Date: July 18, 2019

To: Mayor and City Council

From: Kent Myers, City Manager

Subject: Budget Work Session

Our first City Council Work Session on the proposed 2020 City Budget is scheduled for this Monday, July 22 at 4:00 p.m. at City Hall. As shown on the attached agenda, this meeting includes a report and discussion on two debt financing projects that have been discussed for the next year (street improvements and the Electric Division building). We also plan to discuss General Fund revenues, General Fund expenses and City personnel costs. It is anticipated that this meeting will last 3-4 hours. We plan to take a dinner break at about 6:00 p.m.

During the second Budget Work Session scheduled on July 29 we plan on discussing revenues and expenses for the Enterprise Funds and funding for local organizations such as the CVB, EDC and Chamber. A third Work Session is scheduled on August 5 to discuss with the County Commissioners the funding for shared City/County services. Additional Budget Work Sessions can be scheduled as needed.

The primary goal for the first Budget Work Session is to present the proposed General Fund Budget and make initial changes as determined by the City Council. This discussion is somewhat of a challenge due to the number of unknowns that impact the Budget. These unknowns include the lack of information on County funding proposals and the total certified property appraisal values. We also do not know how the Sports Park project may proceed during the coming year. In addition, we have not received information from TML on costs for insurance and bonds. As this information becomes available in the next 30 days, we will revise the Budget to address any changes.

Please keep in mind that the proposed Budget is very much a "work in progress" over the next six weeks. The Budget will evolve during this time with the final Budget scheduled for Council approval in mid-September. So, at this early stage we are not seeking any final City Council decisions. We are merely seeking some initial responses, reactions and input on the major items included in the proposed Budget.

Debt Financing

There have been two different debt issues discussed by the Council for possible financing during the coming year. This includes the Electric Services building and major street improvements. Dan Wegmiller is available for Monday's meeting, so we have scheduled him to meet with the Council to discuss the financing for both projects.

In terms of the Electric Services building, over the past several months City staff has continued to work with Steve Thomas on the preliminary design and cost estimating for this facility. Steve will have some updated drawings of this building to present at Monday's meeting to get the Council's input prior to the final plans being prepared. The current cost estimate for the project is \$2.5 million and this will require short-term financing to fund the project. Dan will present different financing scenarios for Council discussion at the meeting.

In terms of the proposed street improvements, Dan has prepared several different financing scenarios based upon which streets will be included in the project. These are included as the first attachment to this memo. Preliminary discussions with the Council indicate that you would like to consider using General Obligation (GO) Bonds for financing these improvements. If so, then this will require an election for local voters to consider approval of these bonds. So, at Monday's meeting the Council should discuss (1) which street improvements you would like to propose for financing; (2) what types of financing the City should use for these improvements; and (3) when you want to schedule a bond election if GO bonds are recommended.

General Fund Revenues

As shown in the attached information, our FY 2020 General Fund revenues are proposed at \$15,103,709. This represents a modest increase of about 3.4% over the \$14,609,733 budgeted during the current year. Most of the General Fund revenue items are projected to be about the same as the current year.

One of the primary topics for discussion at Monday's meeting is the property tax rate. We have used the preliminary values from the Appraisal District to project property tax revenues for next year. As shown on the attached report, these values would result in an effective tax rate of \$.17111 compared to our current tax rate of \$.22560. This effective tax rate will change once we get the final values from the Appraisal District in the next two weeks. For discussion purposes, we have included a 3.5% increase in the effective tax rate in the proposed budget. The attachment shows how much revenue this would generate over the effective tax rate. As a reminder to the City Council, we have a property tax revenue cap rate of 8% this year with a cap rate of 3.5% next year.

Other major revenue sources in the General Fund that we have projected for increases in next year's Budget include sales taxes, mixed drink taxes, interest income and franchise fees. Revenues that are projected to slightly decrease include RV camping fees, building permit fees, police fines and payment in lieu of taxes. We can discuss the reasons for the projected changes in these revenues at Monday's meeting.

One new revenue that we would like to discuss with the City Council at Monday's meeting are new fees for Marktplatz. City staff has determined that there are about $1 million in improvements needed to Markplatz over the next several years. The City Attorney has determined that we will not be able to use HOT revenues to fund most of these improvements. So, the General Fund will be the only revenue source for these costs. At Monday's meeting City staff will present two possible fee changes that could be used for funding these improvements. This includes a major increase in reservation fees for use of Marktplatz and a new fee that would be charged to attendees at major events at Marktplatz. We want to get feedback from the City Council whether you might consider either of these fees.

General Fund Expenses

The proposed FY 2020 General Fund Budget includes total expenses of $16,018,005. This represents a $327,099 (2.1%) increase over the FY 2019 General Fund Budget. As shown on the attached Budget Summary report, the proposed expenses would result in a deficit of $914,296. Please keep in mind that we have about $1.2 million in excess fund balance that can be applied to this deficit if the Council wants to use some of the surplus funds. In addition, we do not have the County's funding proposals and other information that will impact this deficit.

The proposed General Fund Budget, as well as the budgets for other funds, includes funding for a 2% COLA increase and a 2% merit pay increase. Several new positions were requested for funding from the General Fund next year. Only one of these positions, an additional Police Patrolman, is currently included in the proposed Budget. Additional information on salary and benefits, including new personnel requests, is presented below. Personnel costs will be discussed as the final item at Monday's budget work session.

The proposed FY 2020 Budget for Administrative Services is $2,326,441 which is a decrease of $144,667 (5.9%) from the current Budget. This decrease is primarily due to a decrease in the Golf Course deficit that we funded for both the current year and last year. Next year we do not anticipate that we will need to fund a prior year deficit for the Golf Course. Increases in the Administrative Services Budget include education and training, fleet lease and property maintenance costs. The increase in property maintenance expenses is due to some security improvements that we plan at City Hall in the Receptionist area.

The proposed FY 2020 Budget for the Police Department is $5,475,910 compared to the current Police Department Budget of $5,218,180. The primary reason for this increase is the addition of a new Patrol Officer position. The costs for the salary, benefits and vehicle for this position is budgeted at $139,984 with some of these costs covered by a grant of $71,021. The only other major cost increases included in the Police Department Budget are for new vehicles ($228,269) and overtime and holiday pay ($190,000).

The proposed FY 2020 Budget for the Fire Department is $1,616,725 which is $229,889 (16.6%) over their current Budget of $1,386,836. One of the major reasons for this increase is the addition of a new pumper that we are planning on lease purchasing at an annual cost of $100,000 for ten years. Personnel costs in this Department are also increasing due to the full-year of funding for the new positions that were added last January.

The proposed FY 2020 Budget for the Street Department represents a decrease to $2,457,647 from their current Budget of $2,680,114. The primary reason for this decrease is the fact that no major street improvements are included in the proposed Budget. We had initially discussed including funds for the extension of Windcrest Drive. However, it appears that this area will be developing in the next 2-3 years. At that time, the developer would assume responsibility for funding about ½ of the street improvements. Major increases in the Street Department Budget include costs for emulsion and premix materials. Also, we are planning on purchasing a new maintainer for the Street Department. Finally, the traffic impact study is included in this Budget ($100,000) if the City Council wants to move forward with the street bond project.

The proposed Parks Department expenses in the FY 2020 Budget are a total of $2,673,035 which represents a $230,666 (9.4%) increase over the current Budget. As previously mentioned, one of the challenges in developing this Budget is that we do not currently know what will happen next year on the Sports Park. At this preliminary stage we have included $300,000 for the Sports Park with the hope that the County will match this funding. We have also included funding for the utility improvements for the Sports Park in the Utility Fund. We have also added $240,000 to the budget to replace one of the restrooms at Lady Bird Johnson Park. We have also included several improvements at Markplatz with a total funding of $138,000.

The proposed Development Services FY 2020 Budget is $794,835 compared to their current Budget of $775,617. Major changes to this Budget include an increase in legal expenses to cover ongoing litigation. In addition, we have increased funding for maintenance of historic structures from $10,000 to $40,000. We plan on creating a grant program with this funding to provide financial incentives for repairs to buildings in our historic district.

The proposed FY Budget for Health Services is $224,772 compared to the current Health Department Budget of $215,247. No major changes are proposed to this Budget in FY 2020.

This past year we completed the relocation of the Municipal Court to new offices. This required an increase to their Budget to cover building renovation costs and an increase in rental charges. This year we propose that this Budget be decreased from $237,592 to a FY 2020 Budget of $187,868. There are no major increases in any of the costs proposed for Municipal Court next year.

The proposed FY 2020 Budget for our Engineering Department also includes very few changes from the current year. The total proposed Budget is $260,772 compared to their current Budget of $263,843. The only major change is an increase in costs for aerial photos due to not being able to complete any of these photos this year.

Personnel Costs

With the City employing about 160 full-time employees, personnel costs represent the largest expense in the City Budget. With this large budgetary impact, every year we devote significant time reviewing our personnel expenses. This includes requests for new City positions, salary increases and changes to our benefit programs. I have included below information on each of these items for review and discussion at Monday's meeting.

In terms of new personnel requests impacting the General Fund, four new positions have been requested by City departments and one new position has been requested by the Chamber of Commerce that would be devoted to affordable housing. The only new position that is included in the proposed General Fund Budget is the Police Patrolman which is partially funded by a new grant. This position and the other positions requested should be discussed at Monday's Work Session. This includes another Patrolman position ($139,983 for salary, benefits and vehicle) and a Parks Crew Chief position ($52,579 for salary and benefits). Also, an Accountant position has been requested for the Finance Department and is recommended in the recently-completed Finance Department Assessment Study. The cost impact to the General Fund for the salaries and benefits for this position would be $29,584 with other City funds paying for the remaining costs. The estimated costs for salary and benefits for the affordable housing position would be about $90,000 a year.

As you know, we have a great group of dedicated City employees who work hard to serve our community. We also compete with other cities, private companies and Gillespie County in hiring and retaining these employees. So, it is important that we continue to fairly compensate our employees and offer a competitive salary and benefits program. This year we have included funding in the proposed Budget to cover a 2% COLA increase and a 2% merit increase for all full-time employees.

As you will recall, last year we presented information on how our retirement benefits were below the level of benefits offered by other cities. The City Council decided to take the first step in addressing this issue by improving our Updated Service Credits. The City's contribution rate is currently 5% which is below the 7% contribution rate offered by other cities. So, the next step in addressing this issue would be an increase in the contribution rate to 6%. This would represent an impact of 4.16% to our Budget according to recent information from TMRS. The employees who I have spoken to over the past month would really like to see this issue addressed in next year's Budget. There is even support for a reduction in the salary increases that are proposed in next year's Budget to cover these additional retirement costs.

In terms of health insurance, our Health Insurance Fund has been experiencing a good year with a minimal number of major claims. We currently have over $400,000 in fund balance in the Health Insurance Fund. Therefore, it is recommended that we do not budget any increase in either City funding or employee dependent coverages in next year's Budget. Our other City benefits appear to be competitive and no additional changes are recommended.

The City of Fredericksburg
126 W. Main St. • Fredericksburg, Texas 78624-3708 • (830) 997-7521 • Fax (830) 997-1861

We look forward to the first Budget Work Session this Monday. Please let Laura or me know if you have any questions on the proposed General Fund Budget prior to Monday's meeting.

The City of Fredericksburg
126 W. Main St. • Fredericksburg, Texas 78624-3708 • (830) 997-7521 • Fax (830) 997-1861

City of Fredericksburg

SPECIAL CITY COUNCIL MEETING AGENDA
MONDAY, JULY 22, 2019 ~ 4:00 P.M.
CITY HALL CONFERENCE ROOM ~ 126 W. MAIN STREET

Linda Langerhans, Mayor
Charlie Kiehne, Councilmember
Bobby Watson, Councilmember
Gary Neffendorf, Councilmember
Tom Musselman, Councilmember
Kent Myers, City Manager

The City of Fredericksburg City Council will meet in a special session on Monday, July 22, 2019 at 4:00 p.m. in the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas. This is an open meeting, open to the public, subject to the Open Meetings Law of the State of Texas, and as required by law, notice is hereby posted on July 19, 2019 before 4:00 p.m., providing time, place, date and agenda thereof. The meeting facility is wheelchair accessible and accessible parking spaces are provided. Requests for accommodations or interpretative services must be made to the City Secretary 48 hours prior to this meeting.

(Please turn off all pagers and phones, except emergency on-call personnel.)

1. CALL TO ORDER

2. PUBLIC COMMENTS
The City Council welcomes citizen participation and comments at all City Council Regular Meetings. The City Council offers citizens the opportunity to address them by signing up to speak prior to the meeting and to limit comments to 3-minutes.
NOTE: The Texas Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting. However, any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting and any response to a question posed to the City Council is limited to either a statement of specific information or a recitation of existing policy. TEX. Gov'T CODE § 551.042.

3. PRESENTATION, DISCUSSION, REVIEW AND POSSIBLE DIRECTION
a. Presentation by Dan Wegmiller, Specialized Public Finance
   i. Electric Department Building
   ii. City Street Projects
b. Proposed 2020 Fiscal Year Budget General Fund
c. Proposed 2020 Fiscal Year Budget – Personnel Costs

4. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 10:05 a.m. on July 18, 2019 at the entrance and on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.

Shelley Goodwin
Shelley Goodwin, TRMC
City Secretary

City of Fredericksburg, Texas

Preliminary Scenario 1: $6,000,000 May 2020 Election for Cherry Street/Post Oak

For Purposes of Illustration Only

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
						Less:				
FYE 9/30	Total Adjusted Taxable Value	Est. Growth	Existing Tax-Supp. D/S	$6,000,000 Series 2020 7/15 3.21%	Projected Total Tax-Supp D/S	Available Funds	Est. Frozen Tax Revs	Projected Total Net Tax-Supp D/S	Projected I&S Tax Rate	Change
2019	$ 1,549,401,776		$ 875,947	$ -	$ 875,947	$ -	$ (136,150)	$ 739,797	$ 0.0376	$ -
2020	1,595,883,829	3.00%	810,644	-	810,644	-	(149,837)	660,807	0.0423	0.0046
2021	1,643,760,344	3.00%	812,840	244,833	1,057,673	-	(182,984)	874,689	0.0543	0.0120
2022	1,693,073,154	3.00%	814,251	250,500	1,064,751	-	(180,366)	884,386	0.0533	(0.0010)
2023	1,743,865,349	3.00%	814,781	249,500	1,064,281	-	(176,739)	887,541	0.0519	(0.0014)
2024	1,796,181,310	3.00%	462,474	454,300	916,774	-	(153,100)	763,674	0.0434	(0.0085)
2025	1,841,085,842	2.50%	462,630	454,700	917,330	-	(150,549)	766,780	0.0425	(0.0009)
2026	1,887,112,988	2.50%	462,492	454,700	917,192	-	(147,932)	769,260	0.0416	(0.0009)
2027	1,924,855,248	2.00%	462,060	454,300	916,360	-	(145,757)	770,603	0.0409	(0.0007)
2028	1,963,352,353	2.00%	461,334	453,500	914,834	-	(143,511)	771,323	0.0401	(0.0008)
2029	1,992,802,638	1.50%	460,315	452,300	912,615	-	(141,697)	770,918	0.0395	(0.0006)
2030	2,022,694,678	1.50%	459,001	455,600	914,601	-	(140,448)	774,153	0.0391	(0.0004)
2031	2,042,921,625	1.00%	457,394	453,400	910,794	-	(138,950)	771,844	0.0386	(0.0005)
2032	2,063,350,841	1.00%	465,346	455,700	921,046	-	(139,277)	781,769	0.0387	0.0001
2033	2,063,350,841	0.00%	250,950	452,500	703,450	-	(110,222)	593,228	0.0293	(0.0093)
2034	2,063,350,841	0.00%	248,875	453,800	702,675	-	(110,114)	592,561	0.0293	(0.0000)
2035	2,063,350,841	0.00%	251,000	454,500	705,500	-	(110,505)	594,995	0.0294	0.0001
2036	2,063,350,841	0.00%	252,775	454,600	707,375	-	(110,765)	596,610	0.0295	0.0001
2037	2,063,350,841	0.00%	249,288	454,100	703,388	-	(110,213)	593,175	0.0293	(0.0002)
2038	2,063,350,841	0.00%	-	453,000	453,000	-	(74,023)	378,977	0.0187	(0.0106)
2039	2,063,350,841	0.00%	-	451,300	451,300	-	(73,766)	377,534	0.0187	(0.0001)
2040	2,063,350,841	0.00%	-	453,900	453,900	-	(74,159)	379,741	0.0188	0.0001
2041	2,063,350,841	0.00%	-	-	-	-	-	-	-	(0.0188)
2042	2,063,350,841	0.00%	-	-	-	-	-	-	-	-
2043	2,063,350,841	0.00%	-	-	-	-	-	-	-	-
2044	2,063,350,841	0.00%	-	-	-	-	-	-	-	-
2045	2,063,350,841	0.00%	-	-	-	-	-	-	-	-
			$ 9,534,395	$ 8,461,033	$ 17,995,428	$ -	$ (2,901,064)	$ 15,094,364		

Assumptions

(1) FY 2019 Total Adjusted Taxable Value provided by the City as of August 9, 2018. Projected future growth shown for purposes of illustration only.

(2) Existing Tax-Supported D/S excludes the drainage portion of the 2010 G.O. Refunding Bonds.

(3) All financing assumptions are as of July 12, 2019 for purposes of illustration only. Preliminary Series 2020 issue assumes a May 2020 election, July 2020 delivery and current market QTEO rates as of July 12, 2019 plus 0.50% of cushion. Preliminary, subject to change.

(4) Total frozen revenues for FY 2019 of $833,129 provided by the Gillespie County Appraisal District as of September 26, 2018. Total frozen revenues assumed to remain constant. The portion attributable to the I&S rate is calculated on a pro rata basis assuming a constant O&M rate of $0.18798 and a 98% collection rate.

(5) FY 2019 I&S tax rate of $0.03762 and M&O tax rate of $0.18798 provided by the Gillespie Central Appraisal District.

(6) Est. I&S Tax collections rate: 98.00%

City of Fredericksburg, Texas

For Purposes of Illustration Only

Preliminary Scenario 2: $12,000,000 May 2020 Election for Cherry Street/Post Oak and E. Morse Street

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
						Less:				
FYE 9/30	Total Adjusted Taxable Value	*Est. Growth*	Existing Tax-Supp. D/S	**$12,000,000 Series 2020 7/15 3.22%**	Projected Total Tax-Supp D/S	Available Funds	Est. Frozen Tax Revs	Projected Total Net Tax-Supp D/S	Projected I&S Tax Rate	Change
2019	$ 1,549,401,776		$ 875,947	$ -	$ 875,947	$ -	$ (136,150)	$ 739,797	$ 0.0376	$ -
2020	1,595,883,829	*3.00%*	810,644	-	810,644	-	(149,837)	660,807	0.0423	0.0046
2021	1,643,760,344	*3.00%*	812,840	538,471	1,351,310	-	(221,808)	1,129,502	0.0701	0.0279
2022	1,693,073,154	*3.00%*	814,251	545,800	1,360,051	-	(218,729)	1,141,323	0.0688	(0.0013)
2023	1,743,865,349	*3.00%*	814,781	543,300	1,358,081	-	(214,360)	1,143,721	0.0669	(0.0019)
2024	1,796,181,310	*3.00%*	462,474	891,800	1,354,274	-	(209,820)	1,144,454	0.0650	(0.0019)
2025	1,841,085,842	*2.50%*	462,630	890,800	1,353,430	-	(206,347)	1,147,083	0.0636	(0.0014)
2026	1,887,112,988	*2.50%*	462,492	893,675	1,356,167	-	(203,326)	1,152,841	0.0623	(0.0012)
2027	1,924,855,248	*2.00%*	462,060	895,300	1,357,360	-	(200,804)	1,156,556	0.0613	(0.0010)
2028	1,963,352,353	*2.00%*	461,334	895,675	1,357,009	-	(198,123)	1,158,886	0.0602	(0.0011)
2029	1,992,802,638	*1.50%*	460,315	894,800	1,355,115	-	(195,935)	1,159,180	0.0594	(0.0009)
2030	2,022,694,678	*1.50%*	459,001	892,675	1,351,676	-	(193,588)	1,158,089	0.0584	(0.0009)
2031	2,042,921,625	*1.00%*	457,394	894,175	1,351,569	-	(192,275)	1,159,294	0.0579	(0.0005)
2032	2,063,350,841	*1.00%*	465,346	894,175	1,359,521	-	(191,868)	1,167,653	0.0577	(0.0002)
2033	2,063,350,841	*0.00%*	250,950	892,675	1,143,625	-	(166,908)	976,717	0.0483	(0.0094)
2034	2,063,350,841	*0.00%*	248,875	894,550	1,143,425	-	(166,884)	976,541	0.0483	(0.0000)
2035	2,063,350,841	*0.00%*	251,000	894,675	1,145,675	-	(167,153)	978,522	0.0484	0.0001
2036	2,063,350,841	*0.00%*	252,775	891,900	1,144,675	-	(167,033)	977,642	0.0483	(0.0000)
2037	2,063,350,841	*0.00%*	249,288	891,500	1,140,788	-	(166,568)	974,220	0.0482	(0.0002)
2038	2,063,350,841	*0.00%*	-	894,800	894,800	-	(135,883)	758,917	0.0375	(0.0106)
2039	2,063,350,841	*0.00%*	-	891,800	891,800	-	(135,493)	756,307	0.0374	(0.0001)
2040	2,063,350,841	*0.00%*	-	892,500	892,500	-	(135,584)	756,916	0.0374	0.0000
2041	2,063,350,841	*0.00%*	-	-	-	-	-	-	-	(0.0374)
2042	2,063,350,841	*0.00%*	-	-	-	-	-	-	-	-
2043	2,063,350,841	*0.00%*	-	-	-	-	-	-	-	-
2044	2,063,350,841	*0.00%*	-	-	-	-	-	-	-	-
2045	2,063,350,841	*0.00%*	-	-	-	-	-	-	-	-
			$ 9,534,395	$ 16,815,046	$ 26,349,441	$ -	$ (3,974,476)	$ 22,374,965		

Assumptions

(1) FY 2019 Total Adjusted Taxable Value provided by the City as of August 9, 2018. Projected future growth shown for purposes of illustration only.
(2) Existing Tax-Supported D/S excludes the drainage portion of the 2010 G.O. Refunding Bonds.
(3) All financing assumptions are as of July 12, 2019 for purposes of illustration only. Preliminary Series 2020 issue assumes a May 2020 election, July 2020 delivery and current market Non-QTEO rates as of July 12, 2019 plus 0.50% of cushion. Preliminary, subject to change.
(4) Total frozen revenues for FY 2019 of $833,129 provided by the Gillespie County Appraisal District as of September 26, 2018. Total frozen revenues assumed to remain constant. The portion attributable to the I&S rate is calculated on a pro rata basis assuming a constant O&M rate of $0.18798 and a 98% collection rate.
(5) FY 2019 I&S tax rate of $0.03762 and M&O tax rate of $0.18798 provided by the Gillespie Central Appraisal District.
(6) Est. I&S Tax collections rate: 98.00%

City of Fredericksburg, Texas

For Purposes of Illustration Only

Preliminary Scenario 3: $24,000,000 May 2020 Election for Cherry Street/Post Oak and Frederick Road

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
						Less:				
FYE 9/30	Total Adjusted Taxable Value	Est. Growth	Existing Tax-Supp. D/S	**$24,000,000 Series 2020 7/15 3.62%**	Projected Total Tax-Supp D/S	Available Funds	Est. Frozen Tax Revs	Projected Total Net Tax-Supp D/S	Projected I&S Tax Rate	Change
2019	$ 1,549,401,776		$ 875,947	$ -	$ 875,947	$ -	$ (136,150)	$ 739,797	$ 0.0376	$ -
2020	1,595,883,829	3.00%	810,644	-	810,644	-	(149,837)	660,807	0.0423	0.0046
2021	1,643,760,344	3.00%	812,840	1,095,358	1,908,198	-	(284,933)	1,623,264	0.1008	0.0585
2022	1,693,073,154	3.00%	814,251	1,093,975	1,908,226	-	(280,033)	1,628,194	0.0981	(0.0026)
2023	1,743,865,349	3.00%	814,781	1,094,600	1,909,381	-	(275,280)	1,634,100	0.0956	(0.0025)
2024	1,796,181,310	3.00%	462,474	1,445,975	1,908,449	-	(270,354)	1,638,095	0.0931	(0.0026)
2025	1,841,085,842	2.50%	462,630	1,447,600	1,910,230	-	(266,521)	1,643,708	0.0911	(0.0020)
2026	1,887,112,988	2.50%	462,492	1,447,975	1,910,467	-	(262,562)	1,647,905	0.0891	(0.0020)
2027	1,924,855,248	2.00%	462,060	1,447,100	1,909,160	-	(259,261)	1,649,899	0.0875	(0.0016)
2028	1,963,352,353	2.00%	461,334	1,449,850	1,911,184	-	(256,300)	1,654,884	0.0860	(0.0015)
2029	1,992,802,638	1.50%	460,315	1,446,225	1,906,540	-	(253,495)	1,653,045	0.0846	(0.0014)
2030	2,022,694,678	1.50%	459,001	1,446,225	1,905,226	-	(251,022)	1,654,205	0.0835	(0.0012)
2031	2,042,921,625	1.00%	457,394	1,449,600	1,906,994	-	(249,626)	1,657,368	0.0828	(0.0007)
2032	2,063,350,841	1.00%	465,346	1,446,350	1,911,696	-	(248,510)	1,663,186	0.0823	(0.0005)
2033	2,063,350,841	0.00%	250,950	1,660,975	1,911,925	-	(248,532)	1,663,393	0.0823	0.0000
2034	2,063,350,841	0.00%	248,875	1,658,100	1,906,975	-	(248,066)	1,658,909	0.0820	(0.0002)
2035	2,063,350,841	0.00%	251,000	1,662,725	1,913,725	-	(248,701)	1,665,024	0.0823	0.0003
2036	2,063,350,841	0.00%	252,775	1,660,250	1,913,025	-	(248,636)	1,664,389	0.0823	(0.0000)
2037	2,063,350,841	0.00%	249,288	1,661,150	1,910,438	-	(248,392)	1,662,046	0.0822	(0.0001)
2038	2,063,350,841	0.00%	-	1,660,250	1,660,250	-	(223,911)	1,436,339	0.0710	(0.0112)
2039	2,063,350,841	0.00%	-	1,662,450	1,662,450	-	(224,134)	1,438,316	0.0711	0.0001
2040	2,063,350,841	0.00%	-	1,662,650	1,662,650	-	(224,155)	1,438,495	0.0711	0.0000
2041	2,063,350,841	0.00%	-	1,659,125	1,659,125	-	(223,797)	1,435,328	0.0710	(0.0002)
2042	2,063,350,841	0.00%	-	1,661,125	1,661,125	-	(224,000)	1,437,125	0.0711	0.0001
2043	2,063,350,841	0.00%	-	1,659,625	1,659,625	-	(223,847)	1,435,778	0.0710	(0.0001)
2044	2,063,350,841	0.00%	-	1,659,500	1,659,500	-	(223,835)	1,435,665	0.0710	(0.0000)
2045	2,063,350,841	0.00%	-	1,660,500	1,660,500	-	(223,936)	1,436,564	0.0710	0.0000
			$ 9,534,395	$ 37,899,258	$ 47,433,653	$ -	$ (6,477,826)	$ 40,955,827		

Assumptions

(1) FY 2019 Total Adjusted Taxable Value provided by the City as of August 9, 2018. Projected future growth shown for purposes of illustration only.

(2) Existing Tax-Supported D/S excludes the drainage portion of the 2010 G.O. Refunding Bonds.

(3) All financing assumptions are as of July 12, 2019 for purposes of illustration only. Preliminary Series 2020 issue assumes a May 2020 election, July 2020 delivery and current market Non-QTEO rates as of July 12, 2019 plus 0.50% of cushion. Preliminary, subject to change.

(4) Total frozen revenues for FY 2019 of $833,129 provided by the Gillespie County Appraisal District as of September 26, 2018. Total frozen revenues assumed to remain constant. The portion attributable to the I&S rate is calculated on a pro rata basis assuming a constant O&M rate of $0.18798 and a 98% collection rate.

(5) FY 2019 I&S tax rate of $0.03762 and M&O tax rate of $0.18798 provided by the Gillespie Central Appraisal District.

(6) Est. I&S Tax collections rate: 98.00%

City of Fredericksburg, Texas

For Purposes of Illustration Only

Preliminary Scenario 4: $25,000,000 May 2020 Election for Friendship Lane

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
						Less:				
FYE 9/30	Total Adjusted Taxable Value	Est. Growth	Existing Tax-Supp. D/S	$25,000,000 Series 2020 7/15 3.63%	Projected Total Tax-Supp D/S	Available Funds	Est. Frozen Tax Revs	Projected Total Net Tax-Supp D/S	Projected I&S Tax Rate	Change
2019	$ 1,549,401,776		$ 875,947	$ -	$ 875,947	$ -	$ (136,150)	$ 739,797	$ 0.0376	$ -
2020	1,595,883,829	3.00%	810,644	-	810,644	-	(149,837)	660,807	0.0423	0.0046
2021	1,643,760,344	3.00%	812,840	1,141,075	1,953,915	-	(289,585)	1,664,330	0.1033	0.0611
2022	1,693,073,154	3.00%	814,251	1,136,175	1,950,426	-	(284,287)	1,666,140	0.1004	(0.0029)
2023	1,743,865,349	3.00%	814,781	1,136,800	1,951,581	-	(279,489)	1,672,091	0.0978	(0.0026)
2024	1,796,181,310	3.00%	462,474	1,488,175	1,950,649	-	(274,521)	1,676,128	0.0952	(0.0026)
2025	1,841,085,842	2.50%	462,630	1,484,925	1,947,555	-	(270,175)	1,677,380	0.0930	(0.0023)
2026	1,887,112,988	2.50%	462,492	1,485,550	1,948,042	-	(266,205)	1,681,836	0.0909	(0.0020)
2027	1,924,855,248	2.00%	462,060	1,489,800	1,951,860	-	(263,369)	1,688,491	0.0895	(0.0014)
2028	1,963,352,353	2.00%	461,334	1,487,675	1,949,009	-	(259,912)	1,689,097	0.0878	(0.0017)
2029	1,992,802,638	1.50%	460,315	1,489,175	1,949,490	-	(257,575)	1,691,915	0.0866	(0.0012)
2030	2,022,694,678	1.50%	459,001	1,489,175	1,948,176	-	(255,080)	1,693,097	0.0854	(0.0012)
2031	2,042,921,625	1.00%	457,394	1,487,675	1,945,069	-	(253,210)	1,691,859	0.0845	(0.0009)
2032	2,063,350,841	1.00%	465,346	1,489,550	1,954,896	-	(252,552)	1,702,344	0.0842	(0.0003)
2033	2,063,350,841	0.00%	250,950	1,699,300	1,950,250	-	(252,119)	1,698,131	0.0840	(0.0002)
2034	2,063,350,841	0.00%	248,875	1,696,675	1,945,550	-	(251,682)	1,693,868	0.0838	(0.0002)
2035	2,063,350,841	0.00%	251,000	1,696,675	1,947,675	-	(251,880)	1,695,795	0.0839	0.0001
2036	2,063,350,841	0.00%	252,775	1,699,550	1,952,325	-	(252,313)	1,700,012	0.0841	0.0002
2037	2,063,350,841	0.00%	249,288	1,695,750	1,945,038	-	(251,634)	1,693,404	0.0837	(0.0003)
2038	2,063,350,841	0.00%	-	1,807,950	1,807,950	-	(238,588)	1,569,362	0.0776	(0.0061)
2039	2,063,350,841	0.00%	-	1,805,950	1,805,950	-	(238,394)	1,567,556	0.0775	(0.0001)
2040	2,063,350,841	0.00%	-	1,806,850	1,806,850	-	(238,481)	1,568,369	0.0776	0.0000
2041	2,063,350,841	0.00%	-	1,803,250	1,803,250	-	(238,131)	1,565,119	0.0774	(0.0002)
2042	2,063,350,841	0.00%	-	1,804,375	1,804,375	-	(238,241)	1,566,134	0.0775	0.0001
2043	2,063,350,841	0.00%	-	1,806,625	1,806,625	-	(238,459)	1,568,166	0.0776	0.0001
2044	2,063,350,841	0.00%	-	1,804,875	1,804,875	-	(238,289)	1,566,586	0.0775	(0.0001)
2045	2,063,350,841	0.00%	-	1,804,000	1,804,000	-	(238,204)	1,565,796	0.0774	(0.0000)
			$ 9,534,395	$ 39,737,575	$ 49,271,970	$ -	$ (6,658,361)	$ 42,613,609		

Assumptions

(1) FY 2019 Total Adjusted Taxable Value provided by the City as of August 9, 2018. Projected future growth shown for purposes of illustration only.
(2) Existing Tax-Supported D/S excludes the drainage portion of the 2010 G.O. Refunding Bonds.
(3) All financing assumptions are as of July 12, 2019 for purposes of illustration only. Preliminary Series 2020 issue assumes a May 2020 election, July 2020 delivery and current market Non-QTEO rates as of July 12, 2019 plus 0.50% of cushion. Preliminary, subject to change.
(4) Total frozen revenues for FY 2019 of $833,129 provided by the Gillespie County Appraisal District as of September 26, 2018. Total frozen revenues assumed to remain constant. The portion attributable to the I&S rate is calculated on a pro rata basis assuming a constant O&M rate of $0.18798 and a 98% collection rate.
(5) FY 2019 I&S tax rate of $0.03762 and M&O tax rate of $0.18798 provided by the Gillespie Central Appraisal District.
(6) Est. I&S Tax collections rate: 98.00%

2019 Tax Rate Scenarios - Preliminary Totals at 6/21/19

7/16/2019 15:48

The City of Fredericksburg

FOR DISCUSSION PURPOSES ONLY

ETR line		2018	2019	
16		$2,053,747,924	$2,311,411,693	Taxable Value (Not under Protest)
17	+	3,260,546	339,275,367	Properties Under Protest
		$2,057,008,470	$2,650,687,060	Total Appraised Value (Includes New)
18	-	(465,787,704)	(491,567,649)	Less Frozen Homestead Values
19		**$1,591,220,766**	**$2,159,119,411**	Total Taxable (Non Frozen) Values
20	-	(1,310,980)	(1,571,030)	Less Taxable Value of Properties Annexed
21	-	(40,508,010)	(67,142,020)	Less Taxable Value of New Improvements & New Personal Property Located in New Improvements
22	=	(41,818,990)	(68,713,050)	Adjustments to Taxable Value
23		**$1,549,401,776**	**$2,090,406,361**	**Total Adjusted Taxable Value**
15		3,358,684	3,576,922	Adjusted Prior Year Taxes
		0.2167	0.202455	Effective Tax Rate
		$0.22560		Adopted Tax Rate
		$0.21670	$0.171111	Effective Tax Rate
		$0.22830	$0.202455	Rollback Tax Rate

TOTAL TAXES

Cents	Percentage	2019 Effective Tax and Increases	%of Levy	2019 Non frozen Tax Amount	2019 Frozen Tax Amount	2019 Total Tax Amount	2018 Total Tax Amount	Tax Revenue Increase (Decrease)	Incremental Revenue Increase (Decrease
	EFFECTIVE	**0.171111**	**100.00%**	**$ 3,694,491**	**$ 837,213**	**$ 4,531,704**	**$ 4,281,305**	**$ 250,399**	
0.50	2.9%	0.176111	100.00%	3,802,447	837,213	4,639,660	4,281,305	358,355	$107,956
0.60	**3.5%**	**0.177111**	**100.00%**	**3,824,038**	**837,213**	**4,661,251**	**4,281,305**	**379,946**	**21,591**
1.00	5.8%	0.181111	100.00%	3,910,403	837,213	4,747,616	4,281,305	466,311	86,365
1.50	8.8%	0.186111	100.00%	4,018,359	837,213	4,855,572	4,281,305	574,267	107,956
2.00	11.7%	0.191111	100.00%	4,126,315	837,213	4,963,528	4,281,305	682,223	107,956
3.00	17.5%	0.201111	100.00%	4,342,227	837,213	5,179,440	4,281,305	898,135	215,912
3.13	18.3%	**0.202455**	**100.00%**	**4,371,245**	**837,213**	**5,208,458**	**4,281,305**	**927,153**	**29,019**

MAINTENANCE & OPERATIONS

Cents	Percentage	2019 Effective Tax and Increases	%of Levy	2019 Non frozen Tax Amount	2019 Frozen Tax Amount	2019 Total Tax Amount	2018 Total Tax Amount	Tax Revenue Increase (Decrease)	
	EFFECTIVE	**0.140301**	**81.99%**	**$ 3,029,266**	**$ 686,466**	**$ 3,715,732**	**$ 3,538,053**	**$ 177,679**	
0.50	3.6%	0.145301	82.51%	3,137,222	690,745	3,827,968	3,538,053	289,915	$112,236
0.60	**4.3%**	**0.146301**	**82.60%**	**3,158,813**	**691,572**	**3,850,386**	**3,538,053**	**312,333**	**22,418**
1.00	7.1%	0.150301	82.99%	3,245,178	694,789	3,939,967	3,538,053	401,914	89,581
1.50	10.7%	0.155301	83.45%	3,353,134	698,615	4,051,749	3,538,053	513,696	111,782
2.00	14.3%	0.160301	83.88%	3,461,090	702,241	4,163,331	3,538,053	625,278	111,582
3.00	21.4%	0.170301	84.68%	3,677,002	708,953	4,385,955	3,538,053	847,902	222,623
3.13	**ROLLBACK**	**0.171645**	**84.78%**	3,706,021	**709,804**	4,415,825	3,538,053	877,772	29,870

INTEREST & SINKING

		2019 **Effective Tax Rate**	%of Levy	2019 Non frozen Tax Amount	2019 Frozen Tax Amount	2019 Total Tax Amount	2018 Total Tax Amount	Tax Revenue Increase (Decrease)	
	EFFECTIVE	**0.030810**	**18.01%**	**$ 665,225**	**$ 150,747**	**$ 815,972**	**$ 743,252**	**$ 72,720**	
		0.030810	17.49%	665,225	146,467	811,692	743,252	68,440	-$4,280
		0.030810	17.40%	665,225	145,640	810,865	743,252	67,613	-827
		0.030810	17.01%	665,225	142,424	807,649	743,252	64,397	-3,217
		0.030810	16.55%	665,225	138,598	803,822	743,252	60,570	-3,826
		0.030810	16.12%	665,225	134,971	800,196	743,252	56,944	-3,626
		0.030810	15.32%	665,225	128,260	793,485	743,252	50,233	-6,711
		0.030810	**15.22%**	**665,225**	**127,409**	**792,633**	**743,252**	**49,381**	-851

Summary of General Fund Revenues and Expenditures

	FY 2019 Budgeted	FY 2019 Projected	FY 2020 Requested
General Fund Revenues	14,609,733	14,699,090	15,103,709
General Fund Expenditures			
Administrative	2,471,108	2,458,534	2,326,441
Police	5,218,180	5,168,310	5,475,910
Fire	1,386,836	1,385,305	1,616,725
Street	2,680,114	2,601,710	2,457,647
Parks	2,442,369	2,356,359	2,673,035
Development Services	775,617	765,078	794,835
Health	215,247	212,197	224,772
Municipal Court	237,592	227,876	187,868
Engineering	263,843	236,841	260,772
	15,690,906	15,412,210	16,018,005
Excess (Deficit)	(1,081,173)	(713,120)	(914,296)

City of Fredericksburg

FY 2020 Budget Analysis

The City of Fredericksburg

GENERAL FUND REVENUES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-00-4101-00	Current Ad Valorem Taxes	2,780,524	3,404,000	3,340,800	3,564,000
01-00-4102-00	Delinquent Ad Valorem Taxes	241,266	272,300	295,000	285,100
01-00-4103-00	Penalty & Interest	22,187	27,200	27,800	31,400
01-00-4104-00	FranchiseFee-CharterCommCable	224,205	225,000	239,700	244,500
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	182,665	189,000	177,500	177,500
01-00-4106-00	Gross Rec Tax - Atmos Energy	143,397	145,000	127,700	135,000
01-00-4107-00	In Lieu Of Taxes	1,785,600	1,847,267	1,751,909	1,746,685
01-00-4108-00	1 1/2 % City Sales Tax	5,938,723	5,928,800	6,136,800	6,259,500
01-00-4110-00	Mixed Drinks Tax	162,858	160,000	177,100	180,600
01-00-4113-00	Franchise Tax-CTEC	92,550	92,500	89,800	89,800
01-00-4120-00	Occupational Licenses	33,679	25,000	40,000	35,000
01-00-4121-00	Dog Licenses	440	1,000	1,000	1,000
01-00-4122-00	Building Permits	105,127	188,000	110,000	175,000
01-00-4125-00	Gas Inspections & Permits	1,005	1,200	1,200	1,200
01-00-4150-00	Interest Income	74,525	50,000	112,000	100,000
01-00-4163-00	Zoning Fees, Etc	22,046	16,000	20,000	20,000
01-00-4164-00	Temporary Use Permit	400	400	400	400
01-00-4165-00	Miscellaneous Adm Revenues	54,980	38,000	38,000	38,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	633	1,500	500	500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,845	5,700	6,000	6,000
01-00-4169-00	Lease Income - 308 E Austin	2,100	2,100	4,725	6,600
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	30,000	30,000	30,000
01-00-4176-00	Lease Income - 301 Friendship	12,000	12,000	1,000	-
01-00-4180-00	Municipal Court Cost Revenue	69,155	69,000	75,000	75,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	5,000	8,650	-
01-00-4201-00	Police Fines	80,464	90,000	97,900	75,000
01-00-4202-00	Parking Fines	1,265	500	1,700	1,200
01-00-4210-00	LEOSE Annual Allocation	2,484	2,500	2,400	2,400
01-00-4211-00	Open Records-Accident,Incident	1,855	1,500	2,800	2,000
01-00-4213-00	Animal Control Revenue	14,202	8,000	14,500	12,500
01-00-4214-00	Gillespie County Animal Control Contribution	5,214	4,000	17,000	15,000
01-00-4252-00	Police Dept Grant Revenue	88,248	-	-	71,021
01-00-4258-00	Grant - Dept of Justice	-	2,000	2,800	3,000
01-00-4265-00	Miscellaneous Police Revenues	16,309	6,000	10,000	9,000
01-00-4266-00	Summer Youth Program	500	-	250	100
01-00-4280-00	Child Safety Program	11,950	11,000	11,400	11,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	22,178	10,000	47,400	40,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	550,000	603,492	603,492	603,492
01-00-4315-00	Firehouse Recovery Revenues	21,604	22,000	23,000	24,000
01-00-4316-00	Fire Department Fee Revenue	-	11,000	4,000	4,500
01-00-4365-00	Miscellaneous Fire Dept Rev	(121)	1,000	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	1,650	1,000	4,250	-
01-00-4401-00	Paving & Construction	1,751	1,000	15,000	1,000
01-00-4465-00	Miscellaneous Street Dept Rev	15,686	10,000	10,000	10,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	13,588	30,000	13,000	35,000
01-00-4500-00	Pioneer Pavilion	8,533	10,000	10,000	10,000
01-00-4501-00	Tatsch & Open Air Pavilions	29,430	31,000	27,500	27,500
01-00-4502-00	Camping	550,994	600,000	525,000	525,000
01-00-4505-00	Baseball	6,125	6,500	7,500	7,500
01-00-4506-00	Swimming - Park Pool	25,696	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	8,068	7,000	7,000	7,000
01-00-4509-00	Soccer	1,450	1,200	500	500

01-00-4510-00	Concessions	634	-	333	-
01-00-4515-00	Donations - Parks & Recreation	2,321	500	346	-
01-00-4520-00	Adelsverein Halle Rental	4,775	4,500	4,950	5,450
01-00-4521-00	Kinder Halle	6,075	5,200	4,450	4,450
01-00-4522-00	Oktoberfest Halle	1,900	2,300	2,225	2,225
01-00-4523-00	Market Square Kitchen Rental	1,225	1,200	850	850
01-00-4530-00	Park Dedication Fee - South	3,500	15,000	9,500	10,000
01-00-4531-00	Park Dedication Fees - North	-	-	-	-
01-00-4540-00	Fort Martin Scott Revenue	2,611	3,100	7,000	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	1,719	1,800	2,700	3,000
01-00-4565-00	Miscellaneous Park Revenue	5,172	5,000	6,000	6,000
01-00-4566-00	Reserve America Fees Revenue	23,611	36,000	32,000	32,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	685,088	6,500	5,000	9,000
01-00-4702-00	Code Enforcement Fines	3,625	-	1,000	1,000
01-00-4703-00	Technology Fee	-	-	6,200	6,200
01-00-4704-00	Water Waiver Fee	-	-	3,500	3,000
01-00-4765-00	Misc Revenue - Development Ser	1,690	-	200	200
01-00-4766-00	Short Term Rental Fee	82,900	98,000	80,000	80,000
01-00-4767-00	Short Term Rental Fee PAY PAL	3,600	1,500	3,600	3,600
01-00-4768-00	STR Fee ACH	-	-	7,800	7,800
01-00-4781-00	Proceeds - Sale of Fixed Asset	-	8,000	6,700	8,000
01-00-4800-00	Health Fees	106,285	103,000	104,000	105,000
01-00-4801-00	County Health Contribution 1/2	51,100	55,774	53,650	59,536
01-00-4810-00	Food Handler's Class Revenue	160	200	210	200
01-00-4865-00	Miscellaneous Revenue - Health	1,065	500	700	500
01-00-4881-00	Proceeds - Sale of Fixed Asset	3,600	-	-	-
	General Fund Revenues	**14,487,685**	**14,609,733**	**14,669,090**	**15,103,709**

City of Fredericksburg

FY 2020 Budget Analysis

The City of Fredericksburg

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-20-1010-00	Salary - Elected Officials	36,600	36,600	36,600	36,600
01-20-1015-00	Regular Wages-City Attorney	27,011	-	-	-
01-20-1030-00	Regular Wages-Office Employees	407,698	421,700	409,200	443,034
01-20-1060-00	Longevity	5,202	4,100	2,890	2,990
01-20-1070-00	Overtime Wages	21,897	21,800	18,000	19,000
01-20-2020-00	Social Security	34,850	37,041	35,702	38,374
01-20-2030-00	Retirement - TMRS	45,167	43,955	53,156	61,198
01-20-2040-00	Uniforms & Clothing	129	-	450	-
01-20-2050-00	Car Allowance	-	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	54,757	49,900	47,100	50,800
01-20-2090-00	Professional Org - Personal	3,486	3,200	6,000	6,000
01-20-2100-00	Prof Education & Training	18,195	18,600	17,000	24,000
01-20-2204-00	Collection Fees - Del Taxes	-	-	-	-
01-20-3010-00	Utilities	29,511	26,000	24,000	26,000
01-20-3020-00	Telephone	1,948	2,000	3,000	3,000
01-20-3030-00	Office Supplies & Forms	7,243	6,500	7,000	12,000
01-20-3040-00	Postage, Freight, Etc	2,780	2,500	3,000	3,000
01-20-3050-00	Ads & Public Notices	3,280	2,500	7,000	7,500
01-20-3060-00	Protocol & Social	17,250	15,000	15,000	15,000
01-20-3070-00	Travel Expenses	5,449	8,000	8,000	9,800
01-20-3080-00	Prof Org & Assoc - City	3,250	4,500	3,000	3,000
01-20-3090-00	Books, Periodicals, Etc	720	700	500	500
01-20-3100-00	Safety	263	250	1,200	500
01-20-3120-00	Audit Expenses	5,700	8,100	7,000	7,400
01-20-3130-00	Legal Expenses	58,309	45,000	45,000	40,000
01-20-3140-00	Contract Professional Services	20,002	20,000	20,000	15,000
01-20-3142-00	GCAD - Prop Tax Collection	32,137	31,809	31,800	32,900
01-20-3160-00	TML Conventions	1,626	2,500	2,000	2,000
01-20-3190-00	Miscellaneous Adm Expenses	29,785	12,000	10,000	12,000
01-20-3200-00	City Share - Appr Dist Exp	67,819	71,146	70,500	72,600
01-20-3202-00	Bad Debt Expense	253	-	-	-
01-20-3213-00	Credit Card/Bank Fees	183	-		
01-20-3220-00	Insurance & Bonds	4,833	5,000	4,600	4,600
01-20-3239-00	Incentive Mgt Fee - Touchstone	-	-	-	-
01-20-3240-00	City Contribution -Golf Course	273,800	333,924	333,924	300,000
01-20-3275-00	City Contr-Emg Medical Serv	724,454	726,318	726,318	726,318
01-20-3276-00	City Contrib - Emerg Mgt	68,800	76,262	75,446	97,368
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	6,558	7,500	9,600	9,600
01-20-4020-00	Janitorial/Housekeeping	6,157	6,000	6,000	6,000
01-20-4030-00	General Property Maintenance	9,371	12,000	12,000	20,000
01-20-4036-00	Maintenance 308 E Austin	767	500	500	500
01-20-4040-00	Small Tools & Equipment	1,746	5,000	4,000	4,000
01-20-4060-00	Office Machines Maintenance	1,602	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	434	500	500	500
01-20-4070-00	Computer/Software Maintenance	17,871	16,500	16,500	27,300
01-20-4250-00	Election Expenses	7,979	6,000	6,000	14,000
01-20-4410-00	Gasoline, Oil, & Lubrication	2,495	2,000	2,000	2,000
01-20-4430-00	Vehicle Maint	455	500	500	500
01-20-4435-00	Fleet Lease	3,628	4,700	4,700	13,100
01-20-5010-00	Furniture & Fixtures	-	-	-	-
01-20-5012-00	Capital Equipment	14,350	7,000	6,000	5,000
01-20-5155-00	Fuel Island	-	600	500	-

01-20-6004-00	T-fer to Golf (prior deficit)	459,227	201,865	201,865	-
01-20-6005-00	T-fer to Golf(current deficit)	337,500	145,938	145,938	130,659
01-20-6021-00	Principal - Computer/Software FY 2019	-	4,500	4,500	4,500
01-20-6022-00	Interest - Computer/Software FY 2019	-	100	45	270
NEW	Principal - Computer/Software FY 2020	-	-	-	3,000
NEW	Interest - Computer/Software FY 2020	-	-	-	30
	Administration Dept Expenditures	**2,889,525**	**2,471,108**	**2,458,534**	**2,326,441**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

POLICE DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-22-1015-00	Regular Wages - City Attorney	6,993	-	-	-
01-22-1030-00	Regular Wages-Police Employee	2,342,614	2,465,300	2,390,000	2,549,135
01-22-1050-00	Regular Wages - Part-time Emp	-	6,600	-	6,600
01-22-1060-00	Longevity	23,857	24,900	24,410	24,260
01-22-1070-00	Overtime & Holiday Pay	137,159	166,000	192,917	190,000
01-22-2020-00	Social Security	182,816	203,704	199,461	211,905
01-22-2030-00	Retirement-TMRS	246,074	260,838	296,975	337,134
01-22-2040-00	Uniforms And Clothing	20,973	30,000	26,000	47,000
01-22-2050-00	Car Allowance	-	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	320,879	332,000	331,400	341,000
01-22-2090-00	Prof Org - Personal	3,431	4,200	4,100	4,100
01-22-2100-00	Prof Education & Training	30,190	45,000	39,000	48,000
01-22-3020-00	Telephone	1,024	1,100	1,070	1,100
01-22-3030-00	Office Supplies & Forms	6,059	6,000	5,800	6,000
01-22-3040-00	Postage, Freight, Etc	1,451	1,700	1,650	1,700
01-22-3050-00	Ads & Public Notices	588	800	800	1,200
01-22-3060-00	Protocol & Social	6,475	7,000	6,200	7,000
01-22-3070-00	Travel Expenses	22,757	25,000	23,000	25,000
01-22-3090-00	Books, Periodicals, Etc	366	1,500	1,790	2,500
01-22-3100-00	Safety	870	1,500	950	1,500
01-22-3130-00	Legal Expenses	-	3,000	-	3,000
01-22-3140-00	Contract Professional Services	3,530	3,200	5,500	7,500
01-22-3170-00	Summer Youth Program Expenses	2,465	4,000	3,800	4,000
01-22-3190-00	Miscellaneous Police Expenses	8,847	20,000	21,000	24,000
01-22-3220-00	Insurance & Bonds	76,985	74,400	67,300	67,300
01-22-3274-00	City Contribution - Dispatch	507,039	452,064	452,064	452,064
01-22-4010-00	Communications	50,079	58,800	58,700	60,100
01-22-4020-00	Janitorial/Housekeeping	-	200	50	200
01-22-4030-00	General Property Maintenance	4,967	7,500	-	3,000
01-22-4040-00	Small Tools & Equipment	285	2,000	1,900	2,000
01-22-4070-00	Computer/Software Maintenance	192,871	315,200	315,200	235,000
01-22-4210-00	Firing Range Expenses	1,650	2,000	1,800	5,900
01-22-4211-00	LEOSE Expenditures	2,500	2,500	2,400	2,400
01-22-4230-00	Animal Control Expenses	45,778	44,000	43,000	40,000
01-22-4250-00	Weapons Maintenance & Supplies	33,657	52,000	49,000	50,000
01-22-4270-00	Police Equipment & Supplies	125,526	83,000	78,000	122,000
01-22-4410-00	Gasoline, Oil, & Lubrication	63,274	60,000	78,000	78,000
01-22-4420-00	Vehicle Maintenance - Autos	29,222	25,000	21,900	25,000
01-22-4500-00	City Share - LEC Expenses	112,308	228,564	228,564	228,564
01-22-4600-00	Substation Expenses	7,634	10,000	7,500	9,000
01-22-5155-00	Fuel Island	-	5,200	5,100	-
01-22-5240-00	Police Vehicles	224,204	161,910	161,510	228,269
01-22-6021-00	Principal - Computer/Software FY 2019	-	3,600	3,600	3,600
01-22-6022-00	Interest - Computer/Software FY 2019	-	100	100	300
NEW	Principal - Computer/Software FY 2020	-	-	-	2,750
NEW	Interest - Computer/Software FY 2020	-	-	-	30
	Police Dept Expenditures	**4,898,796**	**5,218,180**	**5,168,310**	**5,475,910**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

FIRE DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-23-1015-00	Regular Wages - City Attorney	1,748	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	324,467	380,200	353,500	395,347
01-23-1050-00	Regular Wages-Part-time Emp	76,617	92,000	92,000	100,000
01-23-1060-00	Longevity	1,946	2,200	2,200	2,500
01-23-1070-00	Overtime Wages	133,832	130,000	150,000	188,107
01-23-2020-00	Social Security	39,357	46,237	45,724	52,475
01-23-2030-00	Retirement-TMRS	45,211	50,317	57,599	71,486
01-23-2040-00	Uniforms And Clothing	5,434	8,000	8,000	8,000
01-23-2050-00	Car Allowance	-	-	-	-
01-23-2060-00	Insurance - Hospitalization	61,565	70,700	73,000	74,000
01-23-2090-00	Professional Org - Personal	3,619	6,000	6,000	6,000
01-23-2100-00	Prof Education & Training	17,937	35,000	35,000	45,000
01-23-2110-00	Education/Training -Instructor	-	-	-	-
01-23-2120-00	Video Training	-	-	-	-
01-23-2220-00	Firemen's Pension Fund Contr	55,956	46,000	46,000	46,000
01-23-2230-00	Medical Exams	675	1,500	1,500	1,500
01-23-2240-00	Firemen Recertification	226	1,800	1,800	1,800
01-23-3010-00	Utilities	11,830	12,000	12,000	12,000
01-23-3020-00	Telephone	1,252	1,800	1,800	1,800
01-23-3030-00	Office Supplies & Forms	2,400	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	168	500	500	500
01-23-3050-00	Advertising & Notices	77	400	400	400
01-23-3060-00	Protocol & Social	3,976	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	16,898	17,500	17,500	18,500
01-23-3090-00	Books, Periodicals, Etc	1,128	5,000	5,000	5,000
01-23-3100-00	Safety	413	8,900	8,900	9,500
01-23-3140-00	Contract Professional Services	839	2,500	2,500	2,500
01-23-3150-00	Fire Prevention Materials	6,693	8,200	8,200	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	4,231	3,100	3,100	3,500
01-23-3220-00	Insurance & Bonds	16,339	16,400	16,200	16,200
01-23-3250-00	Conventions	200	500	500	500
01-23-3274-00	City Contribution - Dispatch	28,974	25,832	25,832	25,832
01-23-3277-00	City Contribution - Rural Fire	43,750	56,250	56,250	56,250
01-23-4010-00	Communications Expenses	25,980	32,100	28,400	32,900
01-23-4020-00	Janitorial/Housekeeping	3,780	4,500	4,500	4,500
01-23-4030-00	General Property Maintenance	12,215	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	5,514	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	2,785	6,500	6,500	6,500
01-23-4070-00	Computer/Software Maintenance	10,723	13,200	13,200	18,700
01-23-4090-00	Ladder Maintenance	1,050	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	41,214	45,000	45,000	25,000
01-23-4210-00	Fire Department Supplies	11,915	12,000	12,000	12,000
01-23-4410-00	Gasoline, Oil, & Lubrication	14,428	22,000	22,000	22,000
01-23-4430-00	Vehicle Maintenance - Trucks	56,606	60,300	60,300	70,000
01-23-4435-00	Fleet Lease	26,759	19,700	19,700	19,700
01-23-5155-00	Fuel Island	-	1,100	1,100	-
01-23-5300-00	SCBA Breathing Apparatus	-	-	-	17,000
01-23-5310-00	Fire Dept Capital Equipment	17,008	-	-	17,000
01-23-6021-00	Principal - Computer/Software FY 2019	-	1,400	1,400	1,400
01-23-6022-00	Interest - Computer/Software FY 2019	-	100	100	100
NEW	Principal - Computer/Software FY 2020	-	-	-	1,250
NEW	Interest - Computer/Software FY 2020	-	-	-	20
01-23-6230-00	Principal - Pumper - Chase	65,172	66,500	66,500	67,700

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

FIRE DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-23-6231-00	Interest - Pumper - Chase	5,124	3,900	3,900	2,700
01-23-6232-00	Principal - SCBA Breathing App	25,982	26,300	26,300	-
01-23-6233-00	Interest - SCBA Breathing App	496	300	300	-
NEW	Principal - Pumper	-	-	-	100,000
NEW	Interest - Pumper	-	-	-	457
	Fire Dept Expenditures	**1,234,507**	**1,386,836**	**1,385,305**	**1,616,725**

City of Fredericksburg

FY 2020 Budget Analysis

The City of Fredericksburg

STREET DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-24-1015-00	Regular Wages - City Attorney	1,748	-	-	-
01-24-1030-00	Regular Wages-Full Time Emp	559,617	643,000	625,300	715,267
01-24-1050-00	Regular Wages-Part Time Emp	1,174	5,000	2,500	3,000
01-24-1060-00	Longevity	12,197	13,500	13,400	13,870
01-24-1070-00	Overtime Wages	15,789	30,000	25,000	27,000
01-24-2020-00	Social Security	43,729	52,900	50,964	58,074
01-24-2030-00	Retirement - Tmrs	58,156	67,414	75,595	92,249
01-24-2040-00	Uniforms And Clothing	7,671	9,500	8,500	8,700
01-24-2060-00	Insurance - Hospitalization	105,811	110,500	114,300	114,800
01-24-2090-00	Professional Org - Personal	398	300	400	500
01-24-2100-00	Prof. Education & Training	655	800	1,100	1,200
01-24-3010-00	Utilities	20,413	22,000	21,000	22,000
01-24-3020-00	Telephone	1,037	1,000	1,200	1,400
01-24-3030-00	Office Supplies & Forms	584	1,000	750	8,000
01-24-3040-00	Postage, Freight, Etc.	-	100	100	100
01-24-3050-00	Ads & Public Notices	628	600	700	750
01-24-3060-00	Protocol & Social	2,591	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	11	1,000	850	900
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	4,443	6,000	6,500	7,500
01-24-3130-00	Legal Expenses	-	-	-	-
01-24-3140-00	Contract Professional Services	1,611	10,000	2,000	2,500
01-24-3141-00	Issuance Costs - 2004 GO Bonds	-	-	-	-
01-24-3190-00	Miscellaneous Street Dept.exp.	1,684	1,000	1,200	1,200
01-24-3220-00	Insurance & Bonds	43,391	40,400	37,000	37,000
01-24-4010-00	Communications	4,359	11,400	11,400	11,400
01-24-4020-00	Janitorial/housekeeping	680	1,000	800	1,000
01-24-4030-00	General Property Maintenance	1,184	26,000	1,500	26,000
01-24-4040-00	Small Tools & Equipment	13,061	4,000	4,000	5,000
01-24-4060-00	Office Machines Maintenance	1,461	1,500	1,500	-
01-24-4070-00	Computer/Software Maintenance	16,924	18,600	18,600	20,500
01-24-4240-00	Street Supplies	2,598	6,000	4,500	5,000
01-24-4245-00	Sign Materials	9,132	20,000	25,000	25,000
01-24-4250-00	Street & Bridge Maintenance	17,624	20,000	25,000	20,000
01-24-4251-00	Crack Sealing Maintenance	-	6,000	5,000	5,000
01-24-4255-00	Street Lighting Power	9,611	9,800	10,000	10,000
01-24-4270-00	Street Marking Paint	8,757	5,000	2,500	10,000
01-24-4330-00	Emulsion	113,613	166,000	250,000	275,000
01-24-4340-00	Rock - Grade 5	88,805	125,000	75,000	100,000
01-24-4345-00	Limestone	9,783	30,000	21,000	25,000
01-24-4350-00	Premix - Type 1A	147,482	200,000	175,000	225,000
01-24-4360-00	Shop Materials & Supplies	14,387	12,500	15,000	16,000
01-24-4390-00	Contract Street Paving	-	-	-	-
01-24-4410-00	Gasoline, Oil, & Lubrication	41,993	47,000	40,000	45,000
01-24-4430-00	Vehicle Maintenance - Trucks	1,398	2,000	750	1,000
01-24-4435-00	Fleet Lease	53,137	69,200	60,400	60,400
01-24-4440-00	Tractor/heavy Equipment Maint.	33,061	45,000	38,000	40,000
01-24-4450-00	Other Equipment Maintenance	1,528	3,000	2,500	3,000
01-24-5155-00	Fuel Island	-	3,300	-	-
01-24-5235-00	Dump Truck	1,000	-	-	-
01-24-5461-00	Sunrise Street Extension	25,188	-	-	-
01-24-5464-00	Equipment	5,650	-	-	-
01-24-5465-00	Sidewalks	99,305	50,000	50,000	100,000

01-24-5476-00	Bridge Guardrail Upgrade Prog	24,544	-	-	-
01-24-5477-00	Friendship Lane Rehabilitation	416,927	-	-	-
01-24-5478-00	Relief Route	50,000	-	-	-
01-24-5479-00	Shredder	6,500	-	-	-
01-24-5480-00	Friendship Lane Mill & Overlay	-	550,000	550,000	-
01-24-5481-00	Steam Pressure Washer	-	5,900	-	-
NEW	Striping Machine				9,000
NEW	W. Windcrest Extension (Oaks of Windcrest Ph V to Smokehouse)				-
NEW	Transportation Bond Project Traffic Study				100,000
01-24-6021-00	Principal - Computer/Software FY 2019	-	1,400	1,400	1,400
01-24-6022-00	Interest - Computer/Software FY 2019	-	100	100	100
NEW	Principal - Computer/Software FY 2020	-	-	-	1,250
NEW	Interest - Computer/Software FY 2020	-	-	-	20
01-24-6408-00	Principal - Dump Truck	37,457	-	-	-
01-24-6409-00	Interest - Dump Truck	496	-	-	-
01-24-6410-00	Principal - Bobcat	19,346	-	-	-
01-24-6411-00	Interest - Bobcat	256	-	-	-
01-24-6412-00	Principal - Sweeper	71,387	72,100	72,100	-
01-24-6413-00	Interest - Sweeper	1,363	700	700	-
01-24-6414-00	Principal - Asphalt Zipper	18,046	18,300	17,700	-
01-24-6415-00	Interest - Asphalt Zipper	345	200	200	-
01-24-6416-00	Principal - ToolCarrier/Loader	61,395	59,400	59,400	60,700
01-24-6417-00	Interest - Tool Carrier/Loader	-	2,100	2,100	1,100
01-24-6418-00	Principal - Dump Truck FY2018	35,692	34,600	34,600	35,100
01-24-6419-00	Interest - Dump Truck FY2018	-	1,200	1,200	600
01-24-6420-00	Principal-Dump Truck 8YD FY19	-	33,200	34,200	32,400
01-24-6421-00	Interest - Dump Truck 8YD FY19	-	400	-	1,800
NEW	Principal-Maintainer				66,667
NEW	Interest - Maintainer				
	Street Dept Expenditures	**2,348,810**	**2,680,114**	**2,601,710**	**2,457,647**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

PARKS DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-25-1015-00	Regular Wages - City Attorney	11,363	-	931	-
01-25-1030-00	Regular Wages-full Time Emp.	522,803	606,940	600,000	625,699
01-25-1050-00	Regular Wages - Part Time Emp	165,709	187,200	185,000	192,400
01-25-1060-00	Longevity	6,863	7,600	8,300	8,300
01-25-1070-00	Overtime Wages	18,415	18,000	18,800	18,000
01-25-2020-00	Social Security	55,487	62,710	62,126	64,597
01-25-2030-00	Retirement-tmrs	55,495	62,116	71,427	79,544
01-25-2040-00	Uniforms And Clothing	4,845	5,200	4,700	5,200
01-25-2050-00	Car Allowance	8,484	8,500	8,500	8,500
01-25-2060-00	Insurance-hospitalization	100,395	112,903	111,700	113,350
01-25-2090-00	Professional Org - Personal	850	500	450	500
01-25-2100-00	Prof. Education & Training	2,091	2,000	2,000	2,000
01-25-3010-00	Utilities	211,794	190,000	185,000	190,000
01-25-3020-00	Telephone	1,734	2,000	1,600	1,600
01-25-3030-00	Office Supplies & Forms	1,522	2,200	1,750	2,200
01-25-3040-00	Postage, Freight, Etc.	22	250	125	125
01-25-3050-00	Advertising & Public Notices	1,941	2,200	1,750	2,200
01-25-3060-00	Protocol & Social	2,568	3,500	3,000	3,500
01-25-3070-00	Travel Expenses	142	2,000	1,000	2,000
01-25-3090-00	Books, Periodicals, Etc	179	200	120	200
01-25-3100-00	Safety	1,606	2,400	2,200	2,400
01-25-3140-00	Contract Professional Services	8,517	30,000	25,000	8,000
01-25-3190-00	Miscellaneous Expenses	780	500	500	500
01-25-3214-00	Reserve America Fees Expense	20,656	36,000	35,000	36,000
01-25-3220-00	Insurance & Bonds	19,345	18,800	21,100	21,000
01-25-3280-00	Telephone - Swimming Pools	1,215	1,200	1,200	1,200
01-25-4010-00	Communications	4,576	7,500	11,400	11,400
01-25-4020-00	Janitorial/housekeeping	16,750	17,000	19,500	20,000
01-25-4030-00	General Property Maintenance	8,644	14,000	13,000	14,000
01-25-4040-00	Small Tools & Equipment	23,637	26,000	24,000	26,000
01-25-4060-00	Office Machines Maintenance	757	700	550	700
01-25-4066-00	TV Services	26,082	29,700	25,000	25,000
01-25-4070-00	Computer/Software Maintenance	12,994	5,900	5,900	11,800
01-25-4080-00	Roads & Grounds Maintenance	12,782	32,000	25,000	32,000
01-25-4100-00	Market Square Expenses	36,985	35,000	32,000	35,000
01-25-4110-00	Ft Martin Scott Maintenance	16,033	27,000	29,000	30,000
01-25-4111-00	Ft Martin Scott Souvenirs	1,525	2,500	2,000	4,000
01-25-4180-00	July 4th Fireworks	16,000	20,000	20,000	25,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	985	1,500	1,700	1,700
01-25-4200-00	Pavilion Maintenance	6,665	8,000	8,000	8,000
01-25-4220-00	Refuse Supplies	900	2,000	1,000	1,500
01-25-4230-00	Swimming Pools Expenses	44,942	48,000	47,000	45,000
01-25-4260-00	Sports Facilities Maintenance	14,136	21,000	25,000	25,000
01-25-4261-00	Cost of Goods Sold	42	200	100	100
01-25-4265-00	Playground Maintenance	3,724	4,000	2,500	4,000
01-25-4270-00	General Operations	3,632	6,000	4,500	5,000
01-25-4275-00	Contract Tree Trimming	3,980	4,000	6,960	4,000
01-25-4276-00	Christmas Decorations Repair	12,181	15,000	6,000	7,500
01-25-4277-00	Cross Mountain -Signage/Improv	1,842	-	-	-
01-25-4285-00	Tree Care & Replacement	3,098	-	570	-
01-25-4340-00	Comfort Stations	-	1,200	4,000	1,200
01-25-4410-00	Gasoline, Oil, & Lubrication	20,075	24,000	26,000	26,000
01-25-4430-00	Vehicle Maintenance - Trucks	1,055	3,000	2,500	3,000

01-25-4435-00	Fleet Lease	59,165	83,375	72,000	90,000
01-25-4440-00	Tractor/heavy Equipment Maint.	2,222	2,500	2,200	2,500
01-25-4450-00	Other Equipment Maintenance	3,246	3,000	4,500	4,500
01-25-4544-00	Ft Martin Scott Event Expenses	2,145	3,000	5,630	-
NEW	Programming	-	-	-	10,000
NEW	Special Events	-	-	-	8,000
01-25-5155-00	Fuel Island	-	1,300	1,171	-
01-25-5521-00	RV Campgrounds Improvements	14,168	15,000	45,000	20,000
01-25-5533-00	LBJ Field A Lights	-	199,500	180,000	-
01-25-5534-00	Oakcrest Field A/B Fence/Upgra	-	68,250	50,000	-
01-25-5535-00	LBJ Field C Lights	-	189,000	175,000	-
01-25-5536-00	LBJ Field A Improvements	-	47,250	27,000	-
01-25-5537-00	OFP Restroom Upgrades	-	18,375	13,000	-
01-25-5538-00	Oakcrest Park Restroom Upgrade	-	21,000	15,000	-
NEW	Oakcrest Park Improvements	-	-	-	300,000
NEW	RV restroom replacement	-	-	-	240,000
NEW	Fort trail stabilization	-	-	-	25,000
NEW	Town Pool filter - sand replacement	-	-	-	8,000
NEW	MP pedestal replacements	-	-	-	18,000
NEW	Oktoberfest repaint/repairs	-	-	-	32,000
NEW	Kinder Halle repaint/repairs	-	-	-	32,000
NEW	MP arbor repairs/repaint	-	-	-	34,000
NEW	MP light pole replacements	-	-	-	22,000
01-25-6021-00	Principal - Computer/Software FY 2019	-	2,400	2,400	2,400
01-25-6022-00	Interest - Computer/Software FY 2019	-	100	100	200
NEW	Principal - Computer/Software FY 2020	-	-	-	1,500
NEW	Interest - Computer/Software FY 2020	-	-	-	20
01-25-6500-00	Principal - Park Mowers (2)	47,381	45,900	45,900	46,600
01-25-6501-00	Interest - Park Mowers (2)	-	1,600	1,600	800
01-25-6502-00	Principal - Skid Steer	-	10,600	10,700	10,200
01-25-6503-00	Interest - Skid Steer	-	200	-	600
01-25-6504-00	Principal - 5' Deck Mower	-	6,700	5,600	5,300
01-25-6505-00	Interest - 5' Deck Mower	-	100	-	300
01-25-6506-00	Principal - Dump Trailer	-	3,000	3,100	3,000
01-25-6507-00	Interest- Dump Trailer	-	100	-	200
	Parks Dept Expenditures	**1,647,172**	**2,442,369**	**2,356,359**	**2,673,035**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-27-1015-00	Regular Wages - City Attorney	24,475	-	-	-
01-27-1040-00	Regular Wages -Planning & Bldg	363,418	423,700	411,000	442,568
01-27-1060-00	Longevity	1,311	1,700	1,700	2,000
01-27-1070-00	Overtime Wages	-	-	-	-
01-27-2020-00	Social Security	26,982	32,543	31,572	34,009
01-27-2030-00	Retirement - TMRS	38,742	41,774	47,007	54,237
01-27-2040-00	Uniforms & Clothing	44	-	-	-
01-27-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	50,820	57,400	54,900	58,300
01-27-2090-00	Professional Org - Personal	2,300	9,000	7,500	7,500
01-27-2100-00	Prof Education & Training	4,513	7,500	7,500	7,500
01-27-3020-00	Telephone	341	500	500	500
01-27-3030-00	Office Supplies & Forms	1,639	2,500	2,700	2,700
01-27-3040-00	Postage, Freight, Etc	-	250	250	250
01-27-3050-00	Ads & Public Notices	447	600	750	750
01-27-3060-00	Protocol & Social	2,784	4,000	4,000	4,500
01-27-3070-00	Travel Expenses	5,874	12,000	11,000	11,000
01-27-3090-00	Books, Periodicals, Etc	107	500	500	500
01-27-3130-00	Legal Expenses	10,756	12,000	12,000	20,000
01-27-3131-00	Plat Recording Fees	48	-	8,300	500
01-27-3135-00	Nuisance Abatement	-	4,000	4,000	6,000
01-27-3140-00	Contract Professional Services	16,475	50,500	50,000	14,300
01-27-3213-00	Credit Card/Bank Fees	112	50	300	300
01-27-3220-00	Insurance & Bonds	2,537	2,600	2,100	2,100
01-27-4010-00	Communications	8,561	8,500	8,500	8,500
01-27-4040-00	Small Tools & Equipment	930	10,000	5,000	5,000
01-27-4070-00	Computer/Software Maintenance	41,237	44,000	44,000	39,000
01-27-4410-00	Gasoline, Oil, & Lubrication	1,668	2,000	2,000	2,000
01-27-4430-00	Vehicle Maintenance	144	1,000	1,000	1,000
01-27-4435-00	Fleet Lease	12,906	28,400	28,400	19,300
01-27-4710-00	Wayfinding Sign Maintenance	-	-	-	-
01-27-4720-00	Historic Building Maintenance	10,000	10,000	10,000	40,000
01-27-6021-00	Principal - Computer/Software FY 2019	-	2,500	2,500	2,500
01-27-6022-00	Interest - Computer/Software FY 2019	-	100	100	200
NEW	Principal - Computer/Software FY 2020	-	-	-	1,800
NEW	Interest - Computer/Software FY 2020	-	-	-	20
	Development Services Dept Expenditures	**635,172**	**775,617**	**765,078**	**794,835**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

HEALTH DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-28-1030-00	Regular Wages-Full Time Emp	134,054	140,000	137,600	142,621
01-28-1060-00	Longevity	1,122	1,300	1,300	1,320
01-28-1070-00	Overtime Wages	-	500	-	500
01-28-2020-00	Social Security	9,116	10,848	10,626	11,050
01-28-2030-00	Retirement-TMRS	13,273	13,924	15,821	17,622
01-28-2040-00	Uniforms And Clothing	-	-	100	200
01-28-2060-00	Insurance-Hospitalization	17,547	18,000	18,000	18,000
01-28-2090-00	Professional Org - Personal	350	500	400	500
01-28-2100-00	Prof Education & Training	954	750	700	750
01-28-3010-00	Utilities	1,407	1,500	1,500	1,500
01-28-3020-00	Telephone	341	400	375	400
01-28-3030-00	Office Supplies & Forms	280	575	475	500
01-28-3040-00	Postage, Freight, Etc.	-	400	-	400
01-28-3050-00	Advertising & Public Notices	-	300	-	300
01-28-3060-00	Protocol & Social	176	300	100	250
01-28-3070-00	Travel Expenses	226	1,600	1,500	1,600
01-28-3090-00	Books, Periodicals, Etc	-	100	-	100
01-28-3100-00	Safety	-	100	-	100
01-28-3130-00	Legal Expenses	-	250	200	250
01-28-3140-00	Contract Professional Services	613	450	500	500
01-28-3220-00	Insurance & Bonds	1,379	1,400	1,300	1,300
01-28-4005-00	Health Dept Supplies	231	300	300	300
01-28-4010-00	Communications	2,277	3,300	3,300	3,300
01-28-4030-00	General Property Maintenance	200	400	200	400
01-28-4040-00	Small Tools & Equipment	235	300	300	300
01-28-4070-00	Computer/Software Maintenance	3,235	6,800	6,800	9,000
01-28-4410-00	Gasoline, Oil, & Lubrication	639	600	600	600
01-28-4430-00	Vehicle Maintenance	67	250	100	250
01-28-4435-00	Fleet Lease	6,910	9,600	9,600	9,600
01-28-6021-00	Principal - Computer/Software FY 2019	-	400	400	400
01-28-6022-00	Interest - Computer/Software FY 2019	-	100	100	100
NEW	Principal - Computer/Software FY 2020	-	-	-	750
NEW	Interest - Computer/Software FY 2020	-	-	-	10
	Health Dept Expenditures	**194,631**	**215,247**	**212,197**	**224,772**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

MUNICIPAL COURT DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-29-1015-00	Regular Wages - City Attorney	4,371	-	-	-
01-29-1020-00	Regular Wages-Mun Judge &Clerk	95,241	98,400	95,500	100,108
01-29-1050-00	Part Time Wages	4,886	3,000	7,500	6,000
01-29-1060-00	Longevity	928	100	100	225
01-29-1070-00	Overtime Wages	-	-	-	-
01-29-2020-00	Social Security	7,973	7,765	7,887	8,134
01-29-2030-00	Retirement - TMRS	9,855	9,672	10,889	12,241
01-29-2060-00	Insurance - Hospitalization	9,559	9,500	9,500	9,500
01-29-2090-00	Professional Org - Personal	405	400	400	400
01-29-2100-00	Prof Education & Training	319	800	800	800
01-29-3010-00	Utilities	-	-	1,000	2,500
01-29-3020-00	Telephone	-	-	100	300
01-29-3030-00	Office Supplies & Forms	1,805	1,700	2,000	2,000
01-29-3040-00	Postage, Freight, Etc	1,429	2,700	2,700	2,700
01-29-3050-00	Ads & Public Notices	119	200	200	200
01-29-3060-00	Protocol & Social	625	200	200	200
01-29-3070-00	Travel Expenses	363	1,200	1,200	1,200
01-29-3090-00	Books, Periodicals, Etc	10	300	200	200
01-29-3100-00	Safety	-	400	400	400
01-29-3140-00	Contract Professional Services	808	1,100	300	300
01-29-3190-00	Misc Municipal Court Expenses	-	200	1,500	1,500
01-29-3220-00	Insurance & Bonds	562	600	300	-
01-29-3273-00	Municipal Court Office Lease	5,912	17,455	20,700	20,600
01-29-3278-00	City Contr Mun Court Info Sys	24,110	22,000	1,000	-
01-29-4010-00	Communications Expense	-	-	300	300
01-29-4030-00	General Property Maintenance	6,512	42,300	46,000	-
01-29-4040-00	Small Tools & Equipment	3	700	200	200
01-29-4060-00	Office Machines Maintenance	-	-	100	100
01-29-4065-00	Office Equipment Rental	596	700	700	700
01-29-4070-00	Computer/Software Maintenance	3,050	15,700	15,700	15,700
01-29-6021-00	Principal - Computer/Software FY 2019	-	400	400	400
01-29-6022-00	Interest - Computer/Software FY 2019	-	100	100	100
NEW	Principal - Computer/Software FY 2020	-	-	-	850
NEW	Interest - Computer/Software FY 2020	-	-	-	10
	Municipal Court Dept Expenditures	**179,438**	**237,592**	**227,876**	**187,868**

City of Fredericksburg
FY 2020 Budget Analysis

The City of Fredericksburg

ENGINEERING DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-30-1035-00	Regular Wages - Engineering	122,374	126,900	123,100	125,100
01-30-1050-00	Regular Wages - Part Time Emp	-	1,000	500	1,000
01-30-1060-00	Longevity	861	700	600	670
01-30-1070-00	Overtime Wages	193	1,000	-	-
01-30-2020-00	Social Security	8,960	9,914	9,501	9,698
01-30-2030-00	Retirement - TMRS	12,120	12,629	14,089	15,344
01-30-2060-00	Insurance - Hospitalization	14,765	14,500	14,100	14,100
01-30-2090-00	Professional Org - Personal	407	500	600	500
01-30-2100-00	Prof Education & Training	4,221	4,000	2,000	3,500
01-30-3030-00	Office Supplies & Forms	460	400	400	400
01-30-3040-00	Postage, Freight, Etc	-	200	100	200
01-30-3050-00	Ads & Public Notices	355	500	500	500
01-30-3060-00	Protocol & Social	918	500	500	500
01-30-3070-00	Travel Expenses	540	1,000	750	1,000
01-30-3080-00	Prof Org & Assoc - City	-	500	300	500
01-30-3090-00	Books, Periodicals, Etc	-	200	200	200
01-30-3100-00	Safety	352	450	300	450
01-30-3140-00	Contract Professional Services	237	15,000	15,000	5,000
01-30-3220-00	Insurance & Bonds	2,332	2,400	1,500	-
01-30-4010-00	Communications	7,398	9,000	9,000	9,000
01-30-4040-00	Small Tools & Equipment	1,487	1,000	1,000	1,000
01-30-4060-00	Office Machines Maintenance	2,922	2,000	1,000	1,500
01-30-4067-00	Storage Rental Fee	2,910	3,250	3,250	3,300
01-30-4070-00	Computer/Software Maintenance	17,297	25,300	19,000	24,800
01-30-4300-00	Engineering Supplies & Exp	-	500	200	250
01-30-4410-00	Gasoline, Oil & Lubrication	1,840	2,000	2,000	2,000
01-30-4430-00	Vehicle Maintenance	14	-	50	-
01-30-4435-00	Fleet Lease	14,658	14,700	14,700	14,700
01-30-5100-00	Update Aerial Photos	10,981	11,000	-	22,000
01-30-5155-00	Fuel Island	-	200	-	-
01-30-6021-00	Principal - Computer/Software FY 2019	-	2,500	2,500	2,500
01-30-6022-00	Interest - Computer/Software FY 2019	-	100	100	200
NEW	Principal - Computer/Software FY 2020	-	-	-	850
NEW	Interest - Computer/Software FY 2020	-	-	-	10
	Engineering Dept Expenditures	**228,600**	**263,843**	**236,841**	**260,772**