CITY OF BOERNE
PROPOSED
BUDGET SUMMARY
FY 2016-2017

This budget will raise more revenue from property taxes than last year's budget by an amount of $571,099, which is an 8.70 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is $313,923.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2016 - $44,453,408

TAX RATES	FY 2016	FY 2017
Property tax rate	0.4720	
Effective tax rate	0.4650	
Effective M&O rate	0.4672	
Rollback rate	0.5101	
Debt rate	0.1590	

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

CITY MANAGER:
RONALD C. BOWMAN

DEPUTY CITY MANAGER:
JEFFREY A. THOMPSON

ASSISTANT CITY MANAGER:
LINDA ZARTLER

FINANCE DIRECTOR:
SANDRA MATTICK, CPA, CGFO

ASSISTANT FINANCE DIRECTOR:
ANGIE RIOS, CPA

July 26, 2016

CITY OF BOERNE, TEXAS

PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

MAYOR
Mike Schultz

MAYOR PRO TEM
Ron Cisneros

CITY COUNCIL MEMBERS
Joe Anzollitto
Nina Woolard
Charlie Boyd IV
Craig Colvin

CITY MANAGER
Ronald C. Bowman

DEPUTY CITY MANAGER
Jeffrey A. Thompson

ASSISTANT CITY MANAGER
Linda Zartler

MANAGEMENT

Pam Bransford	Public Relations Coordinator
Kirsten Cohoon	City Attorney
Lori Carroll	City Secretary
James Kohler	Chief of Police
Michael Mann, PE	Public Works Director
Sandra Mattick, CPA, CGFO	Finance Director
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
Laura Talley	Planning and Community Development Director
Larry Woods	Convention and Visitors Bureau Director
Danny Zincke	Parks & Recreation Director

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FY 2016 - 2017

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BUDGET MESSAGE

July 26, 2016

TO: Honorable Mayor and Council Members

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

RE: FY 2016-2017 Proposed Budget

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2016 - 2017. This budget outlines the programs and services to be provided by the City during the coming year.

Ongoing projects that were funded in FY 2015 that will address traffic and growth issues for the City include two TxDOT roadway projects; IH 10 frontage road expansion and Scenic Loop Road/Cascade Caverns Road and Bridge improvements. The IH 10 frontage road expansion should be completed in early FY 2017. The Scenic Loop Road/ Cascade Caverns Road is scheduled for completion in FY 2018. In FY 2016 the City was approved for a TAPPS grant for expansion of our trails system. The City is providing $1.1 million in matching funds for the project. This Trails Expansion Project is in the easement acquisition and planning stages and will take several years to complete.

Major projects included in the FY 2017 budget are roadway improvements to City Lake Park, extension of the pavers at Veteran's Park, next phase of electric utility pole replacement and reconductoring, installation of disinfectant bi-product (DBP) removal equipment at the water treatment plant and Highlands water tank, water main replacement on Richter St. and wastewater main replacement on Oak Park. In addition to these major projects, the FY 2017 budget includes the addition of a Property Room Tech for the Police Department, a Probationary Dispatcher, Parks Service Worker I and Construction Foreman for Public Works. This brings the total authorized full time positions for the City to 244.

This budget has been prepared based on no increase to the ad valorem tax rate of $0.4720/$100 valuation. The last tax rate increase was $0.02 in FY 2013 and was related to the issuance of the 2007 Quality of Life Bonds. The tax rate is broken down into the Debt Service Tax Rate of 13.01 cents and the Maintenance and Operations Tax Rate of 34.19 cents for FY 2016-2017.

The only City utility with a budgeted rate increase is the Water utility. The anticipated increase is 1.25% which will generate approximately $55,000 and is due to the increase in the cost of water purchased from GBRA.

The American Public Power Association (APPA) states:

The goal of public utility governance is not profit maximization, at least in the traditional sense of providing a monetary return for corporate stockholders. Nonprofit utilities, however, must perform much like their corporate competitors in that sufficient revenues must be generated to:

- *cover the cost of operations*
- *meet debt service requirements and fund growing infrastructure and technology needs*
- *provide service that is highly reliable and responsive*
- *support compensation plans sufficient to attract and retain skilled managerial and high-tech workers*
- *sustain the organization's financial stability by meeting standards for liquidity, funding necessary reserves, and protecting against risk.*

Staff is focused on these priorities and believes the proposed budget will accomplish these goals.

The budget for General Governmental funds totals $24,338,421, with the General Fund making up $15,463,879 or 63.5% of that total. The budget for Utilities totals $38,416,671. 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 $63,600,016

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, 2016.

FY 2017 Proposed Budget Highlights

Overview

The combined total budget for the City is $63,600,016. The budget for General Government funds totals $24,338,421 with the General Fund making up $15,463,879 or 63.5% of that total. The budget for Utilities totals $38,416,671.

City Property Tax Rate: The City's proposed tax rate is 47.2 cents per $100 valuation. In 2007, voters approved the issuance of $21.4 million in Quality of Life bonds. It was projected at the time of approval that the tax rate would increase 6 cents to cover the debt service on the bonds. The only increase in tax rates tied to the bonds was in FY 2013 when rates were increased by 2 cents.

Fiscal Management: The City Council and Staff are committed to prudent fiscal management and transparency. The illustration below shows how a dollar of property tax is spent by the City.

FY 2017 Proposed Budget Highlights

Personnel:

- Cost of Living Adjustment (COLA) of 2% effective October 1
- Bonus/Merit pool available 2.5% effective October 1
- Increases City participation in cost of health insurance by 5%
- Includes addition of 4 full time and 1 part time employees

PUBLIC SAFETY

Police: The Police Department has a total proposed budget of $4,824,042 and comprises 31.2% of the General Fund Budget. The proposed budget includes the addition of a Property Room Tech, the purchase of 3 new vehicles and various equipment.

Fire: The Fire Department has a total proposed budget of $1,865,224 which is 12.1% of the General Fund Budget. The proposed budget includes the addition of a part-time firefighter and the purchase of a Command / First Responder vehicle which will be used instead of a firetruck for first responder call outs.

Streets: During FY 2015, the City provided matching funds for two TxDOT roadway projects; IH 10 frontage road expansion ($790,000) and Scenic Loop Road/Cascade Caverns Road and bridge improvements ($550,000) that will help to address traffic and growth issues for the City. Construction on these projects will continue into FY 2017. The FY 2017 budget includes the purchase of an Asphalt Distributor ($170,000) and funding for new sidewalks ($200,000).

Administration:

- Economic Development – Follow-up on the SoBo and Downtown work sessions conducted by Gateway Planning and Catalyst Commercial with potential adjustment to ordinances as necessary to continue community vision for south Boerne. Move forward with Main St. to Christus Parkway connector.
- City Hall – Complete design and move toward construction of a new city hall on the City Campus site with completion over the next few years.

Parks: The budget includes funding for City Lake Park access improvements ($75,000) and extension of the pavers at Veteran's Park.

Cemetery: Funds are budgeted to repair and reseal the road and driveways. The City is reviewing a potential site to add a second cemetery as the existing cemetery has approximately 5-6 years of lots left.

FY 2017 Proposed Budget Highlights

UTILITIES

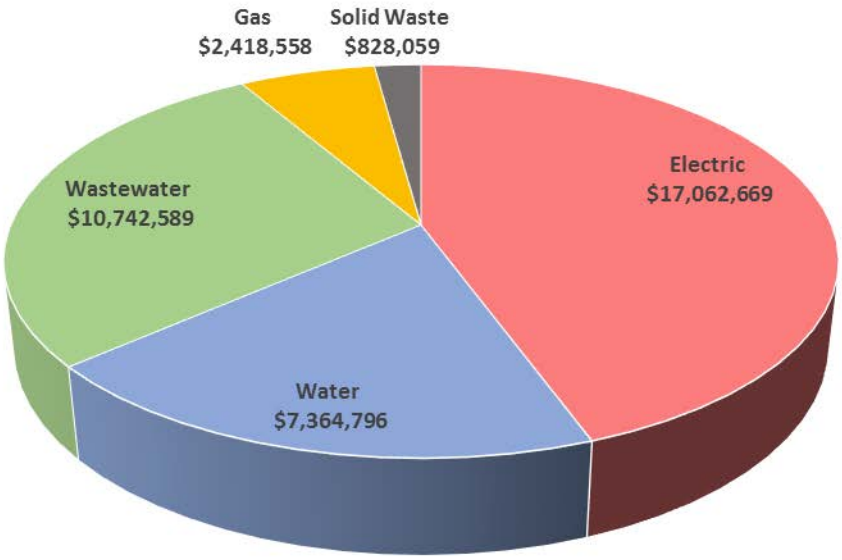
Electric - Water - Wastewater - Gas - Solid Waste

Personnel: The budget includes hiring a Construction Foreman for the Water, Wastewater and Gas utilities.

Capital: The budget includes funds for the next phase of the electric pole replacement and reconductoring ($650,000), purchase a backyard digger ($200,000), purchase disinfectant bi-product (DBP) removal equipment for the water plant and Highland water tank ($312,059), replace a water main on Richter St. ($200,000) and replace a wastewater main on Oak Park ($135,000).

A 1.25% increase in Water rates is included in the budget that will increase revenues approximately $55,000. This rate increase is necessary to cover the increase in the cost of GBRA water.

UTILITY FUNDS $38,416,671



CITY OF BOERNE
GLOSSARY
2016-2017 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.

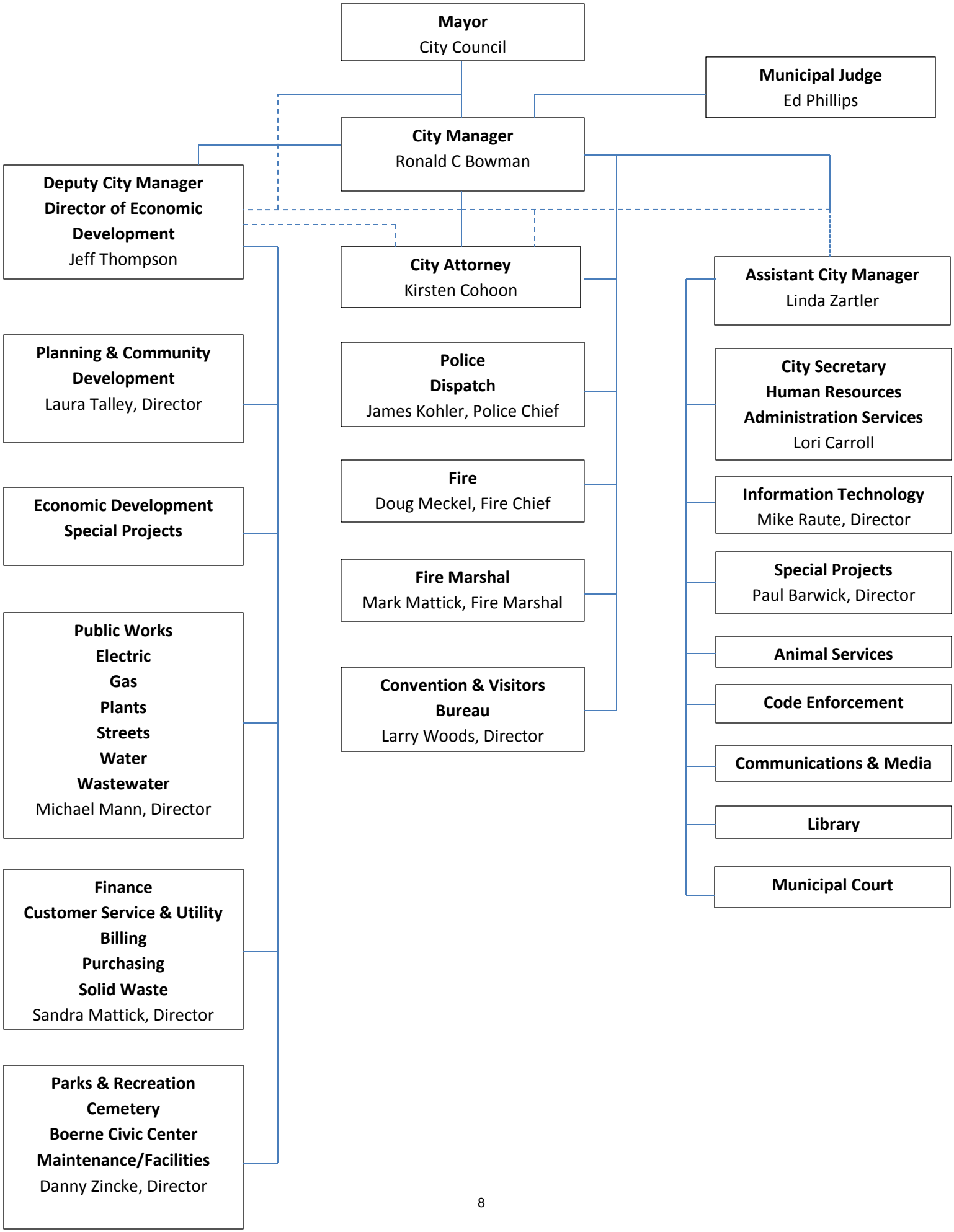
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

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.


Mayor
City Council
Municipal Judge
Ed Phillips
City Manager
Ronald C Bowman
Deputy City Manager
Director of Economic Development
Jeff Thompson
City Attorney
Kirsten Cohoon
Assistant City Manager
Linda Zartler
Planning & Community Development
Laura Talley, Director
Police
Dispatch
James Kohler, Police Chief
City Secretary
Human Resources
Administration Services
Lori Carroll
Fire
Doug Meckel, Fire Chief
Information Technology
Mike Raute, Director
Economic Development
Special Projects
Fire Marshal
Mark Mattick, Fire Marshal
Special Projects
Paul Barwick, Director
Public Works
Electric
Gas
Plants
Streets
Water
Wastewater
Michael Mann, Director
Convention & Visitors Bureau
Larry Woods, Director
Animal Services
Code Enforcement
Communications & Media
Library
Municipal Court
Finance
Customer Service & Utility Billing
Purchasing
Solid Waste
Sandra Mattick, Director
Parks & Recreation
Cemetery
Boerne Civic Center
Maintenance/Facilities
Danny Zincke, Director

CITY OF BOERNE
PROPOSED BUDGET SUMMARY
FY 2016-2017

FUND	ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
GENERAL			
ADMINISTRATION	$ 4,178,173	$ 2,427,820	$ 2,509,331
STREET	2,335,324	1,811,729	2,149,035
LAW ENFORCEMENT	3,996,779	4,408,433	4,824,042
MUNICIPAL COURT	302,070	316,016	342,858
ANIMAL CONTROL	192,743	222,443	267,111
EMERGENCY OPERATIONS	879,731	950,844	480,899
CODE ENFORCEMENT	771,730	833,441	377,235
PLANNING & COMM. DEVELOPMENT	-	-	585,686
CIVIC CENTER	296,780	89,554	-
COMMUNICATIONS	888,283	1,104,563	1,147,308
INFORMATION TECHNOLOGY	725,338	923,424	915,150
FIRE DEPT.	1,440,988	1,842,699	1,865,224
TOTAL GENERAL FUND	$ 16,007,939	$ 14,930,966	$ 15,463,879
OTHER FUNDS			
HOTEL/MOTEL/CVB	$ 538,758	$ 523,174	$ 576,306
PARKS	2,448,226	2,500,566	2,465,252
LIBRARY	1,549,271	1,070,060	1,062,587
ECONOMIC DEVELOPMENT FUND	724,710	591,005	1,018,017
DEBT SERVICE	2,307,787	2,252,859	3,641,189
CEMETERY	98,594	175,930	111,191
TOTAL OTHER FUNDS	$ 7,667,346	$ 7,113,594	$ 8,874,542
TOTAL GENERAL GOVERNMENT	$ 23,675,285	$ 22,044,560	$ 24,338,421
INTERNAL SERVICE FUND	-	-	$ 844,924
UTILITY FUNDS			
ELECTRIC	$ 19,462,747	$ 16,076,247	$ 17,062,669
WATER	7,183,198	6,436,066	6,941,834
WASTEWATER	9,965,746	7,963,075	8,077,589
GAS	2,632,780	2,428,987	2,418,558
SOLID WASTE	700,443	701,963	828,059
CAPITAL RECOVERY	635,000	1,080,000	1,237,962
2010 WW REVENUE BOND CONSTR.	481,413	1,778,868	1,850,000
TOTAL UTILITY FUNDS	$ 41,061,327	$ 36,465,206	$ 38,416,671
TOTAL ALL FUNDS	$ 64,736,612	$ 58,509,766	$ 63,600,016

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2016-2017

	ACTUAL FY 2014-2015	ACTUAL FY 2015-2016	PROJECTED 7-14-16 PRELIMINARY FY 2016-2017
ASSESSED VALUATION			
REAL PROPERTY	$ 527,594,357	$ 539,228,933	$
IMPROVEMENTS	1,070,245,030	1,150,527,526	
PERSONAL PROPERTY	131,837,480	142,563,180	
SUB-TOTAL	$ 1,729,676,867	$ 1,832,319,639	$ -
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	$ 335,851,989	$ 340,767,925	$
EXEMPTIONS (PRORATED)	-	-	
HOMESTEAD CAP	3,029,567	4,535,180	
AG LOSS	21,172,830	29,411,140	
ABATEMENTS	8,560,418	7,905,250	
DISABLED VET	8,646,448	11,527,801	
HOUSE BILL 366	27,060	24,030	
MILITARY SURVIVING SPOUSE	-	293,550	
HISTORICAL			
FREEPORT	12,237,620	8,238,130	
ADJUST FOR CAD EST OF PROTEST VALUE	5,147,372	7,268,925	
TOTAL EXEMPTIONS	394,673,304	409,971,931	-
TOTAL TAXABLE VALUE BEFORE FREEZE	$ 1,335,003,563	$ 1,422,347,708	$ -
LESS: FREEZE TAXABLE AMOUNT	162,451,069	167,601,139	-
TRANSFER ADJUSTMENT	238,957	367,832	-
NET TAXABLE VALUE AFTER FREEZE	1,172,313,537	1,254,378,737	-
LEVY USING $0.4720/100	5,533,320	5,920,668	6,405,503
PLUS TAXES ON FREEZE TAXABLE	622,155	643,890	730,154
TOTAL LEVY	$ 6,155,475	$ 6,564,558	$ 7,135,657
TAX RATE/$100 VALUATION			
GENERAL FUND	$ 0.1584	$ 0.1682	$ 0.1431
PARK FUND	0.0994	0.1034	0.0880
LIBRARY FUND	0.0514	0.0545	0.0538
INTERNAL SERVICE FUND	-	-	0.0570
DEBT SERVICE FUND	0.1628	0.1459	0.1301
TOTAL TAX RATE	$ 0.4720	$ 0.4720	$ 0.4720
CURRENT LEVY (NET)	$ 6,155,475	$ 6,564,558	$ 7,135,657
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	$ 2,024,884	$ 2,305,645	$ 2,120,380
PARK FUND	1,270,457	1,416,453	1,303,072
LIBRARY FUND	656,942	746,207	797,783
INTERNAL SERVICE FUND	-	-	844,924
DEBT SERVICE FUND	2,080,082	1,964,962	1,926,784
CURRENT COLLECTIONS	$ 6,032,365	$ 6,433,267	$ 6,992,943

NOTES:

1. 2016-2017 keeps the tax rate the same @ $0.4720/$100 value.
2. 2015-2016 keeps the tax rate the same @ $0.4720/$100 value.
3. 2014-2015 keeps the tax rate the same @ $0.4720/$100 value.
4. 2013-2014 keeps the tax rate the same @ $0.4720/$100 value.
5. 2012-2013 increases the tax rate by $0.02 @ $0.4720/$100 value and includes the 2012 Tax Notes

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
2017	1,840,000	1,111,439	2,951,439
2018	2,595,000	1,065,482	3,660,482
2019	2,655,000	1,005,932	3,660,932
2020	2,080,000	948,769	3,028,769
2021	2,155,000	895,294	3,050,294
2022	2,200,000	834,094	3,034,094
2023	2,295,000	752,144	3,047,144
2024	2,395,000	650,894	3,045,894
2025	2,495,000	554,419	3,049,419
2026	2,590,000	460,494	3,050,494
2027	1,845,000	379,394	2,224,394
2028	1,605,000	322,169	1,927,169
2029	1,660,000	268,494	1,928,494
2030	1,730,000	207,919	1,937,919
2031	1,775,000	144,572	1,919,572
2032	1,240,000	87,400	1,327,400
2033	1,235,000	37,900	1,272,900
2034	330,000	6,600	336,600
	$ 34,720,000	$ 9,733,408	$ 44,453,408

CITY OF BOERNE, TEXAS

SUMMARY OF OUTSTANDING BONDED DEBT

UTILITY SYSTEM REVENUE BONDS
CURRENTLY OUTSTANDING

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2017	955,000	1,625,063	2,580,063
2018	280,000	1,299,600	1,579,600
2019	285,000	1,289,700	1,574,700
2020	655,000	1,270,900	1,925,900
2021	675,000	1,244,300	1,919,300
2022	710,000	1,216,600	1,926,600
2023	730,000	1,187,800	1,917,800
2024	765,000	1,157,900	1,922,900
2025	790,000	1,126,800	1,916,800
2026	825,000	1,092,438	1,917,438
2027	1,065,000	1,049,913	2,114,913
2028	1,110,000	1,000,975	2,110,975
2029	1,160,000	949,900	2,109,900
2030	1,210,000	896,575	2,106,575
2031	1,270,000	840,775	2,110,775
2032	1,330,000	778,950	2,108,950
2033	1,400,000	710,700	2,110,700
2034	1,470,000	640,788	2,110,788
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
$	$ 29,210,000	$ 21,293,575	$ 50,503,575

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2016 - 2017

	ACTUAL 2014-2015	ESTIMATE 2015-2016	PROPOSED 2016-2017
REVENUES			
AD VALOREM TAX	$ 2,085,147	$ 2,350,000	$ 2,120,380
PENALTIES & INTEREST	45,359	30,000	50,000
TAX CERTIFICATES	1,060	1,000	850
CITY SALES & USE TAX	5,876,279	6,471,470	6,634,171
TELE RIGHT-OF-WAY	153,896	125,000	135,000
CABLE TV FRANCH. FEE	142,386	150,000	150,000
BANDERA EL. GRS. REC.	170,326	161,161	170,000
WASTE MANAGEMENT FRANCH. FEE	97,410	80,000	100,000
ST. RENTAL BOERNE UTILITIES	1,975,529	1,719,303	1,810,857
PEC LELECTRIC GRS. REC.	29,439	40,000	40,000
MIXED DRINK TAX	28,988	21,610	25,000
LICENSES	6,795	7,000	8,000
PERMITS & INSPECTIONS	592,816	597,716	636,000
ANIMAL CONTROL REVENUE	18,736	19,000	16,000
FEES:P&Z,COUNCIL,BOARD	5,878	11,000	10,000
FEES: PLAN REVIEW	45,274	45,000	40,000
FEES: PD PATROL VEHICLE	270	-	1,000
FINES	238,562	300,028	281,600
CON/COMM CTR RENTAL	61,586	14,152	-
CON/COMM CTR CATERING	4,360	329	-
CON/COMM CTR AUDIO VISUAL	430	50	-
GRANT - LEOSE	3,402	3,413	-
GRANT - DOWNTOWN REVITALIZATION	4,000	-	-
GRANT- MISCELLANEOUS	141,338	80,000	50,000
DONATIONS	1,809	6,500	5,000
CONTRIB. FROM COUNTY FOR COMM.	430,923	503,047	520,907
CONTRIB. FROM FAIR OAKS FOR COMM.	186,561	179,542	204,375
COMMUNICATION ALLOC.- UTILITIES	234,587	255,336	275,355
BISD SCH OFFICER CONTR.	168,000	195,125	214,338
ANIMAL CONTROL CONTRACTS	12,194	11,875	11,875
I/T ALLOC-UTILITIES	459,846	570,315	564,298
COUNTY CONTR. - FIRE PROTECTION	294,303	346,174	418,756
MISCELLANEOUS REVENUE	306,851	80,000	60,000
ACCIDENT REPORTS	10,656	12,000	6,000
POLICE SEIZED PROCEEDS	23,281	20,967	4,000
MISC REV-CONV/COMM CNTR	5	-	-
PROCEEDS ON EQUIP/PROP SALES	52,412	44,131	10,000
INTEREST ON INVESTMENTS	33,191	59,807	25,000
TRNSF. FROM OTHER FUNDS	2,467,126	365,814	182,000
FUND BAL - COMM RESERVE		40,666	-
FUND BAL-SEIZED PROCEEDS	-	13,360	5,200
FUND BAL-SECURITY/TECH FUND	-	17,216	24,345
FUND BAL-EXCS SALES TAX	161,355	131,521	176,717
FUND BALANCE	-	-	476,855
TOTAL REVENUES	$ 16,572,366	$ 15,080,628	$ 15,463,879

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2016-2017

	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROPOSED FY 2016-2017
ADMINISTRATION			
PERSONNEL SERVICES	$ 1,217,530	$ 1,404,194	$ 1,512,041
GENERAL EXPENSES	54,174	60,400	58,900
MAINTENANCE	16,867	18,883	1,000
CONTRACTUAL	276,591	483,602	354,558
CAPITAL OUTLAY	1,463,789	5,000	10,000
NON-DEPARTMENTAL	890,996	385,312	443,722
SPECIAL PROJECTS	258,226	143,178	129,110
TOTAL ADMINISTRATION	$ 4,178,173	$ 2,500,569	$ 2,509,331
STREET DEPARTMENT			
PERSONNEL SERVICES	$ 996,408	$ 1,072,737	$ 1,229,421
SUPPLIES	114,868	203,523	236,000
GENERAL EXPENSES	7,703	9,900	9,500
MAINTENANCE	37,713	44,000	44,850
CONTRACTUAL	129,727	149,411	155,464
CAPITAL OUTLAY	1,048,905	193,381	473,800
TOTAL STREET DEPT	$ 2,335,324	$ 1,672,952	$ 2,149,035
LAW ENFORCEMENT			
PERSONNEL SERVICES	$ 3,376,338	$ 3,792,594	$ 4,147,009
SUPPLIES	58,781	40,000	85,000
GENERAL EXPENSE	62,075	69,500	68,500
MAINTENANCE EXPENSE	46,886	47,500	35,125
CONTRACTUAL	211,533	253,953	293,276
CAPITAL OUTLAY	241,166	149,583	195,132
TOTAL LAW ENFORCEMENT	$ 3,996,779	$ 4,353,130	$ 4,824,042
MUNICIPAL COURT			
PERSONNEL SERVICES	$ 196,840	$ 195,335	$ 219,081
GENERAL SERVICES	5,318	5,500	10,300
MAINTENANCE	2,314	4,000	-
CONTRACTUAL	65,499	73,810	101,632
CAPITAL OUTLAY	32,099	13,886	11,845
TOTAL MUNICIPAL COURT	$ 302,070	$ 292,531	$ 342,858
ANIMAL CONTROL			
PERSONNEL SERVICES	$ 157,069	$ 164,762	$ 215,611
SUPPLIES	1,370	1,500	2,800
GENERAL EXPENSE	10,794	18,000	12,000
MAINTENANCE EXPENSE	2,654	7,000	4,500
CONTRACTUAL	18,086	16,558	24,450
CAPITAL OUTLAY	2,770	1,000	7,750
TOTAL ANIMAL CONTROL	$ 192,743	$ 208,820	$ 267,111
EMERGENCY OPERATIONS			
PERSONNEL SERVICES	$ 561,719	$ 557,027	$ 311,593
SUPPLIES EXPENSE	5,845	4,000	6,000
GENERAL EXPENSE	8,198	18,500	20,550
MAINTENANCE	28,640	70,000	33,000
CONTRACTUAL	97,208	130,921	66,256
CAPITAL OUTLAY	178,121	137,464	43,500
TOTAL EMERGENCY OPERATIONS	$ 879,731	$ 917,912	$ 480,899

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2016-2017

	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROPOSED FY 2016-2017
CODE ENFORCEMENT			
PERSONNEL SERVICES	$ 665,088	$ 755,040	$ 298,524
SUPPLIES	2,219	1,250	2,000
GENERAL EXPENSE	12,576	12,600	5,250
MAINTENANCE	1,280	2,000	1,000
CONTRACTUAL	89,404	93,262	69,461
CAPITAL OUTLAY	1,163	2,015	1,000
TOTAL CODE ENFORCEMENT	$ 771,730	$ 866,167	$ 377,235
PLANNING & COMM DEVEL.			
PERSONNEL SERVICES	$ -	$ -	$ 438,548
SUPPLIES	-	-	500
GENERAL EXPENSE	-	-	5,550
MAINTENANCE	-	-	500
CONTRACTUAL	-	-	139,588
CAPITAL OUTLAY	-	-	1,000
TOTAL PLANNING & COMM DEVEL.	$ -	$ -	$ 585,686
CIVIC CENTER			
PERSONNEL SERVICES	$ 233,729	$ 76,725	$ -
SUPPLIES	5,564	896	-
GENERAL EXPENSE	4,616	1,030	-
MAINTENANCE	8,779	1,060	-
CONTRACTUAL	31,000	9,843	-
CAPITAL OUTLAY	13,092	-	-
TOTAL CIVIC CENTER	$ 296,780	$ 89,595	$ -
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	$ 810,359	$ 924,405	$ 1,058,136
GENERAL EXPENSE	12,195	11,700	11,579
MAINTENANCE	9,448	14,000	10,000
CONTRACTUAL	44,986	51,061	51,093
CAPITAL OUTLAY	11,295	69,500	16,500
TOTAL COMMUNICATIONS DEPT	$ 888,283	$ 1,070,666	$ 1,147,308
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	$ 418,086	$ 499,042	$ 469,776
FUEL & OIL	353	400	400
GENERAL EXPENSE	10,076	8,350	9,850
MAINTENANCE	13,611	35,500	89,675
CONTRACTUAL	153,914	256,161	262,419
CAPITAL OUTLAY	129,298	95,561	83,030
TOTAL INFORMATION TECHNOLOGY	$ 725,338	$ 895,014	$ 915,150
FIRE DEPARTMENT			
PERSONNEL SERVICES	$ 1,206,509	$ 1,419,432	$ 1,526,137
SUPPLIES	18,171	12,650	21,400
GENERAL EXPENSES	71,725	78,589	73,450
MAINTENANCE	38,649	51,500	43,000
CONTRACTUAL	54,053	55,433	60,237
CAPITAL OUTLAY	37,253	210,500	116,000
NON-DEPARTMENTAL	14,628	12,542	25,000
TOTAL FIRE DEPT	$ 1,440,988	$ 1,840,646	$ 1,865,224
TOTAL APPROPRIATIONS	$ 16,007,939	$ 14,708,002	$ 15,463,879

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL 2014-2015	ESTIMATE 2015-2016	PROPOSED 2016-2017
REVENUES			
HOTEL/MOTEL TAXES	$ 552,648	$ 525,000	$ 575,000
OTHER REVENUES-PENALTIES	1,081	500	1,000
INTEREST	94	500	500
MISCELLANEOUS REVENUES	1,115	510	100
FUND BALANCE	-	-	-
TOTAL REVENUES	$ 554,938	$ 526,510	$ 576,600
APPROPRIATIONS			
PERSONNEL SERVICES	$ 269,799	$ 261,388	$ 373,484
GENERAL EXPENSE	196,031	189,525	178,922
MAINTENANCE	19,138	12,218	11,000
CONTRACTUAL:			
BOERNE AREA ARTISTS ASSOC.	3,500	-	-
BOERNE PERFORMING ARTS	8,000	-	-
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	-
INSURANCE - WORKERS' COMP	792	760	900
TRANS-GEN FUND-CONV./COMM. CNTR.	-	-	-
TRANS-GEN FUND - PUBLIC ART	25,000	25,000	-
PROFESSIONAL FEES		6,672	
CAPITAL OUTLAY	1,998	1,090	500
TOTAL APPROPRIATIONS	$ 538,758	$ 511,153	$ 576,306
ENDING BALANCE	$ 16,180	$ 15,357	$ 294

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL 2014-2015	ESTIMATE 2015-2016	PROPOSED 2016-2017
REVENUES			
AD VALOREM TAXES	$ 1,307,867	$ 1,445,000	$ 1,303,072
SPECIAL REVENUES	524,305	569,073	535,000
CONTRIBUTIONS	5,291	7,000	2,500
OTHER REVENUES	61,506	63,947	47,000
INTEREST	786	5,041	1,500
FUND BALANCE	198,471	-	51,180
TOTAL REVENUE	$ 2,098,226	$ 2,090,061	$ 1,940,252
TRANSFERS FROM OTHER FUNDS	350,000	502,128	525,000
TOTAL AVAILABLE FUNDS	$ 2,448,226	$ 2,592,189	$ 2,465,252
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	$ 1,203,548	$ 1,361,673	$ 1,288,476
SUPPLIES	32,629	23,500	26,670
GENERAL	141,356	144,305	146,300
MAINTENANCE	195,109	188,500	112,769
CONTRACTUAL	115,155	146,769	130,812
CAPITAL OUTLAY	648,467	509,655	674,100
TOTAL PARKS	$ 2,336,264	$ 2,374,402	$ 2,379,127
POOL			
PERSONNEL SERVICES	$ 51,526	$ 54,000	$ 53,825
SUPPLIES & GENERAL	3,028	6,000	6,000
MAINTENANCE	17,729	20,000	22,500
CONTRACTUAL	2,304	3,735	3,300
CAPITAL OUTLAY	37,375	2,300	500
TOTAL POOL	$ 111,962	$ 86,035	$ 86,125
TOTAL APPROPRIATIONS	$ 2,448,226	$ 2,460,437	$ 2,465,252
ENDING BALANCE	$ -	$ 131,752	$ -

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL 2014-2015	ESTIMATE 2015-2016	PROPOSED 2016-2017
REVENUES			
AD VALOREM TAXES	$ 676,724	$ 762,000	$ 797,783
CONTRIBUTIONS	611,677	329,685	240,192
SPECIAL REVENUES	45,793	38,723	41,000
GRANTS	1,137	1,892	-
INTEREST	301	2,770	800
MISCELLANEOUS	235	389	2,500
FUND BALANCE	103,033	-	-
TOTAL REVENUE	$ 1,438,900	$ 1,135,459	$ 1,082,275
TRANSFERS FROM OTHER FUNDS	$ 110,371	$ 155,000	$ -
TOTAL AVAILABLE FUNDS	$ 1,549,271	$ 1,290,459	$ 1,082,275
APPROPRIATIONS			
PERSONNEL SERVICES	$ 736,928	$ 792,187	$ 840,841
SUPPLIES	48,801	73,900	61,500
GENERAL	46,522	69,750	51,650
MAINTENANCE	19,419	38,160	6,700
CONTRACTUAL	95,073	103,232	100,896
CAPITAL OUTLAY	602,528	208,800	1,000
TOTAL APPROPRIATIONS	$ 1,549,271	$ 1,286,029	$ 1,062,587
ENDING BALANCE	$ -	$ 4,430	$ 19,688

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL FY 2014-2015	ADOPTED FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
AD VALOREM TAXES	$ 2,147,084	$ 1,964,962	$ 1,926,784
TRANSFER IN - EX SALES TAX	161,355	131,521	176,717
INTEREST EARNED	628	500	1,000
FUND BALANCE	-	103,000	101,500
TOTAL REVENUE	$ 2,309,067	$ 2,199,983	$ 2,206,001
BOND PROCEEDS	9,560,000	-	
BOND PREMIUM	355,561	-	
TRANS FROM OTHER FUNDS	52,876	52,876	1,435,188
TOTAL REVENUE AND TRANS	$ 12,277,505	$ 2,252,859	$ 3,641,189
APPROPRIATIONS			
BOND PRINCIPAL	$ 1,270,000	$ 1,385,000	$ 1,890,000
BOND INTEREST	822,884	864,359	1,747,689
PAYING AGENTS' FEES	1,881	3,500	3,500
BOND ISSUANCE COSTS	213,022	-	-
TOTAL APPROPRIATIONS	$ 2,307,787	$ 2,252,859	$ 3,641,189
DEPOSIT TO ESCROW	9,953,312		
TRANS TO OTHER FUNDS	-	-	-
TOTAL APPROPRIATION AND TRANS	$ 12,261,100	$ 2,252,859	$ 3,641,189
ENDING BALANCE	$ 16,405	$ -	$ -

CITY OF BOERNE
ECONOMIC DEVELOPEMENT FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL 2014-2015	ESTIMATE 2015-2016	PROPOSED 2016-2017
REVENUES			
INTEREST	$ 386	$ 1,757	$ 150
TRANSFER FROM GENERAL FUND	46,850	49,500	147,174
TRANSFER FROM ELECTRIC UTILITY	250,000	250,000	250,000
TRANSFER FROM WATER UTILITY	250,000	250,000	250,000
FUND BALANCE	177,474	-	370,693
TOTAL REVENUES	$ 724,710	$ 551,257	$ 1,018,017
APPROPRIATIONS			
GENERAL	$ 31,962	$ 30,000	$ 30,000
CONTRACTUAL	692,748	420,781	988,017
CAPITAL OUTLAY		9,620	-
NON-DEPARTMENTAL	-	-	-
TOTAL APPROPRIATIONS	724,710	460,401	1,018,017
NET CASH INCR/(DECR)	$ -	$ 90,856	$ -

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2016 - 2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
SALE OF LOTS	$ 90,000	$ 120,000	$ 100,000
URNGARDEN SALES	9,750	10,000	8,000
ENDOWMENT	21,950	25,000	20,000
DONATIONS	-	-	-
INTEREST-INVESTMENTS	2,978	2,748	500
MISCELLANEOUS	14	-	200
ENDOWMENT INTEREST	161	1,454	500
FUND BALANCE	-	-	-
TOTAL REVENUE	$ 124,853	$ 159,202	$ 129,200
APPROPRIATIONS			
PERSONNEL SERVICES	$ 50,949	$ 51,869	$ 58,438
SUPPLIES	3,129	1,500	3,000
GENERAL	4,836	1,000	1,000
MAINTENANCE	1,753	3,100	3,650
CONTRACTUAL	8,222	91,581	19,603
CAPITAL OUTLAY	29,705	500	25,500
TOTAL APPROPRIATIONS	$ 98,594	$ 149,550	$ 111,191
ENDING BALANCE	$ 26,259	$ 9,652	$ 18,009

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
ELECTRIC SALES	$ 16,581,472	$ 14,500,905	$ 14,977,099
CONTRIBUTIONS FROM DEVELOPERS	5,326	-	-
PENALTIES	131,981	100,000	125,000
CONNECTION FEES	4,473	3,000	2,600
PRIMARY EXTENSIONS	283,395	104,557	100,000
YARD LIGHTS	40,999	39,611	40,000
POLE CONTACT FEES	134,669	142,768	139,000
MISCELLANEOUS	71,480	185,687	80,000
INTEREST ON INVESTMENTS	39,622	51,070	30,200
TRANSFER FROM OTHER FUNDS	-	278,128	850,000
FUND BALANCE	1,638,712	-	168,770
TOTAL REVENUES	$ 17,062,669	$ 15,405,726	$ 16,512,669
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	$ 1,968,918	$ 2,189,353	$ 2,339,329
SUPPLIES	69,855	66,100	75,500
MAINTENANCE	164,997	177,500	159,950
CONTRACTUAL	11,572,505	10,667,913	11,152,277
NON -DEPARTMENTAL EXPENSE	624,774	588,275	610,050
SUB-TOTAL OPERATING EXPENSES	$ 14,401,049	$ 13,689,141	$ 14,337,106
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	$ 17,500	$ 18,600	$ 18,600
TRANSFERS TO OTHER FUNDS	2,505,113	373,991	171,463
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	417,437	259,247	1,160,500
TRANSFER TO CAPITAL RESERVE	250,000	250,000	125,000
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	250,000	250,000
TRANSFER TO QOL RESERVE	1,576,648	1,000,000	1,000,000
DEBT REQUIREMENT	45,000	45,000	-
SUB-TOTAL NON-OPERATING EXPENSES	$ 5,061,698	$ 2,196,838	$ 2,725,563
TOTAL APPROPRIATIONS	$ 19,462,747	$ 15,885,979	$ 17,062,669
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	(530,618)	(500,000)	(550,000)
TOTAL AFTER ADJUSTMENTS	$ 18,932,129	$ 15,385,979	$ 16,512,669
ENDING BALANCE	$ (1,869,460)	$ 19,747	$ -

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016- 2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
WATER SALES	$ 4,075,763	$ 4,191,835	$ 4,438,803
GRANT REVENUE (WATERSHED)	38,844	8,925	-
GBRA WATER-ESPERANZA	294,385	267,509	267,509
REUSE WATER SALES	-	5,500	12,000
CONTRIBUTIONS FROM DEVELOPERS	486,640	-	-
PENALTIES	49,396	42,850	42,850
PRIMARY/SUB DIV EXTENSIONS	64,476	50,000	38,000
BACKFLOW FEE	300	600	100
MISCELLANEOUS	160,981	153,000	153,000
INTEREST	33,808	15,178	4,550
TRANSFERS FROM CAPITAL RECOVERY	285,000	300,000	422,962
FUND BALANCE	497,198	-	-
TOTAL REVENUES	$ 5,986,791	$ 5,035,397	$ 5,379,774
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	$ 1,218,156	$ 1,260,774	$ 1,571,540
SUPPLIES	82,442	74,845	96,100
MAINTENANCE	105,046	123,350	92,000
CONTRACTUAL	1,961,223	2,038,999	2,110,360
NON-DEPARTMENTAL EXPENSE	1,291,826	1,321,456	1,293,000
SUB-TOTAL OPERATING EXPENSES	$ 4,658,693	$ 4,819,424	$ 5,163,000
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	$ 315,863	$ 315,863	$ 283,822
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	1,399,257	320,000	725,011
TRANSFER TO CAPITAL RESERVE	264,385	264,385	200,000
TRANSFER TO ECONOMIC DEV PROJECTS	250,000	250,000	250,000
DEBT REQUIREMENT	285,000	285,000	310,000
SUB-TOTAL NON-OPERATING EXPENSES	$ 2,524,505	$ 1,445,248	$ 1,778,833
TOTAL APPROPRIATIONS	$ 7,183,198	$ 6,264,672	$ 6,941,833
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(1,196,407)	(1,250,000)	(1,562,059)
TOTAL AFTER ADJUSTMENTS	$ 5,986,791	$ 5,014,672	$ 5,379,774
ENDING BALANCE	$ -	$ 20,725	$ -

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
WASTEWATER SALES	$ 3,962,014	$ 4,135,026	$ 4,321,103
CONTRIBUTIONS FROM DEVELOPERS	2,525,165	236,370	-
PENALTIES	49,445	45,000	47,000
CONNECTION FEES	15,121	15,000	20,000
MISCELLANEOUS	60,696	270,080	12,500
INTEREST	16,972	32,082	21,000
TRANSFERS FROM CAPITAL RECOVERY	350,000	780,000	815,000
TRANSFERS FROM OTHER FUNDS	300,000	300,000	379,000
FUND BALANCE	-	-	-
TOTAL REVENUES	$ 7,279,413	$ 5,813,558	$ 5,615,603
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	$ 1,105,027	$ 1,205,120	$ 1,378,141
SUPPLIES	139,882	104,657	124,075
MAINTENANCE	180,873	167,942	167,600
CONTRACTUAL	558,158	728,804	904,625
NON-DEPARTMENTAL EXPENSE	4,502,688	4,278,403	4,088,162
SUB-TOTAL OPERATING EXPENSES	$ 6,486,628	$ 6,484,926	$ 6,662,603
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	$ 10,575	$ 10,575	$ 410,307
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	(115)	-	
CAPITAL OUTLAY	928,781	609,894	349,680
TRANSFER TO DEBT RESERVE	346,000	350,000	-
TRANSFER TO CAPITAL RESERVE	1,433,879	-	-
DEBT REQUIREMENT	750,000	780,000	645,000
SUB-TOTAL NON-OPERATING EXPENSES	$ 3,479,120	$ 1,760,469	$ 1,414,987
TOTAL APPROPRIATIONS	$ 9,965,748	$ 8,245,395	$ 8,077,590
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(2,686,335)	(2,500,000)	(2,500,000)
TOTAL AFTER ADJUSMENTS	$ 7,279,413	$ 5,745,395	$ 5,577,590
ENDING BALANCE	$ -	$ 68,163	$ 38,013

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
GAS SALES	$ 1,837,310	$ 1,961,160	$ 1,996,180
CONTRIBUTIONS FROM DEVELOPERS	5,326	-	-
PENALTIES	17,511	15,000	17,500
CONNECTION FEES	115,228	100,000	65,000
PRIMARY EXTENSIONS	12,562	5,000	10,000
MISCELLANEOUS	13,254	20,000	10,000
INTEREST	242	1,195	450
TRANSFERS FROM OTHER FUNDS	431,917	80,000	80,000
FUND BALANCE	-	-	-
TOTAL REVENUES	$ 2,433,350	$ 2,182,355	$ 2,179,130
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	$ 608,097	$ 690,674	$ 777,521
SUPPLIES	22,253	18,800	25,200
MAINTENANCE	66,881	53,250	56,500
CONTRACTUAL	849,834	907,898	953,977
NON-DEPARTMENTAL EXPENSE	368,609	327,760	251,000
SUB-TOTAL OPERATING EXPENSES	$ 1,915,674	$ 1,998,382	$ 2,064,198
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	$ 10,575	$ 10,575	$ 207,135
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	(2,614)	-	
CAPITAL OUTLAY	579,143	175,355	137,225
DEBT REQUIREMENT	120,000	125,000	-
SUB-TOTAL NON-OPERATING EXPENSES	$ 717,104	$ 320,930	$ 354,360
TOTAL APPROPRIATIONS	$ 2,632,778	$ 2,319,312	$ 2,418,558
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(286,890)	(250,000)	(250,000)
TOTAL AFTER ADJUSTMENTS	$ 2,345,888	$ 2,069,312	$ 2,168,558
ENDING BALANCE	$ 87,462	$ 113,043	$ 10,572

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016- 2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
SOLID WASTE COLLECTIONS	$ 693,831	$ 762,341	$ 785,211
BRUSH PICK UP	100	1,150	54,000
PENALTIES	6,861	7,000	7,000
INTEREST ON INVESTMENTS	112	328	175
GRANT REIMBURSEMENTS	18,521	-	10,000
FUND BALANCE	-	-	-
TOTAL REVENUES	$ 719,425	$ 770,819	$ 856,386
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	$ 2,344	$ 2,050	$ 2,600
CONTRACTUAL	662,490	688,980	770,259
NON-DEPARTMENTAL EXPENSE	163	500	200
SUB-TOTAL OPERATING EXPENSES	$ 664,997	$ 691,530	$ 773,059
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	$ -	$ 32,000	$ 35,000
GRANT EXPENSE	35,445	-	20,000
SUB-TOTAL NON-OPERATING EXPENSES	$ 35,445	$ 32,000	$ 55,000
TOTAL APPROPRIATIONS	$ 700,442	$ 723,530	$ 828,059
ENDING BALANCE	$ 18,983	$ 47,289	$ 28,327

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2016 - 2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
DIST LINES - WATER	$ 664,886	$ 698,348	$ 500,000
DIST LINES - WASTEWATER	869,722	663,330	600,000
ESPERANZA - WASTEWATER	-	192,360	458,000
TREATMENT PLANT - WATER	23,520	9,569	10,000
TREATMENT PLANT - WASTEWATER	16,009	13,845	10,000
INTEREST - WATER	9,596	18,915	12,000
INTEREST - WASTEWATER	281	2,262	500
FUND BALANCE	-	-	-
TOTAL REVENUES	$ 1,584,014	$ 1,598,630	$ 1,590,500
EXPENSES			
TRANSFER TO DEBT SERVICE - WATER	$ 285,000	$ 300,000	$ 422,962
TRANSFER TO DEBT SERVICE - WASTEWATER	350,000	780,000	815,000
TOTAL EXPENSES	$ 635,000	$ 1,080,000	$ 1,237,962
NET CASH INCR/(DECR)	$ 949,014	$ 518,630	$ 352,538

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2016 - 2017

	ACTUAL FY 2014-2015	ESTIMATE FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
INTEREST - WASTEWATER	$ 1,742	$ 6,495	$ 500
BOND PROCEEDS	-	-	-
FUND BALANCE	479,671	250,737	1,850,000
TOTAL REVENUES	$ 481,413	$ 257,232	$ 1,850,500
EXPENSES			
CONTRACTUAL			
PROFESSIONAL FEES	$ 41,640	$ 11,189	$ -
TOTAL CONTRACTUAL	$ 41,640	$ 11,189	$ -
CAPITAL OUTLAY			
EASEMENTS	$ -	$ -	$ -
WWTRC PLANT CONSTRUCTION	112,977	49,549	1,850,500
RECYCLED PLANT CONSTRUCTION	-	-	-
PIPELINE-COLLECTION	-	-	-
PIPELINE-RECYCLED WATER	326,796	-	-
PIPELINE -STREAMFLOW MAINTENANCE	-	-	-
RECLAIMED STORAGE TANK - ESPERANZA	-	196,494	-
TOTAL CAPITAL OUTLAY	$ 439,773	$ 246,043	$ 1,850,500
TOTAL EXPENSES	$ 481,413	$ 257,232	$ 1,850,500
NET CASH INCREASE/(DECR)	$ -	$ -	$ -

CITY OF BOERNE
INTERNAL SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2016-2017

	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROPOSED FY 2016-2017
REVENUES			
AD VALOREM TAXES	$ -	$ -	$ 844,924
INTEREST EARNED	-	-	-
FUND BALANCE	-	-	-
TOTAL REVENUE	$ -	$ -	$ 844,924
TRANS FROM OTHER FUNDS	-	-	-
TOTAL REVENUE AND TRANS	$ -	$ -	$ 844,924
APPROPRIATIONS			
PERSONNEL SERVICES	$ -	$ -	$ 594,868
SUPPLIES	-	-	-
MAINTENANCE	-	-	245,056
CAPITAL OUTLAY	-	-	5,000
TOTAL APPROPRIATIONS	$ -	$ -	$ 844,924
ENDING BALANCE	$ -	$ -	$ -