CITY COUNCIL WORK SESSION AGENDA

WEDNESDAY, AUGUST 4, 2021 ~ 4 P.M.
LBJ GOLF COURSE – CARDINAL ROOM
341 GOLFERS LOOP
FREDERICKSBURG, TEXAS 78624

Charlie Kiehne, Mayor
Tom Musselman, Councilmember
Bobby Watson, Councilmember
Jerry M. Luckenbach, Councilmember
Kathy O'Neill, Councilmember
Kent Myers, City Manager

The City of Fredericksburg City Council will meet in a work session on Wednesday, August 4, 2021 at 4 p.m.

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. PUBLIC COMMENTS

The City Council welcomes citizen participation and comments at all City Council Meetings. The City Council offers citizens the opportunity to address them by signing up to speak prior to the meeting and to limit comments to 3-minutes.

Written Comments: to be submitted remotely:

1. Must be received by 2 p.m. on August 4, 2021.
2. Complete the Citizen Comment Form online at Fredericksburg, TX - Official Website (fbgtx.org); or
3. Email your comments to CitizenComments@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 "***August 4, 2021***, City Council Work Session" tab.

Verbal Comments:

1. Sign up in-person between 3:30 p.m. and 4 p.m. at the Cardinal Room in order to comment.
2. You will be limited to 3 minutes to speak.

NOTE: The Texas Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting. However, any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting and any response to a question posed to the City Council is limited to either a statement of specific information or recitation of existing policy. TEX. GOV'T CODE § 551.042.

3. WORK SESSION ITEM

The following item will be considered, discussed, and take appropriate action.

A. Consider, discuss, and take action on the Fiscal Year (FY) 2021/2022 on the following Funds(Kent Myers, City Manager and Laura Hollenbeak, Finance Director):
   i. Electric Fund Proposed Budget
   ii. Water Fund Proposed Budget
   iii. Golf Fund Proposed Budget
   iv. Sanitation Fund Proposed Budget
   v. EMS Fund Proposed Budget
   vi. Tourism Fund Proposed Budget
   vii. Drainage Fund Proposed Budget
   viii. Food and Wine Fund Proposed Budget
   ix. Emergency Management Fund Proposed Budget
   x. Debt Services Fund Proposed Budget
   xi. Police Forfeiture Fund Proposed Budget
   xii. Capital Projects Fund-Water and Wastewater Proposed Budget
   xiii. Animal Services Special Revenue Fund Proposed Budget
   xiv. Parks and Recreation Special Revenue Fund Proposed Budget
   xv. Health Insurance Fund Proposed Budget
   xvi. Proposed Property Tax Rate
   xvii. Employee Salaries
   xviii. Budget for Town Pool
   xix. American Rescue Plan Funds

4. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 9:15 p.m. on July 30, 2021, at the entrance and on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.

Shelley Goodwin, TRMC
City Secretary

Date: July 30, 2021

To: Mayor and City Council

From: Kent Myers, City Manager

Subject: Budget Work Session Next Wednesday

Our third City Council Work Session on the proposed FY 2022 City Budget is scheduled for this Wednesday, August 4 at 4:00 p.m. at the Cardinal Room at Lady Bird Johnson Golf Course. This meeting will include a discussion of the proposed budgets for the enterprise funds and several special funds. In addition, we expect to have information from the Appraisal District on property values by this meeting so that we can begin the discussion on a proposed property tax rate for next year. Council discussion and direction is also needed on several other budgetary issues including employee salaries, use of American Rescue Funds and the budget for the operation of Town Pool.

Due to the numerous budget items that will be discussed at this meeting, it is expected that the meeting will last at least 2-3 hours. We plan on taking a break for dinner about 5:30 p.m. Following this meeting, the staff will revise the proposed budgets based upon City Council input. We then plan on providing you with a budget document including all funds for your review and discussion at the fourth Budget Work Session scheduled on August 11.

<u>Electric Fund</u>
The proposed budget for the Electric Fund is attached to this memo. Over the past two years we have added several major capital items to the Electric Fund Budget including funding for the new Electric Services Building, purchase of new electric meters and replacement of the lighting on Main Street. In FY 2022, we are not proposing any new major Electric Fund projects due to limited resources that are available. By reducing our costs and utilizing some of our fund balance, we will be able to avoid a rate increase in FY 2022. However, it is likely we will need an electric rate increase in FY 2023. If approved next year, this would represent the first increase in rates since 2015 and would still put us well below the average rates for other electric utilities in this area.

The proposed Electric Fund Budget for next year is $12,547,419 which is a sizeable decrease from the current budget of $13,391,503. To cover these proposed expenses, we will need to use $492,361 in fund balance. As shown on the fund balance report, we have sufficient funds to cover these expenses. However, this will reduce the total fund balance below the level established in our financial management policies. Based upon these policies, this will need to be addressed within one year which is why we will need to consider a rate increase in FY 2023.

There are no new employees included in the proposed Electric Fund Budget. The budget does include 50% of the costs for the Meter Tech position added during the mid-year budget process. As in the other funds, this budget also includes a 2% merit increase and a 2% COLA increase for electric employees. We plan on discussing employee salaries later in the meeting and this can be adjusted based upon Council direction. The proposed Budget also includes ½ of the costs for EDC funding which is proposed to increase in the coming year. One of the items previously discussed with the City Council that is not included in the proposed budget is the cost for land acquisition for a new substation.

Water Fund

The proposed Water Fund Budget for next year is $17,447,871. This is a major increase over the current Water Fund Budget of $9,528,132. This increase is primarily due to increases in capital improvements for both the water and sewer system. Some of these improvements are to replace or upgrade existing infrastructure while some of the improvements are to serve new development. In addition to utilizing our water operating revenues, the attached fund balance report shows that the improvements are also proposed to be funded from excess water bond funds, impact fees and the American Rescue Fund. It is important to note that no water or sewer rate increase is proposed in next year's Budget.

In terms of expenses, no new employees are requested for the Water Fund. However, the other ½ of the costs for the Meter Tech position is included in this Fund along with the salary increases previously mentioned. This budget also includes ½ of the funding for services provided by the EDC. The Budget also proposes use of American Rescue Funds to purchase new generators at all water well and water pump sites. In addition, new equipment is included in the proposed budget including a new bobcat. Proposed capital improvements include the following:

- Completion of the Boot Ranch Lift Station-$1,500,000 (75% funded from impact fees)
- Water and sewer improvements in W. Live Oak Road area-$1,155,000 (impact fees)
- Water main rehab projects-$300,000
- Sewer main rehab projects-$300,000
- E. Main Street water rehab -$3,000,000 ($2 million from remaining water bond funds)
- Friendship Lane sewer improvements-$2,000,000 (impact fees)
- Effluent irrigation improvements for Sports Park-$850,000
- Pressure relief valve for Heritage Hill Country area-$100,000

Golf Fund

The proposed budget for the operation of the Golf Course by Touchstone was discussed at the previous Budget Work Session. The attached budget totaling $148,724 covers the City's administrative costs. Most of these costs ($107,844) are related to the payment of principal and interest to the Electric Fund and Sanitation Fund for the previous $2 million loan for golf course improvements.

Sanitation Fund

The next major budget included in the attached information is the Sanitation Fund which includes a total proposed FY 2022 Budget of $2,641,672. This represents a slight decrease from the current Budget of $2,873,338. No increases in sanitation rates are proposed in the coming year.

Sanitation Fund expenses proposed for next year include a new employee and new trash cans to allow the City to expand our Main Street trash container program. As you may recall, one of the Council's budget priorities for FY 2022 was for the City to maintain a clean and beautiful appearance. We often have trash containers that are overloaded on busy weekends. So, we are proposing an increase in the number of containers and an expansion of the area covered by this program. Other new expense items in this Fund include the purchase of a new garbage truck, zero turn mower and partial funding for the new message boards and engine diagnostic equipment.

EMS Fund

The proposed EMS Fund Budget for next year is $3,934,656 which is a major increase over the current budget of $3,055,277. This Budget includes a recommended increase in EMS charges of $100 per call. If this Budget is approved, the cost to the City for EMS would increase from $1,006,845 to $1,282,297. The County's cost would increase from $831,846 to $1,107,298.

This Budget is proposed for an increase due to the increase in EMS calls over the past several years. This increase in calls will require us to add a third EMS unit based at the South Station that will require 6 additional paramedics to fully staff. We are also recommending an increase from $15.70 an hour to $19.45 an hour for part-time EMS employees to recruit and retain these employees. The only other major budget increase that is proposed is the purchase of a new ambulance at a cost of $107,606 for three years. The Budget does not include any increases in dispatching costs since we have not received the proposed dispatching budget from the County.

Tourism Fund

The proposed Tourism Fund Budget for FY 2022 includes many changes from the current year. As in the past, City staff worked with CVB staff in developing this Budget particularly in projecting HOT revenues for next year. Based upon our discussions, we are budgeting a 7% increase over our projected HOT revenues from the current year. If the number of COVID cases continues to increase and visitor traffic to Fredericksburg is impacted, these revenues will decline. In this happens, we will need to take steps to reduce the expenses included in the proposed Tourism Fund Budget.

The total Tourism Fund Budget proposed for next year is $5,421,909. This is a large increase over the current Tourism Fund Budget of $3,372,637. Please keep in mind that the current Budget was developed last summer during the peak of COVID when tourism traffic was very slow. As you know, visitor traffic has increased dramatically which will allow us to fund some of the expenses that have been reduced or eliminated in the past year. And, though the proposed Budget shows a deficit of $378,060, our fund balance can cover this deficit.

The largest expense included in the Tourism Fund Budget is the 5/7th contribution to the CVB. The increase in HOT revenues will increase this contribution from $2,475,228 to $3,595,785 in FY 2022. This will allow the CVB to include several new and expanded programs which Ernie will share with you at the Work Session.

Other major changes in this Fund that are proposed in FY 2022 include the following:

- Addition of new full-time employee dedicated to maintenance of Marktplatz due to the retirement of Stephen Itz
- Addition of janitorial services for cleaning of restrooms at Marktplatz and Visitor's Center seven days a week
- Increase in funding for special events such as the New Year's Eve event that was eliminated during COVID
- Funding for the additions to Marktplatz which includes carry-over of the $200,000 approved last year and an additional contribution of $200,000
- Replacement of Christmas lights that were damaged during the winter storm. Contract with the Former Texas Rangers to operate Fort Martin Scott if approved by the City Council next month.

One other topic that we want to discuss at Wednesday's meeting is the need to start planning the future expansion of the Visitor's Center. This expansion includes the need for additional office space and a larger conference room. Due to the unexpected increase in HOT revenues over the past year, the City has additional fund balance that can be dedicated to this expansion. CVB also has some fund balance that they may dedicate to the costs of this expansion. It is recommended that we consider adding funds to cover architectural services to develop the expansion plans and also dedicate additional funds for construction.

Drainage Fund

The last major fund included for discussion at next Wednesday's Work Session is the Drainage Fund. No increase in drainage fees is proposed for the coming year. The total Budget for the Drainage Fund is proposed for $734,708 compared to the current budget of $649,683.

One major change included in this Fund is the start of a new residential street sweeping program which will help address the Council's priority of a cleaner more beautiful community. This will require the addition of one new employee and the purchase of a new street sweeper at a cost of

$103,283 over three years. Another major increase in this fund is for the design of the N. Llano storm sewer project which we hope to begin in the next several years.

<u>Other Funds</u>
The proposed budgets for several other funds are included for discussion at Wednesday's Work Session. This includes the Food and Wine Festival Fund, Debt Service Fund and Police Forfeiture Fund. No major changes are proposed in these smaller funds.

The Emergency Management includes the purchase of two new generators for two of the radio towers. And the Health Insurance Fund includes a 10% increase in health insurance contributions from the City and employees who have dependent coverages.

<u>Other Budget Issues</u>
In the next several days, we expect to get the certified property values from the Gillespie Central Appraisal District. Once we get this information, Laura will prepare information on several different property tax rates. This information will be sent to you prior to the meeting for your review.

In terms of employee salaries, we are still waiting on the results of the salary study which compares our salaries with 14 other cities in this area. This information may not be available by Wednesday's meeting. So, we may need to wait to discuss this study at the August 11 Work Session.

As related at the General Fund Budget Work Session, we have not budgeted any funds for the continued operation of Town Pool next year. If the Council believes that we may want to continue to operate the Pool based upon our discussion at the last Council meeting and community input, then we need to add these costs to the General Fund Budget.

Finally, we need to discuss the use of the new American Rescue Funds. Attached is a preliminary proposal on the possible use of these funds over the next year. We will need Council input on this proposed use and any other uses that the Council would like to consider. City staff has identified several other possible uses that we can discuss at Wednesday's meeting.

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

City of Fredericksburg

2022 Budget Summary

FY 2022 Budgeted Revenues vs Budgeted Expenditures	FY 2022 Budgeted Revenues	FY 2022 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	14,875,013	2,840,738	12,034,275
Police	354,175	6,283,319	(5,929,144)
Fire	739,033	2,118,655	(1,379,622)
Street	18,700	2,481,953	(2,463,253)
Park	850,800	2,904,503	(2,053,703)
Development Services	351,200	1,246,178	(894,978)
Health	188,759	249,918	(61,159)
Municipal Court	109,500	257,214	(147,714)
Engineering	-	270,219	(270,219)
Sub-total	**17,487,180**	**18,652,696**	**(1,165,516)**
Food & Wine Fest	174,325	170,100	4,225
Total Governmental Funds	**17,661,505**	**18,822,796**	**(1,161,291)**
Special Revenue Funds			
Tourism	5,043,849	5,421,909	(378,060)
Police Forfeiture	2,000	2,500	(500)
Emergency Management	241,797	241,797	(0)
Animal Shelter	4,750	88,387	(83,637)
Parks & Recreation	39,910	39,900	10
Total Special Revenue Funds	**5,332,306**	**5,794,493**	**(462,187)**
Enterprise Funds			
Electric	12,055,058	12,547,419	(492,361)
Water & Sewer	9,387,361	17,447,871	(8,060,510)
Golf	148,724	148,724	0
Sanitation	2,740,896	2,641,673	99,223
EMS	3,934,656	3,934,656	(0)
Drainage / Vegetation Mgt	618,950	734,708	(115,758)
Total Enterprise Funds	**28,885,645**	**37,455,050**	**(8,569,406)**
Capital Project Fund			
Water & Wastewater	-	2,428,389	(2,428,389)
Total Capital Project Fund		**2,428,389**	**(2,428,389)**
Internal Service Funds			
Health Insurance	**2,798,698**	**2,779,753**	**18,945**
Total Internal Service Funds			
Debt Service	**720,198**	**814,252**	**(94,054)**
Total All Funds	**55,398,351**	**68,094,734**	**(12,696,382)**

* Animal Shelter funded with prior year donations
* Water Generators will be funded with $653,735 of the American Rescue Funds
* Water & Sewer capital projects to be funded with $4,340,000 W&S Impact Fees
* Water & Sewer capital Projects funded with $2M unspent 2018 Utility Revenue Bond Construction funds
* Debt Service budgeted deficit funded with prior fiscal year fund balance
* Police Forfeiture funded with prior fiscal year fund balance

Fund Balance Analysis
at July 29, 2021

	Electric
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 2,515,305
FY 2021 Projected Revenues	11,893,408
FY 2021 Projected Expenditures (less El Bldg Const)	13,156,184
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 1,252,529
Reserves - 3 months expenditures	$ 1,141,546
Over / (Under) Reserve at 9/30/2021	$ 110,983
FY 2022 Requested Revenues	12,055,058
FY 2022 Requested Expenditures	12,547,419
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 760,168
Reserves - 3 months expenditures	$ 1,066,680
Over / (Under) Reserve at 9/30/2022	$ (306,511)

* Electric - Power Purchases, Transmission Provider Fees, and Electric Bldg Const costs are not included in the Fund Balance reserve requirement

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

ELECTRIC FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
02-00-4101-00	Residential Sales	4,436,814	4,927,000	4,927,000	5,000,000
02-00-4102-00	Commercial Sales	5,897,402	6,554,000	6,459,000	6,600,000
02-00-4104-00	Public Streets & Hwy Lights	20,241	21,000	22,300	21,000
02-00-4106-00	Security Lights	75,887	76,000	74,300	76,000
02-00-4110-00	Forfeited Discounts	46,764	70,000	45,000	70,000
02-00-4114-00	Temporary Fee	2,775	3,000	3,250	3,400
02-00-4115-00	Transformer Fee	20,400	9,000	16,000	17,000
02-00-4125-00	Electric Permits & Inspections	20,082	18,000	20,000	20,000
02-00-4140-00	Fiber Optic Lease	29,537	38,000	29,537	29,537
02-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
02-00-4150-00	Interest Income	23,262	12,000	2,100	2,100
02-00-4165-00	Miscellaneous Elect Revenue	142,506	285,000	220,000	150,000
02-00-4170-00	Christmas Lights	960	1,000	1,000	1,000
02-00-4179-00	Debt Proceeds - Golf Course	53,921	53,921	53,921	53,921
02-00-4183-00	Proceeds-ElecSystmRevNotes2020	2,300,000	-	-	-
02-00-4184-00	FEMA Proceeds - Weather 2021	-	20,000	20,000	-
	Electric Fund Revenues	**13,070,552**	**12,087,921**	**11,893,408**	**12,055,058**

ELECTRIC FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
02-21-1030-00	Regular Wages-Full Time Emp	983,687	1,027,268	1,050,576	1,098,015
02-21-1050-00	Regular Wages-part-time Time Emp	-	-	-	1,161
02-21-1060-00	Longevity	8,941	9,155	9,153	9,292
02-21-1070-00	Overtime & Stand-by Wages	72,854	90,000	102,000	75,000
02-21-2020-00	Social Security	77,648	83,876	88,872	90,535
02-21-2030-00	Retirement-TMRS	164,087	227,035	219,364	265,452
02-21-2040-00	Uniforms & Clothing	2,641	2,800	2,700	2,800
02-21-2050-00	Car Allowance	9,003	9,003	9,003	9,003
02-21-2060-00	Insurance-Hospitalization	123,223	125,782	124,772	140,792
02-21-2090-00	Professional Org - Personal	1,028	800	600	600
02-21-2100-00	Prof Education & Training	4,698	12,500	6,000	7,500
02-21-2206-00	Customer Collections & Records	750	500	100	500
02-21-3010-00	Utilities	14,863	24,500	27,000	25,000
02-21-3020-00	Telephone	2,076	2,000	2,300	2,100
02-21-3030-00	Office Supplies & Forms	3,780	6,500	14,000	7,500
02-21-3040-00	Postage, Freight, Etc	7,246	12,500	3,100	4,000
02-21-3050-00	Advertising & Public Notices	1,008	1,200	1,100	1,100
02-21-3060-00	Protocol & Social	7,779	12,000	6,000	6,000
02-21-3070-00	Travel Expenses	13,107	12,000	6,000	8,000
02-21-3080-00	Prof Org & Assoc - City	10,764	10,000	10,200	10,000
02-21-3090-00	Books Periodicals, Etc	103	100	100	100
02-21-3100-00	Safety	8,622	8,250	400	8,600
02-21-3120-00	Audit Expenses	6,585	6,620	7,135	8,596
02-21-3130-00	Legal Expenses	224	-	-	-
02-21-3140-00	Contract Prof Services	74,556	28,000	44,000	28,500
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	60,000
02-21-3190-00	Miscellaneous Elect Dept Exp	1,805	10,000	2,000	3,000
02-21-3200-00	Uncollectible Accounts	3,143	10,000	3,000	3,000
02-21-3203-00	Bad Debt Recovery	(3,348)	(3,000)	(1,500)	(2,000)

02-21-3213-00	Bank Fees	2,694	3,600	4,400	4,700
02-21-3220-00	Insurance & Bonds	11,585	11,600	13,204	20,285
02-21-3250-00	In Lieu Of Taxes	863,800	1,049,032	1,070,407	1,084,955
02-21-3261-00	Issuance Costs-ELSystemRevNote	44,830	-	-	-
02-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,909
02-21-4010-00	Communications	12,518	14,900	13,788	14,900
02-21-4019-00	COVID-19 Coronavirus Expense	2,520	-	-	-
02-21-4020-00	Janitorial/Housekeeping	2,926	4,500	3,600	5,020
02-21-4030-00	General Property Maintenance	14,693	13,500	14,500	8,500
02-21-4032-00	Satellite TV Service	846	700	3,300	900
02-21-4040-00	Small Tools & Equipment	19,904	47,780	42,000	20,000
02-21-4041-00	Tool Repair	633	1,500	400	800
02-21-4060-00	Office Equipment Maintenance	2,247	3,000	800	1,500
02-21-4065-00	Office Equipment Rental	3,837	4,000	5,400	4,000
02-21-4070-00	Computer/Software Maintenance	87,286	107,963	95,439	106,341
02-21-4230-00	Street Light Maintenance	5,345	5,500	1,900	3,000
02-21-4239-00	Street Lighting Power	20,241	21,500	24,000	20,300
02-21-4240-00	Power Purchases	5,953,686	6,700,000	6,940,000	6,832,300
02-21-4241-00	Transmission Provider Fees	1,594,878	1,640,000	1,650,000	1,694,000
02-21-4251-00	Inventory Shrinkage	5,411	500	1,500	1,500
02-21-4264-00	SCADA Maintenance	1,677	1,500	-	1,200
02-21-4280-00	Meter Maintenance & Expenses	15,739	16,000	3,000	3,000
02-21-4290-00	Transformer Maintenance	36,833	50,000	15,000	40,000
02-21-4300-00	Underground Line Maintenance	12,208	15,000	12,000	15,000
02-21-4310-00	Overhead Line Maintenance	32,071	20,000	3,500	12,500
02-21-4312-00	Christmas Lights	192	3,000	200	2,000
02-21-4330-00	Maint Of Station Equipment	1,533	1,000	500	1,000
02-21-4362-00	Fiber Optic Network Maint	1,245	-	-	-
02-21-4364-00	Pole Maintenance	12,869	11,000	3,000	7,000
02-21-4375-00	Fiber Optic Network Maint	1,472	1,200	1,400	1,200
02-21-4376-00	Meter Data Mgt System Maint	41,964	12,000	1,000	-
02-21-4410-00	Gasoline, Oil, & Lubrication	8,843	10,000	10,000	10,000
02-21-4430-00	Vehicle Maintenance - Trucks	16,385	20,000	12,000	15,000
02-21-4435-00	Fleet Lease	12,542	13,000	13,120	14,000
02-21-5210-00	Inventory Purchases	(34,576)	175,000	175,000	125,000
02-21-5240-00	Meters	5,096	11,000	3,000	-
02-21-5250-00	Transformers	47,652	40,000	25,000	30,000
02-21-5275-00	Electric Department Building	1,855,610	394,398	394,399	-
02-21-5286-00	Boom Truck FY 2020	35,000	-	-	-
02-21-5287-00	Main St Decorative Lighting	-	490,000	490,000	-
02-21-5288-00	Forklift - 2021		32,500	32,500	-
02-21-5364-00	Pole, Towers, & Fixtures	5,814	6,000	4,000	6,000
02-21-5365-00	Overhead Conductors & Devices	2,169	5,000	3,000	3,000
02-21-5366-00	Underground Conduit	1,398	2,000	2,000	1,300
02-21-5367-00	Underground Conductors	9,335	15,000	10,000	9,000
02-21-5373-00	Street Lighting & Signal Sys	7,744	40,000	42,000	-
02-21-5382-00	Replace Substation Breakers	-	40,000	65,000	-
NEW	Mechanic Diagnostic Equipment	-	-	-	768
NEW	2021 Message Boards	-	-	-	4,550
02-21-6021-00	Principal - Computer/Software	4,800	4,800	4,800	-
02-21-6023-00	Principal - Computer/Software	3,013	3,000	2,731	2,868
02-21-6024-00	Interest - Computer/Software	-	-	281	144
02-21-6203-00	Principal - Electric Warehouse	280,000	265,000	265,000	270,000
02-21-6204-00	Interest - Electric Warehouse	20,072	35,855	35,855	31,151
02-21-6205-00	Principal -Elect Meter Replace	-	227,376	227,376	218,418
02-21-6206-00	Interest - Elect Meter Replace	-	-	-	8,959
NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
NEW	Interest - Generator - City Hall/Fire	-	-	-	-
	Electric Fund Expenditures	**12,760,213**	**13,391,503**	**13,551,184**	**12,547,419**
	Electric Fund Excess (Deficit)	**310,338**	**(1,303,582)**	**(1,657,776)**	**(492,361)**

Fund Balance Analysis

at July 29, 2021

	Water & Wastewater
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 3,160,621
FY 2021 Estimated Revenues	10,094,596
FY 2021 Estimated Expenditures	8,332,278
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 4,922,939
Reserves - 3 months expenditures	$ 2,083,070
Over / (Under) Reserve at 9/30/2021	$ 2,839,869
Add Restricted Funds to fund FY 2022 W&S Impact Fees, Bond Funds & AMRA projects	$ 6,993,735
Less W&S Impact Fees collected in Payables that will be transferred to W&S Impact Fee Acct	$ (937,837)
FY 2022 Projected Revenues	9,387,361
FY 2022 Projected Expenditures	17,447,871
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 2,918,327
Reserves - 3 months expenditures	$ 2,613,534
Over / (Under) Reserve at 9/30/2021	$ 304,793

* Water projects and equipment funded with W&S Impact Fees, Bond Funds, & American Rescue Act are not included in thefund balance reserve requirement

- * W&S - $1,125,000 Boot Ranch Lift Station-75% of $1,500,000 project in 2022 budget funded with W&S Impact Fees
- * W&S - $1,155,000 West Live Oak Water & Sewer to be funded with W&S Impact Fees
- * W&S - $2,000,000 Friendship Lane Sewer Expansion to be funded funded with W&S Impact Fees
- * W&S - $60,000 1050 gpm funded with W&S Impact Fees
- * W&S - $2,000,000 Friendship Lane Sewer Expansion to be funded with $2 million bond funds remaining
- * W&S - $653,735 to be funded by American Rescue Funds

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

WATER FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
03-00-4102-00	Water Connection Charges	-	2,500	20,000	5,000
03-00-4103-00	Water Permits & Inspections	25,607	20,000	25,000	25,000
03-00-4105-00	Water Sales - Residential	3,040,730	3,227,000	3,227,000	3,300,000
03-00-4106-00	Water Sales - Multi Family	132,693	143,000	143,000	143,000
03-00-4107-00	Water Sales - Commercial	1,326,558	1,375,000	1,375,000	1,400,000
03-00-4110-00	Forfeited Discounts	31,332	35,000	25,000	35,000
03-00-4118-00	Effluent Sales	42,435	50,000	50,000	50,000
03-00-4145-00	FCVB IT Services Reimbursement	-	-	-	7,400
03-00-4150-00	Interest Income	518,505	50,000	18,500	19,000
03-00-4160-00	Lease Income - Weimers	860	861	861	861
03-00-4161-00	City Farm Lease-Meier	600	600	600	600
03-00-4165-00	Miscellaneous Water Revenue	4,695	3,000	3,500	3,500
03-00-4181-00	Proceeds -Sale of Fixed Assets	13,600	10,000	23,900	22,000
03-00-4184-00	FEMA Proceeds - Weather 2021		50,000	25,000	-
NEW	American Rescue Plan Act	-	-	653,735	-
03-00-4200-00	Effluent Sales On Demand	5,195	5,000	4,500	5,000
03-00-4202-00	Sewer Connection Charges	-	2,500	25,000	10,000
03-00-4205-00	Sewer Sales - Residential	1,932,586	2,052,000	2,052,000	2,100,000
03-00-4206-00	Sewer Sales - Multi Family	145,869	157,000	157,000	157,000
03-00-4207-00	Sewer Sales - Commercial	1,245,568	1,281,000	1,281,000	1,300,000
03-00-4265-00	Miscellaneous Sewer Revenue	174,284	150,000	130,000	125,000
03-00-4361-00	Water Sales - Warehouse	3,206	3,500	4,000	4,000
03-00-4500-00	Water Impact Fee	290,950	250,000	425,000	350,000
03-00-4505-00	Sewer Impact Fee	259,257	200,000	425,000	325,000
	Water Fund Revenues	**9,194,528**	**9,067,961**	**10,094,596**	**9,387,361**

WATER FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
03-21-1030-00	Reg. Wages-full Time Emp.	1,269,909	1,329,489	1,299,004	1,391,577
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	1,000	2,161
03-21-1060-00	Longevity	12,856	13,527	13,375	11,585
03-21-1070-00	Overtime & Stand-by Wages	130,671	160,000	160,000	150,000
03-21-2020-00	Social Security	102,309	111,308	112,713	118,982
03-21-2030-00	Retirement - Tmrs	216,381	301,033	304,782	348,374
03-21-2040-00	Uniforms & Clothing	8,369	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,228	9,228	9,228
03-21-2060-00	Insurance - Hospitalization	199,950	203,706	193,702	236,340
03-21-2090-00	Professional Org. - Personal	388	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	8,644	8,000	8,000	8,500
03-21-3010-00	Utilities	21,522	22,000	25,000	26,000
03-21-3020-00	Telephone	3,227	3,500	3,300	3,500
03-21-3030-00	Office Supplies & Forms	4,757	6,000	4,700	5,000
03-21-3040-00	Postage, Freight, Etc.	5,781	7,100	4,000	4,750
03-21-3050-00	Advertising & Public Notices	828	1,500	800	1,000
03-21-3060-00	Protocol & Social	2,876	6,000	6,000	6,500
03-21-3070-00	Travel Expenses	1,802	8,000	4,000	8,000
03-21-3080-00	Prof. Org. & Assoc. - City	83	500	200	200
03-21-3090-00	Books, Periodicals, Etc.	103	250	250	250
03-21-3101-00	Safety	8,550	10,000	8,500	10,000
03-21-3120-00	Audit Expense	6,286	6,310	6,825	8,222
03-21-3130-00	Legal Expense	1,359	2,100	1,000	1,[illegible]50

03-21-3140-00	Contract Prof. Services	36,558	20,000	40,000	40,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	60,000
03-21-3200-00	Uncollectible Accounts	2,022	5,500	1,000	1,750
03-21-3210-00	Hahn Well Lease Payments	9,827	8,500	9,827	9,827
03-21-3213-00	Bank Fees	2,890	3,600	4,400	4,700
03-21-3220-00	Insurance & Bonds	50,657	45,700	50,103	44,946
03-21-3250-00	In Lieu Of Taxes	737,000	816,116	908,514	844,862
03-21-3259-00	CostOfIssue-2020UtilRevRefBond	76,903	-	-	-
03-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,909
03-21-4010-00	Communications	30,150	23,130	22,018	31,130
03-21-4019-00	COVID-19 Coronavirus Expense	16,982	10,000	8,487	-
03-21-4020-00	Janitorial/housekeeping	3,398	4,000	3,875	6,752
03-21-4030-00	General Property Maintenance	31,393	26,500	26,500	35,000
03-21-4040-00	Small Tools & Equipment	32,543	37,780	38,000	35,000
03-21-4060-00	Office Machines Maintenance	2,225	3,000	2,000	2,000
03-21-4065-00	Office Equipment Rental	3,836	4,000	5,800	6,000
03-21-4070-00	Computer/software Maintenance	95,283	162,091	156,944	125,461
03-21-4160-00	Fluoridation Expenses	11,022	12,500	12,500	13,000
03-21-4165-00	Water Treatment Expenditures	11,901	12,000	12,000	12,500
03-21-4170-00	Water Testing	13,966	13,000	12,000	12,000
03-21-4171-00	Sewage Testing	55,796	42,500	55,000	55,000
03-21-4175-00	Water System Permit Fees	14,342	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	17,738	17,500	17,000	17,000
03-21-4190-00	Misc. Water & Sewer Expenses	25,469	8,500	8,500	8,500
03-21-4200-00	Water Service Maintenance	3,182	7,500	7,500	7,500
03-21-4210-00	Operation Of Field	35,054	50,000	50,000	50,000
03-21-4220-00	Power Purchases - Wells	211,305	205,000	210,000	208,000
03-21-4221-00	Weather Emergency 2021		40,000	40,000	-
03-21-4230-00	Fire Hydrant Maintenance	1,951	5,000	2,500	5,000
03-21-4235-00	Effluent SO2 Treatment	15,297	25,000	20,000	20,000
03-21-4240-00	Water Main Maintenance	24,024	65,000	50,000	50,000
03-21-4250-00	Water Pump Equip. Maintenance	30,066	50,000	50,000	50,000
03-21-4251-00	Inventory Shrinkage	9,462	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	15,263	12,500	20,000	15,000
03-21-4255-00	Lady Bird Effluent Sys Maint	8,407	10,000	2,000	8,000
03-21-4260-00	Water Meter Maintenance	10,758	5,000	1,000	1,000
03-21-4264-00	SCADA Maintenance	10,872	4,500	4,000	5,000
03-21-4270-00	Tank & Tower Maintenance	24,004	20,000	20,000	25,000
03-21-4280-00	Chlorinator Maintenance	6,912	7,500	7,500	7,500
03-21-4290-00	Sewer Plant Maintenance	154,820	150,000	160,000	185,000
03-21-4291-00	Sewer Lift Station Maintenance	102,377	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	5,362	6,000	2,000	5,000
03-21-4320-00	Pumping Power - Sewer	157,092	175,000	183,000	180,000
03-21-4340-00	Sewer Main Maintenance	5,371	15,000	8,000	12,000
03-21-4341-00	Sewer Line Maint/reimbursement	266	1,250	500	1,000
03-21-4350-00	Sewer Plant Supplies	100,593	100,000	100,000	100,000
03-21-4360-00	Sewer Service Maintenance	384	5,000	3,000	5,000
03-21-4370-00	Road Material	16,739	25,000	25,000	25,000
03-21-4410-00	Gasoline, Oil, & Lubrication	27,431	32,000	32,000	32,000
03-21-4430-00	Vehicle Maintenance - Trucks	6,119	6,500	6,500	6,500
03-21-4435-00	Fleet Lease	137,559	165,000	89,001	100,000
03-21-4440-00	Tractor/heavy Equipment Maint.	3,539	12,500	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,945	2,000	2,500	3,000
03-21-4620-00	Transfer out to Fund 29	5,455,676	-	-	-
03-21-5210-00	Inventory Purchases	2,835	100,000	100,000	140,000
03-21-5250-00	Other Capital Items	29,594	-	-	-
03-21-5280-00	Water Meters	33,831	5,000	75,000	80,000
03-21-5301-00	Water Mains	27,698	50,000	5,000	5,000
03-21-5302-00	Water Taps	1,239	5,000	5,000	5,000
03-21-5303-00	Sewer Mains	5,070	50,000	7,500	5,000
03-21-5304-00	Sewer Taps	402	2,000	1,000	1,000
03-21-5305-00	Manholes	1,179	2,500	1,000	2,500
03-21-5306-00	Fire Hydrants	2,364	-	1,500	5,000
03-21-5313-00	SCADA	31,446	40,000	43,500	20,000
03-21-5340-00	WWTP Pump Equipment	12,483	-	-	-

03-21-5415-00	Bell St Water Line Rehab Proj	89,921	180,000	180,000	-
03-21-5421-00	Boot Ranch Lift Station	-	300,000	300,000	1,500,000
03-21-5422-00	Skid Steer	2,167	-	-	-
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	1,979	-	-	-
03-21-5433-00	GreenMeadows LiftStation Rehab	-	275,000	275,000	-
03-21-5434-00	Boot Ranch Lift Station Pumps	108,039	-	-	-
03-21-5437-00	Access Road Boerner Well Field	975	-	-	12,000
03-21-5438-00	Wastewater Modeling Software	20,625	-	-	-
03-21-5439-00	West Live Oak Water & Sewer		1,155,000	-	1,155,000
03-21-5440-00	Water Line Connection-Fort MS		35,000	30,000	-
03-21-5441-00	SouthHeightsPumpStation		56,000	56,000	-
03-21-5442-00	Forklift - 2021		38,000	38,000	-
03-21-5443-00	Valve Insertion Machine - 2021		73,500	73,500	-
NEW ACCT	Sweeper				10,000
NEW ACCT	Skid Steer Mower Attachment				8,500
NEW ACCT	Generator - South Heights PS				49,175
NEW ACCT	Generator - Goehmann Lane PS				79,235
NEW ACCT	Generator - Cross Mountain PS				82,555
NEW ACCT	Generator - WRF				193,168
NEW ACCT	Generator - Mariposa LS				27,602
NEW ACCT	Generator - River Well				38,100
NEW ACCT	Generator - Windcrest PS				37,310
NEW ACCT	Generator - Walk Bridge LS				21,499
NEW ACCT	Generator - Milam LS				21,499
NEW ACCT	Generator - Hahn Well				37,310
NEW ACCT	Generator - Main LS				39,867
NEW ACCT	Generator - Fairgrounds LS				26,415
NEW ACCT	Generator Installation Expense	-	-	-	70,000
NEW ACCT	North Llano Waterline				-
NEW ACCT	Water Main Rehabilitation Project -2"				300,000
NEW ACCT	Sewer Main Rehabilitation Project - 4"				300,000
NEW ACCT	1050 gpm Pump at Cross Mountain				60,000
NEW ACCT	East Main Street Water Rehab Project				3,000,000
NEW ACCT	Friendship Lane Sewer Expansion				2,000,000
NEW ACCT	Effluent Irrigation System - Oak Crest Park				850,000
NEW ACCT	PRV Heritage Hill Country				100,000
NEW ACCT	Mechanic Diagnostic Equipment				1,728
NEW ACCT	2021 Message Boards				4,550
03-21-6021-00	Principal - Computer/Software	6,133	6,134	6,134	-
03-21-6023-00	Principal - Computer/Software	4,017	4,000	3,641	3,824
03-21-6024-00	Interest - Computer/Software	-	-	375	192
03-21-6312-00	Principal - 2013 Revenue Bonds	310,000	-	-	-
03-21-6313-00	Interest - 2013 Revenue Bonds	82,845	-	-	-
03-21-6324-00	Principal-Water MeterChangeout	410,544	423,148	423,148	436,138
03-21-6325-00	Interest-Water Meter Changeout	52,784	40,181	40,181	27,190
03-21-6326-00	Principal - Dump Truck 2018	28,465	29,175	29,175	-
03-21-6327-00	Interest - Dump Truck 2018	1,579	800	800	-
03-21-6328-00	Principal-Dump Truck 14Yd 2018	33,931	34,778	34,778	-
03-21-6329-00	Interest-Dump Truck 14Yd 2018	1,883	953	953	-
03-21-6330-00	Principal - Backhoe - 2018	33,582	34,419	34,419	-
03-21-6331-00	Interest - Backhoe - 2018	1,863	944	944	-
03-21-6332-00	Principal - Valve Machine-2018	18,986	19,460	19,460	-
03-21-6333-00	Interest - Valve Machine-2018	1,053	534	534	-
03-21-6334-00	Principal -Emergency Generator	28,170	28,873	28,873	-
03-21-6335-00	Interest - Emergency Generator	1,563	792	792	-
03-21-6336-00	Principal - 2018 Util Rev Bond	475,000	500,000	500,000	525,000
03-21-6337-00	Interest - 2018 Util Rev Bond	703,825	679,450	679,450	653,825
03-21-6338-00	Principal - Boom Truck FY 2020	56,492	54,846	54,846	55,663
03-21-6339-00	Interest - Boom Truck FY 2020	-	1,647	1,647	829
03-21-6340-00	Principal - Bobcat Excavator	13,887	13,483	13,483	13,683
03-21-6341-00	Interest - Bobcat Excavator	-	405	405	204
03-21-6342-00	Principal-2020 UtilRevRef Bond	-	350,000	350,000	360,000
03-21-6343-00	Interest-2020 UtilRevRef Bond	46,571	91,483	91,483	84,915
NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
NEW	Interest - Generator - City Hall/Fire	-	-	-	-

NEW	Principal - Bobcat	-	-	-	18,333
NEW	Interest - Bobcat	-	-	-	-
	Water Fund Expenditures	**12,594,388**	**9,528,132**	**8,332,278**	**17,447,871**
	Water Fund Excess (Deficit)	**(3,399,860)**	**(460,171)**	**1,762,318**	**(8,060,510)**

Generators - will use American Rescue Funds for Water Fund Generators	653,735
Projects that will be funded with Impact Fees	4,340,000
Projects that will be funded with $2,000,000 unspent 2018 Utility Revenue Bond Construction funds	2,000,000
Total funded with American rescue funds, impact fees, 2018 Utility Revenue Bond Construction Funds	6,993,735
Current projected deficit after applying impact fees, water revenue bond funds, & American Rescue Act fu	(1,066,775)

Fund Balance Analysis

at July 29, 2021

		Golf
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	117,188
FY 2021 Estimated Revenues		258,628
FY 2021 Estimated Expenditures		258,628
Estimated Cash Portion of Fund Balance at 9/30/2021	$	117,188
Reserves - 3 months expenditures	$	64,657
Over / (Under) Reserve at 9/30/2021	$	52,531
FY 2022 Projected Revenues		148,724
FY 2022 Projected Expenditures		148,724
Estimated Cash Portion of Fund Balance at 9/30/2022	$	117,188
Reserves - 3 months expenditures	$	37,181
Over / (Under) Reserve at 9/30/2022	$	80,007

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

GOLF FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
04-00-4150-00	Interest Income	5	10	10	10
04-00-4161-00	Transfer From General Fund	133,334	139,604	143,459	148,714
04-00-4165-00	Miscellaneous Golf Revenues	523	-	-	-
04-00-4221-00	InsuranceProceeds-Weather Emg		115,159	115,159	-
	Golf Fund Revenues	**133,861**	**254,773**	**258,628**	**148,724**

GOLF COURSE EXPENDITURES - MAINTENANCE

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
04-41-1030-00	Regular Wages - Full-time	8,607	8,746	8,735	9,039
04-41-1060-00	Longevity	20	24	24	27
04-41-2020-00	Social Security	661	671	670	694
04-41-2030-00	Retirement - T.m.r.s.	1,350	1,816	1,813	2,189
04-41-2040-00	Uniforms Expense	210	-	225	-
04-41-2060-00	Insurance - Hospitalization	472	626	478	689
04-41-3120-00	Audit Expenses	-	155	-	-
04-41-3220-00	Insurance & Bonds	2,580	2,600	4,300	5,775
04-41-4070-00	Computer/software Maintenance	(23)	-	-	-
04-41-4410-00	Gasoline, Oil, & Lubrication	1,402	-	-	-
04-41-4435-00	Fleet Lease	499	6,000	6,179	7,300
04-41-6085-00	Principal - Solid Waste Loan	46,860	47,332	47,332	47,807
04-41-6086-00	Interest - Solid Waste Loan	7,061	6,591	6,591	6,115
04-41-6087-00	Principal - Electric Loan	46,860	47,332	47,332	47,807
04-41-6088-00	Interest - Electric Loan	7,061	6,591	6,591	6,115
	Golf Course Expenditures - Maintenance	**123,620**	**128,484**	**130,270**	**133,557**

GOLF COURSE EXPENDITURES - GOLF SHOP

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
04-42-1030-00	Regular Wages - Full-time	6,529	6,602	6,590	6,821
04-42-1060-00	Longevity	16	19	19	21
04-42-2020-00	Social Security	491	507	506	523
04-42-2030-00	Retirement - T.m.r.s.	999	1,370	1,368	1,535
04-42-2060-00	Insurance - Hospitalization	416	450	416	492
04-42-3020-00	Telephone	16	-	-	-
04-42-3120-00	Audit Expenses	-	155	-	-
04-42-3220-00	Insurance & Bonds	2,580	2,600	4,300	5,775
04-42-4070-00	Computer/software Maintenance	2	-	-	-
04-42-4221-00	Weather Emergency 2021		115,159	115,159	-
	Golf Course Expenditures - Golf Shop	**11,048**	**126,862**	**128,358**	**15,167**
	Total Golf Course Expenditures	**134,668**	**255,346**	**258,628**	**148,724**
	Golf Fund Excess (Deficit)	**(807)**	**(573)**	**0**	**0**

* Beginning January 1, 2018, the City of Fredericksburg entered into an Agreement with Touchstone Golf to manage the Gol 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

Fund Balance Analysis

at July 29, 2021

	Sanitation
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 2,099,559
FY 2021 Estimated Revenues	2,864,112
FY 2021 Estimated Expenditures	2,756,301
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 2,207,370
Reserves - 3 months expenditures	$ 689,075
Over / (Under) Reserve at 9/30/2021	$ 1,518,294
FY 2022 Projected Revenues	2,740,896
FY 2022 Projected Expenditures	2,641,673
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 2,306,593
Reserves - 3 months expenditures	$ 660,418
Over / (Under) Reserve at 9/30/2022	$ 1,646,175

City of Fredericksburg

FY 2022 Budget Analysis

The City of Fredericksburg

SANITATION FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
05-00-4101-00	Garbage Collection Revenues	989,781	1,000,000	1,020,000	1,020,000
05-00-4102-00	Landfill Fees	1,762,367	1,620,000	1,676,364	1,620,000
05-00-4103-00	Recycling Revenues	30,514	10,000	10,044	10,000
05-00-4104-00	Com Garbage Hauling Permit	-	100	132	100
05-00-4105-00	Lease Income	1,151	-	-	-
05-00-4110-00	Forfeited Discounts	5,190	5,000	3,600	5,000
05-00-4145-00	FCVB IT Services Reimbursement	-	-	-	7,400
05-00-4150-00	Interest Income	14,786	8,000	3,975	3,975
05-00-4165-00	Miscellaneous Revenue	1,870	500	5,076	500
05-00-4167-00	Debt Proceeds - Golf Course	53,921	53,921	53,921	53,921
05-00-4181-00	Proceeds -Sale of Fixed Assets	-	91,000	91,000	20,000
05-00-4184-00	FEMA Proceeds - Weather 2021		5,000	-	-
	Sanitation Fund Revenues	**2,859,581**	**2,793,521**	**2,864,112**	**2,740,896**

SANITATION FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
05-21-1030-00	Regular Wages - Full-time Emp.	855,956	903,924	891,886	942,595
05-21-1050-00	Regular Wages - Part-time Emp.	993	-	3,288	1,161
05-21-1060-00	Longevity	8,298	8,980	8,974	9,399
05-21-1070-00	Overtime Wages	59,900	70,000	70,000	62,000
05-21-2020-00	Social Security	65,542	75,192	74,522	77,659
05-21-2030-00	Retirement - T.m.r.s.	140,531	203,459	200,968	227,439
05-21-2040-00	Uniforms & Clothing	2,963	3,900	5,076	5,200
05-21-2060-00	Ins. - Hospitalization	157,109	163,090	161,223	189,229
05-21-2090-00	Professional Org. - Personal	108	250	120	250
05-21-2100-00	Prof. Education & Training	1,542	3,600	3,864	3,600
05-21-3010-00	Utilities	11,991	15,000	20,556	20,000
05-21-3020-00	Telephone	1,067	2,500	1,824	2,500
05-21-3030-00	Office Supplies & Exp.	4,508	7,000	4,356	7,000
05-21-3040-00	Postage, Freight, Etc.	7,979	12,000	3,025	7,000
05-21-3050-00	Ads & Public Notices	391	1,000	75	1,000
05-21-3060-00	Protocol & Social	1,949	2,000	1,937	2,000
05-21-3070-00	Travel Exp.	1,128	1,500	86	1,500
05-21-3080-00	Prof. Org & Assoc. - City	83	100	-	100
05-21-3090-00	Books, Periodicals, Etc	103	45	-	100
05-21-3100-00	Safety	2,607	4,500	3,162	4,500
05-21-3120-00	Audit Expenses	3,665	3,665	4,033	4,859
05-21-3130-00	Legal Expenses	407	-	-	-
05-21-3140-00	Contract Professional Services	21,100	28,000	32,825	33,000
05-21-3190-00	Miscellaneous Landfill Expense	170	1,000	6,381	2,000
05-21-3200-00	Uncollectible Accounts	206	1,000	-	1,000
05-21-3213-00	Bank Fees	2,780	3,600	4,400	4,700
05-21-3220-00	Insurance & Bonds	33,753	33,760	27,515	29,617
05-21-3250-00	In Lieu Of Taxes	228,900	251,416	257,770	246,681
05-21-4000-00	Permit Fees	29,307	45,000	37,633	45,000
05-21-4010-00	Communications	4,340	9,810	8,698	9,810
05-21-4019-00	COVID-19 Coronavirus Expense	1,812	-	1,470	-
05-21-4020-00	Janitorial/housekeeping	4,177	5,000	3,675	3,826

05-21-4030-00	General Property Maintenance	8,646	6,500	9,230	16,500
05-21-4031-00	Dumpster Maintenance	19,182	38,000	38,000	30,000
05-21-4032-00	Trash Can Maintenance	-	1,000	-	11,000
05-21-4040-00	Small Tools & Equipment	7,946	12,780	7,000	10,000
05-21-4060-00	Office Machine Maintenance	2,225	4,000	1,678	4,000
05-21-4065-00	Office Equipment Rental	3,836	4,000	5,628	4,000
05-21-4070-00	Computer/software Maintenance	18,415	25,325	25,325	19,983
05-21-4265-00	Recycling Expenses	9,680	9,000	8,880	9,000
05-21-4266-00	Grinding Of Debris	21,360	57,000	57,000	56,000
05-21-4268-00	Tire Disposal	8,489	5,400	8,930	9,000
05-21-4270-00	Water Monitoring Exp.	24,770	35,000	25,000	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	11,388	15,000	5,000	15,000
05-21-4360-00	Materials & Supplies	5,488	6,000	6,512	6,700
05-21-4410-00	Gasoline	70,020	85,000	72,240	85,000
05-21-4430-00	Vehicle Maintenance	3,335	2,500	4,611	3,500
05-21-4431-00	AGC Maintenance	19,704	35,000	40,909	40,000
05-21-4432-00	Chipper Maintenance	6,314	8,000	2,000	8,000
05-21-4433-00	Leaf Loader Maintenance	12,400	10,000	29,900	10,000
05-21-4435-00	Fleet Lease	30,745	45,000	19,741	45,000
05-21-4440-00	Tractor-heavy Equipment Maint	34,742	25,000	24,126	45,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	-	
NEW	Zero Turn Mower			-	10,500
NEW	Mechanic Diagnostic Equipment				5,760
NEW	2021 Message Boards				4,550
05-21-5040-00	Cell #8 Construction	844,633	-	-	-
05-21-5153-00	Golf Cart	6,930	-	-	-
05-21-5156-00	Chipper - 2021	-	65,000	64,768	-
05-21-5157-00	Chipper Truck - 2021	-	108,000	107,600	-
05-21-5158-00	Leaf Loader - 2021 - 1/2 DR	-	130,000	130,000	-
05-21-5559-00	Replace Windscreens (100')	23,000	-	-	-
05-21-6021-00	Principal - Computer/Software	1,333	1,334	1,333	-
05-21-6023-00	Principal - Computer/Software	1,255	-	1,138	1,195
05-21-6024-00	Interest - Computer/Software	-	1,250	117	60
05-21-6514-00	Principal - Garbage Truck FY19	100,774	103,286	103,286	-
05-21-6515-00	Interest - Garbage Truck FY19	5,591	2,831	2,831	-
05-21-6516-00	Principal-Dump Truck 14YD FY19	34,510	35,371	31,804	-
05-21-6517-00	Interest-Dump Truck 14YD FY19	1,915	970	872	-
05-21-6518-00	Principal - Track Loader	81,499	79,124	79,124	80,302
05-21-6519-00	Interest - Track Loader	-	2,376	2,376	1,197
New	Principal - Garbage Truck FY 2022	-	-	-	129,396
New	Interest - Garbage Truck FY 2022	-	-	-	-
New	Principal - Generator - City Hall/Fire	-	-	-	1,305
New	Interest - Generator - City Hall/Fire	-	-	-	-
	Sanitation Fund Expenditures	**3,075,489**	**2,873,338**	**2,756,301**	**2,641,673**
	Sanitation Fund Excess (Deficit)	**(215,908)**	**(79,817)**	**107,811**	**99,223**

Fund Balance Analysis

at July 29, 2021

		EMS
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	83,165
FY 2021 Estimated Revenues		3,082,861
FY 2021 Estimated Expenditures		3,082,861
Estimated Cash Portion of Fund Balance at 9/30/2021	$	83,165
Reserves - 3 months expenditures	$	-
Over / (Under) Reserve at 9/30/2021	$	83,165
FY 2022 Projected Revenues		3,934,656
FY 2022 Projected Expenditures		3,934,656
Estimated Cash Portion of Fund Balance at 9/30/2022	$	83,165
Reserves - 3 months expenditures	$	-
Over / (Under) Reserve at 9/30/2022	$	83,165

* EMS fund balance is not required

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

EMS FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
06-00-4019-00	COVID19 Coronavirus Relief Rev	35,331	-	-	-
06-00-4101-00	Ems Revenues	2,192,970	2,200,000	2,600,000	2,600,000
06-00-4102-00	City Funds	840,601	1,006,845	840,692	1,282,297
06-00-4103-00	County Funds	678,225	831,846	665,693	1,107,298
06-00-4150-00	Interest Income	49	25	75	60
06-00-4165-00	Miscellaneous Ems Revenue	1,218	-	-	-
06-00-4170-00	Donations	250	-	-	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	34,400	34,400	30,000
06-00-4184-00	FEMA Proceeds - Weather 2021		32,000	27,000	-
06-00-4200-00	Grant - Swt Trauma Grant	4,617	-	-	-
06-00-4302-00	Medicare Disallowed	(585,886)	(600,000)	(620,000)	(620,000)
06-00-4303-00	Medicaid Disallowed	(86,391)	(100,000)	(125,000)	(125,000)
06-00-4304-00	Other Disallowed	(251,804)	(290,000)	(340,000)	(340,000)
	EMS Fund Revenues	**2,829,179**	**3,115,117**	**3,082,861**	**3,934,656**

EMS FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
06-21-1030-00	Regular Wages-full Time Emp	747,650	815,421	816,957	1,097,507
06-21-1050-00	Reg Wages - Part Time Emp	157,050	150,000	120,000	185,000
06-21-1060-00	Longevity	9,192	9,858	9,858	8,757
06-21-1070-00	Overtime	338,831	438,086	480,000	587,187
06-21-2020-00	Social Security	92,500	104,297	109,151	143,702
06-21-2030-00	Retirement - Tmrs	165,545	251,089	270,511	379,841
06-21-2040-00	Uniforms & Clothing	6,991	10,000	10,000	12,000
06-21-2060-00	Insurance-hospitalization	146,223	155,500	156,439	249,683
06-21-2090-00	Professional Org - Personal	200	600	600	600
06-21-2100-00	Prof Education & Training	8,033	20,000	20,000	20,000
06-21-2110-00	Prof Education Instructor	-	2,500	-	2,500
06-21-2221-00	Medical Vaccinations & Tests	-	5,000	2,500	5,000
06-21-2240-00	Ems Re-certification	1,997	2,200	2,200	2,200
06-21-3010-00	Utilities	11,234	13,500	13,500	13,500
06-21-3020-00	Telephone	2,405	5,000	2,500	4,500
06-21-3030-00	Office Supplies & Forms	2,484	4,000	4,000	4,000
06-21-3040-00	Postage, Freight, Etc	3,499	3,500	3,500	4,000
06-21-3050-00	Advertising & Public Notices	-	600	637	1,200
06-21-3060-00	Protocol & Social	2,343	5,000	5,000	5,000
06-21-3070-00	Travel Expenses	4,203	12,500	7,500	12,500
06-21-3080-00	Prof Org & Assoc - City	1,215	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	221	900	900	900
06-21-3100-00	Safety	5,448	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	4,264	4,275	4,653	4,859
06-21-3140-00	Contract Prof Services	4,668	12,400	12,400	12,400
06-21-3150-00	First Responder Reimbursement	2,220	3,000	3,000	3,500
06-21-3190-00	Miscellaneous Ems Expense	1,100	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	332,855	395,000	395,000	395,000
06-21-3201-00	Bad Debt Recovery	(18,085)	(12,000)	(13,500)	(16,500)
06-21-3213-00	Credit Card/Bank Fees	8,393	6,000	8,600	8,900
06-21-3220-00	Insurance & Bonds	23,688	20,200	19,274	23,884
06-21-3250-00	Conventions	-	2,000	2,000	2,000

06-21-3274-00	City Contribution - Dispatch	162,376	174,999	174,999	174,999
06-21-4010-00	Communication Expenses	24,532	38,493	39,281	56,493
06-21-4019-00	COVID-19 Coronavirus Expense	15,158	5,000	5,000	5,000
06-21-4020-00	Janitorial/housekeeping	1,354	3,000	3,000	3,000
06-21-4021-00	Hazardous Waste Disposal	510	725	725	725
06-21-4025-00	Ems Medical Equipment	66,314	75,000	75,000	75,000
06-21-4029-00	Maintenance Agreement - Towers	-	2,500	2,500	
06-21-4030-00	General Property Maintenance	13,977	23,000	23,000	23,000
06-21-4032-00	TV Service	2,171	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	26,106	39,000	39,000	39,000
06-21-4050-00	Ems Equipment Maintenance	17,782	23,000	23,000	23,000
06-21-4060-00	Office Equipment Maintenance	410	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	114	300	300	300
06-21-4070-00	Computer/software Maintenance	18,013	34,227	31,750	43,267
06-21-4150-00	Disposable Linen	-	3,000	3,000	3,000
06-21-4160-00	Disinfecting Chemicals	112	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,864	4,000	4,000	4,500
06-21-4221-00	Weather Emergency 2021		2,000	2,000	-
06-21-4410-00	Diesel, Oil & Lubrication	25,296	29,500	29,500	37,000
06-21-4430-00	Vehicle Maintenance	18,680	25,000	25,000	30,000
06-21-4435-00	Fleet Lease	13,588	14,500	17,012	18,000
06-21-5260-00	EMS Capital Medical Equipment	10,393	-	-	-
06-21-5261-00	Generator for South Station	21,897	-	-	-
06-21-5600-00	Heart Monitor	33,990	-	-	-
NEW	Mechanic Diagnostic Equipment	-	-	-	1,536
06-21-6021-00	Principal - Computer/Software	2,000	2,000	2,000	-
06-21-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
06-21-6024-00	Interest - Computer/Software			141	72
06-21-6610-00	Principal - Ambulance	79,993	-	-	-
06-21-6611-00	Interest - Ambulance	1,352	-	-	-
06-21-6612-00	Principal - Ambulance FY 2020	96,405	93,596	93,596	94,990
06-21-6613-00	Interest - Ambulance FY 2020	-	2,810	2,810	1,415
New	Principal - Ambulance FY 2022	-	-	-	107,606
New	Interest - Ambulance FY 2022	-	-	-	
	EMS Fund Expenditures	**2,723,258**	**3,055,277**	**3,082,861**	**3,934,656**
	EMS Fund Excess (Deficit)	**105,921**	**59,840**	**0**	**(0)**

Fund Balance Analysis

at July 29, 2021

	Tourism
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 1,387,660
FY 2021 Estimated Revenues	4,707,617
FY 2021 Estimated Expenditures	3,357,479
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 2,737,798
Reserves - 3 months expenditures	$ 839,370
Over / (Under) Reserve at 9/30/2021	$ 1,898,428
FY 2022 Projected Revenues	5,043,849
FY 2022 Projected Expenditures	5,421,909
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 2,359,738
Reserves - 3 months expenditures	$ 1,355,477
Over / (Under) Reserve at 9/30/2022	$ 1,004,261

City of Fredericksburg

FY 2022 Budget Analysis

The City of Fredericksburg

TOURISM FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
07-00-4109-00	7% Hotel Occupancy Tax	3,150,418	3,465,319	4,704,765	5,034,099
07-00-4116-00	Marktplatz Imp - Pledges/Don	20,000	-	-	-
07-00-4130-00	Hotel Occupancy Tx Dist Refund	2,548	-	-	-
07-00-4134-00	Special Event Vendor Revenue	150	-	-	150
07-00-4135-00	Sponsorship Revenues	7,300	-	-	5,500
07-00-4150-00	Interest Income	8,239	4,000	1,600	1,600
07-00-4541-00	Ft Martin Scott Souvenir Sales		2,000	1,252	2,500
	Tourism Fund Revenues	**3,188,654**	**3,471,319**	**4,707,617**	**5,043,849**

TOURISM FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
07-21-1030-00	Regular Wages - Full-time Emp	68,280	83,388	83,620	111,117
07-21-1050-00	Regular Wages - Part-time Emp	12,730	12,000	15,000	16,466
07-21-1060-00	Longevity	92	181	181	236
07-21-1070-00	Overtime Wages	411	500	1,000	1,000
07-21-2020-00	Social Security	6,123	8,344	7,635	9,855
07-21-2030-00	Retirement - TMRS	10,435	17,402	17,554	25,201
07-21-2060-00	Health Insurance	8,936	10,277	10,254	17,203
07-21-2090-00	Professional Org - Personal	128	300	300	300
07-21-2100-00	Prof Education & Training	59	1,000	11	300
07-21-3070-00	Travel Expenses	-	-	-	700
07-21-3140-00	Contract Professional Services	109,175	97,600	114,876	280,451
07-21-3220-00	Insurance & Bonds	3,365	3,370	312	346
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,023,304	2,475,228	2,475,228	3,595,785
07-21-3260-00	Hotel Tax Distributions	383,720	513,457	513,457	500,000
07-21-3267-00	Tax Dist - CVB Grounds Maint	21,000	21,000	21,000	21,000
07-21-4019-00	COVID-19 Coronavirus Expense	1,779	-	-	-
07-21-4020-00	Janitorial Services - CVB	-	-	-	37,500
07-21-4030-00	General Property Maint - CVB	21,089	34,000	29,000	25,000
07-21-4031-00	MarktPlatz Restrooms Maint	-	6,000	6,000	33,200
NEW	Christmas Lights Repairs				10,000
07-21-4110-00	Fort Martin Scott Maintenance		30,000	32,100	2,500
07-21-4111-00	Fort Martin Scott Souvenirs		4,000	4,000	-
07-21-4172-00	Music Licensing	824	900	-	950
07-21-4173-00	Special Events	29,822	5,700	-	34,700
07-21-4174-00	Special Events - Equipment	774	1,000	1,000	1,000
07-21-4175-00	175th Anniversary Celebration	100,000	-	-	-
07-21-4176-00	Wayfinding Sign Maintenance	2,350	7,650	-	-
07-21-4177-00	Fort Martin Scott Event	200	3,000	2,500	-
07-21-4410-00	Gasoline, Oil & Lubrication	211	840	250	1,600
07-21-4435-00	Fleet Lease	5,201	5,500	5,201	5,500
07-21-5701-00	MarktPlatz Improvements	13,538	30,000	17,000	400,000
07-21-5710-00	Christmas Lights	27,191	-	-	120,000
NEW	Rangers Fort Management Proposal	-	-	-	170,000
	Tourism Fund Expenditures	**2,850,737**	**3,372,637**	**3,357,479**	**5,421,909**
	Tourism Fund Excess (Deficit)	**337,917**	**98,682**	**1,350,138**	**(378,060)**

Fund Balance Analysis

at July 29, 2021

		Drainage
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	508,453
FY 2021 Estimated Revenues		621,585
FY 2021 Estimated Expenditures		580,788
Estimated Cash Portion of Fund Balance at 9/30/2021	$	549,249
Reserves - 3 months expenditures	$	145,197
Over / (Under) Reserve at 9/30/2021	$	404,052
FY 2022 Projected Revenues		618,950
FY 2022 Projected Expenditures		734,708
Estimated Cash Portion of Fund Balance at 9/30/2022	$	433,491
Reserves - 3 months expenditures	$	183,677
Over / (Under) Reserve at 9/30/2022	$	249,814

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

DRAINAGE FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
10-00-4110-00	Forfeited Discounts	2,416	3,400	2,000	3,400
10-00-4150-00	Interest Income	3,119	1,500	585	550
10-00-4165-00	Misc Revenue	13	-	-	-
10-00-4184-00	FEMA Proceeds - Weather 2021		4,000	4,000	-
10-00-4260-00	Drainage Rev Residential	286,797	290,000	290,000	290,000
10-00-4261-00	Drainage Rev Commercial	324,531	325,000	325,000	325,000
	Drainage Fund Revenues	**616,877**	**623,900**	**621,585**	**618,950**

DRAINAGE FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
10-21-1030-00	Regular Wages - Full Time Emp	96,651	133,275	133,275	192,959
10-21-1060-00	Longevity	50	200	198	434
10-21-1070-00	Overtime Wages	132	-	3,230	1,000
10-21-2020-00	Social Security	7,287	10,211	10,458	14,871
10-21-2030-00	Retirement - TMRS	14,781	27,628	27,629	43,602
10-21-2040-00	Uniforms and Clothing	1,210	1,800	1,800	1,800
10-21-2060-00	Insurance	18,484	29,046	26,803	41,778
10-21-2090-00	Professional Org. - Personal	-	750	250	750
10-21-2100-00	Prof Education & Training	373	2,000	500	1,200
10-21-3010-00	Utilities	-	2,000	2,000	2,000
10-21-3030-00	Office Supplies	5	1,500	250	500
10-21-3040-00	Postage, Freight, Etc.	-	100	50	100
10-21-3050-00	Advertising & Public Notices	-	100	50	100
10-21-3060-00	Protocol & Social	215	500	500	500
10-21-3090-00	Books, Periodicals, Etc	-	300	100	300
10-21-3100-00	Safety	1,445	1,500	1,500	2,500
10-21-3130-00	Legal Expenses	-	150	-	150
10-21-3140-00	Contract Professional Services	-	1,000	100	50,000
10-21-3200-00	Bad Debt Expense	41	-	-	-
10-21-3213-00	Bank Fees	100	-	-	-
10-21-3220-00	Insurance & Bonds	400	400	591	1,096
10-21-3250-00	In Lieu of Taxes		56,151	55,943	55,706
10-21-4010-00	Communications	116	-	-	1,800
10-21-4020-00	Janitorial Services	-	-	-	2,030
10-21-4040-00	Small Tools & Equipment	7,599	6,000	6,000	9,000
10-21-4060-00	Office Machines Maintenance	-	450	100	450
10-21-4070-00	Computer/Software Maintenance	-	1,660	-	1,810
10-21-4100-00	Herbicide-Arundo Donax Control	542	5,000	1,000	5,000
10-21-4285-00	Tree Care & Replacement	636	5,000	1,000	5,000
10-21-4410-00	Gasoline, Oil, & Lubricants	3,381	10,000	7,500	10,000
10-21-4430-00	Vehicle Maintenance - Trucks	236	750	750	750
10-21-4435-00	Fleet Lease	16,392	20,000	20,000	20,000
10-21-4440-00	Tractor/Heavy Equipment Maint	3,324	5,000	5,000	5,000
10-21-4450-00	Other Equipment Maintenance	1,407	3,500	2,000	3,500
10-21-4900-00	Drainage Projects	62,421	100,000	50,000	50,000
NEW	UTV (Kawasaki Mule)				8,978
NEW	2021 Message Boards				4,550
10-21-5000-00	Skid Steer 2019	-	1,500	-	-
10-21-5013-00	Dump Truck - FY 2020	89,704	-	-	-

10-21-5158-00	Leaf Loader - 2021 - 1/2 SW		130,000	130,000	-
10-21-6088-00	Principal - Bucket Truck	50,850	49,369	49,369	50,104
10-21-6089-00	Interest - Bucket Truck	-	1,483	1,483	747
10-21-6098-00	Principal - Backhoe	41,359	40,154	40,154	40,752
10-21-6099-00	Interest - Backhoe	-	1,206	1,206	607
NEW	Principal - Street Sweeper				103,283
NEW	Interest - Street Sweeper				
	Drainage Fund Expenditures	**419,141**	**649,683**	**580,788**	**734,708**
	Drainage Fund Excess (Deficit)	**197,735**	**(25,783)**	**40,797**	**(115,758)**

Fund Balance Analysis

at July 29, 2021

		FFWF
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	135,889
FY 2021 Estimated Revenues		68,995
FY 2021 Estimated Expenditures		41,931
Estimated Cash Portion of Fund Balance at 9/30/2021	$	162,953
Reserves - 3 months expenditures	$	10,483
Over / (Under) Reserve at 9/30/2021	$	152,471
FY 2022 Projected Revenues		174,325
FY 2022 Projected Expenditures		170,100
Estimated Cash Portion of Fund Balance at 9/30/2022	$	167,178
Reserves - 3 months expenditures	$	42,525
Over / (Under) Reserve at 9/30/2022	$	124,653

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

FOOD AND WINE FEST FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
11-00-1000-00	Gate	52,466	9,750	11,070	62,000
11-00-1005-00	Booth Fees	6,150	8,300	2,025	8,000
11-00-1010-00	Souvenirs	8,494	-	-	3,000
11-00-1015-00	Wine / Beer Sales	25,340	-	-	25,000
11-00-1020-00	Auction	9,780	-	-	8,000
11-00-1025-00	Patron Party	7,000	19,875	23,500	27,500
11-00-1030-00	Friday Party	4,360	7,200	9,125	11,000
11-00-1035-00	Thursday Party	650	5,000	7,110	6,500
11-00-1040-00	Cooking School	2,203	3,000	2,915	3,500
11-00-1912-00	HOT Funds Revenue	-	10,000	10,000	10,000
11-00-1932-00	Paver Sales	300	-	-	-
11-00-1940-00	Donations	6,300	-	2,500	9,000
11-00-4150-00	Interest Income	1,840	900	750	750
11-00-4165-00	Miscellaneous Revenue	8,022	-	-	75
	Food and Wine Fest Fund Revenues	**132,904**	**64,025**	**68,995**	**174,325**

FOOD AND WINE FEST FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
11-25-0001-00	Wine	27,220	-	231	24,000
11-25-0002-00	Souvenirs	6,831	-	-	4,000
11-25-0003-00	Wine Glasses	2,129	5,000	-	9,000
11-25-0004-00	Advertising/Production	10,463	22,000	14,210	22,000
11-25-0005-00	Management Fees	16,500	16,600	15,600	15,600
11-25-0006-00	Patron Party	15,199	-	-	19,000
11-25-0007-00	Friday Party	4,666	-	3,760	9,000
11-25-0008-00	Entertainment/Sound	5,600	-	-	5,500
11-25-0009-00	Rentals/Tents	12,977	960	960	13,000
11-25-0011-00	Set-up	1,200	-	-	1,800
11-25-0012-00	Clean-up	2,434	-	-	3,000
11-25-0013-00	Security	3,904	-	-	3,500
11-25-0014-00	Electrical	1,525	-	-	1,700
11-25-0015-00	Postage	294	2,300	3,134	2,300
11-25-0016-00	Printing	814	3,000	1,643	3,000
11-25-0017-00	Signs & Banners	323	500	150	500
11-25-0018-00	Supplies	(10)	2,000	508	1,200
11-25-0019-00	Auction	195	500	-	500
11-25-0021-00	Miscellaneous	93	500	135	500
11-25-0022-00	Bank Charges	2,526	3,000	1,600	3,000
11-25-0023-00	Thursday Night Party	5,032	-	-	5,000
11-25-0024-00	Cooking School	1,335	-	-	2,000
11-25-1022-00	Market Sq Pledge Improvements	20,000	-	-	15,000
11-25-1040-00	Fund Cash Drawers	7,000	-	-	6,000
	Food and Wine Fest Fund Expenditures	**148,246**	**56,360**	**41,931**	**170,100**
	Food and Wine Fest Fund Excess (Deficit)	**(15,342)**	**7,665**	**27,064**	**4,225**

Fund Balance Analysis

at July 29, 2021

	Emergency Management
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 42,111
FY 2021 Estimated Revenues	226,389
FY 2021 Estimated Expenditures	226,389
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 42,111
Reserves - 3 months expenditures	$ -
Over / (Under) Reserve at 9/30/2021	$ 42,111
FY 2022 Projected Revenues	241,797
FY 2022 Projected Expenditures	241,797
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 42,111
Reserves - 3 months expenditures	$ -
Over / (Under) Reserve at 9/30/2022	$ 42,111

* Emergency Mangement fund balance is not required

EMERGENCY MANAGEMENT FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
14-00-4101-00	Fema	-	28,000	28,000	28,000
14-00-4102-00	County Funds	90,269	93,784	99,157	106,861
14-00-4103-00	City Funds	90,269	93,784	99,157	106,861
14-00-4150-00	Interest Income	473	200	75	75
	Emergency Management Fund Revenues	**181,011**	**215,768**	**226,389**	**241,797**

EMERGENCY MANAGEMENT FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
14-21-1030-00	Regular Wages-full Time Emp.	113,688	126,539	122,080	109,957
14-21-1050-00	Regular Wages-part-time	-	-	-	1,161
14-21-1060-00	Longevity	707	630	630	260
14-21-1070-00	Overtime Wages	2,613	-	-	-
14-21-2020-00	Social Security	8,725	9,600	9,387	8,520
14-21-2030-00	Retirement-tmrs	14,058	26,559	25,401	24,982
14-21-2060-00	Insurance-hosp. Ins.	3,893	12,234	12,166	11,895
14-21-2090-00	Professional Org.-personal	150	600	600	600
14-21-2100-00	Prof. Education & Training	225	800	800	800
14-21-3011-00	Shelter Management	-	5,000	5,000	5,000
14-21-3020-00	Telephone	504	3,800	3,800	3,800
14-21-3030-00	Office Supplies	129	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	1,125	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	880	2,500		6,500
14-21-3080-00	Prof Org - City	9	-	-	-
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	133	400	404	400
14-21-3150-00	Emer Mgt Materials	2,834	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	883	890	805	1,067
14-21-3250-00	Conventions	-	1,000	-	1,000
14-21-4010-00	Communications Expense	6,944	19,648	19,092	19,648
14-21-4019-00	COVID-19 Coronavirus Expense	1,052	500	612	500
14-21-4020-00	Janitorial / Housekeeping	45	-	-	1,378
14-21-4030-00	General Property Maintenance	-	400	400	400
14-21-4040-00	Small Tools & Equipment	-	1,000	1,000	1,000
14-21-4070-00	Computer/software Maintenance	2,112	6,439	5,309	6,639
14-21-4221-00	Weather Emergency 2021		1,000	1,261	-
14-21-4410-00	Gasoline, Oil, & Lubrication	720	1,200	1,200	1,200
14-21-4430-00	Vehicle Maintenance	5	-	-	-
14-21-4435-00	Fleet Lease	10,065	11,000	9,424	11,000
New	2021 Message Boards	-	-	-	4,550
14-21-6021-00	Principal - Computer/Software	1,258	1,259	-	-
14-21-6023-00	Principal - Computer/Software	1,255	1,259	-	-
14-21-6024-00	Interest - Computer/Software	-	-	117	60
New	Principal - Generator - City Hall/Fire	-	-	-	1,305
New	Interest - Generator - City Hall/Fire	-	-	-	-
New	Principal - Generators (2) - E&W Towers	-	-	-	11,274

New	Interest - Generator (2) - E&W Towers	-	-	-	-
	Emergency Management Fund Revenues	**174,014**	**241,157**	**226,389**	**241,797**
	Emergency Management Fund Excess (Defic	**6,997**	**(25,389)**	**(0)**	**(0)**

Fund Balance Analysis

at July 29, 2021

		Debt Service
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	186,847
FY 2021 Estimated Revenues		819,240
FY 2021 Estimated Expenditures		812,841
Estimated Cash Portion of Fund Balance at 9/30/2021	$	193,246
Reserves - 3 months expenditures	$	-
Over / (Under) Reserve at 9/30/2021	$	193,246
FY 2022 Projected Revenues		720,198
FY 2022 Projected Expenditures		814,252
Estimated Cash Portion of Fund Balance at 9/30/2022	$	99,192
Reserves - 3 months expenditures	$	-
Over / (Under) Reserve at 9/30/2022	$	99,192

* Debt Service - Fund Balance reserve as required by bond ordinances or covenants

City of Fredericksburg
FY 2022 Budget Analysis

The City of Fredericksburg

DEBT SERVICE FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
15-00-4150-00	Interest Income	121	75	160	160
15-00-4204-00	Curr Taxes-Gen Obl Bonds	764,178	763,840	771,354	675,682
15-00-4205-00	Del Taxes-Gen Obl Bonds	40,565	49,000	41,486	38,570
15-00-4206-00	Penalty & Int-Gen Obl Bonds	6,092	6,300	6,240	5,786
	Debt Service Fund Revenues	**810,956**	**819,215**	**819,240**	**720,198**

DEBT SERVICE FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
15-21-6304-00	Principal - 2012 GO Bonds	145,000	150,000	150,000	155,000
15-21-6305-00	Interest - 2012 GO Bonds	63,512	59,269	59,269	54,881
15-21-6306-00	Principal - 2016 Tax Lmtd Note	335,000	340,000	340,000	345,000
15-21-6307-00	Interest - 2016 Tax Lmtd Note	16,732	12,597	12,597	7,971
15-21-6308-00	Principal-2017 LmtdTax&RevCO's	145,000	150,000	150,000	155,000
15-21-6309-00	Interest-2017 LmtdTax&RevCo's	105,400	100,975	100,975	96,400
	Debt Service Fund Expenditures	**810,644**	**812,841**	**812,841**	**814,252**
	Debt Service Fund Excess (Deficit)	**312**	**6,374**	**6,399**	**(94,054)**

Fund Balance Analysis

at July 29, 2021

		Police Forfeiture
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	15,888
FY 2021 Estimated Revenues		3,063
FY 2021 Estimated Expenditures		5,500
Estimated Cash Portion of Fund Balance at 9/30/2021	$	13,451
Reserves - 3 months expenditures	$	1,375
Over / (Under) Reserve at 9/30/2021	$	12,076
FY 2022 Projected Revenues		2,000
FY 2022 Projected Expenditures		2,500
Estimated Cash Portion of Fund Balance at 9/30/2022	$	12,951
Reserves - 3 months expenditures	$	625
Over / (Under) Reserve at 9/30/2022	$	12,326

City of Fredericksburg

FY 2022 Budget Analysis

The City of Fredericksburg

POLICE FORFEITURE FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
17-00-4101-00	Forfeiture Revenue	3,351	2,000	3,060	2,000
17-00-4150-00	Interest Income	123	50	3	-
	Police Forefeiture Fund Revenues	**3,474**	**2,050**	**3,063**	**2,000**

POLICE FORFEITURE FUND EXPENSES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
17-22-3190-00	Miscellaneous Expenses	6,895	-	-	-
17-22-5005-00	Police Dept Equipment	1,000	5,500	5,500	2,500
	Police Forefeiture Fund Expenditures	**7,895**	**5,500**	**5,500**	**2,500**
	Police Forefeiture Fund Excess (Deficit)	**(4,421)**	**(3,450)**	**(2,437)**	**(500)**

Fund Balance Analysis

at July 29, 2021

	W&WW Capital Project Fund
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 12,107,283
FY 2021 Estimated Revenues	-
FY 2021 Estimated Expenditures	8,209,501
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 3,897,782
Reserves - 3 months expenditures	$ -
Over / (Under) Reserve at 9/30/2021	$ 3,897,782
FY 2022 Projected Revenues	-
FY 2022 Projected Expenditures	2,428,389
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 1,469,393
Reserves - 3 months expenditures	$ -
Over / (Under) Reserve at 9/30/2022	$ 1,469,393

* Water & Wastewater Fund Revenues fund balance is not required

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
29-00-4600-00	Transfer in from Fund 03	5,455,676	-	-	-
	W & WW Capital Project Fund Revenues	**5,455,676**	**-**	**-**	**-**

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
29-21-5391-00	16" Water Line 290 E	880,025	5,294,200	4,307,805	226,726
29-21-5392-00	Pump Station & New Tank 290 E	2,259,386	3,993,060	3,370,642	201,663
29-21-5393-00	Cross Mountain Storage Tank	1,378,152	-	186,151	-
29-21-5394-00	Boot Ranch Storage Tank	1,360,477	-	344,903	-
29-21-5395-00	North Llano Water Line		1,170,000	-	-
29-21-5396-00	East Main St Water Line Rehab		1,053,000	-	2,000,000
	W & WW Capital Project Fund Expenditures	**5,878,039**	**11,510,260**	**8,209,501**	**2,428,389**
	W & WW Capital Project Fund Excess (Defici	**(422,364)**	**(11,510,260)**	**(8,209,501)**	**(2,428,389)**

Fund Balance Analysis

at July 29, 2021

	Animal Shelter
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$ 736,555
FY 2021 Estimated Revenues	12,810
FY 2021 Estimated Expenditures	81,652
Estimated Cash Portion of Fund Balance at 9/30/2021	$ 667,713
Reserves - 3 months expenditures	$ 20,413
Over / (Under) Reserve at 9/30/2021	$ 647,300
FY 2022 Projected Revenues	4,750
FY 2022 Projected Expenditures	88,387
Estimated Cash Portion of Fund Balance at 9/30/2022	$ 584,076
Reserves - 3 months expenditures	$ 22,097
Over / (Under) Reserve at 9/30/2022	$ 561,979

City of Fredericksburg
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The City of Fredericksburg

ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
42-00-4150-00	Interest Revenue	139	100	12,143	4,250
42-00-4214-00	AnimalShelter/Control Donation	501,996	-	667	500
	Animal Shelter Special Rev Acct Fund Revenues	502,135	100	12,810	4,750

ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
42-22-1030-00	Regular Wages	37,451	39,234	38,674	40,295
42-22-1060-00	Longevity		60	60	108
42-22-1070-00	Overtime Wages	1,324	-	-	-
42-22-2020-00	Social Security	2,966	3,006	2,963	3,091
42-22-2030-00	Retirement - TMRS	5,925	8,134	8,018	9,062
42-22-2060-00	Health Insurance	8,936	8,937	8,937	9,831
42-22-4030-00	General Property Maintenance	3,556	4,500	3,000	10,000
42-22-4035-00	Animal Control Expenses	15,923	20,300	17,000	14,500
42-22-4040-00	Small Tools & Equipment	1,267	3,000	3,000	1,500
42-22-4070-00	Computer/Software Maintenance	400	-	-	-
42-22-5210-00	Animal Shelter Capital Equip	25,218	-	-	-
	Animal Shelter Special Rev Acct Fund Expenditures	**102,966**	**87,171**	**81,652**	**88,387**
	Animal Shelter Special Rev Acct Fund Excess (Deficit)	**399,169**	**(87,071)**	**(68,842)**	**(83,637)**

Fund Balance Analysis

at July 29, 2021

		Parks & Rec Special Revenue
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	9,374
FY 2021 Estimated Revenues		23,183
FY 2021 Estimated Expenditures		21,603
Estimated Cash Portion of Fund Balance at 9/30/2021	$	10,954
Reserves - 3 months expenditures	$	5,401
Over / (Under) Reserve at 9/30/2021	$	5,553
FY 2022 Projected Revenues		39,910
FY 2022 Projected Expenditures		39,900
Estimated Cash Portion of Fund Balance at 9/30/2022	$	10,964
Reserves - 3 months expenditures	$	9,975
Over / (Under) Reserve at 9/30/2022	$	989

City of Fredericksburg

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PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
45-00-4150-00	Interest Revenue	13	10	10	10
45-00-4550-00	LBJ Park Revenue	1,650	500	720	500
45-00-4551-00	Cross Mountain Revenue	4,040	500	500	500
45-00-4552-00	Sports Revenue	-	250	-	150
45-00-4553-00	Parks General Revenue	52	500	15,328	5,000
45-00-4554-00	Fort Martin Scott Revenue	5,011	4,000	4,100	5,000
45-00-4555-00	Marktplatz Revenue	11,362	400	625	25,650
45-00-4556-00	Programs Revenue	3,945	3,000	1,800	3,000
45-00-4557-00	Swimming Pools Revenue	23	250	100	100
	Parks & Recreation Special Revenue Fund Revenues	**26,097**	**9,410**	**23,183**	**39,910**

PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
45-25-4550-00	LBJ Park Expense	1,456	500	725	500
45-25-4551-00	Cross Mountain Expense	4,040	500	150	500
45-25-4552-00	Sports Expense	-	250	-	150
45-25-4553-00	Parks General Expense	4,917	500	15,328	5,000
45-25-4554-00	Fort Martin Scott Expense	3,540	4,000	4,000	5,000
45-25-4555-00	Marktplatz Expense	10,950	400	400	25,650
45-25-4556-00	Programs Expense	936	3,000	1,000	3,000
45-25-4557-00	Swimming Pools Expense	-	262	-	100
	Parks & Recreation Special Revenue Fund Expenditures	**25,839**	**9,412**	**21,603**	**39,900**
	Parks & Recreation Special Revenue Fund Excess (Deficit)	**258**	**(2)**	**1,580**	**10**

Fund Balance Analysis

at July 29, 2021

		Health Insurance
Unrestricted Cash Portion of Fund Balance at 9/30/2020	$	216,497
FY 2021 Estimated Revenues		2,896,533
FY 2021 Estimated Expenditures		3,125,700
Estimated Cash Portion of Fund Balance at 9/30/2021	$	(12,670)
Reserves - 3 months expenditures	$	781,425
Over / (Under) Reserve at 9/30/2021	$	(794,095)
FY 2022 Projected Revenues		2,798,698
FY 2022 Projected Expenditures		2,779,753
Estimated Cash Portion of Fund Balance at 9/30/2022	$	6,275
Reserves - 3 months expenditures	$	694,938
Over / (Under) Reserve at 9/30/2022	$	(688,664)

* the General Fund has currently funded the Health Insurance account $300,000
This amount will be transferred back to the General Fund when available

City of Fredericksburg
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HEALTH INSURANCE FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
50-00-4000-00	Employee Hosp Premium Revenue	1,433,732	1,519,188	1,516,210	1,857,878
50-00-4005-00	Dependent Hosp Premium Revenue	383,664	383,609	405,613	463,751
50-00-4015-00	Cobra	9,652	10,000	12,154	26,809
50-00-4025-00	Stop Loss Refunds-specific	178,856	100,000	662,096	450,000
50-00-4101-00	Transfer from General Fund	-	-	300,000	-
50-00-4150-00	Interest Income	3,050	1,500	260	260
50-00-4165-00	Miscellaneous Revenue	-	-	200	-
	Health Insurance Fund Revenues	**2,008,954**	**2,014,297**	**2,896,533**	**2,798,698**

HEALTH INSURANCE FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
50-21-2000-00	Administration Fees	70,548	71,000	75,975	87,590
50-21-3005-00	Specific Stop Loss Reinsurance	234,589	235,500	266,243	311,464
50-21-3006-00	Subrogation Proceeds	(505)	600	-	-
50-21-3010-00	Aggregate Stop Loss Reinsuranc	14,673	14,900	15,488	17,758
50-21-3140-00	Contract Professional Services	15,499	15,700	13,794	17,940
50-21-4000-00	Claims Paid	1,590,708	1,430,000	2,625,000	2,200,000
50-21-4010-00	Claims - Prescription Drugs	262,455	260,000	214,700	220,000
50-21-4015-00	Claims - RX Drug Rebate	(33,704)	(52,500)	(85,500)	(75,000)
	Health Insurance Fund Expenditures	**2,154,264**	**1,975,200**	**3,125,700**	**2,779,753**
	Health Insurance Fund Excess (Deficit)	**(145,310)**	**39,097**	**(229,167)**	**18,945**

American Rescue Plan Act

FY 2021 - $1,424,273,64
FY 2022 - $1,424,273.64
Total - $2,848,547.27

GL Number	Fund / Department		Description	FY 2021	FY 2022	Total
New	General Fund	Revenue	American Rescue Plan Act - GF	770,538	1,424,274	2,194,812
New	Water Fund	Revenue	American Rescue Plan Act - WT	653,735	-	653,735
				1,424,273	1,424,274	2,848,547
New	General Fund	Expense	Broadband Infrastructure - ARPA	-	1,300,000	1,300,000
New	General Fund	Expense	Other Programs - ARPA	-	894,812	894,812
New	Water Fund	Expense	Generators - ARPA	-	653,735	653,735
				-	2,848,547	2,848,547

Capital Expenditure Requests
FY 2022

		G/L		Funding	
Administration	Generator - City Hall / Central Fire Station	01-20 NEW	$ 9,135.00	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
Police	Police Vehicles	01-22-5240-00	258,680	Cash	Police Vehicles (7)
Police	Portable Message Boards (2)	01-22 NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Police	Mechanic Diagnostic Equipment (Light & Heavy)	01-22 NEW	2,880	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Fire	Portable Message Boards (2)	01-23 NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Fire	Mechanic Diagnostic Equipment (Light & Heavy)	01-23 NEW	1,344	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Fire	Generator - City Hall / Central Fire Station	01-23 NEW	7,830	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
Fire	Fire Pumper FY 2022	01-23 NEW	68,750	Lease/Purchase 8 Yr	Total Cost $550,000
Fire	Land Purchase	01-23 NEW	350,000	Cash	
Street	Generator - City Hall / Central Fire Station	01-24 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
Street	Sidewalks	01-24-5465-00	100,000	Cash	
Street	Portable Message Boards (2)	01-24 NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Street	Mechanic Diagnostic Equipment (Light & Heavy)	01-24 NEW	4,800	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Street	S Llano SharedUse Bridge & Ufer St Sidewalks	01-24 NEW	150,000	Cash	
Street	Chip Spreader	01-24-NEW	81,765	Lease/Purchase 3 Yr	Total Cost $245,296
Parks	RV Park Restroom Replacement	01-25-5540-00	300,000	Cash	
Parks	Limestone repairs	01-25 NEW	50,000	Cash	
Parks	Girl Scout Cabin ADA correction	01-25 NEW	10,000	Cash	
Parks	Pioneer Heater replacements	01-25 NEW	9,500	Cash	
Parks	Tennis light install	01-25 NEW	20,000	Cash	
Parks	HQ window replacements	01-25 NEW	7,500	Cash	
Parks	RV Park automatic gate/fencing	01-25 NEW	25,000	Cash	
Parks	Tatsch House windows	01-25 NEW	20,000	Cash	
Parks	Paver Replacement Marktplatz	01-25 NEW	250,000	Cash	1/2 2022, 1/2 2023 Total project $500k
Dev Services	Generator - City Hall / Central Fire Station	01-27 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
Engineering	Update Aerial Photos	01-30-5100-00	11,000	Cash	Phased project with GCAD (11,000/yr, 3 yrs)
Engineering	Generator - City Hall / Central Fire Station	01-30 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
	GENERAL FUND TOTALS		$ 1,755,749		

Electric	Transformers	02-21-5250-00	$ 30,000	Cash	
Electric	Poles, Towers, & Fixtures	02-21-5364-00	6,000	Cash	
Electric	Overhead Conductors & Devices	02-21-5365-00	3,000	Cash	
Electric	Underground Conduit	02-21-5366-00	1,300	Cash	
Electric	Underground Conductors	02-21-5367-00	9,000	Cash	
Electric	Mechanic Diagnostic Equipment	02-21-NEW	768	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Electric	Portable Message Boards (2)	02-21-NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Electric	Generator - City Hall / Central Fire Station	02-21 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
	ELECTRIC TOTALS		$ 55,923		

Water	Water Meters	03-21-5280-00	$ 80,000	Cash	
Water	Water Mains	03-21-5301-00	5,000	Cash	
Water	Water Taps	03-21-5302-00	5,000	Cash	
Water	Sewer Mains	03-21-5303-00	5,000	Cash	
Water	Sewer Taps	03-21-5304-00	1,000	Cash	
Water	Manholes	03-21-5305-00	2,500	Cash	
Water	Fire Hydrants	03-21-5306-00	5,000	Cash	
Water	SCADA	03-21-5313-00	20,000	Cash	
Water	Boot Ranch Lift Station	03-21-5421-00	1,500,000	Cash/W&S Impact Fees	A portion can be funded with Impact Fees (say 75%)
Water	Access Road Boerner Well Field	03-21-5437-00	12,000	Cash	
Water	West Live Oak Water & Sewer	03-21-5439-00	1,155,000	W&S Impact Fees	In house design; outside contractor - Impact Fees
Water	Sweeper	03-21-NEW	10,000	Cash	
Water	Skid Steer Mower Attachment	03-21-NEW	8,500	Cash	
Water	Mechanic Diagnostic Equipment	03-21-NEW	1,728	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Water	Portable Message Boards (2)	03-21-NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Water	Generator - South Heights PS	03-21-NEW	49,175	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Goehmann Lane PS	03-21-NEW	79,235	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Cross Mountain PS	03-21-NEW	82,555	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - WRF	03-21-NEW	193,168	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Mariposa LS	03-21-NEW	27,602	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - River Well	03-21-NEW	38,100	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Windcrest PS	03-21-NEW	37,310	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Walk Bridge LS	03-21-NEW	21,499	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Milam LS	03-21-NEW	21,499	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Hahn Well	03-21-NEW	37,310	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Main LS	03-21-NEW	39,867	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator - Fairgrounds LS	03-21-NEW	26,415	American Rescue Plan Act	American Rescue Plan Act Funds
Water	Generator Installation Expense	03-21-NEW	70,000	Cash	
Water	Water Main Rehabilitation Project -2"	03-21-NEW	300,000	Cash	
Water	Sewer Main Rehabilitation Project - 4"	03-21-NEW	300,000	Cash	
Water	1050 gpm Pump at Cross Mountain	03-21-NEW	60,000	W&S Impact Fees	
Water	East Main Street Water Rehab Project	03-21-NEW	3,000,000	Cash	$2 million bond funds, remaining $1 out of revenues

Capital Expenditure Requests
FY 2022

		G/L		Funding	
Water	Friendship Lane Sewer Expansion	03-21-NEW	2,000,000	W&S Impact Fees	
Water	Effluent Irrigation System - Oak Crest Park	03-21-NEW	850,000	Cash	
Water	PRV Heritage Hill Country	03-21-NEW	100,000	Cash	
Water	Bobcat - WRF	03-21-NEW	18,333	Lease/Purchase 3 Yr	Total Cost $55,000
Water	Generator - City Hall / Central Fire Station	03-21 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
	WATER & SEWER TOTALS		$ 10,168,651		
W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	226,726	Rev Bond	Utility Revenue Bonds
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	201,663	Rev Bond	Utility Revenue Bonds
W&S Capital Proj	East Main Street Water Line Rehab	29-21-5396-00	2,000,000	Rev Bond	Utility Revenue Bonds
	W&S CAPITAL PROJECTS TOTALS		$ 2,428,389		
Sanitation	Zero Turn Mower	05-21-NEW	$ 10,500	Cash	
Sanitation	Mechanic Diagnostic Equipment	05-21-NEW	5,760	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Sanitation	Portable Message Boards (2)	05-21-NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Sanitation	Garbage Truck	05-21-NEW	129,396	Lease/Purchase 3 Yr	Total $388,189
Sanitation	Generator - City Hall / Central Fire Station	05-21 NEW	1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
	SANITATION TOTALS		$ 151,511		
EMS	Mechanic Diagnostic Equipment	06-21-NEW	$ 1,536	Cash	Total $19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
EMS	Ambulance FY 2022	06-21-NEW	107,606	Lease/Purchase 3 Yr	Total $322,817
	EMS FUND TOTALS		$ 109,142		
Tourism	MarktPlatz Improvements	07-21-5701-00	$ 400,000	Cash	Funded with Cash and Fund Raiser Donations
Tourism	Christmas Lights	07-21-5710-00	$ 120,000	Cash	
	TOURISM FUND TOTALS		$ 400,000		
Drainage/Veg Mgt	UTV - Kawasaki Mule	10-21-NEW	$ 8,978	Cash	
Drainage/Veg Mgt	Portable Message Boards (2)	10-21-NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Drainage/Veg Mgt	Street Sweeper	10-21-NEW	$ 103,283	Lease/Purchase 3 Yr	Total $309,850
	DRAINAGE / VEGETATION MGT		$ 116,811		
Emg Mgt	Generator - City Hall / Central Fire Station	14-21-NEW	$ 1,305	Lease/Purchase 3 Yr	Total Cost $78,300 allocated GF, Fire, Street, Parks, Dev Serv, Eng, EL, Wt, SW, EMS, Emg Mgt
Emg Mgt	Portable Message Boards (2)	14-21-NEW	4,550	Cash	Total $36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
Emg Mgt	Generators (2) East & West Towers	14-21-NEW	$ 11,274	Lease/Purchase 3 Yr	Total Cost $33,820 - 100% Emg Mgt
	EMERGENCY MANAGEMENT TOTALS		$ 17,129		
	GRAND TOTALS		$ 15,203,306		