City of Fredericksburg

City Council Special Meeting Agenda
Tuesday, July 23, 2024 ~ 9:00 AM
John Wm. Klein Room
115 N. Crockett Street
Fredericksburg, Texas 78624

Jeryl Hoover, Mayor
Tony Klein, Councilmember
Bobby Watson, Councilmember
Randy Briley, Councilmember
Emily Kirchner, Councilmember/Pro Tem
Clinton Bailey, City Manager

The City of Fredericksburg City Council will meet in a special session on Tuesday, July 23, 2024, at 9:00 AM. The meeting will be live-streamed & available for re-watch on the City's website: fredericksburgtx.portal.civicclerk.com.

The City Council welcomes citizen participation and comments at all City Council Meetings on Agenda Items.
Comment Card for Written or Verbal Comments-submitted by 4 p.m. the day before the meeting.

i. Complete the Comment Card online at www.fbgtx.org;
ii. Make sure to check the appropriate box (verbal or written);
iii. Only one agenda item per Comment Card.

Sign up in person between 8:30 a.m. and 9 a.m. at the meeting location.

i. Only one agenda item per Comment Card;
ii. Speakers will be limited to three minutes to speak. **Please Note**: The Mayor can reduce the number of minutes for any speaker during Public Comment on a single agenda item depending on the number of people who sign up for it.
iii. Any citizen with handouts should provide them to the City Secretary before speaking. If you wish the City Council to receive your handouts for the meeting, please provide 10 copies; if not, the City Council will receive your handouts the following day.

NOTE: The City Council may adjourn into Executive Session to consider any item listed on this agenda if a matter is raised that is appropriate for discussion. An announcement will be made on the basis for the Executive Session discussion. The City Council may also publicly discuss any item listed on the agenda for Executive Session.

Attendance By Other Elected or Appointed Officials: It is anticipated that the Planning & Zoning Commission, Historic Review Board, and Zoning Board of Adjustment members may attend the City Council Meeting at the date and time above in numbers that may constitute a quorum. Notice is hereby given that at the City Council Meeting at the date and time above, no Board or Commission action will be taken by such in attendance unless such item and action are specifically provided on a separate agenda posted subject to the Texas Open Meeting Act. This is not an agenda of an official meeting of the City Boards and Commissions, and minutes will not be taken.

1. **CALL TO ORDER**

2. **OTHER ACTION ITEMS AND UPDATES**
   A. Overview and Discussion of the Requested Fiscal Year 2025 Budget for the City of Fredericksburg. (Presented by Krista Wareham, Finance Director)

3. **ADJOURN**

CERTIFICATION

This is to certify that I, Leticia Vacek, posted this Agenda at 4 p.m. on July 19, 2024 on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.

Leticia Vacek

Leticia Vacek, TRMC/CMC/MMC
City Secretary

Date: July 9, 2024

To: Mayor and City Council

From: Clinton Bailey, City Manager

Subject: Fiscal Year 2025 Proposed Budget

The official kick-off for the proposed FY 2025 City Budget was held during a Special Council meeting on March 18 where we discussed Council priorities and ideas to streamline the budget process. Strategic budgeting was reviewed as a process combining our budgeting and strategic planning, aligning the city's financial resources with our short and long-term objectives. An overview of the city's future capital improvement needs was also presented.

Our FY 2025 budget calendar and Budget Strategies and Directives Guide were presented and approved by Council during the Regular City Council meeting on May 7th. In late June, staff presented an overview of individual department forecasts for FY 2024 and requested budgets for FY 2025 to the City Manager and Finance staff. Staff will present their proposed budgets to the City Council on Tuesday, July 23rd at 9 am in the John William Klein Room.

Budget summaries included in OpenGov for the City combined, General Fund and Enterprise/Other Funds. A short narrative is included below for each fund and covers significant changes within the fund between FY 2024 and FY 2025.

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General Fund Revenues
The two largest revenue sources for the General Fund are sales taxes and property taxes. The City will receive certified property values in the coming weeks. Further discussion of property tax rates will occur during the Regular City Council meeting on August 6th. A property tax increase has not been included in the FY 2025.

Sales tax revenues are forecast to remain flat compared to the FY 2024 budget. Therefore, we have not included an increase in sales tax revenues for FY 2025.

General Fund revenues for FY 2025 are $22,531,911 compared to the FY 2024 General Fund revenue budget of $23,796,722 which represents a 5% decrease due to a reduction in the adopted property tax rate.

General Fund Expenses:

Administration
The Administration department proposed budget is $3,943,439 compared to the current budget of $3,968,987, which represents a decrease of 1%. The majority of this decrease is related to less capital outlay in FY 2025 (The broadband project is estimated to be completed in FY 2024).

Police
The Police department proposed budget is $8,710,058 compared to the current budget of $8,824,278. The personnel budget has been decreased by $544,285 for four unfilled vacancies that will be reviewed during the mid-year budget amendment process. Operating and Maintenance expenses have decreased due to reductions in Contract Professional Services, Police Equipment and Supplies and Computer/Software Maintenance for a combined amount of $105,218. Capital expenses are up due to increases in Police Department equipment $76,674, and Police Vehicles $70,560. In addition, the Police capital budget includes funds to renovate the Law Enforcement Center for additional office space in the amount of $450,000.

Fire
The Fire department proposed budget is $3,183,080 compared to the current budget of $3,444,445. FY 2024 included three additional shift personnel positions that are currently vacant. These positions are not included in FY 2025 for a total reduction in personnel expenses of ($239,067). Debt expense is up 52% for FY 2025 and includes a $2.0M purchase of a ladder truck (lease/purchase over 8 years).

Street
The Street department proposed budget is $2,592,008 compared to the current budget of $3,792,414. Capital expenses decreased $1,202,717 due to the estimated completion of the South Llano Shared Use Bridge project.

Parks
The Parks department proposed budget is $3,586,442 compared to the current budget of $3,423,421. Personnel Expenses increased 21%. The FY 2025 proposed budget includes one new Recreation Coordinator position. Personnel costs also increased due to pay rate adjustments for employees being increases to $20.00 per hour to address the salary compression issue.

Development Services
The Development Services department budget is $1,369,234 compared to the current budget of $1,436,151. Personnel costs are down from FY 2024 due to a new Building Plan Reviewer position request in FY 2024 that was filled internally.

Health
The Health department proposed budget is $435,334 compared to the current budget of $408,971. The Health department is requesting an additional Food Safety Inspector position for FY 2025. Maintenance and Operations Expenses decreased due to one-time line items related to the Eclipse in FY 2024.

Municipal Court
The Municipal Court department proposed budget is $739,223 compared to the current budget of $731,750. Personnel Expenses are up 10% and Maintenance and Operations is down 17%. The Municipal Court budget includes one new Juvenile Case Manager position. The reduction in Maintenance and Operations is associated with one-time expenses for the FY 2024 remodeling project.

Engineering
The Engineering department proposed budget is $277,742 compared to the current budget of $310,179. Computer/Software Maintenance decreased by $31,885 compared to FY 2024.

Enterprise Fund Expenses:

Electric
The Electric department proposed budget is $15,073,647 compared to the current budget of $14,647,763. The Electric department FY 2024 proposed budget includes the lease/purchase of a Bucket Truck in the amount of $400,000. Capital projects include Replacement of Electric Transmission Line to Boerner/RW in the amount of $60,000 and a UTV in the amount of $9,500.

Water & Wastewater
The Water & Wastewater department proposed budget is $12,420,024 compared to the current budget of $16,330,142. Total expenses are down 24%. Personnel costs increased 12% with the addition of two Crew Worker I positions as well as a proposed promotion of one employee to Crew Worker II. Significant capital item reductions include removal of the Fairgrounds Lift Station Expansion ($3,149,700-impact fees) and the Bob White Lift Station ($1,232,000-impact fees).

Golf
The proposed Golf budget for FY 2025 is $142,413 compared to the current budget of $142,842. Most of the costs ($107,842) are related to the repayment of the loan to Electric Fund and Sanitation Fund that was used to fund previous improvements to the Golf Course. The Golf Fund covers a few administrative costs for the operation of the Golf Course. The remaining revenues and expenses for the Golf Course are covered under the City's contract with Touchstone Golf, the private company that has operated the Golf Course since January 1, 2018.

Sanitation
The Sanitation department proposed budget is $3,819,094 compared to the current budget of $3,445,029. Debt requirement has increased due to a request for a Garbage Truck in the amount of $480,000 and Capital increased $100,000 for the Replacement of the Gate Entrance at the Landfill.

EMS
The EMS department's proposed budget is $6,158,371 compared to the current EMS budget of $5,628,084. Capital requests for FY 2025 include an ambulance, heart monitors, and replacing the roof at the South Station. Personnel includes three new shift personnel starting mid-year.

Tourism
The Tourism proposed budget is $6,505,763 compared to the current Tourism budget of $6,387,367. Tourism has several new capital requests this year including $220,000 to replace and maintain the trash cans on Main Street. Personnel includes new allocations for 50% of a Health-Food Safety Inspector and 80% of a Parks-Recreation Coordinator.

Stormwater/Vegetation Management
The Stormwater/Vegetation proposed budget is $4,117,804 compared to the current budget of $3,547,978. Capital includes a carryover project from FY 2023 (N. Llano Storm Sewer - $3,182,529). The project is funded by a 0% interest revenue bond. Contract Professional Services are up due to a rate study being included in the budget. Capital equipment includes a Tree Mulcher attachment.

Emergency Management
The requested Emergency Management Fund Budget for FY 2025 is $292,064 compared to the current budget of $323,097. Reductions are due to paying off debt and a 25% savings in Maintenance and Operations.

Other Budget Funds
The Debt Service Fund is funded by the Interest and Sinking (I&S) Property Tax collections that are used to pay the principal and interest debt payments for outstanding general obligation debt for the Swimming Pools, and Park Land.

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Other funds include the budget for the Police Forfeiture Fund and the Animal Shelter Special Revenue Account.

The Capital Project Fund for Water and Wastewater is the Fund that covers the costs of major capital projects funded by water revenue bonds that were previously issued by the city. No projects are currently scheduled for FY 2025.

The Health Insurance Fund covers the revenues and expenses for the City's self-insured health insurance coverage for City employees and covered dependents. The FY 2025 budget is $2,496,564 which is flat year-over-year. We expect an increase in the health insurance expenses and will update the accounts accordingly once we receive confirmation from Texas Municipal League.

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City of Fredericksburg
FY 2025 Budget Strategies and Directives

Vision Statement:

"With this vision as our compass, the City of Fredericksburg aims to create a resilient and prosperous future for generations to come. Embracing our heritage, natural beauty, and vibrant community spirit, we envision a future where our unique charm harmonizes with sustainable development. We strive to cultivate a thriving city that honors our rich history while embracing innovation, fostering economic prosperity, and enhancing the quality of life for the community of Fredericksburg."

Future Direction:

Seven Overarching Themes - neighborhood quality, workforce, tourism, city center, mobility, small-town sensitive growth, and governance.

The following directives and strategies aim to guide the development of the fiscal year 2025 budget and position the City to present a fiscally responsible budget.

Strategies:

- ✓ Maintain service levels
- ✓ Evaluate opportunities for continued growth and diversification of revenues
- ✓ Evaluate plans that support current and future city facility needs, including staffing and operating implications
- ✓ Examine short-term and long-term staffing needs
- ✓ Support the goals and priorities of our Vision
- ✓ Review rate studies to determine if updates are necessary for utility funds
- ✓ Find cost savings in Maintenance & Operations (Target 3% overall reduction in M&O)

Directives:

- ✓ The FY2024 adopted budget was copied over to be used as a starting point for FY2025.
- ✓ Evaluate each line item for changes to the base. Itemize whenever possible. Itemization is mandatory for any line items increasing from FY2024.
- ✓ Workforce costs (regular wages, longevity, social security, TMRS, uniforms and clothing, car allowance, and insurance) will be updated by Finance/HR. Overtime and part-time wages should be computed at the department level (Finance will include additional tax, and retirement when applicable).
- ✓ Requests for new personnel must be accompanied by a personnel request form. Justification must discuss the impact of the new position on the department (i.e. overtime reduction, service level increases). The total cost/impact should include all associated costs including benefits (TMRS, tax, insurance) and the funding source.
- ✓ Review overtime utilization and justify increases in the overtime budget.
- ✓ Focus on adequate maintenance of capital assets and equipment. For new capital requests outline the operational impact of the purchase or replacement.
- ✓ Review of fees/revenues
- ✓ New line-item requests must be submitted to Finance
- ✓ Capital threshold is $10k and above
- ✓ Line items such as Professional/Personal Organization Fees, Training and Travel must be itemized and justified by name of organization and employee(s) represented. Training should include certification information when applicable.
- ✓ Review and itemize Contract Professional Services, Small Tools & Equipment and General Property Maintenance.

City of Fredericksburg
FY 2025 Budget Calendar

March 18	Monday	City Council Special Meeting 10 am – City Council provided community priorities and direction for the FY 2025 budget process. Overview and discussion of the Capital Improvement Plan
April 22	Monday	The City Manager and Finance Director provide staff budget strategies and directives intended to guide the development of the FY 2025 Proposed Budget
May 7	Tuesday	FY 2025 Budget Calendar Approval/**Regular City Council Meeting – LEC (9:00 am)**
May 1 – June 12		Staff development of FY 2025 Operating and Capital Budget Worksheets
June 17 – June 25		Staff presents an overview of each department's forecast requested FY 25 budget, including increases, reductions, and/or significant budgetary changes to the City Manager, ACM, and Finance staff.
June 26 – July 5		FY 2025 Requested Budget Review by City Manager, Assistant City Manager, and Finance Director
July 9	Tuesday	Proposed City Budgets sent to City Council (Operating and Capital)
July 23	Tuesday	Staff Presentation of Proposed Budget to City Council – John William Klein Room 9am
July 25	Thursday	Receive Certified Estimate of Property Values from GCAD
August 6	Tuesday	Submit Tax Rates to the City Council (Truth & Taxation Rates)/**Regular City Council Meeting – LEC (9:00 am)**
August 7	Wednesday	Publish Notice of Public Hearing on Budget (Send Monday Aug 5)
August 8	Thursday	Budget Workshop with County Commissioners – Time/Place (TBD)
August 12	Monday	File Proposed Budget with City Secretary
August 20	Tuesday	Proposed Tax Rate Approval/**Regular City Council Meeting – LEC (9:00 am)** *for the required notice of the tax rate public hearing
August 28	Wednesday	Publish Notice of Public Hearing on Tax Rate Increase (Send Monday Aug 26) **If the proposed tax rate exceeds the no-new revenue rate
September 3	Tuesday	**Regular City Council Meeting**/Public Hearing-Proposed Budget – LEC (9:00 am)
September 12	Thursday	Public Hearing on Tax Increase (if necessary) – Time/Place (TBD)
September 17	Tuesday	**Regular City Council Meeting**/Council Adopts Separate Budget and Tax Rate Ordinances - LEC (9:00 am)

Fredericksburg
General Fund

	FY 2024 ADOPTED BUDGET	FY 2024 YTD			FY 2025 REQUESTED BUDGET	
	FY2024	FY2024	Variance	Variance %	FY2025	Variance % 2024/2025
Revenues	$23,796,722	$18,477,530	$5,319,192	78%	$22,531,911	-5%
Expenses						
Personnel	$13,274,125	$8,828,347	$4,445,778	67%	$13,008,632	-2%
Maintenance & Operations	$5,622,994	$3,351,528	$2,271,466	60%	$5,578,656	-1%
Intercompany Transfer Out	$2,255,979	$1,348,351	$907,628	60%	$2,255,979	0%
Intergovernmental Transfer Out	$1,126,308	$788,201	$338,107	70%	$1,126,308	0%
Capital	$3,148,566	$1,594,957	$1,553,609	51%	$1,804,785	-43%
Debt Requirement	$912,624	$606,295	$306,329	66%	$1,062,290	16%
EXPENSES TOTAL	**$26,340,595**	**$16,517,679**	**$9,822,916**	**63%**	**$24,836,650**	**-6%**

Fredericksburg
Enterprise & Other Funds (excluding FFWF)

	FY 2024 ADOPTED BUDGET	FY 2024 YTD			FY 2025 REQUESTED BUDGET	
	FY2024	FY2024	Variance	Variance %	FY2025	Variance % 2024/2025
Revenues						
Electric Utility Revenues	$14,067,406	$9,658,488	$4,408,918	69%	$14,276,843	1%
Fees from other Services	$94,900	$59,657	$35,243	63%	$85,750	-10%
Miscellaneous Revenues	$493,521	$543,192	-$49,671	110%	$502,521	2%
Water Utility Revenues	$8,389,050	$5,966,265	$2,422,785	71%	$8,532,325	2%
Fees from other Services	$902,000	$1,453,114	-$551,114	161%	$905,000	0%
Miscellaneous Revenues	$209,961	$351,049	-$141,088	167%	$363,361	73%
Intercompany Transfers	$142,842	–	$142,842	0%	$142,503	0%
Miscellaneous Revenues	$0	$249	-$249	–	$0	–
Sanitation Collection Revenues	$2,855,000	$3,264,200	-$409,200	114%	$3,455,000	21%
Fees from Other Services	$70,100	$31,081	$39,019	44%	$50,100	-29%
Miscellaneous Revenues	$116,200	$85,437	$30,763	74%	$141,500	22%
EMS Billing Revenues	$2,100,000	$1,661,090	$438,910	79%	$2,300,000	10%
Intergovernmental Transfer In	$1,571,247	$1,046,636	$524,611	67%	$1,571,247	0%
Miscellaneous Revenues	$4,500	$9,457	-$4,957	210%	$7,000	56%
Intercompany Transfer from General Fund	$1,952,337	$1,241,152	$711,185	64%	$1,952,337	0%
Hotel Occupancy Tax	$6,037,100	$3,706,781	$2,330,319	61%	$6,037,100	0%
Donations	$25,000	$25,000	$0	100%	$9,600	-62%
Miscellaneous Revenues	$63,600	$148,404	-$84,804	233%	$139,200	119%
Drainage Utility Revenues	$648,380	$507,224	$141,156	78%	$648,380	0%
Miscellaneous Revenues	$2,610,529	$18,072	$2,592,457	1%	$2,618,529	0%
Grant Revenue	$0	–	$0	–	$0	–
Intercompany Transfer from General Fund	$160,799	$107,199	$53,600	67%	$160,799	0%
Intergovernmental Transfer In	$160,799	$107,199	$53,600	67%	$160,799	0%
Miscellaneous Revenues	$1,500	$2,745	-$1,245	183%	$3,000	100%
Property Taxes	$466,100	$470,639	-$4,539	101%	$462,530	-1%
Miscellaneous Revenues	$400	$72	$328	18%	$100	-75%
Forfeiture Revenues	$1,000	–	$1,000	0%	$1,000	0%
Miscellaneous Revenues	$40	$783	-$743	1,959%	$1,000	2,400%
Other Revenues	$0	–	$0	–	$0	–
Other Revenues	$0	–	$0	–	$0	–
Miscellaneous Revenues	$0	$770,985	-$770,985	–	$0	–
Animal Shelter Special Revenue Fund	$0	–	$0	–	$0	–
Miscellaneous Revenues	$5,600	$6,862	-$1,262	123%	$7,000	25%
Donations	$44,000	$30,021	$13,979	68%	$35,000	-20%
Miscellaneous Revenues	$30	$34	-$4	113%	$30	0%
Health Insurance Premium Revenues	$2,249,208	$1,593,285	$655,923	71%	$2,249,208	0%
Intercompany Transfers	$0	–	$0	–	$0	–

Fredericksburg
Enterprise & Other Funds (excluding FFWF)

	FY 2024 ADOPTED BUDGET	FY 2024 YTD			FY 2025 REQUESTED BUDGET	
	FY2024	FY2024	Variance	Variance %	FY2025	Variance % 2024/2025
Miscellaneous Revenues	$250,500	$238,055	$12,445	95%	$256,000	2%
Other Revenues	$0	$15,759	-$15,759	-	$0	-
REVENUES TOTAL	**$45,693,649**	**$33,120,185**	**$12,573,464**	**72%**	**$47,074,762**	**3%**
Expenses						
Personnel	$11,513,413	$8,452,698	$3,060,715	73%	$12,617,000	10%
Administration Fees	$87,489	$60,633	$26,856	69%	$87,489	0%
Hotel Tax Distributions	$4,834,915	$3,817,431	$1,017,485	79%	$4,834,915	0%
Maintenance & Operations	$17,202,798	$12,619,467	$4,583,331	73%	$17,401,262	1%
Intercompany Transfer Out	$2,504,943	$1,737,000	$767,943	69%	$2,504,943	0%
Intergovernmental Transfer Out	$253,169	$170,815	$82,354	67%	$253,169	0%
Expenses	$0	-	$0	-	$0	-
Capital	$12,759,843	$2,429,596	$10,330,247	19%	$9,074,402	-29%
Debt Requirement	$4,666,150	$3,760,832	$905,318	81%	$5,009,357	7%
Depreciation/Amortization	$0	-	$0	-	$0	-
EXPENSES TOTAL	**$53,822,720**	**$33,048,471**	**$20,774,249**	**61%**	**$51,782,537**	**-4%**

Fredericksburg
City Wide Budget Summary FY 2024

	FY 2024 ADOPTED BUDGET	FY 2024 YTD			FY 2025 REQUESTED BUDGET	
	FY2024	FY2024	Variance	Variance %	FY2025	Variance % 2024/2025
Revenues	$69,683,946	$51,685,571	$17,998,375	74%	$69,606,673	0%
Expenses						
Personnel	$24,787,538	$17,281,045	$7,506,492	70%	$25,625,632	3%
Administration Fees	$87,489	$60,633	$26,856	69%	$87,489	0%
Hotel Tax Distributions	$4,834,915	$3,817,431	$1,017,485	79%	$4,834,915	0%
Maintenance & Operations	$22,825,792	$15,970,995	$6,854,797	70%	$22,979,918	1%
Intercompany Transfer Out	$4,760,922	$3,085,351	$1,675,571	65%	$4,760,922	0%
Intergovernmental Transfer Out	$1,379,477	$959,016	$420,461	70%	$1,379,477	0%
Food & Wine Fest Expenses	$196,350	$114,841	$81,509	58%	$0	-100%
Capital	$15,908,409	$4,024,553	$11,883,856	25%	$10,879,187	-32%
Debt Requirement	$5,578,774	$4,367,126	$1,211,648	78%	$6,071,647	9%
EXPENSES TOTAL	**$80,359,665**	**$49,680,992**	**$30,678,674**	**62%**	**$76,619,187**	**-5%**

CAPITAL/DEBT FOR FY 2025	AMOUNTS	DEPARTMENT TOTALS
*Line items in Bold are new and included in budget		
POLICE		$1,126,301.00
01-22-00-01-22-5230 - Police Department Equipment	$200,741.00	
01-22-00-01-22-5240 - Police Vehicles	$475,560.00	
01-22-00-01-22-5471 - Renovations-Council Chambers LEC	**$450,000.00**	
FIRE		$325,000.00
01-23-00-01-23-5402 - Brush 4 Bed	**$75,000.00**	
01-23-00-01-23-6240 - Principal-ladder truck 2025	**$250,000.00**	
STREET		$262,926.00
01-24-00-01-24-5110 - Street Dept Equipment	$5,592.00	
01-24-00-01-24-5465 - Sidewalks	$150,000.00	
01-24-00-01-24-6432 - Principal-Pneumatic Roller 2025	**$65,667.00**	
01-24-00-01-24-6433 - Principal-Skid Steer 2025	**$41,667.00**	
PARK		$429,603.00
01-25-00-01-25-5564 - Workman With Sprayer	$20,817.00	
01-25-00-01-25-5579 - LBJMP Sand Volleyball Renov	**$25,000.00**	
01-25-00-01-25-5580 - Ventrac	**$64,320.00**	
01-25-00-01-25-5581 - Carryall	**$16,570.00**	
01-25-00-01-25-5583 - Park Pool - Vault Repair/Patch Plaster Deep End	**$10,000.00**	
01-25-00-01-25-5584 - Tilt Bed Trailer	**$10,140.00**	
01-25-00-01-25-5585 - LBJMP-Sewer Connections/Parking Expansion	**$100,000.00**	
01-25-00-01-25-5586 - OFP PIP Surface Maintenance	**$31,000.00**	
01-25-00-01-25-5587 - Town Pool Baby Pool Shade	**$27,882.00**	
01-25-00-01-25-5588 - Grounds Master 4000-2025	**$113,874.00**	
01-25-00-01-25-5589 - Park HQ Roof	**$10,000.00**	
ENGINEERING		$11,000.00
01-30-00-01-30-5100 - Update Aerial Photos	$11,000.00	
ELECTRIC		$532,226.00
02-21-00-02-21-5240 - Meters	$25,000.00	
02-21-00-02-21-5250 - Transformers	$200,000.00	
02-21-00-02-21-5272 - Other Capital - IT Dept	$8,593.00	

02-21-00-02-21-5364 - Pole, Towers, & Fixtures	$30,000.00	
02-21-00-02-21-5365 - Overhead Conductors & Devices	$24,000.00	
02-21-00-02-21-5366 - Underground Conduit	$1,800.00	
02-21-00-02-21-5367 - Underground Conductors	$10,000.00	
02-21-00-02-21-5382 - Replace Substation Breakers	$30,000.00	
02-21-00-02-21-5472 - UTV-2025	**$9,500.00**	
02-21-00-02-21-5473 - Replace Electric Transmission to Boerner/RW	**$60,000.00**	
02-21-00-02-21-6214 - Principal-Electric Bucket Truck 2025	**$133,333.00**	
WATER & WASTEWATER		$4,504,900.00
03-21-00-03-21-5210 - Inventory Purchases	$160,000.00	
03-21-00-03-21-5267 - Replace WWTP Bar Screens	$560,900.00	
03-21-00-03-21-5280 - Water Meters	$90,000.00	
03-21-00-03-21-5301 - Water Mains	$65,000.00	
03-21-00-03-21-5302 - Water Taps	$10,000.00	
03-21-00-03-21-5303 - Sewer Mains	$10,000.00	
03-21-00-03-21-5304 - Sewer Taps	$2,000.00	
03-21-00-03-21-5305 - Manholes	$7,500.00	
03-21-00-03-21-5306 - Fire Hydrants	$7,500.00	
03-21-00-03-21-5307 - Water Pump Station Pumps	$20,000.00	
03-21-00-03-21-5308 - Lift Station Pumps	$20,000.00	
03-21-00-03-21-5309 - Aeration Pump-WasteWater Plant	$10,000.00	
03-21-00-03-21-5313 - SCADA	$20,000.00	
03-21-00-03-21-5439 - West Live Oak Water & Sewer	$2,105,000.00	
03-21-00-03-21-5441 - SouthHeightsPumpStation	$30,000.00	
03-21-00-03-21-5452 - Water Main Rehab Proj 2022- 2"	$450,000.00	
03-21-00-03-21-5453 - Sewer Main Rehab Proj 2022- 4"	$150,000.00	
03-21-00-03-21-5457 - Maintenance for New Generators	$40,000.00	
03-21-00-03-21-5458 - Water Leak Detection Survey	$55,000.00	
03-21-00-03-21-5459 - Water Well Field Exploration	$50,000.00	
03-21-00-03-21-5481 - Fuel Trailer	**$10,000.00**	
03-21-00-03-21-5482 - UTV-2025	**$12,000.00**	
03-21-00-03-21-5483 - Windcrest Water Pressure Improv	**$275,000.00**	
03-21-00-03-21-5485 - South Heights SCADA Panel Replacement	**$45,000.00**	
03-21-00-03-21-5486 - Water-WW Master Plan Update	**$300,000.00**	
SANITATION		$260,000.00

05-21-00-05-21-5477 - Replace Entrance Gate-Landfill	**$100,000.00**	
05-21-00-05-21-6431 - Principal-Garbage Truck 2025	**$160,000.00**	
EMS		$358,333.00
06-21-00-06-21-5306 - Replace Roof-South Station	**$75,000.00**	
06-21-00-06-21-6712 - Principal-Ambulance 2025	**$150,000.00**	
06-21-00-06-21-6713 - Principal-Heart Monitors 2025	**$133,333.00**	
TOURISM (HOTEL OCCUPANCY TAX)		$670,140.00
07-21-00-07-21-5581 - Carryall	**$16,570.00**	
07-21-00-07-21-5714 - Decorative light replacements-MP	**$225,000.00**	
07-21-00-07-21-5715 - MP Lift Replacement	**$39,000.00**	
07-21-00-07-21-5716 - Adelsverein Halle Window Replacements	**$23,820.00**	
07-21-00-07-21-5717 - German Pyramid Repairs	**$42,750.00**	
07-21-00-07-21-5718 - Christmas Light Replacements-MP	**$86,000.00**	
07-21-00-07-21-5719 - Labor-Materials-Equip Main Street Can Srvs	**$75,000.00**	
07-21-00-07-21-5720 - Replace Main Street Cans	**$145,000.00**	
07-21-00-07-21-5722 - Parade-Traffic Route	**$17,000.00**	
DRAINAGE/STORMWATER		$3,203,529.00
10-21-00-10-21-5159 - N Llano Storm Sewer Project	$3,182,529.00	
10-21-00-10-21-5478 - Tree Mulcher attachment	**$21,000.00**	
GRAND TOTAL	$11,683,958.00	$11,683,958.00