



CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2017-2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$498,591, which is a 6.95 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$352,464.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2017 - \$27,796,370

TAX RATES	FY 2017	FY 2018
Property tax rate	0.4720	0.4720
Effective tax rate	0.4547	0.4644
Effective M&O rate	0.4801	0.3556
Rollback rate	0.5058	0.5004
Debt rate	0.1294	0.1135

GOVERNING BODY	RECORD VOTE
Mike Schultz	
Joe Anzollitto	
Nina Woolard	
Charlie Boyd IV	
Ron Cisneros	
Craig Colvin	

**CITY MANAGER:
RONALD C. BOWMAN**

**DEPUTY CITY MANAGER:
JEFFREY A. THOMPSON**

**ASSISTANT CITY MANAGER:
LINDA ZARTLER**

**FINANCE DIRECTOR:
SANDRA MATTICK, CPA, CGFO**

**ASSISTANT FINANCE DIRECTOR:
ANGIE RIOS, CPA**

September 12, 2017

CITY OF BOERNE, TEXAS

PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018

MAYOR
Mike Schultz

MAYOR PRO TEM
Nina Woolard – District 2

CITY COUNCIL MEMBERS
Joe Anzollitto – District 1
Charlie Boyd IV – District 3
Ron Cisneros – District 4
Craig Colvin – District 5

CITY MANAGER
Ron Bowman

DEPUTY CITY MANAGER
Jeff Thompson

ASSISTANT CITY MANAGER
Linda Zartler

MANAGEMENT

Pam Bransford	Public Relations Coordinator
Kirsten Cohoon	City Attorney
Lori Carroll	City Secretary
James Kohler	Chief of Police
Michael Mann, PE	Public Works Director
Sandra Mattick, CPA, CGFO	Finance Director
Doug Meckel	Fire Chief/Fire Marshal
Mike Raute	Information Technology Director
Angie Rios, CPA	Assistant Finance Director
Kelly Skovbjerg	Library Director
Laura Talley	Planning and Community Development Director
Larry Woods	Convention and Visitors Bureau Director
Danny Zincke	Community Services Director

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FY 2017 - 2018

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BUDGET MESSAGE

September 12, 2017

TO: Honorable Mayor and Council Members

FROM: Ron Bowman, City Manager
Jeff Thompson, Deputy City Manager
Linda Zartler, Assistant City Manager
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2017-2018 Proposed Budget

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2017 - 2018. This budget outlines the programs and services to be provided by the City during the coming year.

Ongoing projects that were funded in FY 2015 that will address traffic and growth issues for the City include two TxDOT roadway projects; IH 10 frontage road expansion and Scenic Loop Road/Cascade Caverns Road and Bridge improvements. The IH 10 frontage road expansion should be completed in early FY 2018. The Scenic Loop Road/ Cascade Caverns Road is scheduled for completion in FY 2018. In FY 2016 the City was approved for a TAPPS grant for expansion of our trails system. The City is providing \$1.1 million in matching funds for the project. This Trails Expansion Project is in the design stage and will take another year to complete.

Major projects included in the FY 2018 budget are improvements to the City pool, completion of the next phase of electric utility pole replacement and reconductoring, a water main replacement on Richter St., and wastewater main replacement on Oak Park. In addition to these major projects, the FY 2018 budget includes the addition of a Street Service Worker, a Police Officer, a Communications Specialist, an Assistant City Manager, a Firefighter and a Construction Inspector for Public Works. This brings the total authorized full time positions for the City to 250.

This budget has been prepared with no increase to the ad valorem tax rate of \$0.4720/\$100 valuation. The last tax rate increase was \$0.02 in FY 2013 and was related to the issuance of the 2007 Quality of Life Bonds. The tax rate is broken down into the Debt Service Tax Rate of 11.35 cents and the Maintenance and Operations Tax Rate of 35.85 cents for FY 2017-2018.

The Electric, Wastewater and Gas utilities each have a budgeted rate increase of 1.56% to cover increasing maintenance and operations costs. The Water

utility has a budgeted rate increase which will generate approximately \$200,000 and is due to the increase in the cost of water purchased from GBRA and additional testing requirements by TCEQ.

The City's pension plan with Texas Municipal Retirement System (TMRS) continues to be well funded. The City's Net Pension Liability as a Percentage of Covered Payroll decreased from 126.04% to 124.58% and Percentage of Total Pension Liability funded increased from 69.48% to 70.80%. The City is budgeted to fund slightly in excess of our minimum required funding for FY 2017 – 2018. TMRS is recognized for the strength of the system as a whole.

The budget for General Governmental funds totals \$37,314,267, with the General Fund making up \$16,649,548 or 44.6% of that total. The budget for Utilities totals \$38,857,351. The Utilities budget includes the balance of the 2010 Wastewater Revenue Bond Construction that is funding some new Wastewater projects. The combined total budget amounts to \$77,077,320.

We believe these documents constitute a sound financial plan to address the current and future growth occurring in Boerne while maintaining service levels our citizens have come to expect.

As a reminder, this budget is a work-in-progress and as Council directs, changes can be made until the final adopted budget takes effect on October 1, 2017.

CITY OF BOERNE
GLOSSARY
2017-2018 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE – State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of a fund's assets over its liabilities.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT - Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

PERSONNEL EXPENDITURES - For the purpose of budgeting, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

PROPERTY TAXES - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

REVENUE - The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

REVENUE BONDS - Bonds of the City which are supported by the revenue generating capacity of the electric, water, wastewater and gas systems.

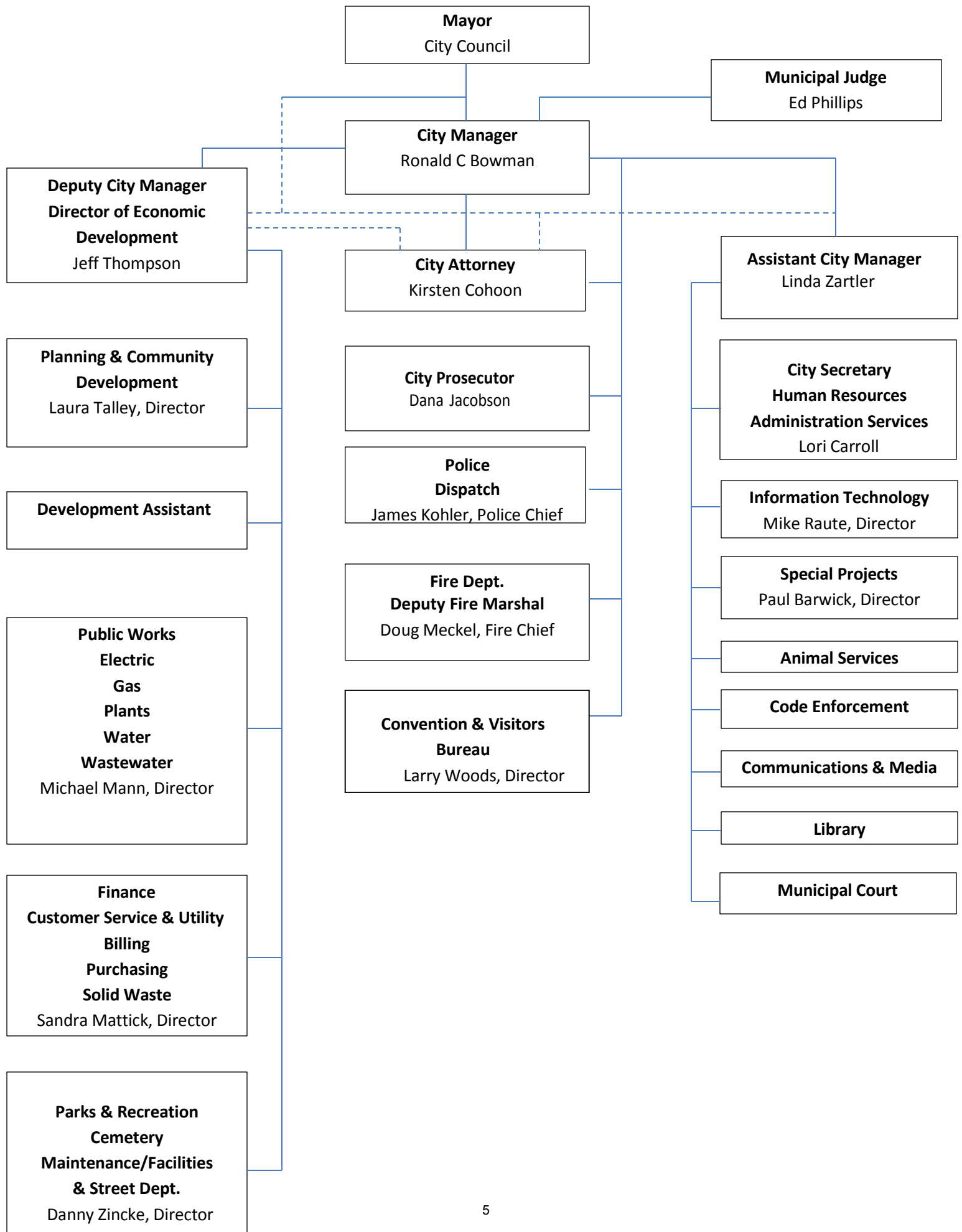
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX BASE - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAX RATE - Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSMITTAL LETTER - A general discussion of the proposed budget presented in writing as a part of the budget document. This letter explains principal budget issues against the background of financial experience in recent years.



CITY OF BOERNE
PROPOSED BUDGET SUMMARY
FY 2017-2018

FUND	ACTUAL 2015-2016	ADOPTED BUDGET 2016-2017	PROPOSED BUDGET 2017-2018
GENERAL			
ADMINISTRATION	\$ 3,142,220	\$ 2,579,244	\$ 3,125,150
STREET	1,660,092	1,999,035	2,083,462
LAW ENFORCEMENT	4,330,708	4,824,042	5,161,622
MUNICIPAL COURT	300,176	343,458	357,809
ANIMAL CONTROL	205,052	267,111	289,766
EMERGENCY OPERATIONS	818,195	480,899	-
CODE ENFORCEMENT	880,700	388,458	428,817
PLANNING & COMM. DEVELOPMENT	-	623,831	561,289
CIVIC CENTER	90,341	-	-
COMMUNICATIONS	1,040,729	1,147,308	1,201,095
INFORMATION TECHNOLOGY	810,415	922,550	1,055,852
FIRE DEPT.	1,779,830	1,872,224	2,384,686
TOTAL GENERAL FUND	<u>\$ 15,058,458</u>	<u>\$ 15,448,160</u>	<u>\$ 16,649,548</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 511,847	\$ 576,306	\$ 612,500
PARKS	2,575,092	2,475,252	2,639,213
LIBRARY	1,329,526	1,078,914	1,215,848
ECONOMIC DEVELOPMENT FUND	636,221	1,018,017	782,187
DEBT SERVICE	2,217,692	3,641,189	3,241,586
2009 G.O. BOND CONSTRUCTION FUND	-	-	31,707
2012 TAX NOTES PROJECTS FUND	-	150,000	150,977
2017 TAX NOTES CONSTRUCTION FUND	-	295,657	11,900,000
CEMETERY	132,192	126,191	90,701
TOTAL OTHER FUNDS	<u>\$ 7,402,570</u>	<u>\$ 9,361,526</u>	<u>\$ 20,664,719</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 22,461,028</u>	<u>\$ 24,809,686</u>	<u>\$ 37,314,267</u>
INTERNAL SERVICE FUND	-	844,924	\$ 905,702
UTILITY FUNDS			
ELECTRIC	\$ 17,051,113	\$ 17,077,669	\$ 16,996,590
WATER	10,059,404	6,981,833	7,261,854
WASTEWATER	12,012,468	8,138,590	8,694,376
GAS	3,301,530	2,423,558	3,039,762
SOLID WASTE	730,642	828,059	839,169
CAPITAL RECOVERY	1,080,000	1,237,962	1,200,600
2010 WW REVENUE BOND CONSTR.	257,432	1,850,500	825,000
TOTAL UTILITY FUNDS	<u>\$ 44,492,589</u>	<u>\$ 38,538,171</u>	<u>\$ 38,857,351</u>
TOTAL ALL FUNDS	<u>\$ 66,953,617</u>	<u>\$ 64,192,781</u>	<u>\$ 77,077,320</u>

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2017-2018

	ACTUAL FY 2015-2016	ACTUAL FY 2016-2017	PROJECTED 7-24-17 CERTIFIED FY 2017-2018
ASSESSED VALUATION			
REAL PROPERTY	\$ 539,228,933	\$ 564,451,494	\$ 589,889,334
IMPROVEMENTS	1,150,527,526	1,251,038,175	1,352,128,375
PERSONAL PROPERTY	142,563,180	152,814,050	149,727,590
SUB-TOTAL	\$ 1,832,319,639	\$ 1,968,303,719	\$ 2,091,745,299
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 340,767,925	\$ 351,020,020	\$ 355,121,543
EXEMPTIONS (PRORATED)	-	-	-
HOMESTEAD CAP	4,535,180	7,388,465	3,864,080
AG LOSS	29,411,140	27,698,100	25,343,800
ABATEMENTS	7,905,250	6,978,120	5,906,066
DISABLED VET	11,527,801	15,307,618	18,627,240
HOUSE BILL 366	24,030	24,360	24,070
MILITARY SURVIVING SPOUSE	293,550	293,550	293,550
HISTORICAL	-	-	-
FREEPORT	8,238,130	6,908,430	10,063,689
ADJUST FOR CAD EST OF PROTEST VALUE	7,268,925	174,460	9,985,724
TOTAL EXEMPTIONS	409,971,931	415,793,123	429,229,762
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,422,347,708	\$ 1,552,510,596	\$ 1,662,515,537
LESS: FREEZE TAXABLE AMOUNT	167,601,139	188,330,537	219,024,034
TRANSFER ADJUSTMENT	367,832	-	1,120,916
NET TAXABLE VALUE AFTER FREEZE	1,254,378,737	1,364,180,059	1,442,370,587
LEVY USING \$0.4720/100	5,920,668	6,438,930	6,807,989
PLUS TAXES ON FREEZE TAXABLE	643,890	730,154	859,686
TOTAL LEVY	\$ 6,564,558	\$ 7,169,084	\$ 7,667,675
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1682	\$ 0.1437	\$ 0.1571
PARK FUND	0.1034	0.0883	0.0907
LIBRARY FUND	0.0545	0.0538	0.0541
INTERNAL SERVICE FUND	-	0.0568	0.0566
DEBT SERVICE FUND	0.1459	0.1294	0.1135
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 6,564,558	\$ 7,169,084	\$ 7,667,675
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 2,305,645	\$ 2,138,366	\$ 2,499,844
PARK FUND	1,416,453	1,314,206	1,443,974
LIBRARY FUND	746,207	801,422	861,818
INTERNAL SERVICE FUND	-	844,924	901,770
DEBT SERVICE FUND	1,964,962	1,926,784	1,806,914
CURRENT COLLECTIONS	\$ 6,433,267	\$ 7,025,702	\$ 7,514,321

NOTES:

1. 2017-2018 keeps the tax rate the same @ \$0.4720/\$100 value.
2. 2016-2017 keeps the tax rate the same @ \$0.4720/\$100 value.
3. 2015-2016 keeps the tax rate the same @ \$0.4720/\$100 value.
4. 2014-2015 keeps the tax rate the same @ \$0.4720/\$100 value.
5. 2013-2014 keeps the tax rate the same @ \$0.4720/\$100 value.

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
GENERAL OBLIGATION BONDS, CERTIFICATES OF
OBLIGATION AND TAX NOTES

<u>YEAR ENDING SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	1,475,000	695,882	2,170,882
2019	1,505,000	664,782	2,169,782
2020	1,255,000	633,119	1,888,119
2021	1,295,000	600,794	1,895,794
2022	1,330,000	561,194	1,891,194
2023	1,385,000	510,694	1,895,694
2024	1,445,000	455,944	1,900,944
2025	1,495,000	403,219	1,898,219
2026	1,550,000	350,094	1,900,094
2027	1,595,000	294,794	1,889,794
2028	1,345,000	246,469	1,591,469
2029	1,390,000	202,094	1,592,094
2030	1,445,000	152,619	1,597,619
2031	1,485,000	100,772	1,585,772
2032	935,000	55,500	990,500
2033	920,000	18,400	938,400
	<u>\$ 21,850,000</u>	<u>\$ 5,946,370</u>	<u>\$ 27,796,370</u>

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
UTILITY SYSTEM REVENUE BONDS
CURRENTLY OUTSTANDING

<u>YEAR ENDING SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	1,400,000	1,669,200	3,069,200
2019	1,435,000	1,630,850	3,065,850
2020	1,480,000	1,586,550	3,066,550
2021	1,535,000	1,538,800	3,073,800
2022	1,580,000	1,489,500	3,069,500
2023	1,640,000	1,429,250	3,069,250
2024	1,715,000	1,352,850	3,067,850
2025	1,790,000	1,278,000	3,068,000
2026	1,865,000	1,202,838	3,067,838
2027	1,315,000	1,134,513	2,449,513
2028	1,370,000	1,076,675	2,446,675
2029	1,430,000	1,016,300	2,446,300
2030	1,495,000	951,875	2,446,875
2031	1,560,000	884,575	2,444,575
2032	1,635,000	810,850	2,445,850
2033	1,715,000	730,200	2,445,200
2034	1,800,000	647,388	2,447,388
2035	1,840,000	562,175	2,402,175
2036	1,935,000	472,519	2,407,519
2037	2,030,000	377,081	2,407,081
2038	2,130,000	275,681	2,405,681
2039	2,240,000	169,163	2,409,163
2040	2,350,000	57,281	2,407,281
	<u>\$ 39,285,000</u>	<u>\$ 22,344,113</u>	<u>\$ 61,629,113</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2017 - 2018

	ACTUAL 2015-2016	ESTIMATE 2016-2017	PROPOSED 2017-2018
REVENUES			
AD VALOREM TAX	\$ 2,354,360	\$ 2,200,000	\$ 2,499,844
PENALTIES & INTEREST	32,941	35,000	50,000
TAX CERTIFICATES	1,093	1,000	850
CITY SALES & USE TAX	7,143,387	6,634,171	6,965,880
TELE RIGHT-OF-WAY	161,617	154,157	155,000
CABLE TV FRANCH. FEE	149,760	154,381	150,000
BANDERA EL. GRS. REC.	162,354	150,372	175,000
WASTE MANAGEMENT FRANCH. FEE	98,811	98,984	100,000
ST. RENTAL BOERNE UTILITIES	1,837,052	1,810,857	1,895,940
PEC LELECTRIC GRS. REC.	44,928	45,000	50,000
MIXED DRINK TAX	21,525	30,000	25,000
LICENSES	6,938	6,000	8,000
PERMITS & INSPECTIONS	816,563	725,000	750,000
ANIMAL CONTROL REVENUE	22,163	19,000	21,200
FEES:P&Z,COUNCIL,BOARD	11,976	7,500	10,000
FEES: PLAN REVIEW	60,887	90,000	40,000
FEES: PD PATROL VEHICLE	-	-	1,000
FINES	367,768	318,240	356,600
CON/COMM CTR RENTAL	14,952	-	-
CON/COMM CTR CATERING	330	-	-
CON/COMM CTR AUDIO VISUAL	50	-	-
GRANT - LEOSE	3,413	3,603	-
GRANT- MISCELLANEOUS	152,778	5,644	50,000
DONATIONS	6,757	5,000	5,000
DONATIONS - ANIMAL SHELTER	-	3,500	-
CONTRIB. FROM COUNTY FOR COMM.	483,275	520,907	480,438
CONTRIB. FROM FAIR OAKS FOR COMM.	172,487	204,375	156,142
COMMUNICATION ALLOC.- UTILITIES	234,058	275,354	240,219
BISD SCH OFFICER CONTR.	195,125	214,338	234,240
ANIMAL CONTROL CONTRACTS	11,875	11,875	12,500
I/T ALLOC-UTILITIES	522,789	569,108	580,718
COUNTY CONTR. - FIRE PROTECTION	346,174	418,756	418,756
MISCELLANEOUS REVENUE	439,948	45,000	60,000
ACCIDENT REPORTS	13,816	14,000	6,000
POLICE SEIZED PROCEEDS	21,463	54,552	4,000
MUNI FACILITY FEE - ESPERANZA	39,325	110,000	195,000
PROCEEDS ON EQUIP/PROP SALES	44,131	5,456	10,000
INTEREST ON INVESTMENTS	83,538	103,554	80,000
TRNSF. FROM OTHER FUNDS	848,876	64,000	57,000
FUND BAL - COMM RESERVE	-	32,000	-
FUND BAL-SEIZED PROCEEDS	-	5,200	-
FUND BAL-SECURITY/TECH FUND	-	22,011	24,000
FUND BAL-EXCS SALES TAX	131,521	176,717	254,633
FUND BALANCE	-	257,495	526,588
TOTAL REVENUES	\$ 17,060,802	\$ 15,602,107	\$ 16,649,548

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2017-2018

	ACTUAL FY 2015-2016	ESTIMATED FY 2016-2017	PROPOSED FY 2017-2018
ADMINISTRATION			
PERSONNEL SERVICES	\$ 1,356,836	\$ 1,534,664	\$ 1,837,570
GENERAL EXPENSES	49,447	60,400	63,900
MAINTENANCE	18,651	1,000	1,000
CONTRACTUAL	476,256	871,340	368,418
CAPITAL OUTLAY	705,487	10,000	38,150
NON-DEPARTMENTAL	364,928	564,720	627,002
SPECIAL PROJECTS	170,614	152,343	189,110
TOTAL ADMINISTRATION	\$ 3,142,220	\$ 3,194,467	\$ 3,125,150
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 1,069,010	\$ 1,168,551	\$ 1,262,696
SUPPLIES	178,402	224,000	236,000
GENERAL EXPENSES	6,209	9,800	14,700
MAINTENANCE	37,394	61,000	40,350
CONTRACTUAL	180,253	184,636	139,216
CAPITAL OUTLAY	188,824	270,800	390,500
TOTAL STREET DEPT	\$ 1,660,092	\$ 1,918,787	\$ 2,083,462
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 3,734,069	\$ 4,085,348	\$ 4,475,918
SUPPLIES	48,667	51,274	88,000
GENERAL EXPENSE	70,329	71,000	85,700
MAINTENANCE EXPENSE	51,268	32,500	35,125
CONTRACTUAL	249,937	277,620	333,347
CAPITAL OUTLAY	176,439	212,797	143,532
TOTAL LAW ENFORCEMENT	\$ 4,330,708	\$ 4,730,539	\$ 5,161,622
MUNICIPAL COURT			
PERSONNEL SERVICES	\$ 204,187	\$ 213,775	\$ 231,677
GENERAL SERVICES	5,753	10,300	10,300
MAINTENANCE	3,358	-	-
CONTRACTUAL	72,993	96,414	104,332
CAPITAL OUTLAY	13,886	10,761	11,500
TOTAL MUNICIPAL COURT	\$ 300,176	\$ 331,250	\$ 357,809
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 166,489	\$ 216,978	\$ 234,130
SUPPLIES	1,133	1,500	2,800
GENERAL EXPENSE	12,957	14,500	22,886
MAINTENANCE EXPENSE	5,019	3,000	4,500
CONTRACTUAL	13,115	21,568	24,450
CAPITAL OUTLAY	6,339	7,750	1,000
TOTAL ANIMAL CONTROL	\$ 205,052	\$ 265,296	\$ 289,766
EMERGENCY OPERATIONS (combined with Fire)			
PERSONNEL SERVICES	\$ 542,266	\$ 244,227	\$ -
SUPPLIES EXPENSE	3,577	3,500	-
GENERAL EXPENSE	8,168	14,500	-
MAINTENANCE	18,373	3,723	-
CONTRACTUAL	106,557	57,676	-
CAPITAL OUTLAY	139,254	8,743	-
TOTAL EMERGENCY OPERATIONS	\$ 818,195	\$ 332,369	\$ -

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2017-2018

	ACTUAL FY 2015-2016	ESTIMATED FY 2016-2017	PROPOSED FY 2017-2018
CODE ENFORCEMENT			
PERSONNEL SERVICES	\$ 749,297	\$ 307,246	\$ 327,125
SUPPLIES	1,476	1,500	2,000
GENERAL EXPENSE	13,419	3,900	5,250
MAINTENANCE	29,167	28,000	11,000
CONTRACTUAL	85,219	73,738	82,442
CAPITAL OUTLAY	2,122	1,000	1,000
TOTAL CODE ENFORCEMENT	\$ 880,700	\$ 415,384	\$ 428,817
 PLANNING & COMM DEVEL.			
PERSONNEL SERVICES	\$ -	\$ 429,370	\$ 460,151
SUPPLIES	-	100	500
GENERAL EXPENSE	-	11,450	5,550
MAINTENANCE	-	100	500
CONTRACTUAL	-	107,231	93,588
CAPITAL OUTLAY	-	-	1,000
TOTAL PLANNING & COMM DEVEL.	\$ -	\$ 548,251	\$ 561,289
 COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 907,977	\$ 985,676	\$ 1,119,347
GENERAL EXPENSE	7,896	11,700	12,200
MAINTENANCE	13,812	40,975	10,000
CONTRACTUAL	45,253	43,163	57,548
CAPITAL OUTLAY	65,791	15,500	2,000
TOTAL COMMUNICATIONS DEPT	\$ 1,040,729	\$ 1,097,014	\$ 1,201,095
 INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 453,945	\$ 474,380	\$ 447,393
FUEL & OIL	342	750	750
GENERAL EXPENSE	5,436	5,550	9,850
MAINTENANCE	32,632	80,750	91,590
CONTRACTUAL	234,049	237,854	264,619
CAPITAL OUTLAY	84,010	73,284	241,650
TOTAL INFORMATION TECHNOLOGY	\$ 810,415	\$ 872,568	\$ 1,055,852
 FIRE DEPARTMENT & EMERGENCY OPERATIONS			
PERSONNEL SERVICES	\$ 1,385,854	\$ 1,551,904	\$ 1,900,173
SUPPLIES	11,767	16,200	32,900
GENERAL EXPENSES	71,838	77,109	113,600
MAINTENANCE	48,258	57,000	47,500
CONTRACTUAL	54,824	59,635	137,513
CAPITAL OUTLAY	194,749	123,000	128,000
NON-DEPARTMENTAL	12,542	11,334	25,000
TOTAL FIRE DEPT	\$ 1,779,830	\$ 1,896,182	\$ 2,384,686
 TOTAL APPROPRIATIONS	\$ 14,968,118	\$ 15,602,107	\$ 16,649,548

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL 2015-2016	ESTIMATE 2016-2017	PROPOSED 2017-2018
REVENUES			
HOTEL/MOTEL TAXES	\$ 544,680	\$ 575,000	\$ 610,000
OTHER REVENUES-PENALTIES	1,560	500	1,000
INTEREST	428	1,406	1,000
MISCELLANEOUS REVENUES	4,230	2,810	500
FUND BALANCE	-	22,771	-
TOTAL REVENUES	\$ 550,897	\$ 602,487	\$ 612,500
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 267,768	\$ 392,929	\$ 380,562
GENERAL EXPENSE	186,242	183,652	207,638
MAINTENANCE	10,007	12,631	6,000
CONTRACTUAL:			
H-M ROD RUN	5,500	5,500	5,000
GENEALOGICAL SOCIETY	1,000	1,000	1,000
TEXAS CORVETTE ASSOC.	5,000	5,000	5,000
BOERNE CHAMBER OF COMMERCE	3,000	-	-
INSURANCE - WORKERS' COMP	568	1,775	1,800
TRANS-GEN FUND - PUBLIC ART	25,000	-	-
TRANS-INTERNAL SERVICE FUND	-	-	5,000
PROFESSIONAL FEES	6,672	-	-
CAPITAL OUTLAY	1,090	-	500
TOTAL APPROPRIATIONS	\$ 511,847	\$ 602,487	\$ 612,500
ENDING BALANCE	\$ 39,050	\$ -	\$ -

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL <u>2015-2016</u>	ESTIMATE <u>2016-2017</u>	PROPOSED <u>2017-2018</u>
REVENUES			
AD VALOREM TAXES	\$ 1,446,943	\$ 1,350,000	\$ 1,443,974
SPECIAL REVENUES	630,100	575,451	574,700
CONTRIBUTIONS	7,366	25,000	2,500
OTHER REVENUES	65,371	47,133	34,500
INTEREST	5,647	37,482	20,000
FUND BALANCE		-	40,667
TOTAL REVENUE	\$ <u>2,155,428</u>	\$ <u>2,035,066</u>	\$ <u>2,116,341</u>
TRANSFERS FROM OTHER FUNDS	<u>530,295</u>	<u>500,000</u>	<u>522,872</u>
TOTAL AVAILABLE FUNDS	\$ <u>2,685,723</u>	\$ <u>2,535,066</u>	\$ <u>2,639,213</u>
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	\$ 1,386,188	\$ 1,242,711	\$ 1,362,925
SUPPLIES	23,448	18,500	26,670
GENERAL	136,063	159,300	149,000
MAINTENANCE	198,680	160,000	159,500
CONTRACTUAL	142,902	163,460	128,068
CAPITAL OUTLAY	610,188	671,880	622,872
TOTAL PARKS	\$ <u>2,497,468</u>	\$ <u>2,415,851</u>	\$ <u>2,449,035</u>
POOL			
PERSONNEL SERVICES	\$ 54,325	\$ 54,000	\$ 55,978
SUPPLIES & GENERAL	3,378	7,500	6,000
MAINTENANCE	17,967	31,000	25,000
CONTRACTUAL	1,953	1,260	3,700
CAPITAL OUTLAY	-	500	99,500
TOTAL POOL	\$ <u>77,624</u>	\$ <u>94,260</u>	\$ <u>190,178</u>
TOTAL APPROPRIATIONS	\$ <u>2,575,092</u>	\$ <u>2,510,111</u>	\$ <u>2,639,213</u>
ENDING BALANCE	\$ <u>110,631</u>	\$ <u>24,955</u>	\$ <u>-</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	<u>ACTUAL</u> <u>2015-2016</u>	<u>ESTIMATE</u> <u>2016-2017</u>	<u>PROPOSED</u> <u>2017-2018</u>
REVENUES			
AD VALOREM TAXES	\$ 762,672	\$ 825,000	\$ 861,818
CONTRIBUTIONS	334,105	321,519	318,973
SPECIAL REVENUES	41,454	40,650	43,500
GRANTS	1,892	15,480	-
INTEREST	2,408	4,374	800
MISCELLANEOUS	(71)	632	1,000
FUND BALANCE	13,062	-	-
TOTAL REVENUE	\$ <u>1,155,521</u>	\$ <u>1,207,655</u>	\$ <u>1,226,091</u>
TRANSFERS FROM OTHER FUNDS	\$ <u>174,005</u>	\$ <u>-</u>	\$ <u>-</u>
TOTAL AVAILABLE FUNDS	\$ <u>1,329,526</u>	\$ <u>1,207,655</u>	\$ <u>1,226,091</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 821,460	\$ 860,230	\$ 917,078
SUPPLIES	72,426	92,525	61,500
GENERAL	65,355	87,700	51,650
MAINTENANCE	30,751	6,700	6,700
CONTRACTUAL	114,496	108,793	107,920
CAPITAL OUTLAY	225,037	21,488	71,000
TOTAL APPROPRIATIONS	\$ <u>1,329,526</u>	\$ <u>1,177,436</u>	\$ <u>1,215,848</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>30,219</u>	\$ <u>10,243</u>

CITY OF BOERNE
ECONOMIC DEVELOPEMENT FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL 2015-2016	ESTIMATE 2016-2017	PROPOSED 2017-2018
REVENUES			
INTEREST	\$ 2,096	\$ 2,980	\$ 1,000
TRANSFER FROM GENERAL FUND	-	241,512	164,636
TRANSFER FROM ELECTRIC UTILITY	250,000	250,000	300,000
TRANSFER FROM WATER UTILITY	250,000	250,000	300,000
FUND BALANCE	134,125	225,565	16,551
TOTAL REVENUES	\$ 636,221	\$ 970,057	\$ 782,187
APPROPRIATIONS			
GENERAL	\$ 30,000	\$ -	\$ 25,000
CONTRACTUAL	488,165	945,057	199,636
CAPITAL OUTLAY	9,620	-	-
NON-DEPARTMENTAL	108,436	25,000	557,551
TOTAL APPROPRIATIONS	636,221	970,057	782,187
NET CASH INCR/(DECR)	\$ -	\$ -	\$ -

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL FY 2015-2016	ADOPTED FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
AD VALOREM TAXES	\$ 2,056,306	\$ 1,926,784	\$ 1,806,914
TRANSFER IN - EX SALES TAX	-	176,717	254,633
INTEREST EARNED	3,650	1,000	3,500
FUND BALANCE	-	101,500	80,100
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE	\$ 2,059,956	\$ 2,206,001	\$ 2,145,147
	<hr/>	<hr/>	<hr/>
BOND PROCEEDS	8,510,000	-	
BOND PREMIUM	859,060	-	
TRANS FROM OTHER FUNDS	52,876	1,435,188	1,096,439
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE AND TRANS	\$ 11,481,892	\$ 3,641,189	\$ 3,241,586
	<hr/>	<hr/>	<hr/>
APPROPRIATIONS			
BOND PRINCIPAL	\$ 1,385,000	\$ 1,890,000	\$ 2,050,000
BOND INTEREST	710,846	1,747,689	1,188,086
PAYING AGENTS' FEES	1,881	3,500	3,500
BOND ISSUANCE COSTS	119,965	-	-
	<hr/>	<hr/>	<hr/>
TOTAL APPROPRIATIONS	\$ 2,217,692	\$ 3,641,189	\$ 3,241,586
	<hr/>	<hr/>	<hr/>
DEPOSIT TO ESCROW	9,403,885		
TRANS TO OTHER FUNDS	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL APPROPRIATION AND TRANS	\$ 11,621,577	\$ 3,641,189	\$ 3,241,586
	<hr/>	<hr/>	<hr/>
ENDING BALANCE	\$ (139,685)	\$ -	\$ -
	<hr/>	<hr/>	<hr/>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET FY 2017-2018
2009 G.O. BONDS CONSTRUCTION FUND

	TOTALS THRU FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
BOND PROCEEDS			
PARKS	\$ 2,276,200	\$ -	\$ -
PUBLIC SAFETY CENTER	1,881,400	-	-
FIRE STATION	340,000	-	-
LIBRARY	4,612,400	-	-
SIDEWALKS	830,000	-	-
INTEREST	26,718	909	500
DONATIONS-FRIENDS OF THE LIBRARY	1,557,700	-	-
TRANS FROM 2007 G.O. BOND CONSTR.	609,412	-	-
TRANS FROM GENERAL FUND	650,000	-	-
BOND PREMIUM	345,289		
FUND BALANCE	-	-	31,207
TOTAL REVENUES	\$ 13,129,119	\$ 909	\$ 31,707
APPROPRIATIONS			
<u>CONTRACTUAL</u>			
ENGINEERING-PUBLIC SAFETY	\$ 34,236	\$ -	\$ -
ENGINEERING-SIDEWALKS	87,617	-	-
ENGINEERING-LIBRARY	106,939	-	-
ENGINEERING -TRAILS	173,177	-	-
ENGINEERING FIRE STATION	92,943	-	-
ENGINEERING PARKS	27,560	-	-
BOND ISSUANCE COSTS	282,264	-	-
TOTAL CONTRACTUAL	\$ 804,736	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
PUBLIC SAFETY CENTER	\$ 245,901	\$ -	\$ -
FIRE STATION EXPANSION	2,165,753	-	-
SIDEWALKS	475,944	-	31,707
NEW PUBLIC LIBRARY	6,346,936	-	-
PARKS TRAILS PROJECTS	2,397,197	-	-
PARK LAND/IMPROVEMENTS	118,756	-	-
VETERAN'S PARK	402,818	-	-
TOTAL CAPITAL OUTLAY	\$ 12,153,304	\$ -	\$ 31,707
TRANSFERS TO OTHER FUNDS	3,023	-	\$ -
TOTAL APPROPRIATIONS	\$ 12,961,063	\$ -	\$ 31,707
NET CASH INCR/(DECR)	\$ 168,056	\$ 909	\$ -

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET FY 2017-2018
2012 TAX NOTES PROJECTS FUND

	TOTAL THRU FY 2015-2016	ESTIMATED 2016-2017	PROPOSED 2017-2018
REVENUES			
BOND PROCEEDS	\$ 1,540,000	\$ -	\$ -
INTEREST	1,104	751	350
FUND BALANCE		-	150,627
TOTAL REVENUES	<u>\$ 1,541,104</u>	<u>\$ 751</u>	<u>\$ 150,977</u>
APPROPRIATIONS			
BOND COSTS	\$ 15,340	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
FIRE PUMPER TRUCK	15,026	-	-
700 MHZ RADIO SYSTEM	387,277	-	-
700 MHZ RADIO TOWER	83,333	-	-
COMMUNICATIONS CONSOLES/RECORDER	99,315	-	-
MOBILE APPLICATION SOFTWARE FOR PD	82,482	-	-
STREET SWEEPER	178,942	-	-
FUTURE SIDEWALK PROJECT		-	150,977
 TOTAL CAPITAL OUTLAY	<u>\$ 846,376</u>	<u>\$ -</u>	<u>\$ 150,977</u>
TRANSFERS TO OTHER FUNDS	\$ 529,512	\$ -	\$ -
TOTAL APPROPRIATIONS	<u>\$ 1,391,228</u>	<u>\$ -</u>	<u>\$ 150,977</u>
NET CASH INCR/(DECR)	<u><u>\$ 149,876</u></u>	<u><u>\$ 751</u></u>	<u><u>\$ -</u></u>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET FY 2017-2018
2017 TAX NOTES CONSTRUCTION FUND

	TOTALS THRU FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
BOND PROCEEDS		\$ 21,835,000	
INTEREST	-	20,429	5,000
BOND PREMIUM	-	463,943	
FUND BALANCE	-	-	11,895,000
TOTAL REVENUES	\$ -	\$ 22,319,372	\$ 11,900,000
APPROPRIATIONS			
<u>CONTRACTUAL</u>			
ENGINEERING-CITY HALL	\$ -	\$ -	\$ -
ENGINEERING-HERFF CONNECTOR	-	-	-
BOND DISCOUNT		156,557	
BOND ISSUANCE COSTS	-	139,100	-
TOTAL CONTRACTUAL	\$ -	\$ 295,657	\$ -
<u>CAPITAL OUTLAY</u>			
CITY HALL	\$ -	\$ -	\$ 10,000,000
HERFF ROAD EXTENSION AND CONNECTOR BRIDGE	-	-	1,900,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 11,900,000
TRANSFERS TO OTHER FUNDS	-	-	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ 295,657	\$ 11,900,000
NET CASH INCR/(DECR)	\$ -	\$ 22,023,715	\$ -

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2017 - 2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
SALE OF LOTS	\$ 143,615	\$ 115,000	\$ 100,000
URNGARDEN SALES	8,950	14,000	8,000
ENDOWMENT	31,250	28,000	20,000
DONATIONS	-	-	-
INTEREST-INVESTMENTS	1,397	3,324	500
MISCELLANEOUS	(12)	20	200
ENDOWMENT INTEREST	1,732	3,448	500
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL REVENUE	 \$ <u>186,932</u>	 \$ <u>163,792</u>	 \$ <u>129,200</u>
 APPROPRIATIONS			
PERSONNEL SERVICES	\$ 48,009	\$ 49,852	\$ 62,248
SUPPLIES	1,523	1,500	3,000
GENERAL	688	800	1,000
MAINTENANCE	1,982	2,300	8,650
CONTRACTUAL	14,991	32,657	15,303
TRANSFER TO OTHER FUNDS	65,000	-	
CAPITAL OUTLAY	<u>-</u>	<u>15,255</u>	<u>500</u>
 TOTAL APPROPRIATIONS	 \$ <u>132,192</u>	 \$ <u>102,364</u>	 \$ <u>90,701</u>
 ENDING BALANCE	 \$ <u><u>54,740</u></u>	 \$ <u><u>61,428</u></u>	 \$ <u><u>38,499</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
ELECTRIC SALES	\$ 15,056,727	\$ 15,104,094	\$ 15,511,454
CONTRIBUTIONS FROM DEVELOPERS	292,095	-	-
PENALTIES	119,304	108,974	125,000
CONNECTION FEES	3,055	3,000	2,600
PRIMARY EXTENSIONS	155,683	100,000	125,000
YARD LIGHTS	39,304	40,000	40,000
POLE CONTACT FEES	142,768	-	72,000
MISCELLANEOUS	235,891	353,373	80,000
INTEREST ON INVESTMENTS	66,351	92,029	60,500
TRANSFER FROM OTHER FUNDS	-	-	-
FUND BALANCE	389,094	-	405,036
TOTAL REVENUES	<u>\$ 16,500,272</u>	<u>\$ 15,801,470</u>	<u>\$ 16,421,590</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 2,247,605	\$ 2,333,675	\$ 2,549,774
SUPPLIES	61,126	68,400	75,500
MAINTENANCE	280,989	210,000	234,500
CONTRACTUAL	10,527,032	11,214,505	11,288,862
NON -DEPARTMENTAL EXPENSE	627,078	636,538	686,496
SUB-TOTAL OPERATING EXPENSES	<u>\$ 13,743,830</u>	<u>\$ 14,463,118</u>	<u>\$ 14,835,132</u>
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	\$ 18,600	\$ 18,600	\$ 18,600
TRANSFERS TO OTHER FUNDS	1,240,991	95,863	95,863
GAIN/LOSS ON SALE OF ASSETS	(3)	-	-
CAPITAL OUTLAY	533,995	743,757	1,143,900
TRANSFER TO/(FROM) CAPITAL RESERVE	250,000	(400,000)	(450,000)
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	250,000	300,000
TRANSFER TO QOL RESERVE	968,700	1,000,000	1,000,000
DEBT REQUIREMENT	45,000	49,062	53,095
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 3,307,283</u>	<u>\$ 1,757,282</u>	<u>\$ 2,161,458</u>
TOTAL APPROPRIATIONS	<u>\$ 17,051,113</u>	<u>\$ 16,220,400</u>	<u>\$ 16,996,590</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	<u>(550,841)</u>	<u>(550,000)</u>	<u>(575,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 16,500,272</u>	<u>\$ 15,670,400</u>	<u>\$ 16,421,590</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 131,070</u>	<u>\$ -</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017- 2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
WATER SALES	\$ 4,475,985	\$ 4,438,804	\$ 4,910,744
GRANT REVENUE (WATERSHED)	25,952	26,113	-
GBRA WATER-ESPERANZA	277,061	247,618	212,196
REUSE WATER SALES	-	50,000	60,500
CONTRIBUTIONS FROM DEVELOPERS	3,429,502	-	-
PENALTIES	45,471	42,850	45,000
PRIMARY/SUB DIV EXTENSIONS	70,385	65,677	50,000
BACKFLOW FEE	850	805	100
MISCELLANEOUS	240,178	216,706	35,000
INTEREST	36,242	47,683	30,550
TRANSFERS FROM OTHER FUNDS	199,955	-	-
TRANSFERS FROM CAPITAL RECOVERY	300,000	422,962	330,600
FUND BALANCE	-	-	212,164
TOTAL REVENUES	<u>\$ 9,101,581</u>	<u>\$ 5,559,218</u>	<u>\$ 5,886,854</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,285,926	\$ 1,533,746	\$ 1,678,438
SUPPLIES	91,164	79,293	96,100
MAINTENANCE	145,741	138,500	137,500
CONTRACTUAL	1,982,174	2,041,837	2,313,822
NON-DEPARTMENTAL EXPENSE	1,447,982	1,276,041	1,463,281
SUB-TOTAL OPERATING EXPENSES	<u>\$ 4,952,987</u>	<u>\$ 5,069,417</u>	<u>\$ 5,689,141</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 315,863	\$ 165,863	\$ 165,863
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	4,030,554	205,731	1,131,150
TRANSFER TO CAPITAL RESERVE	200,000	425,000	(364,900)
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	250,000	300,000
DEBT REQUIREMENT	300,000	337,862	330,600
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 5,106,417</u>	<u>\$ 1,394,456</u>	<u>\$ 1,572,713</u>
TOTAL APPROPRIATIONS	<u>\$ 10,059,404</u>	<u>\$ 6,463,873</u>	<u>\$ 7,261,854</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(1,364,120)</u>	<u>(1,250,000)</u>	<u>(1,375,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 8,695,284</u>	<u>\$ 5,213,873</u>	<u>\$ 5,886,854</u>
ENDING BALANCE	<u>\$ 406,297</u>	<u>\$ 345,345</u>	<u>\$ -</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL <u>FY 2015-2016</u>	ESTIMATE <u>FY 2016-2017</u>	PROPOSED <u>FY 2017-2018</u>
REVENUES			
WASTEWATER SALES	\$ 4,141,334	\$ 4,321,103	\$ 4,585,995
CONTRIBUTIONS FROM DEVELOPERS	3,421,667	-	-
PENALTIES	45,412	45,000	47,000
CONNECTION FEES	11,621	15,000	20,000
MISCELLANEOUS	24,826	15,000	12,500
INTEREST	34,860	43,003	21,000
GRANT REVENUE - CHAPMAN	314,581	109,185	-
GRANT REVENUE - TEXAS STAR	340,125	-	-
TRANSFERS FROM CAPITAL RECOVERY	780,000	815,000	870,000
TRANSFERS FROM OTHER FUNDS	300,000	150,000	150,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>9,414,425</u>	\$ <u>5,513,291</u>	\$ <u>5,706,495</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,218,178	\$ 1,370,552	\$ 1,508,691
SUPPLIES	119,902	117,700	157,300
MAINTENANCE	204,074	208,011	239,600
CONTRACTUAL	743,390	892,040	955,840
NON-DEPARTMENTAL EXPENSE	4,468,343	2,504,600	4,494,125
SUB-TOTAL OPERATING EXPENSES	\$ <u>6,753,887</u>	\$ <u>5,092,903</u>	\$ <u>7,355,556</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 210,530	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	3,938,051	285,219	342,606
TRANSFER TO DEBT RESERVE	350,000	1,584,063	-
TRANSFER TO CAPITAL RESERVE	-	-	108,000
DEBT REQUIREMENT	750,000	845,515	867,639
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>5,258,581</u>	\$ <u>2,735,372</u>	\$ <u>1,338,820</u>
TOTAL APPROPRIATIONS	\$ <u>12,012,468</u>	\$ <u>7,828,275</u>	\$ <u>8,694,376</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(2,797,028)	(2,500,000)	(3,000,000)
TOTAL AFTER ADJUSTMENTS	\$ <u>9,215,440</u>	\$ <u>5,328,275</u>	\$ <u>5,694,376</u>
ENDING BALANCE	\$ <u>198,986</u>	\$ <u>185,016</u>	\$ <u>12,119</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
GAS SALES	\$ 1,626,527	\$ 1,750,000	\$ 2,217,207
CONTRIBUTIONS FROM DEVELOPERS	954,575	-	-
PENALTIES	14,280	15,000	17,500
CONNECTION FEES	156,412	200,000	225,000
PRIMARY EXTENSIONS	1,912	2,000	10,000
MISCELLANEOUS	90,074	12,000	10,000
INTEREST	1,408	2,470	1,000
TRANSFERS FROM OTHER FUNDS	188,436	80,000	230,000
FUND BALANCE	-	46,764	-
TOTAL REVENUES	<u>\$ 3,033,624</u>	<u>\$ 2,108,234</u>	<u>\$ 2,710,707</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 706,997	\$ 748,138	\$ 844,966
SUPPLIES	53,316	19,800	25,200
MAINTENANCE	48,368	55,500	98,500
CONTRACTUAL	670,690	845,919	1,127,107
NON-DEPARTMENTAL EXPENSE	444,734	319,999	444,448
SUB-TOTAL OPERATING EXPENSES	<u>\$ 1,924,105</u>	<u>\$ 1,989,356</u>	<u>\$ 2,540,221</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	1,231,850	220,741	330,300
DEBT REQUIREMENT	125,000	127,562	148,666
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,377,425</u>	<u>\$ 368,878</u>	<u>\$ 499,541</u>
TOTAL APPROPRIATIONS	<u>\$ 3,301,530</u>	<u>\$ 2,358,234</u>	<u>\$ 3,039,762</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(354,762)</u>	<u>(250,000)</u>	<u>(375,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 2,946,768</u>	<u>\$ 2,108,234</u>	<u>\$ 2,664,762</u>
ENDING BALANCE	<u>\$ 86,856</u>	<u>\$ -</u>	<u>\$ 45,945</u>

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017- 2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
SOLID WASTE COLLECTIONS	\$ 754,054	\$ 783,609	\$ 814,953
BRUSH PICK UP	18,490	52,697	55,000
PENALTIES	7,572	7,668	8,000
INTEREST ON INVESTMENTS	557	1,431	1,000
GRANT REIMBURSEMENTS	-	9,716	-
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>780,673</u>	\$ <u>855,121</u>	\$ <u>878,953</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	\$ 2,032	\$ 2,050	\$ 2,600
CONTRACTUAL	695,301	740,235	801,069
NON-DEPARTMENTAL EXPENSE	1,025	500	500
SUB-TOTAL OPERATING EXPENSES	\$ <u>698,358</u>	\$ <u>742,785</u>	\$ <u>804,169</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 32,000	\$ 35,000	\$ 35,000
GRANT EXPENSE	284	19,075	-
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>32,284</u>	\$ <u>54,075</u>	\$ <u>35,000</u>
TOTAL APPROPRIATIONS	\$ <u>730,642</u>	\$ <u>796,860</u>	\$ <u>839,169</u>
ENDING BALANCE	\$ <u>50,030</u>	\$ <u>58,261</u>	\$ <u>39,784</u>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2017 - 2018

	ACTUAL FY 2015-2016	ESTIMATE FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
DIST LINES - WATER	\$ 695,011	\$ 1,317,766	\$ 550,000
DIST LINES - WASTEWATER	668,394	1,186,608	650,000
ESPERANZA - WASTEWATER	201,520	281,067	350,000
TREATMENT PLANT - WATER	7,177	17,533	10,000
TREATMENT PLANT - WASTEWATER	10,384	17,342	10,000
INTEREST - WATER	18,525	28,792	20,000
INTEREST - WASTEWATER	2,951	7,472	5,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>1,603,961</u>	\$ <u>2,856,579</u>	\$ <u>1,595,000</u>
EXPENSES			
TRANSFER TO DEBT SERVICE - WATER	\$ 300,000	\$ 422,962	\$ 330,600
TRANSFER TO DEBT SERVICE - WASTEWATER	780,000	815,000	870,000
TOTAL EXPENSES	\$ <u>1,080,000</u>	\$ <u>1,237,962</u>	\$ <u>1,200,600</u>
NET CASH INCR/(DECR)	\$ <u><u>523,961</u></u>	\$ <u><u>1,618,617</u></u>	\$ <u><u>394,400</u></u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2017 - 2018

	<u>ACTUAL</u> <u>FY 2015-2016</u>	<u>ESTIMATE</u> <u>FY 2016-2017</u>	<u>PROPOSED</u> <u>FY 2017-2018</u>
REVENUES			
INTEREST - WASTEWATER	\$ 7,218	\$ 8,818	\$ 5,000
BOND PROCEEDS	-	-	-
FUND BALANCE	<u>250,214</u>	<u>91,153</u>	<u>820,000</u>
TOTAL REVENUES	<u>\$ 257,432</u>	<u>\$ 99,971</u>	<u>\$ 825,000</u>
EXPENSES			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ <u>11,389</u>	\$ <u>1,465</u>	\$ <u>-</u>
TOTAL CONTRACTUAL	<u>\$ 11,389</u>	<u>\$ 1,465</u>	<u>\$ -</u>
<u>CAPITAL OUTLAY</u>			
EASEMENTS	\$ -	\$ -	\$ -
WWTRC PLANT CONSTRUCTION	49,549	98,506	650,000
RECYCLED PLANT CONSTRUCTION	196,494	-	-
PIPELINE-COLLECTION	-	-	175,000
PIPELINE-RECYCLED WATER	-	-	-
PIPELINE -STREAMFLOW MAINTENANCE	-	-	-
RECLAIMED STORAGE TANK - ESPERANZA	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>\$ 246,043</u>	<u>\$ 98,506</u>	<u>\$ 825,000</u>
TOTAL EXPENSES	<u>\$ 257,432</u>	<u>\$ 99,971</u>	<u>\$ 825,000</u>
NET CASH INCREASE/(DECR)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF BOERNE
INTERNAL SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2017-2018

	ACTUAL FY 2015-2016	ESTIMATED FY 2016-2017	PROPOSED FY 2017-2018
REVENUES			
AD VALOREM TAXES	\$ -	\$ 867,000	\$ 901,770
MISCELLANEOUS REVENUE	-	1,585	-
INTEREST EARNED	-	-	-
FUND BALANCE	-	-	-
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TOTAL REVENUE	\$ -	\$ 868,585	\$ 901,770
	<hr/>	<hr/>	<hr/>
TRANS FROM OTHER FUNDS	-	-	5,000
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TOTAL REVENUE AND TRANS	\$ -	\$ 868,585	\$ 906,770
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APPROPRIATIONS			
PERSONNEL SERVICES	\$ -	\$ 599,473	\$ 635,974
SUPPLIES	-	14,412	13,830
MAINTENANCE	-	169,512	243,598
CONTRACTUAL	-	5,249	12,300
CAPITAL OUTLAY	-	2,886	-
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TOTAL APPROPRIATIONS	\$ -	\$ 791,532	\$ 905,702
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ENDING BALANCE	\$ -	\$ 77,053	\$ 1,068
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