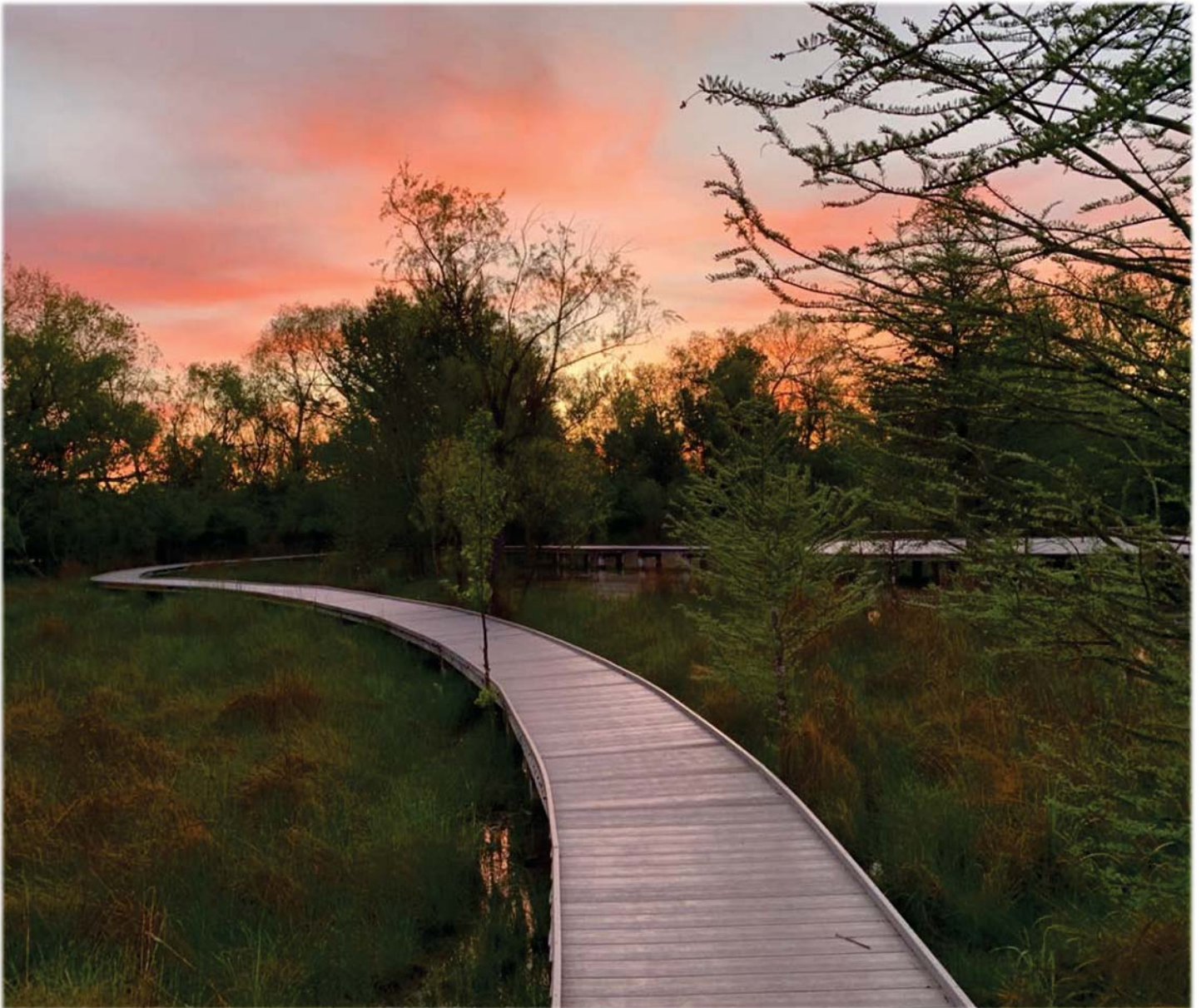


PROPOSED BUDGET

FISCAL YEAR 2021

City of Boerne, Texas



CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2021

This budget will raise more total property taxes than last year's budget by an amount of \$507,635 which is a 5.35% increase from last year's budget, and of that amount \$473,984 is the tax revenue to be raised from new property added to the tax roll this year.

GOVERNING BODY	RECORD VOTE
Tim Handren	
Ty Woolsin	
Nina Woolard	
Quinten Scott	
Bryce Boddie	
Joseph Macaluso	

Property Tax Rate Comparison

	FY 2020	FY 2021
Property Tax Rate:	0.4720	0.4720
No-new-revenue Tax Rate:	0.4510	0.4656
No-new-revenue Maintenance & Operation Tax rate:	0.4920	0.5330
Voter Approval Tax Rate:	0.4852	0.5170
Debt Rate:	0.0851	0.0812

Total Municipal Debt Obligation as of October 1, 2020 - \$42,528,143

September 8, 2020

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PROPOSED BUDGET SUMMARY
FY 2021

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BUDGET MESSAGE

September 8, 2020

TO: Honorable Mayor and Council Members

FROM: Ben Thatcher, City Manager
Jeff Thompson, Deputy City Manager
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2021 Adopted Budget

Staff respectfully submits the following financial plan for the City of Boerne, Texas, a proposed budget that is sound and responsible. The global pandemic of 2020 and the uncertainties of how long and how deep any resulting financial crisis may be has made projecting revenues for FY 2021 very difficult. As a result, the City has chosen a very conservative approach to revenue projections with little to no growth in most revenues and reductions in other revenues as compared to the FY 2020 Budget. These revenue projections will be reviewed after each quarter and adjustments to expenditures made as needed to ensure they stay within sustainable levels while providing services our residents need and desire.

As directed by Council, this proposed budget provides for all current City services and programs with no reduction in service levels.

Attached for your review is the City of Boerne's Proposed Budget for FY 2021. This budget outlines the programs and services to be provided by the City during the coming year.

TAX RATE

This proposed budget has been prepared based on maintaining the existing ad valorem tax rate of \$0.4720/\$100 valuation. This rate will produce 1.37% in additional revenue from existing properties. The tax rate is made up of a Debt Service Tax Rate of 8.12 cents and a Maintenance and Operations Tax Rate of 39.08 cents for FY 2021. If the \$0.4720 is maintained in FY 2021, the City will have not increased its tax rate in 8 consecutive fiscal years.

CAPITAL INVESTMENTS

Due to the uncertainty surrounding the pandemic, several projects and capital purchases were put on hold in FY 2020. The budget for FY 2021 reflects several items that were carried over from the prior year for completion.

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

- Completion of Unified Development Code (UDC) - \$54,000
- Completion of the Drainage Masterplan Project - \$250,000
The first phase of the project regarding drainageway protection zones and local floodplain delineation will be completed in FY 2020. The next phase is to identify drainage problem areas, potential solutions, priorities, and funding mechanisms.
- Complete an update of the comprehensive Transportation Plan - \$150,000 (carried over from FY 2020)
- Initial funding for Water Feature (additional matching funds to be provided by donations) - \$100,000
- Funding in the amount of \$1,120,000 for phases II and III of the sidewalk projects to improve pedestrian mobility (includes \$515,000 carried over from FY 2020)
- Purchase and equip a First Responder vehicle for the Fire Department - \$75,000 (carried over from FY 2020)
- Roadway Improvements (E. Johns Rd, Buc-ee's Way and Haven Court) - \$830,000
- Calder Drainage Project (Bandera Rd to San Antonio Rd) - \$347,000
- Electric Re-conductoring Project - \$610,000
- Corridor/Street Enhancement and Beautification - \$200,000
- Design and flood study for River Road Park bank stabilization project - \$120,000

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. Overpasses, additional traffic lanes, turnarounds and frontage road improvements are underway at the Hwy 87 and Hwy 46 intersections with IH 10. These projects

are expected to be completed in FY 2021 at a total cost of approximately \$60 million. The Highway 46 East expansion from City Park Road to Ammann Road began in FY 2018 and was completed 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 a high 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 was completed in January 2020.

The Kendall County Transportation Planning Study Committee has restarted their efforts after a pause due to the pandemic. It is anticipated that in 2021 projects will be identified that could include joint selection and funding by the City of Boerne and Kendall County. As quarterly budget reviews take place, funding may become available for mobility projects and be a priority for the city.

WORKFORCE INVESTMENTS

The City of Boerne is a service organization and therefore most of the operating expenses are related to labor costs. For FY 2021, in the City's ad valorem tax supported funds (General Fund, Parks and Library) approximately 64% of planned expenses are personnel related. The proposed budget includes the addition of the following positions:

- HR Director (carried over from FY 2020)
- Paralegal (carried over from FY 2020)
- Environmental Specialist/Planner

If approved, the total authorized full-time positions for the City will be 277.

The City's adopted compensation system includes a pay structure, market position, and plan for movement through pay ranges based on individual performance. This year, due to the financial impact of the pandemic, there are no merit pay adjustments being proposed. The proposed FY 2021 budget does, however, include a 1.5% cost of living adjustment.

The City also recently received a relatively favorable health insurance rate increase from United Healthcare (managed by TML Health) at 7%. For FY 2021, the budget proposes absorbing some of the increase for employee dependent coverage in an effort to maintain competitive insurance rates with the labor market. The cost of absorbing this minor increase is approximately \$20,000 (all funds). The remainder will be paid by employees carrying spouse and family health insurance.

COMPREHENSIVE MASTER PLAN

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. The 2020 update has been delayed by COVID-19 pending completion of the UDC Project.

During FY 2021 City staff will work closely with City Council to develop and implement a strategic management system. This new strategic framework will guide the way the City does business going forward and will help us determine how we should invest our time, energy, and resources.

FUND HIGHLIGHTS

No Utility rate increases are being proposed for FY 2021. However, we have been informed by GBRA that water costs will increase slightly lowering the margin on water sales.

The budget for General Governmental funds totals \$32,071,876, with the General Fund making up \$20,733,594 or 64.6% of that total. The budget for the Internal Service Fund, which provides services to City departments, is \$3,250,098. The budget for Utilities totals \$42,931,165. The combined total proposed budget amounts to \$78,253,139.

With this proposed budget, the City maintains a strong financial position and fund balance levels remain above the minimum required reserves.

SUMMARY

We believe these documents provide 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. Quarterly monitoring of actual revenues to projected revenues during FY 2021 will potentially allow for funding of additional projects, equipment and personnel requested.

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, 2020.

Thank you for your time and attention in considering this important plan. As always Staff is available to answer any budget questions you might have.

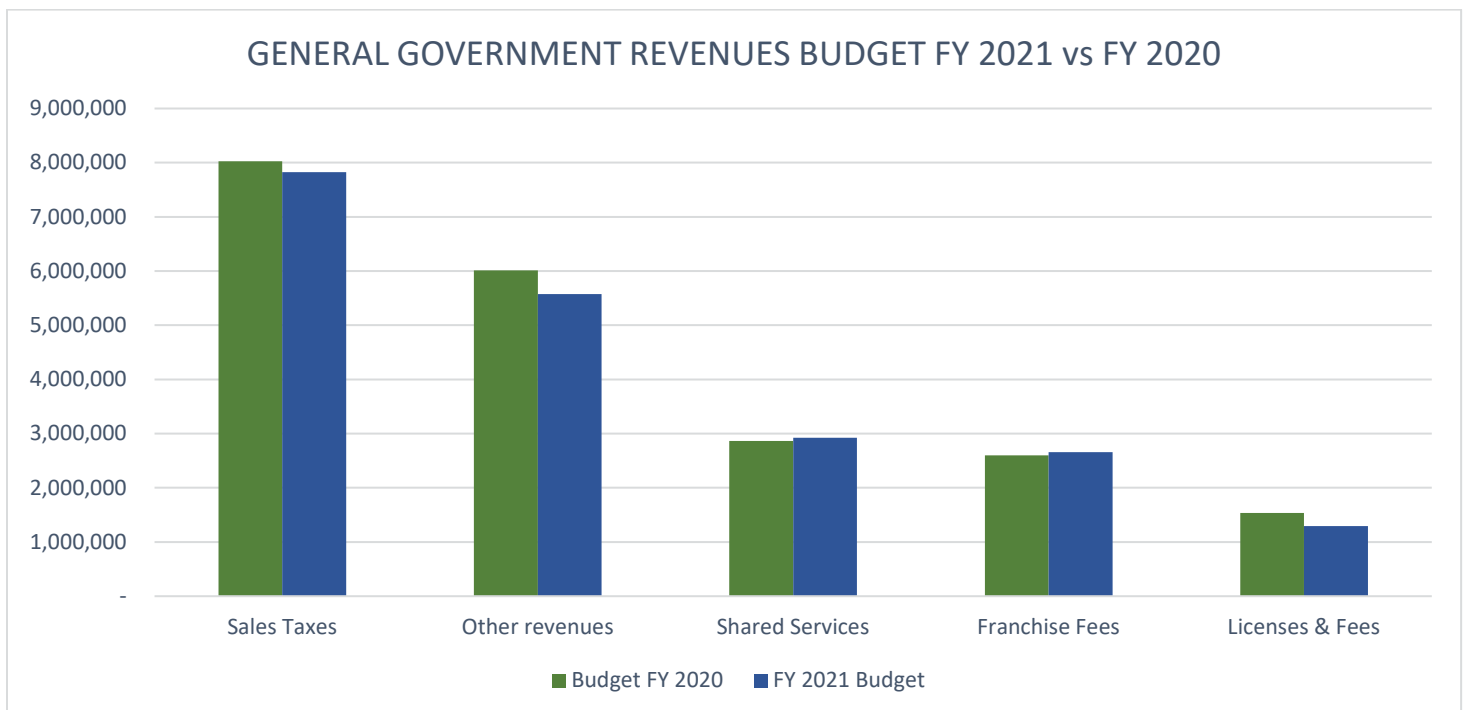
FY 2021 BUDGET SUMMARY

GENERAL GOVERNMENT REVENUE SUMMARY

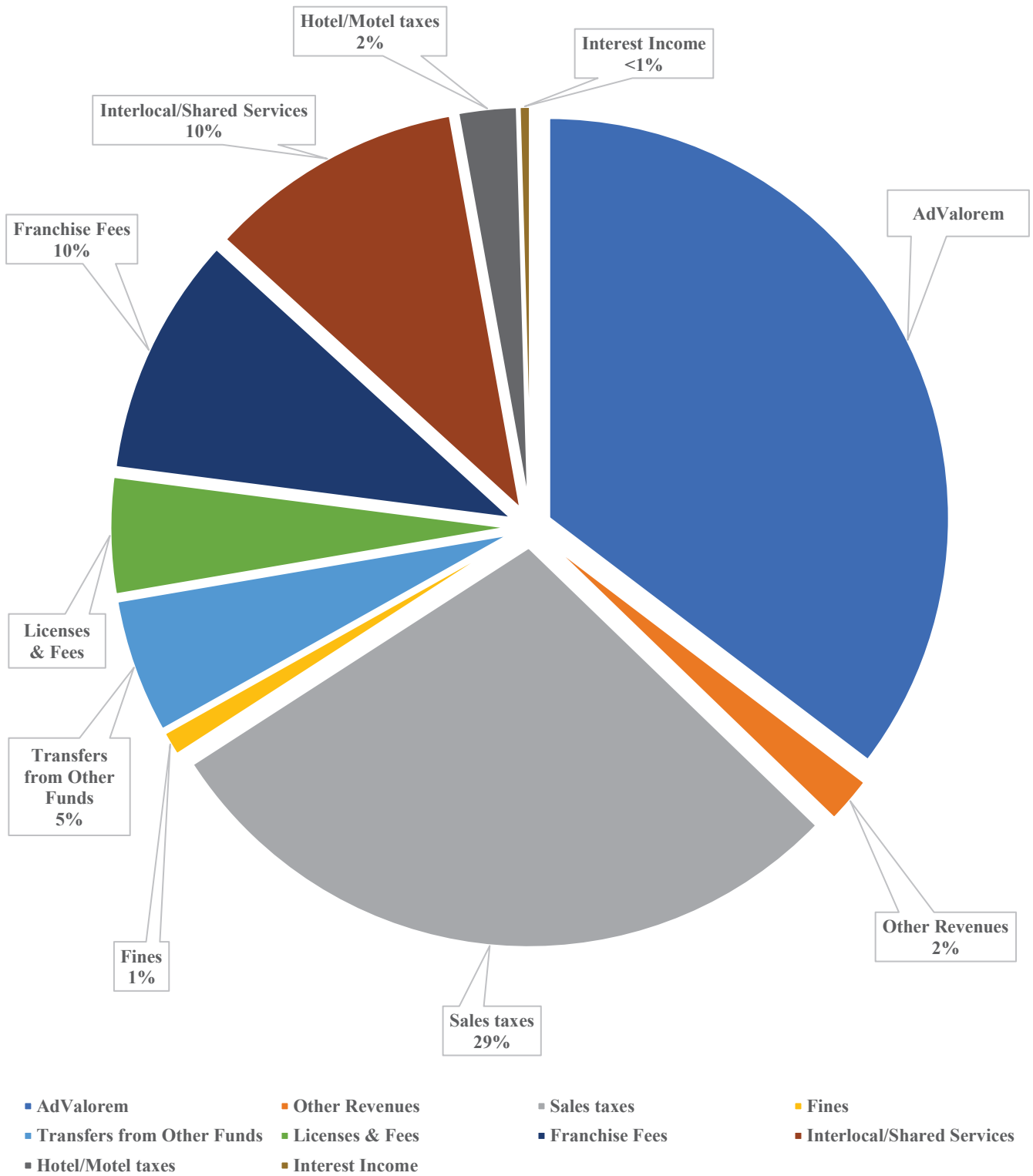
Listed below are the resources for General Government by category which include General Fund and the Special Revenue funds. In General Government, the largest revenue source for the City is ad valorem tax which is projected to increase by approximately 3.18%. The second largest is sales tax which is projected to decrease by approximately 2.5%. Together, these two sources account for 64% of all General Government revenues.

GENERAL GOVERNMENT REVENUE BY SUMMARY			
Revenue	Budget FY 2020	FY 2021 Budget	FY 2021 vs FY 2020 Budget
AdValorem Taxes	9,357,744	9,655,138	3.18%
Other Revenues	651,700	516,760	-20.71%
Sales taxes	8,028,291	7,827,583	-2.50%
Fines	326,700	269,200	-17.60%
Transfers from Other Funds	1,401,385	1,488,430	6.21%
Licenses & Fees	1,534,500	1,293,500	-15.71%
Franchise Fees	2,597,642	2,660,425	2.42%
Interlocal/Shared Services	2,930,589	2,838,430	-3.14%
Hotel/Motel taxes	826,000	651,000	-21.19%
Interest Income	195,000	123,000	-36.92%
Totals	27,849,551	27,323,466	-1.89%

Total may reflect variances due to rounding.



FY 2021 GENERAL GOVERNMENT REVENUES BUDGET

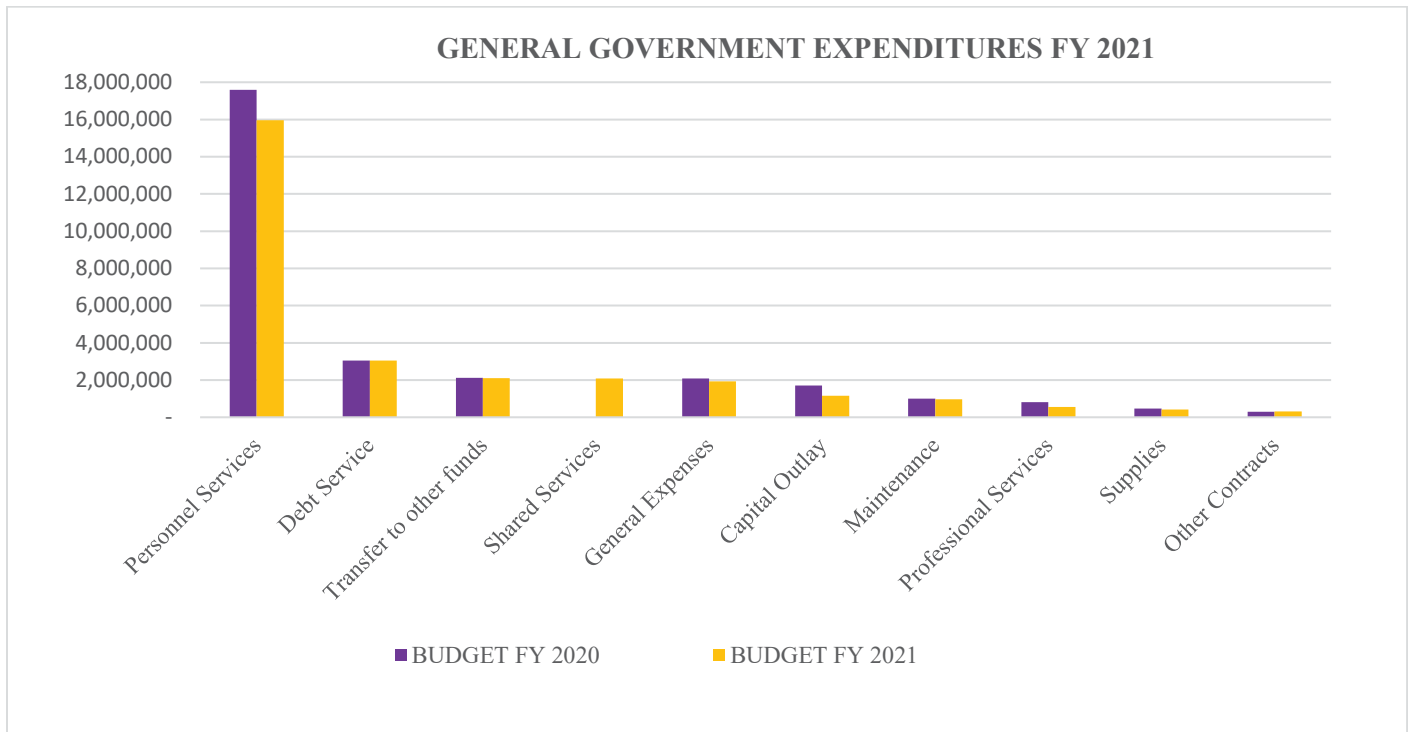


GENERAL GOVERNMENT EXPENDITURE SUMMARY

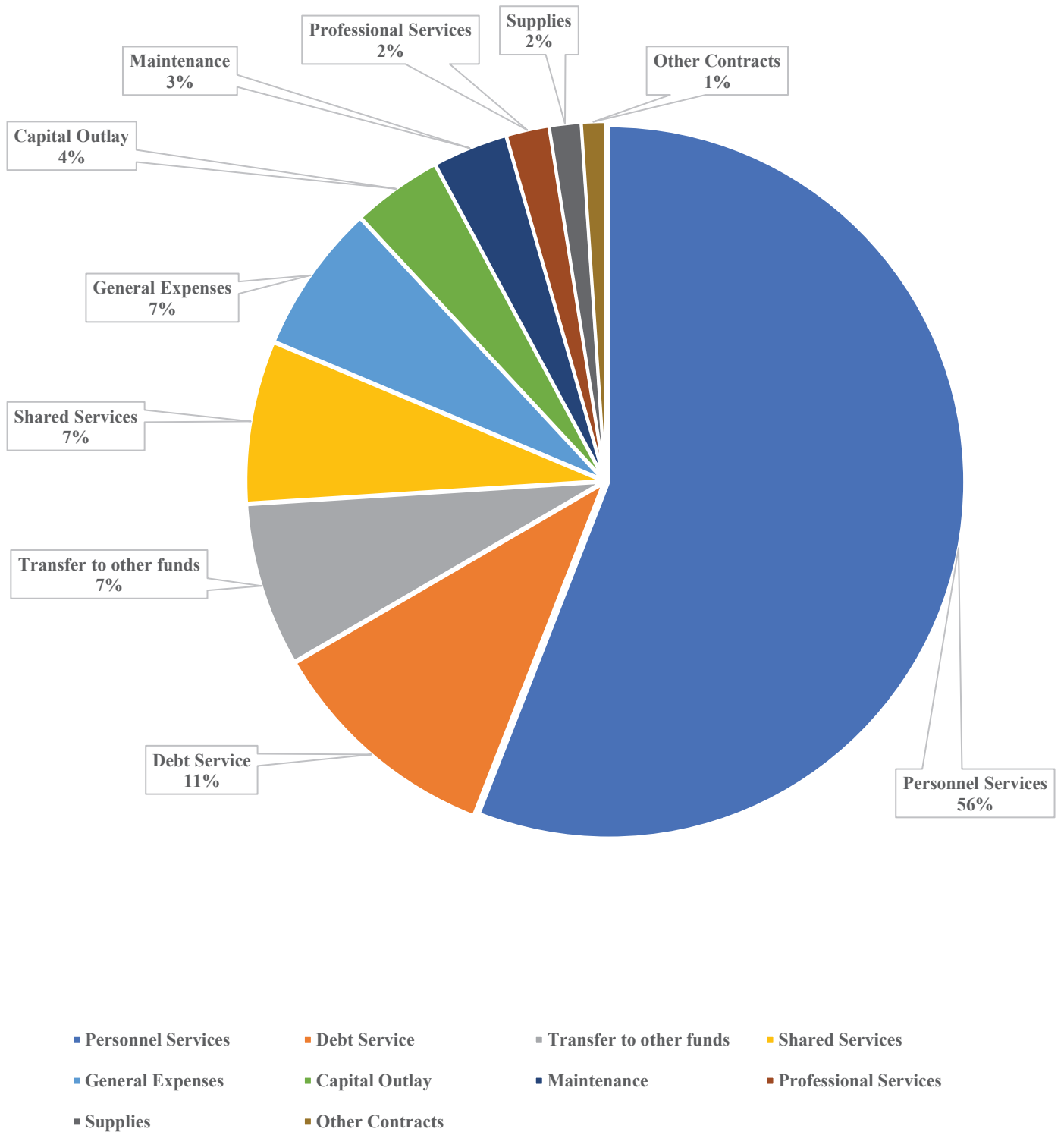
Listed below are the expenses for General Government by category which include General Fund and the Special Revenue funds. In General Government, the largest expenditure category for the City is personnel services which are projected to decrease by approximately 9.37%. The second largest category is debt service which is projected to increase by approximately 0.17%. Together, these two categories account for approximately 67% of all General Government expenses.

GENERAL GOVERNMENT EXPENDITURES BY SUMMARY			
	BUDGET FY 2020	BUDGET FY 2021	FY 2020 vs FY 2021
Personnel Services	17,600,897	15,951,282	-9.37%
Debt Service	3,039,707	3,045,021	0.17%
Transfer to other funds	2,126,662	2,106,437	-0.95%
Shared Services	-	2,092,097	0.00%
General Expenses	2,077,544	1,925,160	-7.33%
Capital Outlay	1,700,187	1,159,778	-31.79%
Maintenance	1,003,499	971,042	-3.23%
Professional Services	809,695	553,825	-31.60%
Supplies	462,350	409,250	-11.48%
Other Contracts	303,889	305,420	0.50%
TOTALS	29,124,430	28,519,311	-2.08%

Totals may reflect variance due to rounding



FY 2021 GENERAL GOVERNMENT EXPENDITURES



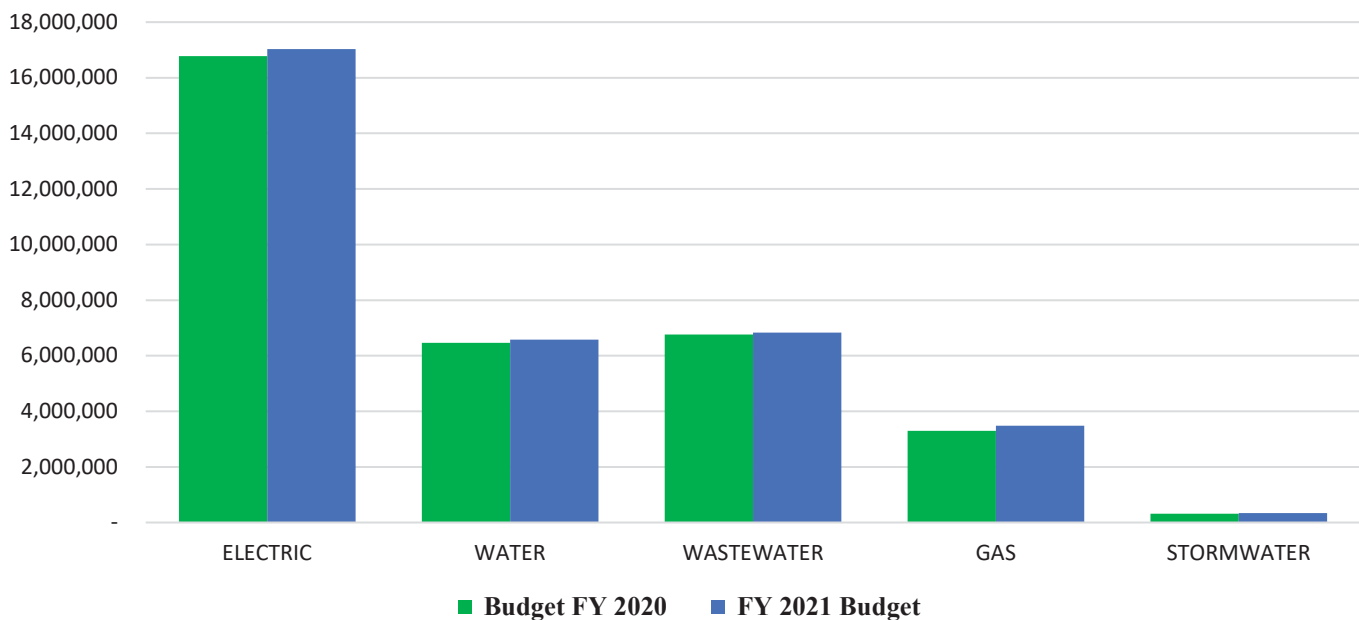
COMBINED UTILITY REVENUE BUDGET SUMMARY

Listed below are the combined utility revenues of Electric, Water, Wastewater, Gas and Stormwater utilities. Electric utility is the largest source of utility revenue for the city which accounts for 50% of all utility revenues and it is projected to increase by approximately 1.47%. Wastewater utility is the second largest which accounts for 20% of the utility revenue total and it is projected to decrease by approximately 0.23%. Together, the two utilities account for approximately 70% of all City utility revenues.

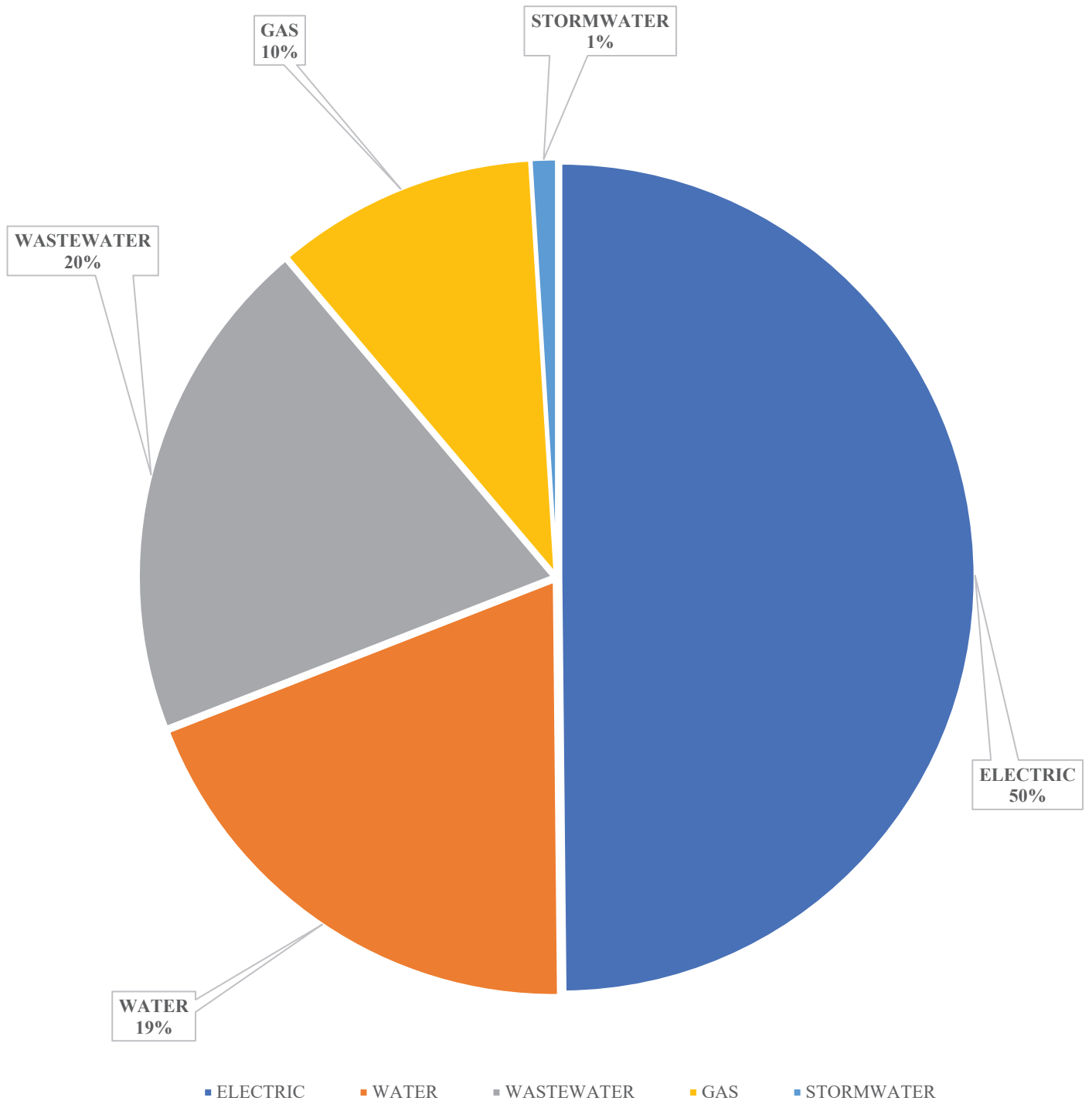
COMBINED UTILITIES REVENUES BY SUMMARY			
	Budget FY 2020	FY 2021 Budget	FY 2021 vs FY 2020 Budget
ELECTRIC	16,781,546	17,031,546	1.47%
WATER	6,459,886	6,574,117	1.74%
WASTEWATER	6,767,021	6,751,529	-0.23%
GAS	3,294,210	3,479,570	5.33%
STORMWATER	318,311	335,609	5.15%
TOTALS	33,620,974	34,172,371	1.61%

Total may reflect slight variances due to rounding.

COMBINED UTILITY BUDGET FY 2020 vs FY 2021



FY 2021 UTILITY REVENUES BUDGET

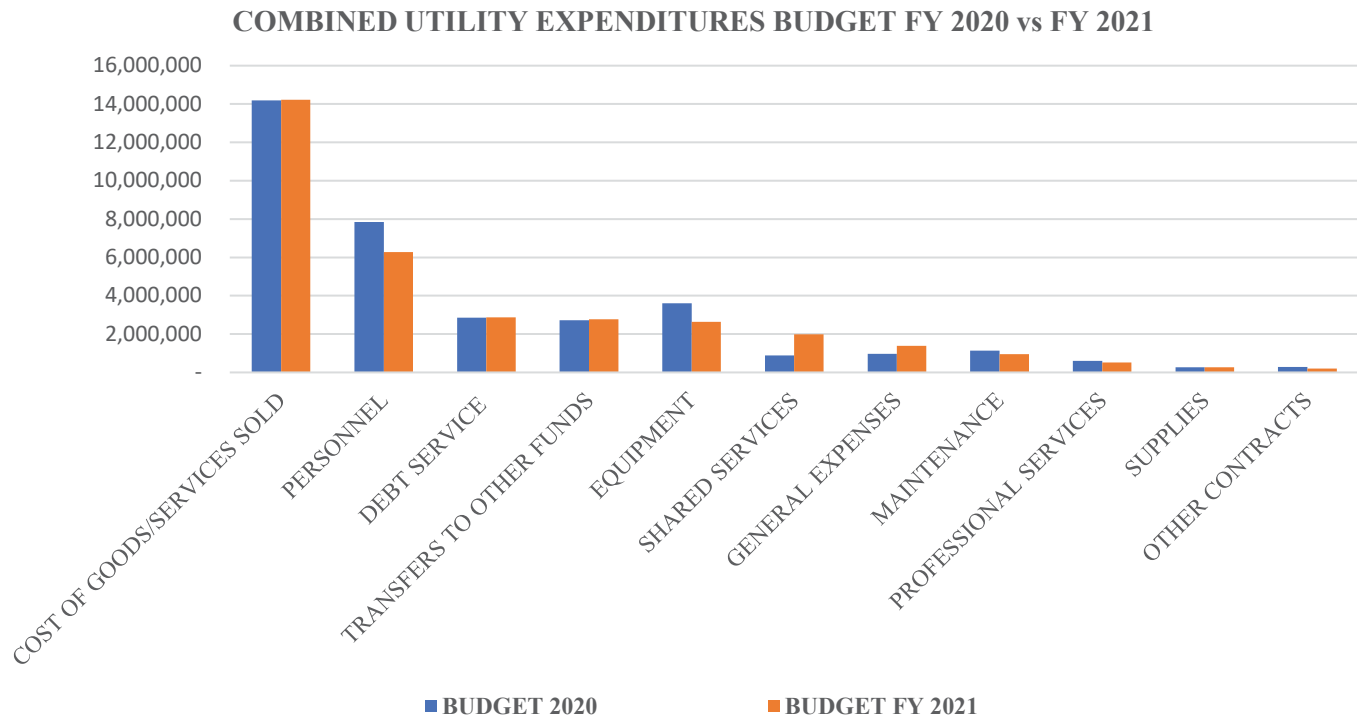


COMBINED UTILITY EXPENDITURE SUMMARY

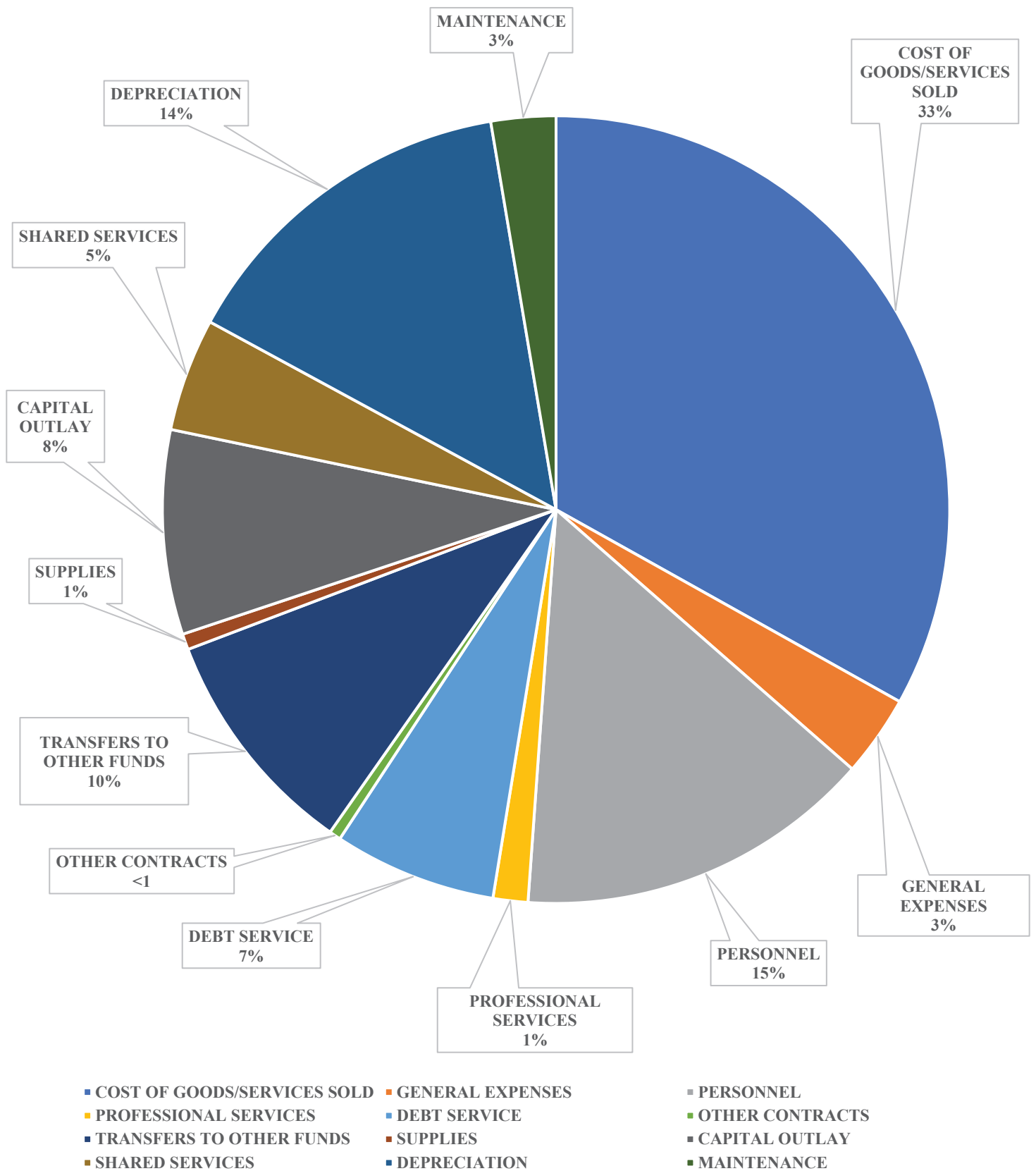
Listed below are the combined utility expenditures of Electric, Water, Wastewater, and Gas utilities. The cost of fuel/services sold is the largest expenditure category for the city and is projected to increase by approximately 0.26%. Personnel services are the second largest expenditures for the combined utilities and are projected to decrease by approximately 20%. Combined these two categories account for approximately 48% of all the city's utility expenses

COMBINED UTILITY EXPENSES BY SUMMARY			
	FY 2020 BUDGET	FY 2021 BUDGET	FY 2021 vs FY 2020 Budget
COST OF GOODS/SERVICES SOLD	14,183,574	14,220,231	0.26%
GENERAL EXPENSES	968,099	1,433,354	48.06%
PERSONNEL	7,840,113	6,310,994	-19.50%
PROFESSIONAL SERVICES	666,261	613,979	-7.85%
DEBT SERVICE	2,862,921	2,871,975	0.32%
OTHER CONTRACTS	277,600	205,000	-26.15%
TRANSFERS TO OTHER FUNDS	3,984,876	4,077,876	2.33%
SUPPLIES	276,550	279,500	1.07%
CAPITAL OUTLAY	3,608,689	3,603,572	-0.14%
SHARED SERVICES	888,860	2,005,937	125.68%
DEPRECIATION	5,900,000	6,200,000	5.08%
MAINTENANCE	1,142,585	1,141,675	-0.08%
TOTALS	42,600,127	42,964,093	0.85%

Totals may reflect slight variances due to rounding.



FY 2021 UTILITY EXPENDITURE BUDGET



CITY OF BOERNE
GLOSSARY
2021 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.

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.

NO NEW REVENUE TAX RATE – State law in Texas prescribes a formula for calculating the no new revenue 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 no new revenue tax rate, State law requires that special notices must be posted and published.

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.

BOERNE GOVERNING BODY AND CITY MANAGEMENT



TIM HANDREN
Mayor



Ty Woolsin
District 1



Nina Woolard
District 2 & Mayor Pro Tem



Quinten Scott
District 3



Bryce Boddie
District 4



Joseph Macaluso
District 5

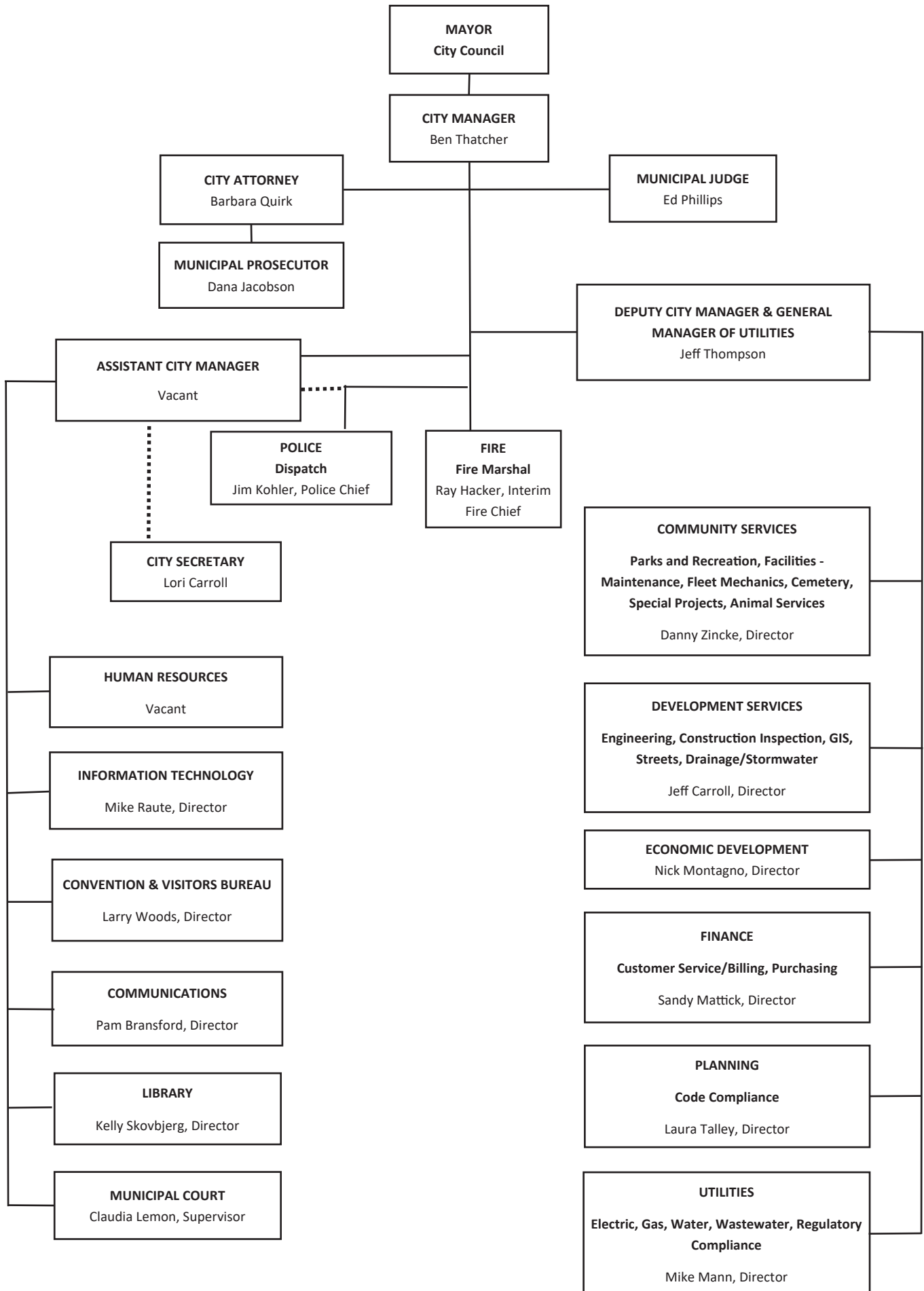


Ben Thatcher
City Manager



Jeff Thompson
Deputy City Manager

ORGANIZATION CHART FY 2020



CITY OF BOERNE

FY 2021 ANNUAL BUDGET

BUDGET SUMMARY

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
General Fund				
Administration	4,387,345	4,991,252	4,510,677	5,670,559
Street	1,894,939	2,295,868	1,738,292	1,775,052
Law Enforcement	5,462,097	5,979,205	5,620,845	6,051,143
Fire	2,655,889	2,885,786	2,569,662	2,743,307
Dispatch	1,195,170	1,409,687	1,268,038	1,323,367
Municipal Court	323,321	376,869	344,921	359,860
Animal Control	334,985	389,583	350,786	394,193
Code Enforcement	472,021	539,261	470,532	490,461
Planning & Community Development	753,936	1,123,173	694,435	857,264
Information Technology	984,614	1,110,790	1,082,695	1,068,388
Total General Fund	18,464,317	21,101,474	18,650,883	20,733,594
Other Funds				
Hotel/Motel	880,311	828,500	721,346	653,500
Parks	2,271,301	2,647,761	2,349,255	2,668,851
Library	1,508,193	1,506,988	1,532,140	1,418,346
Economic Development	497,861	1,168,105	883,900	1,312,964
Debt Service	3,222,944	3,039,707	3,037,457	3,045,021
2009 G.O. Bond Construction Fund *	143,884	-	-	-
2012 Tax Notes Construction Fund *	155,134	-	-	-
2017 Tax Notes Construction Fund	12,946,458	4,700,000	5,151,843	-
Capital Projects Construction Fund	1,334,840	1,940,000	1,225,315	2,150,000
Cemetery	63,675	95,253	75,950	89,600
Total Other Funds	23,024,601	15,926,314	14,977,206	11,338,282
Internal Service Fund	827,940	1,089,194	962,981	3,250,098
Utility Funds				
Electric	17,652,745	17,431,546	15,251,769	17,312,276
Water	12,870,689	8,009,886	7,348,331	8,362,354
Wastewater	11,814,939	10,317,021	9,492,592	10,098,691
Gas	4,537,847	3,839,210	3,106,443	3,845,163
Stormwater	-	318,311	15,000	335,609
Solid Waste	890,222	938,064	983,957	995,427
Capital Recovery	1,225,400	2,162,542	1,237,542	1,981,645
2010 WW Revenue Bond Construction *	444,782	1,425,000	-	-
Total Utility Funds	49,436,624	44,441,580	37,435,634	42,931,165
Total All Funds	91,753,482	82,558,562	72,026,703	78,253,139

Note: *Fund is closed out

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2021

	ACTUAL FY 2019	ACTUAL FY 2020	PROJECTED 7-22-20 Certified FY 2021
ASSESSED VALUATION			
REAL PROPERTY	\$ 615,946,668	\$ 682,050,381	\$ 706,434,201
IMPROVEMENTS	1,470,183,748	1,652,578,037	1,765,358,357
PERSONAL PROPERTY	157,235,150	183,712,320	197,025,250
SUB-TOTAL	\$ 2,243,365,566	\$ 2,518,340,738	\$ 2,668,817,808
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 368,886,790	\$ 376,003,030	\$ 380,057,280
EXEMPTIONS (PRORATED)			
HOMESTEAD CAP	2,151,846	52,327,334	32,290,099
AG LOSS	25,355,440	26,616,200	27,510,250
ABATEMENTS	5,041,640	-	-
DISABLED VET	22,822,321	30,570,263	41,668,348
HOUSE BILL 366	25,130	28,720	27,980
MILITARY SURVIVING SPOUSE	295,850	384,600	384,600
HISTORICAL	-	-	-
FREEPORT	8,769,363	11,104,710	11,881,616
ADJUST FOR CAD EST OF PROTEST VALUE	-	-	632,831
TOTAL EXEMPTIONS	433,348,380	497,034,857	494,453,004
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,810,017,186	\$ 2,021,305,881	\$ 2,174,364,804
LESS: FREEZE TAXABLE AMOUNT	240,281,196	273,363,658	309,480,693
TRANSFER ADJUSTMENT	264,954	468,597	346,411
NET TAXABLE VALUE AFTER FREEZE	1,569,471,036	1,747,473,626	1,864,537,700
LEVY USING \$0.4720/100	7,407,903	8,422,823	8,800,618
PLUS TAXES ON FREEZE TAXABLE	954,761	1,073,853	1,203,693
TOTAL LEVY	\$ 8,362,665	\$ 9,496,676	\$ 10,004,311
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.2138	\$ 0.2336	\$ 0.2407
PARK FUND	0.0924	0.0936	0.0954
LIBRARY FUND	0.0589	0.0597	0.0547
DEBT SERVICE FUND	0.1069	0.0851	0.0812
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 8,362,665	\$ 9,496,676	\$ 10,004,311
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@96.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 3,713,002	\$ 4,624,932	\$ 4,898,461
PARK FUND	1,603,695	1,853,061	1,940,299
LIBRARY FUND	1,022,019	1,180,929	1,113,287
DEBT SERVICE FUND	1,856,695	1,647,822	1,652,091
CURRENT COLLECTIONS	\$ 8,195,411	\$ 9,306,744	\$ 9,604,138

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>
2021	2,065,000	976,521	3,041,521
2022	2,125,000	917,471	3,042,471
2023	10,470,000	766,535	11,236,535
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>\$ 37,535,000</u>	<u>\$ 4,993,143</u>	<u>\$ 42,528,143</u>

CITY OF BOERNE
SUMMARY OF OUTSTANDING DEBT

UTILITY SYSTEM REVENUE & G.O. BONDS
CURRENTLY OUTSTANDING

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
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>\$ 33,510,000</u>	<u>\$ 14,861,063</u>	<u>\$ 48,371,063</u>

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

GENERAL FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	4,406,917	5,573,014	5,573,014	6,643,960
Operating Revenues				
Ad Valorem Taxes	3,834,218	4,675,932	4,585,750	4,949,461
Sales & Use Tax	7,912,673	8,028,291	7,827,583	7,827,583
Mixed Drinks Tax	51,839	40,000	45,000	40,000
Fines	301,768	326,700	226,760	269,200
Licenses and Fees	3,992,558	1,065,000	941,080	924,000
Franchise Fees		2,597,642	2,501,039	2,660,425
Interlocal/Shared Services	2,480,719	2,666,030	2,666,031	2,573,871
Other Revenues	494,594	279,000	291,163	224,000
Interest Income	342,561	150,000	185,510	100,000
Grants and Donations	46,212	35,000	219,967	5,000
Transfers from Other Funds	90,000	113,000	90,000	49,000
Reserved Fund Balances	83,272	184,790	141,946	342,066
Total Operating Revenue	19,630,414	20,161,385	19,721,829	19,964,606
Operating Expenditures				
Personnel Services	12,431,494	14,464,452	13,291,717	12,979,996
Supplies	374,623	422,350	251,471	374,250
Maintenance	1,664,713	746,499	686,006	726,042
Professional Services	570,813	809,695	488,882	553,825
General Expenses	1,112,643	1,248,296	1,066,784	1,176,500
Shared Services	-	-	-	1,860,532
Other Contracts	226,155	260,389	234,240	275,420
Total Operating Expenditures	16,380,441	17,951,681	16,019,100	17,946,565
Non-Operating Expenses				
Transfers to Other Funds	1,004,266	1,921,789	1,921,789	1,976,437
Capital Outlay	1,079,610	1,228,004	709,994	810,592
Non-Operating Expenditures	2,083,876	3,149,793	2,631,783	2,787,029
Total Expenditures	18,464,317	21,101,474	18,650,883	20,733,594
Ending Balance	1,166,097	(940,089)	1,070,946	(768,988)
Ending Unreserved Fund Balance	5,573,014	4,632,925	6,643,960	5,874,972

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

GENERAL FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Administration				
Personnel Services	1,823,716	2,114,174	1,824,635	1,567,738
Supplies	147	300	202	300
Maintenance	735,197	35,310	47,042	42,310
Professional Services	155,166	204,195	156,984	159,195
General Expenses	336,996	371,195	291,106	321,160
Required Public Notices	9,333	10,000	6,713	10,000
Lobbyist/Legislative Influence	-	-	-	-
Shared Services	-	-	-	1,191,999
Other Contracts	226,155	260,389	234,240	275,420
Transfers to Other Funds	1,004,266	1,921,789	1,921,789	1,976,437
Capital Outlay	96,369	73,900	27,966	126,000
Total	4,387,345	4,991,252	4,510,677	5,670,559
Street				
Personnel Services	1,248,661	1,435,655	1,318,151	990,153
Supplies	215,335	235,000	133,304	195,000
Maintenance	139,729	108,450	65,665	81,850
Professional Services	67,871	25,000	18,556	50,000
General Expenses	52,222	63,700	51,210	42,200
Shared Services	-	-	-	379,449
Capital Outlay	171,121	428,063	151,406	36,400
Total	1,894,939	2,295,868	1,738,292	1,775,052
Law Enforcement				
Personnel Services	4,566,587	5,212,419	4,932,601	5,038,766
Supplies	95,792	104,000	66,025	104,000
Maintenance	361,198	137,217	147,561	125,250
General Expenses	263,576	290,541	263,009	294,041
Shared Services	-	-	-	174,906
Capital Outlay	174,944	235,028	211,649	314,180
Total	5,462,097	5,979,205	5,620,845	6,051,143
Fire				
Personnel Services	1,981,740	2,258,122	2,133,558	2,169,320
Supplies	54,392	65,000	43,677	57,500
Maintenance	101,548	116,700	100,381	79,700
Professional Services	22,000	24,000	19,000	11,000
General Expenses	139,632	187,516	136,713	184,120
Shared Services	-	-	-	72,119
Capital Outlay	356,577	234,448	136,333	169,548
Total	2,655,889	2,885,786	2,569,662	2,743,307

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

GENERAL FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Dispatch				
Personnel Services	1,065,906	1,310,436	1,177,510	1,188,128
Maintenance	22,186	26,622	20,821	31,000
General Expenses	45,976	50,569	57,219	57,058
Shared Services	-	-	-	12,217
Capital Outlay	61,102	22,060	12,488	34,964
Total	1,195,170	1,409,687	1,268,038	1,323,367
Municipal Court				
Personnel Services	227,240	255,507	232,940	245,527
Supplies	-	6,000	2,834	6,000
Maintenance	13,561	16,468	17,229	13,000
Professional Services	47,648	54,600	47,515	54,600
General Expenses	27,618	35,990	24,182	37,290
Shared Services	-	-	-	2,443
Capital Outlay	7,254	8,304	20,221	1,000
Total	323,321	376,869	344,921	359,860
Animal Control				
Personnel Services	252,570	314,147	294,112	326,798
Supplies	1,653	2,800	1,234	2,200
Maintenance	2,049	6,500	4,037	3,500
General Expenses	62,167	43,636	51,403	43,136
Shared Services	-	-	-	7,559
Capital Outlay	16,546	22,500	-	11,000
Total	334,985	389,583	350,786	394,193
Code Enforcement				
Personnel Services	346,888	442,590	387,971	361,902
Supplies	2,430	2,500	2,041	2,500
Maintenance	4,746	15,300	3,060	13,000
General Expenses	81,240	77,871	77,460	72,185
Shared Services	-	-	-	9,874
Capital Outlay	36,717	1,000	-	31,000
Total	472,021	539,261	470,532	490,461
Planning & Community Development				
Personnel Services	454,055	578,475	426,789	535,797
Maintenance	-	2,500	-	14,400
Professional Services	263,129	486,900	234,947	264,030
General Expenses	36,752	36,298	30,441	37,150
Shared Services	-	-	-	4,887
Capital Outlay	-	19,000	2,258	1,000
Total	753,936	1,123,173	694,435	857,264

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

GENERAL FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Information Technology				
Personnel Services	464,131	542,927	563,450	555,867
Supplies	4,874	6,750	2,154	6,750
Maintenance	284,499	281,432	280,210	322,032
Professional Services	14,999	15,000	11,880	15,000
General Expenses	57,131	80,980	77,328	78,160
Shared Services	-	-	-	5,079
Capital Outlay	158,980	183,701	147,673	85,500
Total	984,614	1,110,790	1,082,695	1,068,388
Total General Fund Expenditures	18,464,317	21,101,474	18,650,883	20,733,594

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

HOTEL/MOTEL FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	331,341	147,046	147,046	(45,012)
Operating Revenues				
Hotel/Motel Taxes	685,198	825,000	524,154	650,000
Penalties	2,209	1,000	2,350	1,000
Other Revenues	1,181	1,000	-	1,000
Interest Income	7,428	1,500	2,784	1,500
Transfers from Other Funds	-	-	-	-
Fund Balance	-	-	-	-
Total Operating Revenue	696,016	828,500	529,288	653,500
Operating Expenditures				
Personnel Services	374,849	405,682	348,177	300,658
Maintenance	10,344	10,000	1,500	5,000
General Expense	203,943	268,818	190,221	187,455
Charges for Services	-	-	-	29,887
Contracts	26,000	13,500	1,000	-
Total Operating Expenditures	615,136	698,000	540,898	523,000
Non-Operating Expenses				
Transfers to Other Funds	234,323	75,000	125,000	100,000
Transfer to General Fund	30,000	30,000	30,000	30,000
Transfer to Internal Service Fund	-	25,000	25,000	-
Capital Outlay	852	500	448	500
Non-Operating Expenditures	265,175	130,500	180,448	130,500
Total Expenditures	880,311	828,500	721,346	653,500
Ending Balance	(184,295)	-	(192,058)	-
Ending Unreserved Fund Balance	147,046	147,046	(45,012)	(45,012)

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

PARK FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	1,176,199	1,463,419	1,463,419	1,573,129
Operating Revenues				
Ad Valorem Taxes	1,638,898	1,853,061	1,869,297	1,940,299
Licenses and Fees	513,154	427,500	254,117	343,500
Facility Fees/Leases	115,772	112,000	89,181	96,600
Other Revenues	150,672	172,700	89,418	138,160
Interest Income	54,203	30,000	28,613	15,000
Grants and Donations	85,822	2,500	78,338	2,500
Total Operating Revenue	2,558,521	2,597,761	2,408,965	2,536,059
Transfers from Other Funds	-	50,000	50,000	50,000
Operating Expenditures				
Parks				
Personnel Services	1,463,697	1,577,133	1,555,858	1,601,470
Supplies	13,437	23,500	10,949	18,500
Maintenance	167,688	187,000	174,000	175,000
General Expenses	238,402	299,068	199,175	297,700
Charges for Services	-	-	-	117,031
Contracts	15,000	30,000	30,000	30,000
Total Parks	1,898,224	2,116,701	1,969,982	2,239,701
Pool				
Personnel Services	35,080	49,977	11,017	49,477
Supplies	8,863	12,000	12,486	12,000
Maintenance	4,483	30,000	15,000	30,000
General Expenses	4,676	7,900	4,332	7,700
Total Pool	53,102	99,877	42,835	99,177
Total Operating Expenditures	1,951,326	2,216,578	2,012,817	2,338,878
Non-Operating Expenses				
Capital Outlay - Parks	300,736	256,683	194,452	304,473
Capital Outlay - Pool	19,239	174,500	141,986	25,500
Non-Operating Expenditures	319,975	431,183	336,438	329,973
Total Expenditures	2,271,301	2,647,761	2,349,255	2,668,851
Ending Balance	287,220	-	109,710	(82,792)
Ending Unreserved Fund Balance	1,463,419	1,463,419	1,573,129	1,490,337

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

LIBRARY FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	48,924	65,311	65,311	96,523
Operating Revenues				
Ad Valorem Taxes	1,044,468	1,180,929	1,192,075	1,113,287
Licenses and Fees	30,564	42,000	18,081	26,000
Interlocal/Shared Services	254,384	264,559	264,559	264,559
Facility Fees	2,400	3,000	920	3,000
Other Revenues	2,475	1,500	3,266	1,500
Interest Income	20,582	10,000	9,451	5,000
Grants and Donations	169,707	5,000	75,000	5,000
Total Operating Revenue	1,524,580	1,506,988	1,563,352	1,418,346
Operating Expenditures				
Personnel Services	1,042,908	1,103,653	1,111,113	1,019,681
Supplies	5,887	4,500	2,158	4,500
Maintenance	94,520	30,000	30,000	35,000
Professional Services	1,320	-	-	-
General Expenses	255,832	253,462	269,872	255,805
Charges for Services	-	-	-	84,647
Total Operating Expenditures	1,400,467	1,391,615	1,413,143	1,399,633
Non-Operating Expenses				
Transfer to Internal Service Fund	-	74,873	74,873	-
Capital Outlay	107,726	40,500	44,124	18,713
Non-Operating Expenditures	107,726	115,373	118,997	18,713
Total Expenditures	1,508,193	1,506,988	1,532,140	1,418,346
Ending Balance	16,387	-	31,212	0
Ending Unreserved Fund Balance	65,311	65,311	96,523	96,523

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

ECONOMIC DEVELOPMENT FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	451,782	695,465	695,465	774,406
Non-Operating Revenues				
Transfer from Other Funds	127,431	104,650	250,000	189,884
Transfer from Electric Fund	300,000	300,000	405,000	300,000
Transfer from Water Fund	300,000	300,000	300,000	300,000
Interest Income	14,113	10,000	7,841	2,500
Total Non-Operating Revenue	741,544	714,650	962,841	792,384
Operating Expenditures				
Professional Services/Fees	-	-	5,000	-
Other Contracts	163,056	1,143,105	853,900	1,312,964
Total Operating Expenditures	163,056	1,143,105	858,900	1,312,964
Non-Operating Expenses				
Transfers to Other Funds	334,805	25,000	25,000	-
Capital Outlay	-	-	-	-
Non-Operating Expenditures	334,805	25,000	25,000	-
Total Expenditures	497,861	1,168,105	883,900	1,312,964
Ending Balance	243,683	(453,455)	78,941	(520,580)
Ending Unreserved Fund Balance	695,465	242,010	774,406	253,826

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

DEBT SERVICE FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	778,973	782,309	782,309	677,371
Operating Revenues				
Ad Valorem Taxes	1,912,141	1,647,822	1,685,000	1,652,091
Interest Income	31,725	3,500	9,134	1,500
Total Operating Revenue	1,943,866	1,651,322	1,694,134	1,653,591
Transfers from Other Funds	1,282,414	1,238,385	1,238,385	1,389,430
Operating Expenditures				
Bond Principal	2,090,000	2,010,000	2,010,000	2,065,000
Bond Interest	1,081,318	1,026,207	1,026,207	976,521
Paying Agent Fees	1,909	3,500	1,250	3,500
Bond Issuance Costs	83,167	-	-	-
Total Operating Expenditures	3,256,394	3,039,707	3,037,457	3,045,021
Non-Operating Expenses				
Transfers to Other Funds	-	-	-	-
Refunding Bonds Issued	(2,720,000)	-	-	-
Deposit to Escrow	2,686,550	-	-	-
Non-Operating Expenditures	(33,450)	-	-	-
Total Expenditures	3,222,944	3,039,707	3,037,457	3,045,021
Ending Balance	3,336	(150,000)	(104,938)	(2,000)
Ending Unreserved Fund Balance	782,309	632,309	677,371	675,371

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

CAPITAL PROJECTS CONSTRUCTION FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	1,350,254	1,631,217	1,631,217	1,021,931
Non-Operating Revenues				
Transfer from Other Funds	1,584,323	600,000	600,000	1,550,000
Interest Income	31,480	10,000	16,028	2,500
Total Non-Operating Revenue	1,615,803	610,000	616,028	1,552,500
Operating Expenditures				
Professional Services/Fees	-	150,000	10,000	-
Capital Outlay - Sidewalks	198,634	590,000	215,315	1,120,000
Capital Outlay - Visitor Center	1,136,206	-	-	-
Capital Outlay - City Hall	-	1,100,000	1,000,000	-
Capital Outlay - Entry Corridor/Street Improvements	-	100,000	-	200,000
Capital Outlay - Roadway Construction	-	-	-	830,000
Total Operating Expenditures	1,334,840	1,940,000	1,225,315	2,150,000
Non-Operating Expenses				
Transfers to Other Funds	-	-	-	-
Non-Operating Expenditures	-	-	-	-
Total Expenditures	1,334,840	1,940,000	1,225,315	2,150,000
Ending Balance	280,963	(1,330,000)	(609,286)	(597,500)
Ending Unreserved Fund Balance	1,631,217	301,217	1,021,931	424,431

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

CEMETERY FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	306,300	436,749	436,749	533,102
Operating Revenues				
Sale of Lots	115,365	81,825	115,000	81,825
Urn Garden Sales	19,400	8,000	17,500	8,000
Endowment Revenue	32,300	20,000	30,000	20,000
Endowment Interest	11,361	2,500	4,881	2,500
Interest	14,910	2,500	4,872	2,500
Miscellaneous	788	200	50	200
Total Operating Revenue	194,124	115,025	172,303	115,025
Operating Expenditures				
Personnel Services	24,644	-	-	-
Supplies	1,550	3,000	1,250	3,000
Maintenance	15,622	13,503	11,161	13,400
General Expenses	21,859	28,250	13,539	22,700
Total Operating Expenditures	63,675	44,753	25,950	39,100
Non-Operating Expenses				
Transfers to Other Funds	-	50,000	50,000	50,000
Capital Outlay	-	500	-	500
Non-Operating Expenditures	-	50,500	50,000	50,500
Total Expenditures	63,675	95,253	75,950	89,600
Ending Balance	130,449	19,772	96,353	25,425
Ending Unreserved Fund Balance	436,749	456,521	533,102	558,527

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

ELECTRIC FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	3,751,954	4,162,868	4,162,868	4,558,574
Operating Revenues				
Electric Sales	15,552,626	16,286,046	14,248,554	16,586,046
Contributions from Developers	540,107	-	-	-
Penalties	119,300	125,000	82,177	125,000
Connection Fees	2,406	3,000	24,673	3,000
Primary Extensions	165,372	80,000	110,980	80,000
Other Revenues	105,892	111,500	97,169	111,500
Miscellaneous	599,699	75,500	265,000	75,500
Interest Income	324,348	100,500	168,922	50,500
Total Operating Revenue	17,409,750	16,781,546	14,997,475	17,031,546
Operating Expenditures				
Personnel Services	2,598,449	2,775,119	2,589,297	1,980,828
Cost of Goods/Services Sold	9,421,319	10,830,221	9,893,203	10,855,720
Supplies	38,949	37,200	23,158	37,000
Maintenance	240,305	341,185	247,109	335,615
Professional Services	175,117	147,350	217,176	142,350
General Expenses	299,163	414,729	355,680	422,656
Shared Services	248,992	268,052	268,052	531,899
Other Contracts	18,600	18,600	70,000	25,000
Depreciation	653,909	650,000	650,000	675,000
Debt Service	81,572	67,477	67,477	70,370
Total Operating Expenditures	13,776,375	15,549,933	14,381,152	15,076,438
Non-Operating Expenses				
Transfers to Other Funds	1,995,863	1,615,863	1,420,863	1,665,863
Capital Outlay	1,122,389	1,147,725	725,988	1,229,975
Gain/Loss on Sale of Assets	(6,205)	-	-	-
Transfer to Capital Reserve	250,000	250,000	250,000	300,000
Transfer to QOL Reserve	1,514,323	1,000,000	-	1,000,000
Non-Operating Expenditures	4,876,370	4,013,588	2,396,851	4,195,838
Adjustments for Cash Flow Purposes:				
Depreciation	653,909	650,000	650,000	675,000
Capital Outlay paid from Capital Reserve		1,131,975	376,234	960,000
Transfer from QOL Reserve	1,000,000	1,000,000	1,150,000	1,000,000
Total Cash Flow Adjustments	1,653,909	2,781,975	2,176,234	2,635,000
Net-Modified Cash Basis	410,914	-	395,706	394,270
Ending Unreserved Fund Balance	4,162,868	4,162,868	4,558,574	4,952,844

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

WATER FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	2,921,303	4,006,275	4,006,275	4,651,545
Operating Revenues				
Water Sales	5,682,460	5,974,386	5,974,386	6,153,617
Contributions from Developers	4,984,100	-	-	-
Penalties	56,587	50,000	37,830	50,000
Connection Fees	1,184	-	-	-
Primary Extensions	125,646	100,000	77,207	100,000
Other Revenues	214,862	175,500	165,216	175,500
Miscellaneous	686,048	35,000	69,663	35,000
Interest Income	189,767	125,000	169,299	60,000
Transfers from Other Funds	336,400			-
Total Operating Revenue	12,277,054	6,459,886	6,493,601	6,574,117
Operating Expenditures				
Personnel Services	1,832,410	2,127,133	1,951,471	1,885,613
Cost of Goods/Services Sold	1,913,748	1,992,623	1,902,884	2,001,585
Supplies	64,342	76,050	57,826	80,000
Maintenance	294,311	350,940	280,081	347,105
Professional Services	173,640	309,000	117,000	277,420
General Expenses	257,987	271,602	252,851	344,850
Shared Services	248,992	231,940	309,695	585,454
Other Contracts	10,000	10,000	10,000	10,000
Depreciation	1,678,607	1,500,000	1,500,000	1,750,000
Debt Service	379,486	-	-	-
Total Operating Expenditures	6,853,523	6,869,288	6,381,808	7,282,027
Non-Operating Expenses				
Transfers to Other Funds	465,863	465,863	465,863	465,863
Capital Outlay	5,351,303	1,026,914	300,660	864,464
Transfer to Capital Reserve	200,000	200,000	200,000	200,000
Non-Operating Expenditures	6,017,166	1,692,777	966,523	1,530,327
Adjustments for Cash Flow Purposes:				
Depreciation	1,678,607	1,500,000	1,500,000	1,750,000
Capital Outlay paid from Capital Reserve		552,179	-	450,000
Total Cash Flow Adjustments	1,678,607	2,052,179	1,500,000	2,200,000
Net-Modified Cash Basis	1,084,972	(50,000)	645,270	(38,236)
Ending Unreserved Fund Balance	4,006,275	3,956,275	4,651,545	4,613,308

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

WASTEWATER FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	1,864,748	2,673,778	2,673,778	3,021,209
Operating Revenues				
Sewer Sales	5,001,054	5,234,979	5,037,685	5,392,029
Contributions from Developers	3,026,633	-	-	-
Penalties	51,583	47,000	32,354	47,000
Connection Fees	22,822	20,000	18,098	20,000
Other Revenues	-	-	-	-
Miscellaneous	8,046	12,500	9,098	12,500
Transfers From Other Funds	1,278,805	1,387,542	1,387,542	1,250,000
Interest Income	26,980	65,000	105,246	30,000
Total Operating Revenue	9,415,923	6,767,021	6,590,023	6,751,529
Operating Expenditures				
Personnel Services	1,599,738	1,904,494	1,774,956	1,538,249
Cost of Goods/Services Sold	312,322	331,749	293,826	339,601
Supplies	113,717	140,600	121,726	140,000
Maintenance	402,990	352,210	324,964	338,600
Professional Services	87,366	128,000	62,000	88,000
General Expenses	177,423	195,150	182,214	553,730
Shared Services	305,830	305,536	305,535	606,413
Other Contracts	128,392	239,000	110,000	160,000
Depreciation	3,208,046	3,250,000	3,250,000	3,250,000
Debt Service	2,100,469	2,611,407	2,611,807	2,613,953
Total Operating Expenditures	8,436,293	9,458,146	9,037,028	9,628,546
Non-Operating Expenses				
Transfers to Other Funds	10,575	10,575	10,575	10,575
Capital Outlay	3,218,071	673,300	269,989	884,569
Transfer to Capital Reserve	150,000	175,000	175,000	175,000
Non-Operating Expenditures	3,378,646	858,875	455,564	1,070,144
Adjustments for Cash Flow Purposes:				
Depreciation	3,208,046	3,250,000	3,250,000	3,250,000
Capital Outlay paid from Capital Reserve	-	-	-	600,000
Total Cash Flow Adjustments	3,208,046	3,250,000	3,250,000	3,850,000
Net-Modified Cash Basis	809,030	(300,000)	347,431	(97,162)
Ending Unreserved Fund Balance	2,673,778	2,373,778	3,021,209	2,924,047

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

GAS FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	(33,090)	(33,090)	(33,090)	2,718
Operating Revenues				
Gas Sales	2,436,173	2,707,210	2,300,000	2,842,570
Contributions from Developers	808,767	-	-	-
Penalties	35,613	22,000	20,570	22,000
Connection Fees	299,841	250,000	265,860	250,000
Primary Extensions	477	2,000	-	2,000
Other Revenues	-	-	-	-
Miscellaneous	229,180	10,000	49,040	10,000
Interest Income	12,561	3,000	6,781	3,000
Transfers From Other Funds	389,805	300,000	-	350,000
Total Operating Revenue	4,212,417	3,294,210	2,642,251	3,479,570
Operating Expenditures				
Personnel Services	943,492	1,033,367	1,046,800	906,304
Cost of Goods/Services Sold	945,449	1,028,981	690,000	1,023,325
Supplies	19,248	22,700	18,338	22,500
Maintenance	103,819	98,250	79,655	120,355
Professional Services	11,680	20,600	12,600	20,600
General Expenses	94,770	86,618	84,674	112,118
Shared Services	82,997	83,332	83,333	282,171
Other Contracts	10,000	10,000	10,000	10,000
Depreciation	500,154	500,000	500,000	525,000
Debt Service	215,202	184,037	182,520	187,652
Total Operating Expenditures	2,926,811	3,067,885	2,707,920	3,210,025
Non-Operating Expenses				
Transfers to Other Funds	10,575	10,575	10,575	10,575
Capital Outlay	1,600,461	760,750	387,948	624,564
Transfer to Capital Reserve	-	-	-	-
Non-Operating Expenditures	1,611,036	771,325	398,523	635,139
Adjustments for Cash Flow Purposes:				
Depreciation	500,154	500,000	500,000	525,000
Capital Outlay paid from Capital Reserve	-	-	-	-
Total Cash Flow Adjustments	500,154	500,000	500,000	525,000
Net-Modified Cash Basis	174,724	(45,000)	35,808	159,406
Ending Unreserved Fund Balance	(33,090)	(78,090)	2,718	162,124

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

STORMWATER FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	-	-	-	-
Operating Revenues				
Stormwater Fees	-	318,311	-	335,609
Penalties	-	-	-	-
Interest Income	-	-	-	-
Transfers from Other Funds	-	-	15,000	-
Total Operating Revenue	-	318,311	15,000	335,609
Operating Expenditures				
Cost of Goods/Services Sold	-	-	-	-
Professional Services	-	61,311	15,000	85,609
General Expense	-	-	-	-
Contracts	-	-	-	-
Total Operating Expenditures	-	61,311	15,000	85,609
Non-Operating Expenses				
Transfers to Other Funds	-	257,000	-	250,000
Capital Outlay	-	-	-	-
Non-Operating Expenditures	-	257,000	-	250,000
Total Expenditures	-	318,311	15,000	335,609
Ending Balance	-	-	-	-
Ending Unreserved Fund Balance	-	-	-	-

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

SOLID WASTE FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	443,476	522,350	522,350	549,149
Operating Revenues				
Solid Waste Collections	899,849	880,935	1,004,841	1,034,986
Brush Collection Fee	50,794	65,000	1,800	2,500
Penalties	8,511	12,000	-	10,000
Interest Income	9,942	7,500	4,116	2,500
Grants and Donations	-	-	-	-
Total Operating Revenue	969,096	965,435	1,010,756	1,049,986
Operating Expenditures				
Cost of Goods/Services Sold	815,158	861,464	908,407	953,827
General Expense	22,064	23,600	22,550	23,600
Contracts	18,000	18,000	18,000	18,000
Total Operating Expenditures	855,222	903,064	948,957	995,427
Non-Operating Expenses				
Transfers to Other Funds	35,000	35,000	35,000	-
Grant Expense	-	-	-	-
Non-Operating Expenditures	35,000	35,000	35,000	-
Total Expenditures	890,222	938,064	983,957	995,427
Ending Balance	78,874	27,371	26,799	54,559
Ending Unreserved Fund Balance	522,350	549,721	549,149	603,708

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

CAPITAL RECOVERY FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	3,693,542	5,481,874	5,481,874	6,610,654
Operating Revenues				
Dist Lines - Water	1,399,261	1,200,000	1,200,000	1,200,000
Dist Lines - Wastewater	1,078,886	1,000,000	800,000	800,000
Esperanza - Wastewater	227,624	200,000	175,000	175,000
Treatment Plant - Water	34,028	12,000	25,000	20,000
Treatment Plant - Wastewater	36,207	10,000	30,000	25,000
Interest Income - Water	181,054	75,000	105,036	40,000
Interest Income - Wastewater	56,672	25,000	31,286	10,000
Total Operating Revenue	3,013,732	2,522,000	2,366,322	2,270,000
Operating Expenditures				
General Expenses - Water	-	-	-	-
General Expenses - Wastewater	-	-	-	-
Total Operating Expenditures	-	-	-	-
Non-Operating Expenses				
Transfers to Other Funds - Water	336,400	-	-	-
Transfers to Other Funds - Wastewater	889,000	1,237,542	1,237,542	1,181,645
Capital Outlay - Water		500,000	-	
Capital Outlay - Wastewater	-	425,000	-	800,000
Non-Operating Expenditures	1,225,400	2,162,542	1,237,542	1,981,645
Total Expenditures	1,225,400	2,162,542	1,237,542	1,981,645
Ending Balance	1,788,332	359,458	1,128,780	288,355
Ending Unreserved Fund Balance	5,481,874	5,841,332	6,610,654	6,899,009

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

INTERNAL SERVICE FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Beginning Unreserved Fund Balance	158,698	331,802	331,802	440,326
Operating Revenues				
Ad Valorem Taxes	-	-	-	-
Charges for Services	-	-	-	3,217,357
Miscellaneous Revenue	(473)	-	-	-
Interest	-	-	-	-
Transfer from Other Funds	1,001,517	1,071,517	1,071,506	-
Total Operating Revenue	1,001,044	1,071,517	1,071,506	3,217,357
Operating Expenditures				
Personnel Services	634,765	807,986	671,138	2,510,139
Supplies	18,669	13,850	13,549	58,850
Maintenance	167,519	255,208	269,836	466,069
Professional Services	-	-	-	55,000
General Expenses	6,987	12,150	8,458	119,040
Total Operating Expenditures	827,940	1,089,194	962,981	3,209,098
Non-Operating Expenses				
Capital Outlay	-	-	-	41,000
Non-Operating Expenditures	-	-	-	41,000
Total Expenditures	827,940	1,089,194	962,981	3,250,098
Ending Balance	173,104	(17,677)	108,525	(32,741)
Ending Unreserved Fund Balance	331,802	314,125	440,326	407,585

CITY OF BOERNE

FY 2021 ANNUAL BUDGET

INTERNAL SERVICE FUND

	Actual 2019	Approved 2020	Estimated 2020	Proposed 2021
Operating Expenditures				
Human Resources				
Personnel Services	-	-	-	199,647
Supplies	-	-	-	-
Maintenance	-	-	-	20,000
Professional Services	-	-	-	-
General Expenses	-	-	-	23,700
Capital Outlay	-	-	-	1,000
Total	-	-	-	244,347
Legal				
Personnel Services	-	-	-	272,625
Supplies	-	-	-	-
Maintenance	-	-	-	-
Professional Services	-	-	-	55,000
General Expenses	-	-	-	25,590
Capital Outlay	-	-	-	1,000
Total	-	-	-	354,215
Development Services				
Personnel Services	-	-	-	880,181
Supplies	-	-	-	-
Maintenance	-	-	-	-
Professional Services	-	-	-	-
General Expenses	-	-	-	33,500
Capital Outlay	-	-	-	37,000
Total	-	-	-	950,681
Facility Maintenance				
Personnel Services	634,765	807,986	671,138	785,764
Supplies	18,669	13,850	13,549	13,850
Maintenance	167,519	255,208	269,836	249,709
Professional Services	-	-	-	-
General Expenses	6,987	12,150	8,458	12,150
Capital Outlay	-	-	-	-
Total	827,940	1,089,194	962,981	1,061,473
Fleet Maintenance				
Personnel Services	-	-	-	371,923
Supplies	-	-	-	45,000
Maintenance	-	-	-	196,360
Professional Services	-	-	-	-
General Expenses	-	-	-	24,100
Capital Outlay	-	-	-	2,000
Total	-	-	-	639,383
Total Internal Service Fund Expenditures	827,940	1,089,194	962,981	3,250,099