

**CITY COUNCIL WORK SESSION AGENDA
WEDNESDAY, AUGUST 11, 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 11, 2021 at 4 p.m.

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

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 11, 2021.
2. Complete the Citizen Comment Form online at [Fredericksburg, TX - Official Website \(fbgtx.org\)](https://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 11, 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.

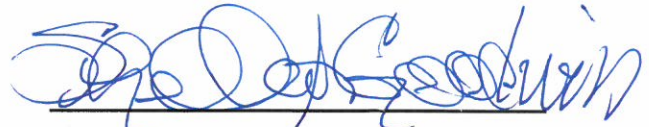
3. WORK SESSION ITEM

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

- A. Consider and discuss the Fiscal Year (FY) 2021/2022 Proposed Budget (Kent Myers, City Manager and Laura Hollenbeak, Finance Director):
- i. Budget Revisions
 - ii. Employee Salaries
 - iii. Property Tax Rate
 - iv. Electric Rates
 - v. Relief Route Task Force Expenses
 - vi. Additional Changes to Proposed Budget
 - vii. Budget Schedule
 - a) Announce, date, time and location of the Fiscal Year 2022 proposed Budget and No-New-Revenue Tax Rate Public Hearing (Monday, August 23, 2021, at 6 p.m. at the Law Enforcement Center).

4. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 12:40 p.m. on August 6, 2021, at the main entrance bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.



Shelley Goodwin, TRMC
City Secretary



Date: August 6, 2021

To: Mayor and City Council

From: Kent Myers, City Manager

Subject: Budget Work Session-August 11

The next City Council Budget Work Session is scheduled for August 11 at 4:00 p.m. at the Cardinal Room. The purpose of this meeting is to discuss several remaining major budget issues and for the Council to offer additional revisions to the proposed budget.

Attached to this memo is a listing of the budget revisions that have been made since the first budget work session. These revisions have been offered by the City Council and City staff. Also attached to this memo is a budget summary report, revised budget for each fund and updated fund balance information. Please review these reports and note any comments or questions that you have for next Wednesday's meeting.

One of the major topics scheduled for discussion at this meeting is employee salaries including the proposed COLA and merit increases as well as the salary market study. Attached is another copy of the preliminary salary survey information that was distributed at this week's Budget Work Session. The salary consultant is working on several options for implementing changes to our salaries based upon market conditions. We are scheduled to receive this information on Monday, and it will be sent to the City Council prior to our Work Session.

A second major topic that will be discussed is property taxes. Attached is a revised report on tax rate scenarios that includes the two additional scenarios recommended by the City Council this week. This includes maintaining our current tax rate of \$.220775 and increasing the no new tax rate by 3 ½%.

At the meeting this week the Council expressed an interest in considering an increase in electric rates this year due to the reduced fund balance that will occur in the Electric Fund at the end of next year. I have attached a copy of a report showing the additional revenue that would be generated by a 2%, 3% and 10% increase in electric rates. Also included is a comparison of our electric rates with other municipally owned utilities. The last time electric rates were increased

The City of Fredericksburg

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was in 2013 (3.5%), 2014 (3%) and 2015 (3%). So, we have not increased these rates for the past six years.

The City Council also needs to discuss a possible budget addition that would appropriate \$25,000 to conduct a public education campaign and county-wide survey on the Relief Route. We will be meeting with the County Judge on Wednesday morning to determine if the County will provide this funding as requested by the Relief Route Task Force.

Following the discussion on these major topics the City Council should discuss any other revisions that you want to make at this time. Then you should announce the date, time, and location for the public hearing on the budget and the initial vote on the proposed tax rate for next year. In addition, if you decide that we need another budget work session prior to the August 23 public hearing, then you should set the date, time, and location for this meeting.

Please let City staff know if you have any questions prior to next Wednesday's meeting.

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
General Fund Revenues					
New	American Rescue Plan Act Funding-GF	-	1,386,936	1,386,936	American Rescue Plan Act Funds - \$770,583 for FY 2021 Projected
New	American Rescue Plan Act Funding-MC		37,338	37,338	American Rescue Plan Act (Municipal Court - labor reimbursement for FT Judge)
01-00-4101-00	Current Ad Valorem Taxes	3,974,590	23,577	3,998,167	Based on no-new-revenue rate \$0.195823
01-00-4102-00	Delinquent Ad Valorem Taxes	259,830	60,023	319,853	Based on no-new-revenue rate \$0.195823
01-00-4103-00	Penalty & Interest	28,580	6,604	35,184	
01-00-4145-00	FCVB IT Services Reimbursement	-	11,100	11,100	FCVB IT Services Reimbursement - remainder included in Electric, Water, & Sanitation Budget - T \$37,000
01-00-4301-00	County of Gillespie - Fire Contr	712,833	243,412	956,245	Revised 8/5/21
01-00-4507-00	Swimming - Town Pool	-	5,000	5,000	Added back in (Andrea email 8/5)
01-00-4801-00	County Health Contribution 1/2	61,159	465	61,624	Updated 8/5
General Fund Revenues		5,036,992	1,774,455	6,811,447	
Administration Dept Expenditures					
01-20-3220-00	Insurance & Bonds	3,300	885	4,185	Received FY 2022 TML Insurance 7/16/21
01-20-3275-00	City Contr-Emg Medical Serv	1,279,700	(66,639)	1,213,061	Updated EMS TML Insurance, which changes the City Contr-Emg Medical Serv pmt to EMS
01-20-3276-00	City Contrib - Emerg Mgt	106,730	175	106,905	Updated the Emg Mgt Insurance, which changes the City Contr - Emerg Mgt pmt to Emg Mgt
01-20-4410-00	Gasoline, Oil, & Lubrication	1,000	350	1,350	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
01-20-4430-00	Vehicle Maintenance	500	263	763	Added maint for new PT City Hall employee (Janitorial) per Andrea's email 8/5.
New	American Rescue Plan - Broadband	-	1,300,000	1,300,000	Broadband Infrastructure - ARPA
New	American Rescue Plan - Unallocated	-	857,474	857,474	Other Programs - ARPA
01-20-6005-00	T-fer to Golf (current deficit)	145,764	2,950	148,714	Updated Golf TML Insurance, which changes the T-fer to Golf amount
Administration Dept Expenditures		1,536,994	2,095,458	3,632,452	
Police Dept Expenditures					
01-22-2060-00	Health Insurance	404,507	19,660	424,167	Add 2 new employees - SRO Officer #3 & Evidence Technician - \$9,830.04 each
01-22-3140-00	Contract Professional Services	85,000	31,000	116,000	Add back \$31,000 originally in budget
01-22-3220-00	Insurance & Bonds	60,143	14,194	74,337	Received FY 2022 TML Insurance 7/16/21
01-22-3274-00	City Contribution - Dispatch	556,816	(19,424)	537,392	Received 8/2
01-22-4500-00	City Share- LEC Expenses	101,688	7,359	109,047	Received 8/2 - LEC Operations and Maintenance
Police Dept Expenditures		1,208,154	52,789	1,260,943	

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
Fire Dept Expenditures					
01-23-2230-00	Medical Exams	7,200	(4,000)	3,200	Reagan requested 7/14/21 to change from \$7,200 to \$3,200
01-23-3140-00	Contract Professional Services	1,000	4,000	5,000	Reagan requested 7/14/21 to change from \$1,000 to \$5,000
01-23-3220-00	Insurance & Bonds	19,851	1,906	21,757	Received FY 2022 TML Insurance 7/16/21
01-23-3274-00	City Contribution - Dispatch	31,818	(1,109)	30,709	Revised 8/2.
01-23-3277-00	City Contribution - Rural Fire	54,427	26,005	80,432	Revised 8/2.
01-23-4410-00	Gasoline, Oil, & Lubrication	22,000	300	22,300	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
01-23-4430-00	Vehicle Maintenance	70,000	225	70,225	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Fire Dept Expenditures	206,296	27,327	233,623	
Street Dept Expenditures					
01-24-3220-00	Insurance & Bonds	43,161	(2,204)	40,957	Received FY 2022 TML Insurance 7/16/21
01-24-4410-00	Gasoline, Oil, & Lubrication	45,000	50	45,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
01-24-4430-00	Vehicle Maintenance	1,000	38	1,038	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
New	Principal - Generator City Hall	-	1,305	1,305	New Lease/Purchase - total cost \$78,300 allocated to GF, Fire, Street, Parks, DS, Eng., EL, WT, SN, EMS, E MGT
	Street Dept Expenditures	89,161	(811)	88,350	
Park Dept Expenditures					
01-25-1050-00	Regular Wages - Part Time	159,792	17,000	176,792	Add back Town Pool Lifeguards 8/5.
01-25-2020-00	Social Security	71,221	1,300	72,521	Increase due to adding Town Pool Lifeguards.
01-25-3220-00	Insurance & Bonds	28,726	(2,649)	26,077	Received FY 2022 TML Insurance 7/16/21
01-25-4230-00	Swimming Pool Expense	64,000	23,000	87,000	Add back Town Pool Maintenance 8/5.
New	Park Pool Plaster Work	-	278,022	278,022	Pool Plaster work not covered by insurance.
New	Town Pool Plaster Work	-	65,786	65,786	Pool Plaster work not covered by insurance.
	Park Dept Expenditures	323,739	382,459	706,198	
Development Services					
01-27-3220-00	Insurance & Bonds	2,617	897	3,514	Received FY 2022 TML Insurance 7/16/21
01-27-4410-00	Gasoline, Oil, & Lubrication	3,000	50	3,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
01-27-4430-00	Vehicle Maintenance	1,000	38	1,038	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Development Services	6,617	985	7,602	

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
Health Dept Expenditures					
01-28-2100-00	Prof Education & Training	1,000	250	1,250	TEHA Conference KO & RK \$600 - Renew CPO KO & RK \$650 - add \$250 to requested budget
01-28-3220-00	Insurance & Bonds	906	331	1,237	Received FY 2022 TML Insurance 7/16/21
01-28-4410-00	Gasoline, Oil, & Lubrication	400	350	750	Kelli requested change from \$400 to \$750 7/15/21
	Health Dept Expenditures	2,306	931	3,237	
Municipal Court Expenditures					
01-29-3220-00	Insurance & Bonds	277	46	323	Received FY 2022 TML Insurance 7/16/21
	Municipal Court Expenditures	277	46	323	
Engineering Dept Expenditures					
01-30-3220-00	Insurance & Bonds	1,460	575	2,035	Received FY 2022 TML Insurance 7/16/21
01-30-4410-00	Gasoline, Oil, & Lubrication	2,000	50	2,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
01-30-4430-00	Vehicle Maintenance	-	38	38	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Engineering Dept Expenditures	3,460	663	4,123	
Electric Fund Revenues					
	General Fund Revenue Total	5,036,992	1,774,455	6,811,447	
	General Fund Expenditure Total	3,377,004	2,559,847	5,936,851	
	General Fund Net Amount	1,659,988	(785,392)	874,596	
Electric Fund Revenues					
	Electric Fund Revenues	-	-	-	
Electric Fund Expenditures					
02-21-3274-00	City Contribution - Dispatch	15,909	(554)	15,355	Updated after receiving County FY 2022 Proposed budget 8/2/2021
02-21-4410-00	Gasoline, Oil, & Lubrication	10,000	50	10,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
02-21-4430-00	Vehicle Maintenance	15,000	38	15,038	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Electric Fund Expenditures	40,909	(466)	40,443	
	Electric Fund Revenue Total	-	-	-	
	Electric Fund Expenditure Total	40,909	(466)	40,443	
	Electric Fund Net Amount	(40,909)	466	(40,443)	

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
Water Fund Revenues					
Water Fund Revenues					
		-	-	-	
Water Fund Expenditures					
03-21-3274-00	City Contribution - Dispatch	15,909	(554)	15,355	Updated after receiving County FY 2022 Proposed budget 8/2/2021
03-21-4410-00	Gasoline, Oil, & Lubrication	32,000	50	32,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
03-21-4430-00	Vehicle Maintenance	6,500	38	6,538	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Water Fund Expenditures	54,409	(466)	53,943	
	Water Fund Revenue Total	-	-	-	
	Water Fund Expenditure Total	54,409	(466)	53,943	
	Water Fund Net Amount	(54,409)	466	(53,943)	
Sanitation Waste Fund Revenues					
Sanitation Waste Fund Revenues					
		-	-	-	
Sanitation Waste Fund Expenditures					
05-21-4410-00	Gasoline, Oil, & Lubrication	85,000	50	85,050	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
05-21-4430-00	Vehicle Maintenance	3,500	38	3,538	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Sanitation Waste Fund Expenditures	88,500	88	88,588	
	Sanitation Fund Revenue Total	-	-	-	
	Sanitation Fund Expenditure Total	88,500	88	88,588	
	Sanitation Fund Net Amount	(88,500)	(88)	(88,588)	
EMS Fund Revenues					
06-00-4102-00	City Funds	1,282,297	(69,236)	1,213,061	
06-00-4103-00	County Funds	1,107,298	(63,132)	1,044,166	
	EMS Fund Revenues	2,389,596	(132,368)	2,257,228	
EMS Fund Expenditures					
06-21-1030-00	Regular Wages-full Time Emp	1,097,507	(53,122)	1,044,385	Updated based on 6 new Paramedics for 9 months of 2022 vs. 12 months
06-21-1070-00	Overtime	587,187	(32,796)	554,391	
06-21-2020-00	Social Security	143,702	(6,573)	137,129	Updated based on 6 new Paramedics for 9 months of 2022 vs. 12 months
06-21-2030-00	Retirement - Tmrs	379,841	(19,029)	360,812	Updated based on 6 new Paramedics for 9 months of 2022 vs. 12 months

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
06-21-2060-00	Insurance-hospitalization	249,683	(14,745)	234,938	Updated based on 6 new Paramedics for 9 months of 2022 vs. 12 months
06-21-3274-00	City Contribution Dispatch	174,999	(6,104)	168,895	Updated after receiving County FY 2022 Proposed budget 8/2/2021
	EMS Fund Expenditures	2,632,918	(132,368)	2,500,550	
	EMS Fund Revenue Total	2,389,596	(132,368)	2,257,228	
	EMS Fund Expenditure Total	2,632,918	(132,368)	2,500,550	
	EMS Waste Fund Net Amount	(243,323)	0	(243,322)	

FY 2022 Budget Revisions
August 11, 2021 CC Meeting

G/L Account	Description	Previous FY 2022	Increase/ (Decrease)	Revised FY 2022	Notes
Tourism Fund Revenues					
07-00-4541-00	Ft Martin Scott Souvenir Sales	2,500	(2,300)	200	Reduced to Texas Rangers Management Proposal
	Tourism Fund Revenues	2,500	(2,300)	200	
Tourism Fund Expenditures					
07-21-4020-00	Janitorial Services - CVB & Pioneer Museum	37,500	3,795	41,295	Pioneer Museum janitorial costs
	Tourism Expenditures	37,500	3,795	41,295	
	Tourism Fund Revenue Total	2,500	(2,300)	200	
	Tourism Fund Expenditure Total	37,500	3,795	41,295	
	Tourism Fund Net Amount	(35,000)	(6,095)	(41,095)	
Drainage Fund Revenues					
	Drainage Fund Revenues	-	-	-	
Drainage Fund Expenditures					
New	UTV (Kubota Mule)	8,978	3,293	12,271	
	Drainage Fund Expenditures	8,978	3,293	12,271	
	Drainage Fund Revenue Total	-	-	-	
	Drainage Expenditure Total	8,978	3,293	12,271	
	Drainage Fund Net Amount	(8,978)	(3,293)	(12,271)	
Emergency Management Revenue					
14-00-4102-00	County Funds	106,861	44	106,905	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
14-00-4103-00	City Funds	106,861	44	106,905	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Emergency Management Revenue	213,722	88	213,810	
Emergency Management Expenses					
14-21-4410-00	Gasoline, Oil, & Lubrication	1,200	50	1,250	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
14-21-4430-00	Vehicle Maintenance	-	38	38	Updated for new PT City Hall employee (Janitorial) per Andrea's email 8/5. (ADM, Fire, ST, DS, ENG, EL, WT, SAN, EM)
	Emergency Management Expenses	1,200	88	1,288	
	Emergency Management Revenue Total	213,722	88	213,810	
	Emergency Management Expenditure Total	1,200	88	1,288	
	Emergency Management Fund Net Amount	212,522	-	212,522	
Total Revenues					
	Total Revenues	7,642,810	1,639,875	9,282,685	
Total Expenditures					
	Total Expenditures	6,241,418	2,433,811	8,675,229	
	Total Net Amount	1,401,391	(793,936)	607,456	

WORKING DRAFT – City of Fredericksburg, TX Salary Survey Results Summary

Below are preliminary salary survey results for the City. As part of the study report, a market summary chapter will be provided when results are finalized. **Exhibit A** provides the list of market peers from which data were collected for the benchmark classifications in the salary survey.

Exhibit B compares the City's current salary range minimums, midpoints, and maximums to the average of the peers' salary range minimums, midpoints, and maximums for benchmarked classifications, adjusted for cost of living.

- **The market range minimum, midpoint, and maximum.** The survey range minimum indicates the average of the minimum salary for each classification provided by the peer organizations. Survey range midpoint provides the average of the midpoint of the peer respondents for each classification surveyed. Survey range maximum provides the average of the maximum of the survey participants for each classification surveyed. A negative number indicates that the City is behind market for that job classification and a positive number indicates the City is ahead of its market peers' average for that job classification.
- **The survey range width provides the range width for each classification surveyed.** This is the percentage difference between average of the minimum and the average of the maximum salaries of the respondents relative to the average minimum. The average range spread for all of the surveyed classifications is provided in the final row of the exhibit.
- **The number of survey responses for each classification is provided in the final column.** The average number of responses for the 41 benchmarked classifications with 3 or more responses is provided in the final row of the exhibit. **Please note in the final report, only classifications with 3 or more responses are included.**



EXHIBIT A
PEER SALARY DATA COLLECTED

Market Peers
City of Bastrop, TX
City of Boerne, TX
City of Brenham, TX
City of Dripping Springs, TX
City of Georgetown, TX
City of Kerrville, TX
City of Marble Falls, TX
City of New Braunfels, TX
City of San Marcos, TX
City of Seguin, TX
City of Burnet
City of Live Oak
New Braunfels Public Utilities
Kerrville Public Utilities

*Bold indicates salary range data obtained from peer



EXHIBIT B
SALARY SURVEY RESULTS

Classification	Survey Minimum		Survey Midpoint		Survey Maximum		Survey Avg Range	# of Data Points
	Average	% Diff	Average	% Diff	Average	% Diff		
Accounting Clerk	\$38,814.08	-11.4%	\$47,899.66	-11.7%	\$56,985.23	-12.0%	46.8%	6
Administrative Assistant-Accounting	\$38,299.66	-10.1%	\$46,855.48	-9.5%	\$55,411.30	-9.2%	44.8%	6
Administrative Assistant-Police	\$38,559.62	3.9%	\$47,908.11	2.9%	\$57,256.60	2.2%	48.6%	7
Animal Control Officer	\$38,078.94	-4.6%	\$47,145.92	-5.3%	\$56,212.90	-5.7%	47.7%	9
Assistant Director of Public Works and Utilities	\$79,657.29	2.9%	\$101,248.81	1.2%	\$122,840.33	0.1%	54.2%	3
Building Inspector	\$46,700.05	-0.6%	\$57,194.01	-0.2%	\$67,687.96	0.1%	45.0%	7
Building Maintenance Technician	\$36,435.34	-	\$44,710.88	-	\$52,986.41	-	45.6%	6
Chief of Police	\$109,940.35	-4.9%	\$138,078.98	-5.4%	\$166,217.62	-5.7%	51.2%	10
City Attorney	\$113,382.35	-8.0%	\$147,536.61	-12.0%	\$181,690.88	-14.6%	60.2%	3
City Secretary	\$70,661.31	-12.8%	\$87,225.28	-13.1%	\$103,789.25	-13.4%	46.9%	10
Code Enforcement Officer	\$43,496.16	-3.3%	\$53,583.76	-3.5%	\$63,671.35	-3.6%	46.4%	9
Crew Worker	\$35,626.66	-22.3%	\$44,747.35	-24.3%	\$53,868.04	-25.7%	51.1%	3
Detective	\$64,105.61	-27.3%	\$73,826.74	-20.8%	\$83,547.86	-16.1%	30.8%	4
Director of Development Services	\$107,736.35	-12.7%	\$137,681.99	-14.9%	\$167,627.62	-16.3%	55.5%	5
Director of Finance	\$107,102.01	-7.2%	\$134,848.02	-7.9%	\$162,594.03	-8.4%	51.8%	8
Director of Parks and Recreation	\$97,250.28	-12.2%	\$124,399.95	-14.5%	\$151,549.63	-16.0%	55.8%	4
Electric Department Superintendent	\$89,161.67	-8.4%	\$110,527.87	-7.5%	\$131,894.07	-7.0%	48.0%	7
Emergency Management Coordinator	\$75,854.36	-15.0%	\$86,454.89	-7.4%	\$97,055.42	-1.8%	27.9%	3
Equipment Operator I	\$37,922.65	-18.8%	\$47,345.77	-20.3%	\$56,768.90	-21.3%	49.7%	7
Facilities Maintenance Technician	\$37,297.86	2.3%	\$45,727.78	2.6%	\$54,157.70	2.9%	45.4%	6
Fire Chief	\$106,643.56	-11.6%	\$133,926.32	-12.1%	\$161,209.09	-12.4%	51.2%	9
Fire Driver	\$60,043.96	-8.4%	\$68,017.61	6.6%	\$75,991.26	15.1%	26.5%	6
Fire Fighter	\$49,676.37	-6.8%	\$58,414.02	4.4%	\$67,151.67	17.9%	35.3%	9
Fire/EMS Captain	\$74,829.47	-13.0%	\$85,386.48	-6.6%	\$95,943.49	1.3%	28.8%	5
Heavy Equipment Specialist	\$38,364.51	-5.4%	\$47,283.01	-5.6%	\$56,201.52	-5.7%	46.5%	4
Human Resources Director	\$96,206.47	-56.7%	\$121,759.52	-59.3%	\$147,312.57	-61.0%	53.1%	7
Information Technology Specialist	\$49,883.61	2.5%	\$61,802.57	1.8%	\$73,721.53	1.3%	47.8%	6
Line Technician	\$64,309.52	-18.0%	\$79,754.58	-18.8%	\$95,199.64	-19.3%	48.1%	5
Mechanic	\$40,252.02	-0.4%	\$49,770.39	-0.9%	\$59,288.76	-1.3%	47.4%	8
Municipal Court Clerk	\$38,296.86	-5.2%	\$47,261.54	-5.5%	\$56,226.22	-5.8%	46.8%	6
Parks Maintenance Superintendent	\$61,261.33	6.4%	\$74,885.98	7.0%	\$88,510.63	7.4%	44.4%	5
Patrol Officer	\$54,704.71	-11.6%	\$64,434.95	-7.3%	\$74,165.18	-4.2%	35.8%	9
Police Lieutenant	\$80,939.38	-8.5%	\$91,990.13	1.1%	\$103,040.87	7.9%	27.7%	6
Recreation Superintendent	\$60,958.24	-2.9%	\$74,561.03	-2.3%	\$88,163.82	-2.0%	44.5%	3
Senior City Accountant	\$60,311.95	-11.6%	\$73,877.06	-11.2%	\$87,442.17	-10.9%	44.9%	6
Staff Engineer	\$84,890.42	-26.1%	\$106,394.61	-27.9%	\$127,898.80	-29.2%	50.6%	3
Street Department Superintendent	\$66,405.62	3.2%	\$82,273.00	2.5%	\$98,140.37	2.0%	47.8%	5
Wastewater Plant Manager	\$77,912.63	-27.3%	\$98,249.19	-29.7%	\$118,585.76	-31.3%	52.2%	3
Water & Sewer Crew Chief	\$46,076.54	10.4%	\$56,971.64	9.9%	\$67,866.74	9.6%	47.3%	3
Water Department Superintendent	\$71,375.37	-8.9%	\$87,908.14	-9.0%	\$104,440.91	-9.1%	46.5%	5
Overall Average		-9.5%		-8.6%		-7.7%	45.7%	5.9

2021 Tax Rate Scenarios - Certified Values at 7/24/2021

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Certified Totals	Certified Totals	
2020	2021	
\$2,335,426,220	\$2,618,132,760	Taxable Value (Not under Protest)
<u>28,466,659</u>	<u>54,101,069</u>	Taxable Value of Properties Under Protest
\$2,363,892,879	\$2,672,233,829	Total Appraised Value (Includes New)
(511,666,279)	(567,238,394)	Less Frozen Homestead Values
\$1,852,226,600	\$2,104,995,435	Total Taxable (Non Frozen) Values



The City of
Fredericksburg

FOR DISCUSSION PURPOSES ONLY

(464,700)	(7,860,243)	Less Taxable Value of Properties Annexed
(41,245,908)	(53,607,578)	Less Taxable Value of New Improvements & New Personal Property Located in New Improvements
(41,710,608)	(61,467,821)	Adjustments to Taxable Value

\$1,810,515,992 **\$2,043,527,614** **Adjusted Taxable Value** (current value of property taxed in prior year)

<u>3,997,169</u>	<u>4,001,698</u>	Adjusted Prior Year Taxes
0.220775	0.195823	No New Revenue Tax Rate
\$0.220775	\$0.195823	

\$0.220775		Adopted Tax Rate	
\$0.220775	\$0.195823	No New Revenue Tax Rate	(formerly Effective Tax Rate)
\$0.241311	\$0.232379	Voter Approval Tax Rate	(formerly Rollback Tax Rate)

TOTAL TAXES

Cents	Percentage	2021 No New Revenue Tax and Increases	%of Levy	2021 Non frozen Tax Amount	2021 Frozen Tax Amount	2021 Total Tax Amount	2020 Total Tax Amount	Tax Revenue Increase (Decrease)	Incremental Revenue Increase (Decrease)
	NO NEW REVENUE	0.195823	100.00%	\$ 4,122,065	\$ 910,206	\$ 5,032,272	\$ 4,964,281	\$ 67,991	
0.50	2.6%	0.200823	100.00%	4,227,315	910,206	5,137,521	4,964,281	173,240	105,250
1.00	5.1%	0.205823	100.00%	4,332,565	910,206	5,242,771	4,964,281	278,490	105,250
1.50	7.7%	0.210823	100.00%	4,437,815	910,206	5,348,021	4,964,281	383,740	105,250
2.00	10.2%	0.215823	100.00%	4,543,064	910,206	5,453,271	4,964,281	488,990	105,250
2.4952	12.7%	0.220775	100.00%	4,647,304	910,206	5,557,510	4,964,281	593,229	104,239
3.00	15.3%	0.225823	100.00%	4,753,564	910,206	5,663,770	4,964,281	699,489	106,260
3.6556	VOTER APPROVAL	0.232379	100.00%	\$ 4,891,567	910,206	5,801,774	4,964,281	837,493	138,004

MAINTENANCE & OPERATIONS

Cents	Percentage	2021 No New Revenue Tax and Increases	%of Levy	2021 Non frozen Tax Amount	2021 Frozen Tax Amount	2021 Total Tax Amount	2020 Total Tax Amount	Tax Revenue Increase (Decrease)	
	NO NEW REVENUE	0.168029	85.81%	\$ 3,537,003	\$ 781,017	\$ 4,318,020	\$ 4,151,423	\$ 166,597	
0.50	3.0%	0.173029	86.16%	3,642,253	784,233	4,426,486	4,151,423	275,063	\$108,466
1.00	6.0%	0.178029	86.50%	3,747,502	787,294	4,534,796	4,151,423	383,373	108,310
1.50	8.9%	0.183029	86.82%	3,852,752	790,209	4,642,961	4,151,423	491,538	108,165
2.00	11.9%	0.188029	87.12%	3,958,002	792,989	4,750,991	4,151,423	599,568	108,030
2.4952	14.8%	0.192981	87.41%	4,062,241	795,618	4,857,859	4,151,423	706,436	106,869
3.00	17.9%	0.198029	87.69%	4,168,501	798,179	4,966,681	4,151,423	815,258	108,822
3.66	VOTER APPROVAL	0.204585	88.04%	4,306,505	801,340	5,107,845	4,151,423	956,422	141,164

INTEREST & SINKING

		2021 No New Revenue Tax Rate	%of Levy	2021 Non frozen Tax Amount	2021 Frozen Tax Amount	2021 Total Tax Amount	2020 Total Tax Amount	Tax Revenue Increase (Decrease)	
	NO NEW REVENUE	0.027794	14.19%	\$ 585,062	\$ 129,190	\$ 714,252	\$ 812,858	\$ (98,606)	

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	16,363,253	4,936,196	11,427,057
Police	354,175	6,336,108	(5,981,933)
Fire	982,445	2,145,982	(1,163,537)
Street	18,700	2,481,142	(2,462,442)
Park	855,800	3,286,962	(2,431,162)
Development Services	351,200	1,247,163	(895,963)
Health	189,224	250,849	(61,625)
Municipal Court	146,838	257,260	(110,422)
Engineering	-	270,882	(270,882)
Sub-total	19,261,635	21,212,544	(1,950,909)
Food & Wine Fest	174,325	170,100	4,225
Total Governmental Funds	19,435,960	21,382,644	(1,946,684)
Special Revenue Funds			
Tourism	5,041,549	5,425,704	(384,155)
Police Forfeiture	2,000	2,500	(500)
Emergency Management	241,885	241,885	(0)
Animal Shelter	4,750	88,387	(83,637)
Parks & Recreation	39,910	39,900	10
Total Special Revenue Funds	5,330,094	5,798,376	(468,282)
Enterprise Funds			
Electric	12,055,058	12,546,953	(491,895)
Water & Sewer	9,387,361	17,447,405	(8,060,044)
Golf	148,724	148,724	0
Sanitation	2,740,896	2,641,761	99,135
EMS	3,802,287	3,802,287	(0)
Drainage / Vegetation Mgt	618,950	738,001	(119,051)
Total Enterprise Funds	28,753,276	37,325,131	(8,571,855)
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	57,038,226	70,528,544	(13,490,319)

* 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

FY 2022
Capital Requests

Funding					
	G/L				
Administration	Generator - City Hall / Central Fire Station	01-20 NEW	\$ 9,135	Lease/Purchase 3 Yr	Total Cost \$78,300 allocated GF, Fire, Street, Dev Serv, Eng, EL, Wt, SW, Emg Mgt
Administration	Broadband Infrastructure - ARPA Funds	01-20 NEW	\$ 1,300,000	Cash	American Rescue Plan Funds Broadband Project
Administration	Unallocated Funds	01-20 NEW	\$ 857,474	Cash	Unallocated American Rescue Plan Funds
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, Dev Serv, Eng, EL, Wt, SW, 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, Dev Serv, Eng, EL, Wt, SW, 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
Parks	Park Pool Plaster	01-25-NEW	278,022	Cash	
Parks	Town Pool Plaster	01-25-NEW	65,786	Cash	
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, Dev Serv, Eng, EL, Wt, SW, 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, Dev Serv, Eng, EL, Wt, SW, Emg Mgt
GENERAL FUND TOTALS			\$ 4,257,031		
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	

FY 2022
Capital Requests

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, Dev Serv, Eng, EL, Wt, SW, 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	
Water	Portable Message Boards (2)	03-21-NEW	4,550	Cash	Total \$19,200 allocate Adm,PD,FD,ST,PK,EL,WT,SW,EMS
Water	Generator - South Heights PS	03-21-NEW	49,175	American Rescue Plan Act	Total \$36,400 allocate PD,FD,ST,EL,WT,EmgMgt,DR,SW
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
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

FY 2022
Capital Requests

Water	Generator - City Hall / Central Fire Station	03-21 NEW	1,305	Lease/Purchase 3 Yr	Total Cost \$78,300 allocated GF, Fire, Street, Dev Serv, Eng, EL, Wt, SW, 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, Dev Serv, Eng, EL, Wt, SW, 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 - Kubota Mule	10-21-NEW	\$ 12,271	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		\$ 120,105		
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, Dev Serv, Eng, EL, Wt, SW, 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		\$ 17,707,881		
Tourism	Rangers Fort Management Proposal	07-21-NEW	170,000		

Fund Balance Analysis

at August 5, 2021

	<u>General Fund</u>
Unrestricted Cash Portion of Fund Balance at 9/30/2020	\$ 6,341,233
FY 2021 Estimated Revenues	17,981,194
FY 2021 Estimated Expenditures	16,121,790
Estimated Cash Portion of Fund Balance at 9/30/2021	<u>\$ 8,200,637</u>
Reserves - 3 months expenditures	\$ 4,030,448
Over / (Under) Reserve at 9/30/2021	\$ 4,170,190
FY 2022 Projected Revenues	19,261,635
FY 2022 Projected Expenditures	21,212,544
Estimated Cash Portion of Fund Balance at 9/30/2022	<u>\$ 6,249,728</u>
Reserves - 3 months expenditures	\$ 5,303,136
Over / (Under) Reserve at 9/30/2022	\$ 946,592

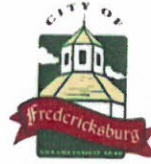
* \$770,583 in American Rescue Funds included in FY 2021 GF Revenues

* \$1,424,274 in American Rescue Funds included in FY 2022 GF Revenues

* \$2,848,547 in American Rescue Projects included in FY 2022 GF Expense

- includes \$857,474 in unallocated ARPA spending

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

GENERAL FUND REVENUES

Account Number	Description	2020	2021	2021	2022
		Actual	Adopted	Projected	Requested
01-00-4019-00	CARES-Coronavirus Relief Fund	634,095	-	-	-
01-00-4101-00	Current Ad Valorem Taxes	3,820,948	3,896,662	3,896,662	3,998,167
01-00-4102-00	Delinquent Ad Valorem Taxes	270,502	254,738	254,738	319,853
01-00-4103-00	Penalty & Interest	29,159	28,021	28,021	35,184
01-00-4104-00	FranchiseFee-CharterCommCable	249,384	255,000	247,200	252,200
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	119,702	67,000	63,200	64,500
01-00-4106-00	Gross Rec Tax - Atmos Energy	122,603	152,417	152,417	155,465
01-00-4107-00	In Lieu Of Taxes	1,829,700	2,172,717	2,242,383	2,229,873
01-00-4108-00	1 1/2 % City Sales Tax	6,210,810	6,688,370	7,222,800	7,367,200
01-00-4110-00	Mixed Drinks Tax	167,850	246,812	272,700	201,175
01-00-4113-00	Franchise Tax-CTEC	87,104	97,900	98,200	100,200
01-00-4120-00	Occupational Licenses	66,488	55,000	60,000	35,000
01-00-4121-00	Dog Licenses	470	800	500	500
01-00-4122-00	Building Permits	110,990	100,000	130,000	120,000
01-00-4125-00	Gas Inspections & Permits	962	1,200	1,200	1,200
01-00-4126-00	Mun Ct Building Security Fund	1,255	4,900	3,500	3,500
01-00-4127-00	Truancy Prevention & Diversion	1,281	5,000	3,500	3,500
01-00-4128-00	Municipal Court Jury Fund	26	4,000	150	1,500
01-00-4129-00	Municipal Court Technology Fund	1,025	1,000	3,000	3,000
01-00-4130-00	MunicipalCt Time Pmt Reimb Fee	422	3,500	3,000	3,000
01-00-NEW	American Rescue Plan Act -MC	-	-	-	37,338
01-00-4139-00	TABC City License	-	-	2,170	187,000
01-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
01-00-4150-00	Interest Income	65,188	60,000	8,000	8,500
01-00-4160-00	Donations	2,032	-	3,500	2,000
01-00-4163-00	Zoning Fees, Etc	25,536	26,000	36,000	31,000
01-00-4164-00	Temporary Use Permit	50	400	150	300
01-00-4165-00	Miscellaneous Adm Revenues	27,087	30,000	30,000	31,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	100	500	200	200
01-00-4167-00	Lease Inc-Cell Tower-City Hall	6,081	6,000	6,200	6,200
01-00-4169-00	Lease Income - 308 E Austin	6,950	6,000	6,000	6,000
01-00-4180-00	Municipal Court Cost Revenue	66,195	75,000	75,000	95,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	-	-	-
01-00-NEW	American Rescue Plan Act	-	-	770,583	1,386,936
01-00-4201-00	Police Fines	88,999	88,000	80,000	110,000
01-00-4202-00	Parking Fines	1,075	1,500	600	1,000
01-00-4210-00	LEOSE Annual Allocation	2,408	2,400	2,220	2,000
01-00-4211-00	Open Records-Accident,Incident	332	1,000	60	100
01-00-4213-00	Animal Control Revenue	23,381	22,000	17,000	15,000
01-00-4214-00	Gill Co Animal Control Contrib	15,000	15,000	15,000	15,000
01-00-4221-00	Insurance Proceeds - Weather 2021 (Parks)	-	117,500	80,000	-
01-00-4252-00	Police Dept Grant Revenue	55,255	-	-	18,375
01-00-4258-00	Grant - Dept of Justice	2,646	3,600	2,494	2,700
01-00-4265-00	Miscellaneous Police Revenues	75,819	25,000	15,300	15,000
01-00-4280-00	Child Safety Program	10,402	16,000	15,000	15,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	20,460	30,000	21,450	30,000
01-00-4282-00	FISD Police Officer Reimburse	74,403	87,000	87,000	130,000
01-00-4284-00	FEMA Proceeds - Weather 2021 (Police)	-	5,000	-	-
01-00-4301-00	County Of Gillespie-Fire Contr	733,687	712,833	712,833	956,245
01-00-4315-00	Firehouse Recovery Revenues	21,591	10,000	15,000	15,000
01-00-4316-00	Fire Department Fee Revenue	3,790	4,000	4,000	4,000
01-00-4365-00	Miscellaneous Fire Dept Rev	1,132	200	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	10,000	10,000	7,000

01-00-4384-01	FEMA Proceeds - Weather 2021 (Fire)	-	15,000	15,000	-
01-00-4401-00	Paving & Construction	581	1,000	1,000	1,000
01-00-4403-00	Brush Hauling	360	-	700	700
01-00-4465-00	Miscellaneous Street Dept Rev	3,087	2,000	3,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	-	40,711	40,711	15,000
01-00-4484-01	FEMA Proceeds - Weather 2021 (Street)	-	15,000	15,000	-
01-00-4500-00	Pioneer Pavilion	7,993	8,000	6,500	8,000
01-00-4501-00	Tatsch & Open Air Pavilions	18,535	15,000	20,000	22,500
01-00-4502-00	Camping	422,147	675,000	685,000	700,000
01-00-4505-00	Baseball	4,460	7,000	7,500	7,500
01-00-4506-00	Swimming - Park Pool	17,513	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	2,084	5,000	5,000	5,000
01-00-4509-00	Soccer	1,150	700	475	500
01-00-4510-00	Concessions	901	-	-	-
01-00-4520-00	Adelsverein Halle Rental	1,150	1,500	4,500	6,000
01-00-4521-00	Kinder Halle	2,350	1,500	2,650	3,000
01-00-4522-00	Oktoberfest Halle	600	750	2,200	3,000
01-00-4523-00	Market Square Kitchen Rental	350	500	400	800
01-00-4524-00	Fest Room Rental	75	250	175	200
01-00-4525-00	Expedited Application Fee	-	-	600	450
01-00-4526-00	1st Time Application Fee	-	-	300	300
01-00-4527-00	Cleaning Fee	-	-	-	-
01-00-4528-00	Old Fair Park Pavilion	180	-	70	150
01-00-4529-00	Banner Hanging Fee	-	-	50	350
01-00-4530-00	Park Dedication Fee - South	25,000	-	-	2,000
01-00-4531-00	Park Dedication Fees - North	-	1,000	1,000	2,000
01-00-4533-00	Mkt Sq Pledges - NW Corner Imp	-	77,233	77,233	29,050
01-00-4540-00	Fort Martin Scott Revenue	12	-	10	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,210	-	-	-
01-00-4559-00	Lease Income - MS - Misc	275	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	5,397	2,000	18	-
01-00-4566-00	Reserve America Fees Revenue	22,920	40,000	40,000	40,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	-	12,925	16,825	-
01-00-4584-00	FEMA Proceeds - Weather 2021 (Parks)	-	4,000	4,000	-
01-00-4702-00	Code Enforcement Fines	297	1,000	1,000	1,000
01-00-4703-00	Technology Fee	9,620	8,500	8,500	8,500
01-00-4704-00	Water Waiver Fee	6,900	4,000	4,000	4,000
01-00-4765-00	Misc Revenue - Development Ser	92	200	200	200
01-00-4766-00	Short Term Rental Fee	85,800	97,500	97,500	150,000
01-00-4767-00	Short Term Rental Fee PAY PAL	6,750	-	-	-
01-00-4768-00	STR Fee ACH	2,700	-	-	-
01-00-4800-00	Health Fees	107,897	100,000	106,000	127,000
01-00-4801-00	County Health Contribution 1/2	61,689	68,445	64,339	61,624
01-00-4810-00	Food Handler's Class Revenue	-	200	200	200
01-00-4821-00	Insurance Proceeds - Weather 2021 (Health)	-	25,007	25,007	-
01-00-4865-00	Miscellaneous Revenue - Health	443	500	400	400
01-00-4881-00	Proceeds - Sale of Fixed Asset	-	-	-	-
General Fund Revenues		15,875,893	16,646,392	17,981,194	19,261,635

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-20-1010-00	Salary - Elected Officials	36,435	36,600	36,600	36,600
01-20-1030-00	Regular Wages-Office Employees	460,968	441,593	441,000	454,385
01-20-1050-00	Regular Wages - Part Time Emp	-	-	7,000	13,127
01-20-1060-00	Longevity	3,012	3,123	3,123	2,939
01-20-1070-00	Overtime Wages	19,037	19,000	19,000	19,000
01-20-2020-00	Social Security	36,669	38,274	38,764	40,243
01-20-2030-00	Retirement - TMRS	74,574	95,989	95,866	106,840
01-20-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	50,460	49,061	47,073	61,954
01-20-2090-00	Professional Org - Personal	3,064	5,000	5,000	5,000
01-20-2100-00	Prof Education & Training	5,663	10,000	7,000	10,000
01-20-3010-00	Utilities	28,231	26,000	30,000	30,000
01-20-3020-00	Telephone	1,269	2,000	1,500	1,500
01-20-3030-00	Office Supplies & Forms	3,982	6,000	5,000	5,000
01-20-3040-00	Postage, Freight, Etc	3,747	3,500	3,500	3,500
01-20-3050-00	Ads & Public Notices	5,224	5,000	4,000	5,000
01-20-3060-00	Protocol & Social	2,734	6,000	8,000	6,000
01-20-3070-00	Travel Expenses	4,405	7,000	5,000	6,000
01-20-3080-00	Prof Org & Assoc - City	1,139	3,000	5,000	5,000
01-20-3090-00	Books, Periodicals, Etc	773	500	500	500
01-20-3100-00	Safety	176	500	500	500
01-20-3120-00	Audit Expenses	7,485	7,540	8,376	10,090
01-20-3130-00	Legal Expenses	54,244	40,000	40,000	40,000
01-20-3140-00	Contract Professional Services	19,663	28,000	26,000	50,000
01-20-3142-00	GCAD - Prop Tax Collection	32,853	32,937	32,937	33,293
01-20-3160-00	TML Conventions	426	2,500	2,000	2,000
01-20-3190-00	Miscellaneous Adm Expenses	2,754	3,000	2,500	3,000
01-20-3200-00	City Share - Appr Dist Exp	75,195	72,953	72,953	69,977
01-20-NEW	City Share - EDC - Housing Coordinator	-	-	-	25,000
01-20-3213-00	Credit Card/Bank Fees	184	200	100	150
01-20-3220-00	Insurance & Bonds	4,198	4,300	3,300	4,185
01-20-3239-00	Incentive Mgt Fee - Touchstone	67,569	120,000	120,000	120,000
01-20-3240-00	City Contribution -Golf Course	300,000	-	-	-
01-20-3275-00	City Contr-Emg Medical Serv	840,601	1,006,845	838,003	1,213,061
01-20-3276-00	City Contrib - Emerg Mgt	90,269	93,784	99,157	106,905
01-20-3280-00	Chamber Of Comm Contribution	2,500	2,500	2,500	2,500
01-20-4010-00	Communications	8,384	10,710	9,599	10,710
01-20-4019-00	COVID-19 Coronavirus Expense	16,427	40,500	42,000	2,000
01-20-4020-00	Janitorial/Housekeeping	3,972	8,000	5,000	14,649
01-20-4030-00	General Property Maintenance	20,188	19,500	19,500	19,500
01-20-4035-00	Visitor Info Center Maint	-	-	352	-
01-20-4036-00	Maintenance 308 E Austin	-	500	-	-
01-20-4040-00	Small Tools & Equipment	6,288	10,780	4,000	7,000
01-20-4060-00	Office Machines Maintenance	1,171	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	326	500	500	500
01-20-4070-00	Computer/Software Maintenance	27,027	25,119	25,119	39,948
01-20-4250-00	Election Expenses	7,248	14,070	14,000	15,000
01-20-4410-00	Gasoline, Oil, & Lubrication	967	1,500	1,000	1,350
01-20-4430-00	Vehicle Maint	310	500	500	763
01-20-4435-00	Fleet Lease	4,632	5,000	5,000	5,000
01-20-NEW	Broadband Infrastructure - ARPA Funds	-	-	-	1,300,000
01-20-NEW	Unallocated - ARPA Funds	-	-	-	857,474
01-20-NEW	Mechanic Diagnostic Equipment	-	-	-	192

01-20-6005-00	T-fer to Golf (current deficit)	133,334	139,604	143,459	148,714
01-20-6021-00	Principal - Computer/Software	4,383	4,384	4,384	-
01-20-6022-00	Interest - Computer/Software	-	-	-	-
01-20-6023-00	Principal - Computer/Software	3,013	3,000	2,732	2,868
01-20-6024-00	Interest - Computer/Software	-	-	281	144
01-20-NEW	Principal - Generator - City Hall/Fire	-	-	-	9,135
01-20-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Administration Dept Expenditures		2,483,175	2,464,367	2,296,679	4,936,196

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

POLICE DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-22-1030-00	Regular Wages-Police Employee	2,368,345	2,596,924	2,601,645	2,868,564
01-22-1050-00	Regular Wages - Part-time Emp	4,700	11,600	11,000	23,000
01-22-1060-00	Longevity	22,824	23,635	22,559	23,225
01-22-1070-00	Overtime & Holiday Pay	110,727	185,000	140,000	75,000
01-22-NEW	Holiday Pay	-	-	-	60,000
01-22-2020-00	Social Security	184,703	215,513	212,303	228,719
01-22-2030-00	Retirement-TMRS	382,309	580,751	572,190	665,451
01-22-2040-00	Uniforms And Clothing	38,629	47,866	42,000	46,200
01-22-2050-00	Car Allowance	16,800	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	325,975	349,860	346,446	424,167
01-22-2090-00	Prof Org - Personal	2,620	3,850	3,850	4,500
01-22-2100-00	Prof Education & Training	26,352	55,250	51,500	55,300
01-22-3020-00	Telephone	1,164	1,100	1,087	1,100
01-22-3030-00	Office Supplies & Forms	3,911	5,500	4,800	5,500
01-22-3040-00	Postage, Freight, Etc	1,678	1,700	2,450	2,500
01-22-3050-00	Ads & Public Notices	2,359	1,300	1,000	1,300
01-22-3060-00	Protocol & Social	2,625	7,000	6,800	7,000
01-22-3070-00	Travel Expenses	10,359	30,500	30,000	31,300
01-22-3080-00	Prof Org & Assoc - City	75	-	-	-
01-22-3090-00	Books, Periodicals, Etc	57	2,000	2,000	2,000
01-22-3100-00	Safety	2,026	1,500	1,000	1,500
01-22-3130-00	Legal Expenses	-	3,000	-	3,000
01-22-3140-00	Contract Professional Services	8,926	25,250	25,000	116,000
01-22-3170-00	Summer Youth Program Expenses	-	4,000	3,500	4,000
01-22-3190-00	Miscellaneous Police Expenses	4,919	20,000	11,000	20,000
01-22-3220-00	Insurance & Bonds	62,080	62,100	60,143	74,337
01-22-3274-00	City Contribution - Dispatch	516,650	556,816	556,816	537,392
01-22-4010-00	Communications	48,557	51,240	60,128	51,240
01-22-4019-00	COVID-19 Coronavirus Expense	3,764	3,000	3,000	-
01-22-4020-00	Janitorial/Housekeeping	78	200	100	100
01-22-4030-00	General Property Maintenance	132	3,000	1,200	3,000
01-22-4040-00	Small Tools & Equipment	1,377	2,000	500	2,000
01-22-4070-00	Computer/Software Maintenance	237,528	193,862	193,862	230,395
01-22-4210-00	Firing Range Expenses	3,801	4,200	3,800	2,900
01-22-4211-00	LEOSE Expenditures	2,420	2,400	2,400	2,000
01-22-4221-00	Weather Emergency 2021	-	5,000	5,000	-
01-22-4230-00	Animal Control Expenses	33,968	30,950	30,000	32,000
01-22-4250-00	Weapons Maintenance & Supplies	46,612	62,347	58,000	54,000
01-22-4270-00	Police Equipment & Supplies	87,841	142,175	140,000	151,000
01-22-4410-00	Gasoline, Oil, & Lubrication	56,728	60,500	74,000	85,000
01-22-4420-00	Vehicle Maintenance - Autos	30,426	21,000	29,000	30,000
01-22-4430-00	Vehicle Maintenance - Trucks	55	-	-	-
01-22-4500-00	City Share - LEC Expenses	154,791	101,688	101,688	109,047
01-22-4600-00	Substation Expenses	6,347	9,000	9,000	16,700
01-22-5240-00	Police Vehicles	195,608	245,019	245,019	258,680
01-22-NEW	Mechanic Diagnostic Equipment	-	-	-	2,880
01-22-NEW	2021 Message Boards	-	-	-	4,550
01-22-6021-00	Principal - Computer/Software	3,498	3,498	3,498	-
01-22-6022-00	Interest - Computer/Software	-	-	-	-
01-22-6023-00	Principal - Computer/Software	2,762	2,750	2,504	2,629
01-22-6024-00	Interest - Computer/Software	-	-	257	132
Police Dept Expenditures		5,017,108	5,752,643	5,688,846	6,336,108

City of Fredericksburg
FY 2022 Budget Analysis



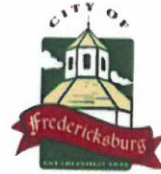
**The City of
Fredericksburg**

FIRE DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-23-1030-00	Regular Wages-Full Time Emp	399,935	381,670	381,670	393,568
01-23-1050-00	Regular Wages-Part-time Emp	91,846	100,000	100,000	116,966
01-23-1060-00	Longevity	2,502	3,128	3,128	3,432
01-23-1070-00	Overtime Wages	156,630	195,107	195,107	200,107
01-23-2020-00	Social Security	47,220	51,477	52,013	54,627
01-23-2030-00	Retirement-TMRS	85,602	118,591	120,040	133,931
01-23-2040-00	Uniforms And Clothing	2,391	6,000	6,000	6,000
01-23-2060-00	Insurance - Hospitalization	77,886	74,000	78,654	81,393
01-23-2090-00	Professional Org - Personal	3,375	6,000	3,500	3,500
01-23-2100-00	Prof Education & Training	5,412	40,000	40,000	40,000
01-23-2220-00	Firemen's Pension Fund Contr	35,130	46,000	46,000	46,000
01-23-2230-00	Medical Exams	-	1,500	1,500	3,200
01-23-2240-00	Firemen Recertification	385	2,500	2,626	3,500
01-23-3010-00	Utilities	12,686	12,000	12,000	15,500
01-23-3020-00	Telephone	1,048	1,800	1,800	1,400
01-23-3030-00	Office Supplies & Forms	2,051	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	156	500	500	500
01-23-3050-00	Advertising & Notices	59	400	400	400
01-23-3060-00	Protocol & Social	2,446	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	3,961	18,500	18,500	18,500
01-23-3080-00	Prof Org & Assoc - City	325	350	350	350
01-23-3090-00	Books, Periodicals, Etc	-	4,000	4,000	4,000
01-23-3100-00	Safety	5,630	9,500	9,500	9,500
01-23-3130-00	Legal Expenses	85	-	-	-
01-23-3140-00	Contract Professional Services	3,604	3,500	4,178	5,000
01-23-3150-00	Fire Prevention Materials	9,704	10,000	10,000	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	1,186	3,500	3,500	3,500
01-23-3220-00	Insurance & Bonds	18,354	16,360	19,851	21,757
01-23-3274-00	City Contribution - Dispatch	29,523	31,818	31,818	30,709
01-23-3277-00	City Contribution - Rural Fire	47,290	52,427	54,427	80,432
01-23-4010-00	Communications Expenses	32,351	34,322	32,866	34,321
01-23-4019-00	COVID-19 Coronavirus Expense	8,561	3,000	3,275	-
01-23-4020-00	Janitorial/Housekeeping	2,837	4,500	4,500	12,770
01-23-4030-00	General Property Maintenance	5,792	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	10,568	12,000	13,078	12,000
01-23-4060-00	SCBA Maintenance	4,730	6,500	7,011	6,500
01-23-4070-00	Computer/Software Maintenance	13,603	22,428	18,674	31,518
01-23-4090-00	Ladder Maintenance	1,080	3,100	1,500	5,000
01-23-4150-00	Personal Equipment	32,650	45,000	45,000	45,000
01-23-NEW	Personal Equipment Maintenance (NEW)	-	-	-	5,000
01-23-4160-00	Chemicals	4,558	-	-	-
01-23-4210-00	Fire Department Supplies	2,338	12,000	12,000	22,000
01-23-4221-00	Weather Emergency 2021	-	3,000	3,000	-
01-23-4410-00	Gasoline, Oil, & Lubrication	12,815	22,000	22,000	22,300
01-23-4430-00	Vehicle Maintenance - Trucks	55,464	70,000	70,000	70,225
01-23-4435-00	Fleet Lease	19,686	20,500	18,158	20,500
01-23-5300-00	SCBA Breathing Apparatus	16,547	-	-	-
01-23-NEW	Mechanic Diagnostic Equipment	-	-	-	1,344
01-23-NEW	2021 Message Boards	-	-	-	4,550
01-23-NEW	Land Purchase	-	-	-	350,000
01-23-6021-00	Principal - Computer/Software	1,258	1,259	1,258	-
01-23-6022-00	Interest - Computer/Software	-	-	-	-
01-23-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195

01-23-6024-00	Interest - Computer/Software	-	-	117	60
01-23-6230-00	Principal - Pumper - Chase	67,685	68,979	68,979	-
01-23-6231-00	Interest - Pumper - Chase	2,610	1,318	1,318	-
01-23-6234-00	Principal - Pumper FY 2020	109,347	93,962	93,962	96,019
01-23-6235-00	Interest - Pumper FY 2020	-	15,386	15,386	13,328
01-23-NEW	Principal - Pumper FY 2022	-	-	-	68,750
01-23-NEW	Interest - Pumper FY 2022	-	-	-	-
01-23-NEW	Principal - Generator - City Hall/Fire	-	-	-	7,830
01-23-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Fire Dept Expenditures		1,452,155	1,659,132	1,662,282	2,145,982

City of Fredericksburg
FY 2022 Budget Analysis



The City of Fredericksburg

STREET DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-24-1030-00	Regular Wages-Full Time Emp	619,971	688,120	628,545	638,436
01-24-1050-00	Regular Wages-Part Time Emp	662	5,400	6,478	4,161
01-24-1060-00	Longevity	13,862	8,830	8,739	5,953
01-24-1070-00	Overtime Wages	13,575	30,000	25,000	35,000
01-24-2020-00	Social Security	48,178	56,040	51,160	52,292
01-24-2030-00	Retirement - Tmrs	98,347	150,896	137,093	152,387
01-24-2040-00	Uniforms And Clothing	5,199	8,800	8,800	8,800
01-24-2060-00	Insurance - Hospitalization	106,181	115,700	112,189	125,358
01-24-2090-00	Professional Org - Personal	377	500	500	500
01-24-2100-00	Prof. Education & Training	290	1,000	500	1,000
01-24-3010-00	Utilities	19,210	23,000	23,000	23,000
01-24-3020-00	Telephone	904	1,400	1,400	1,400
01-24-3030-00	Office Supplies & Forms	385	1,000	250	500
01-24-3040-00	Postage, Freight, Etc.	-	100	350	250
01-24-3050-00	Ads & Public Notices	834	750	750	750
01-24-3060-00	Protocol & Social	1,355	1,500	1,500	1,500
01-24-3070-00	Travel Expenses	43	1,000	100	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	4,158	4,000	4,000	4,000
01-24-3130-00	Legal Expenses	180	100	-	100
01-24-3140-00	Contract Professional Services	5,956	148,400	148,400	20,000
01-24-3190-00	Miscellaneous Street Dept.exp.	88	1,200	1,200	1,200
01-24-3220-00	Insurance & Bonds	47,777	43,180	43,161	40,957
01-24-4010-00	Communications	2,961	11,430	11,388	11,430
01-24-4019-00	COVID-19 Coronavirus Expense	220	500	513	-
01-24-4020-00	Janitorial/housekeeping	549	1,000	1,000	7,189
01-24-4030-00	General Property Maintenance	6,336	11,000	6,500	11,000
01-24-4040-00	Small Tools & Equipment	2,162	5,000	4,000	5,000
01-24-4060-00	Office Machines Maintenance	1,162	700	1,200	1,500
01-24-4070-00	Computer/Software Maintenance	16,646	22,009	20,487	22,460
01-24-4221-00	Weather Emergency 2021	-	12,600	12,600	-
01-24-4240-00	Street Supplies	2,000	5,000	3,000	5,000
01-24-4245-00	Sign Materials	8,230	20,000	18,000	22,000
01-24-4250-00	Street & Bridge Maintenance	9,063	15,000	12,000	15,000
01-24-4251-00	Crack Sealing Maintenance	69	5,000	1,000	5,000
01-24-4255-00	Street Lighting Power	10,450	10,000	10,000	10,000
01-24-4270-00	Street Marking Paint	9,903	10,000	12,000	12,000
01-24-4330-00	Emulsion	75,463	250,000	250,000	275,000
01-24-4340-00	Rock - Grade 5	41,472	100,000	100,000	125,000
01-24-4345-00	Limestone	341	25,000	20,000	25,000
01-24-4350-00	Premix - Type 1A	43,818	200,000	200,000	220,000
01-24-4360-00	Shop Materials & Supplies	8,041	9,000	9,000	9,000
01-24-4410-00	Gasoline, Oil, & Lubrication	27,677	41,000	40,000	45,050
01-24-4430-00	Vehicle Maintenance - Trucks	545	1,000	1,000	1,038
01-24-4435-00	Fleet Lease	73,986	80,000	57,484	80,000
01-24-4440-00	Tractor/heavy Equipment Maint.	25,920	40,000	50,000	45,000
01-24-4450-00	Other Equipment Maintenance	-	3,000	-	3,000
01-24-5465-00	Sidewalks	10,854	100,000	100,000	100,000
01-24-5483-00	Transportation Traffic Study	73,800	-	-	-
01-24-NEW	Portable Message Boards (2)	-	-	-	4,550
01-24-NEW	Mechanic Diagnostic Equipment (Light and H	-	-	-	4,800
01-24-NEW	S. Llano Shared-Use Bridge & Ufer St. Sidewalk	-	-	-	150,000
01-24-6021-00	Principal - Computer/Software	1,258	1,259	1,259	-

01-24-6022-00	Interest - Computer/Software	-	-	-	-
01-24-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195
01-24-6024-00	Interest - Computer/Software	-	-	117	60
01-24-6416-00	Principal - ToolCarrier/Loader	60,374	-	-	-
01-24-6417-00	Interest - Tool Carrier/Loader	1,020	-	-	-
01-24-6418-00	Principal - Dump Truck FY2018	35,098	-	-	-
01-24-6419-00	Interest - Dump Truck FY2018	593	-	-	-
01-24-6420-00	Principal-Dump Truck 8YD FY19	32,329	33,135	33,135	-
01-24-6421-00	Interest - Dump Truck 8YD FY19	1,794	908	908	-
01-24-6422-00	Principal - Maintainer FY 2020	63,056	61,219	61,219	62,130
01-24-6423-00	Interest - Maintainer FY 2020	-	1,838	1,838	926
01-24-NEW	Principal - Generator City Hall/Fire	-	-	-	1,305
01-24-NEW	Interest - Generator City Hall/Fire	-	-	-	-
01-24-NEW	Principal - Chip Spreader	-	-	-	81,765
01-24-NEW	Interest - Chip Spreader	-	-	-	-
Street Dept Expenditures		1,635,976	2,368,964	2,244,101	2,481,142

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

PARKS DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-25-1030-00	Regular Wages-full Time Emp	606,479	703,807	703,807	745,898
01-25-1050-00	Regular Wages - Part Time Emp	152,776	159,000	156,000	176,792
01-25-1060-00	Longevity	8,290	8,570	8,691	7,300
01-25-1070-00	Overtime Wages	9,836	18,000	15,000	18,000
01-25-2020-00	Social Security	58,793	68,037	67,588	72,521
01-25-2030-00	Retirement-tmrs	98,435	151,265	150,592	172,980
01-25-2040-00	Uniforms And Clothing	6,621	5,200	4,935	5,200
01-25-2050-00	Car Allowance	8,484	8,484	8,484	8,484
01-25-2060-00	Insurance-hospitalization	110,950	122,250	120,351	144,600
01-25-2090-00	Professional Org - Personal	525	500	450	500
01-25-2100-00	Prof. Education & Training	1,333	3,000	600	3,000
01-25-3010-00	Utilities	243,467	255,000	254,450	275,000
01-25-3020-00	Telephone	1,248	1,500	1,350	1,500
01-25-3030-00	Office Supplies & Forms	1,066	2,200	1,800	2,200
01-25-3040-00	Postage, Freight, Etc.	(24)	100	55	100
01-25-3050-00	Advertising & Public Notices	1,884	3,000	2,850	3,000
01-25-3060-00	Protocol & Social	607	2,800	2,200	2,800
01-25-3070-00	Travel Expenses	893	1,000	-	1,000
01-25-3080-00	Prof. Org. & Assoc. - City	17	-	-	-
01-25-3090-00	Books, Periodicals, Etc	95	200	150	200
01-25-3100-00	Safety	1,053	2,400	2,000	2,400
01-25-3130-00	Legal Expenses	321	500	350	500
01-25-3140-00	Contract Professional Services	3,142	5,000	5,700	7,000
01-25-3190-00	Miscellaneous Expenses	1,640	500	500	500
01-25-3213-00	Credit Card/Bank Fees	1,599	6,000	3,000	6,000
01-25-3214-00	Reserve America Fees Expense	20,605	42,000	42,000	48,000
01-25-3220-00	Insurance & Bonds	26,790	26,800	28,726	26,077
01-25-3280-00	Telephone - Swimming Pools	1,107	1,200	1,200	1,300
01-25-4010-00	Communications	4,880	11,495	11,322	11,495
01-25-4019-00	COVID-19 Coronavirus Expense	10,550	2,000	3,700	-
01-25-4020-00	Janitorial/housekeeping	18,759	21,000	25,000	35,728
01-25-4030-00	General Property Maintenance	9,981	14,000	14,576	14,000
01-25-4040-00	Small Tools & Equipment	15,731	22,000	20,000	24,500
01-25-4060-00	Office Machines Maintenance	1,234	1,500	1,500	1,500
01-25-4066-00	TV Services	21,244	22,000	23,000	25,000
01-25-4070-00	Computer/Software Maintenance	17,936	14,281	11,781	28,081
01-25-4080-00	Roads & Grounds Maintenance	26,376	32,000	31,000	35,000
01-25-4100-00	Market Square Expenses	25,907	30,000	29,750	35,000
01-25-4110-00	Ft Martin Scott Maintenance	14,277	-	-	-
01-25-4111-00	Ft Martin Scott Souvenirs	1,663	-	-	-
01-25-4180-00	July 4th Fireworks	22,700	23,200	23,200	30,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,237	1,700	1,500	1,700
01-25-4200-00	Pavilion Maintenance	4,225	8,000	10,000	10,000
01-25-4220-00	Refuse Supplies	-	1,500	-	1,500
01-25-4221-00	Weather Emergency 2021	-	117,500	80,000	-
01-25-4230-00	Swimming Pools Expenses	36,458	64,000	68,000	87,000
01-25-4260-00	Sports Facilities Maintenance	9,391	24,000	21,000	24,000
01-25-4261-00	Cost of Goods Sold	-	100	-	-
01-25-4265-00	Playground Maintenance	-	4,000	4,000	4,000
01-25-4270-00	General Operations	2,255	5,000	3,250	5,000
01-25-4275-00	Contract Tree Trimming	-	4,000	3,000	4,000
01-25-4276-00	Christmas Decorations Repair	7,190	8,000	8,200	-
01-25-4285-00	Tree Care & Replacement	-	-	-	-

01-25-4340-00	Comfort Stations	2,985	2,000	-	2,000
01-25-4410-00	Gasoline, Oil, & Lubrication	14,661	20,000	19,000	25,000
01-25-4430-00	Vehicle Maintenance - Trucks	517	3,000	6,500	4,000
01-25-4435-00	Fleet Lease	75,223	80,000	75,675	80,000
01-25-4440-00	Tractor/heavy Equipment Maint.	1,609	3,500	2,950	3,500
01-25-4450-00	Other Equipment Maintenance	3,172	4,500	5,500	7,000
01-25-4544-00	Ft Martin Scott Event Expenses	-	-	-	-
01-25-4545-00	Programming	5,427	2,800	2,750	10,000
01-25-4546-00	Special Events	4,816	-	-	7,600
01-25-5521-00	RV Campgrounds Improvements	10,828	-	-	-
01-25-5540-00	RV Park Restroom Replacement	4,500	286,500	286,500	300,000
01-25-5541-00	Fort Trail Stabilization	22,547	-	-	-
01-25-5543-00	MarktPlatz Pedestal Replace	12,543	-	-	-
01-25-5544-00	Oktoberfest Repaint/Repair	63,002	-	-	-
01-25-5545-00	Kinder Halle Repaint/Repairs	53,894	-	-	-
01-25-5546-00	MarktPlatz Arbor RepairRepaint	53,894	-	-	-
01-25-5547-00	MarktPlatz Light Pole Replace	23,259	-	-	-
01-25-5548-00	Park Maint Storage & Shelving	-	40,000	39,800	-
01-25-5549-00	Playground-MarktPlatz	-	218,118	218,118	-
01-25-NEW	Limestone repairs	-	-	-	50,000
01-25-NEW	Girl Scout Cabin ADA correction	-	-	-	10,000
01-25-NEW	Pioneer Heater replacements	-	-	-	9,500
01-25-NEW	Tennis light install	-	-	-	20,000
01-25-NEW	HQ window replacements	-	-	-	7,500
01-25-NEW	RV Park automatic gate/fencing	-	-	-	25,000
01-25-NEW	Tatsch House windows	-	-	-	20,000
01-25-NEW	Mechanic Diagnostic Equipment	-	-	-	192
01-25-NEW	Paver Replacement - Marktplatz	-	-	-	250,000
01-25-NEW	Park Pool Plastering	-	-	-	278,022
01-25-NEW	Town Pool Plastering	-	-	-	65,786
01-25-6021-00	Principal - Computer/Software	2,258	2,259	2,259	-
01-25-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
01-25-6024-00	Interest - Computer/Software	-	-	141	72
01-25-6500-00	Principal - Park Mowers (2)	46,594	-	-	-
01-25-6501-00	Interest - Park Mowers (2)	787	-	-	-
01-25-6502-00	Principal - Skid Steer	10,154	10,407	10,407	-
01-25-6503-00	Interest - Skid Steer	563	286	286	-
01-25-6504-00	Principal - 5' Deck Mower	5,284	5,416	5,416	-
01-25-6505-00	Interest - 5' Deck Mower	293	149	149	-
01-25-6506-00	Principal - Dump Trailer	2,922	2,995	2,685	-
01-25-6507-00	Interest- Dump Trailer	162	83	74	-
Parks Dept Expenditures		2,043,428	2,713,102	2,656,183	3,286,962

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-27-1040-00	Regular Wages -Planning & Bldg	444,244	463,901	471,518	501,100
01-27-1050-00	Regular Wages - Part Time	-	-	-	1,161
01-27-1060-00	Longevity	1,987	2,301	2,161	1,422
01-27-1070-00	Overtime Wages	-	5,000	5,000	5,000
01-27-2020-00	Social Security	30,930	34,629	36,619	38,914
01-27-2030-00	Retirement - TMRS	68,995	97,191	99,086	113,837
01-27-2040-00	Uniforms & Clothing	-	-	-	200
01-27-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	55,763	60,306	56,732	76,871
01-27-2090-00	Professional Org - Personal	1,958	3,000	3,000	3,000
01-27-2100-00	Prof Education & Training	2,385	3,000	2,000	10,000
01-27-3020-00	Telephone	388	500	500	500
01-27-3030-00	Office Supplies & Forms	782	2,500	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	-	250	250	250
01-27-3050-00	Ads & Public Notices	1,020	1,200	1,200	2,500
01-27-3060-00	Protocol & Social	591	2,000	3,000	7,000
01-27-3070-00	Travel Expenses	2,454	2,500	2,000	15,000
01-27-3090-00	Books, Periodicals, Etc	1	750	750	750
01-27-3130-00	Legal Expenses	149,651	50,000	60,000	60,000
01-27-3131-00	Plat Recording Fees	10	500	500	500
01-27-3135-00	Nuisance Abatement	400	6,000	6,000	6,000
01-27-3140-00	Contract Professional Services	33,230	255,312	30,000	260,000
01-27-3213-00	Credit Card/Bank Fees	220	-	-	-
01-27-3220-00	Insurance & Bonds	12,745	2,800	2,617	3,514
01-27-4010-00	Communications	7,584	9,530	8,422	9,530
01-27-4019-00	COVID-19 Coronavirus Expense	2,433	1,000	1,200	-
01-27-4020-00	Janitorial Services	-	-	-	1,378
01-27-4040-00	Small Tools & Equipment	153	2,000	500	1,000
01-27-4060-00	Office Machines Maintenance	-	-	-	-
01-27-4070-00	Computer/Software Maintenance	22,388	32,795	38,924	44,035
01-27-4410-00	Gasoline, Oil, & Lubrication	1,746	2,000	2,000	3,050
01-27-4430-00	Vehicle Maintenance	26	500	500	1,038
01-27-4435-00	Fleet Lease	28,146	28,000	25,777	28,000
01-27-4720-00	Historic Building Maintenance	12,875	15,000	15,000	40,000
01-27-6021-00	Principal - Computer/Software	2,383	2,384	2,384	-
01-27-6022-00	Interest - Computer/Software	-	-	-	-
01-27-6023-00	Principal - Computer/Software	1,808	1,800	1,639	1,721
01-27-6024-00	Interest - Computer/Software	-	-	169	86
01-27-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
01-27-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Development Services Dept Exp		893,296	1,094,650	887,948	1,247,163

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

HEALTH DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-28-1030-00	Regular Wages-Full Time Emp	142,383	144,103	144,244	148,846
01-28-1060-00	Longevity	1,315	1,412	1,412	1,508
01-28-1070-00	Overtime Wages	-	-	-	-
01-28-2020-00	Social Security	9,356	11,132	11,143	11,502
01-28-2030-00	Retirement-TMRS	21,917	30,121	30,151	33,724
01-28-2040-00	Uniforms And Clothing	187	-	-	-
01-28-2060-00	Insurance-Hospitalization	17,962	17,963	17,963	19,759
01-28-2090-00	Professional Org - Personal	270	350	200	300
01-28-2100-00	Prof Education & Training	-	500	500	1,250
01-28-3010-00	Utilities	963	1,500	1,500	1,500
01-28-3020-00	Telephone	388	400	400	400
01-28-3030-00	Office Supplies & Forms	80	300	350	350
01-28-3040-00	Postage, Freight, Etc.	-	200	-	200
01-28-3050-00	Advertising & Public Notices	-	300	200	300
01-28-3060-00	Protocol & Social	-	100	100	100
01-28-3070-00	Travel Expenses	482	1,100	500	1,100
01-28-3080-00	Prof Org & Assoc - City	-	-	-	150
01-28-3090-00	Books, Periodicals, Etc	50	50	50	50
01-28-3100-00	Safety	-	100	100	100
01-28-3130-00	Legal Expenses	-	250	150	250
01-28-3140-00	Contract Professional Services	457	500	700	700
01-28-3220-00	Insurance & Bonds	995	1,000	906	1,237
01-28-4005-00	Health Dept Supplies	61	300	300	300
01-28-4010-00	Communications	1,465	4,695	3,322	4,695
01-28-4019-00	COVID-19 Coronavirus Expense	3,961	1,000	700	250
01-28-4020-00	Janitorial Service	-	-	-	1,233
01-28-4030-00	General Property Maintenance	24	200	200	200
01-28-4040-00	Small Tools & Equipment	-	300	300	300
01-28-4070-00	Computer/Software Maintenance	4,832	8,142	8,142	8,792
01-28-4221-00	Weather Emergency 2021	-	25,007	25,007	-
01-28-4410-00	Gasoline, Oil, & Lubrication	359	600	200	750
01-28-4430-00	Vehicle Maintenance	2	250	250	250
01-28-4435-00	Fleet Lease	9,525	9,600	10,207	10,000
01-28-6021-00	Principal - Computer/Software	333	334	334	-
01-28-6022-00	Interest - Computer/Software	-	-	-	-
01-28-6023-00	Principal - Computer/Software	753	750	683	717
01-28-6024-00	Interest - Computer/Software	-	-	70	36
Health Dept Expenditures		218,122	262,559	260,284	250,849

City of Fredericksburg
FY 2022 Budget Analysis

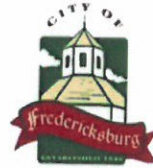


**The City of
Fredericksburg**

MUNICIPAL COURT DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-29-1020-00	Regular Wages-Mun Judge & Clerk	90,023	98,994	96,571	142,797
01-29-1050-00	Part Time Wages	20,913	12,500	13,142	-
01-29-1060-00	Longevity	222	185	185	72
01-29-1070-00	Overtime Wages	17	-	-	-
01-29-2020-00	Social Security	8,433	8,046	8,407	10,929
01-29-2030-00	Retirement - TMRS	13,708	20,530	20,028	32,045
01-29-2060-00	Insurance - Hospitalization	6,792	9,473	9,026	20,250
01-29-2090-00	Professional Org - Personal	330	400	-	400
01-29-2100-00	Prof Education & Training	(100)	500	500	500
01-29-3010-00	Utilities	1,046	1,500	1,500	1,500
01-29-3020-00	Telephone	-	300	-	300
01-29-3030-00	Office Supplies & Forms	1,572	2,400	2,400	2,400
01-29-3040-00	Postage, Freight, Etc	-	700	-	700
01-29-3050-00	Ads & Public Notices	203	200	100	200
01-29-3060-00	Protocol & Social	23	150	100	150
01-29-3070-00	Travel Expenses	303	1,000	600	1,000
01-29-3090-00	Books, Periodicals, Etc	27	150	-	150
01-29-3100-00	Safety	-	400	-	400
01-29-3140-00	Contract Professional Services	1,093	1,500	1,500	1,500
01-29-3190-00	Misc Municipal Court Expenses	1,259	750	750	750
01-29-3220-00	Insurance & Bonds	276	300	277	323
01-29-3273-00	Municipal Court Office Lease	20,542	22,000	20,542	20,542
01-29-4010-00	Communications Expense	333	260	400	260
01-29-4019-00	COVID-19 Coronavirus Expense	250	125	400	250
01-29-4030-00	General Property Maintenance	723	750	750	750
01-29-4040-00	Small Tools & Equipment	-	200	200	200
01-29-4060-00	Office Machines Maintenance	33	100	100	100
01-29-4065-00	Office Equipment Rental	777	1,000	1,000	1,000
01-29-4070-00	Computer/Software Maintenance	2,885	15,737	15,737	16,937
01-29-6021-00	Principal - Computer/Software	333	334	334	-
01-29-6022-00	Interest - Computer/Software	-	-	-	-
01-29-6023-00	Principal - Computer/Software	854	850	774	813
01-29-6024-00	Interest - Computer/Software	-	-	80	41
Municipal Court Dept Expenditures		172,870	201,334	195,404	257,260

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

ENGINEERING DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-30-1035-00	Regular Wages - Engineering	124,893	126,267	126,500	130,812
01-30-1050-00	Regular Wages - Part Time Emp	-	-	-	1,161
01-30-1060-00	Longevity	667	742	742	818
01-30-1070-00	Overtime Wages	-	-	-	-
01-30-2020-00	Social Security	8,932	9,716	9,734	10,159
01-30-2030-00	Retirement - TMRS	19,175	26,291	26,339	29,525
01-30-2060-00	Insurance - Hospitalization	13,937	14,031	13,944	15,434
01-30-2090-00	Professional Org - Personal	290	500	500	500
01-30-2100-00	Prof Education & Training	218	2,500	750	2,500
01-30-3030-00	Office Supplies & Forms	113	400	200	200
01-30-3040-00	Postage, Freight, Etc	29	200	25	200
01-30-3050-00	Ads & Public Notices	-	500	200	400
01-30-3060-00	Protocol & Social	113	500	500	500
01-30-3070-00	Travel Expenses	108	1,000	250	1,000
01-30-3080-00	Prof Org & Assoc - City	125	500	100	500
01-30-3090-00	Books, Periodicals, Etc	-	200	-	100
01-30-3100-00	Safety	168	450	450	450
01-30-3140-00	Contract Professional Services	391	1,000	400	1,000
01-30-3220-00	Insurance & Bonds	1,029	1,100	1,460	2,035
01-30-4010-00	Communications	5,774	10,075	8,697	10,075
01-30-4019-00	COVID-19 Coronavirus Expense	929	-	475	-
01-30-4020-00	Janitorial Services	-	-	-	1,378
01-30-4040-00	Small Tools & Equipment	267	1,000	300	500
01-30-4060-00	Office Machines Maintenance	1,162	1,500	1,000	1,000
01-30-4067-00	Storage Rental Fee	3,024	3,300	3,300	3,300
01-30-4070-00	Computer/Software Maintenance	17,699	23,299	23,299	25,839
01-30-4300-00	Engineering Supplies & Exp	-	250	100	250
01-30-4410-00	Gasoline, Oil & Lubrication	1,727	2,000	1,750	2,050
01-30-4430-00	Vehicle Maintenance	5	-	-	38
01-30-4435-00	Fleet Lease	16,604	16,000	(5,190)	16,000
01-30-5100-00	Update Aerial Photos	10,981	11,000	11,000	11,000
01-30-6021-00	Principal - Computer/Software	2,383	2,384	2,384	-
01-30-6022-00	Interest - Computer/Software	-	-	-	-
01-30-6023-00	Principal - Computer/Software	854	850	774	813
01-30-6024-00	Interest - Computer/Software	-	-	80	41
01-30-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
01-30-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Engineering Dept Expenditures		231,596	257,555	230,063	270,882

Fund Balance Analysis

at August 5, 2021

	<u>Electric</u>
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	<u>\$ 1,252,529</u>
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	12,546,953
Estimated Cash Portion of Fund Balance at 9/30/2022	<u>\$ 760,635</u>
Reserves - 3 months expenditures	\$ 1,005,163
Over / (Under) Reserve at 9/30/2022	\$ (244,529)

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



ELECTRIC FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested	Notes	2% Increase \$ Increase	3% Increase \$ Increase	10% Increase \$ Increase
02-00-4101-00	Residential Sales	4,436,814	4,927,000	4,927,000	5,000,000	2022 Based on actual through June 2021- EST July-Sept	5,100,000	5,150,000	5,500,000
02-00-4102-00	Commercial Sales	5,897,402	6,554,000	6,459,000	6,600,000	2022 Based on actual through June 2021- EST July-Sept	6,732,000	6,798,000	7,260,000
02-00-4104-00	Public Streets & Hwy Lights	20,241	21,000	22,300	21,000		21,420	21,630	23,100
02-00-4106-00	Security Lights	75,887	76,000	74,300	76,000		77,520	78,280	83,600
					11,697,000		11,930,940	12,047,910	12,866,700
							233,940	350,910	1,169,700

SCHNEIDER ENGINEERING, LLC



SB182 RATE BENCHMARK

PREPARED FOR
CITY OF FREDERICKSBURG

APRIL 27, 2021

INTRODUCTION

SB 182, filed by Senator Schwertner, is a bill that targets municipally owned utilities to force them into the retail market. It does this through a mechanism that would compare the average rate of the municipal utility over the past five years and comparing it to the retail market. If the utility's rate exceeds the retail average by more than 10%, then the municipal utility would be forced into retail competition under the law. This bill puts municipal utilities at a distinct disadvantage, given their long-term contract positions and the disparate differences between the operations of retail electric providers and municipally owned utilities.

Schneider Engineering (SE) performed a benchmarking study, evaluating your utility's current rates with the retail market. Additionally, SE prepared an additional analysis, evaluating municipal utility and electric cooperative rates across Texas. This is the first step to evaluating what risk SB182 poses to you and your customers, given that this is only a snapshot of your current rates and not the 5-year average prescribed by the legislation. SE can support you and your utility as additional phases are identified that will serve to mitigate potential exposure to this and other potential legislation.

RETAIL RATE COMPARISON

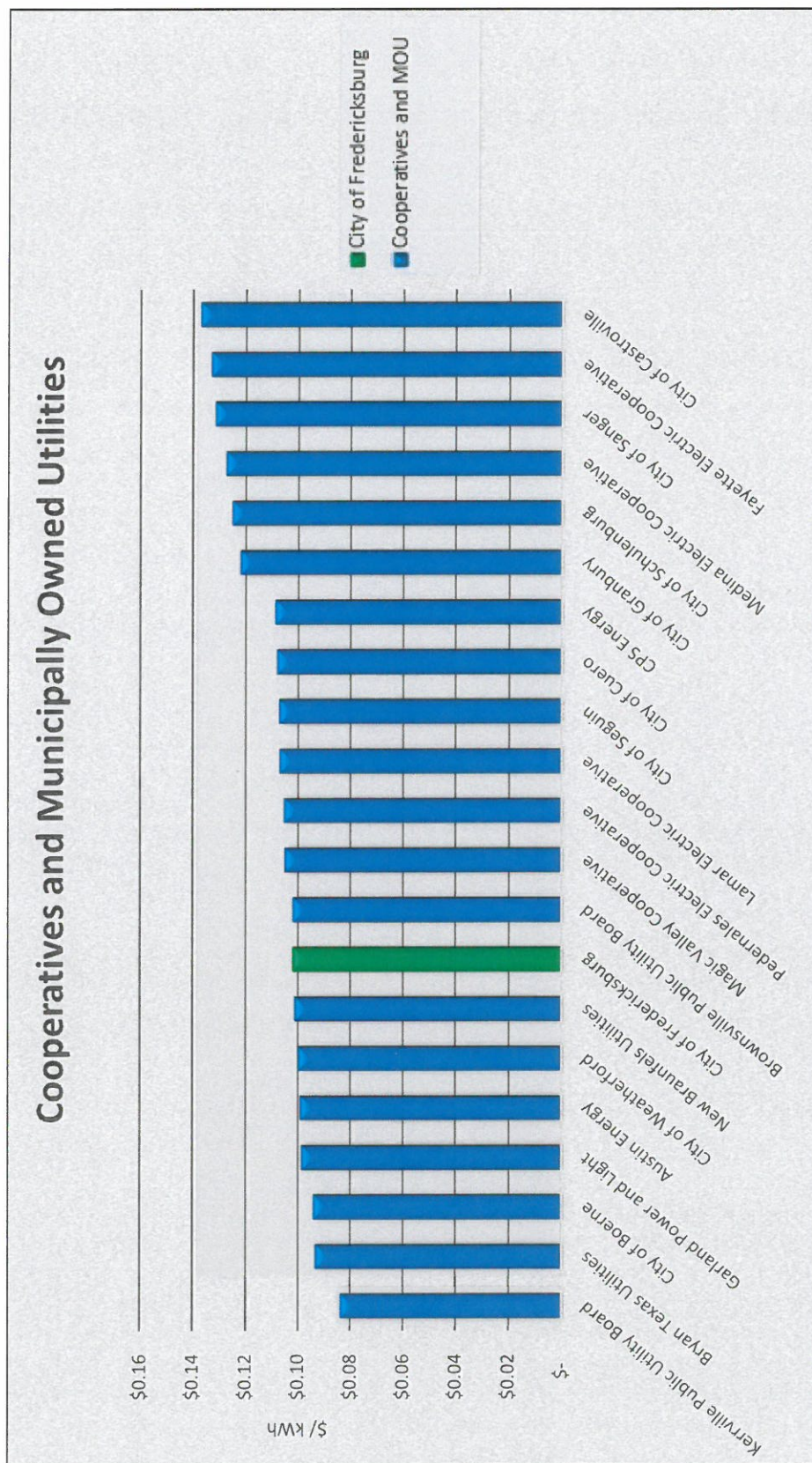
On March 17, 2021, SE called your billing department to validate your published residential retail rates and determine any pass-through charges, such as power costs, transmission costs, or ERCOT fees. On March 18, 2021, SE evaluated 20 different retail plans in your geographic area. To provide as reasonable a comparison as possible, SE only analyzed retail rates that were fixed price, non-time of use, were not pre-paid, and 36 months or longer in contract term. In some instances, SE was unable to develop a rate comparison with 20 REPs that met the aforementioned criteria; when that occurred, SE expanded the geographic search area until 20 REPs were evaluated. For your utility, SE focused on the 76950 and 78833 zip codes on the Power to Choose website.

Your rate was determined to be \$0.1019/kWh. Comparing that to the retail rate, the average REP rate was \$0.0987/kWh. Using the 10% bandwidth proposed under SB182, you are 6.13% inside the threshold of \$0.1086/kWh.

MUNICIPAL AND COOPERATIVE RATE COMPARISON

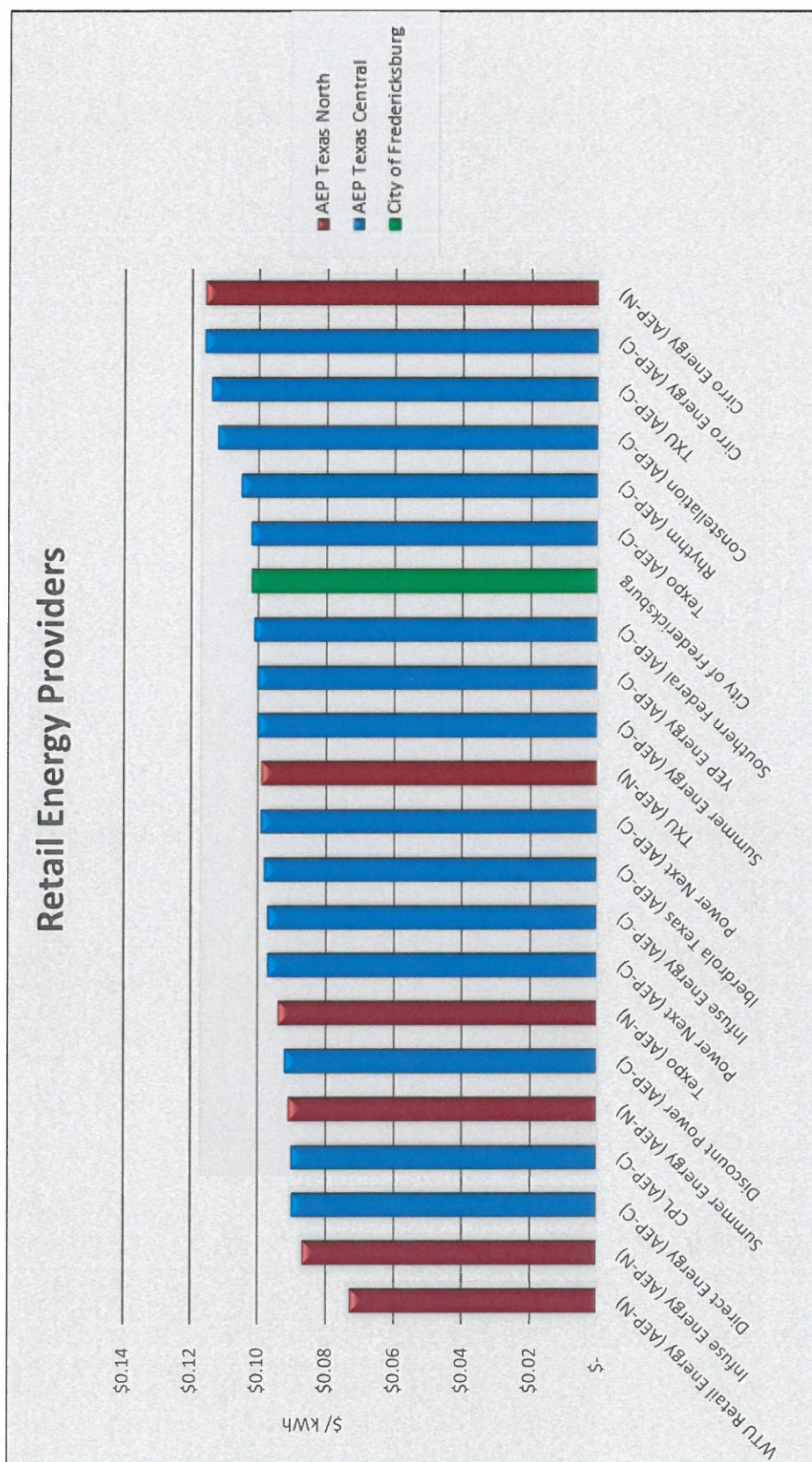
Additionally, SE prepared a comparison between you and other non-opt-in entities in Texas, both municipals and cooperatives. SE prepared this rate comparison between March 17 and March 18, 2021. All rates were validated by calling the billing department for each utility.

Your rates ranked 8th lowest out of 21 public power utilities. The average is \$0.1091/kWh for 1,000 kWh, with a range from \$0.0837/kWh to \$0.1370/kWh. Of your billing components, your customer charge was 22% lower than the average compared to other utilities, while the sum of your variable charges was 4.25% lower than the average compared to other utilities. This indicates that there is a greater share of revenue generated from your variable charges compared to other municipals and electric cooperatives surveyed.



- Data polled on March 17, 2021
- Data provided by individual utility
- Price includes all fixed and variable charges

Retail Energy Providers



- Data compiled March 18, 2021
- Price based on 1000 kWh usage
- Data compiled from PowertoChoose.com
- Pricing includes all fixed and variable charges
- All pricing is from fixed rate plans for contracts over 36 months

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	15,355
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	10,050
02-21-4430-00	Vehicle Maintenance - Trucks	16,385	20,000	12,000	15,038
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	-
02-21-NEW	Land Purchase - Substation	-	-	-	-
02-21-NEW	Mechanic Diagnostic Equipment	-	-	-	768
02-21-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
02-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
02-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Electric Fund Expenditures		12,760,213	13,391,503	13,551,184	12,546,953
Electric Fund Excess (Deficit)		310,338	(1,303,582)	(1,657,776)	(491,895)

Fund Balance Analysis

at August 5, 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	<u>\$ 4,922,939</u>
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	17,447,405
Estimated Cash Portion of Fund Balance at 9/30/2022	<u>\$ 2,918,793</u>
Reserves - 3 months expenditures	\$ 2,613,534
Over / (Under) Reserve at 9/30/2021	\$ 305,259

* Water projects and equipment funded with W&S Impact Fees, Bond Funds, & American Rescue Act are not included in the fund 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 with W&S Impact Fees
- * W&S - \$60,000 Cross Mountain Pump to be 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



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	-
03-00-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	1,250
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		

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	15,355
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	32,050
03-21-4430-00	Vehicle Maintenance - Trucks	6,119	6,500	6,500	6,538
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	-
03-21-NEW	Sweeper				10,000
03-21-NEW	Skid Steer Mower Attachment				8,500
03-21-NEW	Generator - South Heights PS				49,175
03-21-NEW	Generator - Goehmann Lane PS				79,235
03-21-NEW	Generator - Cross Mountain PS				82,555
03-21-NEW	Generator - WRF				193,168
03-21-NEW	Generator - Mariposa LS				27,602
03-21-NEW	Generator - River Well				38,100
03-21-NEW	Generator - Windcrest PS				37,310
03-21-NEW	Generator - Walk Bridge LS				21,499
03-21-NEW	Generator - Milam LS				21,499
03-21-NEW	Generator - Hahn Well				37,310
03-21-NEW	Generator - Main LS				39,867
03-21-NEW	Generator - Fairgrounds LS				26,415
03-21-NEW	Generator Installation Expense	-	-	-	70,000
03-21-NEW	Water Main Rehabilitation Project -2"				300,000
03-21-NEW	Sewer Main Rehabilitation Project - 4"				300,000
03-21-NEW	1050 gpm Pump at Cross Mountain				60,000
03-21-NEW	East Main Street Water Rehab Project				3,000,000
03-21-NEW	Friendship Lane Sewer Expansion				2,000,000
03-21-NEW	Effluent Irrigation System - Oak Crest Park				850,000
03-21-NEW	PRV Heritage Hill Country				100,000
03-21-NEW	Mechanic Diagnostic Equipment				1,728
03-21-NEW	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
03-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
03-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
03-21-NEW	Principal - Bobcat	-	-	-	18,333
03-21-NEW	Interest - Bobcat	-	-	-	-

Water Fund Expenditures

12,594,388

9,528,132

8,332,278

17,447,405

Water Fund Excess (Deficit)

(3,399,860)

(460,171)

1,762,318

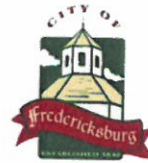
(8,060,044)

Fund Balance Analysis

at August 5, 2021

	<u>Golf</u>
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	<u>\$ 117,188</u>
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	<u>\$ 117,188</u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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 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.

Fund Balance Analysis

at August 5, 2021

	<u>Sanitation</u>
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	<u>\$ 2,207,370</u>
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	<u>\$ 2,306,593</u>
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	85,050
05-21-4430-00	Vehicle Maintenance	3,335	2,500	4,611	3,538
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	-	-
05-21-NEW	Zero Turn Mower	-	-	-	10,500
05-21-NEW	Mechanic Diagnostic Equipment	-	-	-	5,760
05-21-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
05-21-NEW	Principal - Garbage Truck FY 2022	-	-	-	129,396
05-21-NEW	Interest - Garbage Truck FY 2022	-	-	-	-
05-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
05-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Sanitation Fund Expenditures		3,075,489	2,873,338	2,756,301	2,641,761
Sanitation Fund Excess (Deficit)		(215,908)	(79,817)	107,811	99,135

Fund Balance Analysis

at August 5, 2021

	EMS
Unrestricted Cash Portion of Fund Balance at 9/30/2020	<u>\$ 83,165</u>
FY 2021 Estimated Revenues	3,082,861
FY 2021 Estimated Expenditures	3,082,861
Estimated Cash Portion of Fund Balance at 9/30/2021	<u>\$ 83,165</u>
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	<u>\$ 83,165</u>
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)

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
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 August 5, 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	738,001
Estimated Cash Portion of Fund Balance at 9/30/2022	\$ 430,198
Reserves - 3 months expenditures	\$ 184,500
Over / (Under) Reserve at 9/30/2022	\$ 245,698

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 (Kubota Mule)				12,271

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	738,001
Drainage Fund Excess (Deficit)		197,735	(25,783)	40,797	(119,051)

Fund Balance Analysis

at August 5, 2021

	<u>Tourism</u>
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	<u>\$ 2,737,798</u>
Reserves - 3 months expenditures	\$ 839,370
Over / (Under) Reserve at 9/30/2021	\$ 1,898,428
FY 2022 Projected Revenues	5,041,549
FY 2022 Projected Expenditures	5,425,704
Estimated Cash Portion of Fund Balance at 9/30/2022	<u>\$ 2,353,643</u>
Reserves - 3 months expenditures	\$ 1,356,426
Over / (Under) Reserve at 9/30/2022	\$ 997,217

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	200
Tourism Fund Revenues		3,188,654	3,471,319	4,707,617	5,041,549

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 & Pioneer Museum	-	-	-	41,295
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	5,425,704
Tourism Fund Excess (Deficit)		337,917	98,682	1,350,138	(384,155)

Fund Balance Analysis

at August 5, 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 August 5, 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	241,885
FY 2022 Projected Expenditures	241,885
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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

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	106,479	99,157	106,905
14-00-4103-00	City Funds	90,269	106,479	99,157	106,905
14-00-4150-00	Interest Income	473	200	75	75
Emergency Management Fund Revenues		181,011	241,157	226,389	241,885

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-tmrns	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	1,250
14-21-4430-00	Vehicle Maintenance	5	-	-	38
14-21-4435-00	Fleet Lease	10,065	11,000	9,424	11,000
14-21-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
14-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
14-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
14-21-NEW	Principal - Generators (2) - E&W Towers	-	-	-	11,274
14-21-NEW	Interest - Generator (2) - E&W Towers	-	-	-	-
Emergency Management Fund Expenditures		174,014	241,157	226,389	241,885
Emergency Management Fund Excess (Deficit)		6,997	-	(0)	(0)

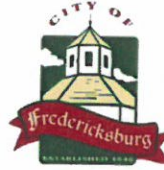
Fund Balance Analysis

at August 5, 2021

	<u>Debt Service</u>
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	<u>\$ 193,246</u>
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	<u>\$ 99,192</u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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 Lmted Note	335,000	340,000	340,000	345,000
15-21-6307-00	Interest - 2016 Tax Lmted Note	16,732	12,597	12,597	7,971
15-21-6308-00	Principal-2017 LmtedTax&RevCO's	145,000	150,000	150,000	155,000
15-21-6309-00	Interest-2017 LmtedTax&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 August 5, 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

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

POLICE FORFEITURE FUND EXPENSES

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

Fund Balance Analysis

at August 5, 2021

	W&WW Capital Project Fund
Unrestricted Cash Portion of Fund Balance at 9/30/2020	<u>\$ 12,107,283</u>
FY 2021 Estimated Revenues	-
FY 2021 Estimated Expenditures	8,209,501
Estimated Cash Portion of Fund Balance at 9/30/2021	<u><u>\$ 3,897,782</u></u>
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	<u><u>\$ 1,469,393</u></u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Requested</u>
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 (Deficit)		(422,364)	(11,510,260)	(8,209,501)	(2,428,389)

Fund Balance Analysis

at August 5, 2021

	<u>Animal Shelter</u>
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	<u>\$ 667,713</u>
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	<u>\$ 584,076</u>
Reserves - 3 months expenditures	\$ 22,097
Over / (Under) Reserve at 9/30/2022	\$ 561,979

City of Fredericksburg
FY 2022 Budget Analysis



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 August 5, 2021

	<u>Parks & Rec Special Revenue</u>
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	<u>\$ 10,954</u>
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	<u>\$ 10,964</u>
Reserves - 3 months expenditures	\$ 9,975
Over / (Under) Reserve at 9/30/2022	\$ 989

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

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

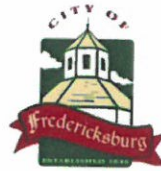
Fund Balance Analysis

at August 5, 2021

	<u>Health Insurance</u>
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	<u>\$ (12,670)</u>
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	<u>\$ 6,275</u>
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
FY 2022 Budget Analysis



The City of Fredericksburg

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