City of Fredericksburg

CITY COUNCIL MEETING WORKSHOP AGENDA
WEDNESDAY, JULY 22, 2020 ~ 4:00 P.M.

Gary Neffendorf, Mayor
Tom Musselman, Councilmember
Bobby Watson, Councilmember
Charlie Kiehne, Councilmember
Polly Rickert, Councilmember
Kent Myers, City Manager

The City of Fredericksburg City Council will meet in a workshop session on Wednesday, July 22, 2020, at 4:00 p.m. This meeting will be held remotely via Zoom Teleconferencing, and in person attendance will not be available. Members of the public may attend the meeting remotely by web or telephone via Zoom Teleconferencing (see details below). These actions are being taken to mitigate the spread of COVID-19 by avoiding meetings that bring people into a group setting and in accordance with Section 418.016 of the Texas Government Code.

Members of the public may attend using one of the following:
Computer
https://us02web.zoom.us/j/86044465035
Meeting ID: 860 4446 5035
Password: 807805

By phone:
888 788 0099 US Toll-free
877 853 5247 US Toll-free
Meeting ID: 860 4446 5035

You may also access this meeting through livestream on the City of Fredericksburg's Facebook page.

Audio of this meeting will be recorded and uploaded to the City website following the conclusion of the meeting.

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1. CALL TO ORDER

2. UPDATE ON CORONAVIRUS (COVID-19) PANDEMIC

3. PUBLIC COMMENTS

During the COVID-19 pandemic, the City of Fredericksburg is allowing written or verbal public comments:

Written Comments: to be submitted remotely:

1. Must be received by 3 p.m. on July 22, 2020
2. Complete the Citizen Comment Form online at www.fbgtx.org; or

3. Email your comments to sgoodwin@fbgtx.org; or
4. Complete a Citizen Comment Form located inside the Public Access entrance at 126 W. Main Street, Fredericksburg, Texas, and place in the box marked Citizen Comment Form.

Copies of the submitted comments will be provided to the City Council and made public on the City website under the "***July 22, 2020***, City Council Regular Meeting" tab.

4. PRESENTATION, DISCUSSION, REVIEW AND POSSIBLE DIRECTION

A. Proposed 2021 Fiscal Year Budget General Fund

5. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 1:00 p.m. on July 15, 2020 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

Agenda
City Council Budget Workshop
July 22, 2020

BUDGET MESSAGE

BUDGET SUMMARY

GENERAL FUND

ENTERPRISE FUNDS

TOURISM FUND

RV PARK RATES

CAPITAL EXPENDITURE REQUESTS

BONDED DEBT

Date: July 17, 2020

To: Mayor and City Council

From: Kent Myers, City Manager

Subject: Budget Work Sessions

Our first City Council Work Session on the proposed FY 2021 City Budget is scheduled for this Wednesday, July 22 at 4:00 p.m. This meeting includes a presentation and discussion on proposed General Fund revenues and expenses. As previously discussed by the Council, this will be a Zoom meeting. Lea has provided you with the information on how to connect to the meeting. The Mayor has indicated that written public comments will be considered at Wednesday's meeting. As you know, there has been one public hearing on the budget with another hearing scheduled on August 24.

During the second Budget Work Session scheduled on July 28 we plan on discussing revenues and expenses for the Special Revenue Funds, Enterprise Funds, employee salaries and benefits and funding for local organizations such as the CVB, EDC and Chamber. A third Work Session is scheduled on August 3 to discuss with the County Commissioners the funding for shared City/County services. Additional Budget Work Sessions can be scheduled if the Council determines they are 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. I wanted to make sure that the Council is aware that we have not received information on several major expense items related to the General Fund. This includes information on County funding for dispatch and the LEC as well as information from TML on costs for insurance and bonds. We also have not received any information from the Appraisal District that will allow us to discuss a proposed tax rate at this time. As this information becomes available in the next 30 days, we will present this information to the Council and revise the Budget to address any changes.

As in past years the proposed Budget will be a "work in progress" over the next six weeks. It is likely that numerous changes to the budget will be made prior to approval of the Budget in mid-

September. So, at this early stage we are not seeking any final City Council decisions. We are merely seeking some initial responses, direction and input on the major items included in the proposed Budget.

Budget Overview

In preparing this year's proposed Budget we recognized that the City exists in a new financial environment where both residents and businesses are facing hardships related to COVID-19. This is expected to have a continued financial impact to the City that will require us to exercise additional controls over our expenses to offset decreases in revenues. So, this year's proposed Budget is basically focused on maintaining the current quality level of City services. We have not proposed any increases or expansion of these services. And we are not proposing any new programs. We are also maintaining a very conservative approach to revenues with little reliance on new or increased revenues. So, in summary, this proposed Budget can be perceived as maintaining the status quo as we continue to work through the current COVID-19 crisis.

In terms of personnel costs, we have not added any salary increases or any additional costs for employee benefits. We will be presenting the cost impact of adding a salary increase to the Budget at the July 28 Council Work Session for the Council's discussion. Our Health Insurance Fund is still doing well with a current balance of about $500,000. So, we are not recommending any increases in contributions to this Fund. We have budgeted a full year of the cost increase for our enhanced TMRS retirement benefits that was approved last year.

A total of three new positions were requested in this year's Budget. The costs for these positions are not included in the proposed budget at this time. However, we have included a listing of these positions along with the cost impact for the City Council's discussion during the budget work sessions.

In terms of new capital costs, we have only added capital items that we normally include in the budget such as sidewalk improvements, water and electric meters and other smaller capital items. We have also included funding for completion of several capital projects now underway such as the 290E water main and the Electric Department building. We have also added back to the Budget full funding of our annual street paving program. Most of the other capital items requested by City departments have not been included in the proposed Budget at this time. Attached is a listing of these items for the City Council to discuss and determine whether these costs should be added to the Budget.

General Fund Revenues

As shown in the attached information, our FY 2021 General Fund revenues are budgeted at $15,208,813. This compares to the original FY 2020 Budget which included total General Fund revenues of $15,437,218. Most of the General Fund revenue items are projected to be about the same level as the current year.

One of the primary topics for discussion during every budget process is the property tax rate. Unfortunately, we do not have any information from the Appraisal District on assessed values.

So, we will have to postpone the discussion on the proposed tax rate to a future Council work session. In the meantime, we have included an increase of about $129,000 in property tax revenues which is an increase of about 3%. Most of these additional revenues would be the result of values for new construction and annexed properties.

Other major revenue sources in the General Fund include sales taxes, mixed drink taxes, payment in lieu of taxes and franchise fees. In terms of sales tax revenues, it is very difficult to project a budget for these revenues during the next 12 months. However, we have been pleasantly surprised that we have not experienced a major decrease in sales taxes over the past several months. We are proposing a budget for sales taxes of $5.8 million. This represents about a $400,000 decrease (6.4%) from the sales tax revenues collected last year.

One major change in General Fund revenues that we are proposing is to increase the payment in lieu of taxes charged to the Enterprise Funds from 8% to 9%. We have also added the Drainage Fund as one of the Enterprise Funds that is charged for payment in lieu of taxes. This increase can be accomplished without requiring any rate increase in any of these funds.

The only other major change in revenues that we are proposing in the General Fund is an increase in fees charged at our RV Park. As you will recall, we have postponed any increase in RV Park fees over the past two years while we were in the process of completing capital improvements to the park. With the completion of these improvements, we now recommend a fee increase as shown in the attached report. Since many of our RV spaces are reserved a year in advance, we will not get the full benefit of this increase until the following budget year.

General Fund Expenses

The proposed FY 2021 General Fund Budget includes total expenses of $15,091,218. This represents a decrease from the original FY 2020 Budget of $15,979,398. However, as previously mentioned, this does not include several major capital items, such as new police vehicles, that the Council may want to add to the Budget. It also does not include the County's funding proposals and other information previously mentioned.

As shown on the attached Budget Summary report, the proposed expenses would result in a positive balance of $117,595. As we proceed with the budget process, we anticipate that we will add costs to this Budget and there will be a deficit in the final General Fund Budget. We had previously anticipated that we would need to use some of the excess General Fund fund balance this year. We will have updated information on our fund balance to share with the City Council at Wednesday's meeting.

The proposed General Fund Budget includes funding for all current City positions with no new positions included in the Budget. We have also included costs for PTO payment for several employees who will be retiring in the coming year.

One of the positive aspects of our proposed Budget is a reduction in the City costs for operation of the Golf Course. Touchstone Golf Company LLC has continued to do a great job in increasing our revenues and decreasing costs for operation of the Golf Course. This year we are proposing a decrease in our city contribution to the Golf Course from $300,000 to $150,000. According to Touchstone officials, we are on schedule to reach a break-even point on the Golf Course during the next fiscal year.

Another positive outcome of the budget process so far is that all departments reduced their budgets during the mid-year budget process due to decreased revenues. In many cases, departments have not added back to their budgets the amounts previously budgeted for these costs in areas such as social and protocol. However, we have increased some of our training costs in the proposed Budget. We are hoping that we can pursue employee training next year since very little training was provided in the current year due to cost and travel concerns.

So, as you review the budgets for the departments in the General Fund and other City funds, you will notice that most of the proposed budgets are very close to the amounts that are currently budgeted. And these budgets were reduced at mid-year in many cases. Exceptions include the Police Department which is primarily due to an anticipation that all of their positions will be filled in the coming year. The Street Department expenses are increasing due to full funding of the street paving program and sidewalk improvements.

Special Revenue Funds

A previously noted, we will discuss the other City Funds at the July 28 City Council Work Session. This includes the five special revenue funds shown on the budget summary page. This includes the Emergency Management Fund, the Tourism Fund and the Animal Shelter Fund which is funded by donations. The Animal Shelter Fund has sufficient balances from previous donations to cover their proposed costs. The Emergency Management Fund includes funding support from both the City and the County which would increase from $90,269 to $93,784 according to the proposed Budget.

The largest Special Revenue Fund is our Tourism Fund which includes HOT revenues and expenses devoted to helping to attract additional visitors to our community. The proposed Tourism Fund Budget is $3,309,403 compared to the original FY 2020 Tourism Fund Budget of $3,725,410. The proposed Tourism Fund Budget includes a surplus of $166,316. However, the Council may want to discuss additional funding to help support the next Marktplatz improvement project and the 175th Anniversary Celebration.

City staff worked closely with CVB staff in developing initial projections for HOT revenues for the coming year. This revenue is very difficult to project at this time because we do not know if there will be another shutdown in lodging businesses. So, for now, we are projecting HOT Revenues of $3,465,319 which is about the same as last fiscal year when we collected $3,399,949 in HOT revenues. However, this projection was developed prior to the announcement of the cancellation of Oktoberfest and other events. So, we will need to revisit HOT revenues and consider additional decreases in this funding for FY 2021. Ernie and Bill will participate in the discussion on these revenues at the City Council Work Session.

Enterprise Funds

In terms of our various Enterprise Funds, I wanted to note that we are not proposing any increases in rates, fees or charges for utilities, EMS or other services funded in the Enterprise Funds. We would like to hold the line on the current rates, fees, and charges due to the financial impact that many of our customers are currently facing. We have developed conservative budgets in each of these funds that will allow us to provide these services without requiring rate increases.

The proposed Electric Fund Budget does include a deficit of $433,294. This is primarily due to the remaining cost ($300,000) for completion of the Electric Services Building that was funded last year. Sufficient fund balance is available in the Electric Construction Fund to cover the remaining deficit. Once again, fund balance information on all funds will be available at the City Council budget work sessions.

With regard to both the Electric Fund and Water Fund, we have budgeted some capital costs, but several major capital items that were requested have not been included in these proposed Budgets. A primary example is the replacement of our electric meters at a cost of $204,000 over the next five years. This is a high priority for the Electric Department due to the increasing number of failures with the existing meters.

One new position has been requested for the Drainage Fund and another position has been requested that would be shared between the Electric Fund and Water Fund. These positions will be discussed at the work session.

Other Funds

The City also maintains a Capital Project Fund, Internal Service Fund for health insurance, and a debt service fund. The Capital Project Fund provides funding to complete the current major water bond project improvements. No other major changes are proposed in these funds.

Closing Comments

In closing I have three primary concerns that I wanted to offer regarding our financial status that I recommend that we address in the next year or two.

First, I wanted to remind you that we have postponed the election for the major street improvement projects previously discussed in depth by the City Council. This postponement was due to the Sports Park election and, more recently the pandemic that we are now facing. However, the need for these improvements has not diminished and I recommend that we consider referring some of these projects to the voters in November 2021.

The second concern that I have deals with smaller street improvements such as the extension of Sunrise, the extension of Windcrest and the intersection improvements recommended in the recent Kimley-Horn study. If you may recall, in past years we were able to budget for some of these types of projects such as improvements on Friendship Lane. However, due to our limited budget, we have a real challenge budgeting for these types of smaller street improvements. I suggest that we consider a dedicated revenue source such as Street Impact Fees that would provide us with some new funding to finance some of these improvements.

The third concern that I have is that we have no funding for parking improvements included in the City Budget. At some time in the very near future, we are going to need to fund additional parking in the downtown area. This might include purchase of property and costs for paving additional parking spaces. I believe that we need to be more proactive in addressing this issue by considering parking fees in the downtown area. I know that this is not a popular topic and our previous experience with parking meters was not favorable. However, I believe that, if we do not identify a revenue source and begin certain parking improvements, we might be facing some real challenges in accommodating increased visitor traffic in the downtown area in the near future.

We look forward to your comments during the upcoming budget work sessions. Please let me or Laura know if you have any questions prior to the work sessions.

City of Fredericksburg

2021 Budget Summary

FY 2021 Budgeted Revenues vs Budgeted Expenditures	FY 2021 Budgeted Revenues	FY 2021 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	13,009,481	2,343,295	10,666,186
Police	236,752	5,386,884	(5,150,132)
Fire	762,435	1,619,039	(856,604)
Street	11,000	2,205,755	(2,194,755)
Park	647,200	2,011,387	(1,364,187)
Development Services	285,800	849,694	(563,894)
Health	162,745	231,189	(68,444)
Municipal Court	93,400	191,145	(97,745)
Engineering	-	252,830	(252,830)
Sub-total	**15,208,813**	**15,091,218**	**117,595**
Food & Wine Fest	174,475	163,400	11,075
Total Governmental Funds	**15,383,288**	**15,254,618**	**128,670**
Special Revenue Funds			
Tourism	3,475,719	3,309,403	166,316
Police Forfeiture	2,050	5,500	(3,450)
Emergency Management	215,768	215,768	(0)
Animal Shelter	100	85,709	(85,609)
Parks & Recreation	9,410	9,412	(2)
Total Special Revenue Funds	**3,703,047**	**3,625,792**	**77,255**
Enterprise Funds			
Electric	11,251,711	11,685,005	(433,294)
Water & Sewer	8,389,541	7,410,099	979,442
Golf	139,614	139,614	0
Solid Waste	2,753,521	2,515,462	238,060
EMS	2,881,144	2,881,144	(0)
Drainage / Vegetation Mgt	619,900	459,054	160,846
Total Enterprise Funds	**26,035,432**	**25,090,378**	**945,054**
Capital Project Fund			
Water & Wastewater	**-**	9,287,260	(9,287,260)
Total Capital Project Fund		**9,287,260**	**(9,287,260)**
Internal Service Funds			
Health Insurance	**1,996,424**	**1,975,200**	**21,224**
Total Internal Service Funds			
Debt Service	**819,215**	**812,841**	**6,374**
Total All Funds	**47,937,406**	**56,046,088**	**(8,108,683)**

*Animal Shelter funded with donations

* Electric building construction funded with prior year fund balance from FY 2020 Electric Revenue Notes

* Police Forfeiture funded with prior fiscal year fund balance

* Water & Sewer Capital Projects funded with prior year fund balance from FY 2018 Bond Proceeds

City of Fredericksburg

FY 2021 Budget Analysis

GENERAL FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-00-4019-00	CARES - Coronavirus Relief Fund	-	-	126,819	
01-00-4101-00	Current Ad Valorem Taxes	3,340,821	3,820,948	3,820,948	3,950,000
01-00-4102-00	Delinquent Ad Valorem Taxes	331,893	303,532	332,000	332,000
01-00-4103-00	Penalty & Interest	33,620	33,389	34,000	34,000
01-00-4104-00	FranchiseFee-CharterCommCable	242,028	244,500	251,759	255,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	174,454	110,000	120,000	67,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	124,308	125,000	125,000	128,000
01-00-4107-00	In Lieu Of Taxes	1,798,600	1,800,523	1,817,035	2,067,181
01-00-4108-00	1 1/2 % City Sales Tax	6,207,234	5,234,900	5,500,000	5,800,000
01-00-4110-00	Mixed Drinks Tax	177,932	180,600	180,600	185,000
01-00-4113-00	Franchise Tax-CTEC	87,833	87,833	87,833	88,000
01-00-4120-00	Occupational Licenses	54,275	53,600	60,000	55,000
01-00-4121-00	Dog Licenses	862	1,000	800	800
01-00-4122-00	Building Permits	127,215	120,000	100,000	100,000
01-00-4125-00	Gas Inspections & Permits	1,344	1,200	1,200	1,200
01-00-4126-00	Mun Ct Building Security Fund	-	-	1,255	4,900
01-00-4127-00	Truancy Prevention&DiversionFd	-	-	1,281	5,000
01-00-4128-00	Municipal Court Jury Fund	-	-	25	4,000
01-00-4129-00	Municipal Court TechnologyFund	-	-	1,024	1,000
01-00-4130-00	MunicipalCt Time Pmt Reimb Fee	-	-	612	3,500
01-00-4150-00	Interest Income	134,522	100,000	58,676	60,000
01-00-4163-00	Zoning Fees, Etc	36,260	22,000	20,000	18,000
01-00-4164-00	Temporary Use Permit	450	400	400	400
01-00-4165-00	Miscellaneous Adm Revenues	33,166	38,000	30,000	30,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	170	500	500	500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,962	6,000	6,000	6,000
01-00-4169-00	Lease Income - 308 E Austin	4,725	6,600	6,000	6,000
01-00-4170-00	Lease Income - 306 E Austin	5	-	-	-
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	-	-	-
01-00-4176-00	Lease Income - 301 Friendship	1,000	-	-	-
01-00-4180-00	Municipal Court Cost Revenue	74,677	55,000	65,000	75,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	8,650	-	-	-
01-00-4191-00	Transfer In from Fund 15	22,177	-	-	-
01-00-4201-00	Police Fines	97,903	75,000	85,000	88,000
01-00-4202-00	Parking Fines	1,885	1,200	1,600	1,500
01-00-4210-00	LEOSE Annual Allocation	2,453	2,400	2,408	2,400
01-00-4211-00	Open Records-Accident,Incident	2,202	2,000	500	1,000
01-00-4213-00	Animal Control Revenue	15,302	17,500	24,000	22,000
01-00-4214-00	Gill Co Animal Control Contrib	17,560	15,000	15,000	15,000
01-00-4252-00	Police Dept Grant Revenue	-	71,021	71,021	-
01-00-4258-00	Grant - Dept of Justice	4,531	3,000	3,600	3,600
01-00-4265-00	Miscellaneous Police Revenues	16,192	29,000	70,000	25,000
01-00-4266-00	Summer Youth Program	75	100	-	-
01-00-4280-00	Child Safety Program	11,444	11,000	11,000	11,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	47,410	40,000	30,000	30,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	87,000	30,000	37,252
01-00-4301-00	County Of Gillespie-Fire Contr	603,492	733,235	733,235	733,235
01-00-4315-00	Firehouse Recovery Revenues	29,033	20,000	15,000	15,000
01-00-4316-00	Fire Department Fee Revenue	4,890	4,500	4,000	4,000
01-00-4321-00	Grant-TX Forest Service	9,900	-	-	-
01-00-4365-00	Miscellaneous Fire Dept Rev	180	200	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	4,250	-	-	10,000
01-00-4401-00	Paving & Construction	12,667	1,000	1,000	1,000

01-00-4403-00	Brush Hauling	-	-	260	-
01-00-4465-00	Miscellaneous Street Dept Rev	11,425	3,000	3,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	2,586	35,000	35,000	8,000
01-00-4500-00	Pioneer Pavilion	9,723	7,000	7,000	8,000
01-00-4501-00	Tatsch & Open Air Pavilions	30,815	16,000	12,000	15,000
01-00-4502-00	Camping	489,722	341,000	341,000	475,000
01-00-4505-00	Baseball	7,275	2,000	2,000	7,000
01-00-4506-00	Swimming - Park Pool	30,177	18,000	18,000	25,000
01-00-4507-00	Swimming - Town Pool	6,081	-	1,000	5,000
01-00-4509-00	Soccer	800	500	675	700
01-00-4510-00	Concessions	636	500	491	-
01-00-4515-00	Donations - Parks & Recreation	346	-	-	-
01-00-4520-00	Adelsverein Halle Rental	4,900	2,550	1,500	1,500
01-00-4521-00	Kinder Halle	2,500	3,000	3,500	1,500
01-00-4522-00	Oktoberfest Halle	2,575	300	300	750
01-00-4523-00	Market Square Kitchen Rental	1,300	500	300	500
01-00-4524-00	Fest Room Rental	-	150	-	250
01-00-4530-00	Park Dedication Fee - South	9,500	10,000	25,000	20,000
01-00-4531-00	Park Dedication Fees - North	53,500	-	-	1,000
NEW	Playground Grant	-	-	-	55,000
01-00-4540-00	Fort Martin Scott Revenue	7,044	-	-	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,754	1,500	1,500	-
01-00-4559-00	Lease Income - MS - Misc	28	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	1,993	2,500	2,500	2,000
01-00-4566-00	Reserve America Fees Revenue	27,165	15,000	15,000	25,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	12,350	9,000	9,000	4,000
01-00-4582-00	Insurance Proceeds Revenue	2,768	-	-	-
01-00-4702-00	Code Enforcement Fines	1,894	1,000	1,000	1,000
01-00-4703-00	Technology Fee	8,055	6,200	9,500	8,500
01-00-4704-00	Water Waiver Fee	6,300	3,000	5,000	4,000
01-00-4765-00	Misc Revenue - Development Ser	179	200	200	200
01-00-4766-00	Short Term Rental Fee	37,800	55,550	65,000	97,500
01-00-4767-00	Short Term Rental Fee PAY PAL	6,600	6,750	6,750	-
01-00-4768-00	STR Fee ACH	22,200	2,700	2,700	-
01-00-4781-00	Proceeds - Sale of Fixed Asset	6,700	8,000	-	-
01-00-4800-00	Health Fees	110,993	105,000	104,000	93,600
01-00-4801-00	County Health Contribution 1/2	55,773	61,690	60,355	68,445
01-00-4810-00	Food Handler's Class Revenue	210	200	200	200
01-00-4865-00	Miscellaneous Revenue - Health	730	500	500	500
	General Fund Revenues	**14,940,948.17**	**14,176,971.42**	**14,580,561.53**	**15,208,813.00**

City of Fredericksburg
FY 2021 Budget Analysis

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-20-1010-00	Salary - Elected Officials	36,600	36,600	36,600	36,600
01-20-1030-00	Regular Wages-Office Employees	410,382	461,701	463,526	441,593
01-20-1060-00	Longevity	2,889	2,990	3,013	3,123
01-20-1070-00	Overtime Wages	16,304	19,000	19,000	19,000
01-20-2020-00	Social Security	33,179	39,802	39,944	38,274
01-20-2030-00	Retirement - TMRS	49,908	74,054	74,385	78,739
01-20-2040-00	Uniforms & Clothing	442	-	-	-
01-20-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	47,043	53,444	50,500	49,061
01-20-2090-00	Professional Org - Personal	3,746	6,000	6,000	5,000
01-20-2100-00	Prof Education & Training	14,790	10,000	10,000	10,000
01-20-3010-00	Utilities	25,063	26,000	26,000	26,000
01-20-3020-00	Telephone	2,103	3,000	3,000	2,000
01-20-3030-00	Office Supplies & Forms	5,706	6,000	6,000	6,000
01-20-3040-00	Postage, Freight, Etc	3,294	3,000	3,000	3,500
01-20-3050-00	Ads & Public Notices	10,561	5,000	5,000	5,000
01-20-3060-00	Protocol & Social	11,582	4,000	4,000	6,000
01-20-3070-00	Travel Expenses	10,486	6,000	6,000	7,000
01-20-3080-00	Prof Org & Assoc - City	3,636	3,000	3,000	3,000
01-20-3090-00	Books, Periodicals, Etc	379	500	500	500
01-20-3100-00	Safety	1,163	500	500	500
01-20-3120-00	Audit Expenses	8,685	7,400	7,400	7,540
01-20-3130-00	Legal Expenses	50,427	40,000	40,000	40,000
01-20-3140-00	Contract Professional Services	28,652	10,000	10,000	10,000
01-20-3142-00	GCAD - Prop Tax Collection	31,767	32,900	32,900	32,937
01-20-3160-00	TML Conventions	2,980	500	500	2,500
01-20-3190-00	Miscellaneous Adm Expenses	6,759	5,000	5,000	3,000
01-20-3200-00	City Share - Appr Dist Exp	70,426	72,600	72,600	72,953
01-20-3213-00	Credit Card/Bank Fees	139	-	200	200
01-20-3220-00	Insurance & Bonds	4,528	4,300	4,200	4,300
01-20-3239-00	Incentive Mgt Fee - Touchston	-	-	67,569	83,380
01-20-3240-00	City Contribution -Golf Course	333,924	300,000	300,000	150,000
01-20-3275-00	City Contr-Emg Medical Serv	726,319	840,601	945,023	987,747
01-20-3276-00	City Contrib - Emerg Mgt	76,262	90,269	88,407	93,784
01-20-3280-00	Chamber Of Comm Contribution	5,000	2,500	2,500	2,500
01-20-4010-00	Communications	6,311	9,600	9,600	10,710
01-20-4020-00	Janitorial/Housekeeping	4,612	6,000	6,000	8,000
01-20-4030-00	General Property Maintenance	15,140	20,000	20,000	19,500
01-20-4036-00	Maintenance 308 E Austin	108	500	500	500
01-20-4040-00	Small Tools & Equipment	8,016	9,450	9,450	10,780
01-20-4060-00	Office Machines Maintenance	1,472	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	87	500	500	500
01-20-4070-00	Computer/Software Maintenance	24,537	26,300	26,300	25,119
01-20-4250-00	Election Expenses	6,293	7,000	7,000	14,070
01-20-4410-00	Gasoline, Oil, & Lubrication	1,814	1,500	1,500	1,500
01-20-4430-00	Vehicle Maint	497	500	500	500
01-20-4435-00	Fleet Lease	4,633	13,100	4,700	5,000
01-20-5012-00	Capital Equipment	4,657	-	-	-
01-20-5155-00	Fuel Island	502	-	-	-
01-20-6004-00	T-fer to Golf (prior deficit)	201,865	-	-	-
01-20-6005-00	T-fer to Golf(current deficit)	145,938	133,334	-	-
01-20-6021-00	Principal - Computer/Software	4,383	4,500	4,384	4,384
01-20-6022-00	Interest - Computer/Software	-	270	-	-

01-20-6023-00	Principal - Computer/Software	-	3,000	3,000	3,000
01-20-6024-00	Interest - Computer/Software	-	30	-	-
	Administration Dept Expenditures	**2,471,987**	**2,410,245**	**2,437,700**	**2,343,295**

City of Fredericksburg
FY 2021 Budget Analysis

POLICE DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-22-1015-00	Regular Wages - City Attorney	573	-	-	-
01-22-1030-00	Regular Wages-Police Employee	2,386,747	2,323,475	2,375,152	2,615,644
01-22-1050-00	Regular Wages - Part-time Emp	-	11,600	7,000	11,600
01-22-1060-00	Longevity	24,368	23,316	22,824	23,635
01-22-1070-00	Overtime & Holiday Pay	137,874	188,000	180,000	185,000
01-22-2020-00	Social Security	186,257	194,800	197,751	216,945
01-22-2030-00	Retirement-TMRS	289,768	386,393	394,946	479,563
01-22-2040-00	Uniforms And Clothing	23,457	34,000	34,000	45,500
01-22-2050-00	Car Allowance	16,800	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	325,407	341,000	327,500	340,924
01-22-2090-00	Prof Org - Personal	2,893	4,100	2,500	3,850
01-22-2100-00	Prof Education & Training	37,943	34,000	24,000	55,250
01-22-3020-00	Telephone	934	1,100	1,056	1,100
01-22-3030-00	Office Supplies & Forms	3,895	6,000	5,300	5,500
01-22-3040-00	Postage, Freight, Etc	1,437	1,700	1,650	1,700
01-22-3050-00	Ads & Public Notices	1,483	1,200	1,400	1,300
01-22-3060-00	Protocol & Social	7,277	6,000	4,800	7,000
01-22-3070-00	Travel Expenses	19,872	19,000	12,000	30,500
01-22-3090-00	Books, Periodicals, Etc	1,788	2,500	1,200	2,000
01-22-3100-00	Safety	515	1,500	1,650	1,500
01-22-3130-00	Legal Expenses	2,200	3,000	-	3,000
01-22-3140-00	Contract Professional Services	6,836	7,500	7,300	25,250
01-22-3170-00	Summer Youth Program Expenses	2,327	4,000	-	4,000
01-22-3190-00	Miscellaneous Police Expenses	18,762	24,000	11,000	20,000
01-22-3220-00	Insurance & Bonds	70,150	56,000	62,100	62,100
01-22-3274-00	City Contribution - Dispatch	452,064	516,650	516,650	516,650
01-22-4010-00	Communications	52,727	46,100	46,100	51,240
01-22-4020-00	Janitorial/Housekeeping	33	200	180	200
01-22-4030-00	General Property Maintenance	132	3,000	2,000	3,000
01-22-4040-00	Small Tools & Equipment	1,438	2,000	1,600	2,000
01-22-4070-00	Computer/Software Maintenance	291,188	215,000	215,000	185,045
01-22-4210-00	Firing Range Expenses	1,526	5,900	4,800	4,200
01-22-4211-00	LEOSE Expenditures	-	2,400	2,408	2,400
01-22-4230-00	Animal Control Expenses	45,060	30,000	30,000	30,950
01-22-4250-00	Weapons Maintenance & Supplies	48,892	46,500	42,000	57,800
01-22-4270-00	Police Equipment & Supplies	67,358	102,000	95,000	122,200
01-22-4410-00	Gasoline, Oil, & Lubrication	71,837	78,000	58,500	60,500
01-22-4420-00	Vehicle Maintenance - Autos	21,551	21,000	21,000	21,000
01-22-4500-00	City Share - LEC Expenses	228,564	154,791	154,791	154,791
01-22-4600-00	Substation Expenses	6,657	9,000	9,000	9,000
01-22-5155-00	Fuel Island	5,016	-	-	-
01-22-5240-00	Police Vehicles	161,510	195,622	195,622	-
01-22-6021-00	Principal - Computer/Software	3,498	3,600	3,498	3,498
01-22-6022-00	Interest - Computer/Software	-	300	-	-
01-22-6023-00	Principal - Computer/Software	-	2,750	2,750	2,750
01-22-6024-00	Interest - Computer/Software	-	30	-	-
	Police Dept Expenditures	**5,028,613**	**5,125,827**	**5,092,828**	**5,386,884**

City of Fredericksburg

FY 2021 Budget Analysis

The City of Fredericksburg

FIRE DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-23-1015-00	Regular Wages - City Attorney	143	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	354,229	395,348	394,236	381,670
01-23-1050-00	Regular Wages-Part-time Emp	89,658	100,000	100,000	100,000
01-23-1060-00	Longevity	2,104	2,500	2,502	3,128
01-23-1070-00	Overtime Wages	161,145	188,107	188,107	188,107
01-23-2020-00	Social Security	44,186	52,475	52,391	51,477
01-23-2030-00	Retirement-TMRS	59,295	89,768	89,598	97,279
01-23-2040-00	Uniforms And Clothing	5,682	4,000	4,000	6,000
01-23-2050-00	Car Allowance	-	-	-	-
01-23-2060-00	Insurance - Hospitalization	72,538	74,000	78,200	74,000
01-23-2090-00	Professional Org - Personal	6,406	6,000	6,000	6,000
01-23-2100-00	Prof Education & Training	29,178	20,500	-	40,000
01-23-2220-00	Firemen's Pension Fund Contr	37,374	46,000	46,000	46,000
01-23-2230-00	Medical Exams	-	1,500	1,500	1,500
01-23-2240-00	Firemen Recertification	2,150	1,800	1,800	2,500
01-23-3010-00	Utilities	12,741	12,000	12,000	12,000
01-23-3020-00	Telephone	2,250	1,800	1,800	1,800
01-23-3030-00	Office Supplies & Forms	2,788	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	42	500	500	500
01-23-3050-00	Advertising & Notices	-	400	400	400
01-23-3060-00	Protocol & Social	6,026	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	13,125	11,500	11,500	18,500
01-23-3080-00	Prof Org & Assoc - City	200	-	-	-
01-23-3090-00	Books, Periodicals, Etc	1,586	2,500	2,500	4,000
01-23-3100-00	Safety	7,478	9,500	9,500	9,500
01-23-3140-00	Contract Professional Services	1,611	2,500	2,500	3,500
01-23-3150-00	Fire Prevention Materials	9,135	10,000	10,000	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	3,100	3,500	3,500	3,500
01-23-3220-00	Insurance & Bonds	16,163	17,000	18,360	18,360
01-23-3250-00	Conventions	1,100	-	-	-
01-23-3274-00	City Contribution - Dispatch	25,832	29,523	29,523	29,523
01-23-3277-00	City Contribution - Rural Fire	56,250	47,290	47,290	47,290
01-23-4010-00	Communications Expenses	20,006	32,900	32,900	34,322
01-23-4020-00	Janitorial/Housekeeping	3,015	4,500	4,500	4,500
01-23-4030-00	General Property Maintenance	12,920	3,500	3,500	20,000
01-23-4040-00	Small Tools & Equipment	10,008	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	4,124	6,500	6,500	6,500
01-23-4070-00	Computer/Software Maintenance	13,304	18,700	18,700	22,428
01-23-4090-00	Ladder Maintenance	981	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	35,612	35,000	35,000	45,000
01-23-4210-00	Fire Department Supplies	4,910	12,000	12,000	12,000
01-23-4410-00	Gasoline, Oil, & Lubrication	15,624	19,000	19,000	22,000
01-23-4430-00	Vehicle Maintenance - Trucks	61,939	70,000	70,000	70,000
01-23-4435-00	Fleet Lease	19,689	19,700	19,760	20,500
01-23-5155-00	Fuel Island	1,003	-	-	-
01-23-5300-00	SCBA Breathing Apparatus	-	17,000	17,000	-
01-23-6021-00	Prinicpal - Computer/Software	1,258	1,400	1,259	1,259
01-23-6022-00	Interest - Computer/Software	-	100	-	-
01-23-6023-00	Prinicpal - Computer/Software	-	1,250	1,250	1,250
01-23-6024-00	Interest - Computer/Software	-	20	-	-
01-23-6230-00	Principal - Pumper - Chase	66,417	67,700	67,686	68,979
01-23-6231-00	Interest - Pumper - Chase	3,879	2,700	2,611	1,318
01-23-6232-00	Principal - SCBA Breathing App	26,210	-	-	-

01-23-6233-00	Interest - SCBA Breathing App	242	-	-	-
01-23-6234-00	Prinicpal - Pumper FY 2020	-	100,000	109,348	93,962
01-23-6235-00	Interest - Pumper FY 2020	-	457	-	15,386
	Fire Dept Expenditures	**1,324,657**	**1,565,538**	**1,557,821**	**1,619,039**

City of Fredericksburg

FY 2021 Budget Analysis

STREET DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-24-1015-00	Regular Wages - City Attorney	143	-	-	-
01-24-1030-00	Regular Wages-Full Time Emp	626,711	621,279	627,348	688,120
01-24-1050-00	Regular Wages-Part Time Emp	278	3,000		
01-24-1060-00	Longevity	13,400	13,870	13,862	14,430
01-24-1070-00	Overtime Wages	25,956	27,000	27,000	30,000
01-24-2020-00	Social Security	49,677	50,884	51,118	56,040
01-24-2030-00	Retirement - Tmrs	75,855	102,076	102,370	124,387
01-24-2040-00	Uniforms And Clothing	5,204	8,700	8,700	8,800
01-24-2060-00	Insurance - Hospitalization	114,244	107,353	109,200	115,700
01-24-2090-00	Professional Org - Personal	495	500	500	500
01-24-2100-00	Prof. Education & Training	314	1,200	500	1,000
01-24-3010-00	Utilities	21,014	22,000	22,000	23,000
01-24-3020-00	Telephone	956	1,400	1,400	1,400
01-24-3030-00	Office Supplies & Forms	284	600	600	1,000
01-24-3040-00	Postage, Freight, Etc.	-	100	100	100
01-24-3050-00	Ads & Public Notices	590	750	750	750
01-24-3060-00	Protocol & Social	2,402	1,500	1,500	1,500
01-24-3070-00	Travel Expenses	1,257	400	400	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	4,065	3,500	3,500	4,000
01-24-3130-00	Legal Expenses	189	-	-	100
01-24-3140-00	Contract Professional Services	747	2,500	1,000	10,000
01-24-3190-00	Miscellaneous Street Dept.exp.	569	1,200	1,000	1,200
01-24-3220-00	Insurance & Bonds	40,500	34,800	37,780	37,780
01-24-4010-00	Communications	4,830	11,400	11,400	11,430
01-24-4020-00	Janitorial/housekeeping	1,180	1,000	1,000	1,000
01-24-4030-00	General Property Maintenance	1,095	6,000	6,000	26,000
01-24-4040-00	Small Tools & Equipment	4,616	5,000	5,000	5,000
01-24-4060-00	Office Machines Maintenance	722	400	400	700
01-24-4070-00	Computer/Software Maintenance	17,327	20,500	20,500	22,009
01-24-4240-00	Street Supplies	1,889	5,000	5,000	5,000
01-24-4245-00	Sign Materials	23,330	12,000	12,000	20,000
01-24-4250-00	Street & Bridge Maintenance	30,211	12,000	12,000	20,000
01-24-4251-00	Crack Sealing Maintenance	2,578	5,000	5,000	5,000
01-24-4255-00	Street Lighting Power	9,765	10,000	10,000	10,000
01-24-4270-00	Street Marking Paint	4,306	10,000	10,000	10,000
01-24-4330-00	Emulsion	147,258	125,000	125,000	250,000
01-24-4340-00	Rock - Grade 5	117,752	50,000	50,000	100,000
01-24-4345-00	Limestone	3,116	5,000	5,000	25,000
01-24-4350-00	Premix - Type 1A	202,346	100,000	100,000	200,000
01-24-4360-00	Shop Materials & Supplies	8,792	6,500	6,500	9,000
01-24-4410-00	Gasoline, Oil, & Lubrication	40,558	33,000	33,000	41,000
01-24-4430-00	Vehicle Maintenance - Trucks	303	1,000	1,000	1,000
01-24-4435-00	Fleet Lease	61,584	60,400	76,000	80,000
01-24-4440-00	Tractor/heavy Equipment Maint.	40,811	40,000	40,000	40,000
01-24-4450-00	Other Equipment Maintenance	30	3,000	3,000	3,000
01-24-5110-00	Street Dept Equipment	8,411	-		
01-24-5155-00	Fuel Island	3,177	-		
01-24-5465-00	Sidewalks	49,991	13,000	13,000	100,000
01-24-5476-00	Bridge Guardrail Upgrade Prog	396	-		
01-24-5480-00	Friendship Lane Mill & Overlay	503,152	-		
01-24-5481-00	Steam Pressure Washer	4,875	-		
01-24-5483-00	Transportation Traffic Study	-	75,000	73,800	-

01-24-6021-00	Principal - Computer/Software	1,258	1,400	1,259	1,259
01-24-6022-00	Interest - Computer/Software	-	100	-	-
01-24-6023-00	Principal - Computer/Software	-	1,250	1,250	1,250
01-24-6024-00	Interest - Computer/Software	-	20	-	-
01-24-6412-00	Principal - Sweeper	72,012	-	-	-
01-24-6413-00	Interest - Sweeper	671	-	-	-
01-24-6414-00	Principal - Asphalt Zipper	17,954	-	-	-
01-24-6415-00	Interest - Asphalt Zipper	170	-	-	-
01-24-6416-00	Principal - ToolCarrier/Loader	59,371	60,700	60,375	-
01-24-6417-00	Interest - Tool Carrier/Loader	2,024	1,100	1,021	-
01-24-6418-00	Principal - Dump Truck FY2018	34,515	35,100	35,099	-
01-24-6419-00	Interest - Dump Truck FY2018	1,176	600	594	-
01-24-6420-00	Principal-Dump Truck 8YD FY19	34,123	32,400	32,329	33,135
01-24-6421-00	Interest - Dump Truck 8YD FY19	-	1,800	1,794	908
01-24-6422-00	Principal - Maintainer FY 2020	-	66,667	63,057	61,219
01-24-6423-00	Interest - Maintainer FY 2020	-	-	-	1,838
	Street Dept Expenditures	**2,502,523**	**1,816,149**	**1,832,206**	**2,205,755**

City of Fredericksburg

FY 2021 Budget Analysis

PARKS DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-25-1015-00	Regular Wages - City Attorney	931	-	-	-
01-25-1030-00	Regular Wages-full Time Emp.	585,818	609,540	609,542	703,807
01-25-1050-00	Regular Wages - Part Time Emp	179,503	152,000	152,000	159,000
01-25-1060-00	Longevity	8,270	8,300	8,290	8,570
01-25-1070-00	Overtime Wages	18,704	15,000	15,000	18,000
01-25-2020-00	Social Security	60,711	63,361	60,040	68,037
01-25-2030-00	Retirement-tmrs	70,206	97,228	96,950	124,018
01-25-2040-00	Uniforms And Clothing	4,341	5,200	5,500	5,200
01-25-2050-00	Car Allowance	8,484	8,500	8,484	8,484
01-25-2060-00	Insurance-hospitalization	111,318	108,882	111,000	122,250
01-25-2090-00	Professional Org - Personal	610	500	500	500
01-25-2100-00	Prof. Education & Training	1,820	2,000	3,075	3,000
01-25-3010-00	Utilities	204,653	227,000	225,000	240,000
01-25-3020-00	Telephone	1,801	1,200	1,200	1,500
01-25-3030-00	Office Supplies & Forms	899	800	800	2,200
01-25-3040-00	Postage, Freight, Etc.	119	125	75	100
01-25-3050-00	Advertising & Public Notices	1,047	2,200	2,000	3,000
01-25-3060-00	Protocol & Social	2,911	1,200	1,200	2,800
01-25-3070-00	Travel Expenses	544	700	700	1,000
01-25-3090-00	Books, Periodicals, Etc	76	200	200	200
01-25-3100-00	Safety	646	2,000	1,750	2,400
01-25-3130-00	Legal Expenses	337	-	322	500
01-25-3140-00	Contract Professional Services	22,892	4,500	4,500	5,000
01-25-3190-00	Miscellaneous Expenses	316	500	1,600	500
01-25-3213-00	Credit Card/Bank Fees	5	1,500	2,000	6,000
01-25-3214-00	Reserve America Fees Expense	29,396	25,000	24,000	25,000
01-25-3220-00	Insurance & Bonds	20,171	25,000	26,800	26,800
01-25-3280-00	Telephone - Swimming Pools	1,205	1,200	1,150	1,200
01-25-4010-00	Communications	5,986	11,400	11,400	11,495
01-25-4019-00	COVID-19 Coronavirus Expense	-	6,000	8,500	-
01-25-4020-00	Janitorial/housekeeping	18,440	21,000	20,000	21,000
01-25-4030-00	General Property Maintenance	8,331	10,000	10,000	14,000
01-25-4040-00	Small Tools & Equipment	18,996	21,000	21,000	26,000
01-25-4060-00	Office Machines Maintenance	767	700	1,410	1,500
01-25-4066-00	TV Services	22,570	21,000	21,000	22,000
01-25-4070-00	Computer/Software Maintenance	12,150	18,000	18,000	14,281
01-25-4080-00	Roads & Grounds Maintenance	20,552	22,500	22,000	32,000
01-25-4100-00	Market Square Expenses	38,861	30,000	30,000	35,000
01-25-4110-00	Ft Martin Scott Maintenance	26,174	18,000	18,000	-
01-25-4111-00	Ft Martin Scott Souvenirs	2,467	1,700	1,700	-
01-25-4180-00	July 4th Fireworks	20,000	23,000	23,000	25,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,124	1,000	900	1,700
01-25-4200-00	Pavilion Maintenance	5,304	6,000	6,500	8,000
01-25-4220-00	Refuse Supplies	648	-	-	1,500
01-25-4230-00	Swimming Pools Expenses	49,477	40,000	40,000	64,000
01-25-4260-00	Sports Facilities Maintenance	32,825	15,000	14,000	25,000
01-25-4261-00	Cost of Goods Sold	27	100	-	100
01-25-4265-00	Playground Maintenance	749	-	-	4,000
01-25-4270-00	General Operations	2,772	3,000	1,600	5,000
01-25-4275-00	Contract Tree Trimming	6,960	-	-	4,000
01-25-4276-00	Christmas Decorations Repair	9,850	6,000	6,000	8,000
01-25-4285-00	Tree Care & Replacement	570	-	-	-
01-25-4340-00	Comfort Stations	3,060	3,000	3,000	2,000

01-25-4410-00	Gasoline, Oil, & Lubrication	24,051	16,000	15,000	20,000
01-25-4430-00	Vehicle Maintenance - Trucks	2,133	1,200	1,000	3,000
01-25-4435-00	Fleet Lease	72,021	78,000	75,400	80,000
01-25-4440-00	Tractor/heavy Equipment Maint.	4,344	3,000	2,800	3,500
01-25-4450-00	Other Equipment Maintenance	3,703	1,800	2,000	4,500
01-25-4544-00	Ft Martin Scott Event Expenses	5,630	-	-	-
01-25-4545-00	Programming	-	5,500	5,500	7,500
01-25-4546-00	Special Events	-	4,100	5,200	5,150
01-25-5155-00	Fuel Island	1,170	-	-	-
01-25-5521-00	RV Campgrounds Improvements	30,043	13,000	15,000	-
01-25-5533-00	LBJ Field A Lights	174,884	-	-	-
01-25-5534-00	Oakcrest Field A/B Fence/Upgra	38,234	-	-	-
01-25-5535-00	LBJ Field C Lights	174,385	-	-	-
01-25-5536-00	LBJ Field A Improvements	10,073	-	-	-
01-25-5537-00	OFP Restroom Upgrades	11,423	-	-	-
01-25-5538-00	Oakcrest Park Restroom Upgrade	14,742	-	-	-
01-25-5540-00	RV Park Restroom Replacement	-	4,500	4,500	-
01-25-5541-00	Fort Trail Stabilization	-	22,600	22,550	-
01-25-5543-00	MarktPlatz Pedestal Replace	-	14,000	14,000	-
01-25-5544-00	Oktoberfest Repaint/Repair	-	60,000	63,000	-
01-25-5545-00	Kinder Halle Repaint/Repairs	-	56,000	54,000	-
01-25-5546-00	MarktPlatz Arbor RepairRepaint	-	56,000	54,000	-
01-25-5547-00	MarktPlatz Light Pole Replace	-	24,000	23,300	-
01-25-6021-00	Principal - Computer/Software	2,258	2,400	2,259	2,259
01-25-6022-00	Interest - Computer/Software	-	200	-	-
01-25-6023-00	Principal - Computer/Software	-	1,500	1,500	1,500
01-25-6024-00	Interest - Computer/Software	-	20	-	-
01-25-6500-00	Principal - Park Mowers (2)	45,820	46,600	46,594	-
01-25-6501-00	Interest - Park Mowers (2)	1,562	800	788	-
01-25-6502-00	Principal - Skid Steer	10,717	10,200	10,154	10,407
01-25-6503-00	Interest - Skid Steer	-	600	564	286
01-25-6504-00	Principal - 5' Deck Mower	5,577	5,300	5,284	5,416
01-25-6505-00	Interest - 5' Deck Mower	-	300	294	149
01-25-6506-00	Principal - Dump Trailer	3,084	3,000	2,922	2,995
01-25-6507-00	Interest- Dump Trailer	-	200	163	83
	Parks Dept Expenditures	**2,282,244**	**2,072,856**	**2,069,460**	**2,011,387**

City of Fredericksburg
FY 2021 Budget Analysis

DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-27-1015-00	Regular Wages - City Attorney	2,005	-	-	-
01-27-1040-00	Regular Wages -Planning & Bldg	410,876	442,568	444,350	462,064
01-27-1060-00	Longevity	1,619	2,000	1,988	2,301
01-27-1070-00	Overtime Wages	-	-	-	-
01-27-2020-00	Social Security	28,571	34,009	34,145	35,524
01-27-2030-00	Retirement - TMRS	47,708	68,108	68,379	78,849
01-27-2040-00	Uniforms & Clothing	145	-		
01-27-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	54,869	58,300	55,800	60,947
01-27-2090-00	Professional Org - Personal	3,172	5,000	3,000	3,000
01-27-2100-00	Prof Education & Training	3,936	5,000	3,000	3,000
01-27-3020-00	Telephone	311	500	500	500
01-27-3030-00	Office Supplies & Forms	3,046	2,700	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	346	250	250	250
01-27-3050-00	Ads & Public Notices	171	750	1,200	1,200
01-27-3060-00	Protocol & Social	2,579	1,500	1,500	2,000
01-27-3070-00	Travel Expenses	5,534	5,000	2,000	2,500
01-27-3090-00	Books, Periodicals, Etc	2,249	500	750	750
01-27-3130-00	Legal Expenses	49,647	200,000	200,000	40,000
01-27-3131-00	Plat Recording Fees	-	500	500	500
01-27-3135-00	Nuisance Abatement	1,775	2,000	2,000	4,000
01-27-3140-00	Contract Professional Services	24,914	49,300	49,300	47,000
01-27-3213-00	Credit Card/Bank Fees	232	300	250	-
01-27-3220-00	Insurance & Bonds	2,046	2,800	2,800	2,800
01-27-4010-00	Communications	11,244	8,500	8,500	9,530
01-27-4040-00	Small Tools & Equipment	2,470	2,000	2,000	2,000
01-27-4070-00	Computer/Software Maintenance	35,733	38,000	38,000	32,795
01-27-4410-00	Gasoline, Oil, & Lubrication	2,033	2,000	2,000	2,000
01-27-4430-00	Vehicle Maintenance	122	1,000	500	500
01-27-4435-00	Fleet Lease	19,290	19,300	27,200	28,000
01-27-4720-00	Historic Building Maintenance	9,900	13,000	13,000	15,000
01-27-6021-00	Principal - Computer/Software	2,383	2,500	2,384	2,384
01-27-6022-00	Interest - Computer/Software	-	200	-	-
01-27-6023-00	Principal - Computer/Software	-	1,800	1,800	1,800
01-27-6024-00	Interest - Computer/Software	-	20	-	-
	Development Services Dept Exp	**734,925**	**975,405**	**975,596**	**849,694**

City of Fredericksburg

FY 2021 Budget Analysis

The City of Fredericksburg

HEALTH DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-28-1030-00	Regular Wages-Full Time Emp	137,537	142,621	142,430	144,103
01-28-1060-00	Longevity	1,218	1,320	1,315	1,412
01-28-1070-00	Overtime Wages	-	500		
01-28-2020-00	Social Security	9,376	11,050	10,996	11,132
01-28-2030-00	Retirement-TMRS	15,767	22,128	22,022	24,708
01-28-2040-00	Uniforms And Clothing	79	200		
01-28-2060-00	Insurance-Hospitalization	17,962	18,000	17,963	17,963
01-28-2090-00	Professional Org - Personal	450	500	200	350
01-28-2100-00	Prof Education & Training	635	450	450	500
01-28-3010-00	Utilities	1,414	1,500	1,500	1,500
01-28-3020-00	Telephone	311	400	400	400
01-28-3030-00	Office Supplies & Forms	362	300	250	300
01-28-3040-00	Postage, Freight, Etc.	-	200	200	200
01-28-3050-00	Advertising & Public Notices	-	300	300	300
01-28-3060-00	Protocol & Social	134	50	50	100
01-28-3070-00	Travel Expenses	1,032	1,000	1,000	1,100
01-28-3090-00	Books, Periodicals, Etc	47	50	50	50
01-28-3100-00	Safety	-	100	100	100
01-28-3130-00	Legal Expenses	-	250	100	250
01-28-3140-00	Contract Professional Services	373	500	500	500
01-28-3220-00	Insurance & Bonds	1,291	1,100	1,000	1,000
01-28-4005-00	Health Dept Supplies	228	300	300	300
01-28-4010-00	Communications	2,115	3,300	3,300	4,695
01-28-4019-00	COVID-19 Coronavirus Expense	-	-	50	50
01-28-4030-00	General Property Maintenance	29	400	100	200
01-28-4040-00	Small Tools & Equipment	229	300	300	300
01-28-4070-00	Computer/Software Maintenance	3,305	9,000	9,000	8,142
01-28-4410-00	Gasoline, Oil, & Lubrication	569	600	600	600
01-28-4430-00	Vehicle Maintenance	14	250	250	250
01-28-4435-00	Fleet Lease	9,497	9,600	9,600	9,600
01-28-6021-00	Principal - Computer/Software	333	400	334	334
01-28-6022-00	Interest - Computer/Software	-	100	-	-
01-28-6023-00	Principal - Computer/Software	-	750	750	750
01-28-6024-00	Interest - Computer/Software	-	10	-	-
	Health Dept Expenditures	**204,308**	**227,529**	**225,410**	**231,189**

City of Fredericksburg
FY 2021 Budget Analysis

The City of Fredericksburg

MUNICIPAL COURT DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-29-1015-00	Regular Wages - City Attorney	358	-	-	-
01-29-1020-00	Regular Wages-Mun Judge &Clerk	95,443	100,108	96,184	98,994
01-29-1050-00	Part Time Wages	7,179	6,000	6,000	6,000
01-29-1060-00	Longevity	83	225	222	185
01-29-2020-00	Social Security	7,806	8,134	7,834	8,046
01-29-2030-00	Retirement - TMRS	10,910	15,371	14,769	16,841
01-29-2060-00	Insurance - Hospitalization	9,026	9,500	5,300	9,473
01-29-2090-00	Professional Org - Personal	405	400	400	400
01-29-2100-00	Prof Education & Training	850	100	100	500
01-29-3010-00	Utilities	624	1,500	1,200	1,500
01-29-3020-00	Telephone	15	300	300	300
01-29-3030-00	Office Supplies & Forms	2,463	2,000	2,000	2,400
01-29-3040-00	Postage, Freight, Etc	58	700	700	700
01-29-3050-00	Ads & Public Notices	-	200	150	200
01-29-3060-00	Protocol & Social	120	200	25	150
01-29-3070-00	Travel Expenses	1,184	700	700	1,000
01-29-3090-00	Books, Periodicals, Etc	-	200	50	150
01-29-3100-00	Safety	22	400	400	400
01-29-3140-00	Contract Professional Services	894	300	1,200	1,500
01-29-3190-00	Misc Municipal Court Expenses	1,606	500	500	750
01-29-3220-00	Insurance & Bonds	230	300	300	300
01-29-3273-00	Municipal Court Office Lease	20,654	20,600	20,600	22,000
01-29-3278-00	City Contr Mun Court Info Sys	1,002	-	-	-
01-29-4010-00	Communications Expense	10	300	300	260
01-29-4019-00	COVID-19 Coronavirus Expense	-	-	125	125
01-29-4030-00	General Property Maintenance	47,022	-	600	750
01-29-4040-00	Small Tools & Equipment	3,232	200	200	200
01-29-4060-00	Office Machines Maintenance	30	100	100	100
01-29-4065-00	Office Equipment Rental	698	700	700	1,000
01-29-4070-00	Computer/Software Maintenance	2,072	15,700	15,700	15,737
01-29-6021-00	Principal - Computer/Software	333	400	334	334
01-29-6022-00	Interest - Computer/Software	-	100	-	-
01-29-6023-00	Principal - Computer/Software	-	850	850	850
01-29-6024-00	Interest - Computer/Software	-	10	-	-
	Municipal Court Dept Expenditures	**214,330**	**186,098**	**177,843**	**191,145**

City of Fredericksburg

FY 2021 Budget Analysis

ENGINEERING DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-30-1035-00	Regular Wages - Engineering	122,896	125,100	124,938	126,267
01-30-1060-00	Longevity	558	670	667	742
01-30-2020-00	Social Security	8,989	9,775	9,609	9,716
01-30-2030-00	Retirement - TMRS	14,067	19,268	19,243	21,566
01-30-2060-00	Insurance - Hospitalization	14,049	14,100	14,000	14,031
01-30-2090-00	Professional Org - Personal	635	500	500	500
01-30-2100-00	Prof Education & Training	785	500	500	2,500
01-30-3030-00	Office Supplies & Forms	460	400	400	400
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	296	500	500	500
01-30-3060-00	Protocol & Social	625	500	500	500
01-30-3070-00	Travel Expenses	538	200	200	1,000
01-30-3080-00	Prof Org & Assoc - City	100	500	500	500
01-30-3090-00	Books, Periodicals, Etc	101	200	200	200
01-30-3100-00	Safety	130	450	450	450
01-30-3140-00	Contract Professional Services	14,696	1,000	1,000	1,000
01-30-3220-00	Insurance & Bonds	1,417	1,100	1,100	1,100
01-30-4010-00	Communications	6,649	9,000	9,000	10,075
01-30-4040-00	Small Tools & Equipment	934	1,000	1,000	1,000
01-30-4060-00	Office Machines Maintenance	722	1,500	1,500	1,500
01-30-4067-00	Storage Rental Fee	3,185	3,300	3,300	3,300
01-30-4070-00	Computer/Software Maintenance	21,956	24,800	24,800	23,299
01-30-4300-00	Engineering Supplies & Exp	-	250	250	250
01-30-4410-00	Gasoline, Oil & Lubrication	2,312	1,500	1,500	2,000
01-30-4430-00	Vehicle Maintenance	28	-		
01-30-4435-00	Fleet Lease	14,699	14,700	16,000	16,000
01-30-5100-00	Update Aerial Photos	-	22,000	22,000	11,000
01-30-5155-00	Fuel Island	167	-		
01-30-6021-00	Principal - Computer/Software	2,383	2,500	2,384	2,384
01-30-6022-00	Interest - Computer/Software	-	200	-	-
01-30-6023-00	Principal - Computer/Software	-	850	850	850
01-30-6024-00	Interest - Computer/Software	-	10	-	
	Engineering Dept Expenditures	**233,375**	**256,573**	**257,090**	**252,830**

City of Fredericksburg

FY 2021 Budget Analysis

The City of Fredericksburg

ELECTRIC FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
02-00-4101-00	Residential Sales	4,811,023	4,886,000	4,579,000	4,624,790
02-00-4102-00	Commercial Sales	6,681,911	5,957,200	6,150,000	6,150,000
02-00-4104-00	Public Streets & Hwy Lights	24,051	25,500	21,000	21,000
02-00-4106-00	Security Lights	78,452	80,000	76,000	76,000
02-00-4110-00	Forfeited Discounts	66,437	70,000	50,000	70,000
02-00-4114-00	Temporary Fee	3,375	3,000	3,000	3,000
02-00-4115-00	Transformer Fee	17,100	9,000	18,000	9,000
02-00-4125-00	Electric Permits & Inspections	22,891	18,000	18,000	18,000
02-00-4140-00	Fiber Optic Lease	31,572	38,000	38,000	38,000
02-00-4150-00	Interest Income	44,405	18,000	20,293	12,000
02-00-4165-00	Miscellaneous Elect Revenue	390,066	175,000	140,000	175,000
02-00-4170-00	Christmas Lights	750	1,200	1,000	1,000
02-00-4179-00	Debt Proceeds - Golf Course	53,921	54,000	53,921	53,921
02-00-4183-00	Proceeds-ElecSystmRevNotes2020	-	2,300,000	2,300,000	-
	Electric Fund Revenues	**12,225,954**	**13,634,900**	**13,468,214**	**11,251,711**

ELECTRIC FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
02-21-1015-00	Regular Wages - City Attorney	72	-	-	
02-21-1030-00	Regular Wages-Full Time Emp	881,206	985,256	979,393	1,021,878
02-21-1060-00	Longevity	8,561	8,950	8,941	9,155
02-21-1070-00	Overtime & Stand-by Wages	70,736	60,000	70,000	60,000
02-21-2020-00	Social Security	70,148	80,647	80,963	83,464
02-21-2030-00	Retirement-TMRS	110,144	161,405	162,137	185,257
02-21-2040-00	Uniforms & Clothing	2,908	4,500	2,800	2,800
02-21-2050-00	Car Allowance	9,003	9,000	9,003	9,003
02-21-2060-00	Insurance-Hospitalization	111,728	123,312	123,300	124,665
02-21-2090-00	Professional Org - Personal	500	800	800	800
02-21-2100-00	Prof Education & Training	12,514	6,000	8,000	12,500
02-21-2206-00	Customer Collections & Records	697	500	500	500
02-21-3010-00	Utilities	14,554	14,500	14,500	14,500
02-21-3020-00	Telephone	5,248	3,400	2,000	2,000
02-21-3030-00	Office Supplies & Forms	6,755	6,500	4,500	6,500
02-21-3040-00	Postage, Freight, Etc	12,821	12,500	8,500	12,500
02-21-3050-00	Advertising & Public Notices	1,592	1,200	1,200	1,200
02-21-3060-00	Protocol & Social	4,230	12,000	10,000	12,000
02-21-3070-00	Travel Expenses	12,031	10,000	12,000	12,000
02-21-3080-00	Prof Org & Assoc - City	10,752	10,000	10,000	10,000
02-21-3090-00	Books Periodicals, Etc	381	100	-	100
02-21-3100-00	Safety	8,475	8,200	8,250	8,250
02-21-3120-00	Audit Expenses	7,702	6,500	6,500	6,620
02-21-3140-00	Contract Prof Services	46,517	42,000	44,000	28,000
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	1,803	10,000	3,000	10,000
02-21-3200-00	Uncollectible Accounts	10,728	8,600	10,000	10,000
02-21-3203-00	Bad Debt Recovery	(5,116)	(3,500)	(2,800)	(3,000)
02-21-3213-00	Bank Fees	3,685	3,000	3,000	3,600
02-21-3220-00	Insurance & Bonds	15,058	12,300	11,600	11,600
02-21-3250-00	In Lieu Of Taxes	978,100	906,792	893,457	1,012,654
02-21-3261-00	Issuance Costs-ELSystemRevNote	-	44,830	-	-
02-21-3274-00	City Contribution - Dispatch	12,916	14,761	**14,761**	**14,761**
02-21-4010-00	Communications	15,112	13,800	13,800	14,900
02-21-4020-00	Janitorial/Housekeeping	4,466	4,500	3,000	4,500
02-21-4030-00	General Property Maintenance	12,832	12,000	14,000	13,500
02-21-4032-00	Satellite TV Service	790	650	700	700
02-21-4040-00	Small Tools & Equipment	21,386	12,000	12,000	47,780
02-21-4041-00	Tool Repair	524	1,500	500	1,500
02-21-4060-00	Office Equipment Maintenance	3,179	5,000	3,000	3,000
02-21-4065-00	Office Equipment Rental	4,414	5,600	4,000	4,000
02-21-4070-00	Computer/Software Maintenance	58,345	95,500	95,500	107,963
02-21-4230-00	Street Light Maintenance	28,880	5,500	3,000	5,500
02-21-4239-00	Street Lighting Power	24,056	26,500	21,500	21,500
02-21-4240-00	Power Purchases	7,104,262	6,500,000	5,800,000	6,000,000
02-21-4241-00	Transmission Provider Fees	1,571,436	1,524,000	1,600,000	1,624,000
02-21-4251-00	Inventory Shrinkage	(120)	500	500	500
02-21-4264-00	SCADA Maintenance	1,251	1,500	1,250	1,500
02-21-4270-00	Contract Tree Trimming	80	-	-	-
02-21-4280-00	Meter Maintenance & Expenses	36,917	16,000	10,000	16,000
02-21-4290-00	Transformer Maintenance	73,109	50,000	40,000	50,000
02-21-4300-00	Underground Line Maintenance	12,789	15,000	11,000	15,000
02-21-4310-00	Overhead Line Maintenance	19,761	20,000	15,000	20,000
02-21-4312-00	Christmas Lights	9,507	3,000	3,000	3,000

02-21-4330-00	Maint Of Station Equipment	1,557	1,000	-	1,000
02-21-4362-00	Fiber Optic Network Maint	423	-	-	-
02-21-4364-00	Pole Maintenance	17,024	11,000	10,000	11,000
02-21-4375-00	Fiber Optic Network Maint	-	1,200	1,000	1,200
02-21-4376-00	Meter Data Mgt System Maint	69,739	29,500	12,000	12,000
02-21-4410-00	Gasoline, Oil, & Lubrication	10,796	10,000	10,000	10,000
02-21-4430-00	Vehicle Maintenance - Trucks	27,949	20,000	6,000	20,000
02-21-4435-00	Fleet Lease	12,508	12,500	12,500	13,000
02-21-4999-00	Disposals	6,660	-	-	-
02-21-5155-00	Fuel Island	1,003	-	-	-
02-21-5210-00	Inventory Purchases	(1,187)	175,000	-	175,000
02-21-5240-00	Meters	3,544	11,000	3,500	11,000
02-21-5250-00	Transformers	17,185	40,000	30,000	40,000
02-21-5262-00	Fiber Optic Network	2,039	-	-	-
02-21-5265-00	Other Equipment	9,976	-	-	-
02-21-5275-00	Electric Department Building	70,432	2,300,000	2,000,000	300,000
02-21-5286-00	Boom Truck FY 2020	-	35,000	-	-
02-21-5287-00	Main St Decorative Lighting	-	112,500	112,500	-
02-21-5364-00	Pole, Towers, & Fixtures	7,011	-	6,000	6,000
02-21-5365-00	Overhead Conductors & Devices	6,166	-	5,000	5,000
02-21-5366-00	Underground Conduit	1,444	-	2,000	2,000
02-21-5367-00	Underground Conductors	18,409	-	15,000	15,000
02-21-5373-00	Street Lighting & Signal Sys	11,639	5,000	5,000	40,000
02-21-5380-00	Meter Data Management System	8,825	-	-	-
02-21-5382-00	Replace Sub-Station Breaker				20,000
02-21-5383-00	Light at Main & Washington	-	35,000	-	-
02-21-6021-00	Principal - Computer/Software	4,800	5,000	4,800	4,800
02-21-6022-00	Interest - Computer/Software	-	300	-	-
02-21-6023-00	Principal - Computer/Software	-	3,000	3,000	3,000
02-21-6024-00	Interest - Computer/Software	-	30	-	-
02-21-6203-00	Principal - Electric Warehouse	-	280,000	280,000	265,000
02-21-6204-00	Interest - Electric Warehouse	-	20,072	20,073	35,855
	Electric Fund Expenditures	**11,793,365**	**14,039,705**	**12,746,427**	**11,685,005**
	Electric Fund Excess (Deficit)	**432,589**	**(404,805)**	**721,787**	**(433,294)**

City of Fredericksburg

FY 2021 Budget Analysis

The City of Fredericksburg

WATER FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
03-00-4102-00	Water Connection Charges	10,025	7,500	1,500	2,500
03-00-4103-00	Water Permits & Inspections	28,228	22,000	22,000	20,000
03-00-4105-00	Water Sales - Residential	2,256,398	2,647,500	2,823,000	2,851,230
03-00-4106-00	Water Sales - Multi Family	121,084	139,600	133,000	133,000
03-00-4107-00	Water Sales - Commercial	1,114,932	1,267,600	1,290,000	1,290,000
03-00-4110-00	Forfeited Discounts	34,316	31,000	35,000	35,000
03-00-4118-00	Effluent Sales	31,335	50,000	50,000	50,000
03-00-4150-00	Interest Income	135,492	400,000	515,036	50,000
03-00-4160-00	Lease Income - Weimers	861	860	861	861
03-00-4161-00	City Farm Lease-Meier	600	600	600	600
03-00-4163-00	Proceeds from Land Sale	150,000	-	-	-
03-00-4165-00	Miscellaneous Water Revenue	15,785	3,000	2,000	3,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	81,687	34,000	13,500	10,000
03-00-4200-00	Effluent Sales On Demand	4,912	5,500	5,000	5,000
03-00-4202-00	Sewer Connection Charges	9,700	7,500	1,500	2,500
03-00-4205-00	Sewer Sales - Residential	1,641,835	1,781,500	1,935,000	1,954,350
03-00-4206-00	Sewer Sales - Multi Family	149,010	154,000	150,000	150,000
03-00-4207-00	Sewer Sales - Commercial	1,160,468	1,246,780	1,228,000	1,228,000
03-00-4265-00	Miscellaneous Sewer Revenue	125,324	175,000	175,000	150,000
03-00-4305-00	FEMA Grant-Severe Storms 2015	37,061	-	-	-
03-00-4361-00	Water Sales - Warehouse	3,018	2,000	3,000	3,500
03-00-4500-00	Water Impact Fee	165,643	232,000	235,000	250,000
03-00-4505-00	Sewer Impact Fee	179,565	183,000	185,000	200,000
	Water Fund Revenues	**7,457,280**	**8,390,940**	**8,803,997**	**8,389,541**

WATER FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
03-21-1015-00	Regular Wages - City Attorney	573	-	-	-
03-21-1030-00	Reg. Wages-full Time Emp.	1,176,605	1,268,471	1,268,174	1,311,114
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	1,000	2,000
03-21-1060-00	Longevity	12,175	12,900	12,856	13,527
03-21-1070-00	Overtime & Stand-by Wages	160,524	110,000	110,000	110,000
03-21-2020-00	Social Security	98,234	106,593	106,490	109,903
03-21-2030-00	Retirement - Tmrs	154,681	213,062	213,106	243,602
03-21-2040-00	Uniforms & Clothing	7,316	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,300	9,228	9,228
03-21-2060-00	Insurance - Hospitalization	193,537	200,862	200,000	202,589
03-21-2090-00	Professional Org. - Personal	1,170	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	8,470	8,000	8,000	8,000
03-21-3010-00	Utilities	20,924	20,000	21,700	22,000
03-21-3020-00	Telephone	4,741	5,000	3,500	3,500
03-21-3030-00	Office Supplies & Forms	7,410	6,000	5,000	6,000
03-21-3040-00	Postage, Freight, Etc.	12,404	10,000	7,100	7,100
03-21-3050-00	Advertising & Public Notices	5,274	3,500	1,500	1,500
03-21-3060-00	Protocol & Social	8,674	4,000	4,000	6,000
03-21-3070-00	Travel Expenses	10,835	3,000	3,000	8,000
03-21-3080-00	Prof. Org. & Assoc. - City	-	500	200	500
03-21-3090-00	Books, Periodicals, Etc.	116	250	250	250
03-21-3101-00	Safety	15,143	9,000	9,000	10,000
03-21-3120-00	Audit Expense	7,288	6,200	6,200	6,310
03-21-3130-00	Legal Expense	1,892	10,000	2,100	2,100
03-21-3140-00	Contract Prof. Services	58,655	30,000	25,000	20,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	5,700	5,500	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	8,796	8,400	8,400	8,500
03-21-3213-00	Bank Fees	3,695	3,000	3,000	3,600
03-21-3220-00	Insurance & Bonds	36,291	37,900	40,700	40,700
03-21-3250-00	In Lieu Of Taxes	596,600	675,227	704,320	755,059
03-21-3259-00	CostOfIssue-2020UtilRevRefBond	-	76,903	-	-
03-21-3274-00	City Contribution - Dispatch	12,916	14,761	14,761	14,761
03-21-4010-00	Communications	28,484	22,100	22,100	23,130
03-21-4020-00	Janitorial/housekeeping	4,525	4,000	3,500	4,000
03-21-4030-00	General Property Maintenance	26,000	27,000	20,000	26,500
03-21-4040-00	Small Tools & Equipment	37,516	30,450	30,450	37,780
03-21-4060-00	Office Machines Maintenance	3,144	5,000	3,000	3,000
03-21-4065-00	Office Equipment Rental	4,414	4,500	4,000	4,000
03-21-4070-00	Computer/software Maintenance	92,825	179,100	157,000	162,091
03-21-4160-00	Fluoridation Expenses	8,609	10,000	11,000	12,500
03-21-4165-00	Water Treatment Expenditures	10,539	10,000	10,000	12,000
03-21-4170-00	Water Testing	22,135	13,000	13,000	13,000
03-21-4171-00	Sewage Testing	56,216	40,000	42,500	42,500
03-21-4175-00	Water System Permit Fees	14,342	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	20,229	20,000	17,250	17,500
03-21-4190-00	Misc. Water & Sewer Expenses	13,823	5,000	7,500	8,500
03-21-4200-00	Water Service Maintenance	7,464	10,000	5,000	7,500
03-21-4210-00	Operation Of Field	-	50,000	50,000	50,000
03-21-4220-00	Power Purchases - Wells	201,398	200,000	200,000	205,000
03-21-4230-00	Fire Hydrant Maintenance	2,822	5,000	5,000	5,000
03-21-4235-00	Effluent SO2 Treatment	12,000	30,000	25,000	25,000
03-21-4240-00	Water Main Maintenance	36,919	30,000	30,000	65,000
03-21-4250-00	Water Pump Equip. Maintenance	54,091	50,000	45,000	50,000
03-21-4251-00	Inventory Shrinkage	1,637	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	15,772	15,000	12,500	12,500

03-21-4255-00	Lady Bird Effluent Sys Maint	185	10,000	10,000	10,000
03-21-4260-00	Water Meter Maintenance	40,384	10,000	10,000	5,000
03-21-4264-00	SCADA Maintenance	4,233	2,000	4,500	4,500
03-21-4270-00	Tank & Tower Maintenance	14,236	20,000	20,000	20,000
03-21-4280-00	Chlorinator Maintenance	4,912	7,500	7,500	7,500
03-21-4290-00	Sewer Plant Maintenance	99,179	130,000	130,000	150,000
03-21-4291-00	Sewer Lift Station Maintenance	112,942	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	3,726	3,500	6,000	6,000
03-21-4320-00	Pumping Power - Sewer	169,329	170,000	175,000	175,000
03-21-4340-00	Sewer Main Maintenance	14,835	15,000	12,500	15,000
03-21-4341-00	Sewer Line Maint/reimbursement	425	1,250	1,250	1,250
03-21-4350-00	Sewer Plant Supplies	78,910	92,500	92,500	100,000
03-21-4360-00	Sewer Service Maintenance	795	5,000	2,500	5,000
03-21-4370-00	Road Material	26,726	25,000	25,000	25,000
03-21-4376-00	Meter Data Mgt System Maint	67,267	-	-	-
03-21-4410-00	Gasoline, Oil, & Lubrication	38,957	32,000	32,000	32,000
03-21-4430-00	Vehicle Maintenance - Trucks	6,437	3,000	6,500	6,500
03-21-4435-00	Fleet Lease	87,184	182,600	139,700	165,000
03-21-4440-00	Tractor/heavy Equipment Maint.	11,675	12,500	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,651	2,500	1,500	2,000
03-21-4620-00	Transfer out to Fund 29	899,527	-	-	-
03-21-5155-00	Fuel Island	2,341	-	-	-
03-21-5210-00	Inventory Purchases	48,211	125,000	100,000	100,000
03-21-5250-00	Other Capital Items	6,699	18,000	30,000	-
03-21-5280-00	Water Meters	32,398	5,000	12,500	5,000
03-21-5301-00	Water Mains	15,993	50,000	25,000	50,000
03-21-5302-00	Water Taps	7,020	5,000	3,500	5,000
03-21-5303-00	Sewer Mains	16,826	50,000	25,000	50,000
03-21-5304-00	Sewer Taps	1,010	2,000	2,000	2,000
03-21-5305-00	Manholes	1,421	2,500	2,500	2,500
03-21-5306-00	Fire Hydrants	2,770	-	-	-
03-21-5313-00	SCADA	44,000	40,000	35,000	40,000
03-21-5345-00	Green Meadows Lift Station	10,729	-	-	-
03-21-5385-00	Hahn Well Rehab	53,689	-	-	-
03-21-5413-00	Meter Data Management System	8,825	-	-	-
03-21-5414-00	MLSS Pump Station	(81,112)	-	-	-
03-21-5415-00	Bell St Water Line Rehab Proj	-	100,000	100,000	225,000
03-21-5418-00	San Antonio St Sewer Line Repl	1,085,673	-	-	-
03-21-5421-00	Boot Ranch Lift Station	231,115	-	-	-
03-21-5422-00	Skid Steer	2,023	-	-	-
03-21-5426-00	Water & Sewer - The Beginning	92,494	-	-	-
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	60,472	-	-	-
03-21-5430-00	John Deere 60" Zero Turn	10,785	-	-	-
03-21-5431-00	John Deere Gator	9,576	-	-	-
03-21-5433-00	GreenMeadows LiftStation Rehab	-	750,000	125,000	-
03-21-5434-00	Boot Ranch Lift Station Pumps	-	33,000	33,000	-
03-21-5436-00	Decommission Windcrest Lift St	-	8,000	8,000	-
03-21-5437-00	Access Road Boerner Well Field	-	20,000	20,000	-
03-21-5438-00	Wastewater Modeling Software	-	21,000	21,000	-
NEW ACCT	Forklift				15,000
03-21-6021-00	Principal - Computer/Software	6,133	6,400	6,134	6,134
03-21-6022-00	Interest - Computer/Software	-	400	-	-
03-21-6023-00	Principal - Computer/Software	-	4,000	4,000	4,000
03-21-6024-00	Interest - Computer/Software	-	40	-	-
03-21-6312-00	Principal - 2013 Revenue Bonds	300,000	310,000	310,000	-
03-21-6313-00	Interest - 2013 Revenue Bonds	170,335	160,900	82,845	-
03-21-6314-00	Principal - Asphalt Zipper	17,954	-	-	-
03-21-6315-00	Interest- Asphalt Zipper	170	-	-	-
03-21-6316-00	Principal -Sewer Press Machine	106,016	-	-	-
03-21-6317-00	Interest - Sewer Press Machine	988	-	-	-
03-21-6318-00	Principal - Dump Truck	25,507	-	-	-
03-21-6319-00	Interest - Dump Truck	238	-	-	-
03-21-6320-00	Principal-2EmergencyGenerators	22,996	-	-	-

03-21-6321-00	Interest -2EmergencyGenerators	295	-	-	-
03-21-6322-00	Principal - Mini Excavator	11,294	-	-	-
03-21-6323-00	Interest - Mini Excavator	118	-	-	-
03-21-6324-00	Principal-Water MeterChangeout	463,328	410,600	410,544	423,148
03-21-6325-00	Interest-Water Meter Changeout	-	52,800	52,785	40,181
03-21-6326-00	Principal - Dump Truck 2018	30,044	28,500	28,465	29,175
03-21-6327-00	Interest - Dump Truck 2018	-	1,600	1,580	800
03-21-6328-00	Principal-Dump Truck 14Yd 2018	35,814	34,000	33,932	34,778
03-21-6329-00	Interest-Dump Truck 14Yd 2018	-	1,900	1,883	953
03-21-6330-00	Principal - Backhoe - 2018	35,445	33,600	33,582	34,419
03-21-6331-00	Interest - Backhoe - 2018	-	1,900	1,864	944
03-21-6332-00	Principal - Valve Machine-2018	20,039	19,000	18,986	19,460
03-21-6333-00	Interest - Valve Machine-2018	-	1,100	1,054	534
03-21-6334-00	Principal -Emergency Generator	29,733	28,200	28,171	28,873
03-21-6335-00	Interest - Emergency Generator	-	1,600	1,563	792
03-21-6336-00	Principal - 2018 Util Rev Bond	660,000	475,000	475,000	500,000
03-21-6337-00	Interest - 2018 Util Rev Bond	517,989	703,900	703,825	679,450
03-21-6338-00	Principal - Boom Truck FY 2020	-	55,000	56,492	54,846
03-21-6339-00	Interest - Boom Truck FY 2020	-	550	-	1,647
03-21-6340-00	Prinipal - Bobcat Excavator	-	14,000	13,888	13,483
03-21-6341-00	Interest - Bobcat Excavator	-	140	-	405
03-21-6342-00	Principal - 2020 UtilRevRefBond	-	-	-	350,000
03-21-6343-00	Interest - 2020 UtilRevRef Bond	-	46,571	46,571	91,483
	Water Fund Expenditures	**9,130,678**	**8,106,030**	**7,191,999**	**7,410,099**
	Water Fund Excess (Deficit)	**(1,673,398)**	**284,910**	**1,611,998**	**979,442**

GOLF FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
04-00-4150-00	Interest Income	8	-	5	10
04-00-4161-00	Transfer From General Fund	347,803	133,334	139,048	139,604
04-00-4165-00	Miscellaneous Golf Revenues	55	-	-	-
	Golf Fund Revenues	**347,866**	**133,334**	**139,053**	**139,614**

GOLF COURSE EXPENDITURES - MAINTENANCE

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
04-41-1015-00	Regular Wages - City Attorney	143	-	-	-
04-41-1030-00	Regular Wages - Full-time	8,291	8,500	8,618	8,746
04-41-1060-00	Longevity	17	100	21	24
04-41-2020-00	Social Security	622	658	661	671
04-41-2030-00	Retirement - T.m.r.s.	968	1,317	1,323	1,489
04-41-2040-00	Uniforms Expense	105	-	-	-
04-41-2060-00	Insurance - Hospitalization	482	650	475	626
04-41-3030-00	Office Supplies & Expenses	7	-	-	-
04-41-3120-00	Audit Expenses	26	150	150	155
04-41-3220-00	Insurance & Bonds	1,720	2,600	2,600	2,600
04-41-4010-00	Communications	127	-	100	-
04-41-4070-00	Computer/software Maintenance	172	-	10	-
04-41-4410-00	Gasoline, Oil, & Lubrication	3,169	-	100	-
04-41-4435-00	Fleet Lease	(499)	-	5,900	6,000
04-41-4999-00	Disposals	300	-	-	-
04-41-6085-00	Principal - Solid Waste Loan	46,394	46,900	46,861	47,332
04-41-6086-00	Interest - Solid Waste Loan	7,527	7,100	7,061	6,591
04-41-6087-00	Principal - Electric Loan	46,394	46,900	46,861	47,332
04-41-6088-00	Interest - Electric Loan	7,527	7,100	7,061	6,591
	Golf Course Expenditures - Maintenance	**123,494**	**121,975**	**127,802**	**128,157**

GOLF COURSE EXPENDITURES - GOLF SHOP

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
04-42-1030-00	Regular Wages - Full-time	6,402	6,535	6,531	6,602
04-42-1060-00	Longevity	13	100	16	19
04-42-2020-00	Social Security	475	508	501	507
04-42-2030-00	Retirement - T.m.r.s.	727	1,016	1,003	1,124
04-42-2060-00	Insurance - Hospitalization	430	450	450	450
04-42-3020-00	Telephone	39	-	-	-
04-42-3120-00	Audit Expenses	26	150	150	155
04-42-3220-00	Insurance & Bonds	1,194	2,600	2,600	2,600
04-42-4010-00	Communications	3	-	-	-
04-42-4070-00	Computer/software Maintenance	13	-	-	-
04-42-4250-00	General Operations	1,840	-	-	-
	Golf Course Expenditures - Golf Shop	**11,161**	**11,359**	**11,251**	**11,457**
	Total Golf Course Expenditures	**134,655**	**133,334**	**139,053**	**139,614**
	Golf Fund Excess (Deficit)	**213,211**	**-**	**(0)**	**0**

* Beginning January 1, 2018, the City of Fredericksburg entered into an Agreement with Touchstone Golf to manage the Golf Course. The budgeted revenues are funded by the City's General Fund to cover expenditures the City is responsible for. These expenditures include personnel, maintenance and operations, and debt.

The City of Fredericksburg

SOLID WASTE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
05-00-4101-00	Garbage Collection Revenues	964,534	963,000	984,900	1,000,000
05-00-4102-00	Landfill Fees	1,684,081	1,650,000	1,628,971	1,620,000
05-00-4103-00	Recycling Revenues	25,672	5,600	10,860	10,000
05-00-4104-00	Com Garbage Hauling Permit	50	100	100	100
05-00-4110-00	Forfeited Discounts	7,359	7,400	5,000	5,000
05-00-4150-00	Interest Income	33,185	8,000	12,715	8,000
05-00-4165-00	Miscellaneous Revenue	860	200	1,264	500
05-00-4167-00	Debt Proceeds - Golf Course	53,921	54,000	53,921	53,921
05-00-4181-00	Proceeds -Sale of Fixed Assets	29,200	43,000	43,000	56,000
	Solid Waste Fund Revenues	**2,798,863**	**2,731,300**	**2,740,731**	**2,753,521**

SOLID WASTE FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
05-21-1030-00	Regular Wages - Full-time Emp.	891,929	860,388	858,976	903,924
05-21-1050-00	Regular Wages - Part-time Emp.	418	1,000	-	-
05-21-1060-00	Longevity	9,737	8,600	8,300	8,980
05-21-1070-00	Overtime Wages	67,938	69,000	66,228	70,000
05-21-2020-00	Social Security	69,332	71,833	71,413	75,192
05-21-2030-00	Retirement - T.m.r.s.	110,444	143,400	143,013	166,897
05-21-2040-00	Uniforms & Clothing	3,794	3,900	3,172	3,900
05-21-2060-00	Ins. - Hospitalization	160,931	157,741	157,900	163,090
05-21-2090-00	Professional Org. - Personal	20	1,200	201	250
05-21-2100-00	Prof. Education & Training	1,014	3,600	1,108	3,600
05-21-3010-00	Utilities	12,458	15,000	11,706	15,000
05-21-3020-00	Telephone	2,244	3,000	1,071	2,500
05-21-3030-00	Office Supplies & Exp.	6,529	7,000	4,410	7,000
05-21-3040-00	Postage, Freight, Etc.	12,414	11,000	10,926	12,000
05-21-3050-00	Ads & Public Notices	1,930	1,000	447	1,000
05-21-3060-00	Protocol & Social	3,864	2,000	2,000	2,000
05-21-3070-00	Travel Exp.	649	1,500	733	1,500
05-21-3080-00	Prof. Org & Assoc. - City	-	100	128	100
05-21-3090-00	Books, Periodicals, Etc	116	45	-	45
05-21-3100-00	Safety	4,089	4,500	2,723	4,500
05-21-3120-00	Audit Expenses	4,363	3,600	3,600	3,665
05-21-3140-00	Contract Professional Services	7,621	7,626	14,050	1,000
05-21-3190-00	Miscellaneous Landfill Expense	427	1,000	276	1,000
05-21-3200-00	Uncollectible Accounts	799	2,000	353	1,000
05-21-3213-00	Bank Fees	3,652	3,000	3,000	3,600
05-21-3220-00	Insurance & Bonds	23,210	26,000	33,760	33,760
05-21-3250-00	In Lieu Of Taxes	223,900	218,504	219,259	247,817
05-21-4000-00	Permit Fees	28,710	30,000	37,557	45,000
05-21-4010-00	Communications	5,171	8,700	3,996	9,810
05-21-4020-00	Janitorial/housekeeping	4,216	5,000	4,211	5,000
05-21-4030-00	General Property Maintenance	16,657	15,000	10,682	16,500
05-21-4031-00	Dumpster Maintenance	25,249	27,000	22,701	27,000
05-21-4032-00	Trash Can Maintenance	12,235	1,000	-	1,000
05-21-4040-00	Small Tools & Equipment	8,686	8,950	11,667	12,780
05-21-4060-00	Office Machine Maintenance	3,853	4,000	2,870	4,000
05-21-4065-00	Office Equipment Rental	4,413	4,000	3,393	4,000
05-21-4070-00	Computer/software Maintenance	19,334	20,200	30,398	19,610
05-21-4265-00	Recycling Expenses	14,077	10,000	11,505	15,000
05-21-4266-00	Grinding Of Debris	28,134	21,400	21,360	50,000
05-21-4268-00	Tire Disposal	5,334	5,400	4,942	5,400
05-21-4270-00	Water Monitoring Exp.	31,137	35,000	21,231	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	21,286	20,000	9,761	15,000
05-21-4360-00	Materials & Supplies	6,685	6,000	5,756	6,000
05-21-4410-00	Gasoline	90,771	80,000	77,073	85,000
05-21-4430-00	Vehicle Maintenance	1,522	2,000	2,451	2,500
05-21-4431-00	AGC Maintenance	23,690	35,000	13,947	35,000
05-21-4432-00	Chipper Maintenance	8,328	7,000	10,467	8,000
05-21-4433-00	Leaf Loader Maintenance	9,220	9,000	14,262	10,000
05-21-4435-00	Fleet Lease	29,299	46,100	40,500	45,000
05-21-4440-00	Tractor-heavy Equipment Maint	73,644	40,000	46,555	45,000
05-21-4450-00	Other Equipment Maintenance	8	-	-	-
05-21-4500-00	Landfill Closure &post Closure	-	-	-	-
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-5039-00	Cell #8 Design&Airspace Survey	46,000	-	-	-
05-21-5040-00	Cell #8 Construction	-	847,200	847,200	-
05-21-5153-00	Golf Cart	-	6,930	6,930	-

05-21-5155-00	Fuel Island	502	-	-	-
05-21-5559-00	Replace Windscreens (100')	23,000	23,000	-	-
05-21-6021-00	Principal - Computer/Software	1,333	1,800	1,334	1,334
05-21-6022-00	Interest - Computer/Software	-	200	-	-
05-21-6023-00	Principal - Computer/Software	-	1,250	1,250	1,250
05-21-6024-00	Interest - Computer/Software	-	20	-	-
05-21-6508-00	Principal - Chipper Truck	18,807	-	-	-
05-21-6509-00	Interest - Chipper Truck	175	-	-	-
05-21-6510-00	Principal - Garbage Truck	58,307	-	-	-
05-21-6511-00	Interest - Garbage Truck	971	-	-	-
05-21-6512-00	Principal - Compactor	140,046	-	-	-
05-21-6513-00	Interest - Compactor	1,305	-	-	-
05-21-6514-00	Principal - Garbage Truck FY19	106,365	100,800	100,774	103,286
05-21-6515-00	Interest - Garbage Truck FY19	-	5,600	5,592	2,831
05-21-6516-00	Principal-Dump Truck 14YD FY19	36,425	34,600	34,510	35,371
05-21-6517-00	Interest-Dump Truck 14YD FY19	-	2,000	1,915	970
05-21-6518-00	Principal - Track Loader	-	80,310	81,499	79,124
05-21-6519-00	Interest - Track Loader	-	805	-	2,376
	Solid Waste Fund Revenues	**2,528,715.41**	**3,226,802**	**3,161,037**	**2,515,462**
	Solid Waste Fund Excess (Deficit)	**270,147**	**(495,502)**	**(420,306)**	**238,060**

The City of Fredericksburg

EMS FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
06-00-4019-00	COVID-19 Coronavirus Relief Fund	-	-	35,330	-
06-00-4101-00	Ems Revenues	2,401,608	2,200,000	2,000,000	2,000,000
06-00-4102-00	City Funds	726,319	840,601	945,023	987,747
06-00-4103-00	County Funds	584,241	678,225	782,647	825,372
06-00-4150-00	Interest Income	139	100	50	25
06-00-4165-00	Miscellaneous Ems Revenue	8,868	-	-	-
06-00-4170-00	Donations	425	-	-	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	8,000	-	8,000
06-00-4302-00	Medicare Disallowed	(668,566)	(550,000)	(600,000)	(600,000)
06-00-4303-00	Medicaid Disallowed	(106,270)	(80,000)	(100,000)	(100,000)
06-00-4304-00	Other Disallowed	(236,118)	(210,000)	(240,000)	(240,000)
	EMS Fund Revenues	**2,710,646**	**2,886,926**	**2,823,050**	**2,881,144**

EMS FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
06-21-1015-00	Regular Wages - City Attorney	143	-	-	-
06-21-1030-00	Regular Wages-full Time Emp	743,868	795,100	747,828	805,031
06-21-1050-00	Reg Wages - Part Time Emp	133,213	140,000	140,000	150,000
06-21-1060-00	Longevity	8,640	9,500	9,193	9,858
06-21-1070-00	Overtime	351,060	388,086	388,086	388,086
06-21-2020-00	Social Security	91,660	101,950	98,311	103,503
06-21-2030-00	Retirement - Tmrs	125,178	182,719	175,430	204,265
06-21-2040-00	Uniforms & Clothing	9,044	8,000	8,000	10,000
06-21-2060-00	Insurance-hospitalization	148,125	155,100	146,200	155,500
06-21-2090-00	Professional Org - Personal	703	600	600	600
06-21-2100-00	Prof Education & Training	8,203	10,000	10,000	20,000
06-21-2110-00	Prof Education Instructor	-	2,500	2,500	2,500
06-21-2206-00	Customer Collections & Records	902	-	-	-
06-21-2221-00	Medical Vaccinations & Tests	-	5,000	5,000	5,000
06-21-2240-00	Ems Re-certification	1,900	2,200	2,200	2,200
06-21-3010-00	Utilities	11,788	13,500	13,500	13,500
06-21-3020-00	Telephone	3,172	5,000	5,000	5,000
06-21-3030-00	Office Supplies & Forms	2,442	4,000	4,000	4,000
06-21-3040-00	Postage, Freight, Etc	3,198	3,500	3,500	3,500
06-21-3050-00	Advertising & Public Notices	-	100	100	600
06-21-3060-00	Protocol & Social	3,100	4,000	4,000	5,000
06-21-3070-00	Travel Expenses	6,439	6,500	6,500	12,500
06-21-3080-00	Prof Org & Assoc - City	500	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	-	900	900	900
06-21-3100-00	Safety	6,954	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	4,931	4,200	4,200	4,275
06-21-3140-00	Contract Prof Services	874	12,400	12,400	12,400
06-21-3150-00	First Responder Reimbursement	2,124	3,000	3,000	3,000
06-21-3190-00	Miscellaneous Ems Expense	2,539	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	393,226	350,000	350,000	350,000
06-21-3201-00	Bad Debt Recovery	(22,216)	7,100	(12,000)	(12,000)
06-21-3213-00	Credit Card/Bank Fees	4,067	4,500	6,000	6,000
06-21-3220-00	Insurance & Bonds	25,183	21,500	23,700	23,700
06-21-3250-00	Conventions	1,840	-	-	2,000
06-21-3274-00	City Contribution - Dispatch	142,077	162,376	162,376	162,376
06-21-4010-00	Communication Expenses	20,632	39,300	39,300	38,493
06-21-4020-00	Janitorial/housekeeping	1,015	3,000	3,000	3,000
06-21-4021-00	Hazardous Waste Disposal	656	725	725	725
06-21-4025-00	Ems Medical Equipment	67,938	75,000	75,000	75,000
06-21-4029-00	Maintenance Agreement - Towers	-	2,500	2,500	2,500
06-21-4030-00	General Property Maintenance	12,596	23,000	23,000	23,000
06-21-4032-00	TV Service	2,111	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	10,401	39,000	39,000	39,000
06-21-4050-00	Ems Equipment Maintenance	16,596	23,000	23,000	23,000
06-21-4060-00	Office Equipment Maintenance	515	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	30	-	-	300
06-21-4070-00	Computer/software Maintenance	22,105	28,050	28,050	34,227
06-21-4150-00	Disposable Linen	1,304	3,000	3,000	3,000
06-21-4160-00	Disinfecting Chemicals	702	2,000	2,000	2,000
06-21-4170-00	Oxygen	3,405	4,000	4,000	4,000
06-21-4410-00	Diesel, Oil & Lubrication	29,532	29,500	29,500	29,500
06-21-4430-00	Vehicle Maintenance	18,384	20,000	20,000	20,000
06-21-4435-00	Fleet Lease	5,969	17,000	13,500	14,500
06-21-5155-00	Fuel Island	1,839	-	-	-
06-21-5260-00	EMS Capital Medical Equipment	33,849	-	-	-
06-21-5261-00	Generator for South Station	-	21,897	-	-
06-21-5600-00	Heart Monitor	-	34,000	-	-
06-21-6021-00	Principal - Computer/Software	2,000	1,800	2,000	2,000

06-21-6022-00	Interest - Computer/Software	-	200	-	-
06-21-6023-00	Principal - Computer/Software	-	1,500	1,500	1,500
06-21-6024-00	Interest - Computer/Software	-	20	-	-
06-21-6608-00	Principal - Ambulance Remount	51,777	-	-	-
06-21-6609-00	Interest - Ambulance Remount	509	-	-	-
06-21-6610-00	Principal - Ambulance	78,663	80,000	79,993	-
06-21-6611-00	Interest - Ambulance	2,681	1,400	1,352	-
06-21-6612-00	Principal - Ambulance FY 2020	-	95,000	96,406	93,596
06-21-6613-00	Interest - Ambulance FY 2020	-	950	-	2,810
	EMS Fund Expenditures	**2,600,084**	**2,964,873**	**2,823,050**	**2,881,144**
	EMS Fund Excess (Deficit)	**110,561**	**(77,947)**	**(0)**	**(0)**

The City of Fredericksburg

TOURISM FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
07-00-4109-00	7% Hotel Occupancy Tax	3,399,949	2,900,000	3,094,947	3,465,319
07-00-4130-00	Hotel Occupancy Tx Dist Refund	1,061	-	-	-
07-00-4135-00	Sponsorship Revenues	4,875	6,000	7,300	6,400
07-00-4150-00	Interest Income	21,283	13,000	8,139	4,000
	Tourism Fund Revenues	**3,459,668**	**2,939,000**	**3,110,386**	**3,475,719**

TOURISM FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
07-21-1030-00	Regular Wages - Full-time Emp	66,022	68,327	68,283	83,388
07-21-1050-00	Regular Wages - Part-time Emp	11,508	15,000	15,500	25,000
07-21-1060-00	Longevity	-	100	92	181
07-21-1070-00	Overtime	-	-	415	500
07-21-2020-00	Social Security	5,820	6,383	6,448	8,344
07-21-2030-00	Retirement - TMRS	7,498	10,483	10,539	14,275
07-21-2060-00	Health Insurance	8,936	8,950	8,950	10,277
07-21-2090-00	Professional Org - Personal	235	-	-	300
07-21-2100-00	Prof Education & Training	236	400	59	1,000
07-21-3140-00	Contract Professional Services	-	97,600	97,600	97,600
07-21-3220-00	Insurance & Bonds	313	3,750	3,370	3,370
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,330,000	2,023,304	2,210,676	2,475,228
07-21-3260-00	Hotel Tax Distributions	653,244	506,000	506,000	480,000
07-21-3261-00	Hotel Tax Distribution-Special	87,611	-	-	-
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,000	-	-	-
07-21-3267-00	Tax Dist - CVB Grounds Maint	20,000	21,000	21,000	21,000
07-21-4019-00	COVID-19 Coronavirus Expense	-	-	2,000	-
07-21-4030-00	General Property Maintenance CVB	17,550	13,000	26,450	34,000
07-21-4031-00	Marktplatz Restroom Maint.	-	-	-	6,000
07-21-4172-00	Music Licensing	890	900	900	900
07-21-4173-00	Special Events	19,727	31,000	31,000	34,700
07-21-4174-00	Special Events - Equipment	7,082	600	775	1,000
07-21-4175-00	175th Anniversary Celebration	-	100,000	100,000	-
07-21-4177-00	Fort Martin Scott Event	-	6,000	-	6,000
07-21-4410-00	Gasoline, Oil & Lubrication	122	840	840	840
07-21-4435-00	Fleet Lease	5,166	5,200	5,200	5,500
07-21-5000-00	Ft Martin Scott Master Plan	10,000	-	-	-
07-21-5700-00	Art Guild Building Improvement	36,765	-	-	-
07-21-5701-00	MarktPlatz Improvements	-	50,000	13,539	-
07-21-5710-00	Christmas Lights	28,001	27,191	27,191	-
07-21-5711-00	History of Fbg Documentary	-	50,000	50,000	-
	Tourism Fund Expenditures	**3,384,893**	**3,200,928**	**3,206,827**	**3,309,403**
	Tourism Fund Excess (Deficit)	**74,774**	**(261,928)**	**(96,441)**	**166,316**

DRAINAGE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
10-00-4101-00	Current Ad Valorem Taxes	45,770	-	-	-
10-00-4102-00	Delinquent Ad Valorem Taxes	2,867	-	-	-
10-00-4103-00	Penalty & Interest	363	-	-	-
10-00-4110-00	Forfeited Discounts	1,960	3,000	2,400	3,400
10-00-4150-00	Interest Income	9,774	9,000	3,103	1,500
10-00-4250-00	Drainage Utility Revenues	32,896	-	-	-
10-00-4260-00	Drainage Rev Residential	164,028	283,200	286,000	290,000
10-00-4261-00	Drainage Rev Commercial	182,518	316,800	324,000	325,000
	Drainage Fund Revenues	**440,176**	**612,000**	**615,503**	**619,900**

DRAINAGE FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
10-21-1030-00	Regular Wages - Full Time Emp	13,618	100,570	96,959	97,915
10-21-1060-00	Longevity	-	100	50	200
10-21-1070-00	Overtime Wages	3,314	-	-	-
10-21-2020-00	Social Security	1,286	7,701	7,421	7,506
10-21-2030-00	Retirement - TMRS	2,017	15,422	14,862	16,660
10-21-2040-00	Uniforms and Clothing	-	3,600	1,500	1,500
10-21-2060-00	Health Insurance	3,286	20,150	18,500	20,110
10-21-2090-00	Professional Org. - Personal	-	750	750	750
10-21-2100-00	Prof Education & Training	-	3,000	1,500	2,000
10-21-3030-00	Office Supplies	148	200	200	1,500
10-21-3040-00	Postage, Freight, Etc.	-	300	100	100
10-21-3050-00	Advertising & Public Notices	230	300	100	100
10-21-3060-00	Protocol & Social	-	500	500	500
10-21-3090-00	Books, Periodicals, Etc	-	300	100	300
10-21-3100-00	Safety	72	1,500	1,200	1,500
10-21-3130-00	Legal Expenses	-	170	50	150
10-21-3140-00	Contract Professional Services	33,170	-	-	1,000
10-21-3200-00	Bad Debt Expense	78	-	-	-
10-21-3220-00	Insurance & Bonds	-	200	400	400
10-21-3250-00	In Lieu of Taxes	-	-	-	55,791
10-21-4010-00	Communications	-	6,000	-	-
10-21-4040-00	Small Tools & Equipment	16,519	7,645	7,645	6,000
10-21-4060-00	Office Machines Maintenance	-	450	100	450
10-21-4070-00	Computer/Software Maintenance	54	750	-	1,660
10-21-4100-00	Herbicide-Arundo Donax Control	455	10,000	5,000	5,000
10-21-4285-00	Tree Care & Replacement	59	5,000	1,000	5,000
10-21-4410-00	Gasoline, Oil, & Lubricants	33	5,000	5,000	10,000
10-21-4430-00	Vehicle Maintenance - Trucks	31	750	750	750
10-21-4435-00	Fleet Lease	-	18,000	16,500	20,000
10-21-4440-00	Tractor/Heavy Equipment Maint	-	3,750	3,750	5,000
10-21-4450-00	Other Equipment Maintenance	-	3,000	3,000	3,500
10-21-4900-00	Drainage Projects	2,729	100,000	75,000	100,000
10-21-5000-00	Skid Steer 2019	43,542	1,500	1,500	1,500
10-21-5010-00	Chipper 2019	55,620	-	-	-
10-21-5011-00	Utility Trailer with Dump Bed	8,695	-	-	-
10-21-5012-00	Zero Turn Mowers (2)	19,809	-	-	-
10-21-5013-00	Dump Truck - FY 2020	-	89,704	89,704	-
10-21-6079-00	Principal-2010 Ref GO I&S Bond	61,318	-	-	-
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	1,840	-	-	-
10-21-6088-00	Principal - Bucket Truck	-	50,361	50,851	49,369
10-21-6089-00	Interest - Bucket Truck	-	-	-	1,483
10-21-6098-00	Principal - Backhoe	-	31,584	41,360	40,154
10-21-6099-00	Interest - Backhoe	-	-	-	1,206
	Drainage Fund Expenditures	**267,921**	**488,257**	**445,352**	**459,054**
	Drainage Fund Excess (Deficit)	**172,255**	**123,743**	**170,151**	**160,846**

The City of Fredericksburg

FOOD AND WINE FEST FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
11-00-0433-00	Transfer from Tourism Fund 7	-	-		
11-00-1000-00	Gate	69,351	62,000	61,571	62,000
11-00-1005-00	Booth Fees	8,475	8,000	8,550	8,000
11-00-1010-00	Souvenirs	4,383	3,000	8,468	3,000
11-00-1015-00	Wine / Beer Sales	28,525	25,000	25,992	25,000
11-00-1020-00	Auction	11,710	8,000	9,920	8,000
11-00-1025-00	Patron Party	26,875	27,500	26,000	27,500
11-00-1030-00	Friday Party	8,320	11,000	9,845	11,000
11-00-1035-00	Thursday Party	6,790	6,500	5,515	6,500
11-00-1040-00	Cooking School	3,650	3,500	3,780	3,500
11-00-1912-00	HOT Funds Revenue	-	10,000	10,000	10,000
11-00-1932-00	Paver Sales	75	-		-
11-00-1940-00	Donations	11,850	9,000	8,500	9,000
11-00-4150-00	Interest Income	4,023	4,200	1,841	900
11-00-4165-00	Miscellaneous Revenue	708	75	8,014	75
	Food and Wine Fest Fund Revenues	**184,734**	**177,775**	**187,996**	**174,475**

FOOD AND WINE FEST FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
11-25-0001-00	Wine	25,373	24,000	25,049	24,000
11-25-0002-00	Souvenirs	7,559	4,000	6,831	4,000
11-25-0003-00	Wine Glasses	8,983	5,000	2,129	5,000
11-25-0004-00	Advertising/Production	20,332	22,000	21,924	22,000
11-25-0005-00	Management Fees	17,900	16,600	16,500	16,600
11-25-0006-00	Patron Party	15,180	17,000	17,065	17,000
11-25-0007-00	Friday Party	8,033	9,000	4,666	9,000
11-25-0008-00	Entertainment/Sound	5,400	5,500	5,600	5,500
11-25-0009-00	Rentals/Tents	13,763	13,000	12,497	13,000
11-25-0011-00	Set-up	795	800	1,200	800
11-25-0012-00	Clean-up	2,709	3,000	2,434	3,000
11-25-0013-00	Security	3,416	3,500	3,904	3,500
11-25-0014-00	Electrical	1,355	1,700	1,525	1,700
11-25-0015-00	Postage	2,726	2,300	2,492	2,300
11-25-0016-00	Printing	2,197	3,000	2,457	3,000
11-25-0017-00	Signs & Banners	515	500	473	500
11-25-0018-00	Supplies	879	2,000	623	2,000
11-25-0019-00	Auction	5,642	500	395	500
11-25-0020-00	Misc Labor	-	-		-
11-25-0021-00	Miscellaneous	587	500	500	500
11-25-0022-00	Bank Charges	2,470	3,000	3,497	3,000
11-25-0023-00	Thursday Night Party	4,216	4,500	5,032	4,500
11-25-0024-00	Cooking School	750	2,000	1,210	2,000
11-25-0025-00	Administration Expense	-	-		-
11-25-1021-00	Food And Winefest Expenses	-	-		-
11-25-1022-00	Market Sq Pledge Improvements	20,000	20,000	20,000	20,000
11-25-1040-00	Fund Cash Drawers	6,000	6,000	7,000	-
	Food and Wine Fest Fund Expenditures	**176,779**	**169,400**	**165,002**	**163,400**
	Food and Wine Fest Fund Excess (Deficit)	**7,956**	**8,375**	**22,994**	**11,075**

City of Fredericksburg
FY 2021 Budget Analysis

EMERGENCY MANAGMENT FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
14-00-4101-00	Fema	-	28,000	28,000	28,000
14-00-4102-00	County Funds	76,262	90,269	88,407	93,784
14-00-4103-00	City Funds	76,262	90,269	88,407	93,784
14-00-4150-00	Interest Income	1,115	900	481	200
	Emergency Management Fund Revenues	**153,638**	**209,438**	**205,295**	**215,768**

EMERGENCY MANAGMENT FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
14-21-1030-00	Regular Wages-full Time Emp.	104,237	109,454	109,063	109,182
14-21-1060-00	Longevity	654	710	708	630
14-21-2020-00	Social Security	8,012	8,427	8,397	8,401
14-21-2030-00	Retirement-tmrs	11,900	16,877	16,817	18,646
14-21-2060-00	Insurance-hosp. Ins.	911	6,950	3,900	10,814
14-21-2090-00	Professional Org.-personal	150	600	600	600
14-21-2100-00	Prof. Education & Training	36	800	800	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	492	3,800	3,800	3,800
14-21-3030-00	Office Supplies	230	500	500	500
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	-	400	400	400
14-21-3060-00	Protocal & Social	2,320	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	4,263	6,500	6,500	6,500
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	51	400	400	400
14-21-3150-00	Emer Mgt Materials	3,020	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	208	920	890	890
14-21-3250-00	Conventions	1,244	1,000	1,000	1,000
14-21-4010-00	Communications Expense	18,189	19,100	19,093	19,648
14-21-4030-00	General Property Maintenance	-	400	400	400
14-21-4040-00	Small Tools & Equipment	50	1,000	1,000	1,000
14-21-4070-00	Computer/software Maintenance	1,418	5,400	5,309	6,439
14-21-4410-00	Gasoline, Oil, & Lubrication	1,246	1,200	1,200	1,200
14-21-4430-00	Vehicle Maintenance	33	-	-	-
14-21-4435-00	Fleet Lease	6,737	11,000	11,000	11,000
14-21-6021-00	Principal - Computer/Software	1,258	1,400	1,259	1,259
14-21-6022-00	Interest - Computer/Software	-	100	-	-
14-21-6023-00	Principal - Computer/Software	-	1,400	1,259	1,259
14-21-6024-00	Interest - Computer/Software	-	100	-	-
	Emergency Managment Fund Revenues	**171,660**	**209,438**	**205,295**	**215,768**
	Emergency Managment Fund Excess (Deficit)	**(18,022)**	**-**	**(0)**	**(0)**

City of Fredericksburg

FY 2021 Budget Analysis

DEBT SERVICE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
15-00-4150-00	Interest Income	402	400	130	75
15-00-4204-00	Curr Taxes-Gen Obl Bonds	634,823	751,000	764,177	763,840
15-00-4205-00	Del Taxes-Gen Obl Bonds	45,701	60,000	46,900	49,000
15-00-4206-00	Penalty & Int-Gen Obl Bonds	5,944	6,600	6,100	6,300
	Debt Service Fund Revenues	**686,871**	**818,000**	**817,307**	**819,215**

DEBT SERVICE FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
15-21-4191-00	Transfer Out to Fund 01	22,177	-	-	-
15-21-6079-00	Principal-2010 Ref GO I&S Bond	398,682	-	-	-
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	11,960	-	-	-
15-21-6304-00	Principal - 2012 GO Bonds	145,000	145,000	145,000	150,000
15-21-6305-00	Interest - 2012 GO Bonds	67,684	63,600	63,512	59,269
15-21-6306-00	Principal - 2016 Tax Lmtd Note	55,000	335,000	335,000	340,000
15-21-6307-00	Interest - 2016 Tax Lmtd Note	18,996	16,800	16,732	12,597
15-21-6308-00	Principal-2017 LmtdTax&RevCO's	70,000	145,000	145,000	150,000
15-21-6309-00	Interest-2017 LmtdTax&RevCo's	108,625	105,400	105,400	100,975
	Debt Service Fund Expenditures	**898,124**	**810,800**	**810,644**	**812,841**
	Debt Service Fund Excess (Deficit)	**(211,253)**	**7,200**	**6,663**	**6,374**

City of Fredericksburg

FY 2021 Budget Analysis

POLICE FORFEITURE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
17-00-4101-00	Forfeiture Revenue	6,935	2,000	4,780	2,000
17-00-4150-00	Interest Income	208	100	122	50
	Police Forefeiture Fund Revenues	**7,143**	**2,100**	**4,902**	**2,050**

POLICE FORFEITURE FUND EXPENSES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
17-22-3190-00	Miscellaneous Expenses	8,748	-	-	-
17-22-5005-00	Police Dept Equipment	-	4,000	4,000	5,500
	Police Forefeiture Fund Expenditures	**8,748**	**4,000**	**4,000**	**5,500**
	Police Forefeiture Fund Excess (Deficit)	**(1,604)**	**(1,900)**	**902**	**(3,450)**

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
29-00-4600-00	Transfer in from Fund 03	899,527	-	-	-
	W & WW Capital Project Fund Revenues	**899,527**	**-**	**-**	**-**

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
29-21-5391-00	16" Water Line 290 E	459,998	6,129,200	835,000	5,294,200
29-21-5392-00	Pump Station & New Tank 290 E	431,460	6,742,700	2,749,640	3,993,060
29-21-5393-00	Cross Mountain Storage Tank	145,042	2,243,500	1,700,000	-
29-21-5394-00	Boot Ranch Storage Tank	145,042	1,718,800	1,718,800	-
	W & WW Capital Project Fund Expenditures	**1,181,542**	**16,834,200**	**7,003,440**	**9,287,260**
	W & WW Capital Project Fund Excess (Deficit)	**(282,015)**	**(16,834,200)**	**(7,003,440)**	**(9,287,260)**

ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
42-00-4150-00	Interest Revenue	272	700	136	100
42-00-4214-00	AnimalShelter/Control Donation	400,399	499,522	-	-
	Animal Shelter Special Rev Acct Fund Revenu	400,671	500,222	136	100

ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
42-22-1030-00	Regular Wages	-	38,234	37,743	39,234
42-22-1060-00	Longevity	-	-	-	60
42-22-1070-00	Overtime Wages	-	-	-	-
42-22-2020-00	Social Security	-	2,925	2,887	3,006
42-22-2030-00	Retirement - TMRS	-	5,857	5,782	6,672
42-22-2060-00	Health Insurance	-	8,950	8,937	8,937
42-22-3030-00	Office Supplies & Forms	322	-	-	-
42-22-3220-00	Insurance & Bonds	-	6,300	-	-
42-22-4030-00	General Property Maintenance	300	5,500	3,800	4,500
42-22-4035-00	Animal Control Expenses	-	28,000	20,000	20,300
42-22-4040-00	Small Tools & Equipment	3,718	5,000	3,000	3,000
42-22-4070-00	Computer/Software Maintenance	-	500	400	-
42-22-5210-00	Animal Shelter Capital Equip	11,100	24,800	25,218	-
42-22-5240-00	Animal Shelter Vehicle	49,220	-	-	-
	Animal Shelter Special Rev Acct Fund Expend	**64,659**	**126,066**	**107,767**	**85,709**
	Animal Shelter Special Rev Acct Fund Excess	**336,012**	**374,156**	**(107,631)**	**(85,609)**

* City will use prior year fund balance to fund the estimated deficit

The City of Fredericksburg

PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
45-00-4150-00	Interest Revenue	0	-	10	10
45-00-4550-00	LBJ Park Revenue	-	500	450	500
45-00-4551-00	Cross Mountain Revenue	1,000	500	2,020	500
45-00-4552-00	Sports Revenue	-	250	-	250
45-00-4553-00	Parks General Revenue	-	1,000	-	500
45-00-4554-00	Fort Martin Scott Revenue	1,681	3,600	3,500	4,000
45-00-4555-00	Marktplatz Revenue	205	300	11,500	400
45-00-4556-00	Programs Revenue	712	2,500	3,400	3,000
45-00-4557-00	Swimming Pools Revenue	210	250	-	250
Parks & Recreation Special Revenue Fund Revenues		**3,808**	**8,900**	**20,880**	**9,410**

PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
45-25-4550-00	LBJ Park Expense	-	500	300	500
45-25-4551-00	Cross Mountain Expense	966	500	2,020	500
45-25-4552-00	Sports Expense	-	250	-	250
45-25-4553-00	Parks General Expense	-	1,000	-	500
45-25-4554-00	Fort Martin Scott Expense	-	3,600	2,000	4,000
45-25-4555-00	Marktplatz Expense	-	300	11,000	400
45-25-4556-00	Programs Expense	-	2,500	3,000	3,000
45-25-4557-00	Swimming Pools Expense	-	250	-	262
Parks & Recreation Special Revenue Fund Expenditures		**966**	**8,900**	**18,320**	**9,412**
Parks & Recreation Special Revenue Fund Excess (Deficit)		**2,842**	**-**	**2,560**	**(2)**

HEALTH INSURANCE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
50-00-4000-00	Employee Hosp Premium Revenue	1,411,000	1,480,465	1,437,285	1,501,315
50-00-4005-00	Dependent Hosp Premium Revenue	356,314	370,000	382,640	383,609
50-00-4015-00	Cobra	2,890	-	10,410	10,000
50-00-4025-00	Stop Loss Refunds-specific	109,873	100,000	178,850	100,000
50-00-4150-00	Interest Income	11,413	12,500	3,058	1,500
	Health Insurance Fund Revenues	**1,891,490**	**1,962,965**	**2,012,243**	**1,996,424**

HEALTH INSURANCE FUND EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
50-21-2000-00	Administration Fees	66,113	70,632	70,600	71,000
50-21-3005-00	Specific Stop Loss Reinsurance	216,962	231,120	231,150	235,500
50-21-3006-00	Subrogation Proceeds	(673)	-	505	600
50-21-3010-00	Aggregate Stop Loss Reinsuranc	13,715	12,960	14,700	14,900
50-21-3140-00	Contract Professional Services	15,261	15,000	15,500	15,700
50-21-4000-00	Claims Paid	1,207,381	1,400,000	1,400,000	1,430,000
50-21-4010-00	Claims - Prescription Drugs	301,687	250,000	250,000	260,000
50-21-4015-00	Claims - RX Drug Rebate	(36,215)	(52,000)	(52,000)	(52,500)
	Health Insurance Fund Expenditures	**1,784,230**	**1,927,712**	**1,930,455**	**1,975,200**
	Health Insurance Fund Excess (Deficit)	**107,260**	**35,253**	**81,788**	**21,224**

New Employee Requests for FY 2021

0% Cola, 0% Merit

Position	GL Number	Description	% Distribution	Wage/Benefit	Annual
Police Officer	01-22-1030-00	Regular Wages - Full Time Employee	100%	24.40	50,752.00
Police Department	01-22-2020-00	Social Security	7.65%		3,882.53
Start Date Oct 1, 2020	01-22-2030-00	Retirement - 6% Emp, 16.98% City	16.98%		8,617.69
	01-22-2040-00	Uniforms	100.00%	2,365.95	2,365.95
	01-22-2060-00	Health Insurance-$744.70/mo	100%	8,936.40	8,936.40
	01-22-4070-00	Computer/Software Maint	100%	8,816.51	8,816.51
	01-22-4250-00	Weapons Maint & Supplies	100%	4,547.29	4,547.29
	01-22-4270-00	Police Equipment & Supplies	100%	19,974.92	19,974.92
	01-22-5240-00	Equipment - includes vehicle	100%	34,900.00	34,900.00
					142,793.29
Meter Technician	02-21-1030-00	Regular Wages - Full Time Employee	50%	19.25	20,020.00
Electric / Water Funds	02-21-2020-00	Social Security	7.65%		1,531.53
Start Date Oct 1, 2020	02-21-2030-00	Retirement - 6% Emp, 16.98% City	16.98%		3,399.40
	02-21-2040-00	Uniforms	50%	175.00	87.50
	02-21-2060-00	Health Insurance-$744.70/mo	50%	8,936.40	4,468.20
		Total Electric			29,506.63
	03-21-1030-00	Regular Wages - Full Time Employee	50%	19.25	20,020.00
	03-21-2020-00	Social Security	7.65%		1,531.53
	03-21-2030-00	Retirement - 6% Emp, 16.98% City	16.98%		3,399.40
	02-21-2040-00	Uniforms	50%	175.00	87.50
	03-21-2060-00	Health Insurance-$744.70/mo	50%	8,936.40	4,468.20
		Total Water			29,506.63
		Total			**59,013.25**
Apprentice Arborist	10-21-1030-00	Regular Wages - Full Time Employee	100%	17.00	35,360.00
Draiange / Vegetation Management	10-21-2020-00	Social Security	7.65%		2,705.04
Start Date Oct 1, 2020	10-21-2030-00	Retirement - 6% Emp, 16.98% City	16.98%		6,004.13
	10-21-2040-00	Uniforms-assuming $15.77/pay period	100.00%	299.63	299.63
	10-21-2060-00	Health Insurance-$744.70/mo	100%	8,936.40	8,936.40
					53,305.20

FY 2021 Wages TMRS 6% July 17 2020

Wages, Longevity, Overtime, SS, TMRS

		Regular Wages, Longevity, Overtime, SS, & TMRS - 0% Increase					Regular Wages, Longevity, Overtime, SS, & TMRS - 2% Increase				Increase by Department/ Fund
		Regular Wages, Longevity, Overtime	Social Security	TMRS	Total		Wages	Social Security	TMRS	Total	
01-20-1030-00	Administration	445,049	34,046	75,569	554,665	Administration	453,508	34,693	77,006	565,207	10,542
01-22-1030-00	Police	2,815,754	215,405	478,115	3,509,274	Police	2,867,897	219,394	486,969	3,574,260	64,986
01-23-1030-00	Fire	572,904	43,827	97,279	714,010	Fire	580,537	44,411	98,575	723,523	9,513
01-24-1030-00	Street	676,398	51,744	114,852	842,995	Street	689,037	52,711	116,998	858,747	15,752
01-25-1030-00	Parks	701,148	53,638	119,055	873,841	Parks	714,639	54,670	121,346	890,655	16,814
01-27-1040-00	Development Services	464,363	35,524	78,849	578,736	Development Services	473,604	36,231	80,418	590,253	11,517
01-28-1030-00	Health	145,513	11,132	24,708	181,353	Health	148,395	11,352	25,197	184,945	3,592
01-29-1020-00	Municipal Court	99,178	7,587	16,840	123,606	Municipal Court	101,158	7,739	17,177	126,073	2,468
01-30-1035-00	Engineering	127,008	9,716	21,566	158,290	Engineering	129,534	9,909	21,995	161,438	3,148
	General Fund	6,047,315	462,620	1,026,834	7,536,769	General Fund	6,158,309	471,111	1,045,681	7,675,101	138,332
02-21-1030-00	Electric	1,069,849	81,843	181,660	1,333,353	Electric	1,089,863	83,375	185,059	1,358,296	24,943
03-21-1030-00	Water & Wastewater	1,419,759	108,612	241,075	1,769,446	Water & Wastewater	1,445,684	110,595	245,477	1,801,756	32,310
04-xx-1030-00	Golf	15,389	1,177	2,613	19,179	Golf	15,696	1,201	2,665	19,562	383
05-21-1030-00	Solid Waste	968,015	74,053	164,369	1,206,437	Solid Waste	985,796	75,413	167,388	1,228,598	22,160
06-21-1030-00	EMS	1,185,110	90,661	201,232	1,477,003	EMS	1,200,853	91,865	203,905	1,496,623	19,621
07-21-1030-00	Tourism	84,068	6,431	14,275	104,774	Tourism	85,735	6,559	14,558	106,852	2,078
10-21-1030-00	Drainage/Vegetation Mgt	98,109	7,505	16,659	122,273	Drainage/Vegetation Mgt	100,067	7,655	16,991	124,714	2,440
14-21-1030-00	Emergency Management	99,089	7,580	16,825	123,495	Emergency Management	101,059	7,731	17,160	125,950	2,455
42-22-1030-00	Animal Shelter	39,294	3,006	6,672	48,972	Animal Shelter	40,078	3,066	6,805	49,949	977
	Total - All funds	11,025,997	843,489	1,872,214	13,741,700	Total - All funds	11,223,140	858,570	1,905,689	13,987,399	245,699
							197,143	15,081	33,475	245,699	
							Wage increase	SS increase	TMRS increase	Total increase	

R.V. Rates	Daily	Weekly	Monthly	# of Pull Thrus	Daily Pull Thru/Backin fee	Notes	Amenities
Kerrville	$30-$35	N/A	$600-$650	40 pull thrus	Same rate, 50 amp is $5 more per night, $50 per mont	No metered electric, Monthly rate valid Oct. 1st - Feb. 29th	Wi-Fi spots, Laundry facility
Oakwood	$37-$57	$225-$345	$495-$595	30 pull thrus	Varies	Metered electric for monthly only, Discounts for various memberships	Wi-Fi, Cable, Laundry facility, Rally room, 2 night minimum for holidays & special events, extra $5/$30 for more then 4 people
Fredericksburg RV	$54-$58	$315-$345	$500-$525	100 - All pull thrus	Same rate	Metered electric for monthly only, Discounts for various memberships daily only, higher rates for March/April	Wi-Fi, Cable, Meeting facilities, Laundry Facility, extra $4/$24/$55 for more then 2
Heritage Oaks RV	$ 60.00	$ 340.00	$ 700.00	35 (53 back ins)	Same rate	metered electric	Guest fees
Jellystone RV	$58-$74	N/A	N/A	13	Varies	weekly/monthly be special request only	daily depends on time of the year, wi-fi, electric included
Hill Country RV	$ 35.00	$ 180.00	$ 390.00	65 - All pull thrus	Same rate	Metered electric fo monthly only	Wi-Fi, Cable, Laundry Facility, extra $2.50/$12.50/$50 for more then 2
Vineyards	$45-$60	$300-$360	Not advertised	74 pull thrus	Same rate	Discounts for various memberships	Wi-Fi, Cable, Laundry, Rally room, extra cost for more then 2 people
Peach Co. RV (Stonewall)	$45-$50	$286-$302	$525-$578	31 pull thrus	Same rate	No metered electric, Discounts for various memberships	Wi-Fi, Laundry Facility, Clubhouse, extra $4/$16/$50 for more then 2
Lady Bird (current)	$ 40.00	$ 240.00	$ 450.00	22 pull thrus	Same rate	New rates went into effect 10/1/16, ~100 RV spots	Wi-Fi, Cable, electric included, no extra for more people
Lady Bird (Option 1: 30%)	$ 52.00	$ 312.00	$ 585.00				Pull thrus/Horseshoe loop
Lady Bird (Option 2: 25%)	$ 50.00	$ 300.00	$ 562.50				
Lady Bird (Option 3: 20%)	$ 48.00	$ 288.00	$ 540.00				All other spots
Lady Bird (Option 4: 15%)	$ 46.00	$ 276.00	$ 517.50				
Lady Bird (Option 5: 10 %)	$ 44.00	$ 264.00	$ 495.00				

Capital Expenditure Requests
FY 2021

Dept.	Description	G/L Account	Requested	Funding Source	Included in FY 2021 Budget Worksheet
Police	Police Vehicles	01-22-5240-00	210,119	Cash	No
Street	TIS Short-term Project Design	01-24-3140-00	150,000	Cash	No
Street	Sidewalks	01-24-5465-00	100,000	Cash	Yes
Park	RV Restroom Improvements	01-25-5540-00	240,000	Cash	No
Park	Park Maintenance Storage & Shelving	NEW	40,000	Cash	No
Park	Playground	NEW	87,000	PK Dedication Fees/Cash	No
Engineering	Update Aerial Photos	01-30-5100-00	11,000	Cash	Yes
	GENERAL FUND TOTALS		$ 838,119		
Electric	Meters	02-21-5240-00	11,000	Cash	Yes
Electric	Transformers	02-21-5250-00	40,000	Cash	Yes
Electric	Electric Department Building	02-21-5275-00	300,000	Revenue Notes	Yes
Electric	Main Street Decorative Lighting	02-21-5287-00	225,000	Cash	No
Electric	Poles, Towers, & Fixtures	02-21-5364-00	6,000	Cash	Yes
Electric	Overhead Conductors & Devices	02-21-5365-00	5,000	Cash	Yes
Electric	Underground Conduit	02-21-5366-00	2,000	Cash	Yes
Electric	Underground Conductors	02-21-5367-00	15,000	Cash	Yes
Electric	Street Lighting & Signal System	02-21-5373-00	40,000	Cash	Yes
Electric	Sandcastle URG Rehab	02-21-5381-00	35,000	Cash	No
Electric	Replace Substation Breakers	02-21-5382-00	20,000	Cash	Yes
Electric	Light @ Main & Washington	02-21-5383-00	35,000	Cash	No
Electric	Electric Meter Replacement Project	NEW	204,000	Finance	No
	ELECTRIC TOTALS		$ 938,000		
Water	Other Capital Items	03-21-5250-00	$ 15,000	Cash	No
Water	Water Meters	03-21-5280-00	5,000	Cash	Yes
Water	Water Mains	03-21-5301-00	50,000	Cash	Yes
Water	Water Taps	03-21-5302-00	5,000	Cash	Yes
Water	Sewer Mains	03-21-5303-00	50,000	Cash	Yes
Water	Sewer Taps	03-21-5304-00	2,000	Cash	Yes
Water	Manholes	03-21-5305-00	2,500	Cash	Yes
Water	SCADA	03-21-5313-00	40,000	Cash	Yes
Water	Bell Street Water Line Rehab	03-21-5415-00	225,000	Cash	Yes
Water	Boot Ranch Lift Station	03-21-5421-00	1,800,000	Cash	No
Water	Green Meadows Lift Station Rehab	03-21-5433-00	150,000	Cash	No
Water	West Live Oak Water & Sewer	NEW	1,155,000	W&S Impact Fees	No
Water	North Llano Water	NEW	1,170,000	Cash	No
Water	North Llano Sewer Line	NEW	1,170,000	Cash	No
Water	East Main Street Water Line Rehab	NEW	1,053,000	Cash	No
Water	Water Line Connetion at Fort Martin Scott	NEW	35,000	Cash	No
Water	South Heights Pump Station Remodel	NEW	56,000	Cash	No
Water	Forklift	NEW	15,000	Lease/Purchase 3 Yr	Yes
Water	Valve Insertion Machine	NEW	26,333	Lease/Purchase 3 Yr	No
	WATER & SEWER TOTALS		$ 7,024,833		
W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	5,294,200	Rev Bond	Yes
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	3,993,060	Rev Bond	Yes
	W&S CAPITAL PROJECTS TOTALS		$ 9,287,260		
Solid Waste	Chipper	NEW	65,000	Cash	No
Solid Waste	Chipper Truck	NEW	108,000	Cash	No
Solid Waste	Leaf Loader	NEW	43,333	Lease/Purchase	No
	SOLID WASTE TOTALS		$ 216,333		
Drainage/Veg Mgt	Skid Steer	10-21-5000-00	$ 1,500	Cash	Yes
Drainage/Veg Mgt	Leaf Loader	NEW	$ 43,333	Lease/Purchase	No
	DRAINAGE / VEGETATION MGT		$ 44,833		
Police Forfeiture	Police Department Equipment	17-22-5005-00	$ 5,500	Cash	Yes
	POLICE FORFEITURE TOTALS		$ 5,500		
	GRAND TOTALS		$ 18,354,878		

Bonded Debt - FY 2021

Purpose	2012 GO Pools Swimming Pools	2016 Limited Tax Notes Animal Shelter General Fund	2017 Cert of Obligation Park Land General Fund	2018 Utility System Revenue Bonds Water	2020 Utility System Refunding Bonds Water	2020 Electric System Revenue Notes Electric	Totals
Amount Issued	$ 3,200,000	$ 1,530,000	$ 3,530,000	$ 17,305,000	$ 5,120,000	$ 2,300,000	$ 32,985,000
Outstanding	$ 2,135,000	$ 1,035,000	$ 3,285,000	$ 16,170,000	$ 5,120,000	$ 2,020,000	$ 29,765,000
Final maturity	2032	2023	2037	2038	2033	2026	
Call Option	Anytime	2/15/2020	8/15/2026	8/15/2027	Non Callable	Non Callable	
Interest Rate	2.88%	1.39%	3.00%	3.57%	1.85%	1.78%	
Repayment Schedule of Principal and Interest by Issue							
2021	209,268	352,596	250,975	1,179,450	441,483	300,855	2,734,627
2022	209,881	352,971	251,400	1,178,825	444,915	301,151	2,739,143
2023	210,349	352,756	251,675	1,181,075	443,209	386,359	2,825,423
2024	210,674		251,800	1,181,475	441,410	389,969	2,475,328
2025	210,855		251,775	1,186,500	439,519	388,401	2,477,050
2026	210,892		251,600	1,176,000	442,489	386,745	2,467,726
2027	210,785		251,275	1,179,125	445,274		2,086,459
2028	210,534		250,800	1,180,500	442,920		2,084,754
2029	210,140		250,175	1,180,125	445,428		2,085,867
2030	209,601		249,400	1,178,000	447,750		2,084,751
2031-2038	421,940		1,753,688	11,798,500	1,326,168		15,300,295
Total P & I Payments	2,524,919	1,058,323	4,264,563	23,599,575	5,760,563	2,153,480	39,361,422
General Fund	2,524,919	1,058,323	4,264,563				7,847,805
Electric						2,153,480	2,153,480
Water				23,599,575	5,760,563		29,360,138
Total P & I Payments	2,524,919	1,058,323	4,264,563	23,599,575	5,760,563	2,153,480	39,361,422
Repayment Schedule by Fund							
	General Fund	**Electric**	**Water/Sewer**				**Totals**
2021	812,840	300,855	1,620,933				$ 2,734,627
2022	814,251	301,151	1,623,740				2,739,143
2023	814,781	386,359	1,624,284				2,825,423
2024	462,474	389,969	1,622,885				2,475,328
2025	462,630	388,401	1,626,019				2,477,050
2026	462,492	386,745	1,618,489				2,467,726
2027	462,060		1,624,399				2,086,459
2028	461,334		1,623,420				2,084,754
2029	460,315		1,625,553				2,085,867
2030	459,001		1,625,750				2,084,751
2031-2038	2,175,627		13,124,668				15,300,295
Total P & I Payments	$ 7,847,805	$ 2,153,480	$ 29,360,138				$ 39,361,422
Principal Only							
General Fund	$ 2,135,000	$ 1,035,000	$ 3,285,000				$ 6,455,000
Electric						$ 2,020,000	2,020,000
Water				$ 16,170,000	$ 5,120,000		21,290,000
	$ 2,135,000	$ 1,035,000	$ 3,285,000	$ 16,170,000	$ 5,120,000	$ 2,020,000	$ 29,765,000