



CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2019-2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$958,597, which is an 11.46 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$528,712.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2019 - \$44,739,350

TAX RATES	FY 2019	FY 2020
Property tax rate	0.4720	
Effective tax rate	0.4645	0.4510
Effective M&O rate	0.4912	0.4920
Rollback rate	0.5018	0.4852
Debt rate	0.1069	0.0851

GOVERNING BODY	RECORD VOTE
Tim Handren	
Ty Wolosin	
Nina Woolard	
Quinten Scott	
Brian Fowler	
Joseph Macaluso	

**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:
ANGELENE RIOS, CPA**

August 13, 2019

CITY OF BOERNE, TEXAS

PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

MAYOR
Tim Handren

MAYOR PRO TEM
Nina Woolard – District 2

CITY COUNCIL MEMBERS
Ty Wolosin – District 1
Quinten Scott – District 3
Brian Fowler – District 4
Joseph Macaluso – District 5

CITY MANAGER
Ron Bowman

DEPUTY CITY MANAGER
Jeff Thompson

ASSISTANT CITY MANAGER
Linda Zartler

MANAGEMENT

Jesse Aguirre	Code Compliance Director
Pam Bransford	Communications Director
Molly Solis	City Attorney
Lori Carroll	City Secretary
James Kohler	Chief of Police
Michael Mann, PE	Utilities Director
Sandra Mattick, CPA, CGFO	Finance Director
Doug Meckel	Fire Chief/Fire Marshal
Mike Raute	Information Technology Director
Angelene 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 2019 - 2020

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BUDGET MESSAGE

August 13, 2019

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 2019-2020 Proposed Budget

Once again Staff has put together a sound and responsible financial plan for the great City of Boerne, Texas.

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2019-2020. This budget outlines the programs and services to be provided by the City during the coming year.

Some of the major projects and initiatives in this budget are:

- Completion of Phase 2 of Unified Development Code (UDC) - \$51,900
- UDC Design Districts Detail (detailed illustrations, design and some overlay districts) - \$30,000
- Implement set up of Storm Water Utility, begin billing fees established by City Council and processes to maintain accurate billing records
- Master Drainage Study to determine storm water projects needed and their priority - \$257,000
- Subdivision ordinance revisions for potential modifications to LID, storm water run-off and pollutant treatment, and detention requirements - \$70,000
- Complete a comprehensive Transportation Plan - \$150,000
- Funding in the amount of \$515,000 for sidewalks to improve pedestrian mobility

- Hiring of consultant to complete ISO (Insurance Service Office) fire safety rating process - \$19,000
- Purchase and equip a First Responder vehicle for the Fire Department - \$70,000
- Upgrades to the City pool including re-plastering and adding handicap accessibility to the restrooms - \$174,000
- Addition of a shade structure at Kinderpark - \$20,000
- Addition of shade structure over pavilion at City Lake Park - \$15,000
- Purchase of a video inspection truck to determine areas of inflow and infiltration in the wastewater system - \$275,000 (3 year capital lease)

Ongoing projects that were funded in previous years that will help to address traffic and growth issues for the City include two TxDOT roadway projects on IH 10 and one project on Hwy 46 East. Overpasses and frontage roads are underway at the Hwy 87 and Hwy 46 connections to IH 10. These projects are expected to be completed in FY 2020 at a total cost of approximately \$60 million. The Highway 46 East expansion from City Park Road to Ammann Road began in FY 2018 with an estimated completion date in FY 2020 at a total cost of approximately \$11 million. The City and Kendall County provided \$1.1 million in cash and in-kind contributions to this project to elevate it to priority status with TxDOT.

In FY 2017 the City issued \$22,000,000 in 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 was completed in FY 2019, and City Hall construction is expected to be completed in December 2019 or January 2020.

Along with these major projects, the FY 2020 budget includes the addition of the following positions:

- HR Director
- Police officer for an additional school resource officer
- Firefighter
- Dispatcher
- Engineer (Development)
- Financial Analyst
- Service Worker I for Streets
- Administration Clerk
- Clerk for Planning & Community Development
- Custodial Worker
- Facilities Service Worker
- Service Worker I for Water

- Grounds Worker I for Wastewater

If approved, the total authorized full-time positions for the City will be 272.

The update to the City's Comprehensive Master Plan was completed in FY 2018. As a result of this update, recent studies have focused 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, as well as an annual update.

This proposed budget has been prepared with no increase to the ad valorem tax rate of \$0.4720/\$100 valuation, although staff is suggesting that a 1 cent increase may be prudent due to recent legislation. The last tax rate increase was \$0.02 in FY 2013 and was related to the issuance of the voter approved 2007 Quality of Life Bonds. The tax rate is made up of a Debt Service Tax Rate of 8.51 cents and a Maintenance and Operations Tax Rate of 38.69 cents for FY 2019-2020.

No Utility rate increases have been budgeted for FY 2019-2020.

The budget for General Governmental funds totals \$37,112,821, with the General Fund making up \$21,011,732 or 56.62% of that total. Budgeted funds for the completion of City Hall and sidewalks totals \$6,840,000 or 18.43% of the General Government budget. The budget for the Internal Service Fund, which provides maintenance services to City facilities, is \$1,080,261. The budget for Utilities totals \$44,172,730. 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 \$82,365,812.

Therefore, we believe these documents provides the financial plan for the City to continue to thrive, move forward implementing our Master Plan, and maintaining and expanding on things that make Boerne the desirable and outstanding Texas city it is.

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, 2019.

CITY OF BOERNE
GLOSSARY
2019-2020 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.

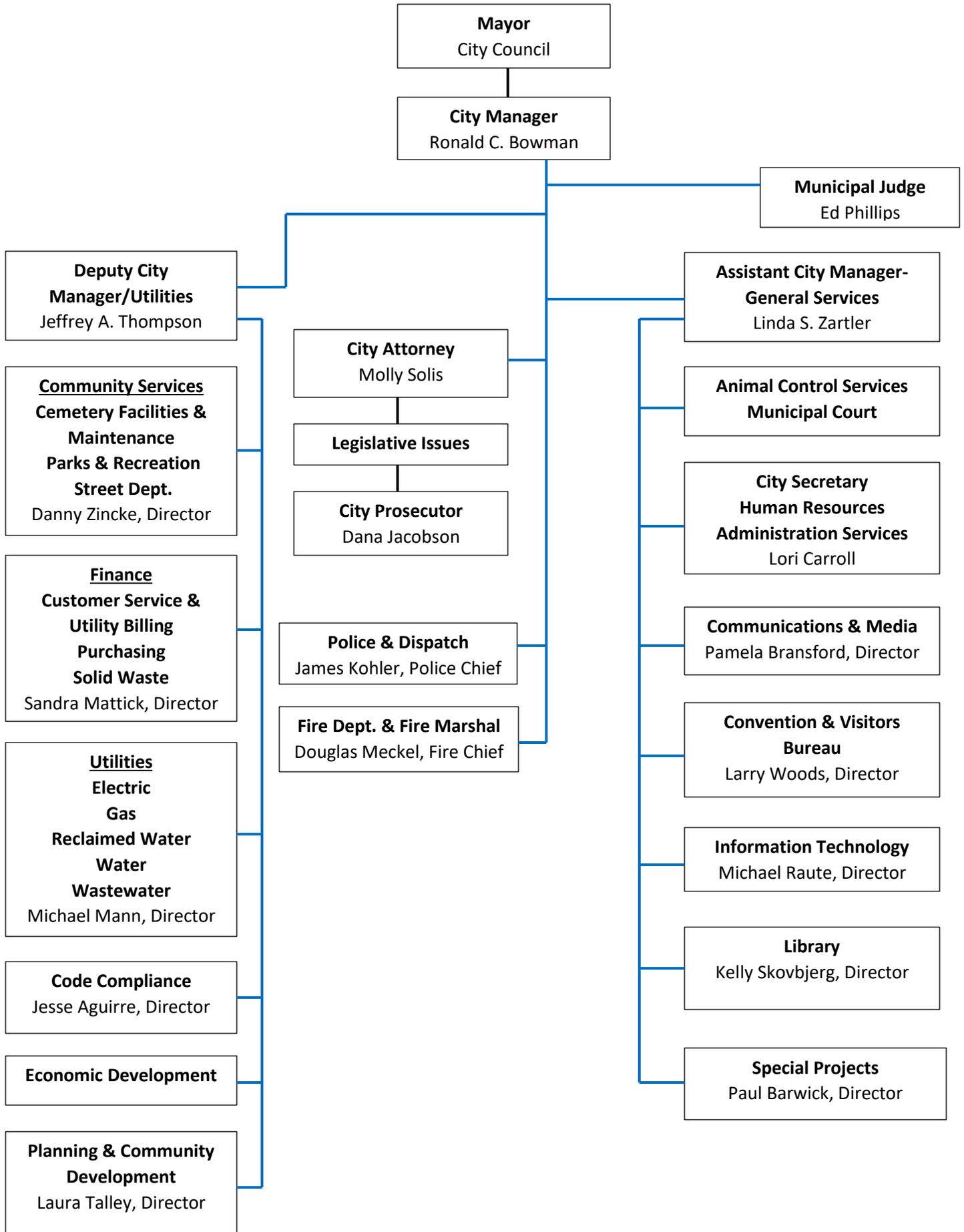
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

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 2019-2020

FUND	ACTUAL 2017-2018	ADOPTED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020
GENERAL			
ADMINISTRATION	\$ 4,295,768	\$ 4,356,313	\$ 4,919,096
STREET	1,616,133	2,205,578	2,435,922
LAW ENFORCEMENT	4,875,587	5,585,511	5,843,280
FIRE DEPARTMENT	2,193,093	2,635,607	2,874,687
COMMUNICATIONS	1,129,559	1,307,958	1,425,833
MUNICIPAL COURT	316,759	364,484	374,848
ANIMAL CONTROL	295,515	333,695	347,686
CODE ENFORCEMENT	415,520	553,822	544,253
PLANNING & COMM. DEVELOPMENT	518,936	644,919	1,119,000
INFORMATION TECHNOLOGY	884,180	1,136,761	1,127,127
TOTAL GENERAL FUND	<u>\$ 16,541,050</u>	<u>\$ 19,124,648</u>	<u>\$ 21,011,732</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 564,461	\$ 893,000	\$ 828,500
PARKS	3,881,661	2,343,731	2,611,454
LIBRARY	1,313,366	1,420,231	1,498,298
ECONOMIC DEVELOPMENT FUND	1,203,935	758,684	1,168,105
DEBT SERVICE	3,239,760	3,200,582	3,039,707
2009 G.O. BOND CONSTRUCTION FUND *	30,970	170,735	-
2012 TAX NOTES CONSTRUCTION FUND *	-	151,260	-
2017 TAX NOTES CONSTRUCTION FUND	3,183,801	18,570,728	4,700,000
CAPITAL PROJECTS CONSTRUCTION FUND	-	1,513,000	2,140,000
CEMETERY	69,768	109,851	115,025
TOTAL OTHER FUNDS	<u>\$ 13,487,722</u>	<u>\$ 29,131,802</u>	<u>\$ 16,101,089</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 30,028,772</u>	<u>\$ 48,256,450</u>	<u>\$ 37,112,821</u>
INTERNAL SERVICE FUND	851,208	1,002,155	1,080,261
UTILITY FUNDS			
ELECTRIC	\$ 18,173,060	\$ 17,360,303	\$ 17,431,546
WATER	8,736,361	7,798,291	7,959,886
WASTEWATER	11,565,427	9,372,683	10,247,671
GAS	3,489,006	3,341,228	3,789,710
STORMWATER	-	-	318,311
SOLID WASTE	835,815	859,749	938,064
CAPITAL RECOVERY	1,200,700	1,225,400	2,162,542
2010 WW REVENUE BOND CONSTR.	33,544	2,000,000	1,325,000
TOTAL UTILITY FUNDS	<u>\$ 44,033,913</u>	<u>\$ 41,957,654</u>	<u>\$ 44,172,730</u>
TOTAL ALL FUNDS	<u>\$ 74,913,893</u>	<u>\$ 91,216,259</u>	<u>\$ 82,365,812</u>

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2019-2020

	ACTUAL FY 2017-2018	ACTUAL FY 2018-2019	PROJECTED 7-16-19 Certified FY 2019-2020
ASSESSED VALUATION			
REAL PROPERTY	\$ 589,889,334	\$ 615,946,668	\$ 682,050,381
IMPROVEMENTS	1,352,128,375	1,470,183,748	1,652,578,037
PERSONAL PROPERTY	149,727,590	157,235,150	183,712,320
SUB-TOTAL	\$ 2,091,745,299	\$ 2,243,365,566	\$ 2,518,340,738
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 355,121,543	\$ 368,886,790	\$ 376,003,030
EXEMPTIONS (PRORATED)			
HOMESTEAD CAP	3,864,080	2,151,846	52,327,334
AG LOSS	25,343,800	25,355,440	26,616,200
ABATEMENTS	5,906,066	5,041,640	-
DISABLED VET	18,627,240	22,822,321	30,570,263
HOUSE BILL 366	24,070	25,130	28,720
MILITARY SURVIVING SPOUSE	293,550	295,850	384,600
HISTORICAL	-	-	-
FREEPORT	10,063,689	8,769,363	11,104,710
ADJUST FOR CAD EST OF PROTEST VALUE	9,985,724	-	141,295
TOTAL EXEMPTIONS	429,229,762	433,348,380	497,176,152
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,662,515,537	\$ 1,810,017,186	\$ 2,021,164,586
LESS: FREEZE TAXABLE AMOUNT	219,024,034	240,281,196	273,363,658
TRANSFER ADJUSTMENT	1,120,916	264,954	468,597
NET TAXABLE VALUE AFTER FREEZE	1,442,370,587	1,569,471,036	1,747,332,331
LEVY USING \$0.4720/100	6,807,989	7,407,903	8,247,409
PLUS TAXES ON FREEZE TAXABLE	859,686	954,761	1,073,853
TOTAL LEVY	\$ 7,667,675	\$ 8,362,665	\$ 9,321,262
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1571	\$ 0.2138	\$ 0.2301
PARK FUND	0.0907	0.0924	0.0967
LIBRARY FUND	0.0541	0.0589	0.0601
INTERNAL SERVICE FUND	0.0566	-	-
DEBT SERVICE FUND	0.1135	0.1069	0.0851
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 7,667,675	\$ 8,362,665	\$ 9,321,262
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 2,499,844	\$ 3,713,002	\$ 4,453,022
PARK FUND	1,443,974	1,603,695	1,871,754
LIBRARY FUND	861,818	1,022,019	1,162,239
INTERNAL SERVICE FUND	901,770	-	-
DEBT SERVICE FUND	1,806,914	1,856,695	1,647,822
CURRENT COLLECTIONS	\$ 7,514,321	\$ 8,195,411	\$ 9,134,837

NOTES:

1. 2018-2019 keeps the tax rate the same @ \$0.4720/\$100 value.
2. 2017-2018 keeps the tax rate the same @ \$0.4720/\$100 value.
3. 2016-2017 keeps the tax rate the same @ \$0.4720/\$100 value.
4. 2015-2016 keeps the tax rate the same @ \$0.4720/\$100 value.
5. 2014-2015 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
2020	2,010,000	1,026,207	3,036,207
2021	1,500,000	976,521	2,476,521
2022	2,125,000	917,471	3,042,471
2023	10,210,000	766,535	10,976,535
2024	10,745,000	531,457	11,276,457
2025	1,490,000	390,588	1,880,588
2026	1,540,000	342,466	1,882,466
2027	1,580,000	292,251	1,872,251
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>\$ 38,720,000</u>	<u>\$ 6,019,350</u>	<u>\$ 44,739,350</u>

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING DEBT

UTILITY SYSTEM REVENUE & G.O. BONDS
CURRENTLY OUTSTANDING

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
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>\$ 34,945,000</u>	<u>\$ 16,288,988</u>	<u>\$ 51,233,988</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2019 - 2020

	ACTUAL 2017-2018	ESTIMATE 2018-2019	PROPOSED 2019-2020
REVENUES			
AD VALOREM TAX	\$ 2,550,722	\$ 3,775,000	\$ 4,453,022
PENALTIES & INTEREST	25,533	37,500	50,000
TAX CERTIFICATES	688	850	1,000
CITY SALES & USE TAX	7,021,498	7,645,991	8,028,291
MIXED DRINK TAX	42,963	43,219	40,000
FINES	286,083	303,540	326,700
LICENSES	6,590	5,910	8,000
ANIMAL CONTROL REVENUE	24,380	25,631	22,000
PERMITS & INSPECTIONS	972,482	925,000	965,000
FEES:P&Z,COUNCIL,BOARD	2,990	3,200	10,000
FEES: PLAN REVIEW	68,560	45,000	45,000
FEES: TREE MITIGATION	6,400	-	-
ACCIDENT REPORTS	15,236	17,270	15,000
TELEPHONE FRANCHISE FEES	169,340	159,664	77,500
CABLE TV FRANCHISE FEE	166,468	175,117	80,000
BANDERA ELEC. GRS. REC.	188,560	171,337	185,000
PEDERNALES ELECTRIC GROSS REC.	65,339	60,000	65,000
WASTE MANAGEMENT FRANCH. FEE	102,707	108,732	110,000
BOERNE UTILITIES FRANCHISE FEE	2,071,852	1,992,629	2,067,457
CONTRIB. FROM COUNTY FOR COMM.	480,438	575,502	598,850
CONTRIB. FROM FAIR OAKS FOR COMM.	156,142	209,273	256,650
BISD SCH OFFICER CONTR.	234,240	336,656	446,513
COUNTY CONTR. - FIRE PROTECTION	418,756	448,545	461,720
ANIMAL CONTROL CONTRACTS	12,256	23,932	23,125
COMMUNICATION ALLOC.- UTILITIES	239,272	261,593	281,155
I/T ALLOC-UTILITIES	609,695	625,218	600,670
MUNI FACILITY FEE - ESPERANZA	153,308	163,798	170,000
POLICE SEIZED PROCEEDS	24,320	3,621	4,000
PROCEEDS ON EQUIP/PROP SALES	608,351	5,000	10,000
MISCELLANEOUS REVENUE	41,588	100,000	95,000
INTEREST ON INVESTMENTS	130,876	290,463	150,000
GRANT- MISCELLANEOUS	26,896	8,363	30,000
GRANT - LEOSE	3,511	3,477	-
DONATIONS	10,000	5,000	5,000
DONATIONS - ANIMAL SHELTER	32,035	31,779	-
TRNSF. FROM OTHER FUNDS	57,000	87,000	113,000
FUND BALANCE - SECURITY/TECH FUND	-	-	20,804
FUND BALANCE - EXCESS SALES TAX	-	-	141,946
FUND BALANCE - PUBLIC SAFETY	-	-	22,040
FUND BALANCE	-	-	1,032,290
TOTAL REVENUES	\$ 17,027,072	\$ 18,674,810	\$ 21,011,732

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2019-2020

	ACTUAL FY 2017-2018	ESTIMATED FY 2018-2019	PROPOSED FY 2019-2020
ADMINISTRATION			
PERSONNEL SERVICES	\$ 1,613,746	\$ 1,916,358	\$ 2,020,246
SUPPLIES	316	250	300
MAINTENANCE	38,442	37,635	30,722
PROFESSIONAL SERVICES/FEES	119,377	130,945	204,945
GENERAL EXPENSES	393,278	365,330	391,805
OTHER CONTRACTS	223,020	231,486	260,389
NON-OPERATING	1,750,608	2,023,115	1,921,789
CAPITAL OUTLAY	156,981	128,314	88,900
TOTAL ADMINISTRATION	\$ 4,295,768	\$ 4,833,433	\$ 4,919,096
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 1,135,828	\$ 1,241,482	\$ 1,489,593
SUPPLIES	172,478	192,063	240,000
MAINTENANCE	101,805	125,518	103,450
PROFESSIONAL SERVICES	44,867	55,000	25,000
GENERAL EXPENSES	51,496	51,015	64,816
CAPITAL OUTLAY	109,659	166,954	513,063
TOTAL STREET DEPT	\$ 1,616,133	\$ 1,832,032	\$ 2,435,922
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 4,281,723	\$ 4,579,525	\$ 5,132,685
SUPPLIES	94,826	91,500	104,000
MAINTENANCE EXPENSE	100,413	138,000	137,217
GENERAL EXPENSE	257,336	255,239	282,850
CAPITAL OUTLAY	141,289	178,532	186,528
TOTAL LAW ENFORCEMENT	\$ 4,875,587	\$ 5,242,796	\$ 5,843,280
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 1,828,981	\$ 1,962,171	\$ 2,253,903
SUPPLIES	49,179	51,500	65,000
MAINTENANCE	74,928	96,000	116,700
PROFESSIONAL SERVICES	-	22,000	24,000
GENERAL EXPENSES	131,909	159,269	185,136
CAPITAL OUTLAY	108,096	129,000	229,948
TOTAL FIRE DEPT	\$ 2,193,093	\$ 2,419,940	\$ 2,874,687
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 1,012,509	\$ 1,139,244	\$ 1,326,582
MAINTENANCE EXPENSE	24,467	25,229	26,622
GENERAL EXPENSE	37,204	44,821	50,569
CAPITAL OUTLAY	55,379	52,495	22,060
TOTAL COMMUNICATIONS	\$ 1,129,559	\$ 1,261,789	\$ 1,425,833

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2019-2020

	ACTUAL FY 2017-2018	ESTIMATED FY 2018-2019	PROPOSED FY 2019-2020
MUNICIPAL COURT			
PERSONNEL SERVICES	\$ 215,743	\$ 226,430	\$ 253,312
SUPPLIES	1,383	-	6,000
MAINTENANCE	13,059	26,829	16,468
PROFESSIONAL SERVICES/FEES	46,648	48,715	54,600
GENERAL SERVICES	27,903	30,016	36,164
CAPITAL OUTLAY	12,023	7,254	8,304
TOTAL MUNICIPAL COURT	\$ 316,759	\$ 339,244	\$ 374,848
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 231,826	\$ 246,147	\$ 271,050
SUPPLIES	1,460	1,750	2,800
MAINTENANCE EXPENSE	1,324	4,000	6,500
GENERAL EXPENSE	52,370	50,769	44,836
CAPITAL OUTLAY	8,535	16,800	22,500
TOTAL ANIMAL CONTROL	\$ 295,515	\$ 319,466	\$ 347,686
CODE ENFORCEMENT			
PERSONNEL SERVICES	\$ 333,315	\$ 365,630	438,763
SUPPLIES	2,215	2,000	2,500
MAINTENANCE	2,972	14,750	15,300
GENERAL EXPENSE	77,018	82,857	86,690
CAPITAL OUTLAY	-	37,500	1,000
TOTAL CODE ENFORCEMENT	\$ 415,520	\$ 502,737	\$ 544,253
PLANNING & COMM DEVEL.			
PERSONNEL SERVICES	\$ 364,192	\$ 450,456	574,302
SUPPLIES	36	-	-
MAINTENANCE	234	-	2,500
PROFESSIONAL SERVICES/FEES	121,340	110,000	486,900
GENERAL EXPENSE	31,242	35,839	36,298
CAPITAL OUTLAY	1,892	-	19,000
TOTAL PLANNING & COMM DEVEL.	\$ 518,936	\$ 596,295	\$ 1,119,000
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 451,692	\$ 478,074	\$ 539,264
SUPPLIES	5,500	5,500	6,750
MAINTENANCE	258,521	290,750	281,432
PROFESSIONAL SERVICES/FEES	14,999	14,999	15,000
GENERAL EXPENSE	44,643	114,905	100,980
CAPITAL OUTLAY	108,825	174,759	183,701
TOTAL INFORMATION TECHNOLOGY	\$ 884,180	\$ 1,078,987	\$ 1,127,127
TOTAL APPROPRIATIONS	\$ 16,541,050	\$ 18,426,719	\$ 21,011,732

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL 2017-2018	ESTIMATE 2018-2019	PROPOSED 2019-2020
REVENUES			
HOTEL/MOTEL TAXES	\$ 633,007	\$ 650,000	\$ 825,000
OTHER REVENUES	1,318	1,182	1,000
OTHER OPERATING REVENUES	2,888	2,000	1,000
INTEREST	4,753	8,322	1,500
TRANSFER FROM OTHER FUNDS	-	-	-
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ 641,966	\$ 661,504	\$ 828,500
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 357,641	\$ 376,423	\$ 425,147
MAINTENANCE	7,773	8,500	10,000
GENERAL EXPENSE	184,919	202,388	249,353
OTHER CONTRACTS			
H-M ROD RUN	5,000	6,500	6,500
GENEALOGICAL SOCIETY	1,000	1,000	1,000
TEXAS CORVETTE ASSOC.	5,000	6,000	6,000
HISTORIC JAIL	-	7,500	-
SPYDER RALLY	-	5,000	-
NON-OPERATING	-	269,323	130,000
CAPITAL OUTLAY	3,128	500	500
TOTAL APPROPRIATIONS	\$ 564,461	\$ 883,134	\$ 828,500
ENDING BALANCE	77,505	(221,630)	-

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
PROPOSED 2019-2020

	ACTUAL FY 2017-2018	ESTIMATED FY 2018-2019	PROPOSED FY 2019-2020
REVENUES			
AD VALOREM TAXES	\$ 1,482,183	\$ 1,635,000	\$ 1,871,754
LICENSES AND FEES	456,036	428,009	422,500
FACILITY FEES/LEASES	113,842	119,000	112,000
OTHER REVENUES	170,243	156,525	172,700
INTEREST	32,642	55,688	30,000
GRANTS AND DONATIONS	1,476,804	103,000	2,500
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>3,731,750</u>	<u>2,497,222</u>	<u>2,611,454</u>
 TRANSFERS FROM OTHER FUNDS	 <u>553,664</u>	 <u>-</u>	 <u>-</u>
 TOTAL AVAILABLE FUNDS	 <u>\$ 4,285,414</u>	 <u>\$ 2,497,222</u>	 <u>\$ 2,611,454</u>
APPROPRIATIONS			
PARKS			
PERSONNEL	\$ 1,377,229	\$ 1,456,569	\$ 1,563,156
SUPPLIES	13,484	15,000	26,670
MAINTENANCE	160,127	170,000	181,000
GENERAL EXPENSES	229,564	238,914	281,568
OTHER CONTRACTS	15,000	15,000	30,000
CAPITAL OUTLAY	2,025,405	369,256	256,683
TOTAL PARKS	<u>\$ 3,820,809</u>	<u>\$ 2,264,739</u>	<u>\$ 2,339,077</u>
 POOL			
PERSONNEL	\$ 35,340	\$ 54,147	\$ 49,977
SUPPLIES	411	10,000	10,000
MAINTENANCE	17,625	20,000	30,000
GENERAL EXPENSES	7,476	7,108	7,900
CAPITAL OUTLAY	-	19,239	174,500
TOTAL POOL	<u>\$ 60,852</u>	<u>\$ 110,494</u>	<u>\$ 272,377</u>
 TOTAL APPROPRIATIONS	 <u>\$ 3,881,661</u>	 <u>\$ 2,375,233</u>	 <u>\$ 2,611,454</u>
 ENDING BALANCE	 <u>\$ 403,753</u>	 <u>\$ 121,989</u>	 <u>\$ -</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL 2017-2018	ESTIMATE 2018-2019	PROPOSED 2019-2020
REVENUES			
AD VALOREM TAXES	\$ 886,003	\$ 1,040,000	\$ 1,162,239
LINCENSES AND FEES	42,515	30,000	42,000
INTERLOCAL/SHARED SERVICES	244,600	254,384	264,559
FACILITY FEES/LEASES	4,256	3,200	3,000
OTHER REVENUES	1,214	2,200	1,500
INTEREST	13,483	21,886	10,000
GRANTS AND DONATIONS	122,375	167,409	5,000
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>\$ 1,314,446</u>	<u>\$ 1,519,079</u>	<u>\$ 1,488,298</u>
TRANSFERS FROM OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,314,446</u>	<u>\$ 1,519,079</u>	<u>\$ 1,488,298</u>
APPROPRIATIONS			
PERSONNEL	\$ 1,000,552	\$ 1,047,124	\$ 1,094,963
SUPPLIES	4,179	4,500	4,500
MAINTENANCE	25,783	23,100	30,000
PROFESSIONAL SERVICES/FEES	8,772	540	-
GENERAL EXPENSES	257,110	257,982	253,462
NON-DEPARTMENTAL	-	64,873	74,873
CAPITAL OUTLAY	16,970	104,739	40,500
TOTAL APPROPRIATIONS	<u>\$ 1,313,366</u>	<u>\$ 1,502,858</u>	<u>\$ 1,498,298</u>
ENDING BALANCE	<u>\$ 1,080</u>	<u>\$ 16,221</u>	<u>\$ (10,000)</u>

CITY OF BOERNE
ECONOMIC DEVELOPMENT FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL 2017-2018	ESTIMATE 2018-2019	PROPOSED 2019-2020
REVENUES			
INTEREST	\$ 17,542	\$ 12,510	\$ 10,000
TRANSFER FROM OTHER FUNDS	102,412	150,000	104,650
TRANSFER FROM ELECTRIC UTILITY	300,000	300,000	300,000
TRANSFER FROM WATER UTILITY	300,000	300,000	300,000
FUND BALANCE	483,981	-	453,455
TOTAL REVENUES	<u>\$ 1,203,935</u>	<u>\$ 762,510</u>	<u>\$ 1,168,105</u>
APPROPRIATIONS			
PROFESSIONAL SERVICES/FEES	\$ 585	\$ -	\$ -
OTHER CONTRACTS	483,076	700,000	1,143,105
NON-OPERATING	720,274	25,000	25,000
CAPITAL OUTLAY	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,203,935</u>	<u>\$ 725,000</u>	<u>\$ 1,168,105</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 37,510</u>	<u>\$ -</u>

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	<u>ACTUAL</u> <u>FY 2017-2018</u>	<u>ADOPTED</u> <u>FY 2018-2019</u>	<u>PROPOSED</u> <u>FY 2019-2020</u>
REVENUES			
AD VALOREM TAXES	\$ 1,861,119	\$ 1,856,695	\$ 1,647,822
INTEREST EARNED	15,453	3,500	3,500
FUND BALANCE	12,116	160,676	150,000
TOTAL REVENUE	<u>\$ 1,888,688</u>	<u>\$ 2,020,871</u>	<u>\$ 1,801,322</u>
BOND PROCEEDS	\$ -	\$ -	\$ -
BOND PREMIUM	-	-	
TRANS FROM OTHER FUNDS	<u>1,351,072</u>	<u>1,179,711</u>	<u>1,238,385</u>
TOTAL REVENUE AND TRANS	<u>\$ 3,239,760</u>	<u>\$ 3,200,582</u>	<u>\$ 3,039,707</u>
APPROPRIATIONS			
BOND PRINCIPAL	\$ 2,050,000	\$ 2,090,000	\$ 2,010,000
BOND INTEREST	1,188,086	1,107,082	1,026,207
PAYING AGENTS' FEES	1,674	3,500	3,500
BOND ISSUANCE COSTS	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 3,239,760</u>	<u>\$ 3,200,582</u>	<u>\$ 3,039,707</u>
DEPOSIT TO ESCROW	-		
TRANS TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATION AND TRANS	<u>\$ 3,239,760</u>	<u>\$ 3,200,582</u>	<u>\$ 3,039,707</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
2017 TAX NOTES CONSTRUCTION FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	<u>TOTAL THRU 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>PROPOSED 2019-2020</u>
REVENUES			
BOND PROCEEDS	\$ 21,835,000	\$ -	\$ -
INTEREST	418,135	396,667	100,000
BOND PREMIUM	463,943	-	-
FUND BALANCE	-	13,657,528	4,600,000
TOTAL REVENUES	<u>\$ 22,717,078</u>	<u>\$ 14,054,195</u>	<u>\$ 4,700,000</u>
APPROPRIATIONS			
BOND COSTS	\$ 296,557	\$ -	\$ -
CITY HALL			
PROFESSIONAL SERVICES/FEES	1,092,753	500,000	200,000
TRANSFERS TO OTHER FUNDS	571,620	-	-
CITY HALL CONSTRUCTION	879,432	13,280,211	4,500,000
TOTAL CITY HALL	<u>\$ 2,543,804</u>	<u>\$ 13,780,211</u>	<u>\$ 4,700,000</u>
ROAD CONSTRUCTION			
PROFESSIONAL SERVICES/FEES	74,739	-	-
TRANSFERS TO OTHER FUNDS	102,734	-	-
LAND	545,038	-	-
HERFF ROAD - MENGER BRIDGE	813,664	273,984	-
TOTAL ROAD CONSTRUCTION	<u>\$ 1,536,174</u>	<u>\$ 273,984</u>	<u>\$ -</u>
TOTAL APPROPRIATIONS	<u>\$ 4,376,536</u>	<u>\$ 14,054,195</u>	<u>\$ 4,700,000</u>
NET CASH INCR/(DECR)	<u>\$ 18,340,542</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
 CAPITAL PROJECTS CONSTRUCTION FUND
 SUMMARY OF PROPOSED BUDGET
 FY 2019-2020

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATE</u> <u>2018-2019</u>	<u>PROPOSED</u> <u>2019-2020</u>
REVENUES			
INTEREST	\$ 254	\$ 31,663	\$ 10,000
TRANSFER FROM OTHER FUNDS	1,350,000	1,534,323	600,000
FUND BALANCE	-	-	1,530,000
TOTAL REVENUES	<u>\$ 1,350,254</u>	<u>\$ 1,565,986</u>	<u>\$ 2,140,000</u>
APPROPRIATIONS			
PROFESSIONAL SERVICES/FEES	\$ -	\$ 16,046	\$ 150,000
OTHER CONTRACTS	-	-	-
NON-OPERATING	-	-	-
CAPITAL OUTLAY - SIDEWALKS	-	100,000	790,000
CAPITAL OUTLAY - CVB	-	1,125,159	-
CAPITAL OUTLAY - CITY HALL	-	-	1,100,000
CAPITAL OUTLAY - ENTRY			
CORRIDOR/STREET IMPROVEMENTS			100,000
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 1,241,205</u>	<u>\$ 2,140,000</u>
ENDING BALANCE	<u>\$ 1,350,254</u>	<u>\$ 324,781</u>	<u>\$ -</u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL FY 2017-2018	ESTIMATE FY 2018-2019	PROPOSED FY 2019-2020
REVENUES			
SALE OF LOTS	\$ 200,250	\$ 115,000	\$ 81,825
URNGARDEN SALES	7,000	10,000	8,000
ENDOWMENT REVENUE	38,250	32,000	20,000
ENDOWMENT INTEREST	7,581	11,623	2,500
INTEREST	4,765	11,631	2,500
MISCELLANEOUS	8	788	200
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>\$ 257,854</u>	<u>\$ 181,042</u>	<u>\$ 115,025</u>
APPROPRIATIONS			
PERSONNEL	\$ 52,032	\$ 32,776	\$ 84,672
SUPPLIES	1,761	1,700	3,000
MAINTENANCE	9,453	6,356	9,703
GENERAL EXPENSES	6,522	17,244	17,150
CAPITAL OUTLAY	-	-	500
TOTAL APPROPRIATIONS	<u>\$ 69,768</u>	<u>\$ 58,076</u>	<u>\$ 115,025</u>
ENDING BALANCE	<u>\$ 188,086</u>	<u>\$ 122,966</u>	<u>\$ -</u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL <u>FY 2017-2018</u>	ESTIMATE <u>FY 2018-2019</u>	PROPOSED <u>FY 2019-2020</u>
REVENUES			
ELECTRIC SALES	\$ 16,883,463	\$ 15,932,491	\$ 16,286,046
CONTRIBUTIONS FROM DEVELOPERS	41,211	-	-
PENALTIES	131,157	125,408	125,000
CONNECTION FEES	4,274	2,205	3,000
PRIMARY EXTENSIONS	102,200	138,569	80,000
YARD LIGHTS	34,815	33,036	35,000
POLE CONTACT FEES	69,205	69,550	72,000
BANNERS	2,415	2,300	4,500
MISCELLANEOUS	70,868	600,000	75,500
INTEREST ON INVESTMENTS	155,924	288,856	100,500
TRANSFER FROM OTHER FUNDS	-	-	-
FUND BALANCE	50,307	-	-
TOTAL REVENUES	<u>\$ 17,545,839</u>	<u>\$ 17,192,415</u>	<u>\$ 16,781,546</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 2,528,500	\$ 2,414,797	\$ 2,755,800
COST OF GOOD/SERVICES SOLD	9,500,763	11,019,094	10,869,427
SUPPLIES	54,680	35,000	37,200
MAINTENANCE	276,119	187,000	341,185
PROFESSIONAL SERVICES/FEES	70,890	90,000	147,350
GENERAL EXPENSES	306,948	352,304	414,729
SHARED SERVICES	372,843	248,992	248,165
OTHER CONTRACTS	18,600	18,600	18,600
DEPRECIATION EXPENSE	627,221	575,000	650,000
SUB-TOTAL OPERATING EXPENSES	<u>\$ 13,756,564</u>	<u>\$ 14,940,787</u>	<u>\$ 15,482,456</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 1,649,527	\$ 1,095,863	\$ 1,315,863
INTEREST EXPENSE	24,908	24,404	14,501
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	731,224	540,501	1,147,725
TRANSFER TO/(FROM) CAPITAL RESERVE	250,000	250,000	(881,975)
TRANSFER TO ECONOMIC DEV PROJECTS	300,000	300,000	300,000
TRANSFER TO/(FROM) QOL RESERVE	1,407,742	-	-
DEBT REQUIREMENT	53,095	57,609	52,976
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 4,416,496</u>	<u>\$ 2,268,377</u>	<u>\$ 1,949,090</u>
TOTAL APPROPRIATIONS	<u>\$ 18,173,060</u>	<u>\$ 17,209,164</u>	<u>\$ 17,431,546</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION EXPENSE	(627,221)	(575,000)	(650,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 17,545,839</u>	<u>\$ 16,634,164</u>	<u>\$ 16,781,546</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 558,251</u>	<u>\$ -</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL FY 2017-2018	ESTIMATE FY 2018-2019	PROPOSED FY 2019-2020
REVENUES			
WATER SALES	\$ 5,269,546	\$ 5,496,052	\$ 5,849,386
GBRA WATER-ESPERANZA	241,837	205,133	175,000
REUSE WATER SALES	96,299	100,562	125,000
CONTRIBUTIONS FROM DEVELOPERS	1,664,906	-	-
PENALTIES	52,120	55,000	50,000
PRIMARY/SUB DIV EXTENSIONS	124,872	100,000	100,000
BACKFLOW FEE	1,825	3,000	500
MISCELLANEOUS	88,826	476,200	35,000
INTEREST	116,241	171,147	125,000
TRANSFERS FROM OTHER FUNDS	-	-	-
TRANSFERS FROM CAPITAL RECOVERY	330,600	336,408	-
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 7,987,072</u>	<u>\$ 6,943,502</u>	<u>\$ 6,459,886</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,670,548	\$ 1,761,593	\$ 2,110,410
COST OF GOODS/SERVICES SOLD	1,716,764	1,906,892	1,992,623
SUPPLIES	55,691	64,200	76,050
MAINTENANCE	265,218	274,700	350,940
PROFESSIONAL SERVICES/FEES	88,053	175,898	309,500
GENERAL EXPENSES	258,702	223,038	271,600
SHARED SERVICES	158,708	248,992	248,165
OTHER CONTRACTS	10,000	10,000	10,000
DEPRECIATION EXPENSE	1,558,868	1,500,000	1,500,000
SUB-TOTAL OPERATING EXPENSES	<u>\$ 5,782,552</u>	<u>\$ 6,165,313</u>	<u>\$ 6,869,288</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 169,944	\$ 165,863	\$ 165,863
INTEREST EXPENSE	86,332	65,485	-
CAPITAL OUTLAY	2,431,833	413,986	976,914
TRANSFER TO CAPITAL RESERVE	(364,900)	200,000	(352,179)
TRANSFER TO ECONOMIC DEV PROJECTS	300,000	300,000	300,000
DEBT REQUIREMENT	330,600	336,408	-
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 2,953,809</u>	<u>\$ 1,481,742</u>	<u>\$ 1,090,598</u>
TOTAL APPROPRIATIONS	<u>\$ 8,736,361</u>	<u>\$ 7,647,055</u>	<u>\$ 7,959,886</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION EXPENSE	(1,558,868)	(1,500,000)	(1,500,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 7,177,493</u>	<u>\$ 6,147,055</u>	<u>\$ 6,459,886</u>
ENDING BALANCE	<u>\$ 809,579</u>	<u>\$ 796,447</u>	<u>\$ -</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	<u>ACTUAL</u> FY 2017-2018	<u>ESTIMATE</u> FY 2018-2019	<u>PROPOSED</u> FY 2019-2020
REVENUES			
WASTEWATER SALES	\$ 4,637,622	\$ 4,990,765	\$ 5,165,629
PENALTIES	48,416	47,000	47,000
CONNECTION FEES	18,573	20,000	20,000
MISCELLANEOUS	3,266	7,500	12,500
INTEREST	124,904	158,914	65,000
GRANT REVENUE - TEXAS STAR	5,000	-	-
CONTRIBUTIONS FROM DEVELOPERS	3,323,132	-	-
TRANSFERS FROM OTHER FUNDS	150,000	150,000	150,000
TRANSFERS FROM CAPITAL RECOVERY	870,000	889,000	1,237,542
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 9,180,913</u>	<u>\$ 6,263,179</u>	<u>\$ 6,697,671</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,510,236	\$ 1,499,526	\$ 1,831,376
COST OF GOODS/SERVICES SOLD	293,994	307,067	328,281
SUPPLIES	119,751	124,600	150,600
MAINTENANCE	317,853	363,070	352,210
PROFESSIONAL SERVICES/FEES	38,680	50,000	128,000
GENERAL EXPENSES	151,238	155,026	195,150
SHARED SERVICES	238,062	305,830	302,772
OTHER CONTRACTS	125,418	160,000	239,000
DEPRECIATION EXPENSE	3,102,486	3,250,000	3,250,000
SUB-TOTAL OPERATING EXPENSES	<u>\$ 5,897,718</u>	<u>\$ 6,215,119</u>	<u>\$ 6,777,389</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
INTEREST EXPENSE	848,523	1,305,394	1,373,865
BOND MAINTENANCE EXPENSE	997	1,387	-
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	3,831,975	174,249	673,300
TRANSFER TO CAPITAL RESERVE	108,000	150,000	175,000
DEBT REQUIREMENT	867,639	889,103	1,237,542
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 5,667,709</u>	<u>\$ 2,530,708</u>	<u>\$ 3,470,282</u>
TOTAL APPROPRIATIONS	<u>\$ 11,565,427</u>	<u>\$ 8,745,827</u>	<u>\$ 10,247,671</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION EXPENSE	<u>(3,102,486)</u>	<u>(3,250,000)</u>	<u>(3,250,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 8,462,941</u>	<u>\$ 5,495,827</u>	<u>\$ 6,997,671</u>
ENDING BALANCE	<u>\$ 717,972</u>	<u>\$ 767,352</u>	<u>\$ (300,000)</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	ACTUAL FY 2017-2018	ESTIMATE FY 2018-2019	PROPOSED FY 2019-2020
REVENUES			
GAS SALES	\$ 2,052,490	\$ 2,505,178	\$ 2,707,210
PENALTIES	18,679	35,000	17,500
CONNECTION FEES	283,876	250,000	250,000
PRIMARY EXTENSIONS	710	1,000	2,000
MISCELLANEOUS	45,059	195,000	10,000
INTEREST	7,959	11,619	3,000
GRANT REVENUE	-	-	-
CONTRIBUTIONS FROM DEVELOPERS	511,992	-	-
TRANSFERS FROM OTHER FUNDS	1,108,988	80,000	300,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ 4,029,753	\$ 3,077,797	\$ 3,289,710
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 837,094	\$ 905,424	\$ 1,025,616
COST OF GOODS/SERVICES SOLD	794,622	1,002,071	1,030,342
SUPPLIES	21,077	17,600	22,700
MAINTENANCE	133,593	93,000	100,750
PROFESSIONAL SERVICES/FEES	11,810	14,000	20,600
GENERAL EXPENSES	73,097	85,988	86,618
SHARED SERVICES	79,354	82,997	82,722
OTHER CONTRACTS	10,000	10,000	10,000
DEPRECIATION EXPENSE	457,497	400,000	500,000
SUB-TOTAL OPERATING EXPENSES	\$ 2,418,144	\$ 2,611,080	\$ 2,879,348
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
INTEREST EXPENSE	69,329	64,337	39,556
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	842,292	380,800	715,750
DEBT REQUIREMENT	148,666	151,879	144,481
SUB-TOTAL NON-OPERATING EXPENSES	\$ 1,070,862	\$ 607,591	\$ 910,362
TOTAL APPROPRIATIONS	\$ 3,489,006	\$ 3,218,671	\$ 3,789,710
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION EXPENSE	(457,497)	(400,000)	(500,000)
TOTAL AFTER ADJUSTMENTS	\$ 3,031,509	\$ 2,818,671	\$ 3,289,710
ENDING BALANCE	\$ 998,244	\$ 259,126	\$ -

CITY OF BOERNE
 STORMWATER UTILITY REVENUE FUND
 SUMMARY OF PROPOSED BUDGET
 FY 2019-2020

	<u>ACTUAL</u> <u>FY 2017-2018</u>	<u>ESTIMATE</u> <u>FY 2018-2019</u>	<u>PROPOSED</u> <u>FY 2019-2020</u>
REVENUES			
STORMWATER FEES	\$ -	\$ -	\$ 318,311
PENALTIES	-	-	-
INTEREST	-	-	-
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,311</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
COST OF GOODS/SERVICES SOLD	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES/FEES	-	-	-
GENERAL EXPENSES	-	-	61,311
OTHER CONTRACTS	-	-	-
NON-DEPARTMENTAL EXPENSE	-	-	-
SUB-TOTAL OPERATING EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,311</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 257,000
CAPITAL OUTLAY	-	-	-
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,000</u>
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,311</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	<u>ACTUAL</u> <u>FY 2017-2018</u>	<u>ESTIMATE</u> <u>FY 2018-2019</u>	<u>PROPOSED</u> <u>FY 2019-2020</u>
REVENUES			
SOLID WASTE COLLECTIONS	\$ 823,743	\$ 848,777	\$ 880,935
BRUSH COLLECTION FEE	56,533	60,149	65,000
PENALTIES	8,352	10,321	12,000
INTEREST	4,627	8,981	7,500
GRANT AND DONATIONS	-	-	-
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 893,255</u>	<u>\$ 928,229</u>	<u>\$ 965,435</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
COST OF GOODS/SERVICES SOLD	\$ 759,622	\$ 805,687	\$ 861,464
GENERAL EXPENSES	17,688	19,059	23,600
OTHER CONTRACTS	18,000	18,000	18,000
SUB-TOTAL OPERATING EXPENSES	<u>\$ 795,310</u>	<u>\$ 842,745</u>	<u>\$ 903,064</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 32,000	\$ 35,000	\$ 35,000
GRANT EXPENSE	8,505	-	-
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 40,505</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
TOTAL APPROPRIATIONS	<u>\$ 835,815</u>	<u>\$ 877,745</u>	<u>\$ 938,064</u>
ENDING BALANCE	<u>\$ 57,440</u>	<u>\$ 50,483</u>	<u>\$ 27,371</u>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2019-2020

	<u>ACTUAL</u> <u>FY 2017-2018</u>	<u>ESTIMATE</u> <u>FY 2018-2019</u>	<u>PROPOSED</u> <u>FY 2019-2020</u>
REVENUES			
DIST LINES - WATER	\$ 1,526,874	\$ 1,332,764	\$ 1,200,000
DIST LINES - WASTEWATER	1,372,476	1,064,528	1,000,000
ESPERANZA - WASTEWATER	227,504	174,280	200,000
TREATMENT PLANT - WATER	16,139	13,205	12,000
TREATMENT PLANT - WASTEWATER	17,636	8,393	10,000
INTEREST - WATER	73,933	120,027	75,000
INTEREST - WASTEWATER	26,554	46,036	25,000
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 3,261,116</u>	<u>\$ 2,759,233</u>	<u>\$ 2,522,000</u>
EXPENSES			
GENERAL EXPENSES - WATER	\$ 50	\$ -	\$ -
TRANSFER TO OTHER FUNDS - WATER	330,600	336,400	-
CAPITAL OUTLAY	-	-	500,000
GENERAL EXPENSES - WASTEWATER	50	-	-
TRANSFER TO OTHER FUNDS - WASTEWATER	870,000	889,000	1,237,542
CAPITAL OUTLAY	-	-	425,000
TOTAL EXPENSES	<u>\$ 1,200,700</u>	<u>\$ 1,225,400</u>	<u>\$ 2,162,542</u>
NET CASH INCR/(DECR)	<u>\$ 2,060,416</u>	<u>\$ 1,533,833</u>	<u>\$ 359,458</u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2019 - 2020

	ACTUAL FY 2017-2018	ESTIMATE FY 2018-2019	PROPOSED FY 2019-2020
REVENUES			
INTEREST - WASTEWATER	\$ 29,967	\$ 41,104	\$ 10,000
BOND PROCEEDS	-	-	-
FUND BALANCE	3,577	675,747	1,315,000
TOTAL REVENUES	\$ 33,544	\$ 716,851	\$ 1,325,000
EXPENSES			
PROFESSIONAL FEES	\$ 33,544	\$ 30,000	\$ -
<u>CAPITAL OUTLAY</u>			
LAND & LAND RIGHTS	-	-	-
EASEMENTS	-	-	-
WWTRC PLANT CONSTRUCTION	-	450,000	-
RECYCLED PLANT CONSTRUCTION	-	-	-
PIPELINE-COLLECTION	-	-	-
PIPELINE-RECYCLED WATER	-	-	-
RECLAIMED WATER LINES AT RANCHES	-	86,851	-
SCHOOL LIFT STATION UPGRADE	-	150,000	650,000
TOTAL CAPITAL OUTLAY	-	686,851	650,000
TRANSFERS TO OTHER FUNDS	-	-	675,000
TOTAL EXPENSES	\$ 33,544	\$ 716,851	\$ 1,325,000
NET CASH INCREASE/(DECR)	\$ -	\$ -	\$ -

CITY OF BOERNE
INTERNAL SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2019-2020

	<u>ACTUAL FY 2017-2018</u>	<u>ESTIMATED FY 2018-2019</u>	<u>PROPOSED FY 2019-2020</u>
REVENUES			
AD VALOREM TAXES	\$ 927,782	\$ -	\$ -
MISCELLANEOUS REVENUE	-		-
CHARGES FOR SERVICES	-	1,001,517	1,071,517
INTEREST EARNED	-		-
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>\$ 927,782</u>	<u>\$ 1,001,517</u>	<u>\$ 1,071,517</u>
TRANS FROM OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE AND TRANSFERS	<u>\$ 927,782</u>	<u>\$ 1,001,517</u>	<u>\$ 1,071,517</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 642,096	\$ 608,872	\$ 808,053
SUPPLIES	20,199	15,135	13,850
MAINTENANCE	182,032	171,832	246,208
GENERAL EXPENSES	6,881	7,033	12,150
CAPITAL OUTLAY	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 851,208</u>	<u>\$ 802,872</u>	<u>\$ 1,080,261</u>
ENDING BALANCE	<u>\$ 76,574</u>	<u>\$ 198,645</u>	<u>\$ (8,744)</u>