



# CITY OF BOERNE ADOPTED BUDGET SUMMARY FY 2013-2014

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$279,723, which is a 5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$244,533.**

**MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2013 - \$40,085,147**

TAX RATES	FY 2013	FY 2014
Property tax rate	0.4720	0.4720
Effective tax rate	0.4445	0.4684
Effective M&O rate	0.2925	0.2947
Rollback rate	0.4814	0.6776
Debt rate	0.1795	0.1773

GOVERNING BODY	RECORDED VOTE
Mike Schultz	NOT VOTING
Jeff Haberstroh	YES
Nina Woolard	YES
J. Kuper	YES
Ron Cisneros	YES
Christina Bergmann	YES

**CITY MANAGER:  
RONALD C. BOWMAN**

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

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

**ASSISTANT CITY MANAGER:  
LINDA ZARTLER**

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

**September 10, 2013**

CITY OF BOERNE, TEXAS

ADOPTED  
ANNUAL OPERATING BUDGET  
FISCAL YEAR  
OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014

MAYOR  
Mike Schultz

MAYOR PRO TEM  
Nina Woolard

CITY COUNCIL MEMBERS

Ron Cisneros  
J. Kuper  
Jeff Haberstroh  
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
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
James Kohler	Chief of Police
Kelly Skovbjerg	Library Director
Angie Rios, CPA	Assistant Finance Director
Chris Turk	Planning and Community Development Director
Danny Zincke	Parks & Recreation Director

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FY 2013 - 2014

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## BUDGET MESSAGE

September 10, 2013

TO: Honorable Mayor and Council Members  
FROM: Ronald C. Bowman, City Manager  
Jeffrey A. Thompson, Deputy City Manager  
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2013-2014 Adopted Budget

Attached for your review is the City of Boerne's Adopted Budget for the fiscal year 2013 - 2014. This budget outlines the programs and services to be provided by the City during the coming year.

This budget has been prepared using a total ad valorem tax rate of \$0.4720/\$100 valuation. The Debt Service Tax Rate has increased from 14.15 cents in 2007, when the Quality of Life Bonds were approved, to 17.7 cents in 2014. This total of 3.65 cents increase makes up a part of the 6 cent increase projected when the Quality of Life Bonds were issued and approved by the voters in 2007. Although several new facilities have been added with the Quality of Life Bonds, the Maintenance and Operations Tax Rate has decreased from 30.07 to 29.5 from 2007 to 2014.

The Utility Rate Model that was first used in 2007 has been recently updated and the resulting recommendations have been presented to City Council at the last budget workshop. Currently included in this proposed budget are an Electric rate adjustment and a Gas rate increase of 3%.

The budget for General Governmental funds totals \$19,846,978, with the General Fund making up \$13,000,544 or 66% of that total. The budget for Utilities totals \$32,099,208. The Utilities budget includes the balance of the 2010 Wastewater Revenue Bond Construction that is funding the new Wastewater projects. The combined total budget amounts to \$51,946,186. The various construction projects in both the General Governmental funds and in the Utilities funds account for a total of \$1,222,500 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 those 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, 2013.

CITY OF BOERNE  
GLOSSARY  
2013-2014 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.

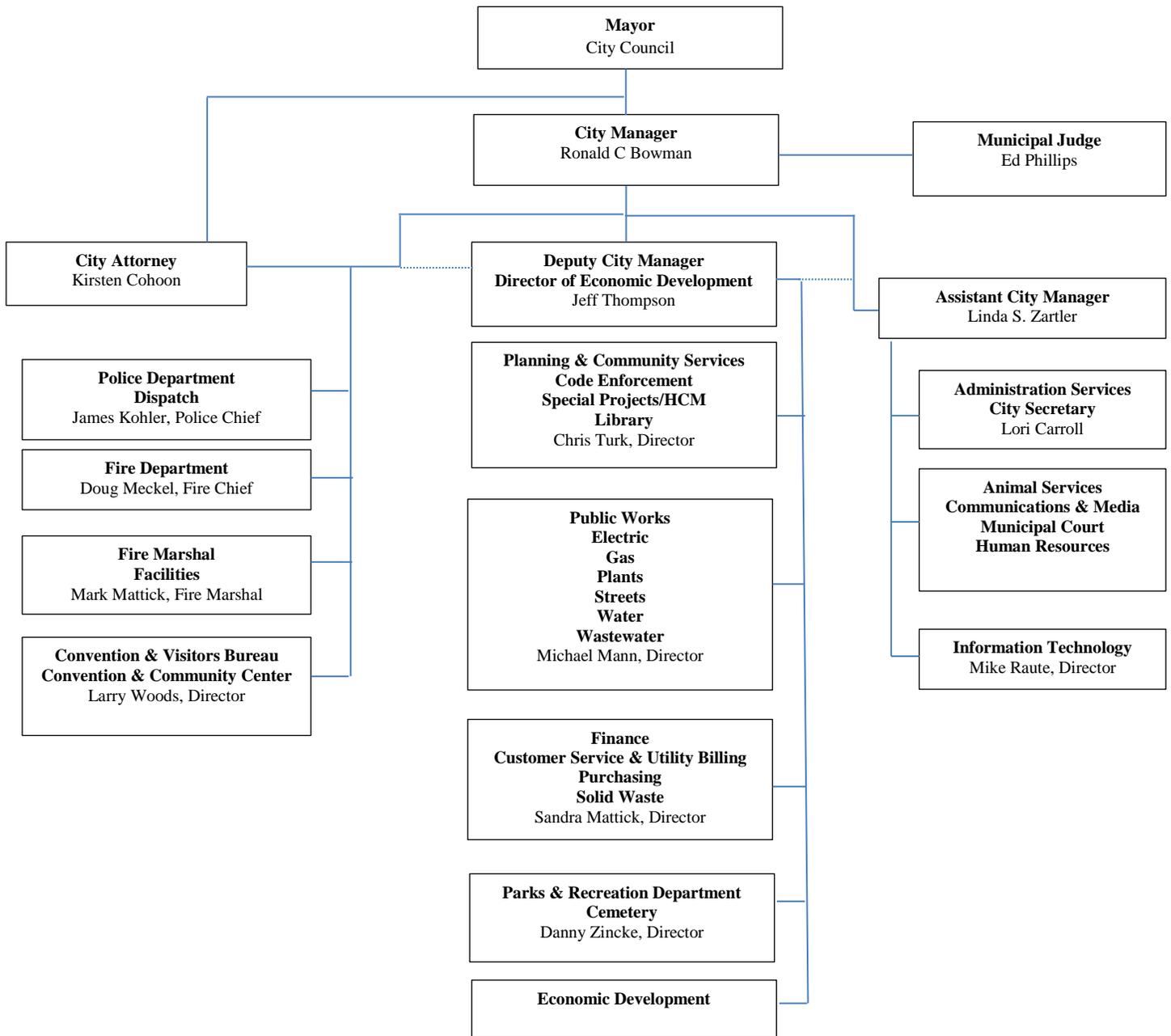
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

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.



FUND	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2013-2014 ADOPTED BUDGET
<b>GENERAL</b>			
ADMINISTRATION	\$ 2,211,244	\$ 2,452,458	\$ 2,290,364
STREET	1,415,915	1,602,376	1,653,211
LAW ENFORCEMENT	3,258,994	3,644,461	3,828,097
MUNICIPAL COURT	238,103	272,677	279,015
ANIMAL CONTROL	219,133	248,388	193,011
FACILITIES & EMERGENCY OPS	500,067	569,836	722,369
PLANNING & COMM. DEVELOPMENT	665,597	778,503	777,435
CONV/COMMUNITY CENTER	295,707	383,832	341,873
COMMUNICATIONS	794,759	863,125	941,728
INFORMATION TECHNOLOGY	460,423	515,110	578,254
FIRE DEPT.	1,575,865	1,291,178	1,395,187
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 11,635,806</u></b>	<b><u>\$ 12,621,944</u></b>	<b><u>\$ 13,000,544</u></b>
<b>OTHER FUNDS</b>			
HOTEL/MOTEL/CVB	\$ 430,141	\$ 442,851	\$ 489,816
PARKS	1,486,233	1,712,800	1,834,247
LIBRARY	840,405	865,223	935,652
ECONOMIC DEVELOPMENT FUND	-	450,000	549,650
DEBT SERVICE	2,315,418	2,127,332	2,343,716
2009 G.O. BOND CONSTRUCTION FUND	2,057,751	648,812	577,500
2012 TAX NOTES PROJECTS FUND	-	1,531,500	50,000
CEMETERY	52,184	65,987	65,853
<b>TOTAL OTHER FUNDS</b>	<b><u>\$ 7,182,132</u></b>	<b><u>\$ 7,844,505</u></b>	<b><u>\$ 6,846,434</u></b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$ 18,817,938</u></b>	<b><u>\$ 20,466,449</u></b>	<b><u>\$ 19,846,978</u></b>
<b>UTILITY FUNDS</b>			
ELECTRIC	\$ 13,233,990	\$ 14,676,373	\$ 15,154,931
WATER	6,072,293	6,038,800	6,201,989
WASTEWATER	7,226,097	6,703,050	6,725,237
GAS	1,847,461	2,006,788	1,932,943
SOLID WASTE	568,090	580,375	589,108
CAPITAL RECOVERY	760,833	950,000	900,000
2010 WW REVENUE BOND CONSTR.	15,028,502	13,762,782	595,000
<b>TOTAL UTILITY FUNDS</b>	<b><u>\$ 44,737,266</u></b>	<b><u>\$ 44,718,168</u></b>	<b><u>\$ 32,099,208</u></b>
<b>TOTAL ALL FUNDS</b>	<b><u>\$ 63,555,203</u></b>	<b><u>\$ 65,184,617</u></b>	<b><u>\$ 51,946,186</u></b>

CITY OF BOERNE, TEXAS  
PROPERTY TAX SCHEDULE  
PROJECTED 2013-2014

	ACTUAL FY 2011-2012	ACTUAL FY 2012-2013	ADOPTED CERTIFIED FY 2013-2014
ASSESSED VALUATION			
REAL PROPERTY	\$ 491,893,954	\$ 494,989,830	\$ 507,468,930
IMPROVEMENTS	930,101,843	982,301,770	1,022,006,670
PERSONAL PROPERTY	98,347,870	109,947,430	125,794,130
SUB-TOTAL	\$ 1,520,343,667	\$ 1,587,239,030	\$ 1,655,269,730
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 347,948,300	\$ 338,824,280	\$ 335,436,070
EXEMPTIONS (PRORATED)	-	680,810	-
HOMESTEAD CAP	6,010,275	4,749,053	2,886,123
AG LOSS	16,918,710	17,219,940	19,913,720
ABATEMENTS	8,381,240	8,818,102	9,806,166
DISABLED VET	4,085,742	5,141,285	6,174,257
HOUSE BILL 366	23,380	26,970	25,300
HISTORICAL	1,378,260	1,132,720	
FREEPORT	6,588,610	7,676,740	11,340,620
ADJUST FOR CAD EST OF PROTEST VALUE	-	-	8,688,976
TOTAL EXEMPTIONS	391,334,517	384,269,900	394,271,232
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,129,009,150	\$ 1,202,969,130	\$ 1,260,998,498
LESS: FREEZE TAXABLE AMOUNT	131,133,278	138,353,784	147,713,929
TRANSFER ADJUSTMENT	47,162	120,729	16,257
NET TAXABLE VALUE AFTER FREEZE	997,828,710	1,064,494,617	1,113,268,312
LEVY USING \$0.4720/100	4,510,186	5,024,415	5,254,626
PLUS TAXES ON FREEZE TAXABLE	466,038	498,616	548,127
TOTAL LEVY	\$ 4,976,224	\$ 5,523,031	\$ 5,802,754
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1245	\$ 0.1419	\$ 0.1510
PARK FUND	0.0894	0.0993	0.0947
LIBRARY FUND	0.0508	0.0513	0.0490
DEBT SERVICE FUND	0.1873	0.1795	0.1773
TOTAL TAX RATE	\$ 0.4520	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 4,976,224	\$ 5,523,031	\$ 5,802,754
PERCENT OF LEVY COLL	@97.5%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 1,336,752	\$ 1,814,390	\$ 1,818,924
PARK FUND	960,000	1,138,389	1,141,234
LIBRARY FUND	545,000	588,651	590,122
DEBT SERVICE FUND	2,010,066	1,871,140	2,136,418
CURRENT COLLECTIONS	\$ 4,851,818	\$ 5,412,570	\$ 5,686,698

NOTES:

1. 2013-2014 keeps the tax rate the same @ \$0.4722/\$100 value.
2. 2012-2013 increases the tax rate by \$0.02 @ \$0.4720/\$100 value and includes the 2012 Tax Notes
3. 2011-2012 uses the effective tax rate @ \$0.4520/\$100 value.
4. 2010-2011 kept the tax rate the same @ \$0.4422/\$100 value.
5. 2009-2010 kept the tax rate the same @ \$0.4422/\$100 value and includes the 2007 & 2009 GO bond issue.

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
2014	1,235,000	1,106,716	2,341,716
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>\$ 27,415,000</u>	<u>\$ 12,670,147</u>	<u>\$ 40,085,147</u>

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

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2013	\$ 1,100,000	\$ 2,084,871	\$ 3,184,871
2014	1,150,000	2,037,606	3,187,606
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>\$ 45,045,000</u>	<u>\$ 31,328,747</u>	<u>\$ 76,373,747</u>

CITY OF BOERNE  
GENERAL FUND  
DETAIL REVENUES  
ADOPTED FY 2013 - 2014

	ACTUAL 2011-2012	ESTIMATE 2012-2013	ADOPTED 2013-2014
<b>REVENUES</b>			
AD VALOREM TAX	\$ 1,450,792	\$ 1,840,000	\$ 1,818,924
PENALTIES & INTEREST	36,731	54,000	50,000
TAX CERTIFICATES	700	850	850
CITY SALES & USE TAX	4,765,341	5,019,000	5,269,950
TELE RIGHT-OF-WAY	110,494	96,500	101,325
CABLE TV FRANCH. FEE	122,517	135,000	135,000
BANDERA EL. GRS. REC.	137,292	150,000	160,000
WASTE MANAGEMENT FRANCH. FEE	70,727	72,000	72,000
ST. RENTAL BOERNE UTILITIES	1,503,270	1,597,000	1,669,664
PEC LELECTRIC GRS. REC.	22,000	25,000	40,000
MIXED DRINK TAX	19,477	19,500	25,000
LICENSES	7,418	8,000	8,000
PERMITS & INSPECTIONS	362,009	359,000	425,000
ANIMAL CONTROL REVENUE	15,217	16,000	16,000
FEES:P&Z,COUNCIL,BOARD	2,330	6,000	10,000
FEES: PLAN REVIEW	44,870	15,000	40,000
FEES: PD PATROL VEHICLE	205	1,000	1,000
FINES	287,541	319,300	324,600
CON/COMM CTR RENTAL	65,880	65,000	90,000
CON/COMM CTR CATERING	5,654	4,500	5,500
CON/COMM CTR AUDIO VISUAL	1,320	2,000	3,000
GRANT - SECO	4,093	-	-
GRANT- MISCELLANEOUS	-	7,166	-
DONATIONS	9,070	9,000	5,000
CONTRIB. FROM FRIENDS OF ANIMAL SHELTER	44,098	-	-
CONTRIB. FROM COUNTY FOR COMM.	318,618	395,352	386,108
CONTRIB FROM CNTY FOR CONSOLE/RECORDER	-	34,781	-
CONTRIB. FROM FAIR OAKS FOR COMM.	151,343	149,355	169,511
CONTRIB FROM FAIR OAKS FOR CONSOLE/RECORC	-	34,781	-
COMMUNICATION ALLOC.- UTILITIES	245,930	217,004	226,015
BISD SCH OFFICER CONTR.	149,972	165,000	165,000
ANIMAL CONTROL CONTRACTS	8,860	8,800	8,900
I/T ALLOC-UTILITIES	321,698	334,822	375,865
COUNTY CONTR. - FIRE PROTECTION	227,614	234,442	275,520
MISCELLANEOUS REVENUE	248,064	35,000	60,000
ACCIDENT REPORTS	8,220	6,000	6,000
POLICE SEIZED PROCEEDS	3,622	15,421	1,500
MISC REV-CONV/COMM CNTR	27	200	1,000
PROCEEDS ON EQUIP/PROP SALES	2,147,411	5,353	10,000
INTEREST ON INVESTMENTS	6,112	10,000	5,000
TRNSF. FROM OTHER FUNDS	57,876	602,388	202,876
FUND BAL-SEIZED PROCEEDS	42,000	-	11,556
FUND BAL-SECURITY/TECH FUND	2,000	5,000	13,100
FUND BAL-EXCS SALES TAX	11,044	142,833	152,422
FUND BALANCE	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,039,457</b>	<b>\$ 12,217,348</b>	<b>\$ 12,341,186</b>

CITY OF BOERNE  
GENERAL FUND  
SUMMARY OF APPROPRIATIONS  
ADOPTED 2013-2014

	ACTUAL FY2011-2012	ESTIMATED FY2012-2013	ADOPTED FY2013-2014
<b>ADMINISTRATION</b>			
PERSONNEL SERVICES	\$ 826,002	\$ 898,902	\$ 957,610
GENERAL EXPENSES	64,493	64,400	58,900
MAINTENANCE	27,384	33,500	30,000
CONTRACTUAL	459,752	392,074	381,506
CAPITAL OUTLAY	610,736	306,946	239,300
NON-DEPARTMENTAL	222,878	435,001	623,048
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,211,244</b>	<b>\$ 2,130,823</b>	<b>\$ 2,290,364</b>
<b>STREET DEPARTMENT</b>			
PERSONNEL SERVICES	\$ 937,798	\$ 1,030,202	\$ 1,052,261
SUPPLIES	154,189	226,000	236,000
GENERAL EXPENSES	5,400	10,250	9,500
MAINTENANCE	33,363	38,000	39,850
CONTRACTUAL	105,841	88,500	142,100
CAPITAL OUTLAY	179,324	68,111	173,500
<b>TOTAL STREET DEPT</b>	<b>\$ 1,415,915</b>	<b>\$ 1,461,063</b>	<b>\$ 1,653,211</b>
<b>LAW ENFORCEMENT</b>			
PERSONNEL SERVICES	\$ 2,831,327	\$ 2,913,841	\$ 3,260,716
SUPPLIES	80,987	85,000	85,000
GENERAL EXPENSE	44,108	60,965	63,900
MAINTENANCE EXPENSE	38,370	39,125	43,125
CONTRACTUAL	146,318	169,055	200,000
CAPITAL OUTLAY	117,882	264,280	175,356
<b>TOTAL LAW ENFORCEMENT</b>	<b>\$ 3,258,994</b>	<b>\$ 3,532,266</b>	<b>\$ 3,828,097</b>
<b>MUNICIPAL COURTS</b>			
PERSONNEL SERVICES	\$ 164,054	\$ 167,160	\$ 176,515
GENERAL SERVICES	4,179	4,300	4,300
MAINTENANCE	106	1,000	2,500
CONTRACTUAL	67,523	74,850	83,100
CAPITAL OUTLAY	2,241	6,719	12,600
<b>TOTAL MUNICIPAL COURTS</b>	<b>\$ 238,103</b>	<b>\$ 254,029</b>	<b>\$ 279,015</b>
<b>ANIMAL CONTROL</b>			
PERSONNEL SERVICES	\$ 134,139	\$ 137,974	\$ 151,711
SUPPLIES	2,854	3,400	3,400
GENERAL EXPENSE	10,432	12,000	12,000
MAINTENANCE EXPENSE	7,574	6,000	9,000
CONTRACTUAL	8,577	9,900	15,050
CAPITAL OUTLAY	55,557	48,000	1,850
<b>TOTAL ANIMAL CONTROL</b>	<b>\$ 219,133</b>	<b>\$ 217,274</b>	<b>\$ 193,011</b>
<b>FACILITIES &amp; EMERGENCY OPERATIONS</b>			
PERSONNEL SERVICES	\$ 358,798	\$ 430,267	\$ 486,264
SUPPLIES EXPENSE	5,538	6,000	6,000
GENERAL EXPENSE	4,983	7,250	8,550
MAINTENANCE	46,050	11,500	61,500
CONTRACTUAL	20,289	53,800	112,005
CAPITAL OUTLAY	64,409	36,000	48,050
<b>TOTAL FACILITIES &amp; EMERGENCY OPS</b>	<b>\$ 500,067</b>	<b>\$ 544,817</b>	<b>\$ 722,369</b>

CITY OF BOERNE  
GENERAL FUND  
SUMMARY OF APPROPRIATIONS  
ADOPTED 2013-2014

	ACTUAL FY2011-2012	ESTIMATED FY2012-2013	ADOPTED FY2013-2014
<b>PLAN &amp; COMM DEVEL. &amp; CODE</b>			
PERSONNEL SERVICES	\$ 597,695	\$ 630,712	\$ 701,735
SUPPLIES	2,436	2,500	3,100
GENERAL EXPENSE	9,840	8,000	13,100
MAINTENANCE	539	650	800
CONTRACTUAL	54,148	69,706	55,500
CAPITAL OUTLAY	938	13,040	3,200
<b>TOTAL PLAN &amp; COMM DEVEL. &amp; CODE</b>	<b>\$ 665,597</b>	<b>\$ 724,608</b>	<b>\$ 777,435</b>
<b>CONV/COMM CENTER</b>			
PERSONNEL SERVICES	\$ 234,277	\$ 221,141	\$ 246,683
SUPPLIES	4,970	5,750	6,250
GENERAL EXPENSE	7,910	7,750	8,250
MAINTENANCE	13,786	16,800	20,800
CONTRACTUAL	24,224	30,090	31,550
CAPITAL OUTLAY	10,540	77,735	28,340
<b>TOTAL CONV/COMM CTR</b>	<b>\$ 295,707</b>	<b>\$ 359,266</b>	<b>\$ 341,873</b>
<b>COMMUNICATIONS DEPT</b>			
PERSONNEL SERVICES	\$ 745,859	\$ 748,336	\$ 869,203
GENERAL EXPENSE	7,678	5,200	8,200
MAINTENANCE	6,613	11,000	16,125
CONTRACTUAL	33,109	40,250	46,200
CAPITAL OUTLAY	1,500	3,101	2,000
<b>TOTAL COMM DEPT</b>	<b>\$ 794,759</b>	<b>\$ 807,887</b>	<b>\$ 941,728</b>
<b>INFORMATION TECHNOLOGY</b>			
PERSONNEL SERVICES	\$ 270,385	\$ 281,912	\$ 319,581
FUEL & OIL	324	300	400
GENERAL EXPENSE	15,995	13,000	5,350
MAINTENANCE	13,118	30,000	40,961
CONTRACTUAL	33,631	59,346	121,262
CAPITAL OUTLAY	126,969	119,000	90,700
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 460,423</b>	<b>\$ 503,558</b>	<b>\$ 578,254</b>
<b>FIRE DEPARTMENT</b>			
PERSONNEL SERVICES	\$ 843,499	\$ 967,761	\$ 1,118,587
SUPPLIES	18,043	19,400	21,400
GENERAL EXPENSES	52,684	69,950	83,950
MAINTENANCE	34,691	32,500	32,500
CONTRACTUAL	21,584	53,050	47,250
CAPITAL OUTLAY	589,685	70,750	66,500
NON-DEPARTMENTAL	15,679	16,558	25,000
<b>TOTAL FIRE DEPT</b>	<b>\$ 1,575,865</b>	<b>\$ 1,229,969</b>	<b>\$ 1,395,187</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,635,806</b>	<b>\$ 11,765,560</b>	<b>\$ 13,000,544</b>

CITY OF BOERNE  
SPECIAL REVENUE FUND  
HOTEL/MOTEL TAX FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
HOTEL/MOTEL TAXES	\$ 420,168	\$ 400,000	\$ 450,000
OTHER REVENUES-PENALTIES	449	2,000	2,000
INTEREST	183	200	200
MISCELLANEOUS REVENUES	573	500	2,275
FUND BALANCE	8,769	49,185	35,341
<b>TOTAL REVENUES</b>	<b>\$ 430,141</b>	<b>\$ 451,885</b>	<b>\$ 489,816</b>
<b>APPROPRIATIONS</b>			
PERSONNEL SERVICES	\$ 205,607	\$ 221,426	\$ 238,934
GENERAL EXPENSE	177,493	167,619	192,032
MAINTENANCE	4,158	13,450	10,750
CONTRACTUAL:			
AGRICULTURAL HERITAGE CENTER	2,000	-	-
BOERNE SOCCER CLUB	-	-	-
BOERNE AREA ARTISTS ASSOC.	-	-	3,000
BERGES FEST	-	-	-
BOERNE PERFORMING ARTS	-	6,000	8,000
CIBOLO NATURE CENTER	2,000	2,000	-
H-M ROD RUN	5,500	5,500	5,500
GENEALOGICAL SOCIETY	1,000	1,000	1,000
KENDALL COUNTY FAIR ASSOC.	2,500	-	-
BOERNE BUSINESS ALLIANCE (DICKENS)	5,000	-	-
SECOND SATURDAY GROUP	-	-	-
TEXAS CORVETTE ASSOC.	-	5,000	5,000
TRANS-GEN FUND-CONV./COMM. CNTR.	5,000	20,000	25,000
TRANS-PARKS TOURISM EVENTS	5,000	-	-
CAPITAL OUTLAY	14,884	9,890	600
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 430,141</b>	<b>\$ 451,885</b>	<b>\$ 489,816</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF BOERNE  
SPECIAL REVENUE FUND  
PARK FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
AD VALOREM TAXES	\$ 958,184	\$ 1,155,000	\$ 1,141,234
SPECIAL REVENUES	436,405	444,045	446,250
CONTRIBUTIONS	11,079	12,500	12,500
OTHER REVENUES	22,366	32,757	31,000
INTEREST	1,167	1,600	1,500
FUND BALANCE	-	-	76,763
TOTAL REVENUE	<u>\$ 1,429,202</u>	<u>\$ 1,645,902</u>	<u>\$ 1,709,247</u>
TRANSFERS FROM OTHER FUNDS	<u>105,000</u>	<u>50,000</u>	<u>125,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,534,202</u>	<u>\$ 1,695,902</u>	<u>\$ 1,834,247</u>
<b>APPROPRIATIONS</b>			
PARKS			
PERSONNEL SERVICES	\$ 992,420	\$ 1,068,962	\$ 1,153,861
SUPPLIES	38,505	39,500	39,500
GENERAL	141,386	144,800	150,800
MAINTENANCE	128,359	139,000	140,631
CONTRACTUAL	76,332	94,000	110,047
CAPITAL OUTLAY	18,581	28,709	146,000
TOTAL PARKS	<u>\$ 1,395,583</u>	<u>\$ 1,514,971</u>	<u>\$ 1,740,839</u>
POOL			
PERSONNEL SERVICES	\$ 61,135	\$ 57,093	\$ 59,208
SUPPLIES & GENERAL	4,903	5,500	5,500
MAINTENANCE	16,236	21,500	25,500
CONTRACTUAL	2,167	2,650	2,700
CAPITAL OUTLAY	6,209	500	500
TOTAL POOL	<u>\$ 90,650</u>	<u>\$ 87,243</u>	<u>\$ 93,408</u>
TOTAL APPROPRIATIONS	<u>\$ 1,486,233</u>	<u>\$ 1,602,214</u>	<u>\$ 1,834,247</u>
ENDING BALANCE	<u>\$ 47,970</u>	<u>\$ 93,688</u>	<u>\$ -</u>

CITY OF BOERNE  
SPECIAL REVENUE FUND  
LIBRARY FUND  
(INCLUDES DIENGER BUILDING FUND)  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
AD VALOREM TAXES	\$ 543,534	\$ 605,000	\$ 590,122
CONTRIBUTIONS	196,741	201,372	220,861
SPECIAL REVENUES	50,409	35,500	38,500
GRANTS	5,000	-	-
INTEREST	708	900	800
MISCELLANEOUS	3,302	2,024	4,500
FUND BALANCE	8,549	28,642	80,869
TOTAL REVENUE	<u>\$ 808,243</u>	<u>\$ 873,438</u>	<u>\$ 935,652</u>
TRANSFERS FROM OTHER FUNDS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL AVAILABLE FUNDS	<u>\$ 808,243</u>	<u>\$ 873,438</u>	<u>\$ 935,652</u>
<b>APPROPRIATIONS</b>			
PERSONNEL SERVICES	\$ 595,405	\$ 647,455	\$ 687,702
SUPPLIES	61,091	61,122	63,800
GENERAL	45,797	50,150	50,150
MAINTENANCE	24,801	25,500	34,000
CONTRACTUAL	63,485	67,550	66,950
CAPITAL OUTLAY	17,664	21,661	33,050
TOTAL APPROPRIATIONS	<u>\$ 808,243</u>	<u>\$ 873,438</u>	<u>\$ 935,652</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE  
DEBT SERVICE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ADOPTED</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
AD VALOREM TAXES	\$ 2,050,675	\$ 1,871,140	\$ 2,136,418
TRANSFER IN - EX SALES TAX	11,044.00	142,833	152,422
INTEREST EARNED	1,766	2,000	2,000
FUND BALANCE	<u>-</u>	<u>58,483</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 2,063,485</u>	<u>\$ 2,074,456</u>	<u>\$ 2,290,840</u>
TRANS FROM OTHER FUNDS	<u>295,684</u>	<u>52,876</u>	<u>86,626</u>
TOTAL REVENUE AND TRANS	<u>\$ 2,359,169</u>	<u>\$ 2,127,332</u>	<u>\$ 2,377,466</u>
<b>APPROPRIATIONS</b>			
BOND PRINCIPAL	\$ 950,000	\$ 965,000	\$ 1,235,000
BOND INTEREST	1,121,400	1,158,232	1,106,716
PAYING AGENTS' FEES	<u>1,210</u>	<u>4,100</u>	<u>2,000</u>
TOTAL APPROPRIATIONS	<u>\$ 2,072,610</u>	<u>\$ 2,127,332</u>	<u>\$ 2,343,716</u>
TRANS TO OTHER FUNDS	<u>242,808</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATION AND TRANS	<u>\$ 2,315,418</u>	<u>\$ 2,127,332</u>	<u>\$ 2,343,716</u>
ENDING BALANCE	<u>\$ 43,751</u>	<u>\$ -</u>	<u>\$ 33,750</u>

CITY OF BOERNE  
SUMMARY OF ADOPTED BUDGET FY 2013-2014  
2009 G.O. BONDS CONSTRUCTION FUND

	TOTALS THRU FY 2011-2012	ESTIMATE FY 2012-2013	ADOPTED FY 2012-2013
<b>REVENUES</b>			
<b>BOND PROCEEDS</b>			
PARKS	\$ 2,290,000	\$ -	\$ -
PUBLIC SAFETY CENTER	1,900,000	-	-
FIRE STATION	340,000	-	-
LIBRARY	4,640,000	-	-
SIDEWALKS	830,000	-	-
INTEREST	25,204	700	400
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	-	222,312	577,100
<b>TOTAL REVENUES</b>	<b>\$ 12,842,316</b>	<b>\$ 223,012</b>	<b>\$ 577,500</b>
<b>APPROPRIATIONS</b>			
<u>CONTRACTUAL</u>			
ENGINEERING-PUBLIC SAFETY	\$ 34,236	\$ -	\$ -
ENGINEERING-SIDEWALKS	85,303	2,314	-
ENGINEERING-LIBRARY	106,939	-	-
ENGINEERING -TRAILS	166,177	7,000	-
ENGINEERING FIRE STATION	92,943	-	-
ENGINEERING PARKS	-	6,077	-
BOND ISSUANCE COSTS	-	-	-
<b>TOTAL CONTRACTUAL</b>	<b>\$ 485,598</b>	<b>\$ 15,391</b>	<b>\$ -</b>
<u>CAPITAL OUTLAY</u>			
PUBLIC SAFETY CENTER	\$ 225,776	\$ 590	\$ 112,500
FIRE STATION EXPANSION	2,165,753	-	-
SIDEWALKS	400,474	75,470	-
NEW PUBLIC LIBRARY	6,346,936	-	-
PARKS TRAILS PROJECTS	2,265,635	131,561	-
PARK LAND/IMPROVEMENTS	118,756	-	270,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 11,523,330</b>	<b>\$ 207,621</b>	<b>\$ 382,500</b>
TRANSFERS TO OTHER FUNDS	-	-	\$ 195,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,008,928</b>	<b>\$ 223,012</b>	<b>\$ 577,500</b>
<b>NET CASH INCR/(DECR)</b>	<b>\$ 833,388</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF BOERNE  
ECONOMIC DEVELOPEMENT FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ESTIMATE</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>
<b>REVENUES</b>		
INTEREST	\$ 150	\$ 150
TRANSFER FROM GENERAL FUND	-	49,500
TRANSFER FROM ELECTRIC UTILITY	225,000	225,000
TRANSFER FROM WATER UTILITY	<u>225,000</u>	<u>275,000</u>
<b>TOTAL REVENUES</b>	<u>\$ 450,150</u>	<u>\$ 549,650</u>
<b>APPROPRIATIONS</b>		
GENERAL	\$ -	\$ 25,000
CONTRACTUAL	5,000	60,951
CAPITAL OUTLAY-TO BE DETERMINED	<u>-</u>	<u>463,699</u>
<b>TOTAL APPROPRIATIONS</b>	<u>5,000.00</u>	<u>549,650</u>
<b>NET CASH INCR/(DECR)</b>	<u><u>\$ 445,150</u></u>	<u><u>\$ -</u></u>

CITY OF BOERNE  
SUMMARY OF ADOPTED BUDGET FY 2013-2014  
2012 TAX NOTES PROJECTS FUND

	ESTIMATED 2012-2013	ADOPTED 2013-2014
<b>REVENUES</b>		
BOND PROCEEDS	\$ 1,540,000	\$ -
INTEREST	750	400
FUND BALANCE		49,600
<b>TOTAL REVENUES</b>	<b>\$ 1,540,750</b>	<b>\$ 50,000</b>
<b>APPROPRIATIONS</b>		
BOND COSTS	\$ 15,340	\$ -
<u>CAPITAL OUTLAY</u>		
FIRE PUMPER TRUCK	-	-
700 MHZ RADIO SYSTEM	205,500	50,000
700 MHZ RADIO TOWER	83,333	-
COMMUNICATIONS CONSOLES/RECORDER	104,343	-
MOBILE APPLICATION SOFTWARE FOR PD	82,482	-
STREET SWEEPER	178,942	-
CHAMPION HS/HWY 46 SIDEWALK	-	-
TOTAL CAPITAL OUTLAY	<b>\$ 654,600</b>	<b>\$ 50,000</b>
TRANSFERS TO OTHER FUNDS	\$ 529,512	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,199,452</b>	<b>\$ 50,000</b>
<b>NET CASH INCR/(DECR)</b>	<b>\$ 341,298</b>	<b>\$ -</b>

CITY OF BOERNE  
CEMETERY FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013 - 2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
SALE OF LOTS	\$ 52,985	\$ 57,700	\$ 55,000
URNGARDEN SALES	5,925	3,000	5,000
ENDOWMENT	19,900	20,000	-
DONATIONS	-	-	-
INTEREST-INVESTMENTS	77	1,300	400
MISCELLANEOUS	96	200	200
ENDOWMENT INTEREST	603	500	500
FUND BALANCE	<u>-</u>	<u>-</u>	<u>4,753</u>
 TOTAL REVENUE	 <u>\$ 79,587</u>	 <u>\$ 82,700</u>	 <u>\$ 65,853</u>
 <b>APPROPRIATIONS</b>			
PERSONNEL SERVICES	\$ 43,234	\$ 46,728	\$ 48,737
SUPPLIES	3,156	3,000	3,000
GENERAL	495	270	1,000
MAINTENANCE	2,426	2,050	3,650
CONTRACTUAL	2,873	5,500	8,966
CAPITAL OUTLAY	<u>-</u>	<u>6,700</u>	<u>500</u>
 TOTAL APPROPRIATIONS	 <u>\$ 52,184</u>	 <u>\$ 64,248</u>	 <u>\$ 65,853</u>
 ENDING BALANCE	 <u><u>\$ 27,402</u></u>	 <u><u>\$ 18,452</u></u>	 <u><u>\$ -</u></u>

CITY OF BOERNE  
ELECTRIC UTILITY REVENUE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	ACTUAL FY 2011-2012	ESTIMATE FY 2012-2013	ADOPTED FY 2013-2014
<b>REVENUES</b>			
ELECTRIC SALES	\$ 13,796,314	\$ 13,600,000	\$ 14,255,220
CONTRIBUTIONS FROM DEVELOPERS	6,960	-	-
PENALTIES	122,186	110,000	125,000
CONNECTION FEES	1,976	2,500	2,600
PRIMARY EXTENSIONS	136,890	100,000	100,000
YARD LIGHTS	47,961	40,000	46,000
POLE CONTACT FEES	125,190	133,149	135,000
MISCELLANEOUS	101,196	70,000	67,000
INTEREST ON INVESTMENTS	15,120	15,300	13,000
TRANSFER FROM OTHER FUNDS	-	-	-
FUND BALANCE	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 14,353,792</b>	<b>\$ 14,070,949</b>	<b>\$ 14,743,820</b>
<b>APPROPRIATIONS</b>			
<b>OPERATING EXPENSES:</b>			
PERSONNEL SERVICES	\$ 1,823,884	\$ 1,879,943	\$ 1,978,773
SUPPLIES	72,604	75,000	78,500
MAINTENANCE	135,305	124,000	140,000
CONTRACTUAL	10,095,772	9,402,104	10,051,200
NON -DEPARTMENTAL EXPENSE	438,685	457,041	457,351
<b>SUB-TOTAL OPERATING EXPENSES</b>	<b>\$ 12,566,250</b>	<b>\$ 11,938,088</b>	<b>\$ 12,705,824</b>
<b>NON-OPERATING EXPENSES:</b>			
CONTRIBUTIONS	\$ 27,471	\$ 35,000	\$ 73,000
TRANSFERS TO OTHER FUNDS	65,863	15,863	115,863
GAIN/LOSS ON SALE OF ASSETS	-	(1,723)	-
CAPITAL OUTLAY	534,406	449,489	543,597
TRANSFER TO CAPITAL RESERVE	-	113,000	363,000
TRANSFER TO ECONOMIC DEV PROJECTS	-	225,000	225,000
TRANSFER TO RATE RESERVE	-	1,449,968	1,083,647
DEBT REQUIREMENT	40,000	40,000	45,000
<b>SUB-TOTAL NON-OPERATING EXPENSES</b>	<b>\$ 667,740</b>	<b>\$ 2,326,597</b>	<b>\$ 2,449,107</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,233,990</b>	<b>\$ 14,264,685</b>	<b>\$ 15,154,931</b>
<b>ADJUSTMENT FOR CASH FLOW PURPOSES:</b>			
DEPRECIATION & BOND COSTS AMORT.	(398,434)	(406,111)	(411,111)
<b>TOTAL AFTER ADJUSTMENTS</b>	<b>\$ 12,835,556</b>	<b>\$ 13,858,574</b>	<b>\$ 14,743,820</b>
<b>ENDING BALANCE</b>	<b>\$ 1,518,236</b>	<b>\$ 212,375</b>	<b>\$ -</b>

CITY OF BOERNE  
WATER UTILITY REVENUE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013- 2014

	<u>ACTUAL</u> FY 2011-2012	<u>ESTIMATE</u> FY 2012-2013	<u>ADOPTED</u> FY 2013-2014
<b>REVENUES</b>			
WATER SALES	\$ 3,679,672	\$ 3,680,565	\$ 3,844,262
GRANT REVENUE (WATERSHED)	270,723	23,537	-
GBRA WATER-ESPERANZA	212,916	250,000	-
CONTRIBUTIONS FROM DEVELOPERS	440,077	-	-
PENALTIES	40,719	40,000	42,850
CONNECTION FEES	623	300	-
PRIMARY/SUB DIV EXTENSIONS	39,028	38,000	38,000
MISCELLANEOUS	36,906	143,400	153,100
INTEREST	7,855	5,000	4,550
TRANSFERS FROM CAPITAL RECOVERY	205,000	255,000	310,000
FUND BALANCE	-	-	284,227
TOTAL REVENUES	<u>\$ 4,933,519</u>	<u>\$ 4,435,802</u>	<u>\$ 4,676,989</u>
<b>APPROPRIATIONS</b>			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 906,338	\$ 973,240	\$ 1,124,220
SUPPLIES	68,239	68,550	71,100
MAINTENANCE	101,763	79,000	83,000
CONTRACTUAL	1,767,008	1,794,591	1,836,104
NON-DEPARTMENTAL EXPENSE	1,588,908	1,551,125	1,612,025
SUB-TOTAL OPERATING EXPENSES	<u>\$ 4,432,256</u>	<u>\$ 4,466,506</u>	<u>\$ 4,726,449</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 65,863	\$ 15,863	\$ 315,863
CONTRIBUTIONS	10,000	10,000	10,000
WATERSHED GRANT EXPENSE	182,647	11,022	-
GAIN/LOSS ON SALE OF ASSETS	-	(10,540)	-
CAPITAL OUTLAY	1,075,729	380,000	509,677
TRANSFER TO CAPITAL RESERVE	100,800	90,000	90,000
TRANSFER TO ECONOMIC DEV PROJECTS	-	225,000	275,000
DEBT REQUIREMENT	205,000	255,000	275,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,640,039</u>	<u>\$ 976,345</u>	<u>\$ 1,475,540</u>
TOTAL APPROPRIATIONS	<u>\$ 6,072,295</u>	<u>\$ 5,442,851</u>	<u>\$ 6,201,989</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(1,481,697)</u>	<u>(1,450,000)</u>	<u>(1,525,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 4,590,598</u>	<u>\$ 3,992,851</u>	<u>\$ 4,676,989</u>
ENDING BALANCE	<u>\$ 342,921</u>	<u>\$ 442,951</u>	<u>\$ -</u>

CITY OF BOERNE  
WASTEWATER UTILITY REVENUE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
WASTEWATER SALES	\$ 3,711,032	\$ 3,664,178	\$ 3,764,942
CONTRIBUTIONS FROM DEVELOPERS	1,562,690	-	-
PENALTIES	41,021	40,000	46,630
CONNECTION FEES	8,132	25,000	10,500
MISCELLANEOUS	6,933	5,000	12,500
INTEREST	28,198	4,000	4,000
TRANSFERS FROM CAPITAL RECOVERY	625,000	695,000	585,000
TRANSFERS FROM OTHER FUNDS	-	-	300,000
FUND BALANCE	391,298	84,320	123,870
TOTAL REVENUES	<u>\$ 6,374,304</u>	<u>\$ 4,517,498</u>	<u>\$ 4,847,442</u>
<b>APPROPRIATIONS</b>			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 921,195	\$ 925,041	\$ 954,771
SUPPLIES	57,829	57,675	62,075
MAINTENANCE	93,533	89,700	116,200
CONTRACTUAL	448,106	468,919	514,839
NON-DEPARTMENTAL EXPENSE	2,732,136	3,739,749	3,715,552
SUB-TOTAL OPERATING EXPENSES	<u>\$ 4,252,799</u>	<u>\$ 5,281,084</u>	<u>\$ 5,363,437</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	(10,940)	(561)	
CAPITAL OUTLAY	2,008,068	58,000	282,000
TRANSFER TO DEBT RESERVE	330,595	338,400	344,225
DEBT REQUIREMENT	625,000	695,000	715,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 2,973,298</u>	<u>\$ 1,111,414</u>	<u>\$ 1,361,800</u>
TOTAL APPROPRIATIONS	<u>\$ 7,226,097</u>	<u>\$ 6,392,498</u>	<u>\$ 6,725,237</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(851,793)	(1,875,000)	(1,877,795)
TOTAL AFTER ADJUSTMENTS	<u>\$ 6,374,304</u>	<u>\$ 4,517,498</u>	<u>\$ 4,847,442</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE  
GAS UTILITY REVENUE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013-2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
GAS SALES	\$ 1,450,186	\$ 1,509,433	\$ 1,550,201
CONTRIBUTIONS FROM DEVELOPERS	24,476	-	-
PENALTIES	11,704	12,000	15,761
CONNECTION FEES	46,883	35,000	35,000
PRIMARY EXTENSIONS	9,327	5,000	10,000
MISCELLANEOUS	5,588	10,000	20,000
INTEREST	534	450	450
TRANSFERS FROM OTHER FUNDS	105,000	94,060	100,000
FUND BALANCE	-	109,251	-
TOTAL REVENUES	<u>\$ 1,653,698</u>	<u>\$ 1,775,194</u>	<u>\$ 1,731,412</u>
<b>APPROPRIATIONS</b>			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 473,305	\$ 505,990	\$ 521,253
SUPPLIES	21,833	23,050	25,200
MAINTENANCE	39,856	37,800	48,500
CONTRACTUAL	785,129	830,832	846,201
NON-DEPARTMENTAL EXPENSE	301,933	225,099	289,314
SUB-TOTAL OPERATING EXPENSES	<u>\$ 1,622,056</u>	<u>\$ 1,622,771</u>	<u>\$ 1,730,468</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	-	(7,621)	
CAPITAL OUTLAY	99,829	161,000	66,900
DEBT REQUIREMENT	105,000	110,000	115,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 225,404</u>	<u>\$ 283,954</u>	<u>\$ 202,475</u>
TOTAL APPROPRIATIONS	<u>\$ 1,847,460</u>	<u>\$ 1,906,725</u>	<u>\$ 1,932,943</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(204,948)</u>	<u>(131,531)</u>	<u>(201,531)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 1,642,512</u>	<u>\$ 1,775,194</u>	<u>\$ 1,731,412</u>
ENDING BALANCE	<u>\$ 11,186</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE  
SOLID WASTE UTILITY REVENUE FUND  
SUMMARY OF ADOPTED BUDGET  
FY 2013- 2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
SOLID WASTE COLLECTIONS	\$ 576,562	\$ 610,133	\$ 581,933
PENALTIES	6,830	7,000	7,000
INTEREST ON INVESTMENTS	158	175	0
GRANT REIMBURSEMENTS	-	-	-
FUND BALANCE	-	-	-
TOTAL REVENUES	<u>\$ 583,551</u>	<u>\$ 617,308</u>	<u>\$ 589,108</u>
<b>APPROPRIATIONS</b>			
OPERATING EXPENSES:			
SUPPLIES	\$ 2,153	\$ 2,100	\$ 2,600
CONTRACTUAL	565,684	580,352	586,308
NON-DEPARTMENTAL EXPENSE	253	200	200
SUB-TOTAL OPERATING EXPENSES	<u>\$ 568,090</u>	<u>\$ 582,652</u>	<u>\$ 589,108</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -
GRANT EXPENSE	-	-	-
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPROPRIATIONS	<u>\$ 568,090</u>	<u>\$ 582,652</u>	<u>\$ 589,108</u>
ENDING BALANCE	<u>\$ 15,461</u>	<u>\$ 34,656</u>	<u>\$ -</u>

CITY OF BOERNE  
SUMMARY OF ADOPTED BUDGET  
CAPITAL RECOVERY  
FY 2013 - 2014

	<u>ACTUAL</u> FY 2011-2012	<u>ESTIMATE</u> FY 2012-2013	<u>ADOPTED</u> FY 2013-2014
<b>REVENUES</b>			
DIST LINES - WATER	\$ 247,913	\$ 297,194	\$ 265,000
DIST LINES - WASTEWATER	212,402	277,316	250,000
TREATMENT PLANT - WATER	85,669	53,285	75,000
TREATMENT PLANT - WASTEWATER	79,130	43,967	70,000
INTEREST - WATER	4,314	5,200	3,750
INTEREST - WASTEWATER	1,935	550	400
FUND BALANCE	198,636	272,488	235,850
TOTAL REVENUES	<u>\$ 830,000</u>	<u>\$ 950,000</u>	<u>\$ 900,000</u>
<b>EXPENSES</b>			
TRANSFER TO DEBT SERVICE - WATER	\$ 205,000	\$ 255,000	\$ 315,000
TRANSFER TO DEBT SERVICE - WASTEWATER	625,000	695,000	585,000
TOTAL EXPENSES	<u>\$ 830,000</u>	<u>\$ 950,000</u>	<u>\$ 900,000</u>
NET CASH INCR/(DECR)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE  
 2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION  
 SUMMARY OF ADOPTED BUDGET  
 FY 2013 - 2014

	<u>ACTUAL</u> <u>FY 2011-2012</u>	<u>ESTIMATE</u> <u>FY 2012-2013</u>	<u>ADOPTED</u> <u>FY 2013-2014</u>
<b>REVENUES</b>			
INTEREST - WASTEWATER	\$ 22,874	\$ 9,515	\$ 5,000
BOND PROCEEDS	-	-	-
FUND BALANCE	<u>19,154,778</u>	<u>6,550,485</u>	<u>590,000</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>19,177,652</u></b>	<b>\$ <u>6,560,000</u></b>	<b>\$ <u>595,000</u></b>
<b>EXPENSES</b>			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ <u>734,271</u>	\$ <u>200,000</u>	\$ <u>-</u>
<b>TOTAL CONTRACTUAL</b>	<b>\$ <u>734,271</u></b>	<b>\$ <u>200,000</u></b>	<b>\$ <u>-</u></b>
<u>CAPITAL OUTLAY</u>			
EASEMENTS	\$ 13,056	\$ -	\$ -
WWTRC PLANT CONSTRUCTION	14,124,429	6,000,000	595,000
RECYCLED PLANT CONSTRUCTION	918,407	85,000	-
PIPELINE-COLLECTION	2,856,963	250,000	-
PIPELINE-RECYCLED WATER	530,526	25,000	-
PIPELINE -STREAMFLOW MAINTENANCE	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ <u>18,443,381</u></b>	<b>\$ <u>6,360,000</u></b>	<b>\$ <u>595,000</u></b>
<b>TOTAL EXPENSES</b>	<b>\$ <u>19,177,652</u></b>	<b>\$ <u>6,560,000</u></b>	<b>\$ <u>595,000</u></b>
<b>NET CASH INCREASE/(DECR)</b>	<b>\$ <u><u>0.00</u></u></b>	<b>\$ <u><u>(0)</u></u></b>	<b>\$ <u><u>-</u></u></b>