# City of Fredericksburg

## SPECIAL CITY COUNCIL MEETING AGENDA
**WEDNESDAY, AUGUST 14, 2019 ~ 4:00 P.M.**
**CITY HALL CONFERENCE ROOM ~ 126 W. MAIN STREET**

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

The City of Fredericksburg City Council will meet in a special session on Wednesday, August 14, 2019 at 4:00 p.m. in the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas. This is an open meeting, open to the public, subject to the Open Meetings Law of the State of Texas, and as required by law, notice is hereby posted on August 9, 2019 before 5:00 p.m., providing time, place, date and agenda thereof. The meeting facility is wheelchair accessible and accessible parking spaces are provided. Requests for accommodations or interpretative services must be made to the City Secretary 48 hours prior to this meeting.

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

### 1. CALL TO ORDER

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

### 3. PRESENTATION, DISCUSSION, REVIEW AND POSSIBLE DIRECTION
**a.** Proposed 2020 Fiscal Year Budget
**b.** Announce, date, time and location of the Fiscal Year 2020 proposed Budget Public Hearing (Monday, August 26, 2019 at 6 p.m. in the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas).

### 4. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 10:40 a.m. on August 9, 2019 at the entrance and on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.

Shelley Goodwin
Shelley Goodwin, TRMC
City Secretary

***City of Fredericksburg***

***Proposed Budget***

***FY 2020***

***For Discussion Purposes Only***

*August 14, 2019*

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The City of Fredericksburg

# *Budget Message*

Date: August 9, 2019

To: Mayor and City Council

From: Kent Myers, City Manager

Subject: Revised FY 2020 City Budget

The next Budget Work Session is scheduled for this Wednesday, August 14th at 4:00 p.m. in the City Hall Conference Room. The purpose of this meeting is to review and discuss the revisions to the proposed Budget. In addition, the City Council should discuss, and reach consensus, on several major budget issues. This will allow us to proceed with preparing the final Budget for your consideration. These issues include the proposed property tax rate, employee salaries and benefits, new personnel and capital improvements. I have listed below key budget-related questions that we hope that the Council can answer at this meeting.

We plan to start the meeting on Monday with a presentation and discussion on the budget revisions that have been made over the past several weeks. These revisions are included on the attached spreadsheet. The column on the spreadsheet noted as "FY 2020 From" includes the original budget proposal. The column noted as "FY 2020 To" includes the new budget numbers. The spreadsheet includes the County budget information received last Friday. This report also includes updated cost information from TML for insurance and bonds. It also includes changes to the Budget that were previously recommended by the City Council including increases in TMRS benefits and funding for the new historic film that the CVB has proposed.

One of the major changes that has been made to the budget involves property tax revenues. We have included revenues that the City would generate if we maintained the current tax rate of $.2256. As you know, this rate is very low compared to other cities. Next year we will be facing a 3.5% property tax revenue cap. If the current tax rate is maintained, this means that local property owners who received an increase in their property values this year would experience an increase in property taxes.

Other major changes that are included in this revised Budget include the reduction in salary expenses for the Police Department due to current vacancies. We have also reduced the funding allocated to the Sports Park in the General Fund by $150,000. This will leave $150,000 in General Fund support for the Sports Park along with funds to be added to the Water Fund for the utility improvements. Clinton will provide additional information at the Work Session on the options for funding the utility improvements.

Once the Council discusses the budget revisions made to date, it is recommended that you discuss any additional budget revisions that you would like to make prior to adoption of the Budget. In discussing these revisions, it is recommended that responses be provided to the following questions:

- Should we proceed with the property tax rate as proposed?
- Should we make any changes to the funding for capital improvements or capital equipment?
- Should we fund local organizations such as the CVB, Chamber and EDC at the levels that they have proposed?
- Should we make any changes to the operation of our Recycling Center
- Should we fund the increase in TMRS benefits along with the 2% COLA and 2% merit increase?
- Should we fund any new City positions?
- Are there any other changes to the Budget that are needed?

We have included in the Budget Summary an update on the projected fund balances in each Fund based upon the revised Budget. As noted, each fund balance meets our Financial Management Policies except for the Health Insurance Fund. We have also added a footnote to the Budget Summary that indicates how the deficits in several of the funds will be covered.

Once you have reviewed this information, please let Laura or me know if you have any questions.

The City of Fredericksburg

*Budget Revenue and Expenditure Summaries*

| FY 2020 Budgeted Revenues vs Budgeted Expenditures | FY 2020 Budgeted Revenues | FY 2020 Budgeted Expenditures | Revenues in Excess (Deficiency) of Expenditures |
|---|---|---|---|
| **Governmental Funds** | | | |
| Administrative | 13,185,826 | 2,456,471 | 10,729,355 |
| Police | 272,221 | 5,424,186 | (5,151,965) |
| Fire | 761,935 | 1,651,442 | (889,507) |
| Street | 46,000 | 2,395,439 | (2,349,439) |
| Park | 675,475 | 2,547,377 | (1,871,902) |
| Development Services | 306,400 | 809,405 | (503,005) |
| Health | 167,390 | 229,079 | (61,689) |
| Municipal Court | 75,000 | 191,298 | (116,298) |
| Engineering | - | 265,796 | (265,796) |
| Sub-total | **15,490,247** | **15,970,493** | **(480,246)** |
| Food & Wine Fest | 177,775 | 169,400 | 8,375 |
| **Total Governmental Funds** | **15,668,022** | **16,139,893** | **(471,871)** |
| | | | |
| **Special Revenue Funds** | | | |
| Tourism | 3,619,000 | 3,719,410 | (100,410) |
| Police Forfeiture | 2,100 | 4,000 | (1,900) |
| Emergency Management | 209,438 | 209,438 | - |
| Animal Shelter | 3,700 | 106,066 | (102,366) |
| Parks & Recreation | 8,900 | 8,900 | - |
| **Total Special Revenue Funds** | **3,843,138** | **4,047,814** | **(204,676)** |
| | | | |
| **Enterprise Funds** | | | |
| Electric | 12,077,700 | 12,547,702 | (470,002) |
| Water & Sewer | 7,842,760 | 10,554,652 | (2,711,892) |
| Golf | 133,334 | 133,334 | - |
| Solid Waste | 2,725,700 | 3,774,387 | (1,048,687) |
| EMS | 2,991,904 | 2,991,904 | - |
| Drainage / Vegetation Mgt | 612,000 | 532,336 | 79,664 |
| **Total Enterprise Funds** | **26,383,398** | **30,534,315** | **(4,150,917)** |
| | | | |
| **Capital Project Fund** | | | |
| Water & Wastewater | - | 16,834,200 | (16,834,200) |
| **Total Capital Project Fund** | | **16,834,200** | **(16,834,200)** |
| | | | |
| **Internal Service Funds** | | | |
| Health Insurance | **1,962,965** | **1,927,712** | **35,253** |
| **Total Internal Service Funds** | | | |
| | | | |
| **Debt Service** | **818,000** | **810,800** | **7,200** |
| | | | |
| **Total All Funds** | **48,675,523** | **70,294,734** | **(21,619,211)** |

***Animal Shelter funded with donations**
***$2,380,000 Water & Sewer Expenditures funded with W&S Impact Fee Reserves**
*** Water & Sewer Capital Projects funded with Bond Proceeds**
*** Solid Waste will use $603,580 fund balance reserved for Cell Development**

| | |
|---|---|
| Deficit | (21,619,211.00) |
| Animal Shelter Dona | 102,366.00 |
| W&S Impact Fee | 2,380,000.00 |
| SW Cell Developmer | 603,580.00 |
| Bond Proceeds | 16,834,200.00 |
| Actual Deficit | (1,699,065.00) |

## Fund Balance Analysis

Estimate at 8/9/19

| | General Fund | Electric | Water & Wastewater | Golf | Solid Waste | EMS | Tourism | Drainage | FFWF | Emg Mgt | Debt Service | Police Forfeiture | Health Ins |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash Portion of Fund Balance at 9/30/2018** | $ 5,016,033 | $ 2,112,734 | $ 7,965,756 | $ (100,180) | $ 2,203,283 | $ 82,890 | $ 967,078 | $ 189,873 | $ 142,465 | $ 3,628 | $ 256,588 | $ 24,171 | $ 251,209 |
| FY 2019 Estimated Revenues | 14,748,932 | 12,135,250 | 7,181,921 | 347,803 | 2,728,193 | 2,712,236 | 3,351,461 | 437,716 | 178,301 | 181,892 | 692,624 | 3,300 | 1,917,700 |
| FY 2019 Estimated Expenditures | 15,175,057 | 11,924,720 | 8,394,336 | 129,931 | 2,773,011 | 2,712,236 | 3,395,446 | 398,361 | 166,580 | 181,892 | 898,310 | 4,657 | 1,768,500 |
| **Estimated Cash Portion of Fund Balance at 9/30/2019** | $ 4,589,908 | $ 2,323,264 | $ 6,753,341 | $ 117,692 | $ 2,158,465 | $ 82,890 | $ 923,093 | $ 229,228 | $ 154,186 | $ 3,628 | $ 50,902 | $ 22,814 | $ 400,409 |
| Reserves - 3 months expenditures | $ 3,793,764 | $ 850,708 | $ 2,098,584 | $ 32,483 | $ 693,253 | $ - | $ 282,954 | $ 99,590 | $ 41,645 | $ - | $ - | $ 1,164 | $ 442,125 |
| Over / (Under) Reserve at 9/30/2019 | $ 796,144 | $ 1,472,556 | $ 4,654,757 | $ 85,209 | $ 1,465,212 | $ 82,890 | $ 640,139 | $ 129,638 | $ 112,541 | $ 3,628 | $ 50,902 | $ 21,650 | $ (41,716) |
| FY 2020 Projected Revenues | 15,490,247 | 12,077,700 | 7,842,760 | 133,334 | 2,725,700 | 2,991,904 | 3,619,000 | 612,000 | 177,775 | 209,438 | 818,000 | 2,100 | 1,962,965 |
| FY 2020 Projected Expenditures | 15,970,493 | 12,547,702 | 10,554,652 | 133,334 | 3,774,387 | 2,991,904 | 3,719,410 | 532,336 | 169,400 | 209,438 | 810,800 | 4,000 | 1,927,712 |
| **Estimated Cash Portion of Fund Balance at 9/30/2020** | $ 4,109,662 | $ 1,853,262 | $ 4,041,449 | $ 117,692 | $ 1,109,778 | $ 82,890 | $ 822,683 | $ 308,892 | $ 162,561 | $ 3,628 | $ 58,102 | $ 20,914 | $ 435,662 |
| Reserves - 3 months expenditures | $ 3,992,623 | $ 997,852 | $ 2,638,663 | $ 33,334 | $ 943,597 | $ - | $ 309,951 | $ 133,084 | $ 42,350 | $ - | $ - | $ 1,000 | $ 481,928 |
| Over / (Under) Reserve at 9/30/2020 | $ 117,039 | $ 855,410 | $ 1,402,786 | $ 84,358 | $ 166,181 | $ 82,890 | $ 512,732 | $ 175,808 | $ 120,211 | $ 3,628 | $ 58,102 | $ 19,914 | $ (46,266) |

* Electric - Power Purchase and Transmission Provider Fees are not included in the Fund Balance reserve requirement

* Tourism - Minimum of 30 days of operating expenditures - 1st Quarterly payment of $648,107 due Oct 1

* Water & Wastewater Fund Balance includes approximately $3.8M reserved funds for Water & Sewer Impact Fees

The City of Fredericksburg

*General Fund Revenues*

# *City of Fredericksburg*

## *FY 2020 Budget Analysis*

**GENERAL FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-00-4101-00 | Current Ad Valorem Taxes | 2,780,524 | 3,404,000 | 3,340,800 | 3,767,600 |
| 01-00-4102-00 | Delinquent Ad Valorem Taxes | 241,266 | 272,300 | 310,000 | 301,400 |
| 01-00-4103-00 | Penalty & Interest | 22,187 | 27,200 | 27,800 | 33,100 |
| 01-00-4104-00 | FranchiseFee-CharterCommCable | 224,205 | 225,000 | 239,700 | 244,500 |
| 01-00-4105-00 | GrossRecTax-Phone-Verizon,etc | 182,665 | 189,000 | 177,500 | 177,500 |
| 01-00-4106-00 | Gross Rec Tax - Atmos Energy | 143,397 | 145,000 | 127,700 | 135,000 |
| 01-00-4107-00 | In Lieu Of Taxes | 1,785,600 | 1,847,267 | 1,751,629 | 1,811,693 |
| 01-00-4108-00 | 1 1/2 % City Sales Tax | 5,938,723 | 5,928,800 | 6,136,800 | 6,259,500 |
| 01-00-4110-00 | Mixed Drinks Tax | 162,858 | 160,000 | 177,100 | 180,600 |
| 01-00-4113-00 | Franchise Tax-CTEC | 92,550 | 92,500 | 87,833 | 87,833 |
| 01-00-4120-00 | Occupational Licenses | 33,679 | 25,000 | 50,000 | 35,000 |
| 01-00-4121-00 | Dog Licenses | 440 | 1,000 | 1,000 | 1,000 |
| 01-00-4122-00 | Building Permits | 105,127 | 188,000 | 110,000 | 175,000 |
| 01-00-4125-00 | Gas Inspections & Permits | 1,005 | 1,200 | 1,200 | 1,200 |
| 01-00-4131-00 | Transfer in from Fund 10 | - | - | 2,485 | - |
| 01-00-4132-00 | Transfer in from Fund 15 | - | - | 22,210 | - |
| 01-00-4150-00 | Interest Income | 74,525 | 50,000 | 122,000 | 100,000 |
| 01-00-4163-00 | Zoning Fees, Etc | 22,046 | 16,000 | 25,000 | 20,000 |
| 01-00-4164-00 | Temporary Use Permit | 400 | 400 | 400 | 400 |
| 01-00-4165-00 | Miscellaneous Adm Revenues | 54,980 | 38,000 | 38,000 | 38,000 |
| 01-00-4166-00 | Misc Taxable Sales-Copies, etc | 633 | 1,500 | 500 | 500 |
| 01-00-4167-00 | Lease Inc-Cell Tower-City Hall | 5,845 | 5,700 | 6,000 | 6,000 |
| 01-00-4169-00 | Lease Income - 308 E Austin | 2,100 | 2,100 | 4,725 | 6,600 |
| 01-00-4175-00 | FCVB Maintenance Reimbursement | 30,000 | 30,000 | 30,000 | - |
| 01-00-4176-00 | Lease Income - 301 Friendship | 12,000 | 12,000 | 1,000 | - |
| 01-00-4180-00 | Municipal Court Cost Revenue | 69,155 | 69,000 | 75,000 | 75,000 |
| 01-00-4181-00 | Proceeds -Sale of Fixed Assets | - | 5,000 | 8,650 | - |
| 01-00-4201-00 | Police Fines | 80,464 | 90,000 | 97,900 | 75,000 |
| 01-00-4202-00 | Parking Fines | 1,265 | 500 | 1,700 | 1,200 |
| 01-00-4210-00 | LEOSE Annual Allocation | 2,484 | 2,500 | 2,400 | 2,400 |
| 01-00-4211-00 | Open Records-Accident,Incident | 1,855 | 1,500 | 2,800 | 2,000 |
| 01-00-4213-00 | Animal Control Revenue | 14,202 | 8,000 | 14,500 | 12,500 |
| 01-00-4214-00 | Gillespie County Animal Control Contribution | 5,214 | 4,000 | 17,000 | 15,000 |
| 01-00-4252-00 | Police Dept Grant Revenue | 88,248 | - | - | 71,021 |
| 01-00-4258-00 | Grant - Dept of Justice | - | 2,000 | 2,800 | 3,000 |
| 01-00-4265-00 | Miscellaneous Police Revenues | 16,309 | 6,000 | 10,000 | 9,000 |
| 01-00-4266-00 | Summer Youth Program | 500 | - | 250 | 100 |
| 01-00-4280-00 | Child Safety Program | 11,950 | 11,000 | 11,400 | 11,000 |
| 01-00-4281-00 | Proceeds -Sale of Fixed Assets | 22,178 | 10,000 | 47,400 | 40,000 |
| 01-00-4282-00 | FISD Police Officer Reimburse | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-00-4301-00 | County Of Gillespie-Fire Contr | 550,000 | 603,492 | 603,492 | 733,235 |
| 01-00-4315-00 | Firehouse Recovery Revenues | 21,604 | 22,000 | 28,000 | 24,000 |
| 01-00-4316-00 | Fire Department Fee Revenue | - | 11,000 | 4,000 | 4,500 |
| 01-00-4321-00 | Grant-TX Forest Service | - | - | 9,900 | - |
| 01-00-4365-00 | Miscellaneous Fire Dept Rev | (121) | 1,000 | 200 | 200 |
| 01-00-4381-00 | Proceeds -Sale of Fixed Assets | 1,650 | 1,000 | 4,250 | - |
| 01-00-4401-00 | Paving & Construction | 1,751 | 1,000 | 15,000 | 1,000 |
| 01-00-4465-00 | Miscellaneous Street Dept Rev | 15,686 | 10,000 | 10,000 | 10,000 |
| 01-00-4481-00 | Proceeds -Sale of Fixed Assets | 13,588 | 30,000 | 13,000 | 35,000 |
| 01-00-4500-00 | Pioneer Pavilion | 8,533 | 10,000 | 10,000 | 10,000 |
| 01-00-4501-00 | Tatsch & Open Air Pavilions | 29,430 | 31,000 | 27,500 | 27,500 |
| 01-00-4502-00 | Camping | 550,994 | 600,000 | 525,000 | 525,000 |
| 01-00-4505-00 | Baseball | 6,125 | 6,500 | 7,500 | 7,500 |

| | | | | | |
|---|---|---|---|---|---|
| 01-00-4506-00 | Swimming - Park Pool | 25,696 | 25,000 | 25,000 | 25,000 |
| 01-00-4507-00 | Swimming - Town Pool | 8,068 | 7,000 | 7,000 | 7,000 |
| 01-00-4509-00 | Soccer | 1,450 | 1,200 | 500 | 500 |
| 01-00-4510-00 | Concessions | 634 | - | 333 | - |
| 01-00-4515-00 | Donations - Parks & Recreation | 2,321 | 500 | 346 | - |
| 01-00-4520-00 | Adelsverein Halle Rental | 4,775 | 4,500 | 4,950 | 5,450 |
| 01-00-4521-00 | Kinder Halle | 6,075 | 5,200 | 4,450 | 4,450 |
| 01-00-4522-00 | Oktoberfest Halle | 1,900 | 2,300 | 2,225 | 2,225 |
| 01-00-4523-00 | Market Square Kitchen Rental | 1,225 | 1,200 | 850 | 850 |
| 01-00-4530-00 | Park Dedication Fee - South | 3,500 | 15,000 | 9,500 | 10,000 |
| 01-00-4531-00 | Park Dedication Fees - North | - | - | - | - |
| 01-00-4540-00 | Fort Martin Scott Revenue | 2,611 | 3,100 | 7,000 | - |
| 01-00-4541-00 | Ft Martin Scott Souvenir Sales | 1,719 | 1,800 | 2,700 | 3,000 |
| 01-00-4565-00 | Miscellaneous Park Revenue | 5,172 | 5,000 | 6,000 | 6,000 |
| 01-00-4566-00 | Reserve America Fees Revenue | 23,611 | 36,000 | 32,000 | 32,000 |
| 01-00-4581-00 | Proceeds -Sale of Fixed Assets | 685,088 | 6,500 | 5,000 | 9,000 |
| 01-00-4702-00 | Code Enforcement Fines | 3,625 | - | 1,000 | 1,000 |
| 01-00-4703-00 | Technology Fee | - | - | 6,200 | 6,200 |
| 01-00-4704-00 | Water Waiver Fee | - | - | 3,500 | 3,000 |
| 01-00-4765-00 | Misc Revenue - Development Ser | 1,690 | - | 200 | 200 |
| 01-00-4766-00 | Short Term Rental Fee | 82,900 | 98,000 | 80,000 | 80,000 |
| 01-00-4767-00 | Short Term Rental Fee PAY PAL | 3,600 | 1,500 | 3,600 | 3,600 |
| 01-00-4768-00 | STR Fee ACH | - | - | 7,800 | 7,800 |
| 01-00-4781-00 | Proceeds - Sale of Fixed Asset | - | 8,000 | 6,700 | 8,000 |
| 01-00-4800-00 | Health Fees | 106,285 | 103,000 | 109,000 | 105,000 |
| 01-00-4801-00 | County Health Contribution 1/2 | 51,100 | 55,774 | 51,144 | 61,690 |
| 01-00-4810-00 | Food Handler's Class Revenue | 160 | 200 | 210 | 200 |
| 01-00-4865-00 | Miscellaneous Revenue - Health | 1,065 | 500 | 700 | 500 |
| 01-00-4881-00 | Proceeds - Sale of Fixed Asset | 3,600 | - | - | - |
| | **General Fund Revenues** | **14,487,685** | **14,609,733** | **14,748,932** | **15,490,247** |

The City of
Fredericksburg

*Administration Department*

The City of Fredericksburg

**ADMINISTRATION DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-20-1010-00 | Salary - Elected Officials | 36,600 | 36,600 | 36,600 | 36,600 |
| 01-20-1015-00 | Regular Wages-City Attorney | 27,011 | - | - | - |
| 01-20-1030-00 | Regular Wages-Office Employees | 407,698 | 421,700 | 409,200 | 443,034 |
| 01-20-1060-00 | Longevity | 5,202 | 4,100 | 2,890 | 2,990 |
| 01-20-1070-00 | Overtime Wages | 21,897 | 21,800 | 18,000 | 19,000 |
| 01-20-2020-00 | Social Security | 34,850 | 37,041 | 35,702 | 38,374 |
| 01-20-2030-00 | Retirement - TMRS | 45,167 | 43,955 | 53,156 | 71,242 |
| 01-20-2040-00 | Uniforms & Clothing | 129 | - | 450 | - |
| 01-20-2050-00 | Car Allowance | - | 6,000 | 6,000 | 6,000 |
| 01-20-2060-00 | Insurance - Hospitalization | 54,757 | 49,900 | 47,100 | 50,800 |
| 01-20-2090-00 | Professional Org - Personal | 3,486 | 3,200 | 6,000 | 6,000 |
| 01-20-2100-00 | Prof Education & Training | 18,195 | 18,600 | 17,000 | 24,000 |
| 01-20-2204-00 | Collection Fees - Del Taxes | - | - | - | - |
| 01-20-3010-00 | Utilities | 29,511 | 26,000 | 24,000 | 26,000 |
| 01-20-3020-00 | Telephone | 1,948 | 2,000 | 3,000 | 3,000 |
| 01-20-3030-00 | Office Supplies & Forms | 7,243 | 6,500 | 7,000 | 12,000 |
| 01-20-3040-00 | Postage, Freight, Etc | 2,780 | 2,500 | 3,000 | 3,000 |
| 01-20-3050-00 | Ads & Public Notices | 3,280 | 2,500 | 7,000 | 7,500 |
| 01-20-3060-00 | Protocol & Social | 17,250 | 15,000 | 15,000 | 15,000 |
| 01-20-3070-00 | Travel Expenses | 5,449 | 8,000 | 8,000 | 9,800 |
| 01-20-3080-00 | Prof Org & Assoc - City | 3,250 | 4,500 | 3,000 | 3,000 |
| 01-20-3090-00 | Books, Periodicals, Etc | 720 | 700 | 500 | 500 |
| 01-20-3100-00 | Safety | 263 | 250 | 1,200 | 500 |
| 01-20-3120-00 | Audit Expenses | 5,700 | 8,100 | 7,000 | 7,400 |
| 01-20-3130-00 | Legal Expenses | 58,309 | 45,000 | 45,000 | 40,000 |
| 01-20-3140-00 | Contract Professional Services | 20,002 | 20,000 | 20,000 | 15,000 |
| 01-20-3142-00 | GCAD - Prop Tax Collection | 32,137 | 31,809 | 31,800 | 32,900 |
| 01-20-3160-00 | TML Conventions | 1,626 | 2,500 | 2,000 | 2,000 |
| 01-20-3190-00 | Miscellaneous Adm Expenses | 29,785 | 12,000 | 10,000 | 12,000 |
| 01-20-3200-00 | City Share - Appr Dist Exp | 67,819 | 71,146 | 70,500 | 72,600 |
| 01-20-3202-00 | Bad Debt Expense | 253 | - | - | - |
| 01-20-3213-00 | Credit Card/Bank Fees | 183 | - | | |
| 01-20-3220-00 | Insurance & Bonds | 4,833 | 5,000 | 4,600 | 4,300 |
| 01-20-3239-00 | Incentive Mgt Fee - Touchstone | - | - | - | - |
| 01-20-3240-00 | City Contribution -Golf Course | 273,800 | 333,924 | 333,924 | 300,000 |
| 01-20-3275-00 | City Contr-Emg Medical Serv | 724,454 | 726,318 | 696,739 | 845,579 |
| 01-20-3276-00 | City Contrib - Emerg Mgt | 68,800 | 76,262 | 75,446 | 90,269 |
| 01-20-3280-00 | Chamber Of Comm Contribution | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-20-4010-00 | Communications | 6,558 | 7,500 | 9,600 | 9,600 |
| 01-20-4020-00 | Janitorial/Housekeeping | 6,157 | 6,000 | 6,000 | 6,000 |
| 01-20-4030-00 | General Property Maintenance | 9,371 | 12,000 | 12,000 | 20,000 |
| 01-20-4036-00 | Maintenance 308 E Austin | 767 | 500 | 500 | 500 |
| 01-20-4040-00 | Small Tools & Equipment | 1,746 | 5,000 | 9,140 | 9,450 |
| 01-20-4060-00 | Office Machines Maintenance | 1,602 | 2,000 | 2,000 | 2,000 |
| 01-20-4065-00 | Office Equipment Rental | 434 | 500 | 500 | 500 |
| 01-20-4070-00 | Computer/Software Maintenance | 17,871 | 16,500 | 16,500 | 27,300 |
| 01-20-4250-00 | Election Expenses | 7,979 | 6,000 | 6,000 | 14,000 |
| 01-20-4410-00 | Gasoline, Oil, & Lubrication | 2,495 | 2,000 | 2,000 | 2,000 |
| 01-20-4430-00 | Vehicle Maint | 455 | 500 | 500 | 500 |
| 01-20-4435-00 | Fleet Lease | 3,628 | 4,700 | 4,700 | 13,100 |
| 01-20-5010-00 | Furniture & Fixtures | - | - | - | - |
| 01-20-5012-00 | Capital Equipment | 14,350 | 7,000 | 6,000 | 5,000 |
| 01-20-5155-00 | Fuel Island | - | 600 | 500 | - |

| | | | | | |
|---|---|---|---|---|---|
| 01-20-6004-00 | T-fer to Golf ( prior deficit) | 459,227 | 201,865 | 201,865 | - |
| 01-20-6005-00 | T-fer to Golf(current deficit) | 337,500 | 145,938 | 145,938 | 133,334 |
| 01-20-6021-00 | Principal - Computer/Software FY 2019 | - | 4,500 | 4,500 | 4,500 |
| 01-20-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 45 | 270 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 3,000 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 30 |
| | **Administration Dept Expenditures** | **2,889,525** | **2,471,108** | **2,434,095** | **2,456,471** |

The City of Fredericksburg

*Police Department*

*City of Fredericksburg*
*FY 2020 Budget Analysis*

**POLICE DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-22-1015-00 | Regular Wages - City Attorney | 6,993 | - | - | - |
| 01-22-1030-00 | Regular Wages-Police Employee | 2,342,614 | 2,465,300 | 2,390,000 | 2,492,935 |
| 01-22-1050-00 | Regular Wages - Part-time Emp | - | 6,600 | - | 6,600 |
| 01-22-1060-00 | Longevity | 23,857 | 24,900 | 24,410 | 23,316 |
| 01-22-1070-00 | Overtime & Holiday Pay | 137,159 | 166,000 | 192,917 | 190,000 |
| 01-22-2020-00 | Social Security | 182,816 | 203,704 | 199,461 | 207,533 |
| 01-22-2030-00 | Retirement-TMRS | 246,074 | 260,838 | 296,975 | 414,598 |
| 01-22-2040-00 | Uniforms And Clothing | 20,973 | 30,000 | 26,000 | 40,000 |
| 01-22-2050-00 | Car Allowance | - | 16,800 | 16,800 | 16,800 |
| 01-22-2060-00 | Insurance - Hospitalization | 320,879 | 332,000 | 331,400 | 341,000 |
| 01-22-2090-00 | Prof Org - Personal | 3,431 | 4,200 | 4,100 | 4,100 |
| 01-22-2100-00 | Prof Education & Training | 30,190 | 45,000 | 39,000 | 48,000 |
| 01-22-3020-00 | Telephone | 1,024 | 1,100 | 1,070 | 1,100 |
| 01-22-3030-00 | Office Supplies & Forms | 6,059 | 6,000 | 5,800 | 6,000 |
| 01-22-3040-00 | Postage, Freight, Etc | 1,451 | 1,700 | 1,650 | 1,700 |
| 01-22-3050-00 | Ads & Public Notices | 588 | 800 | 800 | 1,200 |
| 01-22-3060-00 | Protocol & Social | 6,475 | 7,000 | 6,200 | 7,000 |
| 01-22-3070-00 | Travel Expenses | 22,757 | 25,000 | 23,000 | 25,000 |
| 01-22-3080-00 | Prof Org & Assoc - City | - | - | - | |
| 01-22-3090-00 | Books, Periodicals, Etc | 366 | 1,500 | 1,790 | 2,500 |
| 01-22-3100-00 | Safety | 870 | 1,500 | 950 | 1,500 |
| 01-22-3130-00 | Legal Expenses | - | 3,000 | - | 3,000 |
| 01-22-3140-00 | Contract Professional Services | 3,530 | 3,200 | 5,500 | 7,500 |
| 01-22-3170-00 | Summer Youth Program Expenses | 2,465 | 4,000 | 3,800 | 4,000 |
| 01-22-3190-00 | Miscellaneous Police Expenses | 8,847 | 20,000 | 21,000 | 24,000 |
| 01-22-3220-00 | Insurance & Bonds | 76,985 | 74,400 | 67,300 | 56,000 |
| 01-22-3274-00 | City Contribution - Dispatch | 507,039 | 452,064 | 378,131 | 532,489 |
| 01-22-4010-00 | Communications | 50,079 | 58,800 | 58,700 | 60,100 |
| 01-22-4020-00 | Janitorial/Housekeeping | - | 200 | 50 | 200 |
| 01-22-4030-00 | General Property Maintenance | 4,967 | 7,500 | - | 3,000 |
| 01-22-4040-00 | Small Tools & Equipment | 285 | 2,000 | 1,900 | 2,000 |
| 01-22-4060-00 | Office Machines Maintenance | - | - | - | - |
| 01-22-4070-00 | Computer/Software Maintenance | 192,871 | 315,200 | 315,200 | 235,000 |
| 01-22-4205-00 | Radar Equipment Rental | - | - | - | - |
| 01-22-4210-00 | Firing Range Expenses | 1,650 | 2,000 | 1,800 | 5,900 |
| 01-22-4211-00 | LEOSE Expenditures | 2,500 | 2,500 | 2,400 | 2,400 |
| 01-22-4230-00 | Animal Control Expenses | 45,778 | 44,000 | 43,000 | 30,000 |
| 01-22-4250-00 | Weapons Maintenance & Supplies | 33,657 | 52,000 | 49,000 | 50,000 |
| 01-22-4260-00 | Photographic Supplies | - | - | - | - |
| 01-22-4270-00 | Police Equipment & Supplies | 125,526 | 83,000 | 78,000 | 110,000 |
| 01-22-4410-00 | Gasoline, Oil, & Lubrication | 63,274 | 60,000 | 78,000 | 78,000 |
| 01-22-4420-00 | Vehicle Maintenance - Autos | 29,222 | 25,000 | 21,900 | 25,000 |
| 01-22-4430-00 | Vehicle Maintenance - Trucks | - | - | - | - |
| 01-22-4500-00 | City Share - LEC Expenses | 112,308 | 228,564 | 162,596 | 153,414 |
| 01-22-4600-00 | Substation Expenses | 7,634 | 10,000 | 7,500 | 9,000 |
| 01-22-5155-00 | Fuel Island | - | 5,200 | 5,100 | - |
| 01-22-5230-00 | Police Department Equipment | 51,399 | - | - | - |
| 01-22-5240-00 | Police Vehicles | 224,204 | 161,910 | 161,510 | 195,622 |
| 01-22-6021-00 | Principal - Computer/Software FY 2019 | - | 3,600 | 3,600 | 3,600 |
| 01-22-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 300 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 2,750 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 30 |
| | **Police Dept Expenditures** | **4,898,796** | **5,218,180** | **5,028,409** | **5,424,186** |

The City of Fredericksburg

*Fire Department*

**FIRE DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-23-1015-00 | Regular Wages - City Attorney | 1,748 | - | - | - |
| 01-23-1030-00 | Regular Wages-Full Time Emp | 324,467 | 380,200 | 353,500 | 395,347 |
| 01-23-1050-00 | Regular Wages-Part-time Emp | 76,617 | 92,000 | 92,000 | 100,000 |
| 01-23-1060-00 | Longevity | 1,946 | 2,200 | 2,200 | 2,500 |
| 01-23-1070-00 | Overtime Wages | 133,832 | 130,000 | 150,000 | 188,107 |
| 01-23-2020-00 | Social Security | 39,357 | 46,237 | 45,724 | 52,475 |
| 01-23-2030-00 | Retirement-TMRS | 45,211 | 50,317 | 57,599 | 89,768 |
| 01-23-2040-00 | Uniforms And Clothing | 5,434 | 8,000 | 8,000 | 8,000 |
| 01-23-2050-00 | Car Allowance | - | - | - | - |
| 01-23-2060-00 | Insurance - Hospitalization | 61,565 | 70,700 | 73,000 | 74,000 |
| 01-23-2090-00 | Professional Org - Personal | 3,619 | 6,000 | 6,000 | 6,000 |
| 01-23-2100-00 | Prof Education & Training | 17,937 | 35,000 | 35,000 | 45,000 |
| 01-23-2110-00 | Education/Training -Instructor | - | - | - | - |
| 01-23-2120-00 | Video Training | - | - | - | - |
| 01-23-2220-00 | Firemen's Pension Fund Contr | 55,956 | 46,000 | 46,000 | 46,000 |
| 01-23-2230-00 | Medical Exams | 675 | 1,500 | 1,500 | 1,500 |
| 01-23-2240-00 | Firemen Recertification | 226 | 1,800 | 1,800 | 1,800 |
| 01-23-3010-00 | Utilities | 11,830 | 12,000 | 12,000 | 12,000 |
| 01-23-3020-00 | Telephone | 1,252 | 1,800 | 1,800 | 1,800 |
| 01-23-3030-00 | Office Supplies & Forms | 2,400 | 3,000 | 3,000 | 3,000 |
| 01-23-3040-00 | Postage, Freight, Etc | 168 | 500 | 500 | 500 |
| 01-23-3050-00 | Advertising & Notices | 77 | 400 | 400 | 400 |
| 01-23-3060-00 | Protocol & Social | 3,976 | 5,000 | 5,000 | 5,000 |
| 01-23-3070-00 | Travel Expenses | 16,898 | 17,500 | 17,500 | 18,500 |
| 01-23-3090-00 | Books, Periodicals, Etc | 1,128 | 5,000 | 5,000 | 5,000 |
| 01-23-3100-00 | Safety | 413 | 8,900 | 8,900 | 9,500 |
| 01-23-3140-00 | Contract Professional Services | 839 | 2,500 | 2,500 | 2,500 |
| 01-23-3150-00 | Fire Prevention Materials | 6,693 | 8,200 | 8,200 | 10,000 |
| 01-23-3190-00 | Miscellaneous Fire Dept Exp | 4,231 | 3,100 | 3,100 | 3,500 |
| 01-23-3220-00 | Insurance & Bonds | 16,339 | 16,400 | 16,200 | 17,000 |
| 01-23-3250-00 | Conventions | 200 | 500 | 500 | 500 |
| 01-23-3274-00 | City Contribution - Dispatch | 28,974 | 25,832 | 21,608 | 30,427 |
| 01-23-3277-00 | City Contribution - Rural Fire | 43,750 | 56,250 | 56,250 | 47,290 |
| 01-23-4010-00 | Communications Expenses | 25,980 | 32,100 | 28,400 | 32,900 |
| 01-23-4020-00 | Janitorial/Housekeeping | 3,780 | 4,500 | 4,500 | 4,500 |
| 01-23-4030-00 | General Property Maintenance | 12,215 | 20,000 | 20,000 | 20,000 |
| 01-23-4040-00 | Small Tools & Equipment | 5,514 | 12,000 | 12,000 | 12,000 |
| 01-23-4060-00 | SCBA Maintenance | 2,785 | 6,500 | 6,500 | 6,500 |
| 01-23-4070-00 | Computer/Software Maintenance | 10,723 | 13,200 | 13,200 | 18,700 |
| 01-23-4090-00 | Ladder Maintenance | 1,050 | 3,100 | 3,100 | 3,100 |
| 01-23-4150-00 | Personal Equipment | 41,214 | 45,000 | 45,000 | 45,000 |
| 01-23-4210-00 | Fire Department Supplies | 11,915 | 12,000 | 12,000 | 12,000 |
| 01-23-4410-00 | Gasoline, Oil, & Lubrication | 14,428 | 22,000 | 22,000 | 22,000 |
| 01-23-4430-00 | Vehicle Maintenance - Trucks | 56,606 | 60,300 | 60,300 | 70,000 |
| 01-23-4435-00 | Fleet Lease | 26,759 | 19,700 | 19,700 | 19,700 |
| 01-23-5155-00 | Fuel Island | - | 1,100 | 1,100 | - |
| 01-23-5300-00 | SCBA Breathing Apparatus | - | - | - | 17,000 |
| 01-23-5310-00 | Fire Dept Capital Equipment | 17,008 | - | - | 17,000 |
| 01-23-6021-00 | Principal - Computer/Software FY 2019 | - | 1,400 | 1,400 | 1,400 |
| 01-23-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 100 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,250 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| 01-23-6230-00 | Principal - Pumper - Chase | 65,172 | 66,500 | 66,500 | 67,700 |

| | | | | | |
|---|---|---|---|---|---|
| 01-23-6231-00 | Interest - Pumper - Chase | 5,124 | 3,900 | 3,900 | 2,700 |
| 01-23-6232-00 | Principal - SCBA Breathing App | 25,982 | 26,300 | 26,300 | - |
| 01-23-6233-00 | Interest - SCBA Breathing App | 496 | 300 | 300 | - |
| NEW | Principal - Pumper | - | - | - | 100,000 |
| NEW | Interest - Pumper | - | - | - | 457 |
| | **Fire Dept Expenditures** | **1,234,507** | **1,386,836** | **1,381,081** | **1,651,442** |

The City of Fredericksburg

*Street Department*

*City of Fredericksburg*
*FY 2020 Budget Analysis*

The City of Fredericksburg

**STREET DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-24-1015-00 | Regular Wages - City Attorney | 1,748 | - | - | - |
| 01-24-1030-00 | Regular Wages-Full Time Emp | 559,617 | 643,000 | 625,300 | 715,267 |
| 01-24-1050-00 | Regular Wages-Part Time Emp | 1,174 | 5,000 | 2,500 | 3,000 |
| 01-24-1060-00 | Longevity | 12,197 | 13,500 | 13,400 | 13,870 |
| 01-24-1070-00 | Overtime Wages | 15,789 | 30,000 | 25,000 | 27,000 |
| 01-24-2020-00 | Social Security | 43,729 | 52,900 | 50,964 | 58,074 |
| 01-24-2030-00 | Retirement - Tmrs | 58,156 | 67,414 | 75,595 | 115,840 |
| 01-24-2040-00 | Uniforms And Clothing | 7,671 | 9,500 | 8,500 | 8,700 |
| 01-24-2060-00 | Insurance - Hospitalization | 105,811 | 110,500 | 114,300 | 114,800 |
| 01-24-2090-00 | Professional Org - Personal | 398 | 300 | 400 | 500 |
| 01-24-2100-00 | Prof. Education & Training | 655 | 800 | 1,100 | 1,200 |
| 01-24-3010-00 | Utilities | 20,413 | 22,000 | 21,000 | 22,000 |
| 01-24-3020-00 | Telephone | 1,037 | 1,000 | 1,200 | 1,400 |
| 01-24-3030-00 | Office Supplies & Forms | 584 | 1,000 | 750 | 8,000 |
| 01-24-3040-00 | Postage, Freight, Etc. | - | 100 | 100 | 100 |
| 01-24-3050-00 | Ads & Public Notices | 628 | 600 | 700 | 750 |
| 01-24-3060-00 | Protocol & Social | 2,591 | 2,000 | 2,000 | 2,000 |
| 01-24-3070-00 | Travel Expenses | 11 | 1,000 | 850 | 900 |
| 01-24-3090-00 | Books, Periodicals, Etc. | - | 200 | 200 | 200 |
| 01-24-3100-00 | Safety | 4,443 | 6,000 | 6,500 | 7,500 |
| 01-24-3130-00 | Legal Expenses | - | - | - | - |
| 01-24-3140-00 | Contract Professional Services | 1,611 | 10,000 | 2,000 | 2,500 |
| 01-24-3190-00 | Miscellaneous Street Dept.exp. | 1,684 | 1,000 | 1,200 | 1,200 |
| 01-24-3220-00 | Insurance & Bonds | 43,391 | 40,400 | 37,000 | 34,800 |
| 01-24-4010-00 | Communications | 4,359 | 11,400 | 11,400 | 11,400 |
| 01-24-4020-00 | Janitorial/housekeeping | 680 | 1,000 | 800 | 1,000 |
| 01-24-4030-00 | General Property Maintenance | 1,184 | 26,000 | 1,500 | 26,000 |
| 01-24-4040-00 | Small Tools & Equipment | 13,061 | 4,000 | 4,000 | 5,000 |
| 01-24-4060-00 | Office Machines Maintenance | 1,461 | 1,500 | 1,500 | 400 |
| 01-24-4070-00 | Computer/Software Maintenance | 16,924 | 18,600 | 18,600 | 20,500 |
| 01-24-4240-00 | Street Supplies | 2,598 | 6,000 | 4,500 | 5,000 |
| 01-24-4245-00 | Sign Materials | 9,132 | 20,000 | 25,000 | 25,000 |
| 01-24-4250-00 | Street & Bridge Maintenance | 17,624 | 20,000 | 30,000 | 20,000 |
| 01-24-4251-00 | Crack Sealing Maintenance | - | 6,000 | 3,000 | 5,000 |
| 01-24-4255-00 | Street Lighting Power | 9,611 | 9,800 | 10,000 | 10,000 |
| 01-24-4270-00 | Street Marking Paint | 8,757 | 5,000 | 2,500 | 10,000 |
| 01-24-4330-00 | Emulsion | 113,613 | 166,000 | 180,000 | 250,000 |
| 01-24-4340-00 | Rock - Grade 5 | 88,805 | 125,000 | 75,000 | 100,000 |
| 01-24-4345-00 | Limestone | 9,783 | 30,000 | 21,000 | 25,000 |
| 01-24-4350-00 | Premix - Type 1A | 147,482 | 200,000 | 200,000 | 200,000 |
| 01-24-4360-00 | Shop Materials & Supplies | 14,387 | 12,500 | 15,000 | 16,000 |
| 01-24-4390-00 | Contract Street Paving | - | - | - | - |
| 01-24-4410-00 | Gasoline, Oil, & Lubrication | 41,993 | 47,000 | 40,000 | 45,000 |
| 01-24-4430-00 | Vehicle Maintenance - Trucks | 1,398 | 2,000 | 750 | 1,000 |
| 01-24-4435-00 | Fleet Lease | 53,137 | 69,200 | 60,400 | 60,400 |
| 01-24-4440-00 | Tractor/heavy Equipment Maint. | 33,061 | 45,000 | 38,000 | 40,000 |
| 01-24-4450-00 | Other Equipment Maintenance | 1,528 | 3,000 | 2,500 | 3,000 |
| 01-24-5110-00 | Street Dept Equipment | - | - | 8,411 | - |
| 01-24-5155-00 | Fuel Island | - | 3,300 | - | - |
| 01-24-5235-00 | Dump Truck | 1,000 | - | - | - |
| 01-24-5461-00 | Sunrise Street Extension | 25,188 | - | - | - |
| 01-24-5464-00 | Equipment | 5,650 | - | - | - |
| 01-24-5465-00 | Sidewalks | 99,305 | 50,000 | 50,000 | 100,000 |

| | | | | | |
|---|---|---|---|---|---|
| 01-24-5476-00 | Bridge Guardrail Upgrade Prog | 24,544 | - | - | - |
| 01-24-5477-00 | Friendship Lane Rehabilitation | 416,927 | - | - | - |
| 01-24-5478-00 | Relief Route | 50,000 | - | - | - |
| 01-24-5479-00 | Shredder | 6,500 | - | - | - |
| 01-24-5480-00 | Friendship Lane Mill & Overlay | - | 550,000 | 515,000 | - |
| 01-24-5481-00 | Steam Pressure Washer | - | 5,900 | - | - |
| NEW | W. Windcrest Extension (Oaks of Windcrest Ph V to Smokehouse) | | | | - |
| NEW | Transportation Bond Project Traffic Study | | | | 75,000 |
| 01-24-6021-00 | Principal - Computer/Software FY 2019 | - | 1,400 | 1,400 | 1,400 |
| 01-24-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 100 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,250 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| 01-24-6408-00 | Principal - Dump Truck | 37,457 | - | - | - |
| 01-24-6409-00 | Interest - Dump Truck | 496 | - | - | - |
| 01-24-6410-00 | Principal - Bobcat | 19,346 | - | - | - |
| 01-24-6411-00 | Interest - Bobcat | 256 | - | - | - |
| 01-24-6412-00 | Principal - Sweeper | 71,387 | 72,100 | 72,100 | - |
| 01-24-6413-00 | Interest - Sweeper | 1,363 | 700 | 700 | - |
| 01-24-6414-00 | Principal - Asphalt Zipper | 18,046 | 18,300 | 17,700 | - |
| 01-24-6415-00 | Interest - Asphalt Zipper | 345 | 200 | 200 | - |
| 01-24-6416-00 | Principal - ToolCarrier/Loader | 61,395 | 59,400 | 59,400 | 60,700 |
| 01-24-6417-00 | Interest - Tool Carrier/Loader | - | 2,100 | 2,100 | 1,100 |
| 01-24-6418-00 | Principal - Dump Truck FY2018 | 35,692 | 34,600 | 34,600 | 35,100 |
| 01-24-6419-00 | Interest - Dump Truck FY2018 | - | 1,200 | 1,200 | 600 |
| 01-24-6420-00 | Principal-Dump Truck 8YD FY19 | - | 33,200 | 34,200 | 32,400 |
| 01-24-6421-00 | Interest - Dump Truck 8YD FY19 | - | 400 | - | 1,800 |
| NEW | Principal-Maintainer | | | | 66,667 |
| NEW | Interest - Maintainer | | | | |
| | **Street Dept Expenditures** | **2,348,810** | **2,680,114** | **2,533,121** | **2,395,439** |

CITY OF

Fredericksburg

ESTABLISHED 1846

# The City of Fredericksburg

## *Park Department*

*City of Fredericksburg*

*FY 2020 Budget Analysis*

**PARKS DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-25-1015-00 | Regular Wages - City Attorney | 11,363 | - | 931 | - |
| 01-25-1030-00 | Regular Wages-full Time Emp. | 522,803 | 606,940 | 600,000 | 625,699 |
| 01-25-1050-00 | Regular Wages - Part Time Emp | 165,709 | 187,200 | 185,000 | 192,400 |
| 01-25-1060-00 | Longevity | 6,863 | 7,600 | 8,300 | 8,300 |
| 01-25-1070-00 | Overtime Wages | 18,415 | 18,000 | 18,800 | 18,000 |
| 01-25-2020-00 | Social Security | 55,487 | 62,710 | 62,126 | 64,597 |
| 01-25-2030-00 | Retirement-tmrs | 55,495 | 62,116 | 71,427 | 99,886 |
| 01-25-2040-00 | Uniforms And Clothing | 4,845 | 5,200 | 4,700 | 5,200 |
| 01-25-2050-00 | Car Allowance | 8,484 | 8,500 | 8,500 | 8,500 |
| 01-25-2060-00 | Insurance-hospitalization | 100,395 | 112,903 | 111,700 | 113,350 |
| 01-25-2090-00 | Professional Org - Personal | 850 | 500 | 450 | 500 |
| 01-25-2100-00 | Prof. Education & Training | 2,091 | 2,000 | 2,000 | 2,000 |
| 01-25-3010-00 | Utilities | 211,794 | 190,000 | 185,000 | 190,000 |
| 01-25-3020-00 | Telephone | 1,734 | 2,000 | 1,600 | 1,600 |
| 01-25-3030-00 | Office Supplies & Forms | 1,522 | 2,200 | 1,750 | 2,200 |
| 01-25-3040-00 | Postage, Freight, Etc. | 22 | 250 | 125 | 125 |
| 01-25-3050-00 | Advertising & Public Notices | 1,941 | 2,200 | 1,750 | 2,200 |
| 01-25-3060-00 | Protocol & Social | 2,568 | 3,500 | 3,000 | 3,500 |
| 01-25-3070-00 | Travel Expenses | 142 | 2,000 | 1,000 | 2,000 |
| 01-25-3090-00 | Books, Periodicals, Etc | 179 | 200 | 120 | 200 |
| 01-25-3100-00 | Safety | 1,606 | 2,400 | 2,200 | 2,400 |
| 01-25-3140-00 | Contract Professional Services | 8,517 | 30,000 | 25,000 | 8,000 |
| 01-25-3190-00 | Miscellaneous Expenses | 780 | 500 | 500 | 500 |
| 01-25-3214-00 | Reserve America Fees Expense | 20,656 | 36,000 | 35,000 | 36,000 |
| 01-25-3220-00 | Insurance & Bonds | 19,345 | 18,800 | 21,100 | 25,000 |
| 01-25-3280-00 | Telephone - Swimming Pools | 1,215 | 1,200 | 1,200 | 1,200 |
| 01-25-4010-00 | Communications | 4,576 | 7,500 | 11,400 | 11,400 |
| 01-25-4020-00 | Janitorial/housekeeping | 16,750 | 17,000 | 19,500 | 20,000 |
| 01-25-4030-00 | General Property Maintenance | 8,644 | 14,000 | 13,000 | 14,000 |
| 01-25-4040-00 | Small Tools & Equipment | 23,637 | 26,000 | 24,000 | 26,000 |
| 01-25-4060-00 | Office Machines Maintenance | 757 | 700 | 550 | 700 |
| 01-25-4066-00 | TV Services | 26,082 | 29,700 | 25,000 | 25,000 |
| 01-25-4070-00 | Computer/Software Maintenance | 12,994 | 5,900 | 5,900 | 11,800 |
| 01-25-4080-00 | Roads & Grounds Maintenance | 12,782 | 32,000 | 25,000 | 32,000 |
| 01-25-4100-00 | Market Square Expenses | 36,985 | 35,000 | 32,000 | 35,000 |
| 01-25-4110-00 | Ft Martin Scott Maintenance | 16,033 | 27,000 | 29,000 | 30,000 |
| 01-25-4111-00 | Ft Martin Scott Souvenirs | 1,525 | 2,500 | 2,000 | 4,000 |
| 01-25-4180-00 | July 4th Fireworks | 16,000 | 20,000 | 20,000 | 25,000 |
| 01-25-4190-00 | Miscellaneous Park Dept. Exp. | 985 | 1,500 | 1,700 | 1,700 |
| 01-25-4200-00 | Pavilion Maintenance | 6,665 | 8,000 | 8,000 | 8,000 |
| 01-25-4220-00 | Refuse Supplies | 900 | 2,000 | 1,000 | 1,500 |
| 01-25-4230-00 | Swimming Pools Expenses | 44,942 | 48,000 | 47,000 | 45,000 |
| 01-25-4260-00 | Sports Facilities Maintenance | 14,136 | 21,000 | 25,000 | 25,000 |
| 01-25-4261-00 | Cost of Goods Sold | 42 | 200 | 100 | 100 |
| 01-25-4265-00 | Playground Maintenance | 3,724 | 4,000 | 2,500 | 4,000 |
| 01-25-4270-00 | General Operations | 3,632 | 6,000 | 4,500 | 5,000 |
| 01-25-4275-00 | Contract Tree Trimming | 3,980 | 4,000 | 6,960 | 4,000 |
| 01-25-4276-00 | Christmas Decorations Repair | 12,181 | 15,000 | 6,000 | 7,500 |
| 01-25-4277-00 | Cross Mountain -Signage/Improv | 1,842 | - | - | - |
| 01-25-4285-00 | Tree Care & Replacement | 3,098 | - | 570 | - |
| 01-25-4340-00 | Comfort Stations | - | 1,200 | 4,000 | 1,200 |
| 01-25-4410-00 | Gasoline, Oil, & Lubrication | 20,075 | 24,000 | 26,000 | 26,000 |
| 01-25-4430-00 | Vehicle Maintenance - Trucks | 1,055 | 3,000 | 2,500 | 3,000 |

| | | | | | |
|---|---|---|---|---|---|
| 01-25-4435-00 | Fleet Lease | 59,165 | 83,375 | 72,000 | 90,000 |
| 01-25-4440-00 | Tractor/heavy Equipment Maint. | 2,222 | 2,500 | 2,200 | 2,500 |
| 01-25-4450-00 | Other Equipment Maintenance | 3,246 | 3,000 | 4,500 | 4,500 |
| 01-25-4544-00 | Ft Martin Scott Event Expenses | 2,145 | 3,000 | 5,630 | - |
| NEW | Programming | - | - | - | 10,000 |
| NEW | Special Events | - | - | - | 8,000 |
| 01-25-5155-00 | Fuel Island | - | 1,300 | 1,171 | - |
| 01-25-5521-00 | RV Campgrounds Improvements | 14,168 | 15,000 | 45,000 | 20,000 |
| 01-25-5533-00 | LBJ Field A Lights | - | 199,500 | 180,000 | - |
| 01-25-5534-00 | Oakcrest Field A/B Fence/Upgra | - | 68,250 | 50,000 | - |
| 01-25-5535-00 | LBJ Field C Lights | - | 189,000 | 175,000 | - |
| 01-25-5536-00 | LBJ Field A Improvements | - | 47,250 | 27,000 | - |
| 01-25-5537-00 | OFP Restroom Upgrades | - | 18,375 | 13,000 | - |
| 01-25-5538-00 | Oakcrest Park Restroom Upgrade | - | 21,000 | 15,000 | - |
| NEW | Oakcrest Park Improvements | - | - | - | 150,000 |
| NEW | RV restroom replacement | - | - | - | 240,000 |
| NEW | Fort trail stabilization | - | - | - | 25,000 |
| NEW | Town Pool filter - sand replacement | - | - | - | 8,000 |
| NEW | MP pedestal replacements | - | - | - | 18,000 |
| NEW | Oktoberfest repaint/repairs | - | - | - | 32,000 |
| NEW | Kinder Halle repaint/repairs | - | - | - | 32,000 |
| NEW | MP arbor repairs/repaint | - | - | - | 34,000 |
| NEW | MP light pole replacements | - | - | - | 22,000 |
| 01-25-6021-00 | Principal - Computer/Software FY 2019 | - | 2,400 | 2,400 | 2,400 |
| 01-25-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 200 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,500 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| 01-25-6500-00 | Principal - Park Mowers (2) | 47,381 | 45,900 | 45,900 | 46,600 |
| 01-25-6501-00 | Interest - Park Mowers (2) | - | 1,600 | 1,600 | 800 |
| 01-25-6502-00 | Principal - Skid Steer | - | 10,600 | 10,700 | 10,200 |
| 01-25-6503-00 | Interest - Skid Steer | - | 200 | - | 600 |
| 01-25-6504-00 | Principal - 5' Deck Mower | - | 6,700 | 5,600 | 5,300 |
| 01-25-6505-00 | Interest - 5' Deck Mower | - | 100 | - | 300 |
| 01-25-6506-00 | Principal - Dump Trailer | - | 3,000 | 3,100 | 3,000 |
| 01-25-6507-00 | Interest- Dump Trailer | - | 100 | - | 200 |
| | **Parks Dept Expenditures** | **1,647,172** | **2,442,369** | **2,356,359** | **2,547,377** |

The City of Fredericksburg

*Development Services Department*

*City of Fredericksburg*

*FY 2020 Budget Analysis*

**DEVELOPMENT SERVICES DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-27-1015-00 | Regular Wages - City Attorney | 24,475 | - | - | - |
| 01-27-1040-00 | Regular Wages -Planning & Bldg | 363,418 | 423,700 | 411,000 | 442,568 |
| 01-27-1060-00 | Longevity | 1,311 | 1,700 | 1,700 | 2,000 |
| 01-27-1070-00 | Overtime Wages | - | - | - | - |
| 01-27-2020-00 | Social Security | 26,982 | 32,543 | 31,572 | 34,009 |
| 01-27-2030-00 | Retirement - TMRS | 38,742 | 41,774 | 47,007 | 68,108 |
| 01-27-2040-00 | Uniforms & Clothing | 44 | - | - | - |
| 01-27-2050-00 | Car Allowance | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-27-2060-00 | Insurance - Hospitalization | 50,820 | 57,400 | 54,900 | 58,300 |
| 01-27-2090-00 | Professional Org - Personal | 2,300 | 9,000 | 7,500 | 7,500 |
| 01-27-2100-00 | Prof Education & Training | 4,513 | 7,500 | 7,500 | 7,500 |
| 01-27-3020-00 | Telephone | 341 | 500 | 500 | 500 |
| 01-27-3030-00 | Office Supplies & Forms | 1,639 | 2,500 | 2,700 | 2,700 |
| 01-27-3040-00 | Postage, Freight, Etc | - | 250 | 250 | 250 |
| 01-27-3050-00 | Ads & Public Notices | 447 | 600 | 750 | 750 |
| 01-27-3060-00 | Protocol & Social | 2,784 | 4,000 | 4,000 | 4,500 |
| 01-27-3070-00 | Travel Expenses | 5,874 | 12,000 | 11,000 | 11,000 |
| 01-27-3090-00 | Books, Periodicals, Etc | 107 | 500 | 500 | 500 |
| 01-27-3130-00 | Legal Expenses | 10,756 | 12,000 | 12,000 | 20,000 |
| 01-27-3131-00 | Plat Recording Fees | 48 | - | 8,300 | 500 |
| 01-27-3135-00 | Nuisance Abatement | - | 4,000 | 4,000 | 6,000 |
| 01-27-3140-00 | Contract Professional Services | 16,475 | 50,500 | 50,000 | 14,300 |
| 01-27-3213-00 | Credit Card/Bank Fees | 112 | 50 | 300 | 300 |
| 01-27-3220-00 | Insurance & Bonds | 2,537 | 2,600 | 2,100 | 2,800 |
| 01-27-4010-00 | Communications | 8,561 | 8,500 | 8,500 | 8,500 |
| 01-27-4040-00 | Small Tools & Equipment | 930 | 10,000 | 5,000 | 5,000 |
| 01-27-4070-00 | Computer/Software Maintenance | 41,237 | 44,000 | 44,000 | 39,000 |
| 01-27-4410-00 | Gasoline, Oil, & Lubrication | 1,668 | 2,000 | 2,000 | 2,000 |
| 01-27-4430-00 | Vehicle Maintenance | 144 | 1,000 | 1,000 | 1,000 |
| 01-27-4435-00 | Fleet Lease | 12,906 | 28,400 | 28,400 | 19,300 |
| 01-27-4710-00 | Wayfinding Sign Maintenance | - | - | - | - |
| 01-27-4720-00 | Historic Building Maintenance | 10,000 | 10,000 | 10,000 | 40,000 |
| 01-27-6021-00 | Principal - Computer/Software FY 2019 | - | 2,500 | 2,500 | 2,500 |
| 01-27-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 200 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,800 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| | **Development Services Dept Expenditures** | **635,172** | **775,617** | **765,078** | **809,405** |

The City of Fredericksburg

*Health Department*

**HEALTH DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-28-1030-00 | Regular Wages-Full Time Emp | 134,054 | 140,000 | 137,600 | 142,621 |
| 01-28-1060-00 | Longevity | 1,122 | 1,300 | 1,300 | 1,320 |
| 01-28-1070-00 | Overtime Wages | - | 500 | - | 500 |
| 01-28-2020-00 | Social Security | 9,116 | 10,848 | 10,626 | 11,050 |
| 01-28-2030-00 | Retirement-TMRS | 13,273 | 13,924 | 15,821 | 22,128 |
| 01-28-2040-00 | Uniforms And Clothing | - | - | 100 | 200 |
| 01-28-2060-00 | Insurance-Hospitalization | 17,547 | 18,000 | 18,000 | 18,000 |
| 01-28-2090-00 | Professional Org - Personal | 350 | 500 | 400 | 500 |
| 01-28-2100-00 | Prof Education & Training | 954 | 750 | 700 | 750 |
| 01-28-3010-00 | Utilities | 1,407 | 1,500 | 1,500 | 1,500 |
| 01-28-3020-00 | Telephone | 341 | 400 | 375 | 400 |
| 01-28-3030-00 | Office Supplies & Forms | 280 | 575 | 475 | 500 |
| 01-28-3040-00 | Postage, Freight, Etc. | - | 400 | - | 400 |
| 01-28-3050-00 | Advertising & Public Notices | - | 300 | - | 300 |
| 01-28-3060-00 | Protocol & Social | 176 | 300 | 100 | 250 |
| 01-28-3070-00 | Travel Expenses | 226 | 1,600 | 1,500 | 1,600 |
| 01-28-3090-00 | Books, Periodicals, Etc | - | 100 | - | 100 |
| 01-28-3100-00 | Safety | - | 100 | - | 100 |
| 01-28-3130-00 | Legal Expenses | - | 250 | 200 | 250 |
| 01-28-3140-00 | Contract Professional Services | 613 | 450 | 500 | 500 |
| 01-28-3220-00 | Insurance & Bonds | 1,379 | 1,400 | 1,300 | 1,100 |
| 01-28-4005-00 | Health Dept Supplies | 231 | 300 | 300 | 300 |
| 01-28-4010-00 | Communications | 2,277 | 3,300 | 3,300 | 3,300 |
| 01-28-4030-00 | General Property Maintenance | 200 | 400 | 200 | 400 |
| 01-28-4040-00 | Small Tools & Equipment | 235 | 300 | 300 | 300 |
| 01-28-4070-00 | Computer/Software Maintenance | 3,235 | 6,800 | 6,800 | 9,000 |
| 01-28-4410-00 | Gasoline, Oil, & Lubrication | 639 | 600 | 600 | 600 |
| 01-28-4430-00 | Vehicle Maintenance | 67 | 250 | 100 | 250 |
| 01-28-4435-00 | Fleet Lease | 6,910 | 9,600 | 9,600 | 9,600 |
| 01-28-6021-00 | Principal - Computer/Software FY 2019 | - | 400 | 400 | 400 |
| 01-28-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 100 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 750 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 10 |
| | **Health Dept Expenditures** | **194,631** | **215,247** | **212,197** | **229,079** |

The City of Fredericksburg

*Municipal Court*

**MUNICIPAL COURT DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-29-1015-00 | Regular Wages - City Attorney | 4,371 | - | - | - |
| 01-29-1020-00 | Regular Wages-Mun Judge &Clerk | 95,241 | 98,400 | 95,500 | 100,108 |
| 01-29-1050-00 | Part Time Wages | 4,886 | 3,000 | 7,500 | 6,000 |
| 01-29-1060-00 | Longevity | 928 | 100 | 100 | 225 |
| 01-29-1070-00 | Overtime Wages | - | - | - | - |
| 01-29-2020-00 | Social Security | 7,973 | 7,765 | 7,887 | 8,134 |
| 01-29-2030-00 | Retirement - TMRS | 9,855 | 9,672 | 10,889 | 15,371 |
| 01-29-2060-00 | Insurance - Hospitalization | 9,559 | 9,500 | 9,500 | 9,500 |
| 01-29-2090-00 | Professional Org - Personal | 405 | 400 | 400 | 400 |
| 01-29-2100-00 | Prof Education & Training | 319 | 800 | 800 | 800 |
| 01-29-3010-00 | Utilities | - | - | 1,000 | 2,500 |
| 01-29-3020-00 | Telephone | - | - | 100 | 300 |
| 01-29-3030-00 | Office Supplies & Forms | 1,805 | 1,700 | 2,000 | 2,000 |
| 01-29-3040-00 | Postage, Freight, Etc | 1,429 | 2,700 | 2,700 | 2,700 |
| 01-29-3050-00 | Ads & Public Notices | 119 | 200 | 200 | 200 |
| 01-29-3060-00 | Protocol & Social | 625 | 200 | 200 | 200 |
| 01-29-3070-00 | Travel Expenses | 363 | 1,200 | 1,200 | 1,200 |
| 01-29-3090-00 | Books, Periodicals, Etc | 10 | 300 | 200 | 200 |
| 01-29-3100-00 | Safety | - | 400 | 400 | 400 |
| 01-29-3140-00 | Contract Professional Services | 808 | 1,100 | 300 | 300 |
| 01-29-3190-00 | Misc Municipal Court Expenses | - | 200 | 1,500 | 1,500 |
| 01-29-3220-00 | Insurance & Bonds | 562 | 600 | 300 | 300 |
| 01-29-3273-00 | Municipal Court Office Lease | 5,912 | 17,455 | 20,700 | 20,600 |
| 01-29-3278-00 | City Contr Mun Court Info Sys | 24,110 | 22,000 | 1,000 | - |
| 01-29-4010-00 | Communications Expense | - | - | 300 | 300 |
| 01-29-4030-00 | General Property Maintenance | 6,512 | 42,300 | 46,000 | - |
| 01-29-4040-00 | Small Tools & Equipment | 3 | 700 | 200 | 200 |
| 01-29-4060-00 | Office Machines Maintenance | - | - | 100 | 100 |
| 01-29-4065-00 | Office Equipment Rental | 596 | 700 | 700 | 700 |
| 01-29-4070-00 | Computer/Software Maintenance | 3,050 | 15,700 | 15,700 | 15,700 |
| 01-29-6021-00 | Principal - Computer/Software FY 2019 | - | 400 | 400 | 400 |
| 01-29-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 100 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 850 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 10 |
| | **Municipal Court Dept Expenditures** | **179,438** | **237,592** | **227,876** | **191,298** |

The City of Fredericksburg

*Engineering Department*

*City of Fredericksburg*

*FY 2020 Budget Analysis*

**ENGINEERING DEPT EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 01-30-1035-00 | Regular Wages - Engineering | 122,374 | 126,900 | 123,100 | 125,100 |
| 01-30-1050-00 | Regular Wages - Part Time Emp | - | 1,000 | 500 | 1,000 |
| 01-30-1060-00 | Longevity | 861 | 700 | 600 | 670 |
| 01-30-1070-00 | Overtime Wages | 193 | 1,000 | - | - |
| 01-30-2020-00 | Social Security | 8,960 | 9,914 | 9,501 | 9,698 |
| 01-30-2030-00 | Retirement - TMRS | 12,120 | 12,629 | 14,089 | 19,268 |
| 01-30-2060-00 | Insurance - Hospitalization | 14,765 | 14,500 | 14,100 | 14,100 |
| 01-30-2090-00 | Professional Org - Personal | 407 | 500 | 600 | 500 |
| 01-30-2100-00 | Prof Education & Training | 4,221 | 4,000 | 2,000 | 3,500 |
| 01-30-3030-00 | Office Supplies & Forms | 460 | 400 | 400 | 400 |
| 01-30-3040-00 | Postage, Freight, Etc | - | 200 | 100 | 200 |
| 01-30-3050-00 | Ads & Public Notices | 355 | 500 | 500 | 500 |
| 01-30-3060-00 | Protocol & Social | 918 | 500 | 500 | 500 |
| 01-30-3070-00 | Travel Expenses | 540 | 1,000 | 750 | 1,000 |
| 01-30-3080-00 | Prof Org & Assoc - City | - | 500 | 300 | 500 |
| 01-30-3090-00 | Books, Periodicals, Etc | - | 200 | 200 | 200 |
| 01-30-3100-00 | Safety | 352 | 450 | 300 | 450 |
| 01-30-3140-00 | Contract Professional Services | 237 | 15,000 | 15,000 | 5,000 |
| 01-30-3220-00 | Insurance & Bonds | 2,332 | 2,400 | 1,500 | 1,100 |
| 01-30-4010-00 | Communications | 7,398 | 9,000 | 9,000 | 9,000 |
| 01-30-4040-00 | Small Tools & Equipment | 1,487 | 1,000 | 1,000 | 1,000 |
| 01-30-4060-00 | Office Machines Maintenance | 2,922 | 2,000 | 1,000 | 1,500 |
| 01-30-4067-00 | Storage Rental Fee | 2,910 | 3,250 | 3,250 | 3,300 |
| 01-30-4070-00 | Computer/Software Maintenance | 17,297 | 25,300 | 19,000 | 24,800 |
| 01-30-4300-00 | Engineering Supplies & Exp | - | 500 | 200 | 250 |
| 01-30-4410-00 | Gasoline, Oil & Lubrication | 1,840 | 2,000 | 2,000 | 2,000 |
| 01-30-4430-00 | Vehicle Maintenance | 14 | - | 50 | - |
| 01-30-4435-00 | Fleet Lease | 14,658 | 14,700 | 14,700 | 14,700 |
| 01-30-5100-00 | Update Aerial Photos | 10,981 | 11,000 | - | 22,000 |
| 01-30-5155-00 | Fuel Island | - | 200 | - | - |
| 01-30-6021-00 | Principal - Computer/Software FY 2019 | - | 2,500 | 2,500 | 2,500 |
| 01-30-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 200 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 850 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 10 |
| | **Engineering Dept Expenditures** | **228,600** | **263,843** | **236,841** | **265,796** |

The City of Fredericksburg

*Electric Fund*

*City of Fredericksburg*

*FY 2020 Budget Analysis*

**ELECTRIC FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 02-00-4101-00 | Residential Sales | 4,867,999 | 4,826,900 | 4,786,000 | 4,886,000 |
| 02-00-4102-00 | Commercial Sales | 6,774,976 | 6,748,700 | 6,687,000 | 6,700,000 |
| 02-00-4104-00 | Public Streets & Hwy Lights | 30,029 | 31,300 | 25,500 | 25,500 |
| 02-00-4106-00 | Security Lights | 83,804 | 86,000 | 80,000 | 80,000 |
| 02-00-4110-00 | Forfeited Discounts | 74,055 | 70,000 | 70,000 | 70,000 |
| 02-00-4114-00 | Temporary Fee | 3,975 | 2,000 | 3,000 | 3,000 |
| 02-00-4115-00 | Transformer Fee | 11,400 | 9,000 | 9,000 | 9,000 |
| 02-00-4125-00 | Electric Permits & Inspections | 15,879 | 13,000 | 17,000 | 18,000 |
| 02-00-4140-00 | Fiber Optic Lease | 37,676 | 38,000 | 38,000 | 38,000 |
| 02-00-4150-00 | Interest Income | 17,437 | 14,500 | 32,000 | 18,000 |
| 02-00-4165-00 | Miscellaneous Elect Revenue | 188,386 | 175,000 | 333,000 | 175,000 |
| 02-00-4170-00 | Christmas Lights | 1,160 | 1,200 | 750 | 1,200 |
| 02-00-4179-00 | Debt Proceeds - Golf Course | 53,921 | 54,000 | 54,000 | 54,000 |
| 02-00-4181-00 | Proceeds -Sale of Fixed Assets | 13,050 | - | - | - |
| 02-00-4182-00 | Insurance Proceeds Revenue | 2,894 | - | - | - |
| | **Electric Fund Revenues** | **12,176,639** | **12,069,600** | **12,135,250** | **12,077,700** |

## ELECTRIC FUND EXPENDITURES

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 02-21-1015-00 | Regular Wages - City Attorney | 1,532 | - | - | - |
| 02-21-1030-00 | Regular Wages-Full Time Emp | 870,727 | 959,160 | 925,000 | 982,259 |
| 02-21-1060-00 | Longevity | 10,490 | 8,800 | 8,600 | 8,950 |
| 02-21-1070-00 | Overtime & Stand-by Wages | 65,813 | 60,000 | 60,000 | 60,000 |
| 02-21-2020-00 | Social Security | 69,409 | 78,639 | 76,010 | 80,418 |
| 02-21-2030-00 | Retirement-TMRS | 94,012 | 100,946 | 113,171 | 161,045 |
| 02-21-2040-00 | Uniforms & Clothing | 4,025 | 4,500 | 4,500 | 4,500 |
| 02-21-2045-00 | Housing Allowance | - | - | - | - |
| 02-21-2050-00 | Car Allowance | 9,003 | 9,000 | 9,000 | 9,000 |
| 02-21-2060-00 | Insurance-Hospitalization | 111,570 | 121,102 | 111,300 | 123,350 |
| 02-21-2090-00 | Professional Org - Personal | 753 | 800 | 800 | 800 |
| 02-21-2100-00 | Prof Education & Training | 3,720 | 12,000 | 8,000 | 12,000 |
| 02-21-2203-00 | Meter Reading | - | - | - | - |
| 02-21-2206-00 | Customer Collections & Records | 557 | 2,000 | 500 | 500 |
| 02-21-3010-00 | Utilities | 14,645 | 14,000 | 14,500 | 14,500 |
| 02-21-3020-00 | Telephone | 3,355 | 3,100 | 7,500 | 3,400 |
| 02-21-3030-00 | Office Supplies & Forms | 6,548 | 6,500 | 7,800 | 6,500 |
| 02-21-3040-00 | Postage, Freight, Etc | 12,456 | 12,000 | 15,400 | 12,500 |
| 02-21-3050-00 | Advertising & Public Notices | 1,240 | 1,000 | 1,500 | 1,200 |
| 02-21-3060-00 | Protocol & Social | 12,107 | 12,000 | 4,700 | 12,000 |
| 02-21-3070-00 | Travel Expenses | 4,434 | 10,000 | 8,500 | 10,000 |
| 02-21-3080-00 | Prof Org & Assoc - City | 10,222 | 7,500 | 10,600 | 10,000 |
| 02-21-3090-00 | Books Periodicals, Etc | 84 | - | 25 | 100 |
| 02-21-3100-00 | Safety | 7,995 | 8,000 | 8,200 | 8,200 |
| 02-21-3120-00 | Audit Expenses | 4,700 | 7,200 | 6,200 | 6,500 |
| 02-21-3130-00 | Legal Expenses | 163 | 1,000 | - | - |
| 02-21-3140-00 | Contract Prof Services | 27,092 | 45,000 | 42,500 | 45,000 |
| 02-21-3160-00 | Economic, Ind & Bus Dev | 56,000 | 56,000 | 56,000 | 56,000 |
| 02-21-3190-00 | Miscellaneous Elect Dept Exp | 7,254 | 10,000 | 3,000 | 10,000 |
| 02-21-3200-00 | Uncollectible Accounts | 18,745 | 19,000 | 8,600 | 8,600 |
| 02-21-3203-00 | Bad Debt Recovery | (2,721) | (8,500) | (3,500) | (3,500) |
| 02-21-3213-00 | Bank Fees | 4,273 | 5,000 | 3,000 | 3,000 |
| 02-21-3220-00 | Insurance & Bonds | 12,289 | 12,400 | 15,100 | 12,300 |
| 02-21-3250-00 | In Lieu Of Taxes | 974,100 | 965,568 | 970,820 | 966,216 |
| 02-21-3274-00 | City Contribution - Dispatch | 14,487 | 12,916 | 10,804 | 15,214 |
| 02-21-4010-00 | Communications | 16,010 | 13,500 | 13,800 | 13,800 |
| 02-21-4020-00 | Janitorial/Housekeeping | 5,174 | 3,500 | 4,500 | 4,500 |
| 02-21-4030-00 | General Property Maintenance | 14,260 | 20,000 | 12,000 | 20,000 |
| 02-21-4032-00 | Satellite TV Service | 759 | 550 | 650 | 650 |
| 02-21-4040-00 | Small Tools & Equipment | 20,012 | 20,000 | 23,140 | 25,450 |
| 02-21-4041-00 | Tool Repair | 129 | 1,500 | 600 | 1,500 |
| 02-21-4060-00 | Office Equipment Maintenance | 4,316 | 5,000 | 3,000 | 5,000 |
| 02-21-4065-00 | Office Equipment Rental | 4,747 | 5,600 | 3,500 | 5,600 |
| 02-21-4070-00 | Computer/Software Maintenance | 62,974 | 55,200 | 55,200 | 95,500 |
| 02-21-4230-00 | Street Light Maintenance | 8,192 | 5,500 | 10,000 | 5,500 |
| 02-21-4239-00 | Street Lighting Power | 30,041 | 31,500 | 26,500 | 26,500 |
| 02-21-4240-00 | Power Purchases | 7,282,061 | 6,900,000 | 7,000,000 | 7,000,000 |
| 02-21-4241-00 | Transmission Provider Fees | 1,525,103 | 1,524,000 | 1,524,000 | 1,524,000 |
| 02-21-4251-00 | Inventory Shrinkage | 4,561 | 500 | 500 | 500 |
| 02-21-4264-00 | SCADA Maintenance | - | 1,500 | 1,500 | 1,500 |
| 02-21-4270-00 | Contract Tree Trimming | 74,800 | - | 100 | - |
| 02-21-4280-00 | Meter Maintenance & Expenses | 28,298 | 16,000 | 16,000 | 16,000 |
| 02-21-4290-00 | Transformer Maintenance | 56,353 | 50,000 | 50,000 | 50,000 |
| 02-21-4300-00 | Underground Line Maintenance | 17,025 | 15,000 | 14,000 | 15,000 |
| 02-21-4310-00 | Overhead Line Maintenance | 25,246 | 20,000 | 24,000 | 20,000 |
| 02-21-4312-00 | Christmas Lights | 1,786 | 14,500 | 8,500 | 3,000 |
| 02-21-4330-00 | Maint Of Station Equipment | 2,550 | 1,000 | 1,000 | 1,000 |
| 02-21-4362-00 | Fiber Optic Network Maint | 2,429 | - | - | - |
| 02-21-4364-00 | Pole Maintenance | 13,743 | 11,000 | 11,000 | 11,000 |

| | | | | | |
|---|---|---|---|---|---|
| 02-21-4375-00 | Fiber Optic Network Maint | 1,149 | 1,200 | - | 1,200 |
| 02-21-4376-00 | Meter Data Mgt System Maint | 6,525 | 24,300 | 40,000 | 29,500 |
| 02-21-4410-00 | Gasoline, Oil, & Lubrication | 13,074 | 13,000 | 10,500 | 13,000 |
| 02-21-4430-00 | Vehicle Maintenance - Trucks | 14,695 | 29,000 | 29,000 | 29,000 |
| 02-21-4435-00 | Fleet Lease | 15,874 | 12,500 | 12,500 | 12,500 |
| 02-21-5155-00 | Fuel Island | - | 1,100 | 1,000 | - |
| 02-21-5210-00 | Inventory Purchases | (28,019) | 175,000 | 175,000 | 175,000 |
| 02-21-5240-00 | Meters | 8,093 | 5,000 | 11,000 | 11,000 |
| 02-21-5250-00 | Transformers | 51,676 | 40,000 | 40,000 | 40,000 |
| 02-21-5265-00 | Other Equipment | 8,551 | 10,000 | 10,000 | - |
| 02-21-5275-00 | Electric Department Building | - | - | 135,000 | 45,000 |
| 02-21-5364-00 | Pole, Towers, & Fixtures | 8,862 | - | 12,000 | - |
| 02-21-5365-00 | Overhead Conductors & Devices | 23,950 | - | 8,000 | - |
| 02-21-5366-00 | Underground Conduit | 2,975 | - | 3,000 | - |
| 02-21-5367-00 | Underground Conductors | 12,713 | - | 13,000 | - |
| 02-21-5368-00 | Transformers | - | - | - | - |
| 02-21-5370-00 | Meters | - | - | - | - |
| 02-21-5373-00 | Street Lighting & Signal Sys | 46,802 | 40,000 | 41,000 | 40,000 |
| 02-21-5374-00 | Street Light Hardware | - | - | - | - |
| 02-21-5380-00 | Meter Data Management System | 35,000 | 35,723 | 37,000 | - |
| 02-21-5381-00 | Sandcastle URG Rehab | - | 35,000 | - | 35,000 |
| 02-21-5382-00 | Replace Substation Breakers | - | 20,000 | 30,000 | 20,000 |
| 02-21-5383-00 | Light at Main & Washington | - | 35,000 | - | 35,000 |
| NEW ACCT | Boom Truck | | | | 35,000 |
| NEW | Main Street Decorative Lighting | - | - | - | 225,000 |
| 02-21-6021-00 | Principal - Computer/Software FY 2019 | - | 5,000 | 5,000 | 5,000 |
| 02-21-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 300 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 3,000 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 30 |
| 02-21-6203-00 | Principal - Electric Warehouse | - | 833,400 | - | 230,000 |
| 02-21-6204-00 | Interest - Electric Warehouse | - | 10,500 | - | 76,620 |
| | **Electric Fund Expenditures** | **11,853,566** | **12,597,804** | **11,924,720** | **12,547,702** |
| | **Electric Fund Excess (Deficit)** | **323,074** | **(528,204)** | **210,530** | **(470,002)** |

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

The City of Fredericksburg

*Water Fund*

**WATER FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 03-00-4102-00 | Water Connection Charges | 21,395 | 25,000 | 7,500 | 7,500 |
| 03-00-4103-00 | Water Permits & Inspections | 21,596 | 20,000 | 20,000 | 22,000 |
| 03-00-4105-00 | Water Sales - Residential | 2,271,211 | 2,358,442 | 2,174,000 | 2,647,500 |
| 03-00-4106-00 | Water Sales - Multi Family | 106,376 | 117,274 | 117,500 | 139,600 |
| 03-00-4107-00 | Water Sales - Commercial | 1,085,549 | 1,147,894 | 1,108,000 | 1,317,000 |
| 03-00-4110-00 | Forfeited Discounts | 45,238 | 45,000 | 31,000 | 31,000 |
| 03-00-4118-00 | Effluent Sales | 69,370 | 70,200 | 10,000 | 50,000 |
| 03-00-4150-00 | Interest Income | 60,372 | 60,000 | 111,000 | 60,000 |
| 03-00-4160-00 | Lease Income - Weimers | 861 | 860 | 860 | 860 |
| 03-00-4161-00 | City Farm Lease-Meier | 1,200 | - | 600 | 600 |
| 03-00-4165-00 | Miscellaneous Water Revenue | 97,660 | 3,000 | 7,500 | 3,000 |
| NEW | Land Sale - Water Utility Easement | - | - | 150,000 | - |
| 03-00-4181-00 | Proceeds -Sale of Fixed Assets | 131,787 | 75,000 | 85,000 | 34,000 |
| 03-00-4182-00 | Insurance Proceeds Revenue | 4,341 | 1,000 | - | - |
| 03-00-4200-00 | Effluent Sales On Demand | 11,463 | 5,500 | 5,500 | 5,500 |
| 03-00-4202-00 | Sewer Connection Charges | 21,533 | 15,000 | 7,500 | 7,500 |
| 03-00-4205-00 | Sewer Sales - Residential | 1,612,674 | 1,634,618 | 1,659,000 | 1,781,500 |
| 03-00-4206-00 | Sewer Sales - Multi Family | 134,908 | 143,817 | 142,100 | 154,000 |
| 03-00-4207-00 | Sewer Sales - Commercial | 1,166,988 | 1,184,765 | 1,155,800 | 1,254,200 |
| 03-00-4265-00 | Miscellaneous Sewer Revenue | 89,639 | 70,000 | 90,000 | 85,000 |
| 03-00-4305-00 | FEMA Grant-Severe Storms 2015 | - | 37,061 | 37,061 | - |
| 03-00-4361-00 | Water Sales - Warehouse | 2,053 | 1,000 | 2,000 | 2,000 |
| 03-00-4500-00 | Water Impact Fee | 174,426 | 214,000 | 120,000 | 120,000 |
| 03-00-4505-00 | Sewer Impact Fee | 187,488 | 246,000 | 140,000 | 120,000 |
| | **Water Fund Revenues** | **7,318,126** | **7,475,431** | **7,181,921** | **7,842,760** |

**WATER FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 03-21-1015-00 | Regular Wages - City Attorney | 7,651 | - | - | - |
| 03-21-1030-00 | Reg. Wages-full Time Emp. | 1,083,841 | 1,211,200 | 1,175,000 | 1,265,475 |
| 03-21-1050-00 | Regular Wages - Part Time Emp | - | 2,000 | - | 2,000 |
| 03-21-1060-00 | Longevity | 10,577 | 12,400 | 12,200 | 12,900 |
| 03-21-1070-00 | Overtime & Stand-by Wages | 129,619 | 95,000 | 125,000 | 110,000 |
| 03-21-2020-00 | Social Security | 90,232 | 101,026 | 100,383 | 106,364 |
| 03-21-2030-00 | Retirement - Tmrs | 121,778 | 129,486 | 149,460 | 212,699 |
| 03-21-2040-00 | Uniforms & Clothing | 8,602 | 10,000 | 10,000 | 10,000 |
| 03-21-2050-00 | Car Allowance | 9,228 | 9,300 | 9,300 | 9,300 |
| 03-21-2060-00 | Insurance - Hospitalization | 181,375 | 200,900 | 193,400 | 200,900 |
| 03-21-2090-00 | Professional Org. - Personal | 494 | 1,500 | 600 | 1,000 |
| 03-21-2100-00 | Prof. Education & Training | 9,646 | 12,300 | 12,000 | 12,000 |
| 03-21-2201-00 | Meter Reading | - | - | - | - |
| 03-21-2203-00 | Acct., Billing, & Collection | - | - | - | - |
| 03-21-3010-00 | Utilities | 19,746 | 20,000 | 20,000 | 20,000 |
| 03-21-3020-00 | Telephone | 4,838 | 7,500 | 5,000 | 5,000 |
| 03-21-3030-00 | Office Supplies & Forms | 5,925 | 10,000 | 10,000 | 10,000 |
| 03-21-3040-00 | Postage, Freight, Etc. | 12,172 | 13,000 | 15,000 | 15,000 |
| 03-21-3050-00 | Advertising & Public Notices | 1,733 | 3,500 | 3,500 | 3,500 |
| 03-21-3060-00 | Protocol & Social | 10,197 | 7,000 | 8,500 | 8,500 |
| 03-21-3070-00 | Travel Expenses | 5,297 | 5,000 | 9,000 | 5,500 |
| 03-21-3080-00 | Prof. Org. & Assoc. - City | 35 | 1,300 | 500 | 500 |
| 03-21-3090-00 | Books, Periodicals, Etc. | 84 | 500 | 250 | 250 |
| 03-21-3101-00 | Safety | 6,230 | 9,000 | 12,500 | 9,000 |
| 03-21-3120-00 | Audit Expense | 4,200 | 6,800 | 6,000 | 6,200 |
| 03-21-3130-00 | Legal Expense | 4,977 | 10,000 | - | 10,000 |
| 03-21-3140-00 | Contract Prof. Services | 38,293 | 65,793 | 60,000 | 30,000 |
| 03-21-3160-00 | Econ., Ind. & Bus. Development | 14,000 | 14,000 | 14,000 | 14,000 |
| 03-21-3200-00 | Uncollectible Accounts | 4,375 | 5,500 | 5,500 | 5,500 |
| 03-21-3210-00 | Hahn Well Lease Payments | 10,059 | 8,400 | 8,400 | 8,400 |
| 03-21-3213-00 | Bank Fees | 4,381 | 5,000 | 3,000 | 3,000 |
| 03-21-3220-00 | Insurance & Bonds | 34,971 | 34,600 | 36,300 | 37,900 |
| 03-21-3250-00 | In Lieu Of Taxes | 585,500 | 667,325 | 574,554 | 627,421 |
| 03-21-3274-00 | City Contribution - Dispatch | 14,487 | 12,916 | 10,804 | 15,214 |
| 03-21-4010-00 | Communications | 23,487 | 22,100 | 22,100 | 22,100 |
| 03-21-4020-00 | Janitorial/housekeeping | 5,068 | 4,000 | 4,000 | 4,000 |
| 03-21-4030-00 | General Property Maintenance | 17,291 | 27,000 | 27,000 | 27,000 |
| 03-21-4040-00 | Small Tools & Equipment | 24,846 | 25,000 | 33,140 | 30,450 |
| 03-21-4060-00 | Office Machines Maintenance | 3,957 | 5,000 | 4,000 | 5,000 |
| 03-21-4065-00 | Office Equipment Rental | 4,747 | 4,500 | 4,500 | 4,500 |
| 03-21-4070-00 | Computer/software Maintenance | 57,779 | 118,100 | 118,400 | 179,100 |
| 03-21-4160-00 | Fluoridation Expenses | 18,985 | 10,000 | 10,000 | 10,000 |
| 03-21-4165-00 | Water Treatment Expenditures | 13,132 | 10,000 | 10,000 | 10,000 |
| 03-21-4170-00 | Water Testing | 21,240 | 12,000 | 20,000 | 13,000 |
| 03-21-4171-00 | Sewage Testing | 42,118 | 37,000 | 40,000 | 40,000 |
| 03-21-4175-00 | Water System Permit Fees | 14,340 | 15,000 | 14,500 | 15,000 |
| 03-21-4176-00 | Wastewater System Permit Fees | 17,238 | 18,000 | 20,000 | 20,000 |
| 03-21-4190-00 | Misc. Water & Sewer Expenses | 19,318 | 5,000 | 7,500 | 5,000 |
| 03-21-4200-00 | Water Service Maintenance | (10,465) | 10,000 | 7,500 | 10,000 |
| 03-21-4210-00 | Operation Of Field | - | - | - | 50,000 |
| 03-21-4220-00 | Power Purchases - Wells | 223,278 | 200,000 | 200,000 | 200,000 |
| 03-21-4230-00 | Fire Hydrant Maintenance | 2,887 | 20,000 | 5,000 | 5,000 |
| 03-21-4235-00 | Effluent SO2 Treatment | 4,929 | 30,000 | 12,500 | 30,000 |
| 03-21-4240-00 | Water Main Maintenance | 42,565 | 25,000 | 35,000 | 30,000 |
| 03-21-4250-00 | Water Pump Equip. Maintenance | 96,968 | 50,000 | 50,000 | 50,000 |
| 03-21-4251-00 | Inventory Shrinkage | 18,431 | - | - | - |
| 03-21-4254-00 | Boot Ranch Effluent Line Maint | 26,604 | 25,000 | 10,000 | 15,000 |
| 03-21-4255-00 | Lady Bird Effluent Sys Maint | 842 | 10,000 | 2,500 | 10,000 |

| | | | | | |
|---|---|---|---|---|---|
| 03-21-4260-00 | Water Meter Maintenance | 3,191 | 4,000 | 25,000 | 10,000 |
| 03-21-4264-00 | SCADA Maintenance | 1,230 | 1,000 | 2,000 | 2,000 |
| 03-21-4270-00 | Tank & Tower Maintenance | 18,141 | 26,000 | 20,000 | 20,000 |
| 03-21-4280-00 | Chlorinator Maintenance | 9,250 | 7,500 | 7,500 | 7,500 |
| 03-21-4290-00 | Sewer Plant Maintenance | 158,174 | 110,000 | 110,000 | 130,000 |
| 03-21-4291-00 | Sewer Lift Station Maintenance | 139,234 | 100,000 | 100,000 | 100,000 |
| 03-21-4305-00 | Manhole Maintenance | 6,108 | 3,500 | 3,500 | 3,500 |
| 03-21-4320-00 | Pumping Power - Sewer | 173,194 | 160,000 | 169,500 | 170,000 |
| 03-21-4340-00 | Sewer Main Maintenance | 8,550 | 15,000 | 10,000 | 15,000 |
| 03-21-4341-00 | Sewer Line Maint/reimbursement | - | 1,250 | 1,250 | 1,250 |
| 03-21-4350-00 | Sewer Plant Supplies | 94,734 | 90,000 | 90,000 | 92,500 |
| 03-21-4360-00 | Sewer Service Maintenance | 624 | 5,000 | 2,500 | 5,000 |
| 03-21-4370-00 | Road Material | - | 25,000 | 25,000 | 25,000 |
| 03-21-4376-00 | Meter Data Mgt System Maint | 6,719 | - | 35,000 | - |
| 03-21-4410-00 | Gasoline, Oil, & Lubrication | 36,119 | 41,500 | 41,500 | 42,000 |
| 03-21-4430-00 | Vehicle Maintenance - Trucks | 4,313 | 3,000 | 6,000 | 3,000 |
| 03-21-4435-00 | Fleet Lease | 79,133 | 115,100 | 125,000 | 182,600 |
| 03-21-4440-00 | Tractor/heavy Equipment Maint. | 9,639 | 12,500 | 12,500 | 12,500 |
| 03-21-4450-00 | Other Equipment Maintenance | 3,207 | 2,500 | 2,500 | 2,500 |
| 03-21-4610-00 | Transfer Out to Fund 26 | - | - | - | - |
| 03-21-4620-00 | Transfer out to Fund 29 | - | - | - | - |
| 03-21-5155-00 | Fuel Island | - | 2,500 | 2,500 | - |
| 03-21-5210-00 | Inventory Purchases | (30,779) | 50,000 | 80,000 | 125,000 |
| 03-21-5250-00 | Other Capital Items | 8,551 | 5,650 | 5,650 | 18,000 |
| 03-21-5280-00 | Water Meters | 41,404 | 15,000 | 15,000 | 5,000 |
| 03-21-5301-00 | Water Mains | 90,644 | 50,000 | 25,000 | 50,000 |
| 03-21-5302-00 | Water Taps | 11,331 | 5,000 | 6,500 | 5,000 |
| 03-21-5303-00 | Sewer Mains | 69,868 | 50,000 | 25,000 | 50,000 |
| 03-21-5304-00 | Sewer Taps | 3,290 | 2,000 | 2,000 | 2,000 |
| 03-21-5305-00 | Manholes | 356 | - | 1,100 | 2,500 |
| 03-21-5306-00 | Fire Hydrants | - | 10,000 | - | - |
| 03-21-5313-00 | SCADA | 18,130 | 50,000 | 50,000 | 50,000 |
| 03-21-5340-00 | WWTP Pump Equipment | 6,000 | - | - | - |
| NEW ACCT | Boom Truck | | | | |
| NEW ACCT | Forklift | | | | 15,000 |
| NEW ACCT | Bobcat Excavator | | | | - |
| 03-21-5345-00 | Green Meadows Lift Station | 10,162 | - | 11,000 | - |
| 03-21-5385-00 | Hahn Well Rehab | - | - | 54,000 | - |
| 03-21-5409-00 | WWTP Office / Lab / Workshop | 115,462 | - | - | - |
| 03-21-5411-00 | Camera Equipment | 10,369 | - | - | - |
| 03-21-5413-00 | Meter Data Management System | 35,000 | - | 45,176 | - |
| 03-21-5414-00 | MLSS Pump Station | 813,462 | - | 81,112 | - |
| 03-21-5415-00 | Bell St Water Line Rehab Proj | - | - | - | 150,000 |
| 03-21-5416-00 | Stone Ridge Elevated Tank Site | 28,282 | - | - | - |
| 03-21-5418-00 | San Antonio St Sewer Line Repl | 583,219 | 1,085,673 | 1,085,673 | - |
| 03-21-5421-00 | Boot Ranch Lift Station | 20,359 | 265,000 | 230,000 | - |
| 03-21-5422-00 | Skid Steer | 37,555 | - | - | - |
| 03-21-5423-00 | Backhoe | 93,700 | - | - | - |
| 03-21-5424-00 | Hahn Well Access Road | 24,996 | - | - | - |
| 03-21-5425-00 | Water Modeling Software | 16,525 | - | - | - |
| 03-21-5426-00 | Water & Sewer - The Beginning | - | 160,000 | 95,000 | - |
| 03-21-5427-00 | Oversizing Utility Hotel Conf | - | 865,000 | - | 865,000 |
| 03-21-5428-00 | 290 E Sewer Extension | - | 1,515,000 | - | 1,515,000 |
| 03-21-5429-00 | E 50 Bobcat 2018+Trlr+Breaker | - | 65,000 | 60,500 | - |
| 03-21-5430-00 | John Deere 60" Zero Turn | - | 11,200 | 10,785 | - |
| 03-21-5431-00 | John Deere Gator | - | 9,600 | 9,600 | - |
| NEW ACCT | Green Meadows Lift Station Rehab | | | | 750,000 |
| NEW ACCT | Boot Ranch Lift Station Construction | | | | - |
| NEW ACCT | Boot Ranch Lift Station Pumps | | | | 100,000 |
| NEW ACCT | Sport Park Effluent Irrigation System | | | | - |
| NEW ACCT | Work Order Management System | | | | 55,000 |
| NEW ACCT | Decommission Windcrest Lift Station | | | | 20,000 |
| NEW ACCT | Access Road Boerner Well Field | | | | 20,000 |

| | | | | | |
|---|---|---|---|---|---|
| NEW ACCT | South Heights Pump Station Remodel | | | | |
| NEW ACCT | 1,000 gpm Pump at South Heights | | | | |
| NEW ACCT | Wastewater Modeling Software | | | | 25,000 |
| 03-21-6021-00 | Principal - Computer/Software FY 2019 | - | 6,400 | 6,400 | 6,400 |
| 03-21-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 400 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 4,000 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 40 |
| 03-21-6310-00 | Principal - 2012 GO Refunding | 255,000 | - | - | - |
| 03-21-6311-00 | Interest - 2012 GO Refunding | 1,721 | - | - | - |
| 03-21-6312-00 | Principal - 2013 Revenue Bonds | 290,000 | 300,000 | 300,000 | 310,000 |
| 03-21-6313-00 | Interest - 2013 Revenue Bonds | 179,471 | 170,400 | 170,400 | 160,900 |
| 03-21-6314-00 | Principal - Asphalt Zipper | 18,046 | 18,300 | 18,000 | - |
| 03-21-6315-00 | Interest- Asphalt Zipper | 345 | 200 | 200 | - |
| 03-21-6316-00 | Principal -Sewer Press Machine | 105,096 | 106,100 | 106,100 | - |
| 03-21-6317-00 | Interest - Sewer Press Machine | 2,006 | 1,100 | 1,000 | - |
| 03-21-6318-00 | Principal - Dump Truck | 25,286 | 25,600 | 25,600 | - |
| 03-21-6319-00 | Interest - Dump Truck | 483 | 300 | 300 | - |
| 03-21-6320-00 | Principal-2EmergencyGenerators | 31,386 | 31,700 | 23,000 | - |
| 03-21-6321-00 | Interest -2EmergencyGenerators | 599 | 400 | 300 | - |
| 03-21-6322-00 | Principal - Mini Excavator | 12,500 | 12,700 | 11,300 | - |
| 03-21-6323-00 | Interest - Mini Excavator | 239 | 200 | 200 | - |
| 03-21-6324-00 | Principal-Water MeterChangeout | - | 475,000 | 470,000 | 410,600 |
| 03-21-6325-00 | Interest-Water Meter Changeout | - | 25,000 | - | 52,800 |
| 03-21-6326-00 | Principal - Dump Truck 2018 | - | 29,700 | 30,100 | 28,500 |
| 03-21-6327-00 | Interest - Dump Truck 2018 | - | 300 | - | 1,600 |
| 03-21-6328-00 | Principal-Dump Truck 14Yd 2018 | - | 35,700 | 35,800 | 34,000 |
| 03-21-6329-00 | Interest-Dump Truck 14Yd 2018 | - | 400 | - | 1,900 |
| 03-21-6330-00 | Principal - Backhoe - 2018 | - | 35,000 | 35,500 | 33,600 |
| 03-21-6331-00 | Interest - Backhoe - 2018 | - | 400 | - | 1,900 |
| 03-21-6332-00 | Principal - Valve Machine-2018 | - | 20,000 | 20,100 | 19,000 |
| 03-21-6333-00 | Interest - Valve Machine-2018 | - | 200 | - | 1,100 |
| 03-21-6334-00 | Principal -Emergency Generator | - | 31,700 | 29,800 | 28,200 |
| 03-21-6335-00 | Interest - Emergency Generator | - | 400 | - | 1,600 |
| 03-21-6336-00 | Principal - 2018 Util Rev Bond | - | 660,000 | 660,000 | 475,000 |
| 03-21-6337-00 | Interest - 2018 Util Rev Bond | - | 517,989 | 518,000 | 703,900 |
| NEW | Boom Truck | | | | 55,000 |
| NEW | Boom Truck | | | | 550 |
| NEW | Bobcat Excavator | | | | 14,000 |
| NEW | Bobcat Excavator | | | | 140 |
| | **Water Fund Expenditures** | **6,805,755** | **10,819,707** | **8,394,336** | **10,554,652** |
| | **Water Fund Excess (Deficit)** | **512,371** | **(3,344,276)** | **(1,212,415)** | **(2,711,892)** |
| | Projects funded with Water & Sewer Impact Fees | | | | 2,380,000 |
| | * City will use prior year fund balance to fund the estimated deficit | | | | (331,892) |

The City of Fredericksburg

## *Golf Fund*

The City of Fredericksburg

**GOLF FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 04-00-4101-00 | Green Fees | 102,066 | - | - | - |
| 04-00-4102-00 | Golf Cart Rental Fees | 42,749 | - | - | - |
| 04-00-4103-00 | Driving Range Revenues | 4,421 | - | - | - |
| 04-00-4119-00 | Lease Income - Grill | 450 | - | - | - |
| 04-00-4150-00 | Interest Income | 8 | - | - | - |
| 04-00-4161-00 | Transfer From General Fund | 796,727 | 347,803 | 347,803 | 133,334 |
| 04-00-4165-00 | Miscellaneous Golf Revenues | 1,480 | - | - | - |
| 04-00-4700-00 | Merchandise Sales | 39,778 | - | - | - |
| 04-00-4702-00 | Club Rental | 1,490 | - | - | - |
| 04-00-4706-00 | Handicap Dues | 25 | - | - | - |
| | **Golf Fund Revenues** | **989,194** | **347,803** | **347,803** | **133,334** |

## GOLF COURSE EXPENDITURES - MAINTENANCE

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 04-41-1015-00 | Regular Wages - City Attorney | 1,748 | - | - | - |
| 04-41-1030-00 | Regular Wages - Full-time | 181,178 | 8,400 | 8,300 | 8,500 |
| 04-41-1040-00 | Regular Wages - Part-time Emp. | - | - | - | - |
| 04-41-1060-00 | Longevity | 6,073 | 100 | 100 | 100 |
| 04-41-1070-00 | Overtime Wages | 3,313 | - | - | - |
| 04-41-2020-00 | Social Security | 14,477 | 650 | 643 | 658 |
| 04-41-2030-00 | Retirement - T.m.r.s. | 18,867 | 835 | 957 | 1,318 |
| 04-41-2040-00 | Uniforms Expense | 1,499 | - | - | - |
| 04-41-2060-00 | Insurance - Hospitalization | 21,363 | 700 | 485 | 650 |
| 04-41-2090-00 | Prof. Org. - Personal | - | - | - | - |
| 04-41-2100-00 | Prof. Education & Training | 149 | - | - | - |
| 04-41-3010-00 | Utilities | 1,703 | - | - | - |
| 04-41-3020-00 | Telephone | 724 | - | - | - |
| 04-41-3030-00 | Office Supplies & Expenses | 82 | - | - | - |
| 04-41-3040-00 | Postage, Freight, Etc. | 224 | - | - | - |
| 04-41-3050-00 | Advertising & Public Notices | - | - | - | - |
| 04-41-3060-00 | Protocol & Social | 838 | - | - | - |
| 04-41-3070-00 | Travel | 11 | - | - | - |
| 04-41-3080-00 | Prof. Org. & Assoc. - City | - | - | - | - |
| 04-41-3100-00 | Safety | 205 | - | - | - |
| 04-41-3120-00 | Audit Expenses | 800 | 100 | 100 | 150 |
| 04-41-3140-00 | Contract Professional Services | 65 | - | - | - |
| 04-41-3220-00 | Insurance & Bonds | 9,479 | 9,500 | 1,800 | 2,600 |
| 04-41-4010-00 | Communications | 1,109 | - | - | - |
| 04-41-4020-00 | Janitorial & Housekeeping | 143 | - | - | - |
| 04-41-4030-00 | General Property Maint. | 776 | - | - | - |
| 04-41-4031-00 | Club House Maintenance | 319 | - | - | - |
| 04-41-4040-00 | Small Tools & Equipment | 214 | - | - | - |
| 04-41-4065-00 | Office Equipment Rental | 184 | - | - | - |
| 04-41-4070-00 | Computer/software Maintenance | 1,976 | - | - | - |
| 04-41-4220-00 | Golf Cart Maint. | 2,869 | - | - | - |
| 04-41-4230-00 | Sprinkler System Maint. | 2,666 | - | - | - |
| 04-41-4232-00 | Effluent SO2 Treatment | 10,118 | - | - | - |
| 04-41-4235-00 | Biological Pond Maintenance | 1,155 | - | - | - |
| 04-41-4240-00 | Course & Greens Maint. | 4,555 | - | - | - |
| 04-41-4241-00 | Fertilizer | 3,384 | - | - | - |
| 04-41-4242-00 | Chemicals | 10,369 | - | - | - |
| 04-41-4243-00 | Seed | 6,418 | - | - | - |
| 04-41-4250-00 | General Operations | 20,505 | - | - | - |
| 04-41-4270-00 | Driving Range Expenses | 218 | - | - | - |
| 04-41-4285-00 | Tree Care & Replacement | 6,648 | - | - | - |
| 04-41-4410-00 | Gasoline, Oil, & Lubrication | 4,142 | - | - | - |
| 04-41-4435-00 | Fleet Lease | 1,497 | - | - | - |
| 04-41-4440-00 | Tractor/equipment Maint. | 323 | - | - | - |
| 04-41-4441-00 | Mower Maintenance | 1,627 | - | - | - |
| 04-41-4450-00 | Other Equipment Maintenance | 1,585 | - | - | - |
| 04-41-4451-00 | Maintenance Equipment Lease | 45,567 | - | - | - |
| 04-41-6085-00 | Principal - Solid Waste Loan | 45,933 | 46,400 | 46,400 | 46,900 |
| 04-41-6086-00 | Interest - Solid Waste Loan | 7,988 | 7,600 | 7,600 | 7,100 |
| 04-41-6087-00 | Principal - Electric Loan | 45,933 | 46,400 | 46,400 | 46,900 |
| 04-41-6088-00 | Interest - Electric Loan | 7,988 | 7,600 | 7,600 | 7,100 |
| 04-41-6091-00 | Principal - Sprayer - TCF 2015 | 1,855 | - | - | - |
| 04-41-6092-00 | Interest - Sprayer - TCF 2015 | 1,642 | - | - | - |
| | **Golf Course Expenditures - Maintenance** | **502,502** | **128,285** | **120,384** | **121,975** |

**GOLF COURSE EXPENDITURES - GOLF SHOP**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 04-42-1030-00 | Regular Wages - Full-time | 66,983 | 6,500 | 6,450 | 6,535 |
| 04-42-1040-00 | Regular Wages - Part-time Emp. | 3,451 | - | - | - |
| 04-42-1060-00 | Longevity | 1,733 | 100 | 100 | 100 |
| 04-42-1070-00 | Overtime Wages | 395 | - | - | - |
| 04-42-2020-00 | Social Security | 5,507 | 505 | 501 | 508 |
| 04-42-2030-00 | Retirement - T.m.r.s. | 6,757 | 648 | 746 | 1,016 |
| 04-42-2040-00 | Uniforms Expense | - | - | - | - |
| 04-42-2060-00 | Insurance - Hospitalization | 10,044 | 500 | 450 | 450 |
| 04-42-2090-00 | Prof. Org. - Personal | - | - | - | - |
| 04-42-2100-00 | Prof. Education & Training | - | - | - | - |
| 04-42-3010-00 | Utilities | 4,321 | - | - | - |
| 04-42-3020-00 | Telephone | 766 | - | - | - |
| 04-42-3030-00 | Office Supplies & Expenses | 996 | - | - | - |
| 04-42-3040-00 | Postage, Freight, Etc. | 265 | - | - | - |
| 04-42-3050-00 | Advertising & Public Notices | 1,200 | - | - | - |
| 04-42-3060-00 | Protocol & Social | 96 | - | - | - |
| 04-42-3070-00 | Travel | 6,898 | - | - | - |
| 04-42-3120-00 | Audit Expenses | 800 | 100 | 100 | 150 |
| 04-42-3130-00 | Legal Expenses | 1,050 | - | - | - |
| 04-42-3140-00 | Contract Professional Services | 22 | - | - | - |
| 04-42-3213-00 | Credit Card/Bank Fees | 6,043 | - | - | - |
| 04-42-3220-00 | Insurance & Bonds | 9,278 | 9,300 | 1,200 | 2,600 |
| 04-42-4010-00 | Communications | 2,260 | - | - | - |
| 04-42-4020-00 | Janitorial & Housekeeping | 2,229 | - | - | - |
| 04-42-4030-00 | General Property Maint. | 110 | - | - | - |
| 04-42-4031-00 | Club House Maintenance | 386 | - | - | - |
| 04-42-4032-00 | Cable Tv | 548 | - | - | - |
| 04-42-4040-00 | Small Tools & Equipment | 31 | - | - | - |
| 04-42-4065-00 | Office Equipment Rental | 184 | - | - | - |
| 04-42-4070-00 | Computer/software Maintenance | 1,003 | - | - | - |
| 04-42-4250-00 | General Operations | 10,842 | - | - | - |
| 04-42-4259-00 | COGS - Pro Shop(Non Inventory) | 925 | - | - | - |
| 04-42-5210-00 | Inventory Purchases - Retail | 13,942 | - | - | - |
| | **Golf Course Expenditures - Golf Shop** | **159,065** | **17,653** | **9,547** | **11,359** |
| | **Total Golf Course Expenditures** | **661,568** | **145,938** | **129,931** | **133,334** |
| | **Golf Fund Excess (Deficit)** | **327,626** | **201,865** | **217,872** | **(0)** |

The City of Fredericksburg

*Solid Waste Fund*

**SOLID WASTE FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 05-00-4101-00 | Garbage Collection Revenues | 943,250 | 930,000 | 961,000 | 963,000 |
| 05-00-4102-00 | Landfill Fees | 1,741,072 | 1,600,000 | 1,634,994 | 1,650,000 |
| 05-00-4103-00 | Recycling Revenues | 49,567 | 56,000 | 24,760 | - |
| 05-00-4104-00 | Com Garbage Hauling Permit | 225 | 200 | 85 | 100 |
| 05-00-4110-00 | Forfeited Discounts | 9,946 | 11,000 | 7,400 | 7,400 |
| 05-00-4150-00 | Interest Income | 10,363 | 7,500 | 16,800 | 8,000 |
| 05-00-4165-00 | Miscellaneous Revenue | 769 | 975 | 154 | 200 |
| 05-00-4167-00 | Debt Proceeds - Golf Course | 53,921 | 54,000 | 54,000 | 54,000 |
| 05-00-4181-00 | Proceeds -Sale of Fixed Assets | 15,353 | 20,000 | 29,000 | 43,000 |
| | **Solid Waste Fund Revenues** | **2,824,465** | **2,679,675** | **2,728,193** | **2,725,700** |

**SOLID WASTE FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 05-21-1015-00 | Regular Wages - City Attorney | 329 | - | - | - |
| 05-21-1030-00 | Regular Wages - Full-time Emp. | 848,777 | 868,600 | 855,500 | 875,433 |
| 05-21-1050-00 | Regular Wages - Part-time Emp. | 1,761 | 1,000 | 714 | 1,000 |
| 05-21-1060-00 | Longevity | 10,615 | 10,000 | 9,800 | 8,600 |
| 05-21-1070-00 | Overtime Wages | 60,466 | 62,000 | 65,376 | 69,000 |
| 05-21-2020-00 | Social Security | 66,386 | 72,032 | 71,251 | 72,984 |
| 05-21-2030-00 | Retirement - T.m.r.s. | 90,422 | 92,367 | 106,004 | 146,005 |
| 05-21-2040-00 | Uniforms & Clothing | 5,030 | 6,500 | 3,900 | 3,900 |
| 05-21-2050-00 | Car Allowance | - | - | - | - |
| 05-21-2060-00 | Ins. - Hospitalization | 158,429 | 162,200 | 163,300 | 161,800 |
| 05-21-2090-00 | Professional Org. - Personal | 184 | 1,200 | - | 1,200 |
| 05-21-2100-00 | Prof. Education & Training | 1,967 | 3,600 | 1,000 | 3,600 |
| 05-21-3010-00 | Utilities | 11,802 | 15,000 | 12,118 | 15,000 |
| 05-21-3020-00 | Telephone | 2,326 | 3,000 | 3,123 | 3,000 |
| 05-21-3030-00 | Office Supplies & Exp. | 6,378 | 6,000 | 7,525 | 7,000 |
| 05-21-3040-00 | Postage, Freight, Etc. | 11,938 | 10,000 | 11,000 | 11,000 |
| 05-21-3050-00 | Ads & Public Notices | 392 | 1,000 | 2,314 | 1,000 |
| 05-21-3060-00 | Protocol & Social | 5,799 | 4,500 | 3,752 | 4,500 |
| 05-21-3070-00 | Travel Exp. | 1,071 | 1,500 | 862 | 1,500 |
| 05-21-3080-00 | Prof. Org & Assoc. - City | 35 | 100 | - | 100 |
| 05-21-3090-00 | Books, Periodicals, Etc | 84 | 45 | 38 | 45 |
| 05-21-3100-00 | Safety | 2,915 | 4,500 | 5,830 | 4,500 |
| 05-21-3120-00 | Audit Expenses | 2,600 | 4,100 | 3,500 | 3,600 |
| 05-21-3140-00 | Contract Professional Services | 2,232 | 4,000 | 821 | 4,000 |
| 05-21-3190-00 | Miscellaneous Landfill Expense | 636 | 1,000 | 723 | 1,000 |
| 05-21-3200-00 | Uncollectible Accounts | 1,675 | 2,000 | 872 | 2,000 |
| 05-21-3213-00 | Bank Fees | 4,250 | 4,900 | 3,000 | 3,000 |
| 05-21-3220-00 | Insurance & Bonds | 23,137 | 23,200 | 23,300 | 26,000 |
| 05-21-3250-00 | In Lieu Of Taxes | 226,000 | 214,374 | 218,255 | 218,056 |
| 05-21-4000-00 | Permit Fees | 28,690 | 37,000 | 26,168 | 30,000 |
| 05-21-4010-00 | Communications | 5,046 | 8,000 | 8,700 | 8,700 |
| 05-21-4020-00 | Janitorial/housekeeping | 4,976 | 5,500 | 3,843 | 5,000 |
| 05-21-4030-00 | General Property Maintenance | 12,192 | 15,000 | 15,649 | 15,000 |
| 05-21-4031-00 | Dumpster Maintenance | 21,992 | 27,000 | 4,383 | 27,000 |
| 05-21-4032-00 | Trash Can Maintenance | 72 | 12,000 | 12,148 | 1,000 |
| 05-21-4040-00 | Small Tools & Equipment | 4,835 | 3,500 | 8,218 | 8,950 |
| 05-21-4060-00 | Office Machine Maintenance | 3,579 | 4,000 | 4,275 | 4,000 |
| 05-21-4065-00 | Office Equipment Rental | 4,747 | 5,700 | 3,445 | 4,000 |
| 05-21-4070-00 | Computer/software Maintenance | 16,752 | 17,000 | 15,500 | 20,200 |
| 05-21-4265-00 | Recycling Expenses | 15,563 | 15,000 | 10,906 | 15,000 |
| 05-21-4266-00 | Grinding Of Debris | 40,019 | 45,000 | 48,000 | 50,000 |
| 05-21-4268-00 | Tire Disposal | 5,580 | 5,400 | 5,100 | 5,400 |
| 05-21-4270-00 | Water Monitoring Exp. | 18,198 | 35,000 | 27,300 | 35,000 |
| 05-21-4271-00 | Methane Gas Monitoring Exp. | 16,079 | 20,000 | 31,600 | 20,000 |
| 05-21-4360-00 | Materials & Supplies | 6,512 | 6,000 | 6,426 | 6,000 |
| 05-21-4410-00 | Gasoline | 88,590 | 97,900 | 89,117 | 97,900 |
| 05-21-4430-00 | Vehicle Maintenance | 987 | 2,000 | 1,000 | 2,000 |
| 05-21-4431-00 | AGC Maintenance | 28,791 | 35,000 | 18,000 | 35,000 |
| 05-21-4432-00 | Chipper Maintenance | 2,140 | 7,000 | 9,253 | 7,000 |
| 05-21-4433-00 | Leaf Loader Maintenance | 8,182 | 9,000 | 14,500 | 9,000 |
| 05-21-4435-00 | Fleet Lease | 25,047 | 29,300 | 29,300 | 46,100 |
| 05-21-4440-00 | Tractor-heavy Equipment Maint | 35,434 | 25,000 | 113,000 | 40,000 |
| 05-21-4450-00 | Other Equipment Maintenance | 157 | - | - | - |
| 05-21-4510-00 | Fund Landfill Closure Reserve | - | 54,000 | 54,000 | 54,000 |
| 05-21-4511-00 | Fund SW Cell Development Res | - | 200,000 | 200,000 | - |
| 05-21-5015-00 | Other Capital Items | - | - | - | - |
| 05-21-5039-00 | Cell #8 Design&Airspace Survey | - | 50,000 | 51,000 | - |
| 05-21-5110-00 | Trash Containers | - | - | - | - |

| | | | | | |
|---|---|---|---|---|---|
| 05-21-5155-00 | Fuel Island | - | 600 | 501 | - |
| 05-21-5558-00 | Forklift | 23,076 | - | - | - |
| 05-21-5559-00 | Replace Windscreens (100') | - | 25,000 | 23,000 | 25,000 |
| NEW | Golf Cart | - | - | - | 6,930 |
| NEW | Cell #8 Construction | - | - | - | 1,320,000 |
| 05-21-6021-00 | Principal - Computer/Software FY 2019 | - | 1,800 | 1,800 | 1,800 |
| 05-21-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 200 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,250 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| 05-21-6504-00 | Principal - Leaf Loader | 33,686 | - | - | - |
| 05-21-6505-00 | Interest - Leaf Loader | 446 | - | - | - |
| 05-21-6506-00 | Principal -SideLoad GarbageTrk | 21,879 | - | - | - |
| 05-21-6507-00 | Interest -SideLoad Garbage Trk | 289 | - | - | - |
| 05-21-6508-00 | Principal - Chipper Truck | 18,644 | 18,900 | 18,900 | - |
| 05-21-6509-00 | Interest - Chipper Truck | 356 | 200 | 200 | - |
| 05-21-6510-00 | Principal - Garbage Truck | 103,333 | 104,400 | 58,400 | - |
| 05-21-6511-00 | Interest - Garbage Truck | 1,973 | 1,000 | 1,000 | - |
| 05-21-6512-00 | Principal - Compactor | 138,830 | 140,200 | 140,100 | - |
| 05-21-6513-00 | Interest - Compactor | 2,650 | 1,400 | 1,400 | - |
| 05-21-6514-00 | Principal - Garbage Truck FY19 | - | 103,500 | 106,400 | 100,800 |
| 05-21-6515-00 | Interest - Garbage Truck FY19 | - | 1,100 | - | 5,600 |
| 05-21-6516-00 | Principal-Dump Truck 14YD FY19 | - | 35,500 | 36,500 | 34,600 |
| 05-21-6517-00 | Interest-Dump Truck 14YD FY19 | - | 400 | - | 2,000 |
| NEW | Principal - Track Loader | - | - | - | 80,310 |
| NEW | Interest - Track Loader | - | - | - | 805 |
| | **Solid Waste Fund Revenues** | **2,286,960** | **2,783,118** | **2,773,011** | **3,774,387** |
| | **Solid Waste Fund Excess (Deficit)** | **537,505** | **(103,443)** | **(44,818)** | **(1,048,687)** |
| | Use of Fund Balance Reserved for Cell Development | | | | 603,580 |
| | * City will use prior year fund balance to fund the estimated deficit | | | | (445,107) |

The City of Fredericksburg

## *EMS Emergency Medical Services*

**EMS FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 06-00-4101-00 | Ems Revenues | 1,964,951 | 2,050,000 | 2,202,000 | 2,300,000 |
| 06-00-4102-00 | City Funds | 724,454 | 726,318 | 696,739 | 845,579 |
| 06-00-4103-00 | County Funds | 565,093 | 584,242 | 577,897 | 678,225 |
| 06-00-4150-00 | Interest Income | 51 | 50 | 100 | 100 |
| 06-00-4165-00 | Miscellaneous Ems Revenue | 1,277 | - | 10,000 | - |
| 06-00-4170-00 | Donations | 120 | - | - | - |
| 06-00-4181-00 | Proceeds -Sale of Fixed Assets | 18,675 | 10,000 | - | 8,000 |
| 06-00-4200-00 | Grant - Swt Trauma Grant | 2,782 | 2,500 | 2,500 | - |
| 06-00-4301-00 | Discounts | - | - | - | - |
| 06-00-4302-00 | Medicare Disallowed | (448,208) | (450,000) | (515,000) | (550,000) |
| 06-00-4303-00 | Medicaid Disallowed | (76,463) | (57,500) | (72,000) | (80,000) |
| 06-00-4304-00 | Other Disallowed | (149,390) | (140,000) | (190,000) | (210,000) |
| | **EMS Fund Revenues** | **2,603,341** | **2,725,610** | **2,712,236** | **2,991,904** |

**EMS FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 06-21-1015-00 | Regular Wages - City Attorney | 1,748 | - | - | - |
| 06-21-1030-00 | Regular Wages-full Time Emp | 698,169 | 777,600 | 743,300 | 795,100 |
| 06-21-1050-00 | Reg Wages - Part Time Emp | 115,931 | 120,000 | 130,000 | 140,000 |
| 06-21-1060-00 | Longevity | 8,141 | 8,900 | 8,700 | 9,500 |
| 06-21-1070-00 | Overtime | 315,532 | 329,000 | 360,000 | 388,085 |
| 06-21-2020-00 | Social Security | 84,139 | 94,516 | 95,013 | 101,950 |
| 06-21-2030-00 | Retirement - Tmrs | 99,867 | 109,542 | 126,657 | 182,719 |
| 06-21-2040-00 | Uniforms & Clothing | 7,912 | 10,000 | 10,000 | 13,000 |
| 06-21-2060-00 | Insurance-hospitalization | 139,164 | 151,800 | 147,900 | 155,100 |
| 06-21-2090-00 | Professional Org - Personal | 720 | 600 | 600 | 600 |
| 06-21-2100-00 | Prof Education & Training | 9,534 | 17,500 | 15,000 | 20,000 |
| 06-21-2110-00 | Prof Education Instructor | - | 2,500 | 2,500 | 2,500 |
| 06-21-2206-00 | Customer Collections & Records | - | - | - | - |
| 06-21-2221-00 | Medical Vaccinations & Tests | - | 6,000 | 6,000 | 6,000 |
| 06-21-2240-00 | Ems Re-certification | 1,057 | 2,200 | 2,000 | 2,200 |
| 06-21-3010-00 | Utilities | 11,537 | 15,000 | 14,000 | 13,500 |
| 06-21-3020-00 | Telephone | 3,349 | 6,000 | 5,000 | 5,000 |
| 06-21-3030-00 | Office Supplies & Forms | 2,683 | 5,000 | 5,000 | 5,000 |
| 06-21-3040-00 | Postage, Freight, Etc | 2,675 | 3,500 | 3,500 | 3,500 |
| 06-21-3050-00 | Advertising & Public Notices | 431 | 1,200 | 1,200 | 1,200 |
| 06-21-3060-00 | Protocol & Social | 2,334 | 5,000 | 5,000 | 5,000 |
| 06-21-3070-00 | Travel Expenses | 6,723 | 12,500 | 11,000 | 12,500 |
| 06-21-3080-00 | Prof Org & Assoc - City | 500 | 2,000 | 2,000 | 2,000 |
| 06-21-3090-00 | Books, Periodicals, Etc | 50 | 2,000 | 1,500 | 1,500 |
| 06-21-3100-00 | Safety | 171 | 7,600 | 7,600 | 7,600 |
| 06-21-3120-00 | Audit Expenses | 3,200 | 4,600 | 4,100 | 4,200 |
| 06-21-3140-00 | Contract Prof Services | 2,251 | 6,900 | 6,900 | 12,400 |
| 06-21-3150-00 | First Responder Reimbursement | 2,220 | 2,500 | 2,500 | 3,000 |
| 06-21-3190-00 | Miscellaneous Ems Expense | 1,540 | 2,500 | 2,500 | 2,500 |
| 06-21-3200-00 | Uncollectible Accounts | 307,023 | 350,000 | 350,000 | 350,000 |
| 06-21-3201-00 | Bad Debt Recovery | (7,608) | (6,800) | 7,100 | 7,100 |
| 06-21-3213-00 | Credit Card/Bank Fees | 3,462 | 3,500 | 4,200 | 4,500 |
| 06-21-3220-00 | Insurance & Bonds | 26,708 | 26,800 | 25,200 | 21,500 |
| 06-21-3250-00 | Conventions | 1,392 | 2,000 | 1,500 | 2,000 |
| 06-21-3274-00 | City Contribution - Dispatch | 159,355 | 142,077 | 118,841 | 167,354 |
| 06-21-4010-00 | Communication Expenses | 14,055 | 30,800 | 31,600 | 39,300 |
| 06-21-4020-00 | Janitorial/housekeeping | 1,638 | 4,500 | 4,000 | 4,000 |
| 06-21-4021-00 | Hazardous Waste Disposal | 627 | 725 | 725 | 725 |
| 06-21-4025-00 | Ems Medical Equipment | 49,638 | 75,000 | 75,000 | 75,000 |
| 06-21-4029-00 | Maintenance Agreement - Towers | - | 2,500 | 2,500 | 2,500 |
| 06-21-4030-00 | General Property Maintenance | 6,729 | 28,550 | 25,000 | 28,000 |
| 06-21-4032-00 | TV Service | 2,050 | 2,100 | 2,100 | 2,100 |
| 06-21-4040-00 | Small Tools & Equipment | 3,416 | 14,000 | 14,000 | 39,000 |
| 06-21-4050-00 | Ems Equipment Maintenance | 11,727 | 19,100 | 19,100 | 23,000 |
| 06-21-4060-00 | Office Equipment Maintenance | 561 | 1,500 | 1,500 | 1,500 |
| 06-21-4065-00 | Office Equipment Rental | 152 | - | - | - |
| 06-21-4070-00 | Computer/software Maintenance | 35,045 | 58,200 | 58,700 | 31,800 |
| 06-21-4150-00 | Disposable Linen | 1,141 | 2,500 | 2,500 | 3,000 |
| 06-21-4160-00 | Disinfecting Chemicals | 289 | 2,000 | 2,000 | 2,000 |
| 06-21-4170-00 | Oxygen | 3,058 | 3,500 | 3,500 | 4,000 |
| 06-21-4210-00 | Ems Medical Directors Fee | - | - | - | - |
| 06-21-4410-00 | Diesel, Oil & Lubrication | 28,043 | 35,000 | 25,000 | 32,500 |
| 06-21-4430-00 | Vehicle Maintenance | 6,908 | 20,000 | 20,000 | 20,000 |
| 06-21-4435-00 | Fleet Lease | 3,183 | 6,000 | 6,000 | 17,000 |
| 06-21-4999-00 | Disposals | 10,246 | - | - | - |
| 06-21-5155-00 | Fuel Island | - | 2,000 | 2,000 | - |
| 06-21-5260-00 | EMS Capital Medical Equipment | 23,473 | 35,000 | 35,000 | - |
| 06-21-5261-00 | Generator for South Station | - | 20,000 | 20,000 | - |

| | | | | | |
|---|---|---|---|---|---|
| 06-21-5600-00 | Heart Monitor | - | - | - | 37,500 |
| 06-21-5626-00 | Ambulance - 2018 | 19,275 | - | - | - |
| 06-21-6021-00 | Principal - Computer/Software FY 2019 | - | 1,800 | 1,800 | 1,800 |
| 06-21-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 200 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,500 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 20 |
| 06-21-6604-00 | Principal - 4 Heart Monitors | 38,930 | - | - | - |
| 06-21-6605-00 | Interest - 4 Heart Monitors | 515 | - | - | - |
| 06-21-6606-00 | Principal - Ambulance Remount | 45,670 | - | - | - |
| 06-21-6607-00 | Interest - Ambulance Remount | 604 | - | - | - |
| 06-21-6608-00 | Principal - Ambulance Remount | 54,165 | 54,700 | 51,800 | - |
| 06-21-6609-00 | Interest - Ambulance Remount | 1,034 | 600 | 600 | - |
| 06-21-6610-00 | Principal - Ambulance | 81,344 | 78,700 | 78,700 | 80,000 |
| 06-21-6611-00 | Interest - Ambulance | - | 2,700 | 2,700 | 1,400 |
| NEW | Principal - Ambulance 2019 | - | - | - | 95,000 |
| NEW | Interest - Ambulance 2019 | - | - | - | 950 |
| | **EMS Fund Expenditures** | **2,455,429** | **2,725,610** | **2,712,236** | **2,991,903.87** |
| | **EMS Fund Excess (Deficit)** | **147,911** | **-** | **(0)** | **0** |

The City of Fredericksburg

*Tourism Fund*

*City of Fredericksburg*

*FY 2020 Budget Analysis*

The City of Fredericksburg

**TOURISM FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 07-00-4109-00 | 7% Hotel Occupancy Tax | 3,078,906 | 3,262,000 | 3,300,000 | 3,600,000 |
| 07-00-4115-00 | Grant - Historic Preservation | - | - | - | - |
| 07-00-4116-00 | Marktplatz Imp - Pledges/Don | 12,500 | 37,500 | 32,500 | - |
| 07-00-4130-00 | Hotel Occupancy Tx Dist Refund | 922 | - | 1,061 | - |
| 07-00-4135-00 | Sponsorship Revenues | - | 3,000 | 4,900 | 6,000 |
| 07-00-4150-00 | Interest Income | 7,259 | 7,000 | 13,000 | 13,000 |
| | **Tourism Fund Revenues** | **3,099,586** | **3,309,500** | **3,351,461** | **3,619,000** |

**TOURISM FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 07-21-1030-00 | Regular Wages - Full-time Emp | 45,678 | 67,200 | 66,100 | 68,327 |
| 07-21-1050-00 | Regular Wages - Part-time Emp | - | 25,334 | 17,000 | 25,636 |
| 07-21-1060-00 | Longevity | - | 100 | - | 100 |
| 07-21-2020-00 | Social Security | 3,431 | 7,087 | 6,357 | 7,196 |
| 07-21-2030-00 | Retirement - TMRS | 4,486 | 6,608 | 7,529 | 10,483 |
| 07-21-2060-00 | Health Insurance | 6,702 | 9,000 | 8,950 | 8,950 |
| 07-21-2090-00 | Professional Org - Personal | - | 350 | 235 | 300 |
| 07-21-2100-00 | Prof Education & Training | - | 1,100 | 500 | 1,000 |
| 07-21-3140-00 | Contract Professional Services | - | - | - | 97,600 |
| 07-21-3220-00 | Insurance & Bonds | - | - | 400 | 3,750 |
| 07-21-3259-00 | Hotel Tax Dist - CVB 5/7 | 2,242,389 | 2,330,000 | 2,330,000 | 2,571,429 |
| 07-21-3260-00 | Hotel Tax Distributions | 629,946 | 663,200 | 663,200 | 480,000 |
| 07-21-3261-00 | Hotel Tax Distribution-Special | - | 87,611 | 87,611 | - |
| 07-21-3262-00 | Hotel Tax Dist -Golf Marketing | 27,731 | - | - | - |
| 07-21-3263-00 | Tax Dist - CVB Bldg Maint | 30,000 | 30,000 | 30,000 | - |
| 07-21-3267-00 | Tax Dist - CVB Grounds Maint | 20,000 | 20,000 | 20,000 | 21,000 |
| 07-21-4030-00 | General Property Maint - CVB | 14,056 | 17,000 | 21,000 | 21,000 |
| 07-21-4031-00 | MarktPlatz Restrooms Maint | 9,856 | - | - | - |
| 07-21-4172-00 | Music Licensing | - | 1,200 | 891 | 900 |
| 07-21-4173-00 | Special Events | - | 18,000 | 19,927 | 34,700 |
| 07-21-4174-00 | Special Events - Equipment | - | 9,535 | 7,941 | 1,000 |
| 07-21-4410-00 | Gasoline, Oil & Lubrication | - | 1,200 | 840 | 840 |
| 07-21-4435-00 | Fleet Lease | 2,588 | 5,200 | 5,200 | 5,200 |
| NEW | 175th Anniversary Celebration | - | - | - | 100,000 |
| NEW | History of Fbg Documentary | - | - | - | 50,000 |
| NEW | MarktPlatz Improvements | - | - | - | 200,000 |
| NEW | Wayfinding Sign Maintenance | - | - | - | 10,000 |
| 07-21-5000-00 | Ft Martin Scott Master Plan | 15,000 | 10,000 | 10,000 | - |
| 07-21-5700-00 | Art Guild Building Improvement | - | 36,760 | 36,765 | - |
| 07-21-5710-00 | Christmas Lights | - | 97,000 | 55,000 | - |
| | **Tourism Fund Expenditures** | **3,051,862** | **3,443,485** | **3,395,446** | **3,719,410** |
| | **Tourism Fund Excess (Deficit)** | **47,724** | **(133,985)** | **(43,985)** | **(100,410)** |

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

The City of Fredericksburg

*Drainage Fund*

**DRAINAGE FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 10-00-4101-00 | Current Ad Valorem Taxes | 74,109 | 47,000 | 45,770 | - |
| 10-00-4102-00 | Delinquent Ad Valorem Taxes | 3,567 | 3,500 | 2,865 | - |
| 10-00-4103-00 | Penalty & Interest | 404 | 510 | 365 | - |
| 10-00-4110-00 | Forfeited Discounts | 641 | 700 | 1,900 | 3,000 |
| 10-00-4150-00 | Interest Income | 6,944 | 3,100 | 8,700 | 9,000 |
| 10-00-4165-00 | Misc Revenue | - | - | - | - |
| 10-00-4250-00 | Drainage Utility Revenues | 78,454 | 469,600 | 32,896 | - |
| 10-00-4260-00 | Drainage Rev Residential | - | - | 163,450 | 283,200 |
| 10-00-4261-00 | Drainage Rev Commercial | - | - | 181,770 | 316,800 |
| | **Drainage Fund Revenues** | **164,119** | **524,410** | **437,716** | **612,000** |

**DRAINAGE FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 10-21-1030-00 | Regular Wages - Full Time Emp | - | 51,680 | 13,600 | 100,569 |
| 10-21-1060-00 | Longevity | - | - | - | 100 |
| 10-21-1070-00 | Overtime Wages | - | 3,750 | - | - |
| 10-21-2020-00 | Social Security | - | 4,240 | 1,040 | 7,701 |
| 10-21-2030-00 | Retirement - TMRS | - | 5,443 | 1,620 | 15,422 |
| 10-21-2040-00 | Uniforms and Clothing | - | 3,600 | 750 | 3,600 |
| 10-21-2060-00 | Insurance | - | 13,404 | 4,800 | 20,150 |
| 10-21-2090-00 | Professional Org. - Personal | - | 750 | 250 | 750 |
| 10-21-2100-00 | Prof Education & Training | - | 3,000 | 750 | 3,000 |
| 10-21-3010-00 | Utilities | - | 7,500 | 500 | 7,500 |
| 10-21-3020-00 | Telephone | - | 4,500 | 2,000 | 4,500 |
| 10-21-3030-00 | Office Supplies | - | 1,500 | 500 | 1,500 |
| 10-21-3040-00 | Postage, Freight, Etc. | - | 300 | 50 | 300 |
| 10-21-3050-00 | Advertising & Public Notices | - | 300 | 50 | 300 |
| 10-21-3060-00 | Protocol & Social | - | 1,500 | 250 | 1,500 |
| 10-21-3070-00 | Travel Expenses | - | 3,000 | 250 | 3,000 |
| 10-21-3090-00 | Books, Periodicals, Etc | - | 300 | 250 | 300 |
| 10-21-3100-00 | Safety | - | 1,500 | 250 | 1,500 |
| 10-21-3130-00 | Legal Expenses | - | 164 | 50 | 170 |
| 10-21-3140-00 | Contract Professional Services | 48,564 | 3,000 | 27,000 | 1,000 |
| 10-21-3200-00 | Bad Debt Expense | 109 | 100 | - | - |
| 10-21-3220-00 | Insurance & Bonds | - | - | - | 200 |
| 10-21-4010-00 | Communications | - | 6,000 | 1,500 | 6,000 |
| 10-21-4020-00 | Janitorial / Housekeeping | - | 1,500 | 250 | 1,500 |
| 10-21-4040-00 | Small Tools & Equipment | - | 15,000 | 15,000 | 5,000 |
| 10-21-4060-00 | Office Machines Maintenance | - | 450 | 100 | 450 |
| 10-21-4070-00 | Computer/Software Maintenance | - | 750 | 750 | 750 |
| 10-21-4100-00 | Herbicide-Arundo Donax Control | - | 30,000 | 25,000 | 30,000 |
| 10-21-4285-00 | Tree Care & Replacement | - | 15,000 | 5,000 | 15,000 |
| 10-21-4410-00 | Gasoline, Oil, & Lubricants | - | 20,000 | 5,000 | 20,000 |
| 10-21-4430-00 | Vehicle Maintenance - Trucks | - | 750 | 250 | 750 |
| 10-21-4435-00 | Fleet Lease | - | 3,750 | 3,750 | 18,000 |
| 10-21-4440-00 | Tractor/Heavy Equipment Maint | - | 3,750 | 1,000 | 3,750 |
| 10-21-4450-00 | Other Equipment Maintenance | - | 3,000 | 1,000 | 3,000 |
| 10-21-4600-00 | Transfer Out to General Fund | - | - | 2,485 | - |
| 10-21-4900-00 | Drainage Projects | - | - | - | 100,000 |
| NEW | Standard Utility Trailer | - | - | 2,645 | - |
| NEW | Utility Trailer with Dump Bed | - | - | 8,695 | - |
| 10-21-5000-00 | Skid Steer | - | - | 43,542 | 1,500 |
| 10-21-5010-00 | Chipper | - | - | 55,620 | - |
| NEW | Dump truck | - | - | 89,704 | - |
| NEW | Zero Turn Mowers (2) | - | - | 19,809 | - |
| 10-21-6079-00 | Principal-2010 Ref GO I&S Bond | 59,985 | 61,400 | 61,400 | - |
| 10-21-6082-00 | Interest-2010 Ref GO I&S Bonds | 3,639 | 1,900 | 1,900 | - |
| 10-21-6084-00 | Principal - Wheel Loader | - | 46,667 | - | 46,667 |
| 10-21-6085-00 | Interest - Wheel Loader | - | - | - | - |
| 10-21-6086-00 | Principal - Dump Truck | - | 29,228 | - | - |
| 10-21-6087-00 | Interest - Dump Truck | - | - | - | - |
| 10-21-6088-00 | Principal - Bucket Truck | - | 43,066 | - | 50,361 |
| 10-21-6089-00 | Interest - Bucket Truck | - | - | - | - |
| 10-21-6090-00 | Principal - Chipper | - | 19,358 | - | - |
| 10-21-6091-00 | Interest - Chipper | - | - | - | - |
| 10-21-6092-00 | Principal - Zero Turn Mowers | - | 6,462 | - | - |
| 10-21-6093-00 | Interest - Zero Turn Mowers | - | - | - | - |
| 10-21-6094-00 | Principal - Tractor & Shredder | - | 22,226 | - | 22,226 |
| 10-21-6095-00 | Interest - Tractor & Shredder | - | - | - | - |
| 10-21-6096-00 | Principal - Misc Equipment | - | 3,500 | - | - |
| 10-21-6097-00 | Interest - Misc Equipment | - | - | - | - |

| | | | | | |
|---|---|---|---|---|---|
| 10-21-6098-00 | Principal - Backhoe | - | 31,584 | - | 31,584 |
| 10-21-6099-00 | Interest - Backhoe | - | - | - | - |
| 10-21-6100-00 | Principal-Herb App(3 pt & Trl) | - | 2,735 | - | 2,735 |
| 10-21-6101-00 | Interest-Herb App(3 pt & Trl) | - | - | - | - |
| | **Drainage Fund Expenditures** | **112,297** | **477,607** | **398,361** | **532,336** |
| | **Drainage Fund Excess (Deficit)** | **51,822** | **46,803** | **39,355** | **79,664** |

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

# The City of Fredericksburg

*Food and Wine Fest*

The City of Fredericksburg

**FOOD AND WINE FEST FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 11-00-1000-00 | Gate | 56,553 | 62,000 | 62,000 | 62,000 |
| 11-00-1005-00 | Booth Fees | 7,950 | 9,700 | 7,875 | 8,000 |
| 11-00-1010-00 | Souvenirs | 5,073 | 4,500 | 3,123 | 3,000 |
| 11-00-1015-00 | Wine / Beer Sales | 28,131 | 25,000 | 26,035 | 25,000 |
| 11-00-1020-00 | Auction | 7,835 | 7,000 | 11,710 | 8,000 |
| 11-00-1025-00 | Patron Party | 25,730 | 27,500 | 31,250 | 27,500 |
| 11-00-1030-00 | Friday Party | 13,040 | 11,680 | 12,000 | 11,000 |
| 11-00-1035-00 | Thursday Party | 5,425 | 6,500 | 6,800 | 6,500 |
| 11-00-1040-00 | Cooking School | 5,140 | 3,945 | 4,000 | 3,500 |
| NEW | HOT Funds Revenue | - | - | - | 10,000 |
| 11-00-1911-00 | 25 @ 5 | (75) | - | - | - |
| 11-00-1932-00 | Paver Sales | 150 | - | - | - |
| 11-00-1940-00 | Donations | 7,400 | 9,300 | 9,300 | 9,000 |
| 11-00-4150-00 | Interest Income | 2,529 | 2,000 | 4,100 | 4,200 |
| 11-00-4165-00 | Miscellaneous Revenue | 48 | 50 | 108 | 75 |
| | **Food and Wine Fest Fund Revenues** | **164,929** | **169,175** | **178,301** | **177,775** |

**FOOD AND WINE FEST FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 11-25-0001-00 | Wine / Beer | 31,017 | 32,500 | 23,595 | 24,000 |
| 11-25-0002-00 | Souvenirs | 12,192 | 4,000 | 5,369 | 4,000 |
| 11-25-0003-00 | Wine Glasses / Beer Cups | 13,511 | 10,000 | 8,983 | 5,000 |
| 11-25-0004-00 | Advertising/Production | 25,532 | 18,000 | 21,000 | 22,000 |
| 11-25-0005-00 | Management Fees | 16,800 | 16,800 | 16,600 | 16,600 |
| 11-25-0006-00 | Patron Party | 17,722 | 19,000 | 16,077 | 17,000 |
| 11-25-0007-00 | Friday Party | 10,012 | 7,800 | 8,515 | 9,000 |
| 11-25-0008-00 | Entertainment/Sound | 6,600 | 5,100 | 5,100 | 5,500 |
| 11-25-0009-00 | Rentals/Tents | 12,199 | 11,000 | 12,591 | 13,000 |
| 11-25-0011-00 | Set-up | 1,595 | 1,745 | 795 | 800 |
| 11-25-0012-00 | Clean-up | 2,070 | 2,070 | 2,709 | 3,000 |
| 11-25-0013-00 | Security | 3,350 | 3,350 | 3,416 | 3,500 |
| 11-25-0014-00 | Electrical | 1,700 | 1,700 | 1,355 | 1,700 |
| 11-25-0015-00 | Postage | 337 | 2,100 | 2,236 | 2,300 |
| 11-25-0016-00 | Printing | - | 3,000 | 2,035 | 3,000 |
| 11-25-0017-00 | Signs & Banners | 440 | 500 | 450 | 500 |
| 11-25-0018-00 | Supplies | 1,667 | 200 | 375 | 2,000 |
| 11-25-0019-00 | Auction | 842 | 1,500 | 529 | 500 |
| 11-25-0020-00 | Misc Labor | 450 | 575 | - | - |
| 11-25-0021-00 | Miscellaneous | 3,135 | 800 | 478 | 500 |
| 11-25-0022-00 | Bank Charges | 2,245 | 2,500 | 2,640 | 3,000 |
| 11-25-0023-00 | Thursday Night Party | 175 | 4,800 | 4,216 | 4,500 |
| 11-25-0024-00 | Cooking School | 1,000 | 1,000 | 1,516 | 2,000 |
| 11-25-0025-00 | Administration Expense | - | - | - | - |
| 11-25-1021-00 | Food And Winefest Expenses | - | - | - | - |
| 11-25-1022-00 | Market Sq Pledge Improvements | 1,275 | 25,000 | 20,000 | 20,000 |
| 11-25-1040-00 | Fund Cash Drawers | - | 6,000 | 6,000 | 6,000 |
| | **Food and Wine Fest Fund Expenditures** | **165,867** | **181,040** | **166,580** | **169,400** |
| | **Food and Wine Fest Fund Excess (Deficit)** | **(939)** | **(11,865)** | **11,721** | **8,375** |

# The City of Fredericksburg

***Emergency Management***

***City of Fredericksburg***
***FY 2020 Budget Analysis***

**EMERGENCY MANAGMENT FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 14-00-4101-00 | Fema | 30,110 | 33,300 | 30,100 | 28,000 |
| 14-00-4102-00 | County Funds | 68,800 | 76,262 | 75,446 | 90,269 |
| 14-00-4103-00 | City Funds | 68,800 | 76,262 | 75,446 | 90,269 |
| 14-00-4150-00 | Interest Income | 469 | 200 | 900 | 900 |
| 14-00-4165-00 | Miscellaneous Revenues | - | - | - | - |
| | **Emergency Management Fund Revenues** | **168,179** | **186,024** | **181,892** | **209,438** |

**EMERGENCY MANAGMENT FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 14-21-1030-00 | Regular Wages-full Time Emp. | 100,096 | 105,900 | 104,300 | 109,453 |
| 14-21-1060-00 | Longevity | 557 | 700 | 700 | 710 |
| 14-21-1070-00 | Overtime Wages | - | - | - | - |
| 14-21-2020-00 | Social Security | 7,676 | 8,155 | 8,033 | 8,427 |
| 14-21-2030-00 | Retirement-tmrs | 9,867 | 10,468 | 11,960 | 16,877 |
| 14-21-2060-00 | Insurance-hosp. Ins. | 1,103 | 1,000 | 1,000 | 6,950 |
| 14-21-2090-00 | Professional Org.-personal | 299 | 600 | 350 | 600 |
| 14-21-2100-00 | Prof. Education & Training | 439 | 800 | 250 | 800 |
| 14-21-3010-00 | Utilities | - | - | - | - |
| 14-21-3011-00 | Shelter Management | 5,000 | 5,000 | 5,000 | 5,000 |
| 14-21-3020-00 | Telephone | 519 | 3,800 | 3,800 | 3,800 |
| 14-21-3030-00 | Office Supplies | 30 | 800 | 500 | 500 |
| 14-21-3040-00 | Postage, Freight, Etc. | - | 100 | 100 | 100 |
| 14-21-3050-00 | Advertising & Notices | 126 | 400 | 400 | 400 |
| 14-21-3060-00 | Protocal & Social | 1,736 | 2,200 | 2,200 | 2,200 |
| 14-21-3070-00 | Travel Expenses | 4,643 | 6,500 | 5,000 | 6,500 |
| 14-21-3090-00 | Books, Periodicals, Etc. | - | 200 | 200 | 200 |
| 14-21-3140-00 | Contract Professional Services | 43 | 400 | 400 | 400 |
| 14-21-3150-00 | Emer Mgt Materials | 2,961 | 3,500 | 3,500 | 3,500 |
| 14-21-3220-00 | Insurance & Bonds | 525 | 600 | 300 | 920 |
| 14-21-3250-00 | Conventions | 349 | 1,000 | 1,000 | 1,000 |
| 14-21-4010-00 | Communications Expense | 9,445 | 19,100 | 19,100 | 19,100 |
| 14-21-4020-00 | Janitorial / Housekeeping | - | - | - | - |
| 14-21-4030-00 | General Property Maintenance | 549 | 600 | 400 | 400 |
| 14-21-4040-00 | Small Tools & Equipment | 1,937 | 1,000 | 500 | 1,000 |
| 14-21-4070-00 | Computer/software Maintenance | 1,807 | 5,000 | 5,000 | 5,400 |
| 14-21-4410-00 | Gasoline, Oil, & Lubrication | 1,208 | 1,200 | 1,200 | 1,200 |
| 14-21-4430-00 | Vehicle Maintenance | 988 | 1,000 | 1,000 | - |
| 14-21-4435-00 | Fleet Lease | - | 6,000 | 4,200 | 11,000 |
| 14-21-5240-00 | Capital Items | 5,650 | - | - | - |
| 14-21-6021-00 | Principal - Computer/Software FY 2019 | - | 1,400 | 1,400 | 1,400 |
| 14-21-6022-00 | Interest - Computer/Software FY 2019 | - | 100 | 100 | 100 |
| NEW | Principal - Computer/Software FY 2020 | - | - | - | 1,400 |
| NEW | Interest - Computer/Software FY 2020 | - | - | - | 100 |
| | **Emergency Managment Fund Revenues** | **157,553** | **187,523** | **181,892** | **209,438** |
| | **Emergency Managment Fund Excess (Deficit)** | **10,625** | **(1,499)** | **-** | **(0)** |

The City of Fredericksburg

*Debt Service Fund*

*City of Fredericksburg*
*FY 2020 Budget Analysis*

The City of Fredericksburg

**DEBT SERVICE FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 15-00-4150-00 | Interest Income | 320 | 150 | 400 | 400 |
| 15-00-4165-00 | Miscellaneous Revenue | - | - | - | - |
| 15-00-4204-00 | Curr Taxes-Gen Obl Bonds | 1,017,008 | 640,000 | 634,824 | 751,000 |
| 15-00-4205-00 | Del Taxes-Gen Obl Bonds | 48,700 | 50,000 | 50,000 | 60,000 |
| 15-00-4206-00 | Penalty & Int-Gen Obl Bonds | 5,414 | 7,400 | 7,400 | 6,600 |
| | **Debt Service Fund Revenues** | **1,071,442** | **697,550** | **692,624** | **818,000** |

**DEBT SERVICE FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 15-21-3030-00 | Bank Fees | - | - | - | - |
| 15-21-4600-00 | Transfer Out to General Fund | - | - | 22,210 | - |
| 15-21-6079-00 | Principal-2010 Ref GO I&S Bond | 390,015 | 398,700 | 398,700 | - |
| 15-21-6082-00 | Interest-2010 Ref GO I&S Bonds | 23,661 | 12,000 | 12,000 | - |
| 15-21-6304-00 | Principal - 2012 GO Bonds | 140,000 | 145,000 | 145,000 | 145,000 |
| 15-21-6305-00 | Interest - 2012 GO Bonds | 71,784 | 67,700 | 67,700 | 63,600 |
| 15-21-6306-00 | Principal - 2016 Tax Lmtd Note | 50,000 | 55,000 | 55,000 | 335,000 |
| 15-21-6307-00 | Interest - 2016 Tax Lmtd Note | 19,535 | 19,000 | 19,000 | 16,800 |
| 15-21-6308-00 | Principal-2017 LmtdTax&RevCO's | 30,000 | 70,000 | 70,000 | 145,000 |
| 15-21-6309-00 | Interest-2017 LmtdTax&RevCo's | 148,212 | 108,700 | 108,700 | 105,400 |
| | **Debt Service Fund Expenditures** | **873,206** | **876,100** | **898,310** | **810,800** |
| | **Debt Service Fund Excess (Deficit)** | **198,236** | **(178,550)** | **(205,686)** | **7,200** |

The City of Fredericksburg

*Police Forfeiture*

**POLICE FORFEITURE FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 17-00-4101-00 | Forfeiture Revenue | 7,722 | 2,000 | 3,200 | 2,000 |
| 17-00-4150-00 | Interest Income | 123 | 100 | 100 | 100 |
| 17-00-4165-00 | Miscellaneous Revenues | - | - | - | - |
| 17-00-4170-00 | Federal Funds | - | - | - | - |
| | **Police Forefeiture Fund Revenues** | **7,844** | **2,100** | **3,300** | **2,100** |

**POLICE FORFEITURE FUND EXPENSES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 17-22-3190-00 | Miscellaneous Expenses | 130 | - | - | - |
| 17-22-4200-00 | Office Rental | - | - | - | - |
| 17-22-5005-00 | Police Dept Equipment | 1,140 | - | 3,023 | 4,000 |
| 17-22-5015-00 | Computer Equipment | - | - | 1,634 | - |
| | **Police Forefeiture Fund Expenditures** | **1,270** | **-** | **4,657** | **4,000** |
| | **Police Forefeiture Fund Excess (Deficit)** | **6,574** | **2,100** | **(1,357)** | **(1,900)** |

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

The City of Fredericksburg

*Water & Wastewater Capital Project Fund*

**CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 29-00-4150-00 | Interest Income | - | - | - | - |
| 29-00-4300-00 | Proceeds 2019 Utility Rev Bond | - | 18,500,000 | 18,500,000 | - |
| 29-00-4600-00 | Transfer in from Fund 03 | - | - | - | - |
| | **W & WW Capital Project Fund Revenues** | **-** | **18,500,000** | **18,500,000** | **-** |

**CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 29-21-5391-00 | 16" Water Line 290 E | - | 6,879,200 | 750,000 | 6,129,200 |
| 29-21-5392-00 | Pump Station & New Tank 290 E | - | 7,242,700 | 500,000 | 6,742,700 |
| 29-21-5393-00 | Cross Mountain Storage Tank | - | 2,393,500 | 150,000 | 2,243,500 |
| 29-21-5394-00 | Boot Ranch Storage Tank | - | 1,868,800 | 150,000 | 1,718,800 |
| | **W & WW Capital Project Fund Expenditures** | **-** | **18,384,200** | **1,550,000** | **16,834,200** |
| | **W & WW Capital Project Fund Excess (Deficit** | **-** | **115,800** | **16,950,000** | **(16,834,200)** |

* City will use fund balance to fund the estimated deficit

The City of Fredericksburg

*Animal Shelter Special Revenue Fund*

The City of Fredericksburg

**ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 42-00-4150-00 | Interest Revenue | - | - | 300 | 700 |
| 42-00-4214-00 | AnimalShelter/Control Donation | - | 400,000 | 950,000 | 3,000 |
| | **Animal Shelter Special Rev Acct Fund Revenu** | - | 400,000 | 950,300 | 3,700 |

**ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 42-22-1030-00 | Regular Wages | - | 4,800 | 4,800 | 38,234 |
| 42-22-2020-00 | Social Security | - | 370 | 367 | 2,925 |
| 42-22-2030-00 | TMRS | - | 572 | 572 | 5,857 |
| 42-22-2060-00 | Health Insurance | - | 1,490 | 1,490 | 8,950 |
| NEW | Insurance & Bonds | | | | 6,300 |
| 42-22-4030-00 | General Property Maintenance | - | 4,900 | 4,900 | 5,500 |
| 42-22-4040-00 | Small Tools & Equipment | - | 9,700 | 9,700 | 5,000 |
| 42-22-4070-00 | Computer / Software Maintenance | - | 3,100 | 3,100 | 500 |
| NEW | Animal Control Expenses | - | - | - | 8,000 |
| 42-22-5210-00 | Animal Shelter Capital Equipment | - | 15,800 | 8,600 | 24,800 |
| 42-22-5240-00 | Animal Shelter Vehicle | - | 51,000 | 51,000 | |
| | **Animal Shelter Special Rev Acct Fund Expend** | **-** | **91,732** | **84,529** | **106,066** |
| | **Animal Shelter Special Rev Acct Fund Excess** | **-** | **308,268** | **865,771** | **(102,366)** |

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

The City of Fredericksburg

*Parks & Recreation Special Revenue Fund*

## PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 45-00-4150-00 | Interest Revenue | - | - | - | 5 |
| 45-00-4550-00 | LBJ Park Revenue | - | - | - | 500 |
| 45-00-4551-00 | Cross Mountain Revenue | - | - | 1,000 | 500 |
| 45-00-4552-00 | Sports Revenue | - | - | - | 250 |
| 45-00-4553-00 | Parks General Revenue | - | - | - | 1,000 |
| 45-00-4554-00 | Fort Martin Scott Revenue | - | - | 1,000 | 3,600 |
| 45-00-4555-00 | Marktplatz Revenue | - | - | 100 | 300 |
| 45-00-4556-00 | Programs Revenue | - | - | 250 | 2,500 |
| 45-00-4557-00 | Swimming Pools Revenue | - | - | - | 250 |
| | **Parks & Recreation Special Revenue Fund Revenues** | | - | 2,350 | 8,900 |

## PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 45-25-4550-00 | LBJ Park Expense | - | - | - | 500 |
| 45-25-4551-00 | Cross Mountain Expense | - | - | 1,000 | 500 |
| 45-25-4552-00 | Sports Expense | - | - | - | 250 |
| 45-25-4553-00 | Parks General Expense | - | - | - | 1,000 |
| 45-25-4554-00 | Fort Martin Scott Expense | - | - | - | 3,600 |
| 45-25-4555-00 | Marktplatz Expense | - | - | - | 300 |
| 45-25-4556-00 | Programs Expense | - | - | - | 2,500 |
| 45-25-4557-00 | Swimming Pools Expense | - | - | - | 250 |
| | **Parks & Recreation Special Revenue Fund Expenditures** | | - | 1,000 | 8,900 |
| | **Parks & Recreation Special Revenue Fund Excess (Deficit)** | | - | 1,350 | - |

The City of Fredericksburg

# *Health Insurance Fund*

**HEALTH INSURANCE FUND REVENUES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 50-00-4000-00 | Employee Hosp Premium Revenue | 1,365,848 | 1,440,995 | 1,430,000 | 1,480,465 |
| 50-00-4005-00 | Dependent Hosp Premium Revenue | 346,729 | 349,981 | 365,700 | 370,000 |
| 50-00-4015-00 | Cobra | 7,158 | 9,300 | - | - |
| 50-00-4025-00 | Stop Loss Refunds-specific | 66,748 | 70,000 | 110,000 | 100,000 |
| 50-00-4030-00 | Stop Loss Refund-aggregate | - | - | - | - |
| 50-00-4150-00 | Interest Income | 7,889 | 8,700 | 12,000 | 12,500 |
| 50-00-4165-00 | Miscellaneous Revenue | - | - | - | - |
| | **Health Insurance Fund Revenues** | **1,794,372** | **1,878,976** | **1,917,700** | **1,962,965** |

**HEALTH INSURANCE FUND EXPENDITURES**

| Account Number | Description | 2018 Actual | 2019 Adopted | 2019 Projected | 2020 Requested |
|---|---|---|---|---|---|
| 50-21-2000-00 | Administration Fees | 67,028 | 65,000 | 65,300 | 70,632 |
| 50-21-3005-00 | Specific Stop Loss Reinsurance | 217,718 | 220,000 | 210,000 | 231,120 |
| 50-21-3006-00 | Subrogation Proceeds | (3,336) | 2,000 | - | - |
| 50-21-3010-00 | Aggregate Stop Loss Reinsuranc | 9,495 | 10,000 | 13,200 | 12,960 |
| 50-21-3140-00 | Contract Professional Services | 15,317 | 15,000 | 15,000 | 15,000 |
| 50-21-3190-00 | Misc Expenses | - | - | - | - |
| 50-21-4000-00 | Claims Paid | 1,544,327 | 1,600,000 | 1,250,000 | 1,400,000 |
| 50-21-4010-00 | Claims - Prescription Drugs | 224,074 | 204,000 | 270,000 | 250,000 |
| 50-21-4015-00 | Claims - RX Drug Rebate | (51,582) | (47,000) | (55,000) | (52,000) |
| | **Health Insurance Fund Expenditures** | **2,023,040** | **2,069,000** | **1,768,500** | **1,927,712** |
| | **Health Insurance Fund Excess (Deficit)** | **(228,668)** | **(190,024)** | **149,200** | **35,253** |

The City of Fredericksburg

*Capital Expenditure Requests*

## Capital Expenditure Requests
## FY 2020

| Dept. | Description | G/L Account | Requested | Funding Source |
|---|---|---|---|---|
| Admin | Capital Equipment | 01-20-5012-00 | $ 5,000 | Cash |
| Admin | Computer / Software Equipment | NEW | 3,030 | Lease/Purchase 3 Yr |
| Police | Police Vehicles | 01-22-5240-00 | 228,269 | Cash |
| Police | Computer / Software Equipment | NEW | 2,780 | Lease/Purchase 3 Yr |
| Fire | SCBA Breathing Apparatus | 01-23-5300-00 | 17,000 | Cash |
| Fire | Fire Dept Capital Equipment | 01-23-5310-00 | 17,000 | Cash |
| Fire | Computer / Software Equipment | NEW | 1,270 | Lease/Purchase 3 Yr |
| Fire | Fire Truck - Pumper | NEW | 100,457 | Lease/Purchase 8 Yr |
| Street | Sidewalks | 01-24-5465-00 | 100,000 | Cash |
| Street | Transportation Bond Project Traffic Study | NEW | 75,000 | Cash |
| Street | Computer / Software Equipment | NEW | 1,270 | Lease/Purchase 3 Yr |
| Street | Maintainer | NEW | 66,667 | Lease/Purchase 3 Yr |
| Park | RV Campgrounds Improvements | 01-25-5521-00 | 20,000 | Cash |
| Park | Oakcrest Park Improvements | NEW | 300,000 | Cash |
| Park | RV Restroom Improvements | NEW | 240,000 | Cash |
| Park | Fort Trail Stabilization | NEW | 25,000 | Cash |
| Park | Town Pool filter - sand replacement | NEW | 8,000 | Cash |
| Park | Marktplatz pedestal replacements | NEW | 18,000 | Cash |
| Park | Oktoberfest repaint/repairs | NEW | 32,000 | Cash |
| Park | Kinder Halle repaint/repairs | NEW | 32,000 | Cash |
| Park | Marktplatz arbor repairs/repaint | NEW | 34,000 | Cash |
| Park | Marktplatz light pole replacements | NEW | 22,000 | Cash |
| Park | Computer / Software Equipment | NEW | 1,520 | Lease/Purchase 3 Yr |
| Dev. Services | Computer / Software Equipment | NEW | 1,820 | Lease/Purchase 3 Yr |
| Health | Computer / Software Equipment | NEW | 760 | Lease/Purchase 3 Yr |
| Municipal Court | Computer / Software Equipment | NEW | 860 | Lease/Purchase 3 Yr |
| Engineering | Computer / Software Equipment | NEW | 860 | Lease/Purchase 3 Yr |
| 01-30-5100-00 | Update Aerial Photos | NEW | 22,000 | Cash |
| | **GENERAL FUND TOTALS** | | $ 1,376,563 | |

| | | | | |
|---|---|---|---|---|
| Electric | Meters | 02-21-5240-00 | 11,000 | Cash |
| Electric | Transformers | 02-21-5250-00 | 40,000 | Cash |
| Electric | Electric Department Building | 02-21-5275-00 | 45,000 | Cash |
| Electric | Street Lighting & Signal System | 02-21-5373-00 | 40,000 | Cash |
| Electric | Sandcastle URG Rehab | 02-21-5381-00 | 35,000 | Cash |
| Electric | Replace Substation Breakers | 02-21-5382-00 | 20,000 | Cash |
| Electric | Light @ Main & Washington | 02-21-5383-00 | 35,000 | Cash |
| Electric | Boom Truck | NEW | 35,000 | Cash |
| Electric | Main Street Decorative Lighting | NEW | 225,000 | Cash |
| Electric | Computer / Software Equipment | NEW | 3,030 | Lease/Purchase 3 Yr |
| Electric | Electric Warehouse | 02-21-6203-00 | 306,620 | Revenue Bonds? |
| | **ELECTRIC TOTALS** | | $ 795,650 | |

| | | | | |
|---|---|---|---|---|
| Water | Other Capital Items | 03-21-5250-00 | $ 18,000 | Cash |
| Water | Water Meters | 03-21-5280-00 | 5,000 | Cash |
| Water | Water Mains | 03-21-5301-00 | 50,000 | Cash |
| Water | Water Taps | 03-21-5302-00 | 5,000 | Cash |
| Water | Sewer Mains | 03-21-5303-00 | 50,000 | Cash |
| Water | Sewer Taps | 03-21-5304-00 | 2,000 | Cash |
| Water | Manholes | 03-21-5305-00 | 2,500 | Cash |
| Water | SCADA | 03-21-5313-00 | 50,000 | Cash |
| Water | Forklift | NEW | 15,000 | Cash |
| Water | Bell Street Water Line Rehab | 03-21-5415-00 | 150,000 | Cash |
| Water | Hotel Conference Center - Oversizing Utility | 03-21-5427-00 | 865,000 | Impact Fee |
| Water | 290 E Sewer Extension | 03-21-5428-00 | 1,515,000 | Impact Fee |
| Water | Green Meadows Lift Station Rehab | NEW | 750,000 | Cash |
| Water | Boot Ranch Lift Station Pumps | NEW | 100,000 | Cash |
| Water | Work Order Management System | NEW | 55,000 | Cash |
| Water | Decommission Windcrest Lift Station | NEW | 20,000 | Cash |
| Water | Access Road Boerner Well Field | NEW | 20,000 | Cash |
| Water | Wastewater Modeling Software | NEW | 25,000 | Cash |
| Water | Computer / Software Equipment | NEW | 4,040 | Lease/Purchase 3 Yr |
| Water | Boom Truck | NEW | 55,550 | Lease/Purchase 3 Yr |
| Water | Bobcat Excavator | NEW | 14,140 | Lease/Purchase 3 Yr |
| | **WATER & SEWER TOTALS** | | **$ 3,771,230** | |
| W&S Capital Proj | 16" Water Line 290 E | 29-21-5391-00 | 6,129,200 | Rev Bond |
| W&S Capital Proj | Pump Station & Tank 290 E | 29-21-5392-00 | 6,742,700 | Rev Bond |
| W&S Capital Proj | Cross Mountain Storage Tank | 29-21-5393-00 | 2,243,500 | Rev Bond |
| W&S Capital Proj | Boot Ranch Storage Tank | 29-21-5394-00 | 1,718,800 | Rev Bond |
| | **W&S CAPITAL PROJECTS TOTALS** | | **$ 16,834,200** | |
| Solid Waste | Replace Windscreens (100') | 05-21-5559-00 | 25,000 | Cash |
| Solid Waste | Golf Cart | NEW | 6,930 | Cash |
| Solid Waste | Cell #8 Construction | NEW | 1,320,000 | Cash |
| Solid Waste | Track Loader | NEW | 81,115 | Lease/Purchase 3 Yr |
| Solid Waste | Computer / Software Equipment | NEW | 1,270 | Lease/Purchase 3 Yr |
| | **SOLID WASTE TOTALS** | | **$ 1,434,315** | |
| EMS | Heart Monitor | 06-21-5600-00 | $ 37,500 | Cash |
| EMS | Computer / Software Equipment | NEW | 1,520 | Lease/Purchase 3 Yr |
| EMS | Ambulance 2019 | NEW | 95,950 | Lease/Purchase 3 Yr |
| | **EMS TOTALS** | | **$ 134,970** | |

| | | | | |
|---|---|---|---|---|
| Tourism | MarktPlatz Improvements | NEW | $ 200,000 | Cash |
| Tourism | Wayfinding Sign Maintenance | NEW | 10,000 | Cash |
| | **TOURISM TOTALS** | | $ 210,000 | |

| | | | | |
|---|---|---|---|---|
| Drainage/Veg Mgt | Wheel Loader | 10-21-6084-00 | $ 46,667 | Lease/Purchase 3 Yr |
| Drainage/Veg Mgt | Bucket Truck | 10-21-6088-00 | $ 50,361 | Lease/Purchase 3 Yr |
| Drainage/Veg Mgt | Tractor & Shredder | 10-21-6094-00 | $ 22,226 | Lease/Purchase 3 Yr |
| Drainage/Veg Mgt | Backhoe | 10-21-6098-00 | 31,584 | Lease/Purchase 3 Yr |
| Drainage/Veg Mgt | Herbicide Applicator (3 pt & Trailer) | 10-21-6100-00 | 2,735 | Lease/Purchase 3 Yr |
| | **DRAINAGE / VEGETATION MGT** | | $ 153,573 | |

| | | | | |
|---|---|---|---|---|
| Emergency Mgt | Computer / Software Equipment | NEW | $ 1,500 | Lease/Purchase 3 Yr |
| | **EMERGENCY MANAGEMENT TOTALS** | | $ 1,500 | |

| | | | | |
|---|---|---|---|---|
| Police Forfeiture | Police Department Equipment | 17-22-5005-00 | $ 4,000 | Cash |
| | **POLICE FORFEITURE TOTALS** | | $ 4,000 | |

| | | | | |
|---|---|---|---|---|
| Animal Shelter | Animal Shelter Capital Equipment | 17-22-5210-00 | $ 24,800 | Cash |
| | **ANIMAL SHELTER TOTALS** | | $ 24,800 | |

| | |
|---|---|
| **GRAND TOTALS** | $ 24,740,801 |

The City of Fredericksburg

## *Bond Debt*

| Bonded Debt - FY 2020 | | | | | | |
|---|---|---|---|---|---|---|
| | 2012 GO Pools | 2013 Revenue | 2016 Limited Tax Notes | 2017 Cert of Obligation | 2018 Utility System | Totals |
| **Purpose** | **Swimming Pools** | **Water** | **Animal Shelter General Fund** | **Park Land General Fund** | **Revenue Bonds Water** | |
| Amount Issued | $ 3,200,000 | $ 6,500,000 | $ 1,530,000 | $ 3,530,000 | $ 17,305,000 | $ 32,065,000 |
| Outstanding | $ 2,280,000 | $ 5,350,000 | $ 1,370,000 | $ 3,430,000 | $ 16,645,000 | $ 29,075,000 |
| | | | | | | |
| Final maturity | 2032 | 2033 | 2023 | 2037 | 2038 | |
| Call Option | Anytime | 2/15/2017 | 2/15/2020 | n/a | 8/15/2027 | |
| Interest Rate | 2.88% | 3.10% | 1.39% | 3.00% | 3.57% | |
| | | | | | | |
| **Repayment Schedule of Principal and Interest by Issue** | | | | | | |
| 2020 | $ 208,512 | $ 470,889 | $ 351,732 | $ 250,400 | $ 1,178,825 | $ 2,460,358 |
| 2021 | 209,268 | 471,134 | 352,596 | 250,975 | 1,179,450 | 2,463,423 |
| 2022 | 209,881 | 471,068 | 352,971 | 251,400 | 1,178,825 | 2,464,145 |
| 2023 | 210,349 | 470,693 | 352,756 | 251,675 | 1,181,075 | 2,466,549 |
| 2024 | 210,674 | 470,009 | | 251,800 | 1,181,475 | 2,113,958 |
| 2025 | 210,855 | 469,014 | | 251,775 | 1,186,500 | 2,118,144 |
| 2026 | 210,892 | 472,633 | | 251,600 | 1,176,000 | 2,111,125 |
| 2027 | 210,785 | 470,864 | | 251,275 | 1,179,125 | 2,112,049 |
| 2028 | 210,534 | 468,786 | | 250,800 | 1,180,500 | 2,110,620 |
| 2029 | 210,140 | 471,321 | | 250,175 | 1,180,125 | 2,111,760 |
| 2030-2038 | 631,541 | 1,887,034 | | 2,003,088 | 12,976,500 | 17,498,163 |
| Total P & I Payments | $ 2,733,431 | $ 6,593,446 | $ 1,410,055 | $ 4,514,963 | $ 24,778,400 | $ 40,030,294 |
| | | | | | | |
| General Fund | $ 2,733,431 | | $ 1,410,055 | $ 4,514,963 | | $ 8,658,449 |
| Water | | $ 6,593,446 | | | $ 24,778,400 | 31,371,846 |
| Total P & I Payments | $ 2,733,431 | $ 6,593,446 | $ 1,410,055 | $ 4,514,963 | $ 24,778,400 | $ 40,030,294 |
| | | | | | | |
| **Repayment Schedule by Fund** | | | | | | |
| | **General Fund** | **Water/Sewer** | | | | **Totals** |
| 2020 | 810,644 | 1,649,714 | | | | $ 2,460,358.01 |
| 2021 | 812,840 | 1,650,584 | | | | 2,463,423 |
| 2022 | 814,251 | 1,649,893 | | | | 2,464,145 |
| 2023 | 814,780 | 1,651,768 | | | | 2,466,549 |
| 2024 | 462,474 | 1,651,484 | | | | 2,113,958 |
| 2025 | 462,630 | 1,655,514 | | | | 2,118,144 |
| 2026 | 462,492 | 1,648,633 | | | | 2,111,125 |
| 2027 | 462,060 | 1,649,989 | | | | 2,112,049 |
| 2028 | 461,334 | 1,649,286 | | | | 2,110,620 |
| 2029 | 460,315 | 1,651,446 | | | | 2,111,760 |
| 2030-2038 | 2,634,629 | 14,863,534 | | | | 17,498,163 |
| Total P & I Payments | $ 8,658,449 | $ 31,371,846 | | | | $ 40,030,294 |
| | | | | | | |
| **Prinipal Only** | | | | | | |
| General Fund | $ 2,280,000 | | $ 1,370,000 | $ 3,430,000 | | $ 7,080,000 |
| Water | | $ 5,350,000 | | | $ 16,645,000 | 21,995,000 |
| | $ 2,280,000 | $ 5,350,000 | $ 1,370,000 | $ 3,430,000 | $ 16,645,000 | $ 29,075,000 |

# The City of Fredericksburg

*Property Tax*

# 2019 Tax Rate Scenarios - Certified Totals at 7/25/2019

8/8/2019 19:11

The City of Fredericksburg

**FOR DISCUSSION PURPOSES ONLY**

| ETR line | | 2018 | 2019 | |
|---|---|---|---|---|
| 16 | | $2,053,747,924 | $2,264,476,553 | Taxable Value ( Not under Protest) |
| 17 | + | 3,260,546 | 19,359,886 | Properties Under Protest |
| | | $2,057,008,470 | $2,283,836,439 | Total Appraised Value (Includes New ) |
| 18 | - | (465,787,704) | (492,442,962) | Less Frozen Homestead Values |
| 19 | | **$1,591,220,766** | **$1,791,393,477** | Total Taxable (Non Frozen) Values |
| 20 | - | (1,310,980) | (1,571,030) | Less Taxable Value of Properties Annexed |
| 21 | - | (40,508,010) | (64,561,340) | Less Taxable Value of New Improvements & New Personal Property Located in New Improvements |
| 22 | = | (41,818,990) | (66,132,370) | Adjustments to Taxable Value |
| 23 | | **$1,549,401,776** | **$1,725,261,107** | **Total Adjusted Taxable Value** |
| 15 | | 3,358,684 | 3,576,192 | Adjusted Prior Year Taxes |
| | | 0.2167 | 0.207284 | Effective Tax Rate |

| | | |
|---|---|---|
| ***$0.22560*** | | Adopted Tax Rate |
| $0.21670 | $0.207284 | Effective Tax Rate |
| $0.22830 | $0.245636 | Rollback Tax Rate |

## TOTAL TAXES

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | Incremental Revenue Increase (Decrease |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.207284** | **100.00%** | **$ 3,713,272** | **$ 837,213** | **$ 4,550,485** | **$ 4,281,305** | **$ 269,180** | |
| 0.50 | 2.4% | 0.212284 | 100.00% | 3,802,842 | 837,213 | 4,640,055 | 4,281,305 | 358,750 | $89,570 |
| 1.00 | 4.8% | 0.217284 | 100.00% | 3,892,411 | 837,213 | 4,729,624 | 4,281,305 | 448,319 | 89,570 |
| 1.50 | 7.2% | 0.222284 | 100.00% | 3,981,981 | 837,213 | 4,819,194 | 4,281,305 | 537,889 | 89,570 |
| 1.84 | 8.9% | 0.225684 | 100.00% | 4,042,888 | 837,213 | 4,880,101 | 4,281,305 | 598,796 | 60,907 |
| 2.00 | 9.6% | 0.227284 | 100.00% | 4,071,551 | 837,213 | 4,908,764 | 4,281,305 | 627,459 | 28,662 |
| 2.50 | 12.1% | 0.232284 | 100.00% | 4,161,120 | 837,213 | 4,998,333 | 4,281,305 | 717,028 | 89,570 |
| 3.8352 | **ROLLBACK** | **0.245636** | **100.00%** | **4,400,307** | **837,213** | **5,237,520** | **4,281,305** | **956,215** | **239,187** |

## MAINTENANCE & OPERATIONS

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.169794** | **81.91%** | **$ 3,041,679** | **$ 685,792** | **$ 3,727,471** | **$ 3,538,053** | **$ 189,418** | |
| 0.50 | 2.9% | 0.174794 | 82.34% | 3,131,248 | 689,359 | 3,820,607 | 3,538,053 | 282,554 | $93,136 |
| 1.00 | 5.9% | 0.179794 | 82.75% | 3,220,818 | 692,761 | 3,913,579 | 3,538,053 | 375,526 | 92,972 |
| 1.50 | 8.8% | 0.184794 | 83.13% | 3,310,388 | 696,010 | 4,006,398 | 3,538,053 | 468,345 | 92,819 |
| 1.84 | 10.8% | 0.188194 | 83.39% | 3,371,295 | 698,137 | 4,069,432 | 3,538,053 | 531,379 | 63,035 |
| 2.00 | 11.8% | 0.189794 | 83.51% | 3,399,957 | 699,116 | 4,099,074 | 3,538,053 | 561,021 | 29,641 |
| 2.50 | 14.7% | 0.194794 | 83.86% | 3,489,527 | 702,089 | 4,191,616 | 3,538,053 | 653,563 | 92,542 |
| **3.13** | **ROLLBACK** | **0.208146** | **84.74%** | **3,728,714** | **709,434** | **4,438,148** | **3,538,053** | **900,095** | 246,532 |

## INTEREST & SINKING

| | | 2019 **Effective Tax Rate** | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.037490** | **18.09%** | **$ 671,593** | **$ 151,421** | **$ 823,014** | **$ 743,252** | **$ 79,762** | |
| | | 0.037490 | 17.66% | 671,593 | 147,854 | 819,448 | 743,252 | 76,196 | -$3,566 |
| | | 0.037490 | 17.25% | 671,593 | 144,452 | 816,045 | 743,252 | 72,793 | -3,402 |
| | | 0.037490 | 16.87% | 671,593 | 141,203 | 812,796 | 743,252 | 69,544 | -3,249 |
| | | 0.037490 | 16.61% | 671,593 | 139,075 | 810,669 | 743,252 | 67,417 | -2,127 |
| | | 0.037490 | 16.49% | 671,593 | 138,096 | 809,690 | 743,252 | 66,438 | -979 |
| | | 0.037490 | 16.14% | 671,593 | 135,124 | 806,717 | 743,252 | 63,465 | -2,973 |
| | | **0.037490** | **15.26%** | **671,593** | **127,779** | **799,372** | **743,252** | **56,120** | -7,345 |

## 2019 Tax Rate Scenarios - Certified Totals at 7/25/2019

8/8/2019 19:13

The City of Fredericksburg

**FOR DISCUSSION PURPOSES ONLY**

| 2018 | 2019 | |
|---|---|---|
| $2,053,747,924 | $2,264,476,553 | Taxable Value ( Not under Protest) |
| 3,260,546 | 19,359,886 | Properties Under Protest |
| $2,057,008,470 | $2,283,836,439 | Total Appraised Value (Includes New ) |
| (465,787,704) | (492,442,962) | Less Frozen Homestead Values |
| **$1,591,220,766** | **$1,791,393,477** | Total Taxable (Non Frozen) Values |
| (1,310,980) | (1,571,030) | Less Taxable Value of Properties Annexed |
| (40,508,010) | (64,561,340) | Less Taxable Value of New Improvements & New Personal Property Located in New Improvements |
| (41,818,990) | (66,132,370) | Adjustments to Taxable Value |
| **$1,549,401,776** | **$1,725,261,107** | **Total Adjusted Taxable Value** |
| 3,358,684 | 3,576,192 | Adjusted Prior Year Taxes |
| 0.2167 | 0.207284 | Effective Tax Rate |
| ***$0.22560*** | | Adopted Tax Rate |
| $0.21670 | $0.207284 | Effective Tax Rate |
| $0.22830 | $0.245636 | Rollback Tax Rate |

### TOTAL TAXES

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | Incremental Revenue Increase (Decrease |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.207284** | **100.00%** | **$ 3,713,272** | **$ 837,213** | **$ 4,550,485** | **$ 4,281,305** | **$ 269,180** | |
| 0.50 | 2.4% | 0.212284 | **100.00%** | 3,802,842 | 837,213 | 4,640,055 | 4,281,305 | 358,750 | $89,570 |
| 1.00 | 4.8% | 0.217284 | **100.00%** | 3,892,411 | 837,213 | 4,729,624 | 4,281,305 | 448,319 | 89,570 |
| 1.50 | 7.2% | 0.222284 | 100.00% | 3,981,981 | 837,213 | 4,819,194 | 4,281,305 | 537,889 | 89,570 |
| 1.84 | 8.9% | 0.225684 | 100.00% | 4,042,888 | 837,213 | 4,880,101 | 4,281,305 | 598,796 | 60,907 |
| 2.00 | 9.6% | 0.227284 | 100.00% | 4,071,551 | 837,213 | 4,908,764 | 4,281,305 | 627,459 | 28,662 |
| 2.50 | 12.1% | 0.232284 | 100.00% | 4,161,120 | 837,213 | 4,998,333 | 4,281,305 | 717,028 | 89,570 |
| 3.8352 | **ROLLBACK** | **0.245636** | **100.00%** | **4,400,307** | **837,213** | **5,237,520** | **4,281,305** | **956,215** | **239,187** |

### MAINTENANCE & OPERATIONS

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.170357** | **82.19%** | **$ 3,051,764** | **$ 688,066** | **$ 3,739,830** | **$ 3,538,053** | **$ 201,777** | |
| 0.50 | 2.9% | 0.175357 | **82.60%** | 3,141,334 | 691,579 | 3,832,913 | 3,538,053 | 294,860 | $93,083 |
| 1.00 | 5.9% | 0.180357 | **83.01%** | 3,230,904 | 694,930 | 3,925,834 | 3,538,053 | 387,781 | 92,921 |
| 1.50 | 8.8% | 0.185357 | **83.39%** | 3,320,473 | 698,131 | 4,018,604 | 3,538,053 | 480,551 | 92,770 |
| 1.84 | 10.8% | 0.188757 | **83.64%** | 3,381,381 | 700,226 | 4,081,607 | 3,538,053 | 543,554 | 63,003 |
| 2.00 | 11.7% | 0.190357 | **83.75%** | 3,410,043 | 701,190 | 4,111,233 | 3,538,053 | 573,180 | 29,627 |
| 2.50 | 14.7% | 0.195357 | **84.10%** | 3,499,613 | 704,118 | 4,203,731 | 3,538,053 | 665,678 | 92,498 |
| **3.13** | **ROLLBACK** | **0.208709** | **84.97%** | **3,738,799** | **711,353** | **4,450,152** | **3,538,053** | **912,099** | 246,421 |

### INTEREST & SINKING

| | | 2019 **Effective Tax Rate** | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.036927** | **17.81%** | **$ 661,508** | **$ 149,147** | **$ 810,655** | **$ 743,252** | **$ 67,403** | |
| | | 0.036927 | **17.40%** | 661,508 | 145,634 | 807,142 | 743,252 | 63,890 | -$3,513 |
| | | 0.036927 | **16.99%** | 661,508 | 142,283 | 803,791 | 743,252 | 60,539 | -3,351 |
| | | 0.036927 | **16.61%** | 661,508 | 139,082 | 800,590 | 743,252 | 57,338 | -3,200 |
| | | 0.036927 | **16.36%** | 661,508 | 136,987 | 798,495 | 743,252 | 55,243 | -2,095 |
| | | 0.036927 | **16.25%** | 661,508 | 136,023 | 797,530 | 743,252 | 54,278 | -964 |
| | | 0.036927 | **15.90%** | 661,508 | 133,095 | 794,603 | 743,252 | 51,351 | -2,928 |
| | | **0.036927** | **15.03%** | **661,508** | **125,860** | **787,368** | **743,252** | **44,116** | -7,235 |

# 2019 Tax Rate Scenarios - Certified Totals at 7/25/2019

8/8/2019 19:15

| 2018 | 2019 | |
|---|---|---|
| $2,053,747,924 | $2,264,476,553 | Taxable Value ( Not under Protest) |
| 3,260,546 | 19,359,886 | Properties Under Protest |
| $2,057,008,470 | $2,283,836,439 | Total Appraised Value (Includes New ) |
| (465,787,704) | (492,442,962) | Less Frozen Homestead Values |
| **$1,591,220,766** | **$1,791,393,477** | Total Taxable (Non Frozen) Values |
| (1,310,980) | (1,571,030) | Less Taxable Value of Properties Annexed |
| (40,508,010) | (64,561,340) | Less Taxable Value of New Improvements & New Personal Property Located in New Improvements |
| (41,818,990) | (66,132,370) | Adjustments to Taxable Value |
| **$1,549,401,776** | **$1,725,261,107** | **Total Adjusted Taxable Value** |
| 3,358,684 | 3,576,192 | Adjusted Prior Year Taxes |
| 0.2167 | 0.207284 | Effective Tax Rate |
| ***$0.22560*** | | Adopted Tax Rate |
| $0.21670 | $0.207284 | Effective Tax Rate |
| $0.22830 | $0.245636 | Rollback Tax Rate |

The City of Fredericksburg

**FOR DISCUSSION PURPOSES ONLY**

## TOTAL TAXES

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | Incremental Revenue Increase (Decrease |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.207284** | **100.00%** | **$ 3,713,272** | **$ 837,213** | **$ 4,550,485** | **$ 4,281,305** | **$ 269,180** | |
| 0.50 | 2.4% | 0.212284 | **100.00%** | 3,802,842 | 837,213 | 4,640,055 | 4,281,305 | 358,750 | $89,570 |
| 1.00 | 4.8% | 0.217284 | **100.00%** | 3,892,411 | 837,213 | 4,729,624 | 4,281,305 | 448,319 | 89,570 |
| 1.50 | 7.2% | 0.222284 | 100.00% | 3,981,981 | 837,213 | 4,819,194 | 4,281,305 | 537,889 | 89,570 |
| 1.84 | 8.9% | 0.225684 | 100.00% | 4,042,888 | 837,213 | 4,880,101 | 4,281,305 | 598,796 | 60,907 |
| 2.00 | 9.6% | 0.227284 | 100.00% | 4,071,551 | 837,213 | 4,908,764 | 4,281,305 | 627,459 | 28,662 |
| 2.50 | 12.1% | 0.232284 | 100.00% | 4,161,120 | 837,213 | 4,998,333 | 4,281,305 | 717,028 | 89,570 |
| 3.8352 | **ROLLBACK** | **0.245636** | **100.00%** | **4,400,307** | **837,213** | **5,237,520** | **4,281,305** | **956,215** | **239,187** |

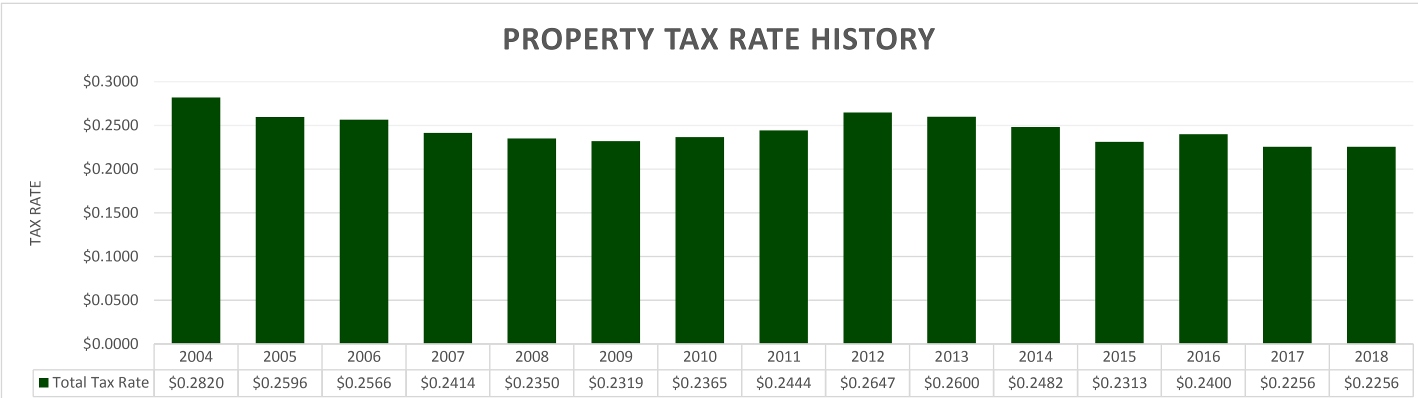
## MAINTENANCE & OPERATIONS

| Cents | Percentage | 2019 Effective Tax and Increases | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.169264** | **81.66%** | **$ 3,032,184** | **$ 683,651** | **$ 3,715,836** | **$ 3,538,053** | **$ 177,783** | |
| 0.50 | 3.0% | 0.174264 | **82.09%** | 3,121,754 | 687,268 | 3,809,022 | 3,538,053 | 270,969 | $93,187 |
| 1.00 | 5.9% | 0.179264 | **82.50%** | 3,211,324 | 690,719 | 3,902,042 | 3,538,053 | 363,989 | 93,020 |
| 1.50 | 8.9% | 0.184264 | **82.90%** | 3,300,893 | 694,014 | 3,994,907 | 3,538,053 | 456,854 | 92,865 |
| 1.84 | 10.9% | 0.187664 | **83.15%** | 3,361,801 | 696,171 | 4,057,972 | 3,538,053 | 519,919 | 63,065 |
| 2.00 | 11.8% | 0.189264 | **83.27%** | 3,390,463 | 697,164 | 4,087,627 | 3,538,053 | 549,574 | 29,655 |
| 2.50 | 14.8% | 0.194264 | **83.63%** | 3,480,033 | 700,179 | 4,180,211 | 3,538,053 | 642,158 | 92,584 |
| **3.13** | **ROLLBACK** | **0.207616** | **84.52%** | **3,719,219** | **707,627** | **4,426,847** | **3,538,053** | **888,794** | 246,636 |

## INTEREST & SINKING

| | | 2019 **Effective Tax Rate** | %of Levy | 2019 Non frozen Tax Amount | 2019 Frozen Tax Amount | 2019 Total Tax Amount | 2018 Total Tax Amount | Tax Revenue Increase (Decrease) | |
|---|---|---|---|---|---|---|---|---|---|
| | **EFFECTIVE** | **0.038020** | **18.34%** | **$ 681,088** | **$ 153,561** | **$ 834,649** | **$ 743,252** | **$ 91,397** | |
| | | 0.038020 | **17.91%** | 681,088 | 149,945 | 831,032 | 743,252 | 87,780 | -$3,617 |
| | | 0.038020 | **17.50%** | 681,088 | 146,494 | 827,582 | 743,252 | 84,330 | -3,450 |
| | | 0.038020 | **17.10%** | 681,088 | 143,199 | 824,287 | 743,252 | 81,035 | -3,295 |
| | | 0.038020 | **16.85%** | 681,088 | 141,042 | 822,129 | 743,252 | 78,877 | -2,157 |
| | | 0.038020 | **16.73%** | 681,088 | 140,049 | 821,137 | 743,252 | 77,885 | -993 |
| | | 0.038020 | **16.37%** | 681,088 | 137,034 | 818,122 | 743,252 | 74,870 | -3,015 |
| | | **0.038020** | **15.48%** | **681,088** | **129,585** | **810,673** | **743,252** | **67,421** | -7,449 |

| CITY OF FREDERICKSBURG TAX RATE | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Maintenance & Operations | $0.1681 | $0.1557 | $0.1636 | $0.1606 | $0.1608 | $0.1413 | $0.1794 | $0.1917 | $0.1940 | $0.1879 | $0.1992 | $0.1761 | $0.2025 | $0.1627 | $0.1880 |
| Interest & Sinking | $0.1139 | $0.1039 | $0.0930 | $0.0808 | $0.0742 | $0.0906 | $0.0571 | $0.0527 | $0.0707 | $0.0721 | $0.0490 | $0.0552 | $0.0375 | $0.0629 | $0.0376 |
| **Total Tax Rate** | **$0.2820** | **$0.2596** | **$0.2566** | **$0.2414** | **$0.2350** | **$0.2319** | **$0.2365** | **$0.2444** | **$0.2647** | **$0.2600** | **$0.2482** | **$0.2313** | **$0.2400** | **$0.2256** | **$0.2256** |



**Budget Line Items that have been changed**

| | | Projected FY 2019 from | FY 2019 to | FY 2020 from | FY 2020 to | Notes |
|---|---|---|---|---|---|---|
| **Property Taxes** | | | | | | |
| 01-00-4101-00 | Current Ad Valorem Taxes | | | 3,564,000.00 | 3,767,600.00 | Need Council's Proposed Tax Rate for FY 2020 |
| 01-00-4102-00 | Delinquent Ad Valorem Taxes | 295,000.00 | 310,000.00 | 285,100.00 | 301,400.00 | Need Council's Proposed Tax Rate for FY 2020 |
| 01-00-4103-00 | Penalty & Interest | | | 31,400.00 | 33,100.00 | Need Council's Proposed Tax Rate for FY 2020 |
| **General Fund Revenues** | | | | | | |
| 01-00-4107-00 | In Lieu of Taxes | 1,751,909 | 1,751,629 | 1,746,685 | 1,811,693 | updated in lieu based on changes to EL,WT,SW revenues |
| 01-00-4113-00 | CTEC Franchise Taxes | 89,789.75 | 87,833.18 | 89,789.75 | 87,833.18 | FY 2019 CTEC Franchise tax revenue is 5% (4,716.70) less than FY 2018 |
| 01-00-4120-00 | Occupational Licenses | 40,000.00 | 50,000.00 | | | |
| 01-00-4150-00 | Interest Income | 112,000.00 | 122,000.00 | | | |
| 01-00-4163-00 | Zoning Fees, Etc | 20,000.00 | 25,000.00 | | | |
| 01-00-4175-00 | FCVB Maintenance Reimbursement | | | 30,000.00 | - | Per Ernie - the CVB does not need to receive the $30,000 for IT & Building Maintenance because the funds are 100% returned |
| 01-00-4315-00 | Firehouse Recovery Revenues | 23,000.00 | 28,000.00 | | | |
| 01-00-4321-00 | Grant-TX Forest Service | - | 9,900.00 | | | |
| 01-00-4800-00 | Health Fees | 104,000.00 | 109,000.00 | | | |
| 01-00-4801-00 | County Health contribution 1/2 | 53,650.00 | 51,144.00 | | | |
| 01-00-4131-00 | Transfer in from Fund 10 | - | 2,485.00 | | | Transfer balance in 2010 Refunding GO I&S Bonds to Payables Fund 10 |
| 01-00-4132-00 | Transfer in from Fund 15 | - | 22,210.00 | | | Transfer balance in 2010 Refunding GO I&S Bonds to Payables Fund 15 |
| **Administration** | | | | | | |
| 01-20-2030-00 | Retirement - TMRS | | | 61,198.00 | 56,733.00 | Retirement calculation originally included elected officials in error |
| 01-20-4040-00 | Small Tools & Equipment | 4,000 | 9,140 | 4,000 | 9,450 | Add Office Furniture for Finance Department - added to enterprise funds prior to budget meeting with council |
| 01-20-6005-00 | T-fer to Golf (current deficit) | | | 130,659 | 133,334 | |
| **Police Department** | | | | | | |
| 01-22-1030-00 | Regular Wages - Police Employee | | | 2,549,135 | 2,492,935 | Wages will be reduced due to open positions that will be filled at a lower wage |
| 01-22-1060-00 | Longevity | | | 24,260 | 23,316 | Will be reduced due to employees that resigned in FY 2019 - New employees will not receive longevity in FY 2020 |
| 01-22-2020-00 | Social Security | | | 211,905 | 207,533 | Wages are reduced due to open positions |
| 01-22-2030-00 | Retirement - TMRS | | | 337,134 | 330,163 | Wages are reduced due to open positions |
| 01-22-4270-00 | Police Equipment & Supplies | | | 122,000 | 110,000 | Per Steve - reduce this account from 122,000 to 110,000 7/17 |
| **Fire Department** | | | | | | |
| 01-23-4150-00 | Personal Equipment | | | 25,000 | 45,000 | Originally had $50,000 - replacing 2 thermal imaging cameras - removed 2 at 2,500 (not both at 25,000) |
| **Street Department** | | | | | | |
| 01-24-4060-00 | Office Machines Maintenance | | | - | 400 | originally left this line item blank - I added $400 |
| 01-24-4250-00 | Street & Bridge Maintenance | 25,000 | 30,000 | | | |
| 01-24-4251-00 | Crack Sealing Maintenance | 5,000 | 3,000 | | | |
| 01-24-4330-00 | Emulsion | 250,000 | 180,000 | 275,000 | 250,000 | |
| 01-24-4350-00 | Premix -Type 1A | 175,000 | 200,000 | 225,000 | 200,000 | |
| 05-21-5110-00 | Street Dept Equipment | - | 8,411 | 9,000 | - | Remove Striping machine from FY 2020 budget - will purchase in FY 2019 |

| | | | | | | |
|---|---|---|---|---|---|---|
| NEW | Transportation Bond Project Traffic Study | | | 100,000 | 75,000 | Reduced from 100,000 to 75,000 per Garret |
| 01-24-5480-00 | Friendship Lane Mill & Overlay | | | 550,000 | 515,000 | |
| **Parks Department** | | | | | | |
| NEW | Oakcrest Park Improvements | | | 300,000 | 150,000 | Budget reduction from $300,000 to $150,000 |
| **Water Fund** | | | | | | |
| NEW | Land Sale - Water Utility Easement | - | 150,000 | | | Water Utility Easement - Kinder Morgan |
| **EMS Fund** | | | | | | |
| 06-21-3274-00 | City Contribution - Dispatch | 142,077 | 118,841 | 142,077 | 167,354 | |
| **Tourism Fund** | | | | | | |
| 07-21-3263-00 | Tax Dist - CVB Building Maint | | | 30,000 | - | Remove this expense in Tourism and remove the General Fund Revenue for the reimb to City |
| NEW | History of Fbg Documentary | | | - | 50,000 | History of Fredericksburg Documentary |
| **Drainage Fund** | | | | | | |
| 10-21- | Transfer out to Fund 01 | | 2,485.00 | | | Transfer balance in 2010 Refunding GO I&S Bonds to Payables Fund 10 |
| **Debt Service Fund** | | | | | | |
| 15-21-xxxx-00 | Transfer out to Fund 01 | | 22,210.00 | | | Transfer balance in 2010 Refunding GO I&S Bonds to Payables Fund 15 |
| **TML Insurance** | | | | | | |
| 01-20-3220-00 | Insurance & Bonds | | | 4,600 | 4,300 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-22-3220-00 | Insurance & Bonds | | | 67,300 | 56,000 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-23-3220-00 | Insurance & Bonds | | | 16,200 | 17,000 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-24-3220-00 | Insurance & Bonds | | | 37,000 | 34,800 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-25-3220-00 | Insurance & Bonds | | | 21,000 | 25,000 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-27-3220-00 | Insurance & Bonds | | | 2,100 | 2,800 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-28-3220-00 | Insurance & Bonds | | | 1,300 | 1,100 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-29-3220-00 | Insurance & Bonds | | | 300 | 300 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 01-30-3220-00 | Insurance & Bonds | | | 1,500 | 1,100 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 02-21-3220-00 | Insurance & Bonds | | | 15,100 | 12,300 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 03-21-3220-00 | Insurance & Bonds | | | 36,300 | 37,900 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 04-41-3220-00 | Insurance & Bonds | | | 1,800 | 2,600 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 04-42-3220-00 | Insurance & Bonds | | | 1,200 | 2,600 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 05-21-3220-00 | Insurance & Bonds | | | 23,300 | 26,000 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 06-21-3220-00 | Insurance & Bonds | | | 25,200 | 21,500 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 07-21-3220-00 | Insurance & Bonds | | | 750 | 3,400 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 10-21-3220-00 | Insurance & Bonds | | | - | 200 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 14-21-3220-00 | Insurance & Bonds | | | 300 | 920 | Need FY 2020 from TML - should receive 1st 2 weeks of August |
| 42-22-3220-00 | Insurance & Bonds | | | - | 6,300 | Need FY 2020 from TML - should receive 1st 2 weeks of August |

**City / County Interlocal Operations**

| | | | | | | |
|---|---|---|---|---|---|---|
| 01-00-4214-00 | Gillespie County Animal Shelter | | | 15,000.00 | 15,000.00 | |
| 01-00-4301-00 | County of Gillespie - Fire Contribution | | | 603,492.00 | 733,235.00 | |
| 01-00-4801-00 | County Health Contribution 1/2 | 53,650 | 51,144 | 59,536.00 | 61,690.00 | |
| | | | | | | |
| 01-20-3275-00 | City Contr-Emg Medical Serv | 726,318 | 696,739 | 726,318.00 | 845,579.00 | |
| 01-20-3276-00 | City Contrib - Emerg Mgt | 75,446 | 75,446 | 97,368.00 | 90,269.00 | Reduced Emg Mgt Budget & GF Contr for John's salary - new hire will be paid at a reduced rate compared to John |
| | | | | | | |
| 01-22-3274-00 | City Contribution - Dispatch | 452,064 | 378,131 | 452,064.00 | 532,488.95 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| 01-22-4500-00 | City Share - LEC Expenses | 228,564 | 162,596 | 228,564.00 | 153,414.00 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| | | | | | | |
| 01-23-3274-00 | City Contribution - Dispatch | 25,832 | 21,608 | 25,832.00 | 30,427.94 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| 01-23-3277-00 | City Contribution - Rural Fire | 56,250 | 56,250 | 56,250.00 | 47,290.00 | Using numbers received from County at the 8/5/19 City/County Budget meeting - amt did not change from 8/2 report |
| | | | | | | |
| 02-21-3274-00 | City Contribution - Dispatch | 12,916 | 10,804 | 12,916.00 | 15,213.97 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| 03-21-3274-00 | City Contribution - Dispatch | 12,916 | 10,804 | 12,916.00 | 15,213.97 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| | | | | | | |
| 06-00-4102-00 | City Funds | 719,974 | 696,739 | 803,546.00 | 845,579.00 | |
| 06-00-4103-00 | County Funds | 577,898 | 577,897 | 661,469.00 | 678,225.00 | |
| 06-21-3274-00 | City Contribution - Dispatch | 142,077 | 118,841 | 142,077.00 | 167,353.67 | Using numbers received from County at the 8/5/19 City/County Budget meeting |
| | | | | | | |
| 14-00-4102-00 | County Funds | | | 97,368.00 | 90,269.00 | |
| 14-00-4103-00 | City Funds | | | 97,368.00 | 90,269.00 | |
| | | | | | | |
| | Total Dispatch | | | | 760,698.50 | |
| | Total contributions to County | | | | 961,402.50 | |
| | | | | | | |
| 01-20-2030-00 | Retirement - TMRS | | | 56,733.00 | 71,242.00 | |
| 01-22-2030-00 | Retirement - TMRS | | | 330,163.00 | 414,598.00 | |
| 01-23-2030-00 | Retirement - TMRS | | | 71,486.00 | 89,768.00 | |
| 01-24-2030-00 | Retirement - TMRS | | | 92,249.00 | 114,800.00 | |
| 01-25-2030-00 | Retirement - TMRS | | | 79,544.00 | 99,886.00 | |
| 01-27-2030-00 | Retirement - TMRS | | | 54,237.00 | 68,108.00 | |
| 01-28-2030-00 | Retirement - TMRS | | | 17,622.00 | 22,128.00 | |
| 01-29-2030-00 | Retirement - TMRS | | | 12,241.00 | 15,371.00 | |
| 01-30-2030-00 | Retirement - TMRS | | | 15,344.00 | 19,268.00 | |
| 02-21-2030-00 | Retirement - TMRS | | | 128,248.00 | 161,045.00 | |
| 03-21-2030-00 | Retirement - TMRS | | | 169,382.00 | 212,699.00 | |
| 04-41-2030-00 | Retirement - TMRS | | | 1,049.00 | 1,318.00 | |
| 04-42-2030-00 | Retirement - TMRS | | | 809.00 | 1,016.00 | |
| 05-21-2030-00 | Retirement - TMRS | | | 116,270.00 | 146,005.00 | |
| 06-21-2030-00 | Retirement - TMRS | | | 145,508.00 | 182,719.00 | |
| 07-21-2030-00 | Retirement - TMRS | | | 8,348.00 | 10,483.00 | |

| | | | |
|---|---|---|---|
| 10-21-2030-00 | Retirement - TMRS | 12,282.00 | 15,422.00 |
| 14-21-2030-00 | Retirement - TMRS | 13,440.00 | 16,877.00 |
| 42-22-2030-00 | Retirement - TMRS | 4,665.00 | 5,857.00 |