
101-51070-343-303-0000	WORKERS COMPENSATION	8,527	8,354	12,596	6,950
101-51900-343-303-0000	PERSONNEL COST REIMBURSEMENT	-	-	(19,138)	-
SALARIES AND BENEFITS		**659,991**	**653,569**	**519,806**	**668,908**
101-52630-343-303-0000	CONFERENCE/TRAVEL/TRAINING	8,172	-	-	5,000
SERVICES, UTILITIES AND TRAINING		**8,172**	**-**	**-**	**5,000**
101-53090-343-303-0000	UNIFORM AND CLOTHING	601	500	500	500
101-53230-343-303-0000	OTHER SUPPLIES	1,954	1,000	750	1,000
101-53250-343-303-0000	PERSONAL PROTECTIVE EQUIPMENT	1,103	1,500	1,500	1,500
101-53280-343-303-0000	MINOR TOOLS AND EQUIPMENT	2,546	1,200	1,050	3,200
101-53455-343-303-0000	VEHICLE FUEL	6,581	7,000	7,000	7,000
101-53470-343-303-0000	VEHICLE REPAIR	1,314	5,000	3,000	5,000
GENERAL SUPPLIES AND REPAIRS		**14,098**	**16,200**	**13,800**	**18,200**
101-54900-343-303-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	22,200
CAPITAL OUTLAY		**-**	**-**	**-**	**22,200**
	POLICE DEPARTMENT - CRIMINAL INVESTIGATIONS	**682,262**	**669,769**	**533,606**	**714,308**

General Fund

343-305 – Police Department – Patrol

Mission: The Patrol Division's mission is to serve and protect the community as a professional team through consistency and fairness.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Lieutenant	1	1	1
Sergeant	5	4	4
Police officer	20	19	19
Public Safety Officer	1	0	0
Crossing guard (seasonal part-time)	1.4	1.75	1.75
	28.4	**25.75**	**25.75**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - PATROL DIVISION					
101-51010-343-305-0000	SALARIES	1,384,520	1,693,128	1,787,243	1,907,646
101-51011-343-305-0000	LONGEVITY	11,760	13,800	16,200	19,680
101-51013-343-305-0000	CERTIFICATE PAY	33,570	28,080	30,096	29,120
101-51015-343-305-0000	OVERTIME	216,334	169,000	226,858	256,870
101-51020-343-305-0000	UNEMPLOYMENT TAX	3,533	7,442	3,606	4,055
101-51030-343-305-0000	SOCIAL SECURITY - MEDICARE	142,359	145,657	154,868	169,319
101-51040-343-305-0000	TMRS	239,595	254,351	280,825	293,834
101-51060-343-305-0000	HEALTH - LIFE INSURANCE	162,605	188,307	160,716	210,374
101-51070-343-305-0000	WORKERS COMPENSATION	40,390	36,881	36,067	34,310
101-51900-343-305-0000	PERSONNEL COST REIMBURSEMENT	-	-	(86,173)	-
SALARIES AND BENEFITS		**2,234,665**	**2,536,646**	**2,610,306**	**2,925,208**
101-52630-343-305-0000	CONFERENCE/TRAVEL/TRAINING	14,338	29,800	21,000	24,500
SERVICES, UTILITIES AND TRAINING		**14,338**	**29,800**	**21,000**	**24,500**
101-53090-343-305-0000	UNIFORM AND CLOTHING	10,561	20,000	20,000	28,800
101-53230-343-305-0000	OTHER SUPPLIES	4,184	1,500	1,500	1,500
101-53240-343-305-0000	POSTAGE	93	-	-	-
101-53250-343-305-0000	PERSONAL PROTECTIVE EQUIPMENT	27,289	30,000	38,700	60,000
101-53252-343-305-0000	SWAT FUNDING	6,950	8,500	8,000	16,500
101-53280-343-305-0000	MINOR TOOLS AND EQUIPMENT	2,620	2,500	2,500	2,500
101-53455-343-305-0000	VEHICLE FUEL	62,060	60,000	65,000	80,000
101-53470-343-305-0000	VEHICLE REPAIR	44,787	40,000	42,280	40,000
GENERAL SUPPLIES AND REPAIRS		**158,544**	**162,500**	**177,980**	**229,300**
101-54900-343-305-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	38,700
CAPITAL OUTLAY		**-**	**-**	**-**	**38,700**
	POLICE DEPARTMENT - PATROL DIVISION	**2,407,547**	**2,728,946**	**2,809,286**	**3,217,708**

General Fund

343-306 – Police Department – Traffic/Warrants

Mission: Under Development

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Police officer	1	1	1
	1	**1**	**1**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - TRAFFIC DIVISION					
101-51010-343-306-0000	SALARIES	57,805	63,189	69,364	71,570
101-51011-343-306-0000	LONGEVITY	600	720	720	840
101-51013-343-306-0000	CERTIFICATE PAY	1,880	1,040	3,120	3,120
101-51015-343-306-0000	OVERTIME	1,979	6,000	5,146	7,730
101-51020-343-306-0000	UNEMPLOYMENT TAX	117	252	117	135
101-51030-343-306-0000	SOCIAL SECURITY - MEDICARE	4,736	5,428	5,995	6,369
101-51040-343-306-0000	TMRS	7,959	9,732	10,860	11,332
101-51060-343-306-0000	HEALTH - LIFE INSURANCE	7,178	7,845	7,713	8,755
101-51070-343-306-0000	WORKERS COMPENSATION	1,466	1,385	7,472	1,300
101-51900-343-306-0000	PERSONNEL COST REIMBURSEMENT	-	-	(3,393)	-
SALARIES AND BENEFITS		**83,719**	**95,591**	**107,114**	**111,151**
101-52630-343-306-0000	CONFERENCE/TRAVEL/TRAINING	750	-	1,000	1,000
SERVICES, UTILITIES AND TRAINING		**750**	**-**	**1,000**	**1,000**
101-53090-343-306-0000	UNIFORM AND CLOTHING	177	600	600	600
101-53230-343-306-0000	OTHER SUPPLIES	18	500	500	500
101-53250-343-306-0000	PERSONAL PROTECTIVE EQUIPMENT	-	750	750	750
101-53280-343-306-0000	MINOR TOOLS AND EQUIPMENT	285	800	800	800
101-53455-343-306-0000	VEHICLE FUEL	3,659	5,000	4,000	5,000
101-53470-343-306-0000	VEHICLE REPAIR	2,325	2,500	500	2,500
GENERAL SUPPLIES AND REPAIRS		**6,464**	**10,150**	**7,150**	**10,150**
	POLICE DEPARTMENT - TRAFFIC DIVISION	**90,934**	**105,741**	**115,264**	**122,301**

General Fund

343-308 – Police Department – Crime Prevention

Mission: Under development

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, Cibolo 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.

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE DEPARTMENT - CRIME PREVENTION					
101-52630-343-308-0000	CONFERENCE/TRAVEL/TRAINING	1,330	-	-	-
SERVICES, UTILITIES AND TRAINING		1,330	-	-	-
101-53090-343-308-0000	UNIFORM AND CLOTHING	165	-	-	-
101-53100-343-308-0000	MARKETING/PROMOTIONAL SUPPLIES	1,449	-	-	-
101-53250-343-308-0000	PERSONAL PROTECTIVE EQUIPMENT	508	-	-	-
101-53455-343-308-0000	VEHICLE FUEL	695	-	-	-
101-53470-343-308-0000	VEHICLE REPAIR	162	-	-	-
101-53610-343-308-0000	MEETING EXPENSE	457	-	-	-
101-53750-343-308-0000	SPECIAL EVENTS EXPENSE	1,342	-	-	-
GENERAL SUPPLIES AND REPAIRS		4,778	-	-	-
	POLICE DEPARTMENT - CRIME PREVENTION	6,108	-	-	-
	POLICE DEPARTMENT	6,480,434	6,935,233	6,221,752	7,832,894

General Fund

353 – Fire Department

Mission: The Mission of the Cibolo Fire Department is to respond with Courage and Compassion, while serving our Community with Honor.

Function: The primary responsibility of the Fire Department is to provide continuous fire protection to the City of Cibolo and areas of Guadalupe County. The Fire Department budget includes funding for the Schertz Emergency Medical Services contract.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Fire Chief	1	1	1
Assistant Fire Chief *	.375	.375	.375
Battalion Chief	3	3	3
Fire Marshal	1	1	1
Fire Lieutenant	9	9	9
Fire Apparatus Operators	9	9	9
Firefighter	15	16	16
	39.375	**40.375**	**40.375**

* *The Assistant Fire Chief is a part-time position and is not funded at this time.*

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
FIRE DEPARTMENT					
101-51010-353-000-0000	SALARIES	2,215,562	2,577,557	2,885,339	3,027,863
101-51011-353-000-0000	LONGEVITY	20,160	26,280	24,120	28,800
101-51013-353-000-0000	CERTIFICATE PAY	38,560	36,400	43,552	41,600
101-51015-353-000-0000	OVERTIME	464,293	346,000	525,201	535,000
101-51016-353-000-0000	PHONE ALLOWANCE	3,450	3,600	2,880	2,160
101-51020-353-000-0000	UNEMPLOYMENT TAX	5,143	9,828	4,796	5,400
101-51030-353-000-0000	SOCIAL SECURITY - MEDICARE	229,412	228,723	264,218	278,820
101-51040-353-000-0000	TMRS	390,047	410,131	481,758	496,044
101-51060-353-000-0000	HEALTH - LIFE INSURANCE	300,347	305,981	302,750	350,450
101-51070-353-000-0000	WORKERS COMPENSATION	80,668	63,271	73,253	62,058
101-51900-353-000-0000	PERSONNEL COST REIMBURSEMENT	-	-	(133,001)	-
SALARIES AND BENEFITS		**3,747,643**	**4,007,771**	**4,474,866**	**4,828,195**
101-52095-353-000-0000	MEDICAL EXAMS	19,536	23,500	22,600	23,500
101-52610-353-000-0000	CONTRACT SERVICES	73,091	106,795	104,193	105,023
101-52620-353-000-0000	PUBLICATIONS	4,630	4,500	4,500	4,000
101-52630-353-000-0000	CONFERENCE/TRAVEL/TRAINING	36,204	28,150	36,100	30,051
101-52635-353-000-0000	DUES, FEES AND LICENSES	6,759	7,500	7,500	8,000
101-52810-353-000-0000	UTILITIES	70,961	68,000	68,000	70,000
101-52820-353-000-0000	TELECOMMUNICATIONS	8,452	13,000	13,000	13,000
SERVICES, UTILITIES AND TRAINING		**219,632**	**251,445**	**255,893**	**253,574**
101-53090-353-000-0000	UNIFORM AND CLOTHING	23,379	23,500	23,525	30,000
101-53095-353-000-0000	SAFETY SUPPLIES AND EQUIPMENT	14,917	16,000	16,000	17,500
101-53210-353-000-0000	OFFICE SUPPLIES	3,016	4,000	4,000	3,500
101-53215-353-000-0000	PRINTING	685	1,000	1,000	1,000
101-53220-353-000-0000	JANITORIAL SUPPLIES	7,006	9,700	9,700	8,000
101-53240-353-000-0000	POSTAGE	281	700	700	700
101-53250-353-000-0000	PERSONAL PROTECTIVE EQUIPMENT	45,094	110,000	104,500	45,000
101-53280-353-000-0000	MINOR TOOLS AND EQUIPMENT	14,782	17,000	17,000	18,500
101-53410-353-000-0000	BUILDING MAINTENANCE	20,382	25,000	31,300	35,000
101-53455-353-000-0000	VEHICLE FUEL	42,234	50,000	48,000	50,000
101-53470-353-000-0000	VEHICLE REPAIR	146,729	100,400	144,400	100,000
101-53610-353-000-0000	MEETING EXPENSE	2,889	3,500	3,500	3,000
101-53750-353-000-0000	SPECIAL EVENTS EXPENSE	906	1,000	1,000	1,500
GENERAL SUPPLIES AND REPAIRS		**322,301**	**361,800**	**404,625**	**313,700**
101-54900-353-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	16,700
101-54910-353-000-0000	CAPITAL OUTLAY	-	-	715,105	-
101-54930-353-000-0000	COMMUNICATION EQUIPMENT	10,001	-	-	-
CAPITAL OUTLAY		**10,001**	**-**	**715,105**	**16,700**
101-55742-353-000-0000	SCHERTZ EMS CONTRACT	637,650	662,028	662,028	794,434
OTHER EXPENSES		**637,650**	**662,028**	**662,028**	**794,434**
101-59000-353-000-0000	FLEET LEASE PAYMENT	37,026	48,500	45,500	52,000
101-59001-353-000-0000	FLEET LEASE INTEREST	2,580	-	-	-
FINANCING PAYMENTS		**39,606**	**48,500**	**45,500**	**52,000**
	FIRE DEPARTMENT	**4,976,834**	**5,331,544**	**6,558,017**	**6,258,603**

General Fund

547 – Animal Services

Mission: The Animal Control Service area's mission is to professionally provide community safety through education and enforcement while caring for the animals.

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 2024	FY 2025	FY 2026
Animal Services Manager	1	1	1
Senior Animal Control Officer	0	0	0
Animal Control Officer	4	4	4
Kennel Technicians	0.5	0.5	0.5
	5.5	**5.5**	**5.5**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
ANIMAL SERVICES					
101-51010-547-000-0000	SALARIES	234,835	266,071	239,412	269,178
101-51011-547-000-0000	LONGEVITY	120	1,200	840	1,560
101-51014-547-000-0000	ON-CALL PAY	4,900	5,200	5,200	5,200
101-51015-547-000-0000	OVERTIME	11,462	10,000	5,567	6,000
101-51020-547-000-0000	UNEMPLOYMENT TAX	786	1,512	767	810
101-51030-547-000-0000	SOCIAL SECURITY - MEDICARE	18,914	21,609	19,162	21,568
101-51040-547-000-0000	TMRS	29,756	36,559	33,318	36,183
101-51060-547-000-0000	HEALTH - LIFE INSURANCE	29,347	39,217	27,424	43,595
101-51070-547-000-0000	WORKERS COMPENSATION	2,012	7,503	8,934	5,990
SALARIES AND BENEFITS		**332,131**	**388,871**	**340,624**	**390,084**
101-52610-547-000-0000	CONTRACT SERVICES	816	1,600	1,200	1,500
101-52630-547-000-0000	CONFERENCE/TRAVEL/TRAINING	3,179	7,000	5,500	4,000
101-52710-547-000-0000	PROFESSIONAL SERVICES	32,090	40,000	40,000	40,000
101-52810-547-000-0000	UTILITIES	7,182	15,000	12,000	15,000
101-52820-547-000-0000	TELECOMMUNICATIONS	3,724	3,750	3,750	3,750
SERVICES, UTILITIES AND TRAINING		**46,990**	**67,350**	**62,450**	**64,250**
101-53090-547-000-0000	UNIFORM AND CLOTHING	3,804	5,000	5,000	3,500
101-53095-547-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,424	4,000	5,000	6,000
101-53210-547-000-0000	OFFICE SUPPLIES	-	2,000	2,000	2,000
101-53270-547-000-0000	OPERATING SUPPLIES	10,404	18,000	18,000	17,000
101-53410-547-000-0000	BUILDING MAINTENANCE	4,643	7,000	5,000	8,000
101-53455-547-000-0000	VEHICLE FUEL	2,844	5,000	3,000	5,000
101-53470-547-000-0000	VEHICLE REPAIR	961	3,000	2,500	4,000
GENERAL SUPPLIES AND REPAIRS		**26,080**	**44,000**	**40,500**	**45,500**
101-54900-547-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	6,200
CAPITAL OUTLAY		**-**	**-**	**-**	**6,200**
101-55425-547-000-0000	CREDIT CARD MACHINE FEES	1,321	1,200	1,200	1,200
OTHER EXPENSES		**1,321**	**1,200**	**1,200**	**1,200**
101-59000-547-000-0000	FLEET LEASE PAYMENT	18,201	29,500	35,100	41,800
101-59001-547-000-0000	FLEET LEASE INTEREST	1,268	-	-	-
FINANCING PAYMENTS		**19,469**	**29,500**	**35,100**	**41,800**
	ANIMAL SERVICES	**425,992**	**530,921**	**479,874**	**549,034**

General Fund

748 – Public Works - Parks

Mission: The Parks and Rec's Divison's mission is to promote Social Equity through Health and Wellness Opportunities and the Conservation of our Natural Heritage.

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 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Workers	7	7	7
Gardener (part-time)	0.5	0	0
Custodian	1	1.5	1.75
	11.5	**11.5**	**11.75**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PUBLIC WORKS - PARKS					
101-51010-748-000-0000	SALARIES	460,681	532,268	543,317	591,168
101-51011-748-000-0000	LONGEVITY	4,320	6,960	3,960	5,400
101-51013-748-000-0000	CERTIFICATE PAY	3,835	4,810	955	910
101-51015-748-000-0000	OVERTIME	14,378	10,000	15,264	15,000
101-51016-748-000-0000	PHONE ALLOWANCE	120	-	-	-
101-51020-748-000-0000	UNEMPLOYMENT TAX	1,654	3,024	1,491	1,620
101-51030-748-000-0000	SOCIAL SECURITY - MEDICARE	36,482	42,384	42,803	46,855
101-51040-748-000-0000	TMRS	59,573	73,344	78,013	83,358
101-51060-748-000-0000	HEALTH - LIFE INSURANCE	74,923	86,272	73,952	95,963
101-51070-748-000-0000	WORKERS COMPENSATION	7,728	8,680	9,247	7,684
SALARIES AND BENEFITS		**663,695**	**767,742**	**769,002**	**847,958**
101-52610-748-000-0000	CONTRACT SERVICES	4,814	4,000	4,000	4,200
101-52610-748-830-0000	CONTRACT SERVICES	8,290	9,000	4,750	9,200
101-52625-748-830-0000	ADVERTISING, MARKETING & PROMO	-	1,000	1,000	1,000
101-52630-748-000-0000	CONFERENCE/TRAVEL/TRAINING	81	1,800	1,600	3,750
101-52635-748-000-0000	DUES, FEES AND LICENSES	727	1,000	720	500
101-52810-748-000-0000	UTILITIES	16,032	-	-	-
101-52810-748-801-0000	UTILITIES	83,420	48,000	48,000	48,000
101-52810-748-802-0000	UTILITIES	43,753	57,000	57,000	57,000
101-52810-748-803-0000	UTILITIES	5,988	10,000	8,000	10,000
101-52810-748-804-0000	UTILITIES	21,112	27,500	24,000	27,500
101-52810-748-805-0000	UTILITIES	7,179	9,000	14,000	9,000
101-52810-748-806-0000	UTILITIES	2,106	5,000	5,000	5,000
101-52810-748-807-0000	UTILITIES	-	2,000	-	2,000
101-52810-748-808-0000	UTILITIES	1,169	2,000	2,000	2,000
101-52810-748-809-0000	UTILITIES	6,028	14,000	9,000	9,000
101-52820-748-000-0000	TELECOMMUNICATIONS	2,753	2,600	2,600	2,600
SERVICES, UTILITIES AND TRAINING		**203,454**	**193,900**	**181,670**	**190,750**
101-53090-748-000-0000	UNIFORM AND CLOTHING	7,621	10,000	10,000	10,000
101-53095-748-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,175	3,000	3,000	3,500
101-53210-748-000-0000	OFFICE SUPPLIES	465	-	-	-
101-53215-748-000-0000	PRINTING	-	150	150	200
101-53220-748-000-0000	JANITORIAL SUPPLIES	7,017	5,000	5,000	6,000
101-53225-748-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,299	1,500	1,500	1,500
101-53230-748-000-0000	OTHER SUPPLIES	493	500	500	800
101-53230-748-830-0000	OTHER SUPPLIES	3,415	3,500	3,500	3,500
101-53277-748-000-0000	RENTAL	1,406	5,000	2,500	2,500
101-53277-748-830-0000	RENTAL	26,800	14,400	14,400	-
101-53280-748-000-0000	MINOR TOOLS AND EQUIPMENT	8,866	5,500	5,500	5,500
101-53370-748-000-0000	PARK MAINTENANCE/REPAIR	3,761	2,000	2,000	20,000
101-53370-748-801-0000	PARK MAINTENANCE/REPAIR	122	1,000	4,000	-
101-53370-748-802-0000	PARK MAINTENANCE/REPAIR	904	2,500	1,500	-
101-53370-748-803-0000	PARK MAINTENANCE/REPAIR	329	2,000	7,000	-
101-53370-748-804-0000	PARK MAINTENANCE/REPAIR	1,323	2,500	3,000	-
101-53370-748-805-0000	PARK MAINTENANCE/REPAIR	38	2,000	1,000	-
101-53370-748-806-0000	PARK MAINTENANCE/REPAIR	552	2,000	1,000	-
101-53370-748-807-0000	PARK MAINTENANCE/REPAIR	400	2,000	-	-
101-53370-748-808-0000	PARK MAINTENANCE/REPAIR	22	2,000	1,000	-
101-53370-748-809-0000	PARK MAINTENANCE/REPAIR	-	2,000	2,000	-
101-53372-748-000-0000	IRRIGATION REPAIR	5,738	6,000	6,000	6,000
101-53375-748-000-0000	CHEMISTRY	4,774	16,000	6,000	15,000
101-53380-748-000-0000	BOTANICAL SUPPLIES	11,043	10,000	5,000	10,000
101-53390-748-000-0000	PARK SUPPLIES	4,347	7,000	7,000	7,000
101-53410-748-000-0000	BUILDING MAINTENANCE	7,102	4,000	4,000	23,000

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
101-53410-748-801-0000	BUILDING MAINTENANCE	3,278	2,500	2,500	-
101-53410-748-802-0000	BUILDING MAINTENANCE	481	3,500	3,500	-
101-53410-748-803-0000	BUILDING MAINTENANCE	2,900	2,000	2,000	-
101-53410-748-804-0000	BUILDING MAINTENANCE	566	3,500	2,000	-
101-53410-748-805-0000	BUILDING MAINTENANCE	756	2,000	1,000	-
101-53410-748-806-0000	BUILDING MAINTENANCE	281	1,000	1,000	-
101-53410-748-807-0000	BUILDING MAINTENANCE	629	2,000	-	2,000
101-53410-748-809-0000	BUILDING MAINTENANCE	3,060	5,000	4,000	-
101-53440-748-000-0000	MACHINERY MAINTENANCE	17,978	11,000	17,000	11,000
101-53455-748-000-0000	VEHICLE FUEL	15,152	18,000	16,000	18,000
101-53470-748-000-0000	VEHICLE REPAIR	38,618	2,500	7,500	2,500
101-53750-748-000-0000	SPECIAL EVENTS EXPENSE	9,997	19,000	17,500	19,000
GENERAL SUPPLIES AND REPAIRS		**194,709**	**183,550**	**170,550**	**167,000**
101-54900-748-000-0000	NON CAPITAL OUTLAY < $9,999	5,051	-	-	-
101-54910-748-000-0000	CAPITAL OUTLAY	48,492	-	-	-
101-54930-748-000-0000	COMMUNICATION EQUIPMENT	5,551	2,250	2,250	-
CAPITAL OUTLAY		**59,094**	**2,250**	**2,250**	**-**
101-55425-748-000-0000	CREDIT CARD MACHINE FEES	583	-	1,000	1,000
OTHER EXPENSES		**583**	**-**	**1,000**	**1,000**
101-59000-748-000-0000	FLEET LEASE PAYMENT	33,146	52,000	39,000	44,500
101-59001-748-000-0000	FLEET LEASE INTEREST	2,310	-	-	-
FINANCING PAYMENTS		**35,456**	**52,000**	**39,000**	**44,500**
	PUBLIC WORKS - PARKS	**1,156,990**	**1,199,442**	**1,163,472**	**1,251,208**

General Fund

760- Economic Development

Mission: The mission of the Economic Development Department is to support impactful business developments that lead to career opportunities and a stable tax base for the City of Cibolo through our subject matter experts and promotion of the city as a place of choice for the development community.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Economic Development Manager	1	1	1
Economic Development Specialist	0	1	1
Business Development Coordinator	1	0	0
	2	**2**	**2**

GENERAL FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
ECONOMIC DEVELOPMENT					
101-51010-760-000-0000	SALARIES	110,879	154,292	146,668	168,548
101-51011-760-000-0000	LONGEVITY	120	240	240	480
101-51020-760-000-0000	UNEMPLOYMENT TAX	234	504	297	270
101-51030-760-000-0000	SOCIAL SECURITY - MEDICARE	7,828	11,822	10,495	12,931
101-51040-760-000-0000	TMRS	13,976	21,198	20,318	23,005
101-51060-760-000-0000	HEALTH - LIFE INSURANCE	9,653	15,695	15,889	17,559
101-51070-760-000-0000	WORKERS COMPENSATION	57	264	346	231
SALARIES AND BENEFITS		**142,748**	**204,015**	**194,253**	**223,024**
101-52600-760-000-0000	IT MAINTENANCE CONTRACTS	6,714	14,500	8,500	17,000
101-52620-760-000-0000	PUBLICATIONS	170	250	500	250
101-52625-760-000-0000	ADVERTISING, MARKETING & PROMO	1,053	14,550	8,000	7,000
101-52630-760-000-0000	CONFERENCE/TRAVEL/TRAINING	10,499	6,750	7,356	3,500
101-52635-760-000-0000	DUES, FEES AND LICENSES	3,097	3,130	2,400	2,400
101-52820-760-000-0000	TELECOMMUNICATIONS	767	600	600	600
SERVICES, UTILITIES AND TRAINING		**22,299**	**39,780**	**27,356**	**30,750**
101-53090-760-000-0000	UNIFORM AND CLOTHING	-	450	450	450
101-53210-760-000-0000	OFFICE SUPPLIES	766	900	900	750
101-53215-760-000-0000	PRINTING	607	750	750	750
101-53225-760-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	-	-	500
101-53230-760-000-0000	OTHER SUPPLIES	61	250	250	250
101-53240-760-000-0000	POSTAGE	-	250	250	250
101-53277-760-000-0000	RENTAL	2,057	1,500	1,500	-
101-53280-760-000-0000	MINOR TOOLS AND EQUIPMENT	-	1,250	1,250	1,250
101-53455-760-000-0000	VEHICLE FUEL	429	400	400	400
101-53470-760-000-0000	VEHICLE REPAIR	150	150	150	150
101-53610-760-000-0000	MEETING EXPENSE	1,493	800	-	800
101-53750-760-000-0000	SPECIAL EVENTS EXPENSE	-	5,250	3,050	4,500
GENERAL SUPPLIES AND REPAIRS		**5,562**	**11,950**	**8,950**	**10,050**
101-59000-760-000-0000	FLEET LEASE PAYMENT	1,965	6,500	6,500	6,500
FINANCING PAYMENTS		**1,965**	**6,500**	**6,500**	**6,500**
	ECONOMIC DEVELOPMENT	**172,574**	**262,245**	**237,059**	**270,324**
	TOTAL EXPENDITURES	**24,165,289**	**23,224,823**	**23,461,706**	**24,890,698**

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.

DEBT SERVICE FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES AND FRANCHISE FEES	6,108,474	6,560,000	6,497,725	6,795,000
INTEREST AND MISCELLANEOUS	93,652	80,000	87,500	70,000
GRANTS	165,000	165,000	165,000	165,000
TRANSFERS	779,675	864,225	864,225	976,425
TOTAL REVENUE	7,146,801	7,669,225	7,614,450	8,006,425
SERVICES, UTILITIES AND TRAINING	3,976	453,500	354,500	4,500
OTHER EXPENSES	2,500	-	5,000	-
FINANCING PAYMENTS	7,067,844	7,294,144	7,274,719	7,998,643
TOTAL EXPENDITURES	7,074,320	7,747,644	7,634,219	8,003,143
NET CHANGE IN FUND BALANCE	72,481	(78,419)	(19,769)	3,282
BEGINNING FUND BALANCE	1,342,873	1,377,148	1,415,354	1,395,585
ENDING FUND BALANCE	1,415,354	1,298,729	1,395,585	1,398,867

DEBT SERVICE FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
403-30100-000-000-0000	PROPERTY TAXES - CURRENT	6,095,611	6,530,000	6,472,725	6,770,000
403-30120-000-000-0000	PROPERTY TAXES - DELINQUENT	(13,863)	10,000	5,000	5,000
403-30130-000-000-0000	PROPERTY TAXES-PENALTY AND INT	26,726	20,000	20,000	20,000
GENERAL TAXES AND FRANCHISE FEES		**6,108,474**	**6,560,000**	**6,497,725**	**6,795,000**
403-35100-000-000-0000	INTEREST	93,652	80,000	87,500	70,000
INTEREST AND MISCELLANEOUS		**93,652**	**80,000**	**87,500**	**70,000**
403-36550-000-000-0000	OUTSIDE CONTRIBUTIONS	165,000	165,000	165,000	165,000
GRANTS		**165,000**	**165,000**	**165,000**	**165,000**
403-38239-000-000-0000	TRANSFER FROM STREET MTCE TAX	665,500	748,950	748,950	865,150
403-38805-000-000-0000	TRANSFER FROM EDC	114,175	115,275	115,275	111,275
TRANSFERS		**779,675**	**864,225**	**864,225**	**976,425**
	TOTAL REVENUE	**7,146,801**	**7,669,225**	**7,614,450**	**8,006,425**
403-52725-000-000-0000	PAYING AGENT FEES	3,976	3,500	4,500	4,500
403-52999-000-000-0000	PAYMENT TO ESCROW	-	450,000	350,000	-
SERVICES, UTILITIES AND TRAINING		**3,976**	**453,500**	**354,500**	**4,500**
403-55005-000-000-0000	BOND ISSUANCE COST	2,500	-	5,000	-
OTHER EXPENSES		**2,500**	**-**	**5,000**	**-**
403-59142-000-000-0000	2014 GENERAL OBLIG BDS-PRINC	695,000	145,000	145,000	150,000
403-59143-000-000-0000	2014 GENERAL OBLIG BDS-INT	58,294	52,100	32,675	28,250
403-59150-000-000-0000	2015 GENERAL OBLIG BDS PRINC	680,000	715,000	715,000	745,000
403-59151-000-000-0000	2015 GENERAL OBLIG BDS - INT	175,300	149,100	149,100	119,900
403-59160-000-000-0000	2016 GO BOND PRINCIPAL	160,000	165,000	165,000	165,000
403-59161-000-000-0000	2016 GO BOND INTEREST	64,675	61,425	61,425	58,125
403-59170-000-000-0000	2017 CERTIFICATE OF OBLIGATION	125,000	130,000	130,000	135,000
403-59171-000-000-0000	2017 CERT OF OBLIGATION - INT	48,799	43,890	43,890	38,789
403-59180-000-000-0000	2018 GO BOND PRINCIPAL	145,000	155,000	155,000	160,000
403-59181-000-000-0000	2018 GO BOND INTEREST	75,213	67,713	67,713	61,038
403-59192-000-000-0000	2019 CERT OF OBLIG-PRINCIPAL	39,727	120,000	120,000	235,000
403-59193-000-000-0000	2019 CERT OF OBLIG - INTEREST	170,600	167,600	167,600	158,725
403-59194-000-000-0000	2019 GO REFUNDING BD-PRINCIPAL	420,000	435,000	435,000	445,000
403-59195-000-000-0000	2019 GO REFUNDING BD-INTEREST	114,850	100,000	100,000	84,525
403-59196-000-000-0000	2019 GO BOND PRINCIPAL	385,000	405,000	405,000	425,000
403-59197-000-000-0000	2019 GO BOND INTEREST	327,225	307,475	307,475	286,725
403-59200-000-000-0000	2020 CERT OF OBLIG-PRINCIPAL	530,000	625,000	625,000	755,000
403-59201-000-000-0000	2020 CERT OF OBLIG - INTEREST	135,500	123,950	123,950	110,150
403-59210-000-000-0000	2021 GO REFUNDING (12, 13, 17)	1,245,000	1,300,000	1,300,000	1,345,000
403-59211-000-000-0000	2021 GO REFUNDING BD-INTEREST	257,550	206,650	206,650	153,750
403-59220-000-000-0000	SERIES 2022 TAX NOTE PRINCIPAL	345,000	355,000	355,000	360,000
403-59221-000-000-0000	SERIES 2022 TAX NOTE - INT	30,156	24,360	24,360	18,396
403-59230-000-000-0000	2023 CERTIFICATES - PRINCIPAL	560,000	130,000	130,000	115,000
403-59231-000-000-0000	2023 CERTIFICATES - INTEREST	279,956	172,650	172,650	166,525
403-59240-000-000-0000	2024 CERTIFICATES - PRINCIPAL	-	585,000	585,000	490,000
403-59241-000-000-0000	2024 CERTIFICATES - INTEREST	-	552,231	552,231	340,650
403-59251-000-000-0000	2025 CERTIFICATES - INTEREST	-	-	-	695,273
403-59252-000-000-0000	2025 GO BONDS - PRINCIPAL	-	-	-	30,000
403-59253-000-000-0000	2025 GO BONDS - INTEREST	-	-	-	122,822
FINANCING PAYMENTS		**7,067,844**	**7,294,144**	**7,274,719**	**7,998,643**
	TOTAL EXPENDITURES	**7,074,320**	**7,747,644**	**7,634,219**	**8,003,143**

DEVELOPMENT SERVICES FUND

The newly created Development Services Fund is used to account for all development activities in the City. Major revenue sources include construction inspection permits, plan review fees, platting fees, zoning fees and variance fees. Primary expenditures are for third party inspection services, and planning department personnel.

DEVELOPMENT SERVICES FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PERMITS AND FEES	-	3,263,900	2,094,250	2,724,000
OTHER FEES	-	-	95,000	100,000
INTERGOVERNMENTAL	-	5,500	5,500	5,000
TRANSFERS	-	-	5,000	10,000
TOTAL REVENUE	-	3,269,400	2,199,750	2,839,000
PLANNING	-	1,134,570	995,720	1,127,370
BUILDING SERVICES	-	2,442,355	1,556,067	2,019,870
NON-DEPARTMENTAL	-	73,150	21,000	44,000
TOTAL EXPENDITURES	-	3,055,720	2,067,020	2,631,770
NET CHANGE IN FUND BALANCE	-	213,680	132,730	207,230
BEGINNING FUND BALANCE	-	-	-	132,730
ENDING FUND BALANCE	-	213,680	132,730	339,960

DEVELOPMENT SERVICES FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
500-32105-000-000-0000	PLUMBING PERMITS	-	225,000	140,000	215,000
500-32106-000-000-0000	PLUMBING PERMITS - COMMERCIAL	-	15,000	5,000	6,000
500-32150-000-000-0000	ELECTRICAL PERMITS	-	150,000	90,000	120,000
500-32155-000-000-0000	ELECTRICAL PERMITS-COMMERCIAL	-	5,000	2,500	2,000
500-32205-000-000-0000	BUILDING PERMITS	-	165,000	150,000	250,000
500-32206-000-000-0000	BUILDING PERMITS - COMMERCIAL	-	350,000	75,000	150,000
500-32208-000-000-0000	BUILDING PERMITS - NEW HOME	-	900,000	625,000	735,000
500-32255-000-000-0000	SIGN PERMITS	-	8,000	8,000	9,000
500-32270-000-000-0000	SITE DEVELOPMENT FEES-BI	-	7,500	-	-
500-32280-000-000-0000	FLOODPLAIN DEVELOPMENT PERMIT	-	850	-	-
500-32300-000-000-0000	CONTRACTOR PERMITS	-	20,000	20,000	25,000
500-32350-000-000-0000	REINSPECTION FEES	-	350,000	180,000	240,000
500-32355-000-000-0000	NON COMPLIANCE FEES	-	2,000	2,000	5,000
500-32400-000-000-0000	SUBDIVISION PLAT FEES	-	100,000	150,000	100,000
500-32425-000-000-0000	PLAT RECORDING FEES	-	2,550	-	-
500-32435-000-000-0000	SITE PLANS	-	20,000	35,000	35,000
500-32505-000-000-0000	HEATING & A/C PERMITS	-	120,000	75,000	100,000
500-32600-000-000-0000	PLAN CHECKS	-	500,000	275,000	450,000
500-32606-000-000-0000	PLAN REVIEW - COMMERCIAL	-	250,000	75,000	99,000
500-32620-000-000-0000	CONSTRUCTION INSPECTIONS	-	15,000	30,000	-
500-32625-000-000-0000	FLOODPLAIN	-	7,500	-	-
500-32630-000-000-0000	ZONING FEES	-	20,000	35,000	20,000
500-32650-000-000-0000	VARIANCE FEES	-	10,500	5,250	-
500-32655-000-000-0000	CONSULTANT FEES	-	-	75,000	100,000
500-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	-	-	13,500	35,000
500-32905-000-000-0000	PUBLIC HEALTH & SAFETY PERMITS	-	20,000	28,000	28,000
PERMITS AND FEES		**-**	**3,263,900**	**2,094,250**	**2,724,000**
500-34540-000-000-0000	CREDIT CARD FEES	-	-	95,000	100,000
OTHER FEES		**-**	**-**	**95,000**	**100,000**
500-37150-000-000-0000	INTERGOVTL- CCMA ADMIN FEE	-	5,500	5,500	5,000
INTERGOVERNMENTAL		**-**	**5,500**	**5,500**	**5,000**
500-38805-000-000-0000	TRANSFER FROM EDC	-	-	5,000	10,000
TRANSFERS		**-**	**-**	**5,000**	**10,000**
	TOTAL REVENUE	**-**	**36,000**	**227,250**	**278,000**

Development Services Fund

500-143 – Planning

Mission: To serve our community with professional guidance in urban development by being responsive to current and future needs.

Function: The Planning division is responsible for administration of the City's Unified Development Code, Comprehensive Master Plan and State statutory and regulatory development 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, and manage and maintain City-developer agreements.

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Director of Planning and Economic Development	0	1	1
Assistant Director of Planning	0	1	1
Subdivision and Zoning Administrator	0	1	1
Planner 2	0	1	1
Planner 1	0	1	1
Planning Coordinator	0	1	1
Executive Assistant	0	1	1
	0	**7**	**7**

DEVELOPMENT SERVICES FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PLANNING					
500-51010-143-000-0000	SALARIES	-	535,271	486,696	564,015
500-51011-143-000-0000	LONGEVITY	-	1,680	600	1,440
500-51015-143-000-0000	OVERTIME	-	1,500	1,635	1,500
500-51020-143-000-0000	UNEMPLOYMENT TAX	-	1,764	1,022	945
500-51030-143-000-0000	SOCIAL SECURITY - MEDICARE	-	41,192	38,070	43,372
500-51040-143-000-0000	TMRS	-	73,862	70,589	77,163
500-51060-143-000-0000	HEALTH - LIFE INSURANCE	-	54,932	39,574	61,411
500-51070-143-000-0000	WORKERS COMPENSATION	-	919	734	774
SALARIES AND BENEFITS		**-**	**711,120**	**638,920**	**750,620**
500-52611-143-000-0000	INSPECTION SERVICES CONTRACT	-	12,000	-	-
500-52625-143-000-0000	ADVERTISING, MARKETING & PROMO	-	500	500	500
500-52630-143-000-0000	CONFERENCE/TRAVEL/TRAINING	-	8,150	8,150	8,500
500-52710-143-000-0000	PROFESSIONAL SERVICES	-	115,000	115,000	115,000
SERVICES, UTILITIES AND TRAINING		**-**	**135,650**	**123,650**	**124,000**
500-53090-143-000-0000	UNIFORM AND CLOTHING	-	1,050	1,050	-
500-53210-143-000-0000	OFFICE SUPPLIES	-	1,250	1,250	1,250
500-53215-143-000-0000	PRINTING	-	1,500	1,500	1,500
500-53225-143-000-0000	OFFICE MACHINERY AND EQUIPMENT	-	500	500	500
500-53240-143-000-0000	POSTAGE	-	1,500	1,500	1,500
500-53280-143-000-0000	MINOR TOOLS AND EQUIPMENT	-	1,000	1,000	1,000
500-53610-143-000-0000	MEETING EXPENSE	-	2,500	2,500	1,000
GENERAL SUPPLIES AND REPAIRS		**-**	**9,300**	**9,300**	**6,750**
500-54900-143-000-0000	NON CAPITAL OUTLAY < $9,999	-	-	-	2,500
CAPITAL OUTLAY		**-**	**-**	**-**	**2,500**
500-55425-143-000-0000	CREDIT CARD MACHINE FEES	-	100,000	95,000	100,000
OTHER EXPENSES		**-**	**100,000**	**95,000**	**100,000**
500-58101-143-000-0000	TRANSFER TO GENERAL FUND	-	178,500	128,850	143,500
TRANSFERS OUT		**-**	**178,500**	**128,850**	**143,500**
	PLANNING	**-**	**1,134,570**	**995,720**	**1,127,370**
BUILDING SERVICES					
500-52611-145-000-0000	INSPECTION SERVICES CONTRACT	-	1,848,000	1,050,300	1,460,400
SERVICES, UTILITIES AND TRAINING		**-**	**1,848,000**	**1,050,300**	**1,460,400**
	BUILDING SERVICES	**-**	**2,442,355**	**1,556,067**	**2,019,870**
NON-DEPARTMENTAL					
500-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	16,000	-	23,000
SALARIES AND BENEFITS		**-**	**16,000**	**-**	**23,000**
500-52610-199-000-0000	CONTRACT SERVICES	-	2,150	-	-
500-52810-199-000-0000	UTILITIES	-	30,000	-	-
SERVICES, UTILITIES AND TRAINING		**-**	**32,150**	**-**	**-**
500-53220-199-000-0000	JANITORIAL SUPPLIES	-	4,000	-	-
500-53230-199-000-0000	OTHER SUPPLIES	-	6,000	6,000	6,000
500-53410-199-000-0000	BUILDING MAINTENANCE	-	15,000	15,000	15,000
GENERAL SUPPLIES AND REPAIRS		**-**	**25,000**	**21,000**	**21,000**
	NON-DEPARTMENTAL	**-**	**73,150**	**21,000**	**44,000**
	TOTAL EXPENDITURES	**-**	**3,055,720**	**2,067,020**	**2,631,770**

WATER / WASTEWATER UTILITY FUND

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

WATER WASTEWATER UTILITY FUND SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY CHARGES	17,409,602	18,810,000	18,250,680	18,504,850
OTHER FEES	199,078	213,000	193,750	213,000
INTEREST AND MISCELLANEOUS	489,280	417,500	465,000	415,000
TOTAL REVENUE	18,097,960	19,440,500	18,909,430	19,132,850
UTILITY BILLING OFFICE	4,819,512	5,029,065	4,705,072	4,780,812
NON-DEPARTMENTAL	1,023,642	1,035,720	965,820	984,691
GENERAL UTILITY OPERATIONS	2,850,785	2,525,039	2,632,190	2,404,524
WATER OPERATIONS	4,286,767	7,002,000	4,833,550	6,947,237
WASTEWATER OPERATIONS	6,609,082	9,895,225	8,009,475	10,275,654
TOTAL EXPENDITURES	16,485,524	19,721,049	17,573,857	19,910,681
NET CHANGE IN FUND BALANCE	1,612,436	(280,549)	1,335,573	(777,831)
BEGINNING WORKING CAPITAL	7,055,574	8,563,061	8,668,010	10,003,583
ENDING WORKING CAPITAL	8,668,010	8,282,512	10,003,583	9,225,752

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
502-31100-000-000-0000	WATER SALES - RESIDENTIAL	5,260,012	5,775,000	5,610,000	5,750,000
502-31110-000-000-0000	WATER SALES - COMMERCIAL	2,519,728	2,950,000	2,505,000	2,645,000
502-31200-000-000-0000	WASTE WATER - RESIDENTIAL	4,247,412	4,440,000	4,835,000	5,075,000
502-31210-000-000-0000	WASTE WATER - COMMERCIAL	572,706	615,000	725,000	760,000
502-31300-000-000-0000	GARBAGE COLLECTION-RESIDENTIAL	2,069,782	2,135,000	2,267,000	3,146,000
502-31310-000-000-0000	GARBAGE COLLECTION-COMMERCIAL	1,433,121	1,500,000	939,180	25,850
502-31400-000-000-0000	LATE FEES	144,860	143,000	160,000	161,000
502-31420-000-000-0000	ADMINISTRATIVE PENALTY	13,525	12,000	12,000	12,000
502-31600-000-000-0000	RECYCLING FEES	342,437	350,000	294,000	-
502-31700-000-000-0000	WATER ACQUISITION FEE	730,539	810,000	838,500	860,000
502-31900-000-000-0000	ACCOUNT SET UP FEES	75,480	80,000	65,000	70,000
UTILITY CHARGES		**17,409,602**	**18,810,000**	**18,250,680**	**18,504,850**
502-32100-000-000-0000	CONNECT FEES	1,350	1,000	1,000	1,000
502-32200-000-000-0000	METER INSTALLATION FEES	13,740	18,000	9,000	12,000
502-32250-000-000-0000	METER SALES	76,308	100,000	32,500	50,000
502-32251-000-000-0000	COST OF SALES - METERS	(70,563)	(90,000)	(29,500)	(45,000)
502-32260-000-000-0000	HYDRANT METER RENTAL	31,043	30,000	22,000	30,000
502-34540-000-000-0000	CREDIT CARD FEES	147,201	154,000	158,750	165,000
OTHER FEES		**199,078**	**213,000**	**193,750**	**213,000**
502-35100-000-000-0000	INTEREST	478,814	400,000	450,000	400,000
502-35300-000-000-0000	MISCELLANEOUS RECEIPTS	(2,196)	7,500	5,000	5,000
502-35315-000-000-0000	NSF FEES	7,925	7,500	7,500	7,500
502-35325-000-000-0000	ADMINISTRATIVE FEES	2,735	2,500	2,500	2,500
502-35500-000-000-0000	INSURANCE PROCEEDS	2,002	-	-	-
502-36410-000-000-0000	CASH OVER/SHORT	(1)	-	-	-
INTEREST AND MISCELLANEOUS		**489,280**	**417,500**	**465,000**	**415,000**
	TOTAL REVENUE	**18,097,960**	**19,440,500**	**18,909,430**	**19,132,850**

Water / Wastewater Utility Fund

155 – Utility Billing Administration

Mission: The mission statement of the Utility Billing Department is to address community needs while providing professionalism with experience and sustainable continuity.

Function: Utility billing administration is responsible for the billing and collection of approximately 10,000 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 2024	FY 2025	FY 2026
Utility Billing Manager	1	1	1
Senior Utility Billing Specialist	1	1	1
Utility Billing Specialist	2	2	2
Utility Accounting Specialist	0	1	1
	4	**5**	**5**

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY BILLING OFFICE					
502-51010-155-000-0000	SALARIES	229,342	261,525	253,479	287,938
502-51011-155-000-0000	LONGEVITY	5,880	6,360	3,360	3,960
502-51015-155-000-0000	OVERTIME	1,601	2,500	1,885	2,500
502-51020-155-000-0000	UNEMPLOYMENT TAX	470	1,260	734	675
502-51030-155-000-0000	SOCIAL SECURITY - MEDICARE	17,586	20,684	20,145	22,521
502-51040-155-000-0000	TMRS	31,716	37,090	36,371	40,068
502-51060-155-000-0000	HEALTH - LIFE INSURANCE	31,060	39,219	30,812	43,658
502-51070-155-000-0000	WORKERS COMPENSATION	86	462	574	402
SALARIES AND BENEFITS		**317,741**	**369,100**	**347,360**	**401,722**
502-52600-155-000-0000	IT MAINTENANCE CONTRACTS	21,492	36,000	37,815	40,350
502-52610-155-000-0000	CONTRACT SERVICES	1,866	2,400	7,100	7,900
502-52630-155-000-0000	CONFERENCE/TRAVEL/TRAINING	150	2,000	2,000	2,000
502-52640-155-000-0000	BILLING SERVICE - DATA PROSE	18,301	24,000	20,000	23,000
502-52650-155-000-0000	GENERAL LIABILITY INSURANCE	44,564	50,000	59,150	60,000
502-52680-155-000-0000	LEGAL SERVICES	87,718	30,000	10,000	30,000
502-52682-155-000-0000	LEGAL SERVICES-COLLECTION	532	1,000	500	1,000
502-52710-155-000-0000	PROFESSIONAL SERVICES	-	150,000	110,000	-
502-52722-155-000-0000	AUDIT SERVICES	11,175	13,500	13,500	15,000
SERVICES, UTILITIES AND TRAINING		**185,798**	**308,900**	**260,065**	**179,250**
502-53090-155-000-0000	UNIFORM AND CLOTHING	489	600	600	600
502-53210-155-000-0000	OFFICE SUPPLIES	1,482	2,500	2,500	2,500
502-53215-155-000-0000	PRINTING	946	2,500	2,500	2,500
502-53230-155-000-0000	OTHER SUPPLIES	-	-	-	1,500
502-53240-155-000-0000	POSTAGE	73,857	75,000	79,000	82,000
502-53277-155-000-0000	RENTAL	4,377	-	-	-
502-53455-155-000-0000	VEHICLE FUEL	-	-	500	500
502-53470-155-000-0000	VEHICLE REPAIR	-	-	150	500
GENERAL SUPPLIES AND REPAIRS		**81,150**	**80,600**	**85,250**	**90,100**
502-55425-155-000-0000	CREDIT CARD MACHINE FEES	102,065	-	106,000	110,000
502-55735-155-000-0000	TRANSFER TO GENERAL/ADMIN	12,000	-	-	-
502-55750-155-000-0000	SOLID WASTE CONTRACT	-	-	473,800	2,883,500
502-55767-155-000-0000	BEXAR WASTE CONTRACT	3,242,641	3,387,250	2,547,250	-
502-55770-155-000-0000	CIBOLO VALLEY LOCAL GOVT CORP	300,000	300,000	300,000	300,000
OTHER EXPENSES		**3,656,706**	**3,687,250**	**3,427,050**	**3,293,500**
502-58101-155-000-0000	TRANSFER TO GENERAL FUND	578,117	583,215	580,147	811,440
TRANSFERS OUT		**578,117**	**583,215**	**580,147**	**811,440**
502-59000-155-000-0000	FLEET LEASE PAYMENT	-	-	5,200	4,800
FINANCING PAYMENTS		**-**	**-**	**5,200**	**4,800**
	UTILITY BILLING OFFICE	**4,819,512**	**5,029,065**	**4,705,072**	**4,780,812**

Water / Wastewater Utility Fund

199 –Non-departmental

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
NON-DEPARTMENTAL					
502-51100-199-000-0000	PAY PLAN IMPLEMENTATION	-	70,000	-	24,000
SALARIES AND BENEFITS		**-**	**70,000**	**-**	**24,000**
502-52725-199-000-0000	PAYING AGENT FEES	400	500	600	600
SERVICES, UTILITIES AND TRAINING		**400**	**500**	**600**	**600**
502-55900-199-000-0000	CHARGE OFF UNCOLLECTIBLE ACCTS	63,931	-	-	-
OTHER EXPENSES		**63,931**	**-**	**-**	**-**
502-59060-199-000-0000	2006 TAX NOTE - PRINCIPAL	190,000	-	200,000	205,000
502-59061-199-000-0000	2006 TEN YR REVENUE BDS-INT	20,329	212,414	12,414	4,172
502-59063-199-000-0000	BOND INTEREST	-	-	-	-
502-59150-199-000-0000	2015 GENERAL OBLIG BDS PRINC	185,787	-	180,000	190,000
502-59151-199-000-0000	2015 GENERAL OBLIG BDS - INT	20,125	198,800	18,800	11,400
502-59192-199-000-0000	2019 CERT OF OBLIG-PRINCIPAL	58,673	55,000	55,000	55,000
502-59193-199-000-0000	2019 CERT OF OBLIG - INTEREST	28,078	41,125	41,125	38,375
502-59214-199-000-0000	2021 UTILITY REV RFDG BDS-PRIN	450,650	-	385,000	390,000
502-59215-199-000-0000	2021 UTILITY REV RFDG BDS-INT	5,669	457,881	72,881	66,144
FINANCING PAYMENTS		**959,311**	**965,220**	**965,220**	**960,091**
	NON-DEPARTMENTAL	**1,023,642**	**1,035,720**	**965,820**	**984,691**

Water / Wastewater Utility Fund

650 – Utility Operations - General

Mission: The mission statement of the Utilities Division is to take ownership of delivering safe, potable water and collecting wastewater services we professionally provide our community with licensed operators.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Assistant Public Works Director	1	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Utilities Operator	8	8	8
Utilities Apprentice	2	2	2
Meter Reader/Customer Service Technician	2	2	2
	17	**16**	**16**

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL UTILITY OPERATIONS					
502-51010-650-000-0000	SALARIES	826,768	827,752	862,866	891,921
502-51011-650-000-0000	LONGEVITY	7,320	10,020	8,400	10,200
502-51013-650-000-0000	CERTIFICATE PAY	11,190	10,660	12,748	12,740
502-51014-650-000-0000	ON-CALL PAY	5,300	5,200	5,200	5,200
502-51015-650-000-0000	OVERTIME	42,722	31,750	44,170	41,300
502-51020-650-000-0000	UNEMPLOYMENT TAX	1,989	4,158	1,955	2,160
502-51030-650-000-0000	SOCIAL SECURITY - MEDICARE	65,284	67,732	70,755	73,544
502-51040-650-000-0000	TMRS	112,392	121,452	129,415	130,841
502-51060-650-000-0000	HEALTH - LIFE INSURANCE	121,967	125,499	120,612	139,644
502-51070-650-000-0000	WORKERS COMPENSATION	19,971	16,586	19,491	14,406
SALARIES AND BENEFITS		**1,214,903**	**1,220,809**	**1,275,612**	**1,321,956**
502-52610-650-000-0000	CONTRACT SERVICES	37,081	25,080	25,080	22,580
502-52630-650-000-0000	CONFERENCE/TRAVEL/TRAINING	5,720	12,650	6,252	11,950
502-52635-650-000-0000	DUES, FEES AND LICENSES	4,288	19,700	22,700	23,700
502-52710-650-000-0000	PROFESSIONAL SERVICES	150	15,000	55,000	15,000
502-52810-650-000-0000	UTILITIES	12,672	10,000	10,000	11,000
502-52820-650-000-0000	TELECOMMUNICATIONS	8,868	9,000	9,000	10,000
SERVICES, UTILITIES AND TRAINING		**68,778**	**91,430**	**128,032**	**94,230**
502-53090-650-000-0000	UNIFORM AND CLOTHING	13,465	12,000	14,000	14,000
502-53095-650-000-0000	SAFETY SUPPLIES AND EQUIPMENT	7,156	6,000	7,000	7,000
502-53210-650-000-0000	OFFICE SUPPLIES	654	2,500	2,500	2,500
502-53215-650-000-0000	PRINTING	56	500	500	250
502-53220-650-000-0000	JANITORIAL SUPPLIES	472	1,000	1,000	500
502-53225-650-000-0000	OFFICE MACHINERY AND EQUIPMENT	6,476	9,000	5,000	5,000
502-53230-650-000-0000	OTHER SUPPLIES	3,872	1,000	1,000	1,000
502-53240-650-000-0000	POSTAGE	276	400	400	1,000
502-53280-650-000-0000	MINOR TOOLS AND EQUIPMENT	20,303	10,100	20,100	15,000
502-53410-650-000-0000	BUILDING MAINTENANCE	26,175	4,000	4,000	4,000
502-53440-650-000-0000	MACHINERY MAINTENANCE	34,678	31,000	31,000	31,000
502-53455-650-000-0000	VEHICLE FUEL	33,179	40,000	35,000	40,000
502-53470-650-000-0000	VEHICLE REPAIR	9,271	15,000	17,500	15,000
GENERAL SUPPLIES AND REPAIRS		**156,033**	**132,500**	**139,000**	**136,250**
502-54900-650-000-0000	NON CAPITAL OUTLAY < $9,999	20,029	6,450	4,200	18,088
502-54910-650-000-0000	CAPITAL OUTLAY	680,579	301,000	287,196	-
502-54930-650-000-0000	COMMUNICATION EQUIPMENT	5,551	8,550	8,550	9,000
CAPITAL OUTLAY		**706,160**	**316,000**	**299,946**	**27,088**
502-58101-650-000-0000	TRANSFER TO GENERAL FUND	659,700	695,000	740,300	772,500
TRANSFERS OUT		**659,700**	**695,000**	**740,300**	**772,500**
502-59000-650-000-0000	FLEET LEASE PAYMENT	20,468	69,300	49,300	52,500
502-59001-650-000-0000	FLEET LEASE INTEREST	24,743	-	-	-
FINANCING PAYMENTS		**45,211**	**69,300**	**49,300**	**52,500**
	GENERAL UTILITY OPERATIONS	**2,850,785**	**2,525,039**	**2,632,190**	**2,404,524**

Water / Wastewater Utility Fund

652 – Utility Operations - Water

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WATER OPERATIONS					
502-52510-652-000-0000	LAB FEES	12,754	15,000	15,000	15,000
502-52710-652-000-0000	PROFESSIONAL SERVICES	52,386	-	17,300	149,000
502-52810-652-000-0000	UTILITIES	58,422	50,000	50,000	60,000
SERVICES, UTILITIES AND TRAINING		**123,562**	**65,000**	**82,300**	**224,000**
502-53271-652-000-0000	MAINTENANCE REPAIR	80,005	70,000	70,000	70,000
502-53277-652-000-0000	RENTAL	1,054	5,000	3,000	5,000
502-53375-652-000-0000	CHEMISTRY	1,468	4,000	4,000	4,000
502-53415-652-000-0000	TOWER SITE MAINTENANCE	19,790	25,000	25,000	25,000
GENERAL SUPPLIES AND REPAIRS		**102,316**	**104,000**	**102,000**	**104,000**
502-54955-652-000-0000	WATER METERS	28,489	50,000	65,000	65,000
502-54956-652-000-0000	TRANSPONDERS	-	15,000	-	-
CAPITAL OUTLAY		**28,489**	**65,000**	**65,000**	**65,000**
502-56000-652-000-0000	WATER PURCHASED-LK DUNLAP	711,335	785,000	795,000	855,000
502-56010-652-000-0000	CRWA BONDS-LK DUNLAP CIBOLO	216,800	217,000	217,000	217,000
502-56012-652-000-0000	CRWA BONDS-MID CITIES CIBOLO	218,803	219,000	218,750	217,000
502-56013-652-000-0000	CRWA BONDS-MID CITIES SAWS/DSP	125,030	125,000	125,000	123,800
502-56014-652-000-0000	CRWA BONDS-WELLS RANCH CIBOLO	1,003,573	1,013,000	1,012,500	1,014,500
502-56015-652-000-0000	CRWA BONDS-WR CRYSTAL CLR LSE	97,360	-	-	-
502-56020-652-000-0000	CONTR WATER-LAKE DUNLAP CIBOLO	236,241	253,000	248,500	260,550
502-56024-652-000-0000	CONTR WATER-WELLS RANCH CIBOLO	313,271	339,000	336,500	365,500
502-56025-652-000-0000	CONTR WATER-WR CRYSTAL CLR LSE	29,297	-	-	-
502-56030-652-000-0000	PLANT M&O-LAKE DUNLAP CIBOLO	191,651	632,000	407,700	695,713
502-56032-652-000-0000	PLANT M&O-MID CITIES CIBOLO	140,093	419,000	355,700	115,625
502-56033-652-000-0000	PLANT M&O-MID CITIES SAWS/DSP	80,053	240,000	203,250	66,100
502-56034-652-000-0000	PLANT M&O-WELLS RANCH CIBOLO	291,913	323,000	251,500	1,150,500
502-56035-652-000-0000	PLANT M&O-WR CRYSTAL CLR LSE	27,300	-	-	-
502-56040-652-000-0000	CRWA ADMIN-LAKE DUNLAP CIBOLO	100,691	90,000	127,150	105,000
502-56042-652-000-0000	CRWA ADMIN-MID CITIES CIBOLO	26,896	52,000	46,000	29,750
502-56043-652-000-0000	CRWA ADMIN-MID CITIES SAWS/DSP	15,369	30,000	26,500	17,000
502-56044-652-000-0000	CRWA ADMIN-WELLS RANCH CIBOLO	120,560	136,000	128,200	226,200
502-56045-652-000-0000	CRWA ADMIN-WR CRYSTAL CLR LSE	11,538	-	-	-
502-56100-652-000-0000	WATER ACQUISITION COSTS	-	1,800,000	-	999,999
502-56500-652-000-0000	WATER CONTRACT-CITY OF SCHERTZ	74,626	95,000	85,000	95,000
PURCHASED WATER		**4,032,400**	**6,768,000**	**4,584,250**	**6,554,237**
	WATER OPERATIONS	**4,286,767**	**7,002,000**	**4,833,550**	**6,947,237**

Water / Wastewater Utility Fund

654 – Utility Operations-Wastewater

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

WATER AND WASTEWATER UTILITY FUND		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WASTEWATER OPERATIONS					
502-52610-654-000-0000	CONTRACT SERVICES	-	206,225	206,225	405,417
502-52710-654-000-0000	PROFESSIONAL SERVICES	-	50,000	203,000	180,000
502-52810-654-000-0000	UTILITIES	12,474	15,000	15,000	15,000
SERVICES, UTILITIES AND TRAINING		**12,474**	**271,225**	**424,225**	**600,417**
502-53272-654-000-0000	MAIN REPAIR SEWER	21,561	35,000	35,000	35,000
502-53277-654-000-0000	RENTAL	-	8,000	8,000	8,000
502-53375-654-000-0000	CHEMISTRY	-	10,000	10,000	10,000
502-53420-654-000-0000	LIFT STATION MAINTENANCE	3,239	25,000	25,000	25,000
GENERAL SUPPLIES AND REPAIRS		**24,800**	**78,000**	**78,000**	**78,000**
502-55766-654-000-0000	CIBOLO CREEK MUNICIPAL AUTH.	3,467,544	3,780,000	3,935,000	4,115,000
OTHER EXPENSES		**3,467,544**	**3,780,000**	**3,935,000**	**4,115,000**
	WASTEWATER OPERATIONS	**6,609,082**	**9,895,225**	**8,009,475**	**10,275,654**
	TOTAL EXPENDITURES	**16,485,524**	**19,721,049**	**17,573,857**	**19,910,681**

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 SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
UTILITY CHARGES	1,229,468	1,450,000	1,570,000	1,638,000
INTEREST AND MISCELLANEOUS	45,032	35,000	38,000	35,000
OTHER FINANCING SOURCES	-	-	9,640	-
TOTAL REVENUE	1,274,500	1,485,000	1,617,640	1,673,000
SALARIES AND BENEFITS	677,052	927,010	834,700	963,946
SERVICES, UTILITIES AND TRAINING	47,777	309,040	141,973	136,255
GENERAL SUPPLIES AND REPAIRS	148,514	140,350	130,350	137,000
CAPITAL OUTLAY	167,981	226,550	207,050	249,650
OTHER EXPENSES	-	44,550	48,250	66,500
TRANSFERS OUT	170,000	214,000	232,800	248,500
FINANCING PAYMENTS	22,310	30,000	39,000	39,000
TOTAL EXPENDITURES	1,233,634	1,891,500	1,634,123	1,840,851
NET CHANGE IN FUND BALANCE	40,866	(406,500)	(16,483)	(167,851)
BEGINNING WORKING CAPITAL	881,594	844,855	922,460	905,977
ENDING WORKING CAPITAL	922,460	438,355	905,977	738,126

DRAINAGE UTILITY DISTRICT		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
501-32900-000-000-0000	DRAINAGE FEES - RESIDENTIAL	933,162	1,090,000	1,110,000	1,159,000
501-32910-000-000-0000	DRAINAGE FEES-COMMERCIAL	296,306	360,000	460,000	479,000
UTILITY CHARGES		**1,229,468**	**1,450,000**	**1,570,000**	**1,638,000**
501-35100-000-000-0000	INTEREST	45,032	35,000	38,000	35,000
INTEREST AND MISCELLANEOUS		**45,032**	**35,000**	**38,000**	**35,000**
501-39100-000-000-0000	SALE OF ASSETS	-	-	9,640	-
OTHER FINANCING SOURCES		**-**	**-**	**9,640**	**-**
	TOTAL REVENUES	**1,274,500**	**1,485,000**	**1,617,640**	**1,673,000**

Drainage Utility District

660 –Drainage Utility District

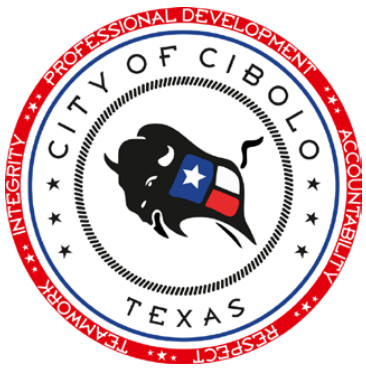
Mission: The Drainage Divion's mission is to provide good work ethic with common sense, loyalty, unity and a desire for excellence.

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

Personnel Schedule:

Position Title	FY 2024	FY 2025	FY 2026
Superintendent	1	1	1
Crew Leader	2	2	2
Street Sweeper	1	1	1
Maintenance Workers	6	7	7
MS-4 Stormwater Inspector	0	1	1
	10	**12**	**12**

DRAINAGE UTILITY DISTRICT		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
DRAINAGE OPERATIONS					
501-51010-660-000-0000	SALARIES	464,816	585,599	572,383	648,988
501-51011-660-000-0000	LONGEVITY	7,320	9,780	8,280	9,960
501-51013-660-000-0000	CERTIFICATE PAY	6,225	7,800	6,150	5,850
501-51015-660-000-0000	OVERTIME	17,706	14,500	17,967	18,970
501-51020-660-000-0000	UNEMPLOYMENT TAX	1,464	3,150	1,541	1,620
501-51030-660-000-0000	SOCIAL SECURITY - MEDICARE	36,369	47,252	46,334	52,308
501-51040-660-000-0000	TMRS	50,103	84,730	84,404	93,061
501-51060-660-000-0000	HEALTH - LIFE INSURANCE	77,730	90,202	80,399	104,704
501-51070-660-000-0000	WORKERS COMPENSATION	15,318	17,997	17,242	16,485
501-51100-660-000-0000	PAY PLAN IMPLEMENTATION	-	66,000	-	12,000
SALARIES AND BENEFITS		**677,052**	**927,010**	**834,700**	**963,946**
501-52600-660-000-0000	IT MAINTENANCE CONTRACTS	1,887	-	-	-
501-52610-660-000-0000	CONTRACT SERVICES	4,328	9,640	3,152	3,200
501-52615-660-000-0000	CONTRACT MAINTENANCE	-	30,000	30,000	30,000
501-52630-660-000-0000	CONFERENCE/TRAVEL/TRAINING	3,892	4,200	3,521	4,325
501-52635-660-000-0000	DUES, FEES AND LICENSES	197	200	300	430
501-52650-660-000-0000	GENERAL LIABILITY INSURANCE	10,750	12,000	12,400	12,500
501-52710-660-000-0000	PROFESSIONAL SERVICES	-	199,000	49,000	-
501-52720-660-000-0000	ENGINEERING SERVICES	12,124	40,000	30,000	75,000
501-52810-660-000-0000	UTILITIES	12,987	12,000	12,000	8,000
501-52820-660-000-0000	TELECOMMUNICATIONS	1,613	2,000	1,600	2,800
SERVICES, UTILITIES AND TRAINING		**47,777**	**309,040**	**141,973**	**136,255**
501-53090-660-000-0000	UNIFORM AND CLOTHING	9,618	10,000	10,000	12,300
501-53095-660-000-0000	SAFETY SUPPLIES AND EQUIPMENT	3,649	4,000	4,000	2,600
501-53210-660-000-0000	OFFICE SUPPLIES	379	400	400	400
501-53215-660-000-0000	PRINTING	56	500	500	750
501-53220-660-000-0000	JANITORIAL SUPPLIES	350	250	250	250
501-53225-660-000-0000	OFFICE MACHINERY AND EQUIPMENT	1,571	2,500	2,500	2,500
501-53230-660-000-0000	OTHER SUPPLIES	2,660	2,500	2,500	2,500
501-53240-660-000-0000	POSTAGE	46	200	200	200
501-53276-660-000-0000	DRAINAGE MAINTENANCE	16,307	30,000	30,000	40,000
501-53277-660-000-0000	RENTAL	-	5,000	2,500	2,500
501-53280-660-000-0000	MINOR TOOLS AND EQUIPMENT	5,900	3,500	5,500	4,500
501-53410-660-000-0000	BUILDING MAINTENANCE	33,348	3,000	3,000	3,000
501-53440-660-000-0000	MACHINERY MAINTENANCE	31,630	30,000	25,000	25,000
501-53445-660-000-0000	SWEEPER MAINTENANCE	8,123	7,000	5,000	3,000
501-53455-660-000-0000	VEHICLE FUEL	30,230	38,000	35,000	35,000
501-53470-660-000-0000	VEHICLE REPAIR	4,646	3,500	4,000	2,500
GENERAL SUPPLIES AND REPAIRS		**148,514**	**140,350**	**130,350**	**137,000**
501-54900-660-000-0000	NON CAPITAL OUTLAY < $9,999	26,089	5,050	5,050	9,650
501-54910-660-000-0000	CAPITAL OUTLAY	136,340	217,000	202,000	240,000
501-54930-660-000-0000	COMMUNICATION EQUIPMENT	5,551	4,500	-	-
CAPITAL OUTLAY		**167,981**	**226,550**	**207,050**	**249,650**
501-55735-660-000-0000	TRANSFER TO GENERAL/ADMIN	-	44,550	48,250	66,500
OTHER EXPENSES		**-**	**44,550**	**48,250**	**66,500**
501-58101-660-000-0000	TRANSFER TO GENERAL FUND	170,000	214,000	232,800	248,500
TRANSFERS OUT		**170,000**	**214,000**	**232,800**	**248,500**
501-59000-660-000-0000	FLEET LEASE PAYMENT	21,217	30,000	39,000	39,000
501-59001-660-000-0000	FLEET LEASE INTEREST	1,093	-	-	-
FINANCING PAYMENTS		**22,310**	**30,000**	**39,000**	**39,000**
	TOTAL EXPENDITUES	**1,233,634**	**1,891,500**	**1,634,123**	**1,840,851**



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. 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 provides support to the Board of Directors towards this mission

ECONOMIC DEVELOPMENT CORP SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES	1,209,934	1,340,000	1,365,000	1,460,000
INTEREST AND MISCELLANEOUS	124,253	80,000	105,000	85,000
TOTAL REVENUE	1,334,187	1,420,000	1,470,000	1,545,000
SERVICES, UTILITIES AND TRAINING	151,505	279,608	408,085	567,255
GENERAL SUPPLIES AND REPAIRS	3,501	21,550	16,750	20,300
CAPITAL OUTLAY	2,546	7,000	5,475	7,000
OTHER EXPENSES	61,567	115,500	532,000	107,000
TRANSFERS OUT	145,356	155,275	172,275	171,275
FINANCING PAYMENTS	318,742	318,655	318,655	319,455
TOTAL EXPENDITURES	683,219	897,588	1,453,240	1,192,285
NET CHANGE IN FUND BALANCE	650,968	522,412	16,760	352,715
BEGINNING FUND BALANCE	2,068,685	1,916,159	2,719,653	2,736,413
ENDING FUND BALANCE	2,719,653	2,438,571	2,736,413	3,089,128

Economic Development Corporation

760- Economic Development

Mission: Our mission is to create primary jobs by attracting targeted industries and commercial development to the City of Cibolo. The CEDC also works hard to retain and assist in the expansion of existing industries while creating a high quality of life for citizens.

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.

ECONOMIC DEVELOPMENT CORPORATION		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
805-30200-000-000-0000	SALES TAX	1,209,934	1,340,000	1,365,000	1,460,000
GENERAL TAXES		**1,209,934**	**1,340,000**	**1,365,000**	**1,460,000**
805-35100-000-000-0000	INTEREST	124,253	80,000	105,000	85,000
INTEREST AND MISCELLANEOUS		**124,253**	**80,000**	**105,000**	**85,000**
	TOTAL REVENUE	**1,334,187**	**1,420,000**	**1,470,000**	**1,545,000**
805-52600-760-000-0000	IT MAINTENANCE CONTRACTS	6,821	25,000	41,748	45,480
805-52610-760-000-0000	CONTRACT SERVICES	400	1,250	-	-
805-52625-760-000-0000	ADVERTISING, MARKETING & PROMO	22,163	60,000	50,000	50,000
805-52630-760-000-0000	CONFERENCE/TRAVEL/TRAINING	12,862	20,000	12,900	43,500
805-52635-760-000-0000	DUES, FEES AND LICENSES	9,618	18,250	13,237	12,775
805-52650-760-000-0000	GENERAL LIABILITY INSURANCE	4,644	5,108	5,200	5,500
805-52680-760-000-0000	LEGAL SERVICES	18,232	75,000	50,000	60,000
805-52710-760-000-0000	PROFESSIONAL SERVICES	-	75,000	75,000	100,000
805-52750-760-000-0000	PROFESSIONAL STUDIES	76,765	-	160,000	250,000
SERVICES, UTILITIES AND TRAINING		**151,505**	**279,608**	**408,085**	**567,255**
805-53090-760-000-0000	UNIFORM AND CLOTHING	267	1,050	1,050	500
805-53210-760-000-0000	OFFICE SUPPLIES	-	250	250	300
805-53215-760-000-0000	PRINTING	264	2,000	2,000	2,500
805-53230-760-000-0000	OTHER SUPPLIES	126	500	500	500
805-53240-760-000-0000	POSTAGE	-	250	250	250
805-53277-760-000-0000	RENTAL	-	1,000	1,200	250
805-53455-760-000-0000	VEHICLE FUEL	-	200	200	250
805-53470-760-000-0000	VEHICLE REPAIR	-	500	500	500
805-53610-760-000-0000	MEETING EXPENSE	2,843	5,300	2,800	4,750
805-53750-760-000-0000	SPECIAL EVENTS EXPENSE	-	10,500	8,000	10,500
GENERAL SUPPLIES AND REPAIRS		**3,501**	**21,550**	**16,750**	**20,300**
805-54900-760-000-0000	NON CAPITAL OUTLAY < $9,999	1,191	7,000	5,475	7,000
805-54925-760-000-0000	LAND PURCHASE	1,355	-	-	-
CAPITAL OUTLAY		**2,546**	**7,000**	**5,475**	**7,000**
805-55785-760-000-0000	RAILROAD LAND LEASE	6,567	7,000	7,000	7,000
805-55800-760-000-0000	ECONOMIC DEVELOPMENT GRANTS	55,000	108,500	525,000	100,000
OTHER EXPENSES		**61,567**	**115,500**	**532,000**	**107,000**
805-58101-760-000-0000	TRANSFER TO GENERAL FUND	31,181	40,000	50,000	50,000
805-58403-760-000-0000	TRANSFER TO DEBT SERVICE	114,175	115,275	115,275	111,275
805-58500-760-000-0000	TRANSFER TO DEV SVCS FUND	-	-	7,000	10,000
TRANSFERS OUT		**145,356**	**155,275**	**172,275**	**171,275**
805-59212-760-000-0000	2021 CEDC SALES TAX REV - INT	247,000	252,000	252,000	258,000
805-59213-760-000-0000	2021 CEDC SALES TAX BD INT	71,742	66,655	66,655	61,455
FINANCING PAYMENTS		**318,742**	**318,655**	**318,655**	**319,455**
	TOTAL EXPENDITURES	**683,219**	**897,588**	**1,453,240**	**1,192,285**



SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS SUMMARY	FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GENERAL TAXES	1,263,289	1,373,600	1,397,400	1,490,000
PERMITS AND FEES	2,651,447	1,984,000	1,488,500	1,434,000
COURT FINES	72,337	64,000	66,099	71,000
INTEREST AND MISCELLANEOUS	1,507,181	774,555	1,080,654	740,475
GRANTS	1,847,720	452,000	3,800,404	708,618
TRANSFERS	30,000	40,000	110,246	127,424
TOTAL REVENUE	7,371,975	4,688,155	7,943,303	4,571,517
SALARIES AND BENEFITS	610,000	250,000	336,580	365,421
SERVICES, UTILITIES AND TRAINING	534,482	1,130,500	1,759,510	891,221
GENERAL SUPPLIES AND REPAIRS	168,999	186,000	445,251	170,000
CAPITAL OUTLAY	1,966,508	2,349,900	1,071,224	216,500
OTHER EXPENSES	4,312	200	280,541	400
CONSTRUCTION COSTS	1,560,142	10,566,906	3,705,357	10,939,365
TRANSFERS OUT	1,763,978	796,800	942,247	970,150
FINANCING PAYMENTS	-	-	5,000	54,000
TOTAL EXPENDITURES	6,608,421	15,280,306	8,545,710	13,607,057
NET CHANGE IN FUND BALANCE	763,554	(10,592,151)	(602,407)	(9,035,540)
BEGINNING FUND BALANCE	23,463,695	21,727,915	24,227,249	23,624,842
ENDING FUND BALANCE	24,227,249	11,135,764	23,624,842	14,589,302

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
SPECIAL EVENTS FUND					
201-34540-748-820-0000	CREDIT CARD FEES	264	-	25	-
201-36110-748-820-0000	SPECIAL EVENT DONATIONS	45,250	45,000	21,450	30,000
201-36350-748-820-0000	BOOTH RENTALS	10,508	10,000	10,170	10,000
201-36426-748-820-0000	BEVERAGE SALES	-	-	136	-
201-36428-748-820-0000	TICKETING	11,039	15,000	12,881	25,000
201-38101-748-820-0000	TRANSFER FROM GENERAL FUND	30,000	40,000	40,000	30,000
201-34540-748-821-0000	CREDIT CARD FEES	194	-	-	-
201-36350-748-821-0000	BOOTH RENTALS	6,695	7,000	4,500	7,500
TOTAL REVENUE		**103,950**	**117,000**	**89,162**	**102,500**
201-52610-748-820-0000	CONTRACT SERVICES	42,000	45,000	50,484	51,300
201-52625-748-820-0000	ADVERTISING, MARKETING & PROMO	1,178	2,500	-	1,000
201-52643-748-820-0000	PRODUCTION	7,855	8,000	8,400	7,000
201-52644-748-820-0000	SAFETY AND SECURITY	3,735	5,000	3,465	5,000
201-52645-748-820-0000	TALENT	13,160	14,000	3,325	12,000
201-53270-748-820-0000	OPERATING SUPPLIES	9,621	5,000	2,750	5,000
201-53277-748-820-0000	RENTAL	18,612	18,000	6,432	13,500
201-55425-748-820-0000	CREDIT CARD MACHINE FEES	1,055	-	341	200
201-52610-748-821-0000	CONTRACT SERVICES	927	3,000	1,200	1,500
201-53230-748-821-0000	OTHER SUPPLIES	1,535	2,000	1,700	1,800
201-53277-748-821-0000	RENTAL	3,563	3,000	1,400	1,500
201-55425-748-821-0000	CREDIT CARD MACHINE FEES	257	200	200	200
TOTAL EXPENDITURES		**103,500**	**105,700**	**79,697**	**100,000**
	BEGINNING FUND BALANCE	**(9,815)**	**(11,064)**	**(9,365)**	**100**
	ENDING FUND BALANCE	**(9,365)**	**236**	**100**	**2,600**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
SPECIAL DONATIONS FUND					
202-34720-000-000-0000	POLICE DONATIONS	-	1,000	10	1,000
202-34721-000-000-0000	ANIMAL DONATIONS	6,370	1,500	2,610	1,500
202-34760-000-000-0000	ABANDONED PROPERTY	571	-	-	-
202-35100-000-000-0000	INTEREST	967	500	950	750
TOTAL REVENUE		**7,908**	**3,000**	**3,570**	**3,250**
202-53270-343-000-0000	OPERATING SUPPLIES	-	2,000	2,000	5,000
202-53270-353-000-0000	OPERATING SUPPLIES	1,800	-	-	-
202-52710-547-000-0000	PROFESSIONAL SERVICES	150	3,000	3,000	5,000
TOTAL EXPENDITURES		**1,950**	**5,000**	**5,000**	**10,000**
	BEGINNING FUND BALANCE	**20,831**	**21,231**	**26,789**	**25,359**
	ENDING FUND BALANCE	**26,789**	**19,231**	**25,359**	**18,609**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
GRANTS FUND					
230-35100-000-000-0000	INTEREST	207,929	-	90,000	-
TOTAL REVENUE		**207,929**	**-**	**90,000**	**-**
230-58101-000-000-0000	TRANSFER TO GENERAL FUND	416,091	-	117,347	-
TOTAL EXPENDITURES		**416,091**	**-**	**117,347**	**-**
230-36126-000-000-0000	GRANT - SENIOR PROGRAM	20,000	-	-	-
TOTAL REVENUE - SENIOR PROGRAM GRANT		**20,000**	**-**	**-**	**-**
230-53230-748-830-0000	OTHER SUPPLIES	224	-	19,776	-
TOTAL EXPENDITURES - SENIOR PROGRAM GRANT		**224**	**-**	**19,776**	**-**
230-36126-748-900-0000	GRANT - GVEC POWER-UP	-	-	20,000	-
TOTAL REVENUE - GVEC POWER UP GRANT		**-**	**-**	**20,000**	**-**
230-57600-748-900-6070	CONSTRUCTION COSTS	-	-	20,000	-
TOTAL EXPENDITURES - GVEC POWER UP GRANT		**-**	**-**	**20,000**	**-**
230-36126-151-901-0000	GRANT - CYBERSECURITY	-	-	155,520	-
230-38101-151-901-0000	TRANSFER FROM GENERAL FUND	-	-	17,280	-
TOTAL REVENUE - CYBERSECURITY GRANT		**-**	**-**	**172,800**	**-**
230-52610-151-901-0000	CONTRACT SERVICES	-	-	28,640	-
230-52710-151-901-0000	PROFESSIONAL SERVICES	-	-	25,000	-
230-53210-151-901-0000	OFFICE SUPPLIES	-	-	2,000	-
230-54900-151-901-0000	NON CAPITAL OUTLAY < $9,999	-	-	5,200	-
230-54910-151-901-0000	CAPITAL OUTLAY	-	-	111,960	-
TOTAL EXPENDITURES - CYBERSECURITY GRANT		**-**	**-**	**172,800**	**-**
230-36126-343-974-0000	GRANT - OPIOID ABATEMENT	836	-	4,078	-
TOTAL REVENUE - OPIOID ABATEMENT		**836**	**-**	**4,078**	**-**
230-53230-343-974-0000	OTHER SUPPLIES	-	-	9,200	-
TOTAL EXPENDITURES - OPIOID ABATEMENT		**-**	**-**	**9,200**	**-**
230-36126-343-975-0000	GRANT - RIFLE RESISTANT SHIELD	81,852	-	81,709	-
TOTAL REVENUE - RIFLE RESISTANT SHIELD		**81,852**	**-**	**81,709**	**-**
230-53250-343-975-0000	PERSONAL PROTECTIVE EQUIPMENT	81,469	-	81,709	-
TOTAL EXPENDITURES -RIFLE RESISTANT SHIELD		**81,469**	**-**	**81,709**	**-**
230-36126-343-976-0000	GRANT - VCLGC	-	-	65,043	49,000
230-38101-343-976-0000	TRANSFER FROM GENERAL FUND	-	-	3,886	-
TOTAL REVENUE - VCLGC GRANT		**-**	**-**	**68,929**	**49,000**
230-51010-343-976-0000	SALARIES	-	-	45,000	49,000
230-51030-343-976-0000	SOCIAL SECURITY - MEDICARE	-	-	750	-
230-51040-343-976-0000	TMRS	-	-	2,400	-
230-51060-343-976-0000	HEALTH - LIFE INSURANCE	-	-	1,350	-
230-52610-343-976-0000	CONTRACT SERVICES	-	-	5,000	-
230-52630-343-976-0000	CONFERENCE/TRAVEL/TRAINING	-	-	2,648	-
230-53210-343-976-0000	OFFICE SUPPLIES	-	-	1,208	-
230-53215-343-976-0000	PRINTING	-	-	3,950	-
230-53230-343-976-0000	OTHER SUPPLIES	-	-	2,139	-
230-53280-343-976-0000	MINOR TOOLS AND EQUIPMENT	-	-	1,397	-
230-54900-343-976-0000	NON CAPITAL OUTLAY < $9,999	-	-	3,087	-
TOTAL EXPENDITURES - VCLGC GRANT		**-**	**-**	**68,929**	**49,000**
230-36126-199-977-0000	GRANT - ARPA	1,601,341	250,000	3,072,222	-
TOTAL REVENUE - ARPA		**1,601,341**	**250,000**	**3,072,222**	**-**
230-51900-199-977-0000	PERSONNEL COST REIMBURSEMENT	610,000	250,000	250,745	-

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
230-52610-199-977-0000	CONTRACT SERVICES	42,198	-	235,956	-
230-52750-199-977-8200	PROFESSIONAL STUDIES	-	-	43,750	-
230-52750-199-977-8210	PROFESSIONAL STUDIES	-	-	249,862	-
230-53274-199-977-0000	MAINTENANCE SUPPLIES-SIDEWALKS	-	-	42,500	-
230-54910-199-977-0000	CAPITAL OUTLAY	202,389	-	29,970	-
230-54910-199-977-3020	CAPITAL OUTLAY	-	-	53,657	-
230-54910-199-977-5110	CAPITAL OUTLAY	606,458	-	3,247	-
230-54910-199-977-8000	CAPITAL OUTLAY	46,506	-	278,560	-
230-55743-199-977-0000	PUBLIC SAFETY DISPATCH	-	-	280,000	-
230-57500-199-977-0000	PROJECT ENGINEERING	(101,272)	-	-	-
230-57500-199-977-2030	PROJECT ENGINEERING	34,813	-	8,788	-
230-57500-199-977-3034	PROJECT ENGINEERING	-	-	53,060	-
230-57500-199-977-4044	PROJECT ENGINEERING	30,253	-	5,248	-
230-57600-199-977-0000	CONSTRUCTION COSTS	-	-	3,555	-
230-57600-199-977-2030	CONSTRUCTION COSTS	-	-	330,000	-
230-57600-199-977-4044	CONSTRUCTION COSTS	-	-	442,644	-
230-57600-199-977-4045	CONSTRUCTION COSTS	28,725	-	458,466	-
230-57600-199-977-8000	CONSTRUCTION COSTS	-	-	270,142	-
230-57650-199-977-4044	TESTING	-	-	8,731	-
230-57650-199-977-4045	TESTING	-	-	9,806	-
230-57650-199-977-8000	TESTING	-	-	13,535	-
TOTAL EXPENDITURES - ARPA		**1,500,069**	**250,000**	**3,072,222**	**-**
230-36126-343-978-0000	GRANT - NRA	-	-	2,295	-
TOTAL REVENUE - NRA GRANT		**-**	**-**	**2,295**	**-**
230-53250-343-978-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	2,295	-
TOTAL EXPENDITURES - NRA GRANT		**-**	**-**	**2,295**	**-**
230-36126-343-979-0000	GRANT - MVCPA	-	-	245,400	487,118
230-38101-343-979-0000	TRANSFER FROM GENERAL FUND	-	-	19,080	97,424
230-38235-343-979-0000	TRANSFER FROM FORFEITURE FUND	-	-	30,000	-
TOTAL REVENUE - MVCPA GRANT		**-**	**-**	**294,480**	**584,542**
230-51010-343-979-0000	SALARIES	-	-	25,400	209,354
230-51011-343-979-0000	LONGEVITY	-	-	-	360
230-51015-343-979-0000	OVERTIME	-	-	4,500	27,000
230-51020-343-979-0000	UNEMPLOYMENT TAX	-	-	-	405
230-51030-343-979-0000	SOCIAL SECURITY - MEDICARE	-	-	2,290	18,109
230-51040-343-979-0000	TMRS	-	-	4,145	32,217
230-51060-343-979-0000	HEALTH - LIFE INSURANCE	-	-	-	26,257
230-51070-343-979-0000	WORKERS COMPENSATION	-	-	-	2,719
230-52610-343-979-0000	CONTRACT SERVICES	-	-	34,100	8,000
230-52630-343-979-0000	CONFERENCE/TRAVEL/TRAINING	-	-	3,000	26,421
230-53100-343-979-0000	MARKETING/PROMOTIONAL SUPPLIES	-	-	5,000	10,000
230-53250-343-979-0000	PERSONAL PROTECTIVE EQUIPMENT	-	-	25,000	-
230-53455-343-979-0000	VEHICLE FUEL	-	-	550	3,200
230-54910-343-979-0000	CAPITAL OUTLAY	-	-	185,495	166,500
230-59000-343-979-0000	FLEET LEASE PAYMENT	-	-	5,000	54,000
TOTAL EXPENDITURES - MVCPA GRANT		**-**	**-**	**294,480**	**584,542**
NET CHANGE		**(85,895)**	**-**	**(52,245)**	**-**
	BEGINNING FUND BALANCE	**138,575**	**8,759**	**52,680**	**435**
	ENDING FUND BALANCE	**52,680**	**8,759**	**435**	**435**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
HOTEL OCCUPANCY TAX FUND					
231-30340-000-000-0000	HOTEL TAX REVENUE	19,103	3,600	2,400	2,000
231-35100-000-000-0000	INTEREST	337	-	1,000	600
TOTAL REVENUE		**19,441**	**3,600**	**3,400**	**2,600**
231-55855-000-000-0000	GRANTS-MISC	3,000	-	-	-
TOTAL EXPENDITURES		**3,000**	**-**	**-**	**-**
	BEGINNING FUND BALANCE	**3,052**	**12,052**	**19,493**	**22,893**
	ENDING FUND BALANCE	**19,493**	**15,652**	**22,893**	**25,493**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PEG FUND					
232-30321-000-000-0000	FRANCHISE FEE - CABLE (PEG)	34,252	30,000	30,000	28,000
232-35100-000-000-0000	INTEREST	1,180	-	5,400	4,000
TOTAL REVENUE		**35,432**	**30,000**	**35,400**	**32,000**
232-54910-000-000-0000	CAPITAL OUTLAY	349,464	-	50,000	50,000
TOTAL EXPENDITURES		**349,464**	**-**	**50,000**	**50,000**
	BEGINNING FUND BALANCE	**420,558**	**8,724**	**106,526**	**91,926**
	ENDING FUND BALANCE	**106,526**	**38,724**	**91,926**	**73,926**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COURT TECHNOLOGY FUND					
233-34520-000-000-0000	COURT TECHNOLOGY FEES	5,742	4,000	5,000	5,000
233-35100-000-000-0000	INTEREST	78	5	105	75
TOTAL REVENUE		**5,820**	**4,005**	**5,105**	**5,075**
233-52600-114-000-0000	IT MAINTENANCE CONTRACTS	4,000	4,000	4,000	6,000
TOTAL EXPENDITURES		**4,000**	**4,000**	**4,000**	**6,000**
	BEGINNING FUND BALANCE	**3,017**	**3,532**	**4,837**	**5,942**
	ENDING FUND BALANCE	**4,837**	**3,537**	**5,942**	**5,017**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
COURT SECURITY FUND					
234-34510-000-000-0000	COURT SECURITY FEES	6,961	5,000	6,270	6,000
234-35100-000-000-0000	INTEREST	1,410	750	1,250	1,000
TOTAL REVENUE		**8,370**	**5,750**	**7,520**	**7,000**
234-52630-114-000-0000	CONFERENCE/TRAVEL/TRAINING	410	-	-	-
234-58101-114-000-0000	TRANSFER TO GENERAL FUND	2,579	6,000	4,100	6,000
TOTAL EXPENDITURES		**2,989**	**6,000**	**4,100**	**6,000**
	BEGINNING FUND BALANCE	**29,140**	**32,531**	**34,522**	**37,942**
	ENDING FUND BALANCE	**34,522**	**32,281**	**37,942**	**38,942**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE SEIZURE FUND					
235-34755-000-000-0000	PD STATE FORFEITURE	3,814	10,000	1,000	10,000
235-35100-000-000-0000	INTEREST	4,952	2,500	3,500	2,500
TOTAL REVENUE		**8,766**	**12,500**	**4,500**	**12,500**
235-52630-343-000-0000	CONFERENCE/TRAVEL/TRAINING	-	30,000	6,000	-
235-53230-343-000-0000	OTHER SUPPLIES	5,223	5,000	10,000	15,000
235-53250-343-000-0000	PERSONAL PROTECTIVE EQUIPMENT	15,395	1,000	-	15,000
235-54910-343-000-0000	CAPITAL OUTLAY	-	20,000	10,000	-
235-58101-343-000-0000	TRANSFER TO GENERAL FUND	-	-	30,000	-
TOTAL EXPENDITURES		**20,618**	**56,000**	**56,000**	**30,000**
	BEGINNING FUND BALANCE	**110,795**	**92,677**	**98,943**	**47,443**
	ENDING FUND BALANCE	**98,943**	**49,177**	**47,443**	**29,943**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
POLICE EDUCATION FUND					
236-34730-000-000-0000	LEOSE FUNDS	5,738	2,500	6,184	2,500
236-35100-000-000-0000	INTEREST	703	300	460	300
TOTAL REVENUE		**6,442**	**2,800**	**6,644**	**2,800**
236-52630-343-000-0000	CONFERENCE/TRAVEL/TRAINING	3,266	16,000	16,000	5,000
TOTAL EXPENDITURES		**3,266**	**16,000**	**16,000**	**5,000**
	BEGINNING FUND BALANCE	**13,879**	**14,228**	**17,055**	**7,699**
	ENDING FUND BALANCE	**17,055**	**1,028**	**7,699**	**5,499**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CHILD SAFETY FUND					
238-34505-000-000-0000	CHILD SAFETY PROGRAM	42,683	40,000	45,000	45,000
238-35100-000-000-0000	INTEREST	5,470	500	1,850	1,250
TOTAL REVENUE		**48,153**	**40,500**	**46,850**	**46,250**
238-53280-000-000-0000	MINOR TOOLS AND EQUIPMENT	-	-	800	-
238-54910-000-000-0000	CAPITAL OUTLAY	-	-	110,250	-
238-58101-000-000-0000	TRANSFER TO GENERAL FUND	21,105	27,850	27,850	30,000
TOTAL EXPENDITURES		**21,105**	**27,850**	**138,900**	**30,000**
	BEGINNING FUND BALANCE	**100,431**	**12,181**	**127,479**	**35,429**
	ENDING FUND BALANCE	**127,479**	**24,831**	**35,429**	**51,679**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
STREET MAINTENANCE TAX FUND					
239-30200-000-000-0000	SALES TAX	1,209,934	1,340,000	1,365,000	1,460,000
239-35100-000-000-0000	INTEREST	72,721	60,000	34,000	30,000
TOTAL REVENUE		**1,282,654**	**1,400,000**	**1,399,000**	**1,490,000**
239-52615-000-000-0000	CONTRACT MAINTENANCE	407,301	750,000	481,005	630,000
239-52720-000-000-0000	ENGINEERING SERVICES	8,302	-	18,995	20,000
239-53275-000-000-0000	MAINTENANCE SUPPLIES - STREETS	-	150,000	200,000	100,000
239-53290-000-000-0000	CONSTRUCTION MATERIALS-STREETS	31,556	-	23,445	-
239-58403-000-000-0000	TRANSFER TO DEBT SERVICE	665,500	748,950	748,950	865,150
TOTAL EXPENDITURES		**1,112,658**	**1,648,950**	**1,472,395**	**1,615,150**
	BEGINNING FUND BALANCE	**827,119**	**951,618**	**997,115**	**923,720**
	ENDING FUND BALANCE	**997,115**	**702,668**	**923,720**	**798,570**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
TECHNOLOGY REPLACEMENT FUND					
301-35100-000-000-0000	INTEREST	10,068	5,000	6,139	-
TOTAL REVENUE		**10,068**	**5,000**	**6,139**	**-**
301-54900-000-000-0000	NON CAPITAL OUTLAY < $9,999	63,885	91,900	91,900	-
301-58101-000-000-0000	TRANSFER TO GENERAL FUND	-	-	-	55,000
TOTAL EXPENDITURES		**63,885**	**91,900**	**91,900**	**55,000**
	BEGINNING FUND BALANCE	**194,578**	**119,978**	**140,761**	**55,000**
	ENDING FUND BALANCE	**140,761**	**33,078**	**55,000**	**(0)**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
TRAFFIC IMPACT FEES FUND					
320-32750-000-000-0000	IMPACT FEES - TRAFFIC (NORTH)	1,464	-	-	-
320-32755-000-000-0000	IMPACT FEES - TRAFFIC (N)(14)	173,461	200,000	30,000	-
320-32765-000-000-0000	IMPACT FEES - TRAFFIC (S)(14)	1,940	-	-	-
320-32771-000-000-0000	TRAFFIC IMPACT - AREA 1 (2021)	518,723	420,000	644,500	620,000
320-32772-000-000-0000	TRAFFIC IMPACT - AREA 2 (2021)	26,573	-	-	-
320-35100-000-000-0000	INTEREST	228,690	120,000	210,000	120,000
TOTAL REVENUE		**950,851**	**740,000**	**884,500**	**740,000**
320-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
320-52730-000-000-0000	IMPACT FEE STUDY	-	-	123,000	-
320-57400-000-000-4043	EASEMENTS/SURVEY/ACQUISITION	-	105,000	12,000	105,000
320-57500-000-000-4043	PROJECT ENGINEERING	137,344	-	128,462	-
320-57600-000-000-4043	CONSTRUCTION COSTS	-	4,116,900	-	4,720,225
TOTAL EXPENDITURES		**137,344**	**4,221,900**	**263,462**	**4,840,225**
	BEGINNING FUND BALANCE	**4,114,478**	**4,764,162**	**4,927,985**	**5,549,023**
	ENDING FUND BALANCE	**4,927,985**	**1,282,262**	**5,549,023**	**1,448,798**

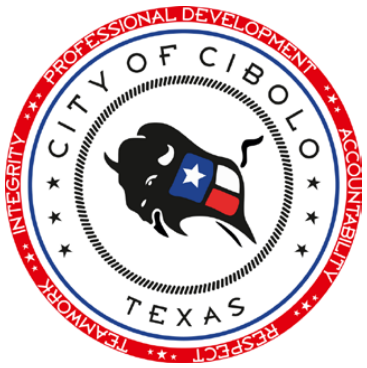
SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
PARK LAND FEES FUND					
322-35100-000-000-0000	INTEREST	78,720	40,000	65,000	40,000
322-36200-000-000-0000	PARK LAND FEES	-	-	34,200	-
322-36215-000-000-0000	BUILDER PARK IMPROVEMENT FEES	70,200	125,000	70,800	100,000
TOTAL REVENUE		**148,920**	**165,000**	**170,000**	**140,000**
322-52750-748-000-0000	PROFESSIONAL STUDIES	-	250,000	-	-
322-54910-748-000-0000	CAPITAL OUTLAY	-	13,000	-	-
322-57400-748-000-0000	EASEMENTS/SURVEY/ACQUISITION	4,900	95,000	95,000	-
322-57400-748-000-6068	EASEMENTS/SURVEY/ACQUISITION	103	-	-	-
322-57500-748-000-6068	PROJECT ENGINEERING	7,200	-	6,175	-
322-57500-748-000-6069	PROJECT ENGINEERING	17,063	419,950	222,051	-
322-57600-748-000-6068	CONSTRUCTION COSTS	-	107,050	249,716	-
322-57600-748-000-6069	CONSTRUCTION COSTS	-	-	-	650,000
322-57650-748-000-6068	TESTING	-	-	3,509	-
TOTAL EXPENDITURES		**29,266**	**885,000**	**576,451**	**650,000**
	BEGINNING FUND BALANCE	**1,393,147**	**1,025,147**	**1,512,801**	**1,106,350**
	ENDING FUND BALANCE	**1,512,801**	**305,147**	**1,106,350**	**596,350**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
DRAINAGE IMPACT FEES FUND					
520-32800-000-000-0000	IMPACT FEES - DRAINAGE	13,903	-	-	-
520-32805-000-000-0000	IMPACT FEES - DRAINAGE (14)	200,935	100,000	50,000	-
520-32810-000-000-0000	DRAINAGE IMPACT - TOWN CREEK	567,998	250,000	350,000	350,000
520-32811-000-000-0000	DRAINAGE IMPACT-DIETZ/CIBOLO	57,092	-	-	-
520-32812-000-000-0000	DRAINAGE IMPACT-UPPER SANTA CL	2,560	-	-	-
520-35100-000-000-0000	INTEREST	184,640	120,000	156,000	120,000
TOTAL REVENUE		**1,027,128**	**470,000**	**556,000**	**470,000**
520-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
520-52730-000-000-0000	IMPACT FEE STUDY	-	-	43,000	-
520-54927-000-000-4041	DRAINAGE IMPROVEMENTS	638,427	-	-	-
520-57400-000-000-4043	EASEMENTS/SURVEY/ACQUISITION	-	245,000	28,000	245,000
520-57500-000-000-4043	PROJECT ENGINEERING	20,277	-	252,660	-
520-57600-000-000-4043	CONSTRUCTION COSTS	-	1,890,006	-	1,785,640
520-57999-000-000-0000	CONTRA CAPITAL OUTLAY ACCT	(658,704)	-	-	-
520-58501-000-000-0000	TRANSFER TO DUD	658,704	-	-	-
TOTAL EXPENDITURES		**658,704**	**2,135,006**	**323,660**	**2,045,640**
	BEGINNING FUND BALANCE	**3,218,482**	**3,255,042**	**3,586,906**	**3,819,246**
	ENDING FUND BALANCE	**3,586,906**	**1,590,036**	**3,819,246**	**2,243,606**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WATER IMPACT FEES FUND					
522-32700-000-000-0000	IMPACT FEES - WATER	28,200	-	-	-
522-32705-000-000-0000	IMPACT FEES - WATER (14)	481,730	250,000	25,000	-
522-32710-000-000-0000	IMPACT FEES - WATER (2021)	107,582	450,000	150,000	200,000
522-35100-000-000-0000	INTEREST	286,943	225,000	225,000	200,000
TOTAL REVENUE		**904,454**	**925,000**	**400,000**	**400,000**
522-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
522-52730-000-000-0000	IMPACT FEE STUDY	-	-	72,245	-
522-54916-000-000-0000	WATER LINE PROJECTS	-	2,225,000	-	-
522-54916-000-000-2005	WATER LINE PROJECTS	15,977	-	-	-
522-54916-000-000-2006	WATER LINE PROJECTS	43,403	-	30,598	-
522-57500-000-000-2031	PROJECT ENGINEERING	11,613	-	82,257	-
522-57600-000-000-2006	CONSTRUCTION COSTS	-	-	600,000	-
522-57600-000-000-4043	CONSTRUCTION COSTS	-	225,500	-	-
TOTAL EXPENDITURES		**70,993**	**2,450,500**	**785,100**	**15,000**
	BEGINNING FUND BALANCE	**5,080,714**	**5,615,737**	**5,914,175**	**5,529,075**
	ENDING FUND BALANCE	**5,914,175**	**4,090,237**	**5,529,075**	**5,914,075**

SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
WASTEWATER IMPACT FEES FUND					
524-32720-000-000-0000	IMPACT FEES - WASTEWATER	9,254	-	-	-
524-32725-000-000-0000	IMPACT FEES - WASTEWATER (14)	341,610	150,000	100,000	100,000
524-32730-000-000-0000	IMPACT FEES - WASTEWATER(2021)	76,824	150,000	125,000	150,000
524-35100-000-000-0000	INTEREST	188,929	100,000	165,000	120,000
TOTAL REVENUE		**616,617**	**400,000**	**390,000**	**370,000**
524-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	15,000
524-52730-000-000-0000	IMPACT FEE STUDY	-	-	80,000	-
524-57500-000-000-3037	PROJECT ENGINEERING	16,448	-	240,352	-
524-57600-000-000-0000	CONSTRUCTION COSTS	-	2,024,000	-	-
524-57600-000-000-3037	CONSTRUCTION COSTS	-	-	-	2,024,000
524-57600-000-000-4043	CONSTRUCTION COSTS	-	1,338,500	-	1,159,500
TOTAL EXPENDITURES		**16,448**	**3,362,500**	**320,352**	**3,198,500**
	BEGINNING FUND BALANCE	**3,271,217**	**3,545,217**	**3,871,386**	**3,941,034**
	ENDING FUND BALANCE	**3,871,386**	**582,717**	**3,941,034**	**1,112,534**

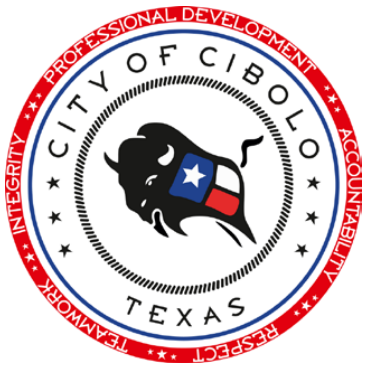
SPECIAL REVENUE FUNDS		FY 24 ACTUALS	FY 25 ADOPTED BUDGET	FY 25 EOY ESTIMATE	FY 26 PROPOSED BUDGET
CIBOLO PUBLIC FACILITY CORPORATION					
810-32670-000-000-0000	AGREEMENT AND AMENDMENT FEES	41,600	14,000	14,000	14,000
810-35100-000-000-0000	INTEREST	233,444	100,000	115,000	100,000
TOTAL REVENUE		**275,044**	**114,000**	**129,000**	**114,000**
810-52610-000-000-0000	CONTRACT SERVICES	-	-	217,435	3,000
810-52710-000-000-0000	PROFESSIONAL SERVICES	-	-	-	50,000
810-54910-000-000-0000	CAPITAL OUTLAY	-	-	107,300	-
810-57400-000-000-0000	EASEMENTS/SURVEY/ACQUISITION	2,011,379	-	18,500	-
810-57600-000-000-8100	CONSTRUCTION COSTS	-	-	142,700	250,000
810-58101-000-000-0000	TRANSFER TO GENERAL FUND	-	14,000	14,000	14,000
TOTAL EXPENDITURES		**2,011,379**	**14,000**	**499,935**	**317,000**
	BEGINNING FUND BALANCE	**4,533,497**	**2,256,163**	**2,797,162**	**2,426,227**
	ENDING FUND BALANCE	**2,797,162**	**2,356,163**	**2,426,227**	**2,223,227**



FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CITY OF CIBOLO - FIVE YEAR CAPITAL PLAN

		CURRENT YR	FIVE YEAR PROGRAM					
PAYABLE FROM FUTURE BONDS:	**CATEGORY**	**FY25**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**TOTAL**
Weidner Road	Streets			3,000,000	3,000,000			**6,000,000**
Cibolo S. Neighborhood	Streets			521,000	2,160,000	3,000,000		**5,681,000**
Cibolo PD AC Repair	Facility			500,000				**500,000**
Haeckerville Rd Extension	Streets				726,000	7,160,000		**7,886,000**
Green Valley Rd Traffic Improvement	Streets					315,000	3,120,000	**3,435,000**
Lift Station Decommission	Utilities					2,400,000		**2,400,000**
Niemietz Park Renovations	Parks	1,300,000						**1,300,000**
Veterans Park Renovations	Parks	132,000	500,000					**632,000**
Schlather Park Renovations	Parks			304,000	996,000			**1,300,000**
Tolle Nature Center	Parks				693,000	407,000		**1,100,000**
Al Rich Park Renovations	Parks					788,000		**788,000**
Traffic Signal Improvements	Traffic	125,000						**125,000**
Street Mill & Overlay Projects	Streets					6,800,000	2,500,000	**9,300,000**
Street Reconstruction Projects	Streets						3,150,000	**3,150,000**
Street Condition Survey	Streets		250,000					**250,000**
Fire Fleet - Brush truck	Fleet	500,000						**500,000**
Public Works fleet	Fleet	710,000	350,000	300,000				**1,360,000**
Deer Creek Blvd	Streets	1,826,119						**1,826,119**
Town Creek Rd - full reconstruction	Streets	1,758,059						**1,758,059**
Green Valley Road - mill and overlay	Streets	589,403						**589,403**
Green Valley Road - in depth	Streets	440,155						**440,155**
Firebird Ln	Streets	1,198,018						**1,198,018**
Silver Wing	Streets	608,268						**608,268**
FM1103-Knights Crossing contribution	Streets	300,000						**300,000**
FM 1103 Phase 2	Streets		3,400,000					**3,400,000**
FM 1103 Phase 2 additional utility relocation	Streets	2,000,000						**2,000,000**
FM 1103 Phase 2 downstream drainage	Streets			2,000,000				**2,000,000**
SUBTOTAL		**11,487,022**	**4,500,000**	**6,625,000**	**7,575,000**	**20,870,000**	**8,770,000**	**59,827,022**
PAYABLE FROM OTHER FUNDING:								
Tolle Rd Reconstruction (impact fees/prior bonds)	Streets		9,950,000					**9,950,000**
Schlather Park improvements (Park fees)	Parks							**-**
Fiber to City Facilities (ARPA)	Facilities							**-**
Warbler Woods (Park fees)	Parks							**-**
Animal Service facility improvements (ARPA)	Facilities							**-**
FM 1103 Phase 2 - Utility relocation (19 COs)	Streets	1,600,000						**1,600,000**
Acquisition of Noble Group (PFC)	Facilities		2,200,000					
FM 1103 Phase 2 - Utilities/drainage (PFC)	Streets		no longer needed					**-**
SUBTOTAL		**1,600,000**	**12,150,000**	-	-	-	-	**1,600,000**
GRAND TOTAL (all funding sources)		**13,087,022**	**16,650,000**	**6,625,000**	**7,575,000**	**20,870,000**	**8,770,000**	**61,427,022**



STATISTICAL DATA

	FY 2024	FY 2025	FY 2026
GENERAL FUND			
City Manager			
City Manager	1	1	1
Assistant City Manager *	1	1	1
Executive Assistant	1	1	1
Executive Director	1	1	1
Subtotal:	**4**	**4**	**4**
City Secretary			
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Open Records Clerk	1	1	1
Subtotal:	**3**	**3**	**3**
Muncipal Court			
Court Clerk 1	1	1	1
Court Clerk 2	1	1	1
Subtotal:	**2**	**2**	**2**
Planning and Engineering Services			
Planning and Economic Development Director	1	0	0
Assistant Planning Director	1	0	0
Senior Planner	1	0	0
Planner 2	1	0	0
Planner 1	1	0	0
Planning Technician	1	0	0
Code Enforcement Manager	0	1	1
Code Enforcement Officer	2	1	1
Executive Assistant	1	0	0
Subtotal:	**9**	**2**	**2**
Finance			
Finance Director	1	1	1
Accounting Manager	1	1	1
Grant Writer/Analyst	1	1	1
Procurement Manager	1	1	1
Accounts Payable Specialist	1	1	1
Subtotal:	**5**	**5**	**5**
Information Services			
Information Services Director	1	1	1
Technology Specialist II	1	1	1
Technology Specialist I	1	1	1
GIS Manager	0	1	1
GIS Coordinator	1	0	0
GIS Technician	1	1	1
Subtotal:	**5**	**5**	**5**

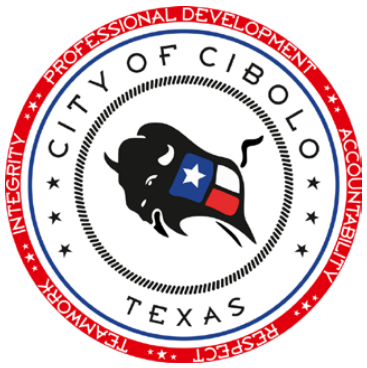
	FY 2024	FY 2025	FY 2026
People and Performance			
People and Performance Director	1	1	1
Human Resources Manager	1	1	1
Senior HR Business Partner	1	1	1
Human Resources Coordinator	1	1	1
Subtotal:	**4**	**4**	**4**
Communications			
Communications Manager	1	1	1
Subtotal:	**1**	**1**	**1**
Police Department			
Police Chief	1	1	1
Executive Assistant	1	1	1
Lieutenants	3	3	3
Sergeants	7	8	8
Police Officers	25	25	25
School Resource Officer	8	7	7
Public Relations Officer	1	1	1
Police Service Assistant 1	1	1	1
Victim Services Coordinator	1	1	1
Property Room Manager	1	1	1
Record Clerk	2	2	2
Crossing Guards	1.4	1.75	1.75
Subtotal:	**52.4**	**52.75**	**52.75**
Animal Services			
Animal Services Manager	1	1	1
Animal Control Officer	4	4	4
Kennel Technicians	0.5	0.5	0.5
Subtotal:	**5.5**	**5.5**	**5.5**
Fire Department			
Fire Chief	1	1	1
Executive Assistant	1	1	1
Assistant Fire Chief *	0.375	0.375	0.375
Fire Marshal	1	1	1
Batallion Chief	3	3	3
Fire Lieutenant	9	9	9
Fire Apparatus Operator	9	9	9
Firefighter	15	16	16
Subtotal:	**39.375**	**40.375**	**40.375**

	FY 2024	FY 2025	FY 2026
Public Works - Admin			
Director of Public Works and Capital Projects	1	1	1
Assistant Director of Public Works and Capital Proj	0	1	2
Fleet Manager	0	1	1
Fleet Mechanic	2	1	1
Capital Improvements Program Manager	1	1	0
Infrastructure Inspector	2	2	2
Executive Assistant	1	1	1
Administrative Assistant	1	1	1
Subtotal:	**8**	**9**	**9**
Public Works - Streets			
Superintendent	1	1	1
Crew Leader	3	3	3
Maintenance Worker	11	11	11
Subtotal:	**15**	**15**	**15**
Public Works - Parks			
Superintendent	1	1	1
Crew Leader	2	2	2
Maintenance Worker	7	7	7
Gardener	0.5	0	0
Custodian	1	1.5	1.75
Subtotal:	**11.5**	**11.5**	**11.75**
Economic Development			
Economic Development Manager	1	1	1
Economic Development Specialist	0	1	1
Business Development Coordinator	1	0	0
Subtotal:	**2**	**2**	**2**
Total General Fund	**166.775**	**162.125**	**162.375**
Net change	*5*	*-4.65*	*0.25*

	FY 2024	FY 2025	FY 2026
DEVELOPMENT SERVICES FUND			
Planning Services			
Director of Planning and Economic Development	0	1	1
Assistant Director of Planning	0	1	1
Subdivision and Zoning Administrator	0	1	1
Planner 2	0	1	1
Planner 1	0	1	1
Planning Coordinator	0	1	1
Executive Assistant	0	1	1
Subtotal:	**0**	**7**	**7**
Total Development Services Fund	**0**	**7**	**7**
Net change	*0*	*7*	*0*
WATER / WASTEWATER FUND			
Utility Administration			
Utility Billing Manager	1	1	1
Senior Utility Billing Clerk	1	1	1
Utility Billing Clerk	2	2	2
Utility Accounting Specialist	0	1	1
Subtotal:	**4**	**5**	**5**
Utility Operations - Water & Wastewater			
Assistant Public Works Director	1	0	0
Foreman	1	1	1
Crew Leader	3	3	3
Utilities Operator	8	8	8
Utilities Apprentice	2	2	2
Senior Customer Service Representative	1	1	1
Customer Service Representative	1	1	1
Subtotal:	**17**	**16**	**16**
Total Water / Wastewater Fund	**21**	**21**	**21**
Net change	*2*	*0*	*0*

	FY 2024	FY 2025	FY 2026
DRAINAGE UTILITY DISTRICT			
Drainage Operations			
Superintendent	1	1	1
Crew Leader	2	2	2
Street Sweeper	1	1	1
Maintenance Worker	6	7	7
MS-4 Compliance Tech	0	1	1
Total Drainage Utility District	**10**	**12**	**12**
Net change	*0*	*2*	*0*
GRANT FUND			
MVCPA Grant			
Police Officer	0	2	2
Crime Analyst	0	1	1
Total Grant Fund	**0**	**3**	**3**
Net change	*0*	*3*	*0*
GRAND TOTAL	**197.775**	**205.125**	**205.375**
Net change	*7*	*7.35*	*0.25*

* Not funded



TAX RATE INFORMATION

Notice About 2025 Tax Rates

Property tax rates in City of Cibolo.

This notice concerns the 2025 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	$0.5005/$100
This year's voter-approval tax rate	$0.5226/$100

To see the full calculations, please visit https://www.co.guadalupe.tx.us/ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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
Debt Service Fund	1,301,585
General Fund	5,671,592

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
2014 General Obligation Bond	150,000	28,250	0	178,250
2015 General Obligation Bond	745,000	119,900	0	864,900
2016 General Obligation Bond	165,000	58,125	0	223,125
2017 Certificates of Obligation	135,000	38,789	0	173,789
2018 General Obligation Bond	160,000	61,038	0	221,038
2019 Certificates of Obligation	235,000	158,725	0	393,725
2019 General Obligation Refunding Bond	445,000	84,525	0	529,525
2019 General Obligation Bond	425,000	286,725	0	711,725
2020 Certificates of Obligation	755,000	110,150	0	865,150
2021 General Obligation Refunding Bond	1,345,000	153,750	0	1,498,750
2022 Tax Note	360,000	18,396	0	378,396
2023 Certificates of Obligation	115,000	166,525	0	281,525
2024 Certificates of Obligation	490,000	340,650	0	830,650
2025 Certificates of Obligation	0	695,273	0	695,273
2025 General Obligation Bonds	30,000	122,822	0	152,822

Total required for 2025 debt service	$7,998,643
- Amount (if any) paid from funds listed in unencumbered funds	$300,000
- Amount (if any) paid from other resources	$1,141,425
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$6,557,218
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	$0
= Total debt levy	$6,557,218

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Daryl John, Tax Assessor Collector on 07/31/2025.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CIBOLO
Taxing Unit Name

(210) 658-9900
Phone *(area code and number)*

200 S Main St., Cibolo, 78108
Taxing Unit's Address, City, State, ZIP Code

www.cibolotx.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

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

SECTION 1: 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 3,815,805,998
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 340,799,580
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,475,006,418
4.	**Prior year total adopted tax rate.**	$ 0.4990 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** ..... $ 25,996,728 **B. Prior year values resulting from final court decisions:** ..... - $ 22,800,000 **C. Prior year value loss.** Subtract B from A.[3]	$ 3,196,728
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 0 **B. Prior year disputed value:** ..... - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 3,196,728

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,478,203,146
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 4,014,066 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 60,694,200 **C. Value loss.** Add A and B. [6]	$ 64,708,266
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year 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.	$ 64,708,266
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,413,494,880
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 17,033,339
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 68,519
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 17,101,858
18.	**Total current year taxable value on the current year 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 include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 3,690,733,005 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,690,733,005

[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 §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year 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] ..... $ 164,559,342 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 164,559,342
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 302,194,738
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 3,553,097,609
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 136,787,605
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 136,787,605
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 3,416,310,004
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.5005 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.0000 /$100

SECTION 2: 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.3197 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,478,203,146

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 11,119,815
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year. + $ 42,511	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 42,511	
	E. Add Line 30 to 31D.	$ 11,162,326
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,416,310,004
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.3267 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. Current year 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. $ 0	
	B. Prior year state 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. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **A.** **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0 **B.** **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, 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. . . . . $ 0.0000 /$100 **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100.. . . . . $ 0.0000 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.0000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **A.** **Current year 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, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0 **B.** **Prior year 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, 2022 and ending on June 30, 2023. . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.0000 /$100 **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100.. . . . . $ 0.0000 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.0000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100 . . . . . $ 0.0000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.3267 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0 **B.** Divide Line 40A by Line 32 and multiply by $100 . . . . . $ 0.0000 /$100 **C.** Add Line 40B to Line 39.	$ 0.3267 /$100
41.	**Current year 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 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.3381 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ _____/$100
42.	**Total current year 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount ..... $ 7,998,643 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 300,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 1,141,425 **E. Adjusted debt.** Subtract B, C and D from A.	$ 6,557,218
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 6,557,218
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 98.46 % **C.** Enter the 2023 actual collection rate. ..... 98.64 % **D.** Enter the 2022 actual collection rate. ..... 98.54 % **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%. [31]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,557,218
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,553,097,609
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1845 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.5226 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ _____/$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.0000 /$100

SECTION 3: 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	$
52.	**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 of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ /$100

SECTION 4: Voter-Approval Tax 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**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]	$
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ /$100

[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)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ _____/$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] I

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4769 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.4769 /$100
	D. Adopted Tax Rate	$ 0.4990 /$100
	E. Subtract D from C	$ -0.0221 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,522,321,020
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4699 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.4699 /$100
	D. Adopted Tax Rate	$ 0.4699 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,186,290,110
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.4971 /$100
	B. Unused increment rate (Line 66)	$ 0.0279 /$100
	C. Subtract B from A	$ 0.4692 /$100
	D. Adopted Tax Rate	$ 0.4835 /$100
	E. Subtract D from C	$ -0.0143 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 2,723,027,106
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0.0000
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0000 /$100
68.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.5226 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: 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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ _____/$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ _____/$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ _____/$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____/$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100
76.	**Increase in 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ _____/$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ _____
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ _____/$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ _____/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.5005 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate ..... $ 0.5226 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. ..... $ _____/$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here ▶ Daryl John
Printed Name of Taxing Unit Representative

sign here ▶ _____ 7-28-25
Taxing Unit Representative Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 07/29/02025

	FY 2024	FY 2025	FY 2026
Police Department			
Police Chief	1	1	1
Executive Assistant	1	1	1
Lieutenants	3	3	3
Sergeants	7	8	8
Police Officers	25	25	25
School Resource Officer	8	7	7
Public Relations Officer	1	1	1
Police Service Assistant 1	1	1	1
Victim Services Coordinator	1	1	1
Property Room Manager	1	1	1
Record Clerk	2	2	2
Crossing Guards	1.4	1.75	1.75
Subtotal:	**52.4**	**52.75**	**52.75**
allocated by division:			
Police Department - Administration			
Police Chief	1	1	1
Executive Assistant	1	1	1
Lieutenants	1	0	0
Sergeants	1	1	1
Police Officers	0	1	1
Public Relations Officer	1	1	1
Property Room Manager	1	0	0
	6	**5**	**5**
Police Department - SRO Program			
Sergeants	1	2	2
School Resource Officer	8	7	7
	9	**9**	**9**
Police Department - Support Services			
Lieutenants	0	1	1
Sergeants	0	1	1
Property Room Manager	0	1	1
Police Service Assistant 1	0	1	1
Record Clerk	2	2	2
	2	**6**	**6**
Police Department - Criminal Investigations			
Lieutenants	1	1	1
Police Officer	4	4	4
Victim Services Coordinator	1	1	1
	6	**6**	**6**
Police Department - Patrol			
Lieutenants	1	1	1
Sergeants	5	4	4
Police Officer	20	19	19
Police Service Assistant 1	1	0	0
Crossing Guards	1.4	1.75	1.75
	28.4	**25.75**	**25.75**
Police Department - Traffic			
Police Officer	**1**	**1**	**1**
Subtotal:	**52.4**	**52.75**	**52.75**

City of Cibolo

City Council Special Meeting Staff Report

B. Approval of an Ordinance of the City of Cibolo setting the ad valorem tax rate for tax year 2025.

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Ordinances Item: 8B.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

- **March 25th City Council Regular Meeting**
  - Budget Schedule Overview, Parks 5-Year CIP, and all other 5-Year CIP Update
  - City staff informed City Council of four (4) specific dates for budget related meetings and workshops, including June 17th (Budget Workshop #1), July 15th (Budget Workshop #2), July 31st (Budget Workshop #3), and, if needed, August 5th (special meeting).
- **April 5th Strategic Management Workshop**
  - Update on the progress on actions in the FY25 Strategic Plan and discussion on priorities for the future.
  - Council gave preliminary direction on Parks 5-Year CIP.
- **June 17th Budget Workshop #1**
  - FY26 budget development, budget requirements, Fund Balance Policy, and development of a fiscally constrained 5 Year CIP
  - *City Council was provided with the initial compilation of the FY26 General Fund Base Budget (preliminary line-item detail)*
- **July 8th Council Workshop**
  - At the Council workshop, City staff covered two topics – *Rethinking the City's Fund Balance Policy* and *Employee Market Compensation Study and Cost of Living Adjustment for FY26*.
- **July 8th Regular Meeting**
  - During the regular meeting, the City Council gave direction to the city manager and staff on the City Fund Balance Policy, Employee Market Adjustments and COLA, and the 5-Year Fleet Replacement CIP.
  - Fund Balance Policy. City Council discussed amending the fund balance requirement and supported modifying it from 28% to 25% under Item 8.J. This modification was supported by the information provided during the workshop. A motion passed to modify the Fund Balance Policy and to set the minimum fund balance at 25%.
  - Employee Market Compensation and COLA. City Council received a presentation and discussed adjusting employee compensation to provide competitive compensation based on employees' knowledge, skills, and experience relative to what the comparable cities are paying for similar positions as well as discussed options for a Cost of Living Adjustment (COLA) for positions that were not being adjusted under Item 8.K. A motion passed to move affected employees to 100% of market with up to a three percent (3%) COLA for other employees not receiving a market adjustment as funds are available.
  - 5-Year CIP and Fleet Replacement. City Council received a presentation and discussed the City's fleet replacement capital improvement plan (CIP) and how it fit into the 5 Year CIP under Item 8.L. A motion passed to support the 5-Year Fleet Replacement Plan as presented.

- **July 15th Budget Workshop #2**
  - Discussion/Direction on FY26 Budget, including the Economic Development Fund, Development Services Fund, Water/Wastewater Utility Fund, Drainage Utility District Fund, Special Revenue Funds, General Fund, and Other Items
  - City staff presented a preliminary FY26 General Fund with a 26% Fund Balance along with a preliminary budget for all other funds.
- **July 31st Budget Workshop #3**
  - City Manager committed to finding an additional $100,000 in reductions to the General Fund expenses from the initial proposed FY26 budget.
  - Tax Rate. City Council members each expressed their opinion on a tax rate to fund the FY26 budget. The majority of City Council members supported the Voter Approval Tax Rate (VATR) of $0.5226, but there was an emphasis on finding additional costs to cut in the budget. Council mentioned it needs to reduce its own budget because it was asking staff to make further cuts to the proposed budget.
  - General Fund Update. City Council expressed support for one-time costs, including Cash match for 2026 MVCPA grant, Litigation, Strategic partnership grants, Computer replacements, Special events, Library donation. On the fund balance, City Council learned with cost reductions and revenue adjustments in the General Fund that the current fund balance was calculated to be 26.8%. No concerns were expressed at this time.
- **August 12th City Council Meeting**
  - Maximum Tax Rate and Public Hearing. City Council discussed setting the maximum tax rate and setting the date for the public hearing on the tax rate and subsequent adoption of the proposed 2025 (FY 2026) property tax rate under Item 10.G. A motion passed to set the maximum tax rate at $0.5226 and to set the date for a public hearing on the property tax rate on September 18, 2025.
  - Fee Schedule. City Council discussed and gave direction on the FY 26 Proposed Fee Schedule under Item 10.H. A motion passed to support the proposed fee schedule, which will return to be adopted by ordinance, on September 9th.
  - Public Hearing on FY26 Budget. City Council set the date for the public hearing on the Fiscal Year 2026 Proposed Budget under Item 10.I. A motion passed to set the public hearing on the FY26 budget for September 18, 2025.
  - Submission of City Manager's Proposed Budget. The City Manager submitted his proposed budget under Item 10.J. The proposed budget included a 2% COLA for positions not included in market adjustments for FY26, because the 2% was supported with available funds. In response to the discussion at the July 31st Council Budget Workshop, the City Manager's Proposed Budget made the following revisions to revenue and expenses the proposed General Fund budget to reduce costs by up to $100,000 from the initial, preliminary FY26 budget that had been submitted to City Council in June:
    - Adjust miscellaneous park and court fees, increasing revenue by $31,000
    - Reduce PPE and travel expenses in Police Department by $46,000
    - Reduce PPE and travel expenses in Fire Department by $19,000
    - Reduce IT by $12,000 for printing overages
    - Reduce PW Park supplies and maintenance by $8,500 and added .25 FTE for custodial staff
    - Reduce PW Streets supplies by $11,000
    - Reduce supplies and travel in administrative departments by $10K
  - One-time costs. City Council also supported the recognition of the following one-time costs in the General Fund, which the list no longer included the library contribution:
    - Identified one-time costs = $393K (from fund balance)
    - Cash match for 2026 MVCPA grant of $97,423
    - Litigation costs of $100,000
    - Strategic partnership grants - $12,000
    - Computer replacements - $110,000
    - Special events - $74,600

- City Council's Budget. Council requested the City Secretary to send possible reductions to the City Council budget. (An e-mail was sent to City Council on August 14th from Peggy Cimics with suggested cuts of up to $8,000 in the City Council budget.) It also discussed whether to support the Tri-County Chamber membership ($5,250), but no direction was provided.
- Senior Program Coordinator. Lastly, the City Council discussed increasing the City's funding for the Senior Program Coordinator position that oversees the Cibolo Senior Program. They would like to see it funded at $20/hour or up to $22/hour. The proposed General Fund budget included $5,200 for this position, which would be provided to the SelRico non-profit that will fund a position for Meals on Wheels.
- Cibolo Public Facility Corp. Fund. Further, in the Cibolo Public Facility Corporation Fund, the City Council gave direction to staff to reallocate the $50K for the consultant for federal grants to the City's Neighborhood Traffic Management Program (NTMP).

- **August 26th City Council Meeting**
  - Fund Balance Policy. City Council adopted Resolution 1728 to amend the City's Fund Balance Policy under Item 11.C, reducing the amount of fund balance in the General Fund from 28% to 25%.

- **September 8, 2025**
  - The City held a Budget Town Hall at City Hall from 6:00 pm to 8:00 pm. This town hall was promoted on the City's social media, website, and electronic signs.

- **September 9th City Council Meeting**
  - Feedback on the City Manager's proposed budget provided at the August 12th Council meeting:
    - Chamber Memberships. A majority of the City Council supported lowering the Tri-County Chamber membership fee from $5,250 to $650 (Government).
    - InCibolo Magazine. A majority of City Council supported retaining the funding for the InCibolo Magazine. No change.
    - Council Budget. The majority of the City Council supported reducing its expenses consistent with the suggested reductions from the City Secretary (per her August 14th e-mail) and to use the $8,000 to cover expenses for training or special projects for the volunteers on our boards. This is a net zero adjustment. The Council's direction was to create a new line item to place the $8,000 and with the purpose for it to be used for boards to request funding from Council for special projects or training.
    - Senior Program. For the Senior Program Coordinator, Council supported increasing the City's funding toward this position. The proposed budget includes $5,200. An additional $2,000 was to be added to the budget to accomplish this hourly rate.
  - City Council requested to see the difference between the initial, preliminary FY26 General Fund budget, which was provided at the Budget Workshop #1 on June 17th, and the City Manager's Proposed FY26 Budget that was presented on August 12th. This will allow Councilmembers to see the reductions and changes at the line-item level that have occurred over the past few months and as represented by City staff in various presentations, including on August 12th.
  - City Council requested the City post actual salaries of employees. The examples provided were the City of Schertz and the City of New Braunfels.

BACKGROUND:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate.

STAFF RECOMMENDATION:

Staff recommends adoption of a tax rate of $0.5226 per $100 value.

FINANCIAL IMPACT:

The tax rate of $0.5226 supports the FY26 Proposed Budget.

MOTION(S):

This must be a “record vote,” where the vote of each member of the governing body is recorded next to their name in the minutes. Also, at least 60% must vote in favor of a tax rate that exceeds the No New Revenue tax rate. The proposed budget is based on the Voter Approval Tax Rate (VATR), which requires 5 of 7 (>60%) to vote in favor to be approved.

Suggested Motion: I move that the property tax rate be increased by the adoption of a tax rate of $0.5226, which is effectively a 4.42 percent
increase in the tax rate.

Attachments

Tax Rate Ordinance TY2025.pdf

Steps in adopting tax rate over NNR

ORDINANCE _____

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF CIBOLO, TEXAS, SETTING THE AD VALOREM TAX RATE FOR TAX YEAR 2025, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR MAINTENANCE AND OPERATIONS AND FOR DEBT SERVICE; PROVIDING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City of Cibolo, Texas is an incorporated Home Rule city dependent upon taxes to provide its citizens with services; and

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

WHEREAS, a no-new-revenue tax rate and voter-approval tax rate were calculated by the Tax Assessor/Collector of Guadalupe County in accordance with Texas Property Tax Code; and

WHEREAS, in compliance with the State of Texas Truth-in-Taxation requirements, the required public notices were posted on the city's website and published in the local newspaper; and

WHEREAS, the City of Cibolo, Texas held a public hearing on September 18, 2025; and

WHEREAS, the City Council of the City of Cibolo approved the municipal budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, it is necessary that an Ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of Cibolo in accordance with such budget and Chapter 26 of the Texas Property Tax Code.

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

SECTION 1
TAX LEVY

The City Council of the City of Cibolo does hereby levy and adopt a tax rate per $100 valuation for this city for tax year 2025 as follows:

$ 0.3381	for the purposes of Maintenance and Operation
$ 0.1845	for the payment of Principal and Interest on the Debt of this city
$ 0.5226	Total Tax Rate

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $18.40.

SECTION 2
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 3
EFFECTIVE DATE

This ordinance shall take effect on the 1st day of October, 2025.

PASSED AND APPROVED AND ADOPTED THIS 18TH DAY OF SEPTEMBER, 2025.

APPROVED:

_____
Mark Allen, Mayor

ATTEST:

_____
Peggy Cimics, City Secretary

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget

Entity Name: City of Cibolo **Date: 09/02/2025 04:05 PM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.5226, which is effectively a 4.42 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $18.40.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

City of Cibolo ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $18.40.

City of Cibolo

City Council Special Meeting Staff Report

A. Approval of a Resolution of the City of Cibolo to ratify the property tax increase reflected in the Fiscal Year 2025-2026 Budget.

Meeting	Agenda Group
Thursday, September 18, 2025, 6:30 PM	Resolution Item: 9A.

From
Anna Miranda, Finance Director

PRIOR CITY COUNCIL ACTION:

N/A

BACKGROUND:

Local Government Code Section 102.007(c) mandates that adoption of a budget that will raise more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

The FY 2026 Annual Budget will require raising more revenue from property taxes than in the previous year. This budget will raise more total property taxes than last year's budget by $1,143,735 or 6.56%, and of that amount $714,852 is tax revenue to be raised from new property added to the tax roll this year.

The increase in property tax revenue is required to fund the programs and services as outlined in the proposed budget. The proposed tax rate is $0.5226 cents per $100 assessed valuation, which is above the No New Revenue rate of $0.5005 and equal to the Voter Approval rate of $0.5226.

STAFF RECOMMENDATION:

Staff recommends approval of the Resolution

FINANCIAL IMPACT:

None

MOTION(S):

I move to approve the Resolution ratifying the property tax increase reflected in the fiscal year 2026 Budget.

Attachments

Resolution - Ratify Tax Increase FY26.pdf

RESOLUTION ____

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF CIBOLO, TEXAS TO RATIFY THE INCREASE IN PROPERTY TAX REVENUES FROM THE PREVIOUS YEAR.

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

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

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

SECTION 1

The facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

SECTION 2

The proposed fiscal year 2026 budget will require raising more property tax revenue than the prior year budget. In accordance with Local Government Code 102.005, the following statement was made on the cover of the proposed budget: This budget will raise more total property taxes than last year's budget by $1,143,736 (6.56%), and of that amount $714,852 is tax revenue to be raised from new property added to the tax roll this year.

SECTION 3

That it is hereby declared to be the intention of the City Council of the City of Cibolo that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinances, since the same would have been enacted by the

City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

SECTION 4
EFFECTIVE DATE

This Ordinance shall take effect and shall be in full force at 12:00 a.m. on October 1, 2025.

PASSED AND APPROVED AND ADOPTED THIS 18TH DAY OF SEPTEMBER, 2025.

APPROVED:

_____
Mark Allen, Mayor

ATTEST:

_____
Peggy Cimics, City Secretary