



CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2018-2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$694,990, which is a 9.06 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$449,305.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2018 - \$48,905,013

TAX RATES	FY 2018	FY 2019
Property tax rate	0.4720	
Effective tax rate	0.4644	
Effective M&O rate	0.3556	
Rollback rate	0.5004	
Debt rate	0.1135	

GOVERNING BODY	RECORD VOTE
Mike Schultz	
Joe Anzollitto	
Nina Woolard	
Steven Tye	
Ron Cisneros	
Tim Handren	

**CITY MANAGER:
RONALD C. BOWMAN**

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

**ASSISTANT CITY MANAGER:
LINDA ZARTLER**

**ASSISTANT CITY MANAGER:
DANIEL BLANKENSHIP**

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

August 14, 2018

CITY OF BOERNE, TEXAS
PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

MAYOR
Mike Schultz

MAYOR PRO TEM
Nina Woolard – District 2

CITY COUNCIL MEMBERS
Joe Anzollitto – District 1
Steven Tye – District 3
Ron Cisneros – District 4
Tim Handren – District 5

CITY MANAGER
Ron Bowman

DEPUTY CITY MANAGER
Jeff Thompson

ASSISTANT CITY MANAGERS
Linda Zartler
Dan Blankenship

MANAGEMENT

Jesse Aguirre
Pam Bransford
Kirsten Cohoon
Lori Carroll
James Kohler
Michael Mann, PE
Sandra Mattick, CPA, CGFO
Doug Meckel
Mike Raute
Angie Rios, CPA
Kelly Skovbjerg
Laura Talley
Larry Woods
Danny Zincke

Code Compliance Director
Communications Director
City Attorney
City Secretary
Chief of Police
Public Works Director
Finance Director
Fire Chief/Fire Marshal
Information Technology Director
Assistant Finance Director
Library Director
Planning and Community Development Director
Convention and Visitors Bureau Director
Community Services Director

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FY 2018 - 2019

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BUDGET MESSAGE

August 14, 2018

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 2018-2019 Proposed Budget

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2018 - 2019. This budget outlines the programs and services to be provided by the City during the coming year.

Ongoing projects that were funded in previous years that will address traffic and growth issues for the City include two TxDOT roadway projects; the Scenic Loop Road/Cascade Caverns Road and Bridge improvements and the Highway 46 expansion from City Park Road to Ammann Road. The Scenic Loop Road/Cascade Caverns Road is scheduled for completion in FY 2018, and the Highway 46 expansion is scheduled to begin in FY 2018 with an estimated completion date in FY 2020.

In FY 2017 the City issued Tax Notes for the extension of Herff Road and construction of a new city hall. Construction on both projects began in FY 2018. The Herff Road extension is expected to be completed in FY 2019, and City Hall construction is expected to be completed in early FY 2020.

Major projects included in the FY 2019 budget are construction of the new Convention and Visitor's Center and new sidewalk construction projects. In addition to these major projects, the FY 2019 budget includes the addition of a Mechanic, two Police Officers, a Firefighter, a Dispatcher, a Building Inspector, an IT Specialist and a Gas Service Worker. This brings the total authorized full time positions for the City to 259.

The update to the City's Comprehensive Master Plan will be completed in FY 2018. As a result of this update, future studies will focus on revisions to ordinances and regulations to reflect the vision of the Comprehensive Master Plan. Future budgets will include additional projects and initiatives identified in the Plan.

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 10.69 cents and the Maintenance and Operations Tax Rate of 36.51 cents for FY 2018-2019.

The Wastewater utility has a budgeted CPI rate increase of 2.8% to cover increasing maintenance and operations costs. The Water utility has a budgeted rate increase which will generate approximately \$260,000, or 5% of revenues, needed to offset the increase in costs resulting from the additional amount of water being purchased from GBRA.

The budget for General Governmental funds totals \$47,891,391, with the General Fund making up \$18,900,589 or 39.47% of that total. Budgeted funds for the construction of City Hall, Convention and Visitors Bureau and sidewalks totals \$20,405,723 or 42.61% of the General Government budget. The budget for Utilities totals \$41,918,802. 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 \$90,812,348.

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, 2018.

CITY OF BOERNE
GLOSSARY
2018-2019 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.

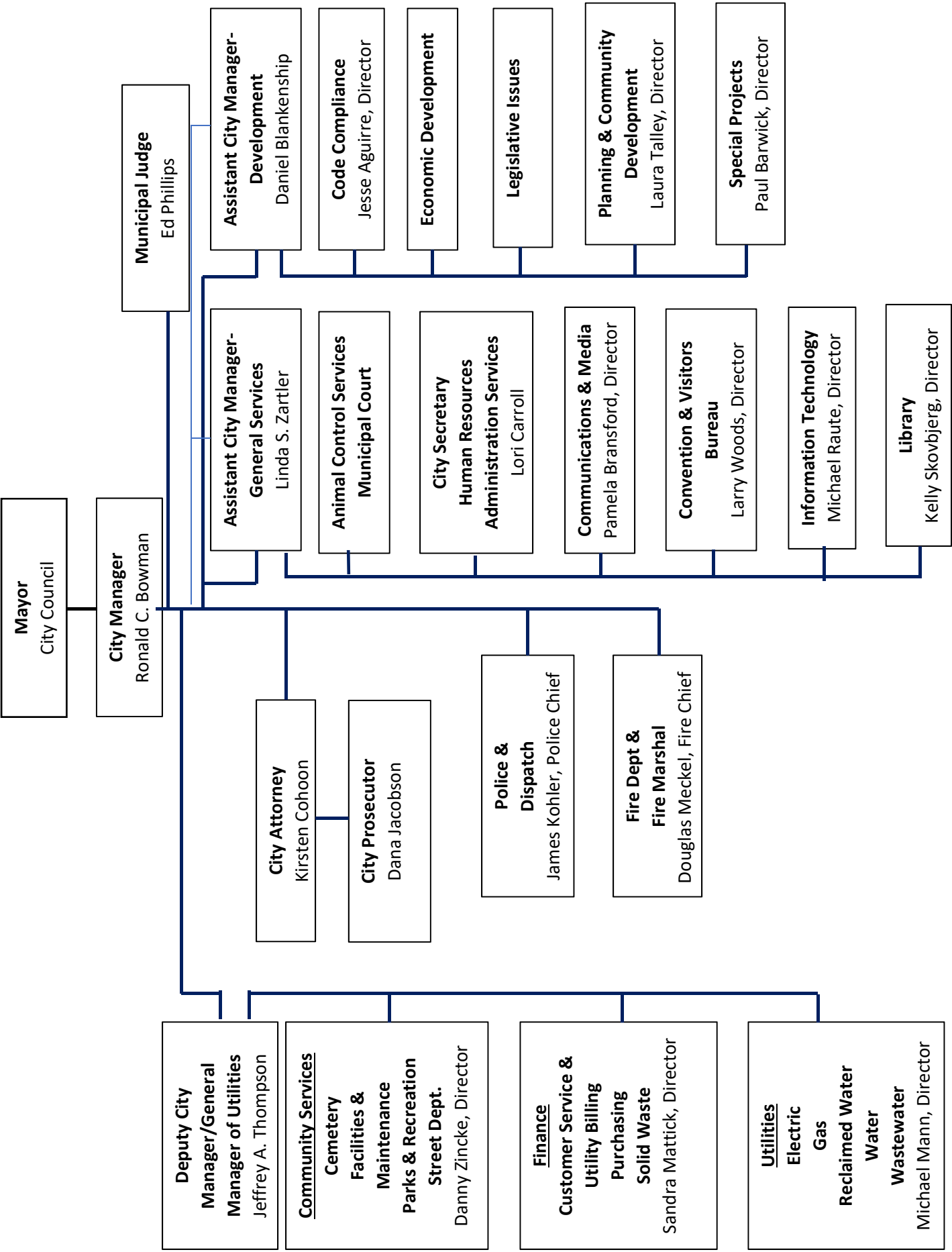
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

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 2018-2019

FUND	ACTUAL 2016-2017	ADOPTED BUDGET 2017-2018	PROPOSED BUDGET 2018-2019
GENERAL			
ADMINISTRATION	\$ 3,134,532	\$ 3,125,150	\$ 4,356,313
STREET	1,789,972	2,083,462	2,020,578
LAW ENFORCEMENT	4,670,128	5,161,622	5,585,511
FIRE DEPARTMENT	2,092,185	2,384,686	2,600,607
COMMUNICATIONS	1,064,760	1,201,095	1,307,958
MUNICIPAL COURT	308,848	357,809	364,484
ANIMAL CONTROL	248,128	289,766	333,695
CODE ENFORCEMENT	373,462	428,817	549,763
PLANNING & COMM. DEVELOPMENT	504,146	561,289	644,919
INFORMATION TECHNOLOGY	828,516	1,055,852	1,136,761
TOTAL GENERAL FUND	<u>\$ 15,014,677</u>	<u>\$ 16,649,548</u>	<u>\$ 18,900,589</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 576,317	\$ 612,500	\$ 863,000
PARKS	2,249,566	2,639,213	2,244,731
LIBRARY	1,161,474	1,215,848	1,408,231
ECONOMIC DEVELOPMENT FUND	289,593	782,187	758,684
DEBT SERVICE	2,142,684	3,241,586	3,200,582
2009 G.O. BOND CONSTRUCTION FUND	-	31,707	170,735
2012 TAX NOTES PROJECTS FUND	-	150,977	151,260
2017 TAX NOTES CONSTRUCTION FUND	1,192,735	11,900,000	18,570,728
CAPITAL PROJECTS CONSTRUCTION FUND	-	-	1,513,000
CEMETERY	73,899	90,701	109,851
TOTAL OTHER FUNDS	<u>\$ 7,686,268</u>	<u>\$ 20,664,719</u>	<u>\$ 28,990,802</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 22,700,945</u>	<u>\$ 37,314,267</u>	<u>\$ 47,891,391</u>
INTERNAL SERVICE FUND	716,767	905,702	1,002,155
UTILITY FUNDS			
ELECTRIC	\$ 17,282,141	\$ 16,996,590	\$ 17,360,303
WATER	11,247,191	7,261,854	7,798,291
WASTEWATER	11,150,126	8,694,376	9,372,683
GAS	3,533,722	3,039,762	3,302,376
SOLID WASTE	800,914	839,169	859,749
CAPITAL RECOVERY	1,238,058	1,200,600	1,225,400
2010 WW REVENUE BOND CONSTR.	99,971	825,000	2,000,000
TOTAL UTILITY FUNDS	<u>\$ 45,352,123</u>	<u>\$ 38,857,351</u>	<u>\$ 41,918,802</u>
TOTAL ALL FUNDS	<u>\$ 68,769,835</u>	<u>\$ 77,077,320</u>	<u>\$ 90,812,348</u>

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2018-2019

	ACTUAL FY 2016-2017	ACTUAL FY 2017-2018	PROJECTED 7-16-18 CERTIFIED FY 2018-2019
ASSESSED VALUATION			
REAL PROPERTY	\$ 564,451,494	\$ 589,889,334	\$ 615,946,668
IMPROVEMENTS	1,251,038,175	1,352,128,375	1,470,183,748
PERSONAL PROPERTY	152,814,050	149,727,590	157,235,150
SUB-TOTAL	\$ 1,968,303,719	\$ 2,091,745,299	\$ 2,243,365,566
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 351,020,020	\$ 355,121,543	\$ 368,886,790
EXEMPTIONS (PRORATED)	-	-	-
HOMESTEAD CAP	7,388,465	3,864,080	2,151,846
AG LOSS	27,698,100	25,343,800	25,355,440
ABATEMENTS	6,978,120	5,906,066	5,041,640
DISABLED VET	15,307,618	18,627,240	22,822,321
HOUSE BILL 366	24,360	24,070	25,130
MILITARY SURVIVING SPOUSE	293,550	293,550	295,850
HISTORICAL	-	-	-
FREEPORT	6,908,430	10,063,689	8,769,363
ADJUST FOR CAD EST OF PROTEST VALUE	174,460	9,985,724	-
TOTAL EXEMPTIONS	415,793,123	429,229,762	433,348,380
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,552,510,596	\$ 1,662,515,537	\$ 1,810,017,186
LESS: FREEZE TAXABLE AMOUNT	188,330,537	219,024,034	240,281,196
TRANSFER ADJUSTMENT	-	1,120,916	264,954
NET TAXABLE VALUE AFTER FREEZE	1,364,180,059	1,442,370,587	1,569,471,036
LEVY USING \$0.4720/100	6,438,930	6,807,989	7,407,903
PLUS TAXES ON FREEZE TAXABLE	730,154	859,686	954,761
TOTAL LEVY	\$ 7,169,084	\$ 7,667,675	\$ 8,362,665
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1437	\$ 0.1571	\$ 0.1718
PARK FUND	0.0883	0.0907	0.1344
LIBRARY FUND	0.0538	0.0541	0.0589
INTERNAL SERVICE FUND	0.0568	0.0566	-
DEBT SERVICE FUND	0.1294	0.1135	0.1069
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 7,169,084	\$ 7,667,675	\$ 8,362,665
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 2,138,366	\$ 2,499,844	\$ 2,982,378
PARK FUND	1,314,206	1,443,974	2,334,319
LIBRARY FUND	801,422	861,818	1,022,019
INTERNAL SERVICE FUND	844,924	901,770	-
DEBT SERVICE FUND	1,926,784	1,806,914	1,856,695
CURRENT COLLECTIONS	\$ 7,025,702	\$ 7,514,321	\$ 8,195,411

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

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2019	2,090,000	1,107,082	3,197,082
2020	2,000,000	1,058,394	3,058,394
2021	2,055,000	1,003,494	3,058,494
2022	2,120,000	940,644	3,060,644
2023	10,465,000	787,494	11,252,494
2024	10,745,000	548,944	11,293,944
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>\$ 41,635,000</u>	<u>\$ 7,270,013</u>	<u>\$ 48,905,013</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>
2019	1,435,000	1,471,325	2,906,325
2020	1,435,000	1,427,925	2,862,925
2021	1,490,000	1,381,975	2,871,975
2022	1,535,000	1,334,475	2,869,475
2023	1,590,000	1,276,125	2,866,125
2024	1,665,000	1,201,725	2,866,725
2025	1,735,000	1,128,975	2,863,975
2026	1,805,000	1,058,175	2,863,175
2027	1,255,000	991,950	2,246,950
2028	1,310,000	931,675	2,241,675
2029	1,375,000	868,500	2,243,500
2030	1,445,000	800,775	2,245,775
2031	1,510,000	729,775	2,239,775
2032	1,590,000	655,250	2,245,250
2033	1,665,000	576,975	2,241,975
2034	1,750,000	494,825	2,244,825
2035	1,780,000	417,125	2,197,125
2036	1,855,000	349,063	2,204,063
2037	1,920,000	283,000	2,203,000
2038	1,995,000	209,500	2,204,500
2039	2,080,000	128,000	2,208,000
2040	2,160,000	43,200	2,203,200
	<u>\$ 36,380,000</u>	<u>\$ 17,760,313</u>	<u>\$ 54,140,313</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2018 - 2019

	ACTUAL 2016-2017	ESTIMATE 2017-2018	PROPOSED 2018-2019
REVENUES			
AD VALOREM TAX	\$ 2,196,558	\$ 2,600,000	\$ 3,713,002
PENALTIES & INTEREST	31,164	30,000	50,000
TAX CERTIFICATES	1,110	850	1,000
CITY SALES & USE TAX	6,628,822	6,965,880	7,314,174
MIXED DRINK TAX	38,356	36,332	30,000
FINES	346,143	278,712	326,700
LICENSES	6,255	6,543	8,000
ANIMAL CONTROL REVENUE	21,927	22,387	21,200
PERMITS & INSPECTIONS	895,588	900,000	925,000
FEES:P&Z,COUNCIL,BOARD	3,599	2,500	10,000
FEES: PLAN REVIEW	105,821	55,000	40,000
FEES: TREE MITIGATION	-	2,800	-
FEES: PD PATROL VEHICLE USE	-	-	1,000
ACCIDENT REPORTS	15,807	15,000	6,000
TELEPHONE FRANCHISE FEES	158,368	155,000	155,000
CABLE TV FRANCHISE FEE	148,871	182,723	160,000
BANDERA ELEC. GRS. REC.	152,653	174,231	175,000
PEDERNALES ELECTRIC GROSS REC.	43,795	56,411	60,000
WASTE MANAGEMENT FRANCH. FEE	99,349	100,999	100,000
STREET RENTAL BOERNE UTILITIES	1,936,905	1,988,606	1,992,629
CONTRIB. FROM COUNTY FOR COMM.	520,907	480,438	575,502
CONTRIB. FROM FAIR OAKS FOR COMM.	204,375	156,142	209,273
BISD SCH OFFICER CONTR.	214,338	234,240	354,375
COUNTY CONTR. - FIRE PROTECTION	418,756	418,756	446,000
ANIMAL CONTROL CONTRACTS	15,418	12,256	12,500
COMMUNICATION ALLOC.- UTILITIES	275,353	239,272	261,592
I/T ALLOC-UTILITIES	564,298	609,695	625,218
MUNI FACILITY FEE - ESPERANZA	152,464	140,000	170,000
POLICE SEIZED PROCEEDS	58,597	18,870	4,000
PROCEEDS ON EQUIP/PROP SALES	9,617	638,159	10,000
MISCELLANEOUS REVENUE	48,602	45,000	60,000
INTEREST ON INVESTMENTS	86,679	154,336	100,000
GRANT- MISCELLANEOUS	7,582	26,121	50,000
GRANT - LEOSE	3,603	3,511	-
DONATIONS	-	10,000	5,000
DONATIONS - ANIMAL SHELTER	8,863	27,708	-
TRNSF. FROM OTHER FUNDS	631,620	57,000	177,000
FUND BALANCE - SECURITY/TECH FUND	-	-	20,754
FUND BALANCE - EXCESS SALES TAX	-	-	83,272
FUND BALANCE	-	-	647,398
TOTAL REVENUES	\$ 16,052,162	\$ 16,845,478	\$ 18,900,589

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2018-2019

	ACTUAL FY 2016-2017	ESTIMATED FY 2017-2018	PROPOSED FY 2018-2019
ADMINISTRATION			
PERSONNEL SERVICES	\$ 1,454,413	\$ 1,634,416	\$ 1,982,596
SUPPLIES	169	350	300
MAINTENANCE	39,604	39,010	34,222
PROFESSIONAL SERVICES/FEES	44,894	133,000	145,695
GENERAL EXPENSES	350,920	369,257	426,555
OTHER CONTRACTS	216,184	232,228	237,024
NON-OPERATING	456,729	1,717,832	1,373,115
CAPITAL OUTLAY	571,620	248,400	156,806
TOTAL ADMINISTRATION	<u>\$ 3,134,532</u>	<u>\$ 4,374,493</u>	<u>\$ 4,356,313</u>
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 1,138,510	\$ 1,210,878	\$ 1,400,849
SUPPLIES	154,367	216,000	245,150
MAINTENANCE	118,861	117,600	68,450
PROFESSIONAL SERVICES	64,227	50,000	25,000
GENERAL EXPENSES	48,205	56,401	64,816
CAPITAL OUTLAY	265,802	87,643	216,313
TOTAL STREET DEPT	<u>\$ 1,789,972</u>	<u>\$ 1,738,522</u>	<u>\$ 2,020,578</u>
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 4,048,682	\$ 4,409,365	\$ 4,885,607
SUPPLIES	78,397	81,165	112,000
MAINTENANCE EXPENSE	107,369	115,125	137,217
GENERAL EXPENSE	236,746	241,678	272,155
CAPITAL OUTLAY	198,933	118,391	178,532
TOTAL LAW ENFORCEMENT	<u>\$ 4,670,128</u>	<u>\$ 4,965,724</u>	<u>\$ 5,585,511</u>
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 1,738,254	\$ 1,818,110	\$ 2,102,871
SUPPLIES	28,349	41,000	60,500
MAINTENANCE	68,591	81,500	96,000
PROFESSIONAL SERVICES	-	-	19,000
GENERAL EXPENSES	150,096	141,777	201,236
CAPITAL OUTLAY	106,894	57,882	121,000
TOTAL FIRE DEPT	<u>\$ 2,092,185</u>	<u>\$ 2,140,269</u>	<u>\$ 2,600,607</u>
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 966,242	\$ 1,036,040	\$ 1,231,210
MAINTENANCE EXPENSE	48,923	21,622	24,729
GENERAL EXPENSE	36,336	42,702	50,019
CAPITAL OUTLAY	13,259	4,147	2,000
TOTAL COMMUNICATIONS	<u>\$ 1,064,760</u>	<u>\$ 1,104,511</u>	<u>\$ 1,307,958</u>

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2018-2019

	ACTUAL FY 2016-2017	ESTIMATED FY 2017-2018	PROPOSED FY 2018-2019
MUNICIPAL COURT			
PERSONNEL SERVICES	\$ 207,800	\$ 215,796	\$ 243,598
SUPPLIES	-	1,500	6,000
MAINTENANCE	14,145	17,925	16,468
PROFESSIONAL SERVICES/FEES	47,148	46,981	54,000
GENERAL SERVICES	28,994	28,403	36,164
OTHER CONTRACTS	1,000	-	-
CAPITAL OUTLAY	9,761	12,023	8,254
TOTAL MUNICIPAL COURT	\$ 308,848	\$ 322,628	\$ 364,484
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 206,033	\$ 229,961	\$ 259,059
SUPPLIES	1,667	1,750	2,800
MAINTENANCE EXPENSE	1,866	3,000	6,500
GENERAL EXPENSE	38,561	42,514	44,336
CAPITAL OUTLAY	-	6,000	21,000
TOTAL ANIMAL CONTROL	\$ 248,128	\$ 283,225	\$ 333,695
CODE ENFORCEMENT			
PERSONNEL SERVICES	\$ 300,188	\$ 336,287	421,832
SUPPLIES	1,641	2,000	2,000
MAINTENANCE	3,938	13,500	14,800
GENERAL EXPENSE	67,695	76,268	82,631
CAPITAL OUTLAY	-	-	28,500
TOTAL CODE ENFORCEMENT	\$ 373,462	\$ 428,055	\$ 549,763
PLANNING & COMM DEVEL.			
PERSONNEL SERVICES	\$ 419,037	\$ 403,555	503,581
SUPPLIES	44	100	-
MAINTENANCE	45	256	-
PROFESSIONAL SERVICES/FEES	63,408	110,000	115,000
GENERAL EXPENSE	21,613	28,888	25,338
CAPITAL OUTLAY	-	-	1,000
TOTAL PLANNING & COMM DEVEL.	\$ 504,146	\$ 542,799	\$ 644,919
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 470,594	\$ 457,707	\$ 510,152
SUPPLIES	4,683	4,500	7,250
MAINTENANCE	231,298	271,385	272,225
PROFESSIONAL SERVICES/FEES	14,999	14,999	15,000
GENERAL EXPENSE	45,608	46,114	139,134
CAPITAL OUTLAY	61,334	145,650	193,000
TOTAL INFORMATION TECHNOLOGY	\$ 828,516	\$ 940,355	1,136,761
TOTAL APPROPRIATIONS	\$ 15,014,677	\$ 16,840,581	\$ 18,900,589

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL 2016-2017	ESTIMATE 2017-2018	PROPOSED 2018-2019
REVENUES			
HOTEL/MOTEL TAXES	\$ 597,424	\$ 610,000	\$ 650,000
OTHER REVENUES	4,301	1,500	1,000
OTHER OPERATING REVENUES	550	2,250	1,000
INTEREST	1,665	4,044	1,000
TRANSFER FROM OTHER FUNDS	-	20,000	-
FUND BALANCE	-	-	210,000
TOTAL REVENUES	\$ 603,940	\$ 637,794	\$ 863,000
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 374,209	\$ 373,891	\$ 408,890
MAINTENANCE	9,091	10,000	10,000
GENERAL EXPENSE	181,517	216,123	212,610
OTHER CONTRACTS			
H-M ROD RUN	5,500	5,000	6,500
GENEALOGICAL SOCIETY	1,000	1,000	1,000
TEXAS CORVETTE ASSOC.	5,000	5,000	6,000
HISTORIC JAIL	-	-	7,500
SPYDER RALLY	-	-	5,000
NON-OPERATING	-	5,000	205,000
CAPITAL OUTLAY	-	3,000	500
TOTAL APPROPRIATIONS	\$ 576,317	\$ 619,014	\$ 863,000
ENDING BALANCE	27,623	18,780	-

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
PROPOSED 2018-2019

	ACTUAL FY 2016-2017	ESTIMATED FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
AD VALOREM TAXES	\$ 1,349,211	\$ 1,485,000	\$ 1,603,695
LICENSES AND FEES	398,165	362,871	335,000
FACILITY FEES/LEASES	134,706	125,000	122,000
OTHER REVENUES	186,914	175,727	161,700
INTEREST	15,013	29,416	20,000
GRANTS AND DONATIONS	25,477	808,500	2,500
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>2,109,488</u>	<u>2,986,514</u>	<u>2,244,895</u>
TRANSFERS FROM OTHER FUNDS	<u>414,343</u>	<u>522,872</u>	<u>-</u>
TOTAL AVAILABLE FUNDS	<u>\$ 2,523,830</u>	<u>\$ 3,509,386</u>	<u>\$ 2,244,895</u>
APPROPRIATIONS			
PARKS			
PERSONNEL	\$ 1,215,336	\$ 1,413,072	\$ 1,495,116
SUPPLIES	10,499	16,665	26,670
MAINTENANCE	145,849	170,000	174,500
GENERAL EXPENSES	225,633	237,163	263,568
OTHER CONTRACTS	15,000	15,000	15,000
CAPITAL OUTLAY	516,564	1,416,847	164,500
TOTAL PARKS	<u>\$ 2,128,881</u>	<u>\$ 3,268,747</u>	<u>\$ 2,139,354</u>
POOL			
PERSONNEL	\$ 39,821	\$ 54,128	\$ 56,977
SUPPLIES	132	10,000	10,000
MAINTENANCE	29,329	33,412	30,000
PROFESSIONAL SERVICES/FEES	45,117	-	-
GENERAL EXPENSES	6,286	7,537	7,900
CAPITAL OUTLAY	-	-	500
TOTAL POOL	<u>\$ 120,684</u>	<u>\$ 105,077</u>	<u>\$ 105,377</u>
TOTAL APPROPRIATIONS	<u>\$ 2,249,566</u>	<u>\$ 3,373,824</u>	<u>\$ 2,244,731</u>
ENDING BALANCE	<u>\$ 274,264</u>	<u>\$ 135,562</u>	<u>\$ 164</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL 2016-2017	ESTIMATE 2017-2018	PROPOSED 2018-2019
REVENUES			
AD VALOREM TAXES	\$ 822,033	\$ 895,000	\$ 1,022,019
LINCENSES AND FEES	42,040	38,000	41,000
INTERLOCAL/SHARED SERVICES	230,754	243,473	253,212
FACILITY FEES/LEASES	3,275	5,000	3,000
OTHER REVENUES	778	1,200	1,500
INTEREST	5,269	12,231	7,500
GRANTS AND DONATIONS	119,528	128,852	80,000
FUND BALANCE	-	6,225	-
TOTAL REVENUE	<u>\$ 1,223,678</u>	<u>\$ 1,329,981</u>	<u>\$ 1,408,231</u>
TRANSFERS FROM OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,223,678</u>	<u>\$ 1,329,981</u>	<u>\$ 1,408,231</u>
APPROPRIATIONS			
PERSONNEL	\$ 846,684	\$ 1,005,054	\$ 1,020,296
SUPPLIES	3,691	4,500	4,500
MAINTENANCE	28,350	23,100	23,100
PROFESSIONAL SERVICES/FEES	10,450	8,000	-
GENERAL EXPENSES	249,922	274,249	219,462
NON-DEPARTMENTAL	-	-	64,873
CAPITAL OUTLAY	22,377	15,078	76,000
TOTAL APPROPRIATIONS	<u>\$ 1,161,474</u>	<u>\$ 1,329,981</u>	<u>\$ 1,408,231</u>
ENDING BALANCE	<u>\$ 62,203</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ADOPTED FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
AD VALOREM TAXES	\$ 1,997,214	\$ 1,806,914	\$ 1,856,695
INTEREST EARNED	8,517	3,500	3,500
TRANSFER IN - EX SALES TAX	176,717	254,633	83,272
FUND BALANCE	-	80,100	160,676
TOTAL REVENUE	<u>\$ 2,182,448</u>	<u>\$ 2,145,147</u>	<u>\$ 2,104,143</u>
 BOND PROCEEDS	 \$ -	 \$ -	 \$ -
BOND PREMIUM	-	-	-
TRANS FROM OTHER FUNDS	<u>52,876</u>	<u>1,096,439</u>	<u>1,096,439</u>
 TOTAL REVENUE AND TRANS	 <u>\$ 2,235,324</u>	 <u>\$ 3,241,586</u>	 <u>\$ 3,200,582</u>
 APPROPRIATIONS			
BOND PRINCIPAL	\$ 1,435,000	\$ 2,050,000	\$ 2,090,000
BOND INTEREST	706,160	1,188,086	1,107,082
PAYING AGENTS' FEES	1,524	3,500	3,500
BOND ISSUANCE COSTS	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,142,684</u>	<u>\$ 3,241,586</u>	<u>\$ 3,200,582</u>
 DEPOSIT TO ESCROW	 -	 -	 -
TRANS TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL APPROPRIATION AND TRANS	 <u>\$ 2,142,684</u>	 <u>\$ 3,241,586</u>	 <u>\$ 3,200,582</u>
 ENDING BALANCE	 <u>\$ 92,639</u>	 <u>\$ -</u>	 <u>\$ -</u>

CITY OF BOERNE
ECONOMIC DEVELOPMENT FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL 2016-2017	ESTIMATE 2017-2018	PROPOSED 2018-2019
REVENUES			
INTEREST	\$ 4,301	\$ 14,900	\$ 10,000
TRANSFER FROM OTHER FUNDS	344,245	150,000	164,636
TRANSFER FROM ELECTRIC UTILITY	250,000	300,000	300,000
TRANSFER FROM WATER UTILITY	250,000	300,000	300,000
FUND BALANCE	-	604,850	
TOTAL REVENUES	<u>\$ 848,547</u>	<u>\$ 1,369,750</u>	<u>\$ 774,636</u>
APPROPRIATIONS			
PROFESSIONAL SERVICES/FEES	\$ (52,582)	\$ 1,000	\$ -
OTHER CONTRACTS	214,441	1,350,000	758,684
NON-OPERATING	25,000	18,750	-
CAPITAL OUTLAY	102,734	-	-
TOTAL APPROPRIATIONS	<u>\$ 289,593</u>	<u>\$ 1,369,750</u>	<u>\$ 758,684</u>
ENDING BALANCE	<u><u>\$ 558,954</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,952</u></u>

CITY OF BOERNE
2009 G.O. BONDS CONSTRUCTION FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	TOTALS THRU FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
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	27,789	2,179	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	-	-	170,235
TOTAL REVENUES	\$ 13,130,190	\$ 2,179	\$ 170,735
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	-	33,207
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	\$ -	\$ 33,207
TRANSFERS TO OTHER FUNDS	3,023	-	137,528
TOTAL APPROPRIATIONS	\$ 12,961,063	\$ -	\$ 170,735
NET CASH INCR/(DECR)	\$ 169,127	\$ 2,179	\$ -

CITY OF BOERNE
2012 TAX NOTES PROJECTS FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	TOTAL THRU 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
REVENUES			
BOND PROCEEDS	\$ 1,540,000	\$ -	\$ -
INTEREST	1,987	1,796	500
FUND BALANCE		-	150,760
TOTAL REVENUES	<u>\$ 1,541,987</u>	<u>\$ 1,796</u>	<u>\$ 151,260</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		-	151,260
TOTAL CAPITAL OUTLAY	<u>\$ 846,376</u>	<u>\$ -</u>	<u>\$ 151,260</u>
TRANSFERS TO OTHER FUNDS	\$ 529,512	\$ -	\$ -
TOTAL APPROPRIATIONS	<u>\$ 1,391,228</u>	<u>\$ -</u>	<u>\$ 151,260</u>
NET CASH INCR/(DECR)	<u>\$ 150,759</u>	<u>\$ 1,796</u>	<u>\$ -</u>

CITY OF BOERNE
2017 TAX NOTES CONSTRUCTION FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	TOTAL THRU 2016-2017	ESTIMATED 2017-2018	PROPOSED 2018-2019
REVENUES			
BOND PROCEEDS	\$ 21,835,000	\$ -	\$ -
INTEREST	33,624	349,045	150,000
BOND PREMIUM	463,943	-	-
FUND BALANCE	-	2,719,104	18,420,728
TOTAL REVENUES	<u>\$ 22,332,567</u>	<u>\$ 3,068,149</u>	<u>\$ 18,570,728</u>
APPROPRIATIONS			
BOND COSTS	\$ 296,557	\$ -	\$ -
CITY HALL			
PROFESSIONAL SERVICES/FEES	20,138	900,000	500,000
TRANSFERS TO OTHER FUNDS	571,620	-	-
CITY HALL CONSTRUCTION	-	1,000,000	17,643,297
TOTAL CITY HALL	<u>\$ 591,758</u>	<u>\$ 1,900,000</u>	<u>\$ 18,143,297</u>
ROAD CONSTRUCTION			
PROFESSIONAL SERVICES/FEES	17,984	50,000	50,000
TRANSFERS TO OTHER FUNDS	102,734	-	-
LAND	-	545,038	-
HERRF ROAD - MENDER BRIDGE	183,703	573,111	377,431
TOTAL ROAD CONSTRUCTION	<u>\$ 304,420</u>	<u>\$ 1,168,149</u>	<u>\$ 427,431</u>
TOTAL APPROPRIATIONS	<u>\$ 1,192,735</u>	<u>\$ 3,068,149</u>	<u>\$ 18,570,728</u>
NET CASH INCR/(DECR)	<u>\$ 21,139,832</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
CAPITAL PROJECTS CONSTRUCTION FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL 2016-2017	ESTIMATE 2017-2018	PROPOSED 2018-2019
REVENUES			
INTEREST	\$ -	\$ -	\$ 1,000
TRANSFER FROM OTHER FUNDS	-	1,235,000	350,000
FUND BALANCE	-	-	1,162,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,235,000</u>	<u>\$ 1,513,000</u>
APPROPRIATIONS			
PROFESSIONAL SERVICES/FEES	\$ -	\$ -	\$ 100,000
OTHER CONTRACTS	-	-	-
NON-OPERATING	-	-	-
CAPITAL OUTLAY - SIDEWALKS	-	-	450,000
CAPITAL OUTLAY - CVB			963,000
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,513,000</u>
ENDING BALANCE	<u><u>\$ -</u></u>	<u><u>\$ 1,235,000</u></u>	<u><u>\$ -</u></u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
SALE OF LOTS	\$ 124,210	\$ 150,000	\$ 90,000
URNGARDEN SALES	22,750	8,000	8,000
ENDOWMENT REVENUE	30,350	37,500	20,000
ENDOWMENT INTEREST	3,757	6,842	2,500
INTEREST	4,953	6,264	2,500
MISCELLANEOUS	20	100	200
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>\$ 186,040</u>	<u>\$ 208,706</u>	<u>\$ 123,200</u>
APPROPRIATIONS			
PERSONNEL	\$ 47,097	\$ 52,721	\$ 81,898
SUPPLIES	1,528	1,700	3,000
MAINTENANCE	1,630	5,250	9,703
GENERAL EXPENSES	8,889	9,244	14,750
CAPITAL OUTLAY	14,755	-	500
TOTAL APPROPRIATIONS	<u>\$ 73,899</u>	<u>\$ 68,915</u>	<u>\$ 109,851</u>
ENDING BALANCE	<u><u>\$ 112,140</u></u>	<u><u>\$ 139,791</u></u>	<u><u>\$ 13,349</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
ELECTRIC SALES	\$ 15,624,934	\$ 16,232,717	\$ 15,821,683
CONTRIBUTIONS FROM DEVELOPERS	482,124	-	-
PENALTIES	119,653	125,000	125,000
CONNECTION FEES	3,264	4,000	2,600
PRIMARY EXTENSIONS	97,988	90,000	75,000
YARD LIGHTS	37,207	35,000	40,000
POLE CONTACT FEES	(4,446)	69,205	72,000
BANNERS	3,105	3,000	4,500
MISCELLANEOUS	396,719	65,000	75,500
INTEREST ON INVESTMENTS	81,045	157,278	101,500
TRANSFER FROM OTHER FUNDS	-	-	-
FUND BALANCE	-	-	467,520
TOTAL REVENUES	<u>\$ 16,841,592</u>	<u>\$ 16,781,200</u>	<u>\$ 16,785,303</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 2,417,402	\$ 2,500,618	\$ 2,660,155
COST OF GOOD/SERVICES SOLD	10,554,118	10,747,667	11,012,713
SUPPLIES	34,381	30,000	42,200
MAINTENANCE	279,129	282,500	290,653
PROFESSIONAL SERVICES/FEES	145,398	78,650	112,350
GENERAL EXPENSES	283,814	329,172	364,079
SHARED SERVICES	415,485	372,843	248,992
OTHER CONTRACTS	18,600	18,600	18,600
NON -DEPARTMENTAL EXPENSE	600,654	599,446	599,404
SUB-TOTAL OPERATING EXPENSES	<u>\$ 14,748,981</u>	<u>\$ 14,959,496</u>	<u>\$ 15,349,146</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 471,706	\$ 1,695,863	\$ 1,215,863
GAIN/LOSS ON SALE OF ASSETS	(12,325)	-	-
CAPITAL OUTLAY	928,608	692,029	407,685
TRANSFER TO/(FROM) CAPITAL RESERVE	125,000	(100,000)	30,000
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	300,000	300,000
TRANSFER TO/(FROM) QOL RESERVE	721,109	(321,109)	-
DEBT REQUIREMENT	49,062	53,095	57,609
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 2,533,160</u>	<u>\$ 2,319,878</u>	<u>\$ 2,011,157</u>
TOTAL APPROPRIATIONS	<u>\$ 17,282,141</u>	<u>\$ 17,279,374</u>	<u>\$ 17,360,303</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	(573,842)	(575,000)	(575,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 16,708,299</u>	<u>\$ 16,704,374</u>	<u>\$ 16,785,303</u>
ENDING BALANCE	<u>\$ 133,293</u>	<u>\$ 76,826</u>	<u>\$ -</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
WATER SALES	\$ 4,755,374	\$ 5,110,744	\$ 5,466,658
GRANT REVENUE (WATERSHED)	26,113	-	-
GBRA WATER-ESPERANZA	249,950	212,196	190,000
REUSE WATER SALES	70,761	80,000	100,000
CONTRIBUTIONS FROM DEVELOPERS	4,620,361	-	-
PENALTIES	47,784	45,000	45,000
PRIMARY/SUB DIV EXTENSIONS	104,938	100,000	50,000
BACKFLOW FEE	1,430	1,025	100
MISCELLANEOUS	222,909	77,691	35,000
INTEREST	50,232	115,954	55,000
TRANSFERS FROM OTHER FUNDS	99,971	-	-
TRANSFERS FROM CAPITAL RECOVERY	422,962	330,600	336,408
FUND BALANCE	-	-	20,125
TOTAL REVENUES	<u>\$ 10,672,785</u>	<u>\$ 6,073,210</u>	<u>\$ 6,298,291</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,377,595	\$ 1,603,664	\$ 1,870,336
COST OF GOODS/SERVICES SOLD	1,592,431	1,619,367	1,912,237
SUPPLIES	55,215	75,079	77,050
MAINTENANCE	177,566	249,327	269,200
PROFESSIONAL SERVICES/FEES	35,570	60,000	104,000
GENERAL EXPENSES	233,469	243,237	214,550
SHARED SERVICES	178,906	158,708	248,992
OTHER CONTRACTS	10,000	10,000	10,000
NON -DEPARTMENTAL EXPENSE	1,548,763	1,461,281	1,577,190
SUB-TOTAL OPERATING EXPENSES	<u>\$ 5,209,515</u>	<u>\$ 5,480,663</u>	<u>\$ 6,283,555</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 165,863	\$ 165,863	\$ 165,863
WATERSHED GRANT EXPENSE	22,041	-	-
CAPITAL OUTLAY	5,061,910	729,960	512,465
TRANSFER TO CAPITAL RESERVE	200,000	(64,900)	200,000
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	300,000	300,000
DEBT REQUIREMENT	337,862	330,600	336,408
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 6,037,676</u>	<u>\$ 1,461,523</u>	<u>\$ 1,514,736</u>
TOTAL APPROPRIATIONS	<u>\$ 11,247,191</u>	<u>\$ 6,942,186</u>	<u>\$ 7,798,291</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(1,456,926)	(1,375,000)	(1,500,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 9,790,265</u>	<u>\$ 5,567,186</u>	<u>\$ 6,298,291</u>
ENDING BALANCE	<u>\$ 882,520</u>	<u>\$ 506,024</u>	<u>\$ -</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
WASTEWATER SALES	\$ 4,360,606	\$ 4,585,995	\$ 4,950,123
PENALTIES	47,335	47,000	47,000
CONNECTION FEES	14,333	20,000	20,000
MISCELLANEOUS	12,426	5,000	12,500
INTEREST	54,825	92,508	45,000
GRANT REVENUE - TEXAS STAR	84,520	5,000	-
GRANT REVENUE - CHAPMAN	13,651	-	-
CONTRIBUTIONS FROM DEVELOPERS	2,557,413	-	-
TRANSFERS FROM OTHER FUNDS	150,000	150,000	150,000
TRANSFERS FROM CAPITAL RECOVERY	815,000	870,000	889,000
FUND BALANCE	92,510	237,328	9,060
TOTAL REVENUES	<u>\$ 8,202,619</u>	<u>\$ 6,012,831</u>	<u>\$ 6,122,683</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,362,230	\$ 1,481,448	\$ 1,637,325
COST OF GOODS/SERVICES SOLD	277,018	289,300	307,506
SUPPLIES	103,887	128,738	150,600
MAINTENANCE	257,277	289,600	364,500
PROFESSIONAL SERVICES/FEES	120,093	32,000	58,000
GENERAL EXPENSES	131,125	150,517	159,850
SHARED SERVICES	178,906	238,062	305,830
OTHER CONTRACTS	133,967	165,565	239,000
NON-DEPARTMENTAL EXPENSE	4,435,868	4,925,601	4,555,394
SUB-TOTAL OPERATING EXPENSES	<u>\$ 7,000,371</u>	<u>\$ 7,700,831</u>	<u>\$ 7,778,005</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 110,546	\$ 10,575	\$ 10,575
BOND MAINTENANCE EXPENSE	672	697	-
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	3,193,022	325,089	545,000
TRANSFER TO CAPITAL RESERVE	-	108,000	150,000
DEBT REQUIREMENT	845,515	867,639	889,103
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 4,149,755</u>	<u>\$ 1,312,000</u>	<u>\$ 1,594,678</u>
TOTAL APPROPRIATIONS	<u>\$ 11,150,126</u>	<u>\$ 9,012,831</u>	<u>\$ 9,372,683</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(2,947,507)	(3,000,000)	(3,250,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 8,202,619</u>	<u>\$ 6,012,831</u>	<u>\$ 6,122,683</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
GAS SALES	\$ 1,689,295	\$ 2,217,207	\$ 2,438,926
PENALTIES	15,774	17,500	17,500
CONNECTION FEES	251,845	225,000	225,000
PRIMARY EXTENSIONS	545	1,000	10,000
MISCELLANEOUS	16,992	17,500	10,000
INTEREST	2,939	7,750	3,000
GRANT REVENUE	1,017	-	-
CONTRIBUTIONS FROM DEVELOPERS	1,020,266	-	-
TRANSFERS FROM OTHER FUNDS	80,000	80,000	230,000
FUND BALANCE	52,699	-	
TOTAL REVENUES	\$ 3,131,372	\$ 2,565,957	\$ 2,934,426
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 771,163	\$ 830,574	\$ 945,666
COST OF GOODS/SERVICES SOLD	630,713	934,284	996,946
SUPPLIES	13,472	17,600	19,700
MAINTENANCE	80,342	69,000	91,725
PROFESSIONAL SERVICES/FEES	16,139	12,000	20,600
GENERAL EXPENSES	70,755	72,128	92,368
SHARED SERVICES	66,354	79,354	84,145
OTHER CONTRACTS	10,000	10,000	10,000
NON-DEPARTMENTAL EXPENSE	472,556	443,448	464,337
SUB-TOTAL OPERATING EXPENSES	\$ 2,131,494	\$ 2,468,388	\$ 2,725,487
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	1,264,091	209,969	414,435
DEBT REQUIREMENT	127,562	148,666	151,879
SUB-TOTAL NON-OPERATING EXPENSES	\$ 1,402,228	\$ 369,210	\$ 576,889
TOTAL APPROPRIATIONS	\$ 3,533,722	\$ 2,837,598	\$ 3,302,376
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(402,350)	(375,000)	(400,000)
TOTAL AFTER ADJUSTMENTS	\$ 3,131,372	\$ 2,462,598	\$ 2,902,376
ENDING BALANCE	\$ -	\$ 103,359	\$ 32,050

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
SOLID WASTE COLLECTIONS	\$ 765,315	\$ 814,549	\$ 838,986
BRUSH COLLECTION FEE	53,397	55,525	55,000
PENALTIES	7,463	8,325	9,000
INTEREST ON INVESTMENTS	1,767	4,288	2,500
GRANT AND DONATIONS	9,716	-	-
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ 837,658	\$ 882,688	\$ 905,486
APPROPRIATIONS			
OPERATING EXPENSES:			
COST OF GOODS/SERVICES SOLD	\$ 711,060	\$ 753,028	\$ 783,149
GENERAL EXPENSES	17,779	16,525	23,600
OTHER CONTRACTS	18,000	18,000	18,000
SUB-TOTAL OPERATING EXPENSES	\$ 746,839	\$ 787,553	\$ 824,749
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 35,000	\$ 35,000	\$ 35,000
GRANT EXPENSE	19,075	8,505	-
SUB-TOTAL NON-OPERATING EXPENSES	\$ 54,075	\$ 43,505	\$ 35,000
TOTAL APPROPRIATIONS	\$ 800,914	\$ 831,058	\$ 859,749
ENDING BALANCE	\$ 36,744	\$ 51,630	\$ 45,737

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
DIST LINES - WATER	\$ 1,337,842	\$ 1,400,000	\$ 1,000,000
DIST LINES - WASTEWATER	1,207,450	1,300,000	1,000,000
ESPERANZA - WASTEWATER	252,514	200,000	200,000
TREATMENT PLANT - WATER	16,405	16,000	12,000
TREATMENT PLANT - WASTEWATER	19,048	18,000	15,000
INTEREST - WATER	27,997	82,301	50,000
INTEREST - WASTEWATER	9,928	23,830	15,000
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 2,871,184</u>	<u>\$ 3,040,131</u>	<u>\$ 2,292,000</u>
EXPENSES			
GENERAL EXPENSES - WATER	\$ 48	\$ -	\$ -
TRANSFER TO OTHER FUNDS - WATER	422,962	330,600	336,400
GENERAL EXPENSES - WASTEWATER	48	-	-
TRANSFER TO OTHER FUNDS - WASTEWATER	815,000	652,500	889,000
TOTAL EXPENSES	<u>\$ 1,238,058</u>	<u>\$ 983,100</u>	<u>\$ 1,225,400</u>
NET CASH INCR/(DECR)	<u><u>\$ 1,633,126</u></u>	<u><u>\$ 2,057,031</u></u>	<u><u>\$ 1,066,600</u></u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2018 - 2019

	ACTUAL FY 2016-2017	ESTIMATE FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
INTEREST - WASTEWATER	\$ 13,903	\$ 27,189	\$ 10,000
BOND PROCEEDS	-	-	-
FUND BALANCE	86,068	-	1,990,000
TOTAL REVENUES	<u>\$ 99,971</u>	<u>\$ 27,189</u>	<u>\$ 2,000,000</u>
EXPENSES			
PROFESSIONAL FEES	\$ 1,465	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
LAND & LAND RIGHTS	-	-	-
EASEMENTS	-	-	-
WWTRC PLANT CONSTRUCTION	98,506	-	450,000
RECYCLED PLANT CONSTRUCTION	-	-	-
PIPELINE-COLLECTION	-	-	-
PIPELINE-RECYCLED WATER	-	-	-
RECLAIMED WATER LINES AT RANCHES	-	-	200,000
SCHOOL LIFT STATION UPGRADE	-	-	800,000
TOTAL CAPITAL OUTLAY	<u>98,506</u>	<u>-</u>	<u>1,450,000</u>
TRANSFERS TO OTHER FUNDS	-	-	550,000
TOTAL EXPENSES	<u>\$ 99,971</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
NET CASH INCREASE/(DECR)	<u>\$ -</u>	<u>\$ 27,189</u>	<u>\$ -</u>

CITY OF BOERNE
INTERNAL SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2018-2019

	ACTUAL FY 2016-2017	ESTIMATED FY 2017-2018	PROPOSED FY 2018-2019
REVENUES			
AD VALOREM TAXES	\$ 868,858	\$ 930,000	\$ -
MISCELLANEOUS REVENUE	1,585		-
INTEREST EARNED	-		-
FUND BALANCE	-	-	638
TOTAL REVENUE	<u>\$ 870,443</u>	<u>\$ 930,000</u>	<u>\$ 638</u>
TRANS FROM OTHER FUNDS	<u>-</u>	<u>5,000</u>	<u>1,001,517</u>
TOTAL REVENUE AND TRANSFERS	<u>\$ 870,443</u>	<u>\$ 935,000</u>	<u>\$ 1,002,155</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 537,136	\$ 610,141	\$ 724,007
SUPPLIES	16,995	16,451	13,850
MAINTENANCE	151,161	190,730	252,148
GENERAL EXPENSES	8,589	6,734	12,150
CAPITAL OUTLAY	2,886	-	-
TOTAL APPROPRIATIONS	<u>\$ 716,767</u>	<u>\$ 824,056</u>	<u>\$ 1,002,155</u>
ENDING BALANCE	<u>\$ 153,676</u>	<u>\$ 110,944</u>	<u>\$ -</u>