



CITY OF BOERNE ADOPTED BUDGET SUMMARY FY 2014-2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$352,721, which is a 6 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$227,075.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2014 - \$37,743,432

TAX RATES	FY 2014	FY 2015
Property tax rate	0.4720	0.4720
Effective tax rate	0.4684	0.4684
Effective M&O rate	0.4489	0.4501
Rollback rate	0.5265	0.5160
Debt rate	0.1773	0.1628

GOVERNING BODY	RECORD VOTE
Mike Schultz	NOT VOTING
Jeff Haberstroh	YES
Nina Woolard	NOT PRESENT
Charlie Boyd	YES
Ron Cisneros	YES
Christina Bergmann	YES

**CITY MANAGER:
RONALD C. BOWMAN**

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

**ASSISTANT CITY MANAGER:
LINDA ZARTLER**

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

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

"Government Closer to the People"

CITY OF BOERNE, TEXAS

ADOPTED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

MAYOR
Mike Schultz

MAYOR PRO TEM
Ron Cisneros

CITY COUNCIL MEMBERS
Jeff Haberstroh
Nina Woolard
Charlie Boyd
Christina Bergmann

CITY MANAGER
Ron Bowman

DEPUTY CITY MANAGER
Jeff Thompson

ASSISTANT CITY MANAGER
Linda Zartler

MANAGEMENT

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

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FY 2014 - 2015

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BUDGET MESSAGE

September 9, 2014

TO: Honorable Mayor and Council Members

FROM: Ronald C. Bowman, City Manager
Jeffrey A. Thompson, Deputy City Manager
Linda Zartler, Assistant City Manager
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2014-2015 Adopted Budget

Attached for your review is the City of Boerne's Adopted Budget for the fiscal year 2014 - 2015. This budget outlines the programs and services to be provided by the City during the coming year.

The City has completed all seven of the Quality of Life Bond projects and has built a new state of the art 1.4 MGD Wastewater Treatment and Recycling Center over the last several years. These projects have all been completed as budgeted.

This budget has been prepared using a total ad valorem tax rate of \$0.4720/\$100 valuation. The Debt Service Tax Rate is 16.28 cents and the Maintenance and Operations Tax Rate is 30.92 cents for FY 2014-2015.

All of the City's utilities are budgeted for a rate increases equal to 90% of the Consumer Price Index (CPI) which equates to 1.8% to partially cover increases in operating costs.

The budget for General Governmental funds totals \$22,246,849, with the General Fund making up \$14,267,536 or 64% of that total. The budget for Utilities totals \$37,473,722. 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 \$59,720,571. The various construction projects in both the General Governmental funds and in the Utilities funds account for a total of \$2,381,628 out of that combined amount.

We believe these documents reflect all the items discussed previously during budget workshops and constitute a sound financial plan to address the current and future growth occurring in Boerne while maintaining service levels our citizens have come to expect.

As a reminder, this budget is a work-in-progress and as Council directs, changes can be made until the final adopted budget takes effect on October 1, 2014.

CITY OF BOERNE
GLOSSARY
2014-2015 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.

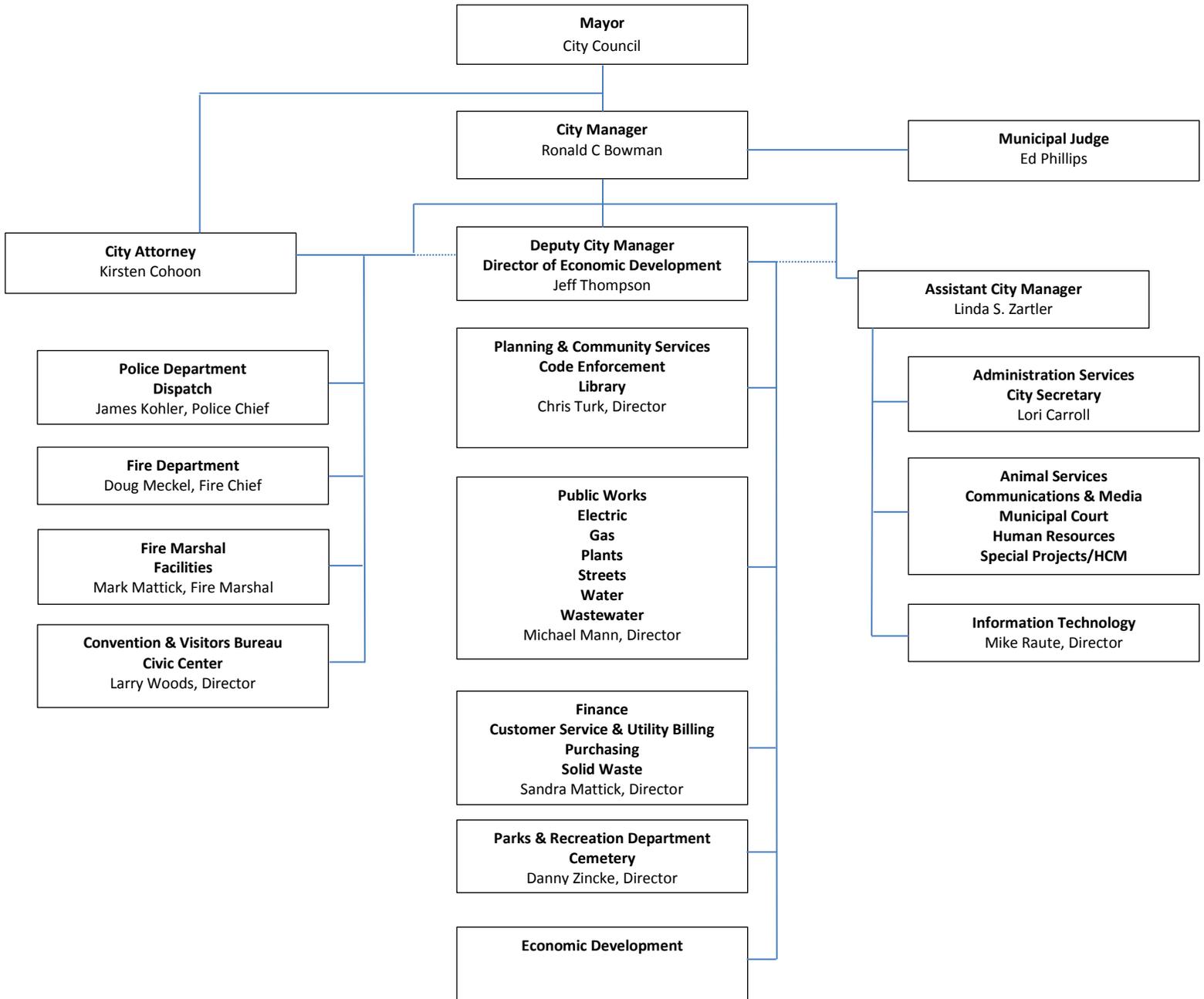
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

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
ADOPTED BUDGET SUMMARY
FY 2014-2015

FUND	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	2014-2015 ADOPTED BUDGET
GENERAL			
ADMINISTRATION	\$ 2,078,725	\$ 2,290,364	\$ 2,560,206
STREET	1,455,088	1,653,211	2,198,904
LAW ENFORCEMENT	3,490,468	3,828,097	4,060,623
MUNICIPAL COURT	255,560	279,015	296,571
ANIMAL CONTROL	211,535	193,011	195,140
FACILITIES & EMERGENCY OPS	522,236	722,369	792,807
PLANNING & COMM. DEVELOPMENT	712,369	777,435	695,917
CIVIC CENTER	342,969	341,873	312,014
COMMUNICATIONS	811,383	941,728	977,448
INFORMATION TECHNOLOGY	474,380	578,254	766,318
FIRE DEPT.	1,223,892	1,395,187	1,411,588
TOTAL GENERAL FUND	<u>\$ 11,578,605</u>	<u>\$ 13,000,544</u>	<u>\$ 14,267,536</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 447,690	\$ 489,816	\$ 517,116
PARKS	1,545,499	1,834,247	2,050,722
LIBRARY	868,464	935,652	1,587,790
ECONOMIC DEVELOPMENT FUND	4,925	549,650	932,897
DEBT SERVICE	2,099,572	2,343,716	2,345,995
2009 G.O. BOND CONSTRUCTION FUND	231,507	213,535	265,000
2012 TAX NOTES PROJECTS FUND	1,354,575	2,028	184,128
CEMETERY	62,209	65,853	95,665
TOTAL OTHER FUNDS	<u>\$ 6,614,441</u>	<u>\$ 6,434,497</u>	<u>\$ 7,979,313</u>
TOTAL GENERAL GOVERNMENT	<u><u>\$ 18,193,046</u></u>	<u><u>\$ 19,435,041</u></u>	<u><u>\$ 22,246,849</u></u>
UTILITY FUNDS			
ELECTRIC	\$ 13,900,023	\$ 15,154,931	\$ 17,046,005
WATER	6,113,176	6,201,989	6,494,741
WASTEWATER	6,567,687	6,725,236	8,554,093
GAS	1,928,338	1,932,944	2,153,230
SOLID WASTE	586,371	609,644	658,153
CAPITAL RECOVERY	950,000	900,000	635,000
2010 WW REVENUE BOND CONSTR.	6,825,585	595,000	1,932,500
TOTAL UTILITY FUNDS	<u>\$ 36,871,180</u>	<u>\$ 32,119,744</u>	<u>\$ 37,473,722</u>
TOTAL ALL FUNDS	<u><u>\$ 55,064,226</u></u>	<u><u>\$ 51,554,785</u></u>	<u><u>\$ 59,720,571</u></u>

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2014-2015

	ACTUAL FY 2012-2013	ACTUAL FY 2013-2014	PROJECTED CERTIFIED FY 2014-2015
ASSESSED VALUATION			
REAL PROPERTY	\$ 494,989,830	\$ 507,468,930	\$ 527,594,357
IMPROVEMENTS	982,301,770	1,022,006,670	1,070,245,030
PERSONAL PROPERTY	109,947,430	125,794,130	131,837,480
SUB-TOTAL	\$ 1,587,239,030	\$ 1,655,269,730	\$ 1,729,676,867
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 338,824,280	\$ 335,436,070	\$ 335,851,989
EXEMPTIONS (PRORATED)	680,810	-	-
HOMESTEAD CAP	4,749,053	2,886,123	3,029,567
AG LOSS	17,219,940	19,913,720	21,172,830
ABATEMENTS	8,818,102	9,806,166	8,560,418
DISABLED VET	5,141,285	6,174,257	8,646,448
HOUSE BILL 366	26,970	25,300	27,060
HISTORICAL	1,132,720		
FREEPORT	7,676,740	11,340,620	12,237,620
ADJUST FOR CAD EST OF PROTEST VALUE	-	8,688,976	5,147,372
TOTAL EXEMPTIONS	384,269,900	394,271,232	394,673,304
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,202,969,130	\$ 1,260,998,498	\$ 1,335,003,563
LESS: FREEZE TAXABLE AMOUNT	138,353,784	147,713,929	162,451,069
TRANSFER ADJUSTMENT	120,729	16,257	238,957
NET TAXABLE VALUE AFTER FREEZE	1,064,494,617	1,113,268,312	1,172,313,537
LEVY USING \$0.4720/100	5,024,415	5,254,626	5,533,320
PLUS TAXES ON FREEZE TAXABLE	498,616	548,127	622,155
TOTAL LEVY	\$ 5,523,031	\$ 5,802,754	\$ 6,155,475
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1419	\$ 0.1510	\$ 0.1584
PARK FUND	0.0993	0.0947	0.0994
LIBRARY FUND	0.0513	0.0490	0.0514
DEBT SERVICE FUND	0.1795	0.1773	0.1628
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 5,523,031	\$ 5,802,754	\$ 6,155,475
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 1,814,390	\$ 1,818,924	\$ 2,024,884
PARK FUND	1,138,389	1,141,234	1,270,457
LIBRARY FUND	588,651	590,122	656,942
DEBT SERVICE FUND	1,871,140	2,136,418	2,080,082
CURRENT COLLECTIONS	\$ 5,412,570	\$ 5,686,698	\$ 6,032,365

NOTES:

1. 2014-2015 keeps the tax rate the same @ \$0.4722/\$100 value.
2. 2013-2014 keeps the tax rate the same @ \$0.4722/\$100 value.
3. 2012-2013 increases the tax rate by \$0.02 @ \$0.4720/\$100 value and includes the 2012 Tax Notes
4. 2011-2012 uses the effective tax rate @ \$0.4520/\$100 value.
5. 2010-2011 kept the tax rate the same @ \$0.4422/\$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
2015	1,270,000	1,073,995	2,343,995
2016	1,310,000	1,038,815	2,348,815
2017	1,355,000	1,001,333	2,356,333
2018	1,400,000	960,826	2,360,826
2019	1,450,000	916,997	2,366,997
2020	1,215,000	871,837	2,086,837
2021	1,265,000	825,674	2,090,674
2022	1,315,000	774,795	2,089,795
2023	1,370,000	719,418	2,089,418
2024	1,430,000	660,831	2,090,831
2025	1,495,000	595,624	2,090,624
2026	1,565,000	524,862	2,089,862
2027	1,635,000	450,941	2,085,941
2028	1,410,000	376,887	1,786,887
2029	1,480,000	302,712	1,782,712
2030	1,565,000	224,631	1,789,631
2031	1,635,000	142,630	1,777,630
2032	1,010,000	75,500	1,085,500
2033	1,005,000	25,125	1,030,125
	<u>\$ 26,180,000</u>	<u>\$ 11,563,432</u>	<u>\$ 37,743,432</u>

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

<u>YEAR ENDING SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	1,200,000	1,988,006	3,188,006
2016	1,250,000	1,934,888	3,184,888
2017	1,305,000	1,881,278	3,186,278
2018	1,365,000	1,822,678	3,187,678
2019	1,425,000	1,759,900	3,184,900
2020	1,485,000	1,700,870	3,185,870
2021	1,550,000	1,638,634	3,188,634
2022	1,615,000	1,573,217	3,188,217
2023	1,680,000	1,505,251	3,185,251
2024	1,750,000	1,433,907	3,183,907
2025	1,825,000	1,359,381	3,184,381
2026	1,905,000	1,279,336	3,184,336
2027	1,380,000	1,188,847	2,568,847
2028	1,440,000	1,124,788	2,564,788
2029	1,505,000	1,057,681	2,562,681
2030	1,575,000	987,494	2,562,494
2031	1,650,000	913,525	2,563,525
2032	1,730,000	832,200	2,562,200
2033	1,820,000	743,450	2,563,450
2034	1,915,000	651,913	2,566,913
2035	1,840,000	562,175	2,402,175
2036	1,935,000	472,519	2,407,519
2037	2,030,000	377,081	2,407,081
2038	2,130,000	275,681	2,405,681
2039	2,240,000	169,163	2,409,163
2040	2,350,000	57,281	2,407,281
	<u>\$ 43,895,000</u>	<u>\$ 29,291,142</u>	<u>\$ 73,186,142</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
ADOPTED FY 2014 - 2015

	ACTUAL 2012-2013	ESTIMATE 2013-2014	ADOPTED 2014-2015
REVENUES			
AD VALOREM TAX	\$ 1,838,222	\$ 1,860,000	\$ 2,024,884
PENALTIES & INTEREST	48,735	45,000	50,000
TAX CERTIFICATES	4,281	850	850
CITY SALES & USE TAX	5,243,148	5,269,950	5,477,298
TELE RIGHT-OF-WAY	127,104	101,325	101,325
CABLE TV FRANCH. FEE	124,276	135,000	135,000
BANDERA EL. GRS. REC.	139,408	150,000	160,000
WASTE MANAGEMENT FRANCH. FEE	74,185	72,000	80,000
ST. RENTAL BOERNE UTILITIES	1,594,537	1,669,664	1,789,105
PEC LELECTRIC GRS. REC.	28,107	35,000	40,000
MIXED DRINK TAX	17,392	20,000	20,000
LICENSES	6,758	7,000	8,000
PERMITS & INSPECTIONS	457,849	750,000	450,000
ANIMAL CONTROL REVENUE	15,430	15,000	16,000
FEES:P&Z,COUNCIL,BOARD	4,155	3,000	10,000
FEES: PLAN REVIEW	24,290	55,000	40,000
FEES: PD PATROL VEHICLE	840	1,250	1,000
FINES	347,143	301,200	342,600
CIVIC CENTER RENTAL	55,318	55,000	65,000
CIVIC CENTER CATERING	4,297	3,500	5,500
CIVIC CENTER AUDIO VISUAL	1,405	1,000	3,000
GRANT - LEOSE	-	3,295	
GRANT - DOWNTOWN REVITALIZATION	76,924	22,129	-
GRANT- MISCELLANEOUS	25,827	3,000	50,000
DONATIONS	8,924	2,500	5,000
CONTRIB. FROM FRIENDS OF ANIMAL SHELTER	-	-	-
CONTRIB. FROM COUNTY FOR COMM.	395,352	386,108	430,922
CONTRIB FROM CNTY FOR CONSOLE/RECORDER	34,781	-	-
CONTRIB. FROM FAIR OAKS FOR COMM.	149,355	169,511	186,560
CONTRIB FROM FAIR OAKS FOR CONSOLE/RECORN	34,781	-	-
COMMUNICATION ALLOC.- UTILITIES	217,004	226,015	234,587
BISD SCH OFFICER CONTR.	165,000	168,000	168,000
ANIMAL CONTROL CONTRACTS	8,905	8,900	8,900
I/T ALLOC-UTILITIES	335,081	375,865	459,846
COUNTY CONTR. - FIRE PROTECTION	251,266	275,520	294,000
MISCELLANEOUS REVENUE	47,650	85,000	60,000
ACCIDENT REPORTS	5,903	6,000	6,000
POLICE SEIZED PROCEEDS	44,440	18,500	4,000
MISC REV-CIVIC CENTER	187	-	1,000
PROCEEDS ON EQUIP/PROP SALES	13,332	-	10,000
INTEREST ON INVESTMENTS	10,406	15,000	15,000
TRNSF. FROM OTHER FUNDS	602,388	82,786	582,786
FUND BAL-SEIZED PROCEEDS	-	11,556	9,200
FUND BAL-SECURITY/TECH FUND	12,189	13,100	22,115
FUND BAL-EXCS SALES TAX	142,833	152,422	161,355
FUND BALANCE	-	227,211	738,703
TOTAL REVENUES	\$ 12,739,408	\$ 12,803,157	\$ 14,267,536

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
ADOPTED 2014-2015

	ACTUAL FY2012-2013	ESTIMATED FY2013-2014	ADOPTED FY2014-2015
ADMINISTRATION			
PERSONNEL SERVICES	\$ 903,165	\$ 966,252	\$ 1,167,773
GENERAL EXPENSES	57,994	59,400	58,900
MAINTENANCE	36,646	17,500	30,000
CONTRACTUAL	401,497	689,904	311,567
CAPITAL OUTLAY	276,283	102,514	15,180
NON-DEPARTMENTAL	403,139	553,227	976,786
TOTAL ADMINISTRATION	\$ 2,078,725	\$ 2,388,797	\$ 2,560,206
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 1,025,478	\$ 1,022,895	\$ 1,128,210
SUPPLIES	238,339	234,000	236,000
GENERAL EXPENSES	6,784	7,000	9,500
MAINTENANCE	31,015	32,000	39,850
CONTRACTUAL	106,396	155,802	145,600
CAPITAL OUTLAY	47,077	154,924	639,744
TOTAL STREET DEPT	\$ 1,455,088	\$ 1,606,621	\$ 2,198,904
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 2,891,489	\$ 3,208,526	\$ 3,451,875
SUPPLIES	78,418	75,000	85,000
GENERAL EXPENSE	62,744	56,000	59,500
MAINTENANCE EXPENSE	39,159	41,000	43,125
CONTRACTUAL	152,945	212,639	233,925
CAPITAL OUTLAY	265,712	167,556	187,198
TOTAL LAW ENFORCEMENT	\$ 3,490,468	\$ 3,760,721	\$ 4,060,623
MUNICIPAL COURT			
PERSONNEL SERVICES	\$ 168,644	\$ 180,796	\$ 180,391
GENERAL SERVICES	4,824	4,300	7,300
MAINTENANCE	457	1,000	1,000
CONTRACTUAL	71,400	77,041	89,200
CAPITAL OUTLAY	10,235	12,600	18,680
TOTAL MUNICIPAL COURT	\$ 255,560	\$ 275,737	\$ 296,571
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 137,929	\$ 142,034	\$ 155,840
SUPPLIES	1,974	2,000	2,800
GENERAL EXPENSE	10,750	12,000	12,000
MAINTENANCE EXPENSE	3,380	6,000	7,000
CONTRACTUAL	8,711	13,468	16,500
CAPITAL OUTLAY	48,790	2,355	1,000
TOTAL ANIMAL CONTROL	\$ 211,535	\$ 177,857	\$ 195,140
FACILITIES & EMERGENCY OPERATIONS			
PERSONNEL SERVICES	\$ 431,804	\$ 482,456	\$ 522,792
SUPPLIES EXPENSE	6,735	6,000	6,000
GENERAL EXPENSE	6,140	8,550	20,550
MAINTENANCE	856	42,500	65,500
CONTRACTUAL	43,679	93,923	123,700
CAPITAL OUTLAY	33,023	43,755	54,265
TOTAL FACILITIES & EMERGENCY OPS	\$ 522,236	\$ 677,184	\$ 792,807

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
ADOPTED 2014-2015

	ACTUAL FY2012-2013	ESTIMATED FY2013-2014	ADOPTED FY2014-2015
PLAN & COMM DEVEL. & CODE			
PERSONNEL SERVICES	\$ 631,081	\$ 701,388	\$ 613,637
SUPPLIES	2,319	2,500	2,500
GENERAL EXPENSE	7,331	9,350	10,800
MAINTENANCE	404	1,250	800
CONTRACTUAL	61,546	57,025	66,680
CAPITAL OUTLAY	9,687	1,700	1,500
TOTAL PLAN & COMM DEVEL. & CODE	\$ 712,369	\$ 773,213	\$ 695,917
CIVIC CENTER			
PERSONNEL SERVICES	\$ 224,058	\$ 244,599	\$ 228,264
SUPPLIES	5,090	5,350	5,450
GENERAL EXPENSE	7,418	7,450	8,250
MAINTENANCE	15,703	15,500	20,800
CONTRACTUAL	27,997	30,111	33,050
CAPITAL OUTLAY	62,703	29,253	16,200
TOTAL CIVIC CENTER	\$ 342,969	\$ 332,263	\$ 312,014
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 756,641	\$ 822,955	\$ 892,544
GENERAL EXPENSE	5,232	5,200	11,579
MAINTENANCE	5,384	6,000	10,000
CONTRACTUAL	40,402	47,010	52,000
CAPITAL OUTLAY	3,724	2,000	11,325
TOTAL COMM DEPT	\$ 811,383	\$ 883,165	\$ 977,448
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 285,544	\$ 336,822	\$ 388,394
FUEL & OIL	451	450	400
GENERAL EXPENSE	11,532	3,850	10,600
MAINTENANCE	12,547	25,750	54,650
CONTRACTUAL	59,788	127,199	169,213
CAPITAL OUTLAY	104,519	108,757	143,061
TOTAL INFORMATION TECHNOLOGY	\$ 474,380	\$ 602,828	\$ 766,318
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 965,641	\$ 1,070,470	\$ 1,157,988
SUPPLIES	20,597	19,400	21,400
GENERAL EXPENSES	83,506	52,200	73,950
MAINTENANCE	31,375	46,000	41,500
CONTRACTUAL	39,321	53,493	53,750
CAPITAL OUTLAY	66,893	66,500	38,000
NON-DEPARTMENTAL	16,558	16,708	25,000
TOTAL FIRE DEPT	\$ 1,223,892	\$ 1,324,771	\$ 1,411,588
TOTAL APPROPRIATIONS	\$ 11,578,605	\$ 12,803,157	\$ 14,267,536

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
HOTEL/MOTEL TAXES	\$ 466,189	\$ 450,000	\$ 475,000
OTHER REVENUES-PENALTIES	2,366	1,500	2,000
INTEREST	158	60	200
MISCELLANEOUS REVENUES	110	1,200	500
FUND BALANCE	-	42,268	39,416
TOTAL REVENUES	<u>\$ 468,824</u>	<u>\$ 495,028</u>	<u>\$ 517,116</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 222,620	\$ 237,478	\$ 243,918
GENERAL EXPENSE	162,245	182,024	201,698
MAINTENANCE	13,501	10,500	20,000
CONTRACTUAL:			
BOERNE AREA ARTISTS ASSOC.	-	3,000	3,500
BOERNE PERFORMING ARTS	6,000	8,000	8,000
CIBOLO NATURE CENTER	2,000	-	-
H-M ROD RUN	5,500	5,500	5,500
GENEALOGICAL SOCIETY	1,000	1,000	1,000
TEXAS CORVETTE ASSOC.	5,000	5,000	5,000
BOERNE CHAMBER OF COMMERCE	-	3,000	3,000
TRANS-GEN FUND-CONV./COMM. CNTR.	20,000	-	-
TRANS-GEN FUND - PUBLIC ART	-	25,000	25,000
CAPITAL OUTLAY	<u>9,824</u>	<u>14,526</u>	<u>500</u>
TOTAL APPROPRIATIONS	<u>\$ 447,690</u>	<u>\$ 495,028</u>	<u>\$ 517,116</u>
ENDING BALANCE	<u>\$ 21,134</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
AD VALOREM TAXES	\$ 1,155,413	\$ 1,165,000	\$ 1,270,457
SPECIAL REVENUES	461,054	454,075	523,300
CONTRIBUTIONS	12,682	11,500	12,500
OTHER REVENUES	28,093	25,000	29,000
INTEREST	1,331	1,500	1,500
FUND BALANCE	-	-	88,965
TOTAL REVENUE	<u>\$ 1,658,573</u>	<u>\$ 1,657,075</u>	<u>\$ 1,925,722</u>
TRANSFERS FROM OTHER FUNDS	<u>50,000</u>	<u>50,000</u>	<u>125,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,708,573</u>	<u>\$ 1,707,075</u>	<u>\$ 2,050,722</u>
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	\$ 1,053,148	\$ 1,130,946	\$ 1,199,732
SUPPLIES	36,278	33,500	39,500
GENERAL	141,481	129,800	150,800
MAINTENANCE	126,020	140,500	138,131
CONTRACTUAL	93,336	102,439	105,427
CAPITAL OUTLAY	20,171	72,267	309,500
TOTAL PARKS	<u>\$ 1,470,435</u>	<u>\$ 1,609,452</u>	<u>\$ 1,943,090</u>
POOL			
PERSONNEL SERVICES	\$ 49,813	\$ 59,208	\$ 63,832
SUPPLIES & GENERAL	7,896	5,500	6,000
MAINTENANCE	14,535	25,500	25,500
CONTRACTUAL	2,819	4,020	3,300
CAPITAL OUTLAY	-	500	9,000
TOTAL POOL	<u>\$ 75,064</u>	<u>\$ 94,728</u>	<u>\$ 107,632</u>
TOTAL APPROPRIATIONS	<u>\$ 1,545,499</u>	<u>\$ 1,704,180</u>	<u>\$ 2,050,722</u>
ENDING BALANCE	<u>\$ 163,074</u>	<u>\$ 2,895</u>	<u>\$ -</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
AD VALOREM TAXES	\$ 597,629	\$ 605,000	\$ 656,942
CONTRIBUTIONS	194,277	303,861	711,872
SPECIAL REVENUES	36,964	34,750	39,000
GRANTS	2,343	3,795	-
INTEREST	192	800	800
MISCELLANEOUS	1,405	1,200	4,500
FUND BALANCE	35,653	111,900	24,676
TOTAL REVENUE	<u>\$ 868,464</u>	<u>\$ 1,061,306</u>	<u>\$ 1,437,790</u>
TRANSFERS FROM OTHER FUNDS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 868,464</u>	<u>\$ 1,061,306</u>	<u>\$ 1,587,790</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 651,494	\$ 703,440	\$ 716,803
SUPPLIES	54,291	61,000	65,800
GENERAL	48,652	49,426	50,150
MAINTENANCE	26,063	30,000	34,000
CONTRACTUAL	69,552	81,145	85,037
CAPITAL OUTLAY	18,412	136,295	636,000
TOTAL APPROPRIATIONS	<u>\$ 868,464</u>	<u>\$ 1,061,306</u>	<u>\$ 1,587,790</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
AD VALOREM TAXES	\$ 1,903,732	\$ 2,136,418	\$ 2,080,082
TRANSFER IN - EX SALES TAX	142,833	152,422	161,355
INTEREST EARNED	1,478	2,000	500
FUND BALANCE	<u>-</u>	<u>-</u>	<u>51,182</u>
 TOTAL REVENUE	 <u>\$ 2,048,043</u>	 <u>\$ 2,290,840</u>	 <u>\$ 2,293,119</u>
 TRANS FROM OTHER FUNDS	 <u>52,876</u>	 <u>52,876</u>	 <u>52,876</u>
 TOTAL REVENUE AND TRANS	 <u>\$ 2,100,919</u>	 <u>\$ 2,343,716</u>	 <u>\$ 2,345,995</u>
APPROPRIATIONS			
BOND PRINCIPAL	\$ 965,000	\$ 1,235,000	\$ 1,270,000
BOND INTEREST	1,132,997	1,106,716	1,073,995
PAYING AGENTS' FEES	<u>1,575</u>	<u>2,000</u>	<u>2,000</u>
 TOTAL APPROPRIATIONS	 <u>\$ 2,099,572</u>	 <u>\$ 2,343,716</u>	 <u>\$ 2,345,995</u>
 TRANS TO OTHER FUNDS	 <u>-</u>	 <u>-</u>	 <u>-</u>
 TOTAL APPROPRIATION AND TRANS	 <u>\$ 2,099,572</u>	 <u>\$ 2,343,716</u>	 <u>\$ 2,345,995</u>
 ENDING BALANCE	 <u>\$ 1,347</u>	 <u>\$ -</u>	 <u>\$ -</u>

CITY OF BOERNE
SUMMARY OF ADOPTED BUDGET FY 2014-2015
2009 G.O. BONDS CONSTRUCTION FUND

	TOTALS THRU <u>FY 2012-2013</u>	ESTIMATE FY 2013-2014	ADOPTED FY 2014-2015
REVENUES			
BOND PROCEEDS			
PARKS	\$ 2,290,000	\$ -	\$ -
PUBLIC SAFETY CENTER	1,900,000	-	-
FIRE STATION	340,000	-	-
LIBRARY	4,640,000	-	-
SIDEWALKS	830,000	-	-
INTEREST	25,908	200	100
DONATIONS-FRIENDS OF THE LIBRARY	1,557,700	-	-
TRANS FROM 2007 G.O. BOND CONSTR.	609,412	-	-
TRANS FROM GENERAL FUND	650,000	-	-
FUND BALANCE	-	213,335	264,900
TOTAL REVENUES	\$ 12,843,020	\$ 213,535	\$ 265,000
APPROPRIATIONS			
<u>CONTRACTUAL</u>			
ENGINEERING-PUBLIC SAFETY	\$ 34,236	\$ -	\$ -
ENGINEERING-SIDEWALKS	87,617	-	-
ENGINEERING-LIBRARY	106,939	-	-
ENGINEERING -TRAILS	173,177	-	-
ENGINEERING FIRE STATION	92,943	-	-
ENGINEERING PARKS	8,572	25,000	-
BOND ISSUANCE COSTS	-	-	-
TOTAL CONTRACTUAL	\$ 503,484	\$ 25,000	\$ -
<u>CAPITAL OUTLAY</u>			
PUBLIC SAFETY CENTER	\$ 232,366	\$ 13,535	\$ -
FIRE STATION EXPANSION	2,165,753	-	-
SIDEWALKS	475,944	-	-
NEW PUBLIC LIBRARY	6,346,936	-	-
PARKS TRAILS PROJECTS	2,397,197	-	-
PARK LAND/IMPROVEMENTS	118,756	-	-
VETERAN'S PARK	-	175,000	70,000
TOTAL CAPITAL OUTLAY	\$ 11,736,951	\$ 188,535	\$ 70,000
TRANSFERS TO OTHER FUNDS	-	-	\$ 195,000
TOTAL APPROPRIATIONS	\$ 12,240,435	\$ 213,535	\$ 265,000
NET CASH INCR/(DECR)	\$ 602,585	\$ -	\$ -

CITY OF BOERNE
ECONOMIC DEVELOPEMENT FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	ACTUAL 2012-2013	ESTIMATE 2013-2014	ADOPTED 2014-2015
REVENUES			
INTEREST	\$ 145	\$ 186	\$ 150
TRANSFER FROM GENERAL FUND	-	49,500	90,755
TRANSFER FROM ELECTRIC UTILITY	225,000	225,000	250,000
TRANSFER FROM WATER UTILITY	225,000	275,000	250,000
FUND BALANCE	-	-	341,992
TOTAL REVENUES	\$ 450,145	\$ 549,686	\$ 932,897
APPROPRIATIONS			
GENERAL	\$ -	\$ -	\$ 30,000
CONTRACTUAL	4,925	282,288	652,897
CAPITAL OUTLAY-TO BE DETERMINED	-	-	250,000
TOTAL APPROPRIATIONS	4,925	282,288	932,897
NET CASH INCR/(DECR)	\$ 445,220	\$ 267,398	\$ -

CITY OF BOERNE
SUMMARY OF ADOPTED BUDGET FY 2014-2015
2012 TAX NOTES PROJECTS FUND

	TOTAL THRU FY 2012-2013	ESTIMATED 2013-2014	ADOPTED 2014-2015
REVENUES			
BOND PROCEEDS	\$ 1,540,000	\$ -	\$ -
INTEREST	630	50	50
FUND BALANCE		1,978	184,078
TOTAL REVENUES	<u>\$ 1,540,630</u>	<u>\$ 2,028</u>	<u>\$ 184,128</u>
APPROPRIATIONS			
BOND COSTS	\$ 15,340	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
FIRE PUMPER TRUCK	12,998	2,028	-
700 MHZ RADIO SYSTEM	352,652	-	-
700 MHZ RADIO TOWER	83,333	-	-
COMMUNICATIONS CONSOLES/RECORDER	99,315	-	-
MOBILE APPLICATION SOFTWARE FOR PD	82,482	-	-
STREET SWEEPER	178,942	-	-
FUTURE SIDEWALK PROJECT		-	184,128
TOTAL CAPITAL OUTLAY	<u>\$ 809,723</u>	<u>\$ 2,028</u>	<u>\$ 184,128</u>
TRANSFERS TO OTHER FUNDS	\$ 529,512	\$ -	\$ -
TOTAL APPROPRIATIONS	<u>\$ 1,354,575</u>	<u>\$ 2,028</u>	<u>\$ 184,128</u>
NET CASH INCR/(DECR)	<u>\$ 186,056</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF ADOPTED BUDGET
FY 2014 - 2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
SALE OF LOTS	\$ 75,825	\$ 80,000	\$ 55,000
URNGARDEN SALES	1,425	8,000	5,000
ENDOWMENT	22,750	25,000	20,000
DONATIONS	-	-	-
INTEREST-INVESTMENTS	1,926	2,500	500
MISCELLANEOUS	877	50	200
ENDOWMENT INTEREST	409	100	500
FUND BALANCE	<u>-</u>	<u>-</u>	<u>14,465</u>
 TOTAL REVENUE	 <u>\$ 103,212</u>	 <u>\$ 115,650</u>	 <u>\$ 95,665</u>
 APPROPRIATIONS			
PERSONNEL SERVICES	\$ 46,142	\$ 48,355	\$ 50,005
SUPPLIES	3,015	2,200	3,000
GENERAL	238	700	1,000
MAINTENANCE	1,940	1,300	3,650
CONTRACTUAL	4,717	9,150	9,510
CAPITAL OUTLAY	<u>6,157</u>	<u>500</u>	<u>28,500</u>
 TOTAL APPROPRIATIONS	 <u>\$ 62,209</u>	 <u>\$ 62,205</u>	 <u>\$ 95,665</u>
 ENDING BALANCE	 <u><u>\$ 41,003</u></u>	 <u><u>\$ 53,445</u></u>	 <u><u>\$ -</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	ACTUAL FY 2012-2013	ESTIMATE FY 2013-2014	ADOPTED FY 2014-2015
REVENUES			
ELECTRIC SALES	\$ 13,041,060	\$ 14,255,220	\$ 15,557,612
CONTRIBUTIONS FROM DEVELOPERS	61,822	-	-
PENALTIES	120,163	112,500	125,000
CONNECTION FEES	3,041	2,200	2,600
PRIMARY EXTENSIONS	119,890	100,000	100,000
YARD LIGHTS	45,168	46,000	46,000
POLE CONTACT FEES	133,149	139,000	139,000
MISCELLANEOUS	109,402	77,000	80,000
INTEREST ON INVESTMENTS	20,980	25,100	15,350
TRANSFER FROM OTHER FUNDS	-		
FUND BALANCE	-	12,617	505,443
TOTAL REVENUES	\$ 13,654,675	\$ 14,769,637	\$ 16,571,005
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,829,304	\$ 1,916,089	\$ 2,069,383
SUPPLIES	60,543	61,800	78,500
MAINTENANCE	110,629	101,500	140,000
CONTRACTUAL	9,686,630	10,606,556	11,433,951
NON -DEPARTMENTAL EXPENSE	560,093	529,761	573,783
SUB-TOTAL OPERATING EXPENSES	\$ 12,247,199	\$ 13,215,706	\$ 14,295,617
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	\$ 15,000	\$ 17,500	\$ 17,500
TRANSFERS TO OTHER FUNDS	15,863	115,863	615,863
GAIN/LOSS ON SALE OF ASSETS	(1,723)	-	-
CAPITAL OUTLAY	386,941	478,084	572,025
TRANSFER TO CAPITAL RESERVE	113,000	363,000	250,000
TRANSFER TO ECONOMIC DEV PROJECTS	225,000	225,000	250,000
TRANSFER TO RATE RESERVE	858,743	719,984	1,000,000
DEBT REQUIREMENT	40,000	45,000	45,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ 1,652,824	\$ 1,964,431	\$ 2,750,388
TOTAL APPROPRIATIONS	\$ 13,900,023	\$ 15,180,137	\$ 17,046,005
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	(481,315)	(410,500)	(475,000)
TOTAL AFTER ADJUSTMENTS	\$ 13,418,708	\$ 14,769,637	\$ 16,571,005
ENDING BALANCE	\$ 235,968	\$ -	\$ -

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2014- 2015

	ACTUAL <u>FY 2012-2013</u>	ESTIMATE <u>FY 2013-2014</u>	ADOPTED <u>FY 2014-2015</u>
REVENUES			
WATER SALES	\$ 3,850,068	\$ 3,844,262	\$ 4,050,083
GRANT REVENUE (WATERSHED)	23,537	25,000	83,360
GBRA WATER-ESPERANZA	187,815	335,475	267,509
REUSE WATER SALES	-	-	8,000
CONTRIBUTIONS FROM DEVELOPERS	337,220	-	-
PENALTIES	45,302	40,000	42,850
CONNECTION FEES	262	-	-
PRIMARY/SUB DIV EXTENSIONS	48,210	50,000	38,000
BACKFLOW FEE	-	250	100
MISCELLANEOUS	139,745	143,000	153,000
INTEREST	12,171	3,900	4,550
TRANSFERS FROM CAPITAL RECOVERY	255,000	310,000	285,000
FUND BALANCE	-	-	12,289
TOTAL REVENUES	<u>\$ 4,899,331</u>	<u>\$ 4,751,887</u>	<u>\$ 4,944,741</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 983,527	\$ 1,064,728	\$ 1,241,152
SUPPLIES	79,906	69,650	91,100
MAINTENANCE	66,206	79,500	83,000
CONTRACTUAL	1,792,731	1,885,390	1,897,705
NON-DEPARTMENTAL EXPENSE	1,629,437	1,612,875	1,622,875
SUB-TOTAL OPERATING EXPENSES	<u>\$ 4,551,806</u>	<u>\$ 4,712,143</u>	<u>\$ 4,935,832</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 15,863	\$ 315,863	\$ 315,863
CONTRIBUTIONS	10,000	10,000	10,000
WATERSHED GRANT EXPENSE	11,022	-	98,036
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	954,485	398,830	335,625
TRANSFER TO CAPITAL RESERVE	90,000	90,000	264,385
TRANSFER TO ECONOMIC DEV PROJECTS	225,000	275,000	250,000
DEBT REQUIREMENT	255,000	275,000	285,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,561,370</u>	<u>\$ 1,364,693</u>	<u>\$ 1,558,909</u>
TOTAL APPROPRIATIONS	<u>\$ 6,113,176</u>	<u>\$ 6,076,836</u>	<u>\$ 6,494,741</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(1,530,954)</u>	<u>(1,525,000)</u>	<u>(1,550,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 4,582,222</u>	<u>\$ 4,551,836</u>	<u>\$ 4,944,741</u>
ENDING BALANCE	<u>\$ 317,109</u>	<u>\$ 200,051</u>	<u>\$ -</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
WASTEWATER SALES	\$ 3,669,097	\$ 3,765,000	\$ 3,956,963
CONTRIBUTIONS FROM DEVELOPERS	150,964	-	-
PENALTIES	44,583	37,000	46,630
CONNECTION FEES	31,835	15,000	20,000
MISCELLANEOUS	2,773	20,000	1,862,500
INTEREST	11,372	3,750	3,000
TRANSFERS FROM CAPITAL RECOVERY	695,000	585,000	350,000
TRANSFERS FROM OTHER FUNDS	-	300,000	300,000
FUND BALANCE	218,330	-	-
TOTAL REVENUES	<u>\$ 4,823,955</u>	<u>\$ 4,725,750</u>	<u>\$ 6,539,093</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 925,119	\$ 955,103	\$ 1,046,495
SUPPLIES	85,059	103,700	101,075
MAINTENANCE	93,374	92,100	116,200
CONTRACTUAL	466,157	523,935	562,814
NON-DEPARTMENTAL EXPENSE	3,602,396	3,701,046	3,824,218
SUB-TOTAL OPERATING EXPENSES	<u>\$ 5,172,104</u>	<u>\$ 5,375,884</u>	<u>\$ 5,650,802</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	(561)	-	-
CAPITAL OUTLAY	342,169	49,200	289,000
TRANSFER TO DEBT RESERVE	338,400	344,225	346,000
TRANSFER TO CAPITAL RESERVE	-	-	1,497,716
DEBT REQUIREMENT	695,000	715,000	750,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,395,583</u>	<u>\$ 1,129,000</u>	<u>\$ 2,903,291</u>
TOTAL APPROPRIATIONS	<u>\$ 6,567,687</u>	<u>\$ 6,504,884</u>	<u>\$ 8,554,093</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(1,743,732)</u>	<u>(1,863,188)</u>	<u>(2,015,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 4,823,955</u>	<u>\$ 4,641,696</u>	<u>\$ 6,539,093</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 84,054</u>	<u>\$ -</u>

CITY OF BOERNE
 GAS UTILITY REVENUE FUND
 SUMMARY OF ADOPTED BUDGET
 FY 2014-2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
GAS SALES	\$ 1,449,345	\$ 1,948,308	\$ 1,636,161
CONTRIBUTIONS FROM DEVELOPERS	-	-	-
PENALTIES	11,681	15,000	15,761
CONNECTION FEES	40,192	37,500	35,000
PRIMARY EXTENSIONS	2,309	2,500	10,000
MISCELLANEOUS	10,365	7,500	20,000
INTEREST	381	250	450
TRANSFERS FROM OTHER FUNDS	52,060	100,000	100,000
FUND BALANCE	134,620	-	135,858
TOTAL REVENUES	<u>\$ 1,700,953</u>	<u>\$ 2,111,058</u>	<u>\$ 1,953,230</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 508,724	\$ 538,355	\$ 571,245
SUPPLIES	33,554	22,100	25,200
MAINTENANCE	53,510	48,000	63,800
CONTRACTUAL	734,207	1,047,369	928,330
NON-DEPARTMENTAL EXPENSE	319,031	287,483	282,780
SUB-TOTAL OPERATING EXPENSES	<u>\$ 1,649,026</u>	<u>\$ 1,943,307</u>	<u>\$ 1,871,355</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	148,737	84,600	141,300
DEBT REQUIREMENT	110,000	115,000	120,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 279,312</u>	<u>\$ 220,175</u>	<u>\$ 281,875</u>
TOTAL APPROPRIATIONS	<u>\$ 1,928,338</u>	<u>\$ 2,163,482</u>	<u>\$ 2,153,230</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(227,385)</u>	<u>(200,000)</u>	<u>(200,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 1,700,953</u>	<u>\$ 1,963,482</u>	<u>\$ 1,953,230</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 147,576</u>	<u>\$ -</u>

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET FY
2014- 2015

	<u>ACTUAL</u> <u>FY 2012-2013</u>	<u>ESTIMATE</u> <u>FY 2013-2014</u>	<u>ADOPTED</u> <u>FY 2014-2015</u>
REVENUES			
SOLID WASTE COLLECTIONS	\$ 617,688	\$ 636,509	\$ 646,056
PENALTIES	7,229	7,000	7,000
INTEREST ON INVESTMENTS	159	100	0
GRANT REIMBURSEMENTS	-	-	-
FUND BALANCE	-	-	4,922
TOTAL REVENUES	<u>\$ 625,076</u>	<u>\$ 643,609</u>	<u>\$ 658,153</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	\$ 1,924	\$ 1,550	\$ 2,600
CONTRACTUAL	584,333	607,794	655,353
NON-DEPARTMENTAL EXPENSE	114	300	200
SUB-TOTAL OPERATING EXPENSES	<u>\$ 586,371</u>	<u>\$ 609,644</u>	<u>\$ 658,153</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -
GRANT EXPENSE	-	-	-
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPROPRIATIONS	<u>\$ 586,371</u>	<u>\$ 609,644</u>	<u>\$ 658,153</u>
ENDING BALANCE	<u>\$ 38,705</u>	<u>\$ 33,965</u>	<u>\$ -</u>

CITY OF BOERNE
SUMMARY OF ADOPTED BUDGET
CAPITAL RECOVERY
FY 2014 - 2015

	ACTUAL FY 2012-2013	ESTIMATE FY 2013-2014	ADOPTED FY 2014-2015
REVENUES			
DIST LINES - WATER	\$ 353,452	\$ 404,554	\$ 300,000
DIST LINES - WASTEWATER	356,976	521,335	300,000
TREATMENT PLANT - WATER	65,554	31,425	50,000
TREATMENT PLANT - WASTEWATER	54,332	26,574	50,000
INTEREST - WATER	4,846	7,500	4,500
INTEREST - WASTEWATER	365	100	200
FUND BALANCE	114,475	-	-
TOTAL REVENUES	<u>\$ 950,000</u>	<u>\$ 991,488</u>	<u>\$ 704,700</u>
EXPENSES			
TRANSFER TO DEBT SERVICE - WATER	\$ 255,000	\$ 315,000	\$ 285,000
TRANSFER TO DEBT SERVICE - WASTEWATER	695,000	585,000	350,000
TOTAL EXPENSES	<u>\$ 950,000</u>	<u>\$ 900,000</u>	<u>\$ 635,000</u>
NET CASH INCR/(DECR)	<u>\$ 0</u>	<u>\$ 91,488</u>	<u>\$ 69,700</u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF ADOPTED BUDGET
FY 2014 - 2015

	<u>ACTUAL</u> FY 2012-2013	<u>ESTIMATE</u> FY 2013-2014	<u>ADOPTED</u> FY 2014-2015
REVENUES			
INTEREST - WASTEWATER	\$ 7,608	\$ 1,100	\$ 250
BOND PROCEEDS	-	-	-
FUND BALANCE	<u>6,817,977</u>	<u>917,328</u>	<u>1,932,250</u>
TOTAL REVENUES	\$ <u>6,825,585</u>	\$ <u>918,428</u>	\$ <u>1,932,500</u>
EXPENSES			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ <u>193,504</u>	\$ <u>133,000</u>	\$ <u>-</u>
TOTAL CONTRACTUAL	\$ <u>193,504</u>	\$ <u>133,000</u>	\$ <u>-</u>
<u>CAPITAL OUTLAY</u>			
EASEMENTS	\$ -	\$ -	\$ -
WWTRC PLANT CONSTRUCTION	6,412,233	550,327	-
RECYCLED PLANT CONSTRUCTION	80,472	-	650,000
PIPELINE-COLLECTION	139,376	-	-
PIPELINE-RECYCLED WATER	-	-	-
PIPELINE -STREAMFLOW MAINTENANCE	-	-	-
LESTER SEWER MAIN		235,101	
BROWN'S CREEK			675,000
SUGG'S CREEK			212,500
NORTH MAIN SEWER			45,000
CREEKSIDE REUSE MAIN			<u>350,000</u>
TOTAL CAPITAL OUTLAY	\$ <u>6,632,081</u>	\$ <u>785,428</u>	\$ <u>1,932,500</u>
TOTAL EXPENSES	\$ <u>6,825,585</u>	\$ <u>918,428</u>	\$ <u>1,932,500</u>
NET CASH INCREASE/(DECR)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>