



CITY COUNCIL SPECIAL MEETING AGENDA
MONDAY, AUGUST 23, 2021 – 6 P.M.
LAW ENFORCEMENT CENTER
1601 EAST MAIN STREET
FREDERICKSBURG, TEXAS 78624

Charlie Kiehne, Mayor
Tom Musselman, Councilmember
Bobby Watson, Councilmember

Jerry M. Luckenbach, Councilmember
Kathy O'Neill, Councilmember
Kent Myers, City Manager

The City of Fredericksburg City Council will meet in a special meeting on Monday, August 23, 2021 at 6 p.m.

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

1. CALL TO ORDER

2. PUBLIC COMMENTS

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

Written Comments: to be submitted remotely:

1. Must be received by 3 p.m. on August 23, 2021.
2. Complete the Citizen Comment Form online at [Fredericksburg, TX - Official Website \(fbgtx.org\)](https://fbgtx.org); or
3. Email your comments to CitizenComments@fbgtx.org or
4. Complete a Citizen Comment Form located inside the Public Access entrance at 126 W. Main Street, Fredericksburg, Texas, and place in the box marked Citizen Comment Form.

Copies of the submitted comments will be provided to the City Council and made public on the City website under the "**August -23, 2021**, City Council Special Meeting" tab.

Verbal Comments:

1. Sign up in-person between 5:30 p.m. and 6 p.m. at the Law Enforcement Center in order to comment.
2. You will be limited to 3 minutes to speak.

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

3. FY 2022 CITY BUDGET

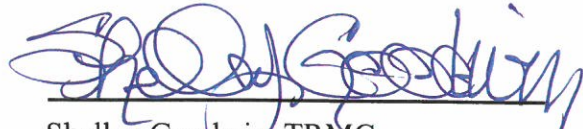
- i. Review and discuss the proposed FY 2022 Budget.
- ii. Hold a public hearing to receive comments on FY2022 Budget.
- iii. Announce date, time and location for adoption of FY 2022 City Budget - Monday, September 20, 2021, at 6 p.m. at the Law Enforcement Center- 1601 East Main Street, Fredericksburg, TX 78624.

4. 2021 TAX RATE

- i. Review and discuss the proposed 2021 Tax Rate.
- ii. Approve the proposed 2021 Tax Rate (roll call vote).
- iv. Announce date, time and location for adoption of 2021 Tax Rate - Monday, September 20, 2021, at 6 p.m. at the Law Enforcement Center- 1601 East Main Street, Fredericksburg, TX 78624.

5. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 3:50 p.m. on August 18, 2021 at the main entrance of City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.



Shelley Goodwin, TRMC
City Secretary



CITY COUNCIL MEMO

DATE: August 23, 2021
TO: Mayor and City Council
FROM: Laura Hollenbeak, Director of Finance
SUBJECT: Public Hearing on FY 2022 Budget

Summary:

A public hearing on the proposed FY 2022 City Budget is scheduled at Monday's Council meeting in order to meet the requirement of State law.

Recommendation:

It is recommended that Council accept public comments on the Budget and direct staff to make any changes to the Budget as a result of the public comments.

Background / Analysis:

State law requires the Council to conduct a public hearing on the annual budget prior to adoption. This public hearing has been advertised in the local paper and on the City's website.

Attachments:

FY 2022 Proposed Budget

The City of Fredericksburg

Raura Hollenback

Department Approval

Chris S. [Signature]

City Manager Approval

The City of Fredericksburg

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Agenda Packet Page 4



***City of Fredericksburg
Proposed Budget
FY 2022***

This budget will raise more total property taxes than last year's budget by \$698,998, a 16.91% increase, and of that amount \$120,368 is tax revenue to be raised from new property added to the tax roll this year.

Table of Contents

August 19, 2021

BUDGET MESSAGE

BUDGET MESSAGE	1
----------------	---

BUDGET SUMMARY

BUDGET SUMMARY	9
----------------	---

FUND BALANCE ANALYSIS

FUND BALANCE ANALYSIS	10
-----------------------	----

GENERAL FUND

GENERAL FUND REVENUES	11
ADMINISTRATION DEPARTMENT EXPENDITURES	13
POLICE DEPARTMENT EXPENDITURES	15
FIRE DEPARTMENT EXPENDITURES	16
STREET DEPARTMENT EXPENDITURES	18
PARK DEPARTMENT EXPENDITURES	20
DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES	22
HEALTH DEPARTMENT EXPENDITURES	23
MUNICIPAL COURT EXPENDITURES	24
ENGINEERING DEPARTMENT EXPENDITURES	25

ENTERPRISE FUNDS

ELECTRIC FUND REVENUES	26
ELECTRIC FUND EXPENDITURES	27
WATER FUND REVENUES	29
WATER FUND EXPENDITURES	30
GOLF FUND REVENUES AND EXPENDITURES	33
SANITATION FUND REVENUES	34
SANITATION FUND EXPENDITURES	35
EMS FUND REVENUES	37
EMS FUND EXPENDITURES	38

TOURISM FUND

TOURISM FUND REVENUES AND EXPENDITURES	40
--	----

DRAINAGE FUND	
DRAINAGE FUND REVENUES	41
DRAINAGE FUND EXPENDITURES	42
FREDERICKSBURG FOOD AND WINE FEST	
FREDERICKSBURG FOOD AND WINE FEST REVENUES AND EXPENDITURES	43
EMERGENCY MANAGEMENT	
EMERGENCY MANAGEMENT FUND REVENUES AND EXPENDITURES	44
DEBT SERVICE	
DEBT SERVICE FUND REVENUES AND EXPENDITURES	45
POLICE FORFEITURE	
POLICE FORFEITURE REVENUES AND EXPENDITURES	46
WATER & WASTEWATER CAPITAL PROJECT FUND	
WATER & WASTEWATER CAPITAL PROJECT FUND REVENUES AND EXPENDITURES	47
ANIMAL SHELTER SPECIAL REVENUE FUND	
ANIMAL SHELTER SPECIAL REVENUE FUND REVENUES AND EXPENDITURES	48
PARKS & RECREATION SPECIAL REVENUE FUND	
PARKS & RECREATION SPECIAL REVENUE FUND REVENUES AND EXPENDITURES	49
HEALTH INSURANCE FUND	
HEALTH INSURANCE FUND REVENUES AND EXPENDITURES	50
BUDGET CHANGES	
BUDGET CHANGES	51
TAX RATE SCENARIOS	
TAX RATE SCENARIOS	53
CAPITAL EXPENDITURE REQUESTS	
CAPITAL EXPENDITURE REQUESTS	54

AMERICAN RESCUE PLAN ACT

AMERICAN RESCUE PLAN ACT

57



August 17, 2021

Mayor and City Council

I am pleased to present the proposed FY 2022 City Budget for discussion at a public hearing scheduled next Monday, August 23 at 6:00 p.m. at the LEC. We look forward to the comments and questions from the public at this meeting. Prior to this meeting the proposed Budget is available for public viewing on the City's website. Copies of the proposed Budget are also available at City Hall.

The annual City Budget serves as the primary policy tool for the City Council. It determines the level of services that the Council wants to provide our citizens as well as any new capital projects that the Council wants to fund. Due to the importance of this document, the development of the Budget is a time-consuming process that provides several opportunities for public input. This process started last May with the Council setting their major budget priorities for the coming year. This was followed by four Budget Work Sessions and an initial public hearing. At each meeting the Council offered changes to the Budget. These revisions are included in the attached proposed Budget. Any additional revisions made by the Council following the public hearing will be included in a revised Budget that will be presented for final adoption at the September 20 Council meeting.

At this Monday's meeting the Council is also scheduled to approve the proposed tax rate for the coming year. If the Council votes to increase the rate over the no new revenue tax rate, an additional public hearing is required. This hearing is scheduled for Wednesday, September 8 at 6:00 p.m. at the Fire Training Room at City Hall.

Budget Overview

The total proposed City Budget of FY 2022 is \$70,883,268. This represents a major increase over the FY 2021 current Budget of \$64,598,123. However, the FY 2021 Budget was approved during the peak of the pandemic. Due to the loss of revenues during this period, the City had to make reductions to major expenses. It should, however, be noted that the FY 2020 adopted Budget was \$70,354,022 which is very comparable to this proposed Budget.

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This Budget includes use of fund balances in several of the major funds including the General Fund. However, the estimated fund balances at the end of next year in all major funds will comply with the City's financial management policies. In addition, this Budget includes use of Water Bond funds, impact fee revenues and funding from the American Rescue Plan funds.

There are several main reasons why the proposed FY 2022 Budget is increasing over the previous Budget. As previously noted, some of the costs in last year's Budget were reduced because of declining revenues caused by COVID. This Budget restores some of this funding particularly in parks and recreation services. In addition, this Budget includes about \$17.8 million in capital expenditures including over \$12.5 million in water and sewer capital costs.

Another reason that the Budget is increasing is to address the increased demand for City services due to the growth of our year-round population as well as an increase in the number of visitors. This includes enhancements to our emergency services, new utility improvements to serve new development and new restrooms and other improvements to the City parks system to serve increases in park users.

Personnel costs continue to be the largest areas of City expenditures. In FY 2022 several new positions are proposed to be added including a new Evidence Technician and School Resource Officer in the Police Department and six new EMT/Paramedics. Other new personnel are proposed in the Sanitation, Stormwater/Vegetation Management, and the Parks Department. In addition, a 2% cost-of-living (COLA) adjustment is budgeted along with a 2% merit increase. The City recently completed a salary study to help ensure that our salaries are competitive with other cities. That study is currently being reviewed by the City Council and City staff. Market salary adjustments may be made later this year after this review process has been completed. In the meantime, the Council agreed to add \$250,000 to fund these salary adjustments.

General Fund

The proposed FY 2022 General Fund Budget is \$21,674,721 which represents a major increase over the adopted FY 2021 Budget of \$16,830,666. One of the major reasons for this increase is the allocation of \$2,130,775 in American Rescue Plan funding for broadband services and unallocated expenses. In addition, funding has been increased for the Parks Department which was one of the City Council's major budget priorities this year. Budget increases are also included to fund emergency services including police, fire, and EMS.

The proposed General Fund Budget includes the use of about \$1.5 million in previous year's fund balance to cover the expenses that are proposed. However, as noted on the fund balance report, we project that about \$6.7 million will be available in fund balance in the General Fund at the end of next year. This is about \$1.3 million over the fund balance requirements that are included in the City's financial management policies.

In terms of General Fund revenues, we have included the property tax revenues from maintaining the current tax rate of \$.220775. This was the tax rate that was discussed at the previous Budget Work Session. As previously mentioned, the City Council will vote on the

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proposed tax rate at Monday's meeting. This rate may change prior to the final adoption of the tax rate on September 20. If so, then adjustments will be made to this revenue item.

Our other major General Fund revenue source is sales taxes and we have attempted to be very conservative in projecting this revenue in the FY 2022 Budget. Over the past year the City has realized major increases in sales tax revenues. However, with recent increases in positive COVID cases, we are unsure whether this trend will continue. Therefore, we have budgeted \$7,514,544 for sales taxes. Our projection for this year is that sales tax revenues will generate \$7,222,800. However, based upon recent collections we now expect to exceed this projection.

Other significant changes in General Fund Revenues include the addition of \$1,360,237 in American Rescue Plan funds that we expect to receive late next year. We have also included a new revenue account for fees collected from TABC. The City Secretary's Office has recently taken over the collection of these fees with permits now issued for two years. Next year we expect to collect \$187,000 in these revenues.

Other changes in General Fund revenues include increased STR fees based upon a projected increase from \$150 to \$300 per permit. In addition, municipal court fine revenues have increased based upon hiring a full-time Judge who plans to reduce the current backlog of Court cases. The contribution from Fisd for school-resource officers (SRO) has also increased due to the hiring of a third SRO. Health permit fee revenues have increased due to the proposed increase in fees charged to food establishments outside the City Limits.

The first area of expenses included in the General Fund is Administration. This includes the City Manager, Public Information, Finance, City Secretary, Human Resources, and other administrative costs. The proposed FY 2022 Budget for Administration is \$5,160,785 compared to the FY 2021 Budget of \$2,464,367. Major changes in this budget include the addition of \$50,000 to retain an architectural firm to assist the City in evaluating several buildings for possible lease or purchase for additional office space. In addition, \$25,000 has been added to partially fund a Housing Coordinator contract position. We have also added expenses to cover increased janitorial services at City Hall and the purchase of a new generator at City Hall.

Other major increases in Administration expenses includes the addition of \$250,000 to fund future salary adjustments. Administration also covers the expenses for improved broadband services (\$1,300,000) and additional projects funded by American Rescue Plan funding (\$830,775). Increased funding support for EMS and Emergency Management services are also budgeted in Administration. Finally, this budget includes funding for a part-time maintenance position serving City Hall and the City Hall Annex.

The next General Fund department included in the Budget is the Police Department with a proposed FY 2022 Budget of \$6,345,774. This compares to the current Police Department Budget of \$5,752,643. The proposed Budget includes funding for a third School Resource Officer position and a new Evidence Technician position jointly funded by the Fisd. In addition, \$85,000 in funding has been included for architectural services for a new Police

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Station/Municipal Court Facility. The proposed Budget also includes expenses for purchase of seven new police vehicles (\$258,680).

The proposed Fire Department Budget is set at \$2,157,105 for FY 2022 compared to the FY 2021 Budget of \$1,659,132. The Budget does not include any major personnel changes for next year. However, the Budget includes funding for a new pumper truck which will be financed over eight years. The Budget also includes \$350,000 in funding for the purchase of land near Highway 290E for a new Fire Station. Before the City proceeds with this land acquisition, we plan to work with Gillespie County to explore other funding options for the construction and operation of this Station.

The proposed FY 2022 Budget for the Street Department is \$2,501,142 which represents a slight increase over the current Street Department Budget of \$2,368,964. No personnel changes are proposed in this Budget in the coming year. The Budget does include funds to cover the increased costs for street materials that are anticipated in the coming year. It also includes continued funding for sidewalk improvements (\$100,000). A total of \$150,000 is included in this Budget for the City's match for the new pedestrian bridge along S. Llano Street that will be funded by TXDOT. Partial funding is also included for two new message boards and new engine diagnostic equipment. The Budget also includes funds for the purchase of a new chip spreader based upon a three-year lease purchase.

The proposed FY 2022 Budget for the Parks Department is \$3,286,962 compared to their current Budget of \$2,713,102. Funding is included in this Budget to upgrade the current part-time employee at the Parks Headquarters to a full-time position. Capital improvements included in this Budget include the replacement of one of the restrooms at Lady Bird Johnson Park, replastering both City pools and the replacement of ½ of the pavers at Marktplatz. Other smaller capital improvements include the addition of a security gate at the RV Park, new windows at the Tatsch House, ADA improvements at the Girl Scout Cabin and ½ of the funding for replacement of lights at the tennis courts.

The Development Services Department is proposed for funding of \$1,247,163 which compares to their current budget of \$1,094,650. The major new project included in this Budget is the completion of a new Comprehensive Plan at a total cost of \$260,000. In addition, increased funding is included for historic building maintenance. Also, full-year funding is included for the new Code Enforcement Officer and new Permit Tech position.

No major changes are proposed in the Health Department or Engineering Department Budgets for FY 2022. The Health Department Budget is proposed at \$250,849 compared to their current Budget of 262,559. And the Engineering Department's proposed FY 2022 Budget is \$270,882 compared to their FY 2021 Budget of \$257,555.

The proposed Budget for Municipal Court operations is increasing from \$201,334 to \$283,959. This is primarily due to changes in their operations to reduce the backlog of cases that occurred during the recent pandemic. This includes changing the Municipal Court Judge position from a

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part-time position to a full-time position. In addition, funding for a part-time bailiff and increased overtime costs for the Court Clerk are included with these costs covered by American Rescue Plan funds.

Electric Fund

The Electric Fund Budget for next year is proposed at \$12,608,652 which represents a decrease in the current Electric Fund Budget of \$13,391,503. This Budget includes a 3% increase in electric rates which is the first increase in rates in about six years. The City is also budgeting the costs for a comprehensive rate study (\$30,000) which will be completed in the coming year. To balance the Budget for the Electric Fund, the City is proposing to use \$202,684 in prior year fund balance. This will leave the Electric Fund with a projected fund balance at the end of next year of \$1,049,846 which is slightly more than our fund balance requirements of \$1,020,588.

Over the past several years the City has completed major capital improvements funded by the Electric Fund. This includes completion of the new Electric Services building, replacement of street lighting on Main Street and the purchase of new electric meters. In FY 2022 we are not planning on starting any new major capital improvements funded by the Electric Fund. However, this Budget includes funding for ½ of the costs for the new Meter Tech position and the salary increases previously discussed. The proposed Budget also includes ½ of the City's costs for the EDC which will increase in FY 2022.

Water Fund

The proposed Water Fund Budget for FY 2022 includes numerous capital improvements to serve new development and to replace aging infrastructure. The total proposed Water Fund Budget is \$17,447,522 compared to the current Water Fund Budget of \$9,528,132. Some of these projects will be funded from several different revenue sources besides normal operating revenues. This includes funding from the remaining balance in the Water Bond Fund, impact fee revenues and the American Rescue Plan (ARPA) funds. The use of these funds for specific projects is included in the fund balance report. Use of these different funding sources will help us avoid any water or sewer rate increases next year. And we will be able to retain a fund balance that meets the requirements in our Financial Management Policies.

In terms of expenses, no new employees are proposed in the Water Department. However, the other ½ of the costs for the meter tech position is included in this budget along with the salary increases previously mentioned. The Budget also includes the other ½ of the funding for the EDC. The Budget includes the addition of new generators at all water well and pump sites with funding provided by ARPA. In addition, new equipment such as a new bobcat is included in the Water Fund Budget. Other capital projects proposed for next year include the following:

- Completion of the Boot Ranch Lift Station-\$1,500,000
- Water and sewer improvements in W. Live Oak Road Area-\$1,155,000
- Water main rehab projects-\$300,000
- Sewer main rehab projects-\$300,000

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- E. Main water rehab project-\$3,000,000
- Friendship Lane sewer improvements-\$2,000,000
- Effluent irrigation improvements for Oak Crest Park-\$850,000
- Pressure relief valve for Heritage Hill Country-\$100,000

Golf Fund

The proposed FY 2022 Budget for the Golf Fund covers a few administrative costs for operation of the Golf Course. The remaining revenues and expenses for the Golf Course are covered under the City's contract with Touchstone Golf, the private company that operates the Golf Course. The total Golf Fund Budget is \$148,724. Most of these costs (\$107,844) are related to the repayment of the loan to the Electric Fund and Sanitation Fund that was used to fund previous improvements to the Golf Course.

Sanitation Fund

The proposed FY 2022 Budget for the Sanitation Fund is \$2,641,304 which is a slight reduction from the current Budget of \$2,873,338. No increase in sanitation rates is included in the proposed Budget. And the fund balance projected for the end of next year, about \$2.3 million, exceeds our fund balance requirements.

Sanitation Fund expenses proposed for next year include the addition of a new employee along with purchase of new trash cans to expand our trash can collection program. One of the Council's budget priorities for the coming year is community beautification. The expansion of this program will help reduce the overflow of trash cans which has increased the past year due to increased tourism activity. Other new expenses in this Budget include the purchase of a new garbage truck and zero turn mower and partial funding of the two message boards and the engine diagnostic equipment.

EMS Fund

The proposed EMS Fund Budget for next year is \$3,803,575 which is a major increase over the current EMS Fund Budget of \$3,055,277. This Budget includes a \$100 per call increase in EMS fees. If this Budget is approved, the net costs for the City to fund EMS will increase from \$1,006,845 to \$1,214,349. The net costs to the County will increase from \$831,846 to \$1,044,166.

The primary reason for this increase is to fund a third EMS unit to operate out of the South Station. This additional unit is needed due to the increase in EMS calls over the past several years. This new unit will be staffed by six additional EMT/Paramedics who will staff this unit 24 hours a day and seven days a week. The Budget also includes an increase in pay for the part-time EMS employees from \$15.70 an hour to \$19.45 an hour. The other major cost included in this Budget is for acquisition of a new ambulance at an annual cost of \$107,606 over the next three years.

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Tourism Fund

With the recent major increase in tourism activity, the proposed Tourism Fund Budget includes many changes for next year. The total Tourism Fund Budget of FY 2022 is \$5,425,704 which is significantly higher than the current Budget of \$3,372,637. However, the previous budget was developed and approved during the pandemic when tourism activity had declined. Over the past several months this activity has rebounded, and the City has realized a major increase in HOT revenues. So, next year we have included a total of \$5,034,099 in HOT revenues compared to the current budget for HOT revenues of \$3,465,319. The Budget utilizes prior fund balance (\$384,155). However, the fund balance projected at the end of next year will be about \$2.3 million which is well over our requirements.

The largest expense budgeted in the Tourism Fund is the annual contribution to the CVB which is 5/7ths of the HOT revenues that are projected to be collected next year. This will increase the funding provided to the CVB from \$2,475,228 to \$3,595,785. This increase will allow the CVB to initiate several new programs in FY 2022.

Other major changes and additions in the Tourism Fund proposed in FY 2022 include the following:

- Addition of new employee dedicated to Marktplatz maintenance
- Addition of janitorial costs for restrooms at Marktplatz and the Visitor's Center
- Increase in funding support for special events
- Major improvements at Marktplatz including new restroom and meeting room
- Replacement of Christmas lights damaged by the recent winter storm
- Operating contract with Former Texas Rangers for Fort Martin Scott (if approved by the City Council)
- Architectural services for expansion of the Visitor's Center

Drainage Fund

The proposed Drainage Fund Budget for FY 2022 is \$738,001 compared to the current Drainage Fund Budget of \$649,683. This Budget will require the use of about \$119,000 in prior year balance. However, the City will retain a fund balance within our policies. No increase in drainage fees is included in the proposed budget.

One major change included in this budget is the initiation of a new residential street sweeping program which will help address the community beautification budget priority. This includes the addition of a new street sweeper at an annual cost of \$103,283 over three years and one new employee. The budget also includes funds for the design of the N. Llano storm sewer project which we hope to begin in the next several years.

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Other Funds

The City also has several different smaller funds that are included in the annual budget process. This includes the Food and Wine Festival Fund which is increasing next year due to the cancellation of the event last year. The Emergency Management Fund is budgeted at the same level as last year (about \$241,000). However, this Fund does include the purchase of new generators at two of the radio tower sites.

Other funds included in the budget, including the Debt Service Fund, Police Forfeiture Fund and the Animal Shelter Special Revenue Account are budgeted at approximately same level as FY 2021.

The one fund that has changed significantly is the Capital Project Fund for water and wastewater improvements. This Fund covers the costs of major capital projects funded by water revenue bonds that were previously issued by the City. These projects are anticipated to be completed in the coming year.

Finally, the Health Insurance Fund covers the revenues and expenses for our self-insured health insurance coverages for our employees and covered dependents. Due to the recent increase in health insurance claims, our expenses are budgeted to increase from \$1,975,200 to \$2,779,753 in FY 2022. This increase will be offset by a 10% increase in health insurance contributions from both the City and employees who have dependent coverages.

We want to thank everyone who has been involved in the budget process over the past several months. I want to particularly acknowledge Laura, David, and Krista in the Finance Department for going the extra mile to prepare various budgetary reports and changes to the budget as requested.

Kent Myers
City Manager

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City of Fredericksburg
2022 Budget Summary



FY 2022 Budgeted Revenues vs Budgeted Expenditures	FY 2022 Budgeted Revenues	FY 2022 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	17,047,329	5,160,785	11,886,544
Police	354,175	6,345,774	(5,991,599)
Fire	982,445	2,157,105	(1,174,660)
Street	18,700	2,501,142	(2,482,442)
Park	855,800	3,286,962	(2,431,162)
Development Services	351,200	1,247,163	(895,963)
Health	189,224	250,849	(61,625)
Municipal Court	173,537	283,959	(110,422)
Engineering	-	270,882	(270,882)
Sub-total	19,972,410	21,504,621	(1,532,211)
Food & Wine Fest	174,325	170,100	4,225
Total Governmental Funds	20,146,735	21,674,721	(1,527,986)
Special Revenue Funds			
Tourism	5,041,549	5,425,704	(384,155)
Police Forfeiture	2,000	2,500	(500)
Emergency Management	241,885	241,885	(0)
Animal Shelter	4,750	88,387	(83,637)
Parks & Recreation	39,910	39,900	10
Total Special Revenue Funds	5,330,094	5,798,376	(468,282)
Enterprise Funds			
Electric	12,405,968	12,608,652	(202,684)
Water & Sewer	9,387,361	17,447,522	(8,060,161)
Golf	148,724	148,724	0
Sanitation	2,740,896	2,641,304	99,592
EMS	3,803,575	3,803,575	(0)
Drainage / Vegetation Mgt	618,950	738,001	(119,051)
Total Enterprise Funds	29,105,474	37,387,777	(8,282,303)
Capital Project Fund			
Water & Wastewater	-	2,428,389	(2,428,389)
Total Capital Project Fund		2,428,389	(2,428,389)
Internal Service Funds			
Health Insurance	2,798,698	2,779,753	18,945
Total Internal Service Funds			
Debt Service	720,198	814,252	(94,054)
Total All Funds	58,101,199	70,883,268	(12,782,069)



**CITY OF FREDERICKSBURG
FY 2022 PROJECTED BUDGET AND FUND BALANCE**

Fund	Estimated Beginning Fund Balance	BUDGET FY 2022 Revenues	BUDGET FY 2022 Expenditures	Increase (Decrease) Fund Balance	Estimated Ending Fund Balance	Reserves 3 Months Expenditures	Over / (Under) Reserve at FYE 2022
General Fund	\$8,250,887	\$19,972,410	\$21,504,621	(\$1,532,211)	\$6,718,676	\$5,376,155	\$1,342,521
Food and Wine Fest	162,953	174,325	170,100	\$4,225	\$167,178	\$42,525	\$124,653
Electric	1,252,529	12,405,968	12,608,652	(\$202,684)	\$1,049,846	\$1,020,588	\$29,258
Water	10,978,837	9,387,361	17,447,522	(\$8,060,161)	\$2,918,676	\$2,613,534	\$305,142
Golf	117,188	148,724	148,724	\$0	\$117,188	\$37,181	\$80,007
Sanitation	2,207,370	2,740,896	2,641,304	\$99,592	\$2,306,962	\$660,326	\$1,646,636
EMS	83,165	3,803,575	3,803,575	(\$0)	\$83,165	\$0	\$83,165
Drainage	549,249	618,950	738,001	(\$119,051)	\$430,198	\$184,500	\$245,698
Water & Wastewater Capital Project Fund	3,897,782	-	2,428,389	(\$2,428,389)	\$1,469,393	\$0	\$1,469,393
Debt Service	193,246	720,198	814,252	(\$94,054)	\$99,192	\$0	\$99,192
Tourism	2,737,798	5,041,549	5,425,704	(\$384,155)	\$2,353,643	\$1,356,426	\$997,217
Emergency Management	42,111	241,885	241,885	(\$0)	\$42,111	\$0	\$42,111
Police Forfeiture	13,451	2,000	2,500	(\$500)	\$12,951	\$625	\$12,326
Animal Shelter	667,713	4,750	88,387	(\$83,637)	\$584,076	\$22,097	\$561,979
Parks & Recreation	10,954	39,910	39,900	\$10	\$10,964	\$9,975	\$989
Hospitalization Insurance	(12,670)	2,798,698	2,779,753	\$18,945	\$6,275	\$694,938	(\$688,664)
Totals	\$31,152,563	\$58,101,199	\$70,883,268	(\$12,782,069)	\$18,370,493	\$76,471,692	\$147,354,960

- * \$770,538 in American Rescue Funds included in the GF estimated beginning fund balance
- * \$1,424,274 in American Rescue Funds included in FY 2022 GF Revenues
- * \$2,194,812 in American Rescue Projects included in FY 2022 GF Expense
 - includes \$1,300,000 allocated to Broadband project
 - includes \$64,037 allocated for Municipal Court payroll reimbursement
 - includes \$830,775 in unallocated ARPA spending
- * Electric - Power Purchases, Transmission Provider Fees, and Electric Bldg Const costs are not included in the fund balance reserve requirement
- * Water projects and equipment funded with W&S Impact Fees, Bond Funds, & American Rescue Act are not included in the fund balance reserve requirement
- * W&S - \$1,125,000 Boot Ranch Lift Station-75% of \$1,500,000 project in 2022 budget funded with W&S Impact Fees
- * W&S - \$1,155,000 West Live Oak Water & Sewer to be funded with W&S Impact Fees
- * W&S - \$2,000,000 Friendship Lane Sewer Expansion to be funded with W&S Impact Fees
- * W&S - \$60,000 Cross Mountain Pump to be funded with W&S Impact Fees
- * W&S - \$2,000,000 Friendship Lane Sewer Expansion to be funded with \$2 million bond funds remaining
- * W&S - \$653,735 to be funded by American Rescue Funds
- * EMS fund balance is not required
- * Emergency Mangement fund balance is not required
- * Debt Service - Fund Balance reserve as required by bond ordinances or covenants
- * Water & Wastewater Capital Project Fund revenues fund balance is not required

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

GENERAL FUND REVENUES

Account Number	Description	2020	2021	2021	2022
		Actual	Adopted	Projected	Requested
01-00-4019-00	CARES-Coronavirus Relief Fund	634,095	-	-	-
01-00-4101-00	Current Ad Valorem Taxes	3,820,948	3,896,662	3,896,662	4,484,498
01-00-4102-00	Delinquent Ad Valorem Taxes	270,502	254,738	254,738	358,760
01-00-4103-00	Penalty & Interest	29,159	28,021	28,021	39,464
01-00-4104-00	FranchiseFee-CharterCommCable	249,384	255,000	247,200	252,200
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	119,702	67,000	63,200	64,500
01-00-4106-00	Gross Rec Tax - Atmos Energy	122,603	152,417	152,417	155,465
01-00-4107-00	In Lieu Of Taxes	1,829,700	2,172,717	2,292,633	2,263,786
01-00-4108-00	1 1/2 % City Sales Tax	6,210,810	6,688,370	7,222,800	7,514,544
01-00-4110-00	Mixed Drinks Tax	167,850	246,812	272,700	201,175
01-00-4113-00	Franchise Tax-CTEC	87,104	97,900	98,200	100,200
01-00-4120-00	Occupational Licenses	66,488	55,000	60,000	35,000
01-00-4121-00	Dog Licenses	470	800	500	500
01-00-4122-00	Building Permits	110,990	100,000	130,000	120,000
01-00-4125-00	Gas Inspections & Permits	962	1,200	1,200	1,200
01-00-4126-00	Mun Ct Building Security Fund	1,255	4,900	3,500	3,500
01-00-4127-00	Truancy Prevention & Diversion	1,281	5,000	3,500	3,500
01-00-4128-00	Municipal Court Jury Fund	26	4,000	150	1,500
01-00-4129-00	Municipal Court Technology Fund	1,025	1,000	3,000	3,000
01-00-4130-00	MunicipalCt Time Pmt Reimb Fee	422	3,500	3,000	3,000
01-00-NEW	American Rescue Plan Act -MC	-	-	-	64,037
01-00-4139-00	TABC City License	-	-	2,170	187,000
01-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
01-00-4150-00	Interest Income	65,188	60,000	8,000	8,500
01-00-4160-00	Donations	2,032	-	3,500	2,000
01-00-4163-00	Zoning Fees, Etc	25,536	26,000	36,000	31,000
01-00-4164-00	Temporary Use Permit	50	400	150	300
01-00-4165-00	Miscellaneous Adm Revenues	27,087	30,000	30,000	31,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	100	500	200	200
01-00-4167-00	Lease Inc-Cell Tower-City Hall	6,081	6,000	6,200	6,200
01-00-4169-00	Lease Income - 308 E Austin	6,950	6,000	6,000	6,000
01-00-4180-00	Municipal Court Cost Revenue	66,195	75,000	75,000	95,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	-	-	-
01-00-NEW	American Rescue Plan Act	-	-	770,583	1,360,237
01-00-4201-00	Police Fines	88,999	88,000	80,000	110,000
01-00-4202-00	Parking Fines	1,075	1,500	600	1,000
01-00-4210-00	LEOSE Annual Allocation	2,408	2,400	2,220	2,000
01-00-4211-00	Open Records-Accident,Incident	332	1,000	60	100
01-00-4213-00	Animal Control Revenue	23,381	22,000	17,000	15,000
01-00-4214-00	Gill Co Animal Control Contrib	15,000	15,000	15,000	15,000
01-00-4221-00	Insurance Proceeds - Weather 2021 (Parks)	-	117,500	80,000	-
01-00-4252-00	Police Dept Grant Revenue	55,255	-	-	18,375
01-00-4258-00	Grant - Dept of Justice	2,646	3,600	2,494	2,700
01-00-4265-00	Miscellaneous Police Revenues	75,819	25,000	15,300	15,000
01-00-4280-00	Child Safety Program	10,402	16,000	15,000	15,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	20,460	30,000	21,450	30,000
01-00-4282-00	FISD Police Officer Reimburse	74,403	87,000	87,000	130,000
01-00-4284-00	FEMA Proceeds - Weather 2021 (Police)	-	5,000	-	-
01-00-4301-00	County Of Gillespie-Fire Contr	733,687	712,833	712,833	956,245
01-00-4315-00	Firehouse Recovery Revenues	21,591	10,000	15,000	15,000
01-00-4316-00	Fire Department Fee Revenue	3,790	4,000	4,000	4,000
01-00-4365-00	Miscellaneous Fire Dept Rev	1,132	200	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	10,000	10,000	7,000

01-00-4384-01	FEMA Proceeds - Weather 2021 (Fire)	-	15,000	15,000	-
01-00-4401-00	Paving & Construction	581	1,000	1,000	1,000
01-00-4403-00	Brush Hauling	360	-	700	700
01-00-4465-00	Miscellaneous Street Dept Rev	3,087	2,000	3,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	-	40,711	40,711	15,000
01-00-4484-01	FEMA Proceeds - Weather 2021 (Street)	-	15,000	15,000	-
01-00-4500-00	Pioneer Pavilion	7,993	8,000	6,500	8,000
01-00-4501-00	Tatsch & Open Air Pavilions	18,535	15,000	20,000	22,500
01-00-4502-00	Camping	422,147	675,000	685,000	700,000
01-00-4505-00	Baseball	4,460	7,000	7,500	7,500
01-00-4506-00	Swimming - Park Pool	17,513	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	2,084	5,000	5,000	5,000
01-00-4509-00	Soccer	1,150	700	475	500
01-00-4510-00	Concessions	901	-	-	-
01-00-4520-00	Adelsverein Halle Rental	1,150	1,500	4,500	6,000
01-00-4521-00	Kinder Halle	2,350	1,500	2,650	3,000
01-00-4522-00	Oktoberfest Halle	600	750	2,200	3,000
01-00-4523-00	Market Square Kitchen Rental	350	500	400	800
01-00-4524-00	Fest Room Rental	75	250	175	200
01-00-4525-00	Expedited Application Fee	-	-	600	450
01-00-4526-00	1st Time Application Fee	-	-	300	300
01-00-4527-00	Cleaning Fee	-	-	-	-
01-00-4528-00	Old Fair Park Pavilion	180	-	70	150
01-00-4529-00	Banner Hanging Fee	-	-	50	350
01-00-4530-00	Park Dedication Fee - South	25,000	-	-	2,000
01-00-4531-00	Park Dedication Fees - North	-	1,000	1,000	2,000
01-00-4533-00	Mkt Sq Pledges - NW Corner Imp	-	77,233	77,233	29,050
01-00-4540-00	Fort Martin Scott Revenue	12	-	10	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,210	-	-	-
01-00-4559-00	Lease Income - MS - Misc	275	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	5,397	2,000	18	-
01-00-4566-00	Reserve America Fees Revenue	22,920	40,000	40,000	40,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	-	12,925	16,825	-
01-00-4584-00	FEMA Proceeds - Weather 2021 (Parks)	-	4,000	4,000	-
01-00-4702-00	Code Enforcement Fines	297	1,000	1,000	1,000
01-00-4703-00	Technology Fee	9,620	8,500	8,500	8,500
01-00-4704-00	Water Waiver Fee	6,900	4,000	4,000	4,000
01-00-4765-00	Misc Revenue - Development Ser	92	200	200	200
01-00-4766-00	Short Term Rental Fee	85,800	97,500	97,500	150,000
01-00-4767-00	Short Term Rental Fee PAY PAL	6,750	-	-	-
01-00-4768-00	STR Fee ACH	2,700	-	-	-
01-00-4800-00	Health Fees	107,897	100,000	106,000	127,000
01-00-4801-00	County Health Contribution 1/2	61,689	68,445	64,339	61,624
01-00-4810-00	Food Handler's Class Revenue	-	200	200	200
01-00-4821-00	Insurance Proceeds - Weather 2021 (Health)	-	25,007	25,007	-
01-00-4865-00	Miscellaneous Revenue - Health	443	500	400	400
01-00-4881-00	Proceeds - Sale of Fixed Asset	-	-	-	-
General Fund Revenues		15,875,893	16,646,392	18,031,444	19,972,410

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-20-1010-00	Salary - Elected Officials	36,435	36,600	36,600	36,600
01-20-1030-00	Regular Wages-Office Employees	460,968	441,593	441,000	454,385
01-20-1050-00	Regular Wages - Part Time Emp	-	-	7,000	13,127
01-20-1060-00	Longevity	3,012	3,123	3,123	2,939
01-20-1070-00	Overtime Wages	19,037	19,000	19,000	19,000
01-20-2020-00	Social Security	36,669	38,274	38,764	40,243
01-20-2030-00	Retirement - TMRS	74,574	95,989	95,866	106,840
01-20-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	50,460	49,061	47,073	61,954
01-20-NEW	Fund Salary Adjustment	-	-	-	250,000
01-20-2090-00	Professional Org - Personal	3,064	5,000	5,000	5,000
01-20-2100-00	Prof Education & Training	5,663	10,000	7,000	10,000
01-20-3010-00	Utilities	28,231	26,000	30,000	30,000
01-20-3020-00	Telephone	1,269	2,000	1,500	1,500
01-20-3030-00	Office Supplies & Forms	3,982	6,000	5,000	5,000
01-20-3040-00	Postage, Freight, Etc	3,747	3,500	3,500	3,500
01-20-3050-00	Ads & Public Notices	5,224	5,000	4,000	5,000
01-20-3060-00	Protocol & Social	2,734	6,000	8,000	6,000
01-20-3070-00	Travel Expenses	4,405	7,000	5,000	6,000
01-20-3080-00	Prof Org & Assoc - City	1,139	3,000	5,000	5,000
01-20-3090-00	Books, Periodicals, Etc	773	500	500	500
01-20-3100-00	Safety	176	500	500	500
01-20-3120-00	Audit Expenses	7,485	7,540	8,376	10,090
01-20-3130-00	Legal Expenses	54,244	40,000	40,000	40,000
01-20-3140-00	Contract Professional Services	19,663	28,000	26,000	50,000
01-20-3142-00	GCAD - Prop Tax Collection	32,853	32,937	32,937	33,293
01-20-3160-00	TML Conventions	426	2,500	2,000	2,000
01-20-3190-00	Miscellaneous Adm Expenses	2,754	3,000	2,500	3,000
01-20-3200-00	City Share - Appr Dist Exp	75,195	72,953	72,953	69,977
01-20-NEW	City Share - EDC - Housing Coordinator	-	-	-	25,000
01-20-3213-00	Credit Card/Bank Fees	184	200	100	150
01-20-3220-00	Insurance & Bonds	4,198	4,300	3,300	4,185
01-20-3239-00	Incentive Mgt Fee - Touchstone	67,569	120,000	120,000	120,000
01-20-3240-00	City Contribution -Golf Course	300,000	-	-	-
01-20-3275-00	City Contr-Emg Medical Serv	840,601	1,006,845	838,003	1,214,349
01-20-3276-00	City Contrib - Emerg Mgt	90,269	93,784	99,157	106,905
01-20-3280-00	Chamber Of Comm Contribution	2,500	2,500	2,500	2,500
01-20-4010-00	Communications	8,384	10,710	9,599	10,710
01-20-4019-00	COVID-19 Coronavirus Expense	16,427	40,500	42,000	2,000
01-20-4020-00	Janitorial/Housekeeping	3,972	8,000	5,000	14,649
01-20-4030-00	General Property Maintenance	20,188	19,500	19,500	19,500
01-20-4035-00	Visitor Info Center Maint	-	-	352	-
01-20-4036-00	Maintenance 308 E Austin	-	500	-	-
01-20-4040-00	Small Tools & Equipment	6,288	10,780	4,000	7,000
01-20-4060-00	Office Machines Maintenance	1,171	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	326	500	500	500
01-20-4070-00	Computer/Software Maintenance	27,027	25,119	25,119	39,948
01-20-4250-00	Election Expenses	7,248	14,070	14,000	15,000
01-20-4410-00	Gasoline, Oil, & Lubrication	967	1,500	1,000	1,350
01-20-4430-00	Vehicle Maint	310	500	500	763
01-20-4435-00	Fleet Lease	4,632	5,000	5,000	5,000
01-20-NEW	Broadband Infrastructure - ARPA Funds	-	-	-	1,300,000
01-20-NEW	Unallocated - ARPA Funds	-	-	-	830,775

01-20-NEW	Mechanic Diagnostic Equipment	-	-	-	192
01-20-6005-00	T-fer to Golf (current deficit)	133,334	139,604	143,459	148,714
01-20-6021-00	Principal - Computer/Software	4,383	4,384	4,384	-
01-20-6022-00	Interest - Computer/Software	-	-	-	-
01-20-6023-00	Principal - Computer/Software	3,013	3,000	2,732	2,868
01-20-6024-00	Interest - Computer/Software	-	-	281	144
01-20-NEW	Principal - Generator - City Hall/Fire	-	-	-	9,135
01-20-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
	Administration Dept Expenditures	2,483,175	2,464,367	2,296,679	5,160,785

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

POLICE DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-22-1030-00	Regular Wages-Police Employee	2,368,345	2,596,924	2,601,645	2,868,564
01-22-1050-00	Regular Wages - Part-time Emp	4,700	11,600	11,000	23,000
01-22-1060-00	Longevity	22,824	23,635	22,559	23,225
01-22-1070-00	Overtime & Holiday Pay	110,727	185,000	140,000	75,000
01-22-NEW	Holiday Pay	-	-	-	60,000
01-22-2020-00	Social Security	184,703	215,513	212,303	228,719
01-22-2030-00	Retirement-TMRS	382,309	580,751	572,190	665,451
01-22-2040-00	Uniforms And Clothing	38,629	47,866	42,000	46,200
01-22-2050-00	Car Allowance	16,800	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	325,975	349,860	346,446	424,167
01-22-2090-00	Prof Org - Personal	2,620	3,850	3,850	4,500
01-22-2100-00	Prof Education & Training	26,352	55,250	51,500	55,300
01-22-3020-00	Telephone	1,164	1,100	1,087	1,100
01-22-3030-00	Office Supplies & Forms	3,911	5,500	4,800	5,500
01-22-3040-00	Postage, Freight, Etc	1,678	1,700	2,450	2,500
01-22-3050-00	Ads & Public Notices	2,359	1,300	1,000	1,300
01-22-3060-00	Protocol & Social	2,625	7,000	6,800	7,000
01-22-3070-00	Travel Expenses	10,359	30,500	30,000	31,300
01-22-3080-00	Prof Org & Assoc - City	75	-	-	-
01-22-3090-00	Books, Periodicals, Etc	57	2,000	2,000	2,000
01-22-3100-00	Safety	2,026	1,500	1,000	1,500
01-22-3130-00	Legal Expenses	-	3,000	-	3,000
01-22-3140-00	Contract Professional Services	8,926	25,250	25,000	116,000
01-22-3170-00	Summer Youth Program Expenses	-	4,000	3,500	4,000
01-22-3190-00	Miscellaneous Police Expenses	4,919	20,000	11,000	20,000
01-22-3220-00	Insurance & Bonds	62,080	62,100	60,143	74,337
01-22-3274-00	City Contribution - Dispatch	516,650	556,816	556,816	541,490
01-22-4010-00	Communications	48,557	51,240	60,128	51,240
01-22-4019-00	COVID-19 Coronavirus Expense	3,764	3,000	3,000	-
01-22-4020-00	Janitorial/Housekeeping	78	200	100	100
01-22-4030-00	General Property Maintenance	132	3,000	1,200	3,000
01-22-4040-00	Small Tools & Equipment	1,377	2,000	500	2,000
01-22-4070-00	Computer/Software Maintenance	237,528	193,862	193,862	230,395
01-22-4210-00	Firing Range Expenses	3,801	4,200	3,800	2,900
01-22-4211-00	LEOSE Expenditures	2,420	2,400	2,400	2,000
01-22-4221-00	Weather Emergency 2021	-	5,000	5,000	-
01-22-4230-00	Animal Control Expenses	33,968	30,950	30,000	32,000
01-22-4250-00	Weapons Maintenance & Supplies	46,612	62,347	58,000	54,000
01-22-4270-00	Police Equipment & Supplies	87,841	142,175	140,000	151,000
01-22-4410-00	Gasoline, Oil, & Lubrication	56,728	60,500	74,000	85,000
01-22-4420-00	Vehicle Maintenance - Autos	30,426	21,000	29,000	30,000
01-22-4430-00	Vehicle Maintenance - Trucks	55	-	-	-
01-22-4500-00	City Share - LEC Expenses	154,791	101,688	101,688	114,615
01-22-4600-00	Substation Expenses	6,347	9,000	9,000	16,700
01-22-5240-00	Police Vehicles	195,608	245,019	245,019	258,680
01-22-NEW	Mechanic Diagnostic Equipment	-	-	-	2,880
01-22-NEW	2021 Message Boards	-	-	-	4,550
01-22-6021-00	Principal - Computer/Software	3,498	3,498	3,498	-
01-22-6022-00	Interest - Computer/Software	-	-	-	-
01-22-6023-00	Principal - Computer/Software	2,762	2,750	2,504	2,629
01-22-6024-00	Interest - Computer/Software	-	-	257	132
Police Dept Expenditures		5,017,108	5,752,643	5,688,846	6,345,774

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

FIRE DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-23-1030-00	Regular Wages-Full Time Emp	399,935	381,670	381,670	393,568
01-23-1050-00	Regular Wages-Part-time Emp	91,846	100,000	100,000	116,966
01-23-1060-00	Longevity	2,502	3,128	3,128	3,432
01-23-1070-00	Overtime Wages	156,630	195,107	195,107	200,107
01-23-2020-00	Social Security	47,220	51,477	52,013	54,627
01-23-2030-00	Retirement-TMRS	85,602	118,591	120,040	133,931
01-23-2040-00	Uniforms And Clothing	2,391	6,000	6,000	6,000
01-23-2060-00	Insurance - Hospitalization	77,886	74,000	78,654	81,393
01-23-2090-00	Professional Org - Personal	3,375	6,000	3,500	3,500
01-23-2100-00	Prof Education & Training	5,412	40,000	40,000	40,000
01-23-2220-00	Firemen's Pension Fund Contr	35,130	46,000	46,000	46,000
01-23-2230-00	Medical Exams	-	1,500	1,500	3,200
01-23-2240-00	Firemen Recertification	385	2,500	2,626	3,500
01-23-3010-00	Utilities	12,686	12,000	12,000	15,500
01-23-3020-00	Telephone	1,048	1,800	1,800	1,400
01-23-3030-00	Office Supplies & Forms	2,051	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	156	500	500	500
01-23-3050-00	Advertising & Notices	59	400	400	400
01-23-3060-00	Protocol & Social	2,446	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	3,961	18,500	18,500	18,500
01-23-3080-00	Prof Org & Assoc - City	325	350	350	350
01-23-3090-00	Books, Periodicals, Etc	-	4,000	4,000	4,000
01-23-3100-00	Safety	5,630	9,500	9,500	9,500
01-23-3130-00	Legal Expenses	85	-	-	-
01-23-3140-00	Contract Professional Services	3,604	3,500	4,178	5,000
01-23-3150-00	Fire Prevention Materials	9,704	10,000	10,000	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	1,186	3,500	3,500	3,500
01-23-3220-00	Insurance & Bonds	18,354	16,360	19,851	21,757
01-23-3274-00	City Contribution - Dispatch	29,523	31,818	31,818	30,943
01-23-3277-00	City Contribution - Rural Fire	47,290	52,427	54,427	91,321
01-23-4010-00	Communications Expenses	32,351	34,322	32,866	34,321
01-23-4019-00	COVID-19 Coronavirus Expense	8,561	3,000	3,275	-
01-23-4020-00	Janitorial/Housekeeping	2,837	4,500	4,500	12,770
01-23-4030-00	General Property Maintenance	5,792	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	10,568	12,000	13,078	12,000
01-23-4060-00	SCBA Maintenance	4,730	6,500	7,011	6,500
01-23-4070-00	Computer/Software Maintenance	13,603	22,428	18,674	31,518
01-23-4090-00	Ladder Maintenance	1,080	3,100	1,500	5,000
01-23-4150-00	Personal Equipment	32,650	45,000	45,000	45,000
01-23-NEW	Personal Equipment Maintenance (NEW)	-	-	-	5,000
01-23-4160-00	Chemicals	4,558	-	-	-
01-23-4210-00	Fire Department Supplies	2,338	12,000	12,000	22,000
01-23-4221-00	Weather Emergency 2021	-	3,000	3,000	-
01-23-4410-00	Gasoline, Oil, & Lubrication	12,815	22,000	22,000	22,300
01-23-4430-00	Vehicle Maintenance - Trucks	55,464	70,000	70,000	70,225
01-23-4435-00	Fleet Lease	19,686	20,500	18,158	20,500
01-23-5300-00	SCBA Breathing Apparatus	16,547	-	-	-
01-23-NEW	Mechanic Diagnostic Equipment	-	-	-	1,344
01-23-NEW	2021 Message Boards	-	-	-	4,550
01-23-NEW	Land Purchase	-	-	-	350,000
01-23-6021-00	Principal - Computer/Software	1,258	1,259	1,258	-
01-23-6022-00	Interest - Computer/Software	-	-	-	-
01-23-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195

01-23-6024-00	Interest - Computer/Software	-	-	117	60
01-23-6230-00	Principal - Pumper - Chase	67,685	68,979	68,979	-
01-23-6231-00	Interest - Pumper - Chase	2,610	1,318	1,318	-
01-23-6234-00	Principal - Pumper FY 2020	109,347	93,962	93,962	96,019
01-23-6235-00	Interest - Pumper FY 2020	-	15,386	15,386	13,328
01-23-NEW	Principal - Pumper FY 2022	-	-	-	68,750
01-23-NEW	Interest - Pumper FY 2022	-	-	-	-
01-23-NEW	Principal - Generator - City Hall/Fire	-	-	-	7,830
01-23-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
	Fire Dept Expenditures	1,452,155	1,659,132	1,662,282	2,157,105

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

STREET DEPT EXPENDITURES

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

01-24-6022-00	Interest - Computer/Software	-	-	-	-
01-24-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195
01-24-6024-00	Interest - Computer/Software	-	-	117	60
01-24-6416-00	Principal - ToolCarrier/Loader	60,374	-	-	-
01-24-6417-00	Interest - Tool Carrier/Loader	1,020	-	-	-
01-24-6418-00	Principal - Dump Truck FY2018	35,098	-	-	-
01-24-6419-00	Interest - Dump Truck FY2018	593	-	-	-
01-24-6420-00	Principal-Dump Truck 8YD FY19	32,329	33,135	33,135	-
01-24-6421-00	Interest - Dump Truck 8YD FY19	1,794	908	908	-
01-24-6422-00	Principal - Maintainer FY 2020	63,056	61,219	61,219	62,130
01-24-6423-00	Interest - Maintainer FY 2020	-	1,838	1,838	926
01-24-NEW	Principal - Generator City Hall/Fire	-	-	-	1,305
01-24-NEW	Interest - Generator City Hall/Fire	-	-	-	-
01-24-NEW	Principal - Chip Spreader	-	-	-	81,765
01-24-NEW	Interest - Chip Spreader	-	-	-	-
	Street Dept Expenditures	1,635,976	2,368,964	2,244,101	2,501,142

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

PARKS DEPT EXPENDITURES

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

01-25-4285-00	Tree Care & Replacement	-	-	-	-
01-25-4340-00	Comfort Stations	2,985	2,000	-	2,000
01-25-4410-00	Gasoline, Oil, & Lubrication	14,661	20,000	19,000	25,000
01-25-4430-00	Vehicle Maintenance - Trucks	517	3,000	6,500	4,000
01-25-4435-00	Fleet Lease	75,223	80,000	75,675	80,000
01-25-4440-00	Tractor/heavy Equipment Maint.	1,609	3,500	2,950	3,500
01-25-4450-00	Other Equipment Maintenance	3,172	4,500	5,500	7,000
01-25-4544-00	Ft Martin Scott Event Expenses	-	-	-	-
01-25-4545-00	Programming	5,427	2,800	2,750	10,000
01-25-4546-00	Special Events	4,816	-	-	7,600
01-25-5521-00	RV Campgrounds Improvements	10,828	-	-	-
01-25-5540-00	RV Park Restroom Replacement	4,500	286,500	286,500	300,000
01-25-5541-00	Fort Trail Stabilization	22,547	-	-	-
01-25-5543-00	MarktPlatz Pedestal Replace	12,543	-	-	-
01-25-5544-00	Oktoberfest Repaint/Repair	63,002	-	-	-
01-25-5545-00	Kinder Halle Repaint/Repairs	53,894	-	-	-
01-25-5546-00	MarktPlatz Arbor RepairRepaint	53,894	-	-	-
01-25-5547-00	MarktPlatz Light Pole Replace	23,259	-	-	-
01-25-5548-00	Park Maint Storage & Shelving	-	40,000	39,800	-
01-25-5549-00	Playground-MarktPlatz	-	218,118	218,118	-
01-25-NEW	Limestone repairs	-	-	-	50,000
01-25-NEW	Girl Scout Cabin ADA correction	-	-	-	10,000
01-25-NEW	Pioneer Heater replacements	-	-	-	9,500
01-25-NEW	Tennis light install	-	-	-	20,000
01-25-NEW	HQ window replacements	-	-	-	7,500
01-25-NEW	RV Park automatic gate/fencing	-	-	-	25,000
01-25-NEW	Tatsch House windows	-	-	-	20,000
01-25-NEW	Mechanic Diagnostic Equipment	-	-	-	192
01-25-NEW	Paver Replacement -Marktplatz	-	-	-	250,000
01-25-NEW	Park Pool Plastering	-	-	-	278,022
01-25-NEW	Town Pool Plastering	-	-	-	65,786
01-25-6021-00	Principal - Computer/Software	2,258	2,259	2,259	-
01-25-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
01-25-6024-00	Interest - Computer/Software	-	-	141	72
01-25-6500-00	Principal - Park Mowers (2)	46,594	-	-	-
01-25-6501-00	Interest - Park Mowers (2)	787	-	-	-
01-25-6502-00	Principal - Skid Steer	10,154	10,407	10,407	-
01-25-6503-00	Interest - Skid Steer	563	286	286	-
01-25-6504-00	Principal - 5' Deck Mower	5,284	5,416	5,416	-
01-25-6505-00	Interest - 5' Deck Mower	293	149	149	-
01-25-6506-00	Principal - Dump Trailer	2,922	2,995	2,685	-
01-25-6507-00	Interest- Dump Trailer	162	83	74	-
Parks Dept Expenditures		2,043,428	2,713,102	2,656,183	3,286,962

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

DEVELOPMENT SERVICES DEPT EXPENDITURES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

HEALTH DEPT EXPENDITURES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

MUNICIPAL COURT DEPT EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
01-29-1020-00	Regular Wages-Mun Judge & Clerk	90,023	98,994	96,571	142,797
01-29-1050-00	Part Time Wages	20,913	12,500	13,142	18,760
01-29-1060-00	Longevity	222	185	185	72
01-29-1070-00	Overtime Wages	17	-	-	5,000
01-29-2020-00	Social Security	8,433	8,046	8,407	12,747
01-29-2030-00	Retirement - TMRS	13,708	20,530	20,028	33,167
01-29-2060-00	Insurance - Hospitalization	6,792	9,473	9,026	20,250
01-29-2090-00	Professional Org - Personal	330	400	-	400
01-29-2100-00	Prof Education & Training	(100)	500	500	500
01-29-3010-00	Utilities	1,046	1,500	1,500	1,500
01-29-3020-00	Telephone	-	300	-	300
01-29-3030-00	Office Supplies & Forms	1,572	2,400	2,400	2,400
01-29-3040-00	Postage, Freight, Etc	-	700	-	700
01-29-3050-00	Ads & Public Notices	203	200	100	200
01-29-3060-00	Protocol & Social	23	150	100	150
01-29-3070-00	Travel Expenses	303	1,000	600	1,000
01-29-3090-00	Books, Periodicals, Etc	27	150	-	150
01-29-3100-00	Safety	-	400	-	400
01-29-3140-00	Contract Professional Services	1,093	1,500	1,500	1,500
01-29-3190-00	Misc Municipal Court Expenses	1,259	750	750	750
01-29-3220-00	Insurance & Bonds	276	300	277	323
01-29-3273-00	Municipal Court Office Lease	20,542	22,000	20,542	20,542
01-29-4010-00	Communications Expense	333	260	400	260
01-29-4019-00	COVID-19 Coronavirus Expense	250	125	400	250
01-29-4030-00	General Property Maintenance	723	750	750	750
01-29-4040-00	Small Tools & Equipment	-	200	200	200
01-29-4060-00	Office Machines Maintenance	33	100	100	100
01-29-4065-00	Office Equipment Rental	777	1,000	1,000	1,000
01-29-4070-00	Computer/Software Maintenance	2,885	15,737	15,737	16,937
01-29-6021-00	Principal - Computer/Software	333	334	334	-
01-29-6022-00	Interest - Computer/Software	-	-	-	-
01-29-6023-00	Principal - Computer/Software	854	850	774	813
01-29-6024-00	Interest - Computer/Software	-	-	80	41
Municipal Court Dept Expenditures		172,870	201,334	195,404	283,959

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

ENGINEERING DEPT EXPENDITURES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

ELECTRIC FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
02-00-4101-00	Residential Sales	4,436,814	4,927,000	4,927,000	5,150,000
02-00-4102-00	Commercial Sales	5,897,402	6,554,000	6,459,000	6,798,000
02-00-4104-00	Public Streets & Hwy Lights	20,241	21,000	22,300	21,630
02-00-4106-00	Security Lights	75,887	76,000	74,300	78,280
02-00-4110-00	Forfeited Discounts	46,764	70,000	45,000	70,000
02-00-4114-00	Temporary Fee	2,775	3,000	3,250	3,400
02-00-4115-00	Transformer Fee	20,400	9,000	16,000	17,000
02-00-4125-00	Electric Permits & Inspections	20,082	18,000	20,000	20,000
02-00-4140-00	Fiber Optic Lease	29,537	38,000	29,537	29,537
02-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
02-00-4150-00	Interest Income	23,262	12,000	2,100	2,100
02-00-4165-00	Miscellaneous Elect Revenue	142,506	285,000	220,000	150,000
02-00-4170-00	Christmas Lights	960	1,000	1,000	1,000
02-00-4179-00	Debt Proceeds - Golf Course	53,921	53,921	53,921	53,921
02-00-4183-00	Proceeds-ElecSystmRevNotes2020	2,300,000	-	-	-
02-00-4184-00	FEMA Proceeds - Weather 2021	-	20,000	20,000	-
	Electric Fund Revenues	13,070,552	12,087,921	11,893,408	12,405,968

ELECTRIC FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
02-21-1030-00	Regular Wages-Full Time Emp	983,687	1,027,268	1,050,576	1,098,015
02-21-1050-00	Regular Wages-part-time Time Emp	-	-	-	1,161
02-21-1060-00	Longevity	8,941	9,155	9,153	9,292
02-21-1070-00	Overtime & Stand-by Wages	72,854	90,000	102,000	75,000
02-21-2020-00	Social Security	77,648	83,876	88,872	90,535
02-21-2030-00	Retirement-TMRS	164,087	227,035	219,364	265,452
02-21-2040-00	Uniforms & Clothing	2,641	2,800	2,700	2,800
02-21-2050-00	Car Allowance	9,003	9,003	9,003	9,003
02-21-2060-00	Insurance-Hospitalization	123,223	125,782	124,772	140,792
02-21-2090-00	Professional Org - Personal	1,028	800	600	600
02-21-2100-00	Prof Education & Training	4,698	12,500	6,000	7,500
02-21-2206-00	Customer Collections & Records	750	500	100	500
02-21-3010-00	Utilities	14,863	24,500	27,000	25,000
02-21-3020-00	Telephone	2,076	2,000	2,300	2,100
02-21-3030-00	Office Supplies & Forms	3,780	6,500	14,000	7,500
02-21-3040-00	Postage, Freight, Etc	7,246	12,500	3,100	4,000
02-21-3050-00	Advertising & Public Notices	1,008	1,200	1,100	1,100
02-21-3060-00	Protocol & Social	7,779	12,000	6,000	6,000
02-21-3070-00	Travel Expenses	13,107	12,000	6,000	8,000
02-21-3080-00	Prof Org & Assoc - City	10,764	10,000	10,200	10,000
02-21-3090-00	Books Periodicals, Etc	103	100	100	100
02-21-3100-00	Safety	8,622	8,250	400	8,600
02-21-3120-00	Audit Expenses	6,585	6,620	7,135	8,596
02-21-3130-00	Legal Expenses	224	-	-	-
02-21-3140-00	Contract Prof Services	74,556	28,000	44,000	58,500
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	60,000
02-21-3190-00	Miscellaneous Elect Dept Exp	1,805	10,000	2,000	3,000
02-21-3200-00	Uncollectible Accounts	3,143	10,000	3,000	3,000
02-21-3203-00	Bad Debt Recovery	(3,348)	(3,000)	(1,500)	(2,000)
02-21-3213-00	Bank Fees	2,694	3,600	4,400	4,700
02-21-3220-00	Insurance & Bonds	11,585	11,600	13,204	20,285
02-21-3250-00	In Lieu Of Taxes	863,800	1,049,032	1,070,407	1,116,537
02-21-3261-00	Issuance Costs-ELSystemRevNote	44,830	-	-	-
02-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,472
02-21-4010-00	Communications	12,518	14,900	13,788	14,900
02-21-4019-00	COVID-19 Coronavirus Expense	2,520	-	-	-
02-21-4020-00	Janitorial/Housekeeping	2,926	4,500	3,600	5,020
02-21-4030-00	General Property Maintenance	14,693	13,500	14,500	8,500
02-21-4032-00	Satellite TV Service	846	700	3,300	900
02-21-4040-00	Small Tools & Equipment	19,904	47,780	42,000	20,000
02-21-4041-00	Tool Repair	633	1,500	400	800
02-21-4060-00	Office Equipment Maintenance	2,247	3,000	800	1,500
02-21-4065-00	Office Equipment Rental	3,837	4,000	5,400	4,000
02-21-4070-00	Computer/Software Maintenance	87,286	107,963	95,439	106,341
02-21-4230-00	Street Light Maintenance	5,345	5,500	1,900	3,000
02-21-4239-00	Street Lighting Power	20,241	21,500	24,000	20,300
02-21-4240-00	Power Purchases	5,953,686	6,700,000	6,940,000	6,832,300
02-21-4241-00	Transmission Provider Fees	1,594,878	1,640,000	1,650,000	1,694,000
02-21-4251-00	Inventory Shrinkage	5,411	500	1,500	1,500
02-21-4264-00	SCADA Maintenance	1,677	1,500	-	1,200
02-21-4280-00	Meter Maintenance & Expenses	15,739	16,000	3,000	3,000
02-21-4290-00	Transformer Maintenance	36,833	50,000	15,000	40,000
02-21-4300-00	Underground Line Maintenance	12,208	15,000	12,000	15,000
02-21-4310-00	Overhead Line Maintenance	32,071	20,000	3,500	12,500
02-21-4312-00	Christmas Lights	192	3,000	200	2,000
02-21-4330-00	Maint Of Station Equipment	1,533	1,000	500	1,000
02-21-4362-00	Fiber Optic Network Maint	1,245	-	-	-

02-21-4364-00	Pole Maintenance	12,869	11,000	3,000	7,000
02-21-4375-00	Fiber Optic Network Maint	1,472	1,200	1,400	1,200
02-21-4376-00	Meter Data Mgt System Maint	41,964	12,000	1,000	-
02-21-4410-00	Gasoline, Oil, & Lubrication	8,843	10,000	10,000	10,050
02-21-4430-00	Vehicle Maintenance - Trucks	16,385	20,000	12,000	15,038
02-21-4435-00	Fleet Lease	12,542	13,000	13,120	14,000
02-21-5210-00	Inventory Purchases	(34,576)	175,000	175,000	125,000
02-21-5240-00	Meters	5,096	11,000	3,000	-
02-21-5250-00	Transformers	47,652	40,000	25,000	30,000
02-21-5275-00	Electric Department Building	1,855,610	394,398	394,399	-
02-21-5286-00	Boom Truck FY 2020	35,000	-	-	-
02-21-5287-00	Main St Decorative Lighting	-	490,000	490,000	-
02-21-5288-00	Forklift - 2021	-	32,500	32,500	-
02-21-5364-00	Pole, Towers, & Fixtures	5,814	6,000	4,000	6,000
02-21-5365-00	Overhead Conductors & Devices	2,169	5,000	3,000	3,000
02-21-5366-00	Underground Conduit	1,398	2,000	2,000	1,300
02-21-5367-00	Underground Conductors	9,335	15,000	10,000	9,000
02-21-5373-00	Street Lighting & Signal Sys	7,744	40,000	42,000	-
02-21-5382-00	Replace Substation Breakers	-	40,000	65,000	-
02-21-NEW	Land Purchase - Substation	-	-	-	-
02-21-NEW	Mechanic Diagnostic Equipment	-	-	-	768
02-21-NEW	2021 Message Boards	-	-	-	4,550
02-21-6021-00	Principal - Computer/Software	4,800	4,800	4,800	-
02-21-6023-00	Principal - Computer/Software	3,013	3,000	2,731	2,868
02-21-6024-00	Interest - Computer/Software	-	-	281	144
02-21-6203-00	Principal - Electric Warehouse	280,000	265,000	265,000	270,000
02-21-6204-00	Interest - Electric Warehouse	20,072	35,855	35,855	31,151
02-21-6205-00	Principal - Elect Meter Replace	-	227,376	227,376	218,418
02-21-6206-00	Interest - Elect Meter Replace	-	-	-	8,959
02-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
02-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Electric Fund Expenditures		12,760,213	13,391,503	13,551,184	12,608,652
Electric Fund Excess (Deficit)		310,338	(1,303,582)	(1,657,776)	(202,684)

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

WATER FUND REVENUES

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

WATER FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
03-21-1030-00	Reg. Wages-full Time Emp.	1,269,909	1,329,489	1,299,004	1,391,577
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	1,000	2,161
03-21-1060-00	Longevity	12,856	13,527	13,375	11,585
03-21-1070-00	Overtime & Stand-by Wages	130,671	160,000	160,000	150,000
03-21-2020-00	Social Security	102,309	111,308	112,713	118,982
03-21-2030-00	Retirement - Tmrs	216,381	301,033	304,782	348,374
03-21-2040-00	Uniforms & Clothing	8,369	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,228	9,228	9,228
03-21-2060-00	Insurance - Hospitalization	199,950	203,706	193,702	236,340
03-21-2090-00	Professional Org. - Personal	388	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	8,644	8,000	8,000	8,500
03-21-3010-00	Utilities	21,522	22,000	25,000	26,000
03-21-3020-00	Telephone	3,227	3,500	3,300	3,500
03-21-3030-00	Office Supplies & Forms	4,757	6,000	4,700	5,000
03-21-3040-00	Postage, Freight, Etc.	5,781	7,100	4,000	4,750
03-21-3050-00	Advertising & Public Notices	828	1,500	800	1,000
03-21-3060-00	Protocol & Social	2,876	6,000	6,000	6,500
03-21-3070-00	Travel Expenses	1,802	8,000	4,000	8,000
03-21-3080-00	Prof. Org. & Assoc. - City	83	500	200	200
03-21-3090-00	Books, Periodicals, Etc.	103	250	250	250
03-21-3101-00	Safety	8,550	10,000	8,500	10,000
03-21-3120-00	Audit Expense	6,286	6,310	6,825	8,222
03-21-3130-00	Legal Expense	1,359	2,100	1,000	1,250
03-21-3140-00	Contract Prof. Services	36,558	20,000	40,000	40,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	60,000
03-21-3200-00	Uncollectible Accounts	2,022	5,500	1,000	1,750
03-21-3210-00	Hahn Well Lease Payments	9,827	8,500	9,827	9,827
03-21-3213-00	Bank Fees	2,890	3,600	4,400	4,700
03-21-3220-00	Insurance & Bonds	50,657	45,700	50,103	44,946
03-21-3250-00	In Lieu Of Taxes	737,000	816,116	908,514	844,862
03-21-3259-00	CostOfIssue-2020UtilRevRefBond	76,903	-	-	-
03-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,472
03-21-4010-00	Communications	30,150	23,130	22,018	31,130
03-21-4019-00	COVID-19 Coronavirus Expense	16,982	10,000	8,487	-
03-21-4020-00	Janitorial/housekeeping	3,398	4,000	3,875	6,752
03-21-4030-00	General Property Maintenance	31,393	26,500	26,500	35,000
03-21-4040-00	Small Tools & Equipment	32,543	37,780	38,000	35,000
03-21-4060-00	Office Machines Maintenance	2,225	3,000	2,000	2,000
03-21-4065-00	Office Equipment Rental	3,836	4,000	5,800	6,000
03-21-4070-00	Computer/software Maintenance	95,283	162,091	156,944	125,461
03-21-4160-00	Fluoridation Expenses	11,022	12,500	12,500	13,000
03-21-4165-00	Water Treatment Expenditures	11,901	12,000	12,000	12,500
03-21-4170-00	Water Testing	13,966	13,000	12,000	12,000
03-21-4171-00	Sewage Testing	55,796	42,500	55,000	55,000
03-21-4175-00	Water System Permit Fees	14,342	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	17,738	17,500	17,000	17,000
03-21-4190-00	Misc. Water & Sewer Expenses	25,469	8,500	8,500	8,500
03-21-4200-00	Water Service Maintenance	3,182	7,500	7,500	7,500
03-21-4210-00	Operation Of Field	35,054	50,000	50,000	50,000
03-21-4220-00	Power Purchases - Wells	211,305	205,000	210,000	208,000
03-21-4221-00	Weather Emergency 2021	-	40,000	40,000	-
03-21-4230-00	Fire Hydrant Maintenance	1,951	5,000	2,500	5,000
03-21-4235-00	Effluent SO2 Treatment	15,297	25,000	20,000	20,000
03-21-4240-00	Water Main Maintenance	24,024	65,000	50,000	50,000
03-21-4250-00	Water Pump Equip. Maintenance	30,066	50,000	50,000	50,000
03-21-4251-00	Inventory Shrinkage	9,462	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	15,263	12,500	20,000	15,000
03-21-4255-00	Lady Bird Effluent Sys Maint	8,407	10,000	2,000	8,000
03-21-4260-00	Water Meter Maintenance	10,758	5,000	1,000	1,000
03-21-4264-00	SCADA Maintenance	10,872	4,500	4,000	5,000
03-21-4270-00	Tank & Tower Maintenance	24,004	20,000	20,000	25,000

03-21-4280-00	Chlorinator Maintenance	6,912	7,500	7,500	7,500
03-21-4290-00	Sewer Plant Maintenance	154,820	150,000	160,000	185,000
03-21-4291-00	Sewer Lift Station Maintenance	102,377	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	5,362	6,000	2,000	5,000
03-21-4320-00	Pumping Power - Sewer	157,092	175,000	183,000	180,000
03-21-4340-00	Sewer Main Maintenance	5,371	15,000	8,000	12,000
03-21-4341-00	Sewer Line Maint/reimbursement	266	1,250	500	1,000
03-21-4350-00	Sewer Plant Supplies	100,593	100,000	100,000	100,000
03-21-4360-00	Sewer Service Maintenance	384	5,000	3,000	5,000
03-21-4370-00	Road Material	16,739	25,000	25,000	25,000
03-21-4410-00	Gasoline, Oil, & Lubrication	27,431	32,000	32,000	32,050
03-21-4430-00	Vehicle Maintenance - Trucks	6,119	6,500	6,500	6,538
03-21-4435-00	Fleet Lease	137,559	165,000	89,001	100,000
03-21-4440-00	Tractor/heavy Equipment Maint.	3,539	12,500	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,945	2,000	2,500	3,000
03-21-4620-00	Transfer out to Fund 29	5,455,676	-	-	-
03-21-5210-00	Inventory Purchases	2,835	100,000	100,000	140,000
03-21-5250-00	Other Capital Items	29,594	-	-	-
03-21-5280-00	Water Meters	33,831	5,000	75,000	80,000
03-21-5301-00	Water Mains	27,698	50,000	5,000	5,000
03-21-5302-00	Water Taps	1,239	5,000	5,000	5,000
03-21-5303-00	Sewer Mains	5,070	50,000	7,500	5,000
03-21-5304-00	Sewer Taps	402	2,000	1,000	1,000
03-21-5305-00	Manholes	1,179	2,500	1,000	2,500
03-21-5306-00	Fire Hydrants	2,364	-	1,500	5,000
03-21-5313-00	SCADA	31,446	40,000	43,500	20,000
03-21-5340-00	WWTP Pump Equipment	12,483	-	-	-
03-21-5415-00	Bell St Water Line Rehab Proj	89,921	180,000	180,000	-
03-21-5421-00	Boot Ranch Lift Station	-	300,000	300,000	1,500,000
03-21-5422-00	Skid Steer	2,167	-	-	-
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	1,979	-	-	-
03-21-5433-00	GreenMeadows LiftStation Rehab	-	275,000	275,000	-
03-21-5434-00	Boot Ranch Lift Station Pumps	108,039	-	-	-
03-21-5437-00	Access Road Boerner Well Field	975	-	-	12,000
03-21-5438-00	Wastewater Modelling Software	20,625	-	-	-
03-21-5439-00	West Live Oak Water & Sewer	-	1,155,000	-	1,155,000
03-21-5440-00	Water Line Connection-Fort MS	-	35,000	30,000	-
03-21-5441-00	SouthHeightsPumpStation	-	56,000	56,000	-
03-21-5442-00	Forklift - 2021	-	38,000	38,000	-
03-21-5443-00	Valve Insertion Machine - 2021	-	73,500	73,500	-
03-21-NEW	Sweeper	-	-	-	10,000
03-21-NEW	Skid Steer Mower Attachment	-	-	-	8,500
03-21-NEW	Generator - South Heights PS	-	-	-	49,175
03-21-NEW	Generator - Goehmann Lane PS	-	-	-	79,235
03-21-NEW	Generator - Cross Mountain PS	-	-	-	82,555
03-21-NEW	Generator - WRF	-	-	-	193,168
03-21-NEW	Generator - Mariposa LS	-	-	-	27,602
03-21-NEW	Generator - River Well	-	-	-	38,100
03-21-NEW	Generator - Windcrest PS	-	-	-	37,310
03-21-NEW	Generator - Walk Bridge LS	-	-	-	21,499
03-21-NEW	Generator - Milam LS	-	-	-	21,499
03-21-NEW	Generator - Hahn Well	-	-	-	37,310
03-21-NEW	Generator - Main LS	-	-	-	39,867
03-21-NEW	Generator - Fairgrounds LS	-	-	-	26,415
03-21-NEW	Generator Installation Expense	-	-	-	70,000
03-21-NEW	Water Main Rehabilitation Project -2"	-	-	-	300,000
03-21-NEW	Sewer Main Rehabilitation Project - 4"	-	-	-	300,000
03-21-NEW	1050 gpm Pump at Cross Mountain	-	-	-	60,000
03-21-NEW	East Main Street Water Rehab Project	-	-	-	3,000,000
03-21-NEW	Friendship Lane Sewer Expansion	-	-	-	2,000,000
03-21-NEW	Effluent Irrigation System - Oak Crest Park	-	-	-	850,000
03-21-NEW	PRV Heritage Hill Country	-	-	-	100,000
03-21-NEW	Mechanic Diagnostic Equipment	-	-	-	1,728
03-21-NEW	2021 Message Boards	-	-	-	4,550
03-21-6021-00	Principal - Computer/Software	6,133	6,134	6,134	-

03-21-6023-00	Principal - Computer/Software	4,017	4,000	3,641	3,824
03-21-6024-00	Interest - Computer/Software	-	-	375	192
03-21-6312-00	Principal - 2013 Revenue Bonds	310,000	-	-	-
03-21-6313-00	Interest - 2013 Revenue Bonds	82,845	-	-	-
03-21-6324-00	Principal-Water MeterChangeout	410,544	423,148	423,148	436,138
03-21-6325-00	Interest-Water Meter Changeout	52,784	40,181	40,181	27,190
03-21-6326-00	Principal - Dump Truck 2018	28,465	29,175	29,175	-
03-21-6327-00	Interest - Dump Truck 2018	1,579	800	800	-
03-21-6328-00	Principal-Dump Truck 14Yd 2018	33,931	34,778	34,778	-
03-21-6329-00	Interest-Dump Truck 14Yd 2018	1,883	953	953	-
03-21-6330-00	Principal - Backhoe - 2018	33,582	34,419	34,419	-
03-21-6331-00	Interest - Backhoe - 2018	1,863	944	944	-
03-21-6332-00	Principal - Valve Machine-2018	18,986	19,460	19,460	-
03-21-6333-00	Interest - Valve Machine-2018	1,053	534	534	-
03-21-6334-00	Principal -Emergency Generator	28,170	28,873	28,873	-
03-21-6335-00	Interest - Emergency Generator	1,563	792	792	-
03-21-6336-00	Principal - 2018 Util Rev Bond	475,000	500,000	500,000	525,000
03-21-6337-00	Interest - 2018 Util Rev Bond	703,825	679,450	679,450	653,825
03-21-6338-00	Principal - Boom Truck FY 2020	56,492	54,846	54,846	55,663
03-21-6339-00	Interest - Boom Truck FY 2020	-	1,647	1,647	829
03-21-6340-00	Principal - Bobcat Excavator	13,887	13,483	13,483	13,683
03-21-6341-00	Interest - Bobcat Excavator	-	405	405	204
03-21-6342-00	Principal-2020 UtilRevRef Bond	-	350,000	350,000	360,000
03-21-6343-00	Interest-2020 UtilRevRef Bond	46,571	91,483	91,483	84,915
03-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
03-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
03-21-NEW	Principal - Bobcat	-	-	-	18,333
03-21-NEW	Interest - Bobcat	-	-	-	-
Water Fund Expenditures		12,594,388	9,528,132	8,332,278	17,447,522
Water Fund Excess (Deficit)		(3,399,860)	(460,171)	1,762,318	(8,060,161)

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

GOLF FUND REVENUES

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

GOLF COURSE EXPENDITURES - MAINTENANCE

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

GOLF COURSE EXPENDITURES - GOLF SHOP

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
04-42-1030-00	Regular Wages - Full-time	6,529	6,602	6,590	6,821
04-42-1060-00	Longevity	16	19	19	21
04-42-2020-00	Social Security	491	507	506	523
04-42-2030-00	Retirement - T.m.r.s.	999	1,370	1,368	1,535
04-42-2060-00	Insurance - Hospitalization	416	450	416	492
04-42-3020-00	Telephone	16	-	-	-
04-42-3120-00	Audit Expenses	-	155	-	-
04-42-3220-00	Insurance & Bonds	2,580	2,600	4,300	5,775
04-42-4070-00	Computer/software Maintenance	2	-	-	-
04-42-4221-00	Weather Emergency 2021		115,159	115,159	-
	Golf Course Expenditures - Golf Shop	11,048	126,862	128,358	15,167
	Total Golf Course Expenditures	134,668	255,346	258,628	148,724
	Golf Fund Excess (Deficit)	(807)	(573)	0	0

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

FY 2022 Budget Analysis



**The City of
Fredericksburg**

SANITATION FUND REVENUES

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

SANITATION FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
05-21-1030-00	Regular Wages - Full-time Emp.	855,956	903,924	891,886	942,595
05-21-1050-00	Regular Wages - Part-time Emp.	993	-	3,288	1,161
05-21-1060-00	Longevity	8,298	8,980	8,974	9,399
05-21-1070-00	Overtime Wages	59,900	70,000	70,000	62,000
05-21-2020-00	Social Security	65,542	75,192	74,522	77,659
05-21-2030-00	Retirement - T.m.r.s.	140,531	203,459	200,968	227,439
05-21-2040-00	Uniforms & Clothing	2,963	3,900	5,076	5,200
05-21-2060-00	Ins. - Hospitalization	157,109	163,090	161,223	189,229
05-21-2090-00	Professional Org. - Personal	108	250	120	250
05-21-2100-00	Prof. Education & Training	1,542	3,600	3,864	3,600
05-21-3010-00	Utilities	11,991	15,000	20,556	20,000
05-21-3020-00	Telephone	1,067	2,500	1,824	2,500
05-21-3030-00	Office Supplies & Exp.	4,508	7,000	4,356	7,000
05-21-3040-00	Postage, Freight, Etc.	7,979	12,000	3,025	7,000
05-21-3050-00	Ads & Public Notices	391	1,000	75	1,000
05-21-3060-00	Protocol & Social	1,949	2,000	1,937	2,000
05-21-3070-00	Travel Exp.	1,128	1,500	86	1,500
05-21-3080-00	Prof. Org & Assoc. - City	83	100	-	100
05-21-3090-00	Books, Periodicals, Etc	103	45	-	100
05-21-3100-00	Safety	2,607	4,500	3,162	4,500
05-21-3120-00	Audit Expenses	3,665	3,665	4,033	4,859
05-21-3130-00	Legal Expenses	407	-	-	-
05-21-3140-00	Contract Professional Services	21,100	28,000	32,825	33,000
05-21-3190-00	Miscellaneous Landfill Expense	170	1,000	6,381	2,000
05-21-3200-00	Uncollectible Accounts	206	1,000	-	1,000
05-21-3213-00	Bank Fees	2,780	3,600	4,400	4,700
05-21-3220-00	Insurance & Bonds	33,753	33,760	27,515	29,617
05-21-3250-00	In Lieu Of Taxes	228,900	251,416	257,770	246,681
05-21-4000-00	Permit Fees	29,307	45,000	37,633	45,000
05-21-4010-00	Communications	4,340	9,810	8,698	9,810
05-21-4019-00	COVID-19 Coronavirus Expense	1,812	-	1,470	-
05-21-4020-00	Janitorial/housekeeping	4,177	5,000	3,675	3,826
05-21-4030-00	General Property Maintenance	8,646	6,500	9,230	16,500
05-21-4031-00	Dumpster Maintenance	19,182	38,000	38,000	30,000
05-21-4032-00	Trash Can Maintenance	-	1,000	-	11,000
05-21-4040-00	Small Tools & Equipment	7,946	12,780	7,000	10,000
05-21-4060-00	Office Machine Maintenance	2,225	4,000	1,678	4,000
05-21-4065-00	Office Equipment Rental	3,836	4,000	5,628	4,000
05-21-4070-00	Computer/software Maintenance	18,415	25,325	25,325	19,983
05-21-4265-00	Recycling Expenses	9,680	9,000	8,880	9,000
05-21-4266-00	Grinding Of Debris	21,360	57,000	57,000	56,000
05-21-4268-00	Tire Disposal	8,489	5,400	8,930	9,000
05-21-4270-00	Water Monitoring Exp.	24,770	35,000	25,000	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	11,388	15,000	5,000	15,000
05-21-4360-00	Materials & Supplies	5,488	6,000	6,512	6,700
05-21-4410-00	Gasoline	70,020	85,000	72,240	85,050
05-21-4430-00	Vehicle Maintenance	3,335	2,500	4,611	3,538
05-21-4431-00	AGC Maintenance	19,704	35,000	40,909	40,000
05-21-4432-00	Chipper Maintenance	6,314	8,000	2,000	8,000
05-21-4433-00	Leaf Loader Maintenance	12,400	10,000	29,900	10,000
05-21-4435-00	Fleet Lease	30,745	45,000	19,741	45,000
05-21-4440-00	Tractor-heavy Equipment Maint	34,742	25,000	24,126	45,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	-	-
05-21-NEW	Zero Turn Mower	-	-	-	10,500
05-21-NEW	Mechanic Diagnostic Equipment	-	-	-	5,760
05-21-NEW	2021 Message Boards	-	-	-	4,550
05-21-5040-00	Cell #8 Construction	844,633	-	-	-
05-21-5153-00	Golf Cart	6,930	-	-	-

05-21-5156-00	Chipper - 2021	-	65,000	64,768	-
05-21-5157-00	Chipper Truck - 2021	-	108,000	107,600	-
05-21-5158-00	Leaf Loader - 2021 - 1/2 DR	-	130,000	130,000	-
05-21-5559-00	Replace Windscreens (100')	23,000	-	-	-
05-21-6021-00	Principal - Computer/Software	1,333	1,334	1,333	-
05-21-6023-00	Principal - Computer/Software	1,255	-	1,138	1,195
05-21-6024-00	Interest - Computer/Software	-	1,250	117	60
05-21-6514-00	Principal - Garbage Truck FY19	100,774	103,286	103,286	-
05-21-6515-00	Interest - Garbage Truck FY19	5,591	2,831	2,831	-
05-21-6516-00	Principal-Dump Truck 14YD FY19	34,510	35,371	31,804	-
05-21-6517-00	Interest-Dump Truck 14YD FY19	1,915	970	872	-
05-21-6518-00	Principal - Track Loader	81,499	79,124	79,124	80,302
05-21-6519-00	Interest - Track Loader	-	2,376	2,376	1,197
05-21-NEW	Principal - Garbage Truck FY 2022	-	-	-	128,939
05-21-NEW	Interest - Garbage Truck FY 2022	-	-	-	-
05-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
05-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
Sanitation Fund Expenditures		3,075,489	2,873,338	2,756,301	2,641,304
Sanitation Fund Excess (Deficit)		(215,908)	(79,817)	107,811	99,592

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

EMS FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
06-00-4019-00	COVID19 Coronavirus Relief Rev	35,331	-	-	-
06-00-4101-00	Ems Revenues	2,192,970	2,200,000	2,600,000	2,600,000
06-00-4102-00	City Funds	840,601	1,006,845	840,692	1,214,349
06-00-4103-00	County Funds	678,225	831,846	665,693	1,044,166
06-00-4150-00	Interest Income	49	25	75	60
06-00-4165-00	Miscellaneous Ems Revenue	1,218	-	-	-
06-00-4170-00	Donations	250	-	-	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	34,400	34,400	30,000
06-00-4184-00	FEMA Proceeds - Weather 2021	-	32,000	27,000	-
06-00-4200-00	Grant - Swt Trauma Grant	4,617	-	-	-
06-00-4302-00	Medicare Disallowed	(585,886)	(600,000)	(620,000)	(620,000)
06-00-4303-00	Medicaid Disallowed	(86,391)	(100,000)	(125,000)	(125,000)
06-00-4304-00	Other Disallowed	(251,804)	(290,000)	(340,000)	(340,000)
	EMS Fund Revenues	2,829,179	3,115,117	3,082,861	3,803,575

EMS FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
06-21-1030-00	Regular Wages-full Time Emp	747,650	815,421	816,957	1,044,385
06-21-1050-00	Reg Wages - Part Time Emp	157,050	150,000	120,000	185,000
06-21-1060-00	Longevity	9,192	9,858	9,858	8,757
06-21-1070-00	Overtime	338,831	438,086	480,000	554,391
06-21-2020-00	Social Security	92,500	104,297	109,151	137,129
06-21-2030-00	Retirement - Tmrs	165,545	251,089	270,511	360,812
06-21-2040-00	Uniforms & Clothing	6,991	10,000	10,000	12,000
06-21-2060-00	Insurance-hospitalization	146,223	155,500	156,439	234,938
06-21-2090-00	Professional Org - Personal	200	600	600	600
06-21-2100-00	Prof Education & Training	8,033	20,000	20,000	20,000
06-21-2110-00	Prof Education Instructor	-	2,500	-	2,500
06-21-2221-00	Medical Vaccinations & Tests	-	5,000	2,500	5,000
06-21-2240-00	Ems Re-certification	1,997	2,200	2,200	2,200
06-21-3010-00	Utilities	11,234	13,500	13,500	13,500
06-21-3020-00	Telephone	2,405	5,000	2,500	4,500
06-21-3030-00	Office Supplies & Forms	2,484	4,000	4,000	4,000
06-21-3040-00	Postage, Freight, Etc	3,499	3,500	3,500	4,000
06-21-3050-00	Advertising & Public Notices	-	600	637	1,200
06-21-3060-00	Protocol & Social	2,343	5,000	5,000	5,000
06-21-3070-00	Travel Expenses	4,203	12,500	7,500	12,500
06-21-3080-00	Prof Org & Assoc - City	1,215	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	221	900	900	900
06-21-3100-00	Safety	5,448	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	4,264	4,275	4,653	4,859
06-21-3140-00	Contract Prof Services	4,668	12,400	12,400	12,400
06-21-3150-00	First Responder Reimbursement	2,220	3,000	3,000	3,500
06-21-3190-00	Miscellaneous Ems Expense	1,100	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	332,855	395,000	395,000	395,000
06-21-3201-00	Bad Debt Recovery	(18,085)	(12,000)	(13,500)	(16,500)
06-21-3213-00	Credit Card/Bank Fees	8,393	6,000	8,600	8,900
06-21-3220-00	Insurance & Bonds	23,688	20,200	19,274	23,884
06-21-3250-00	Conventions	-	2,000	2,000	2,000
06-21-3274-00	City Contribution - Dispatch	162,376	174,999	174,999	170,183
06-21-4010-00	Communication Expenses	24,532	38,493	39,281	56,493
06-21-4019-00	COVID-19 Coronavirus Expense	15,158	5,000	5,000	5,000
06-21-4020-00	Janitorial/housekeeping	1,354	3,000	3,000	3,000
06-21-4021-00	Hazardous Waste Disposal	510	725	725	725
06-21-4025-00	Ems Medical Equipment	66,314	75,000	75,000	75,000
06-21-4029-00	Maintenance Agreement - Towers	-	2,500	2,500	-
06-21-4030-00	General Property Maintenance	13,977	23,000	23,000	23,000
06-21-4032-00	TV Service	2,171	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	26,106	39,000	39,000	39,000
06-21-4050-00	Ems Equipment Maintenance	17,782	23,000	23,000	23,000
06-21-4060-00	Office Equipment Maintenance	410	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	114	300	300	300
06-21-4070-00	Computer/software Maintenance	18,013	34,227	31,750	43,267
06-21-4150-00	Disposable Linen	-	3,000	3,000	3,000
06-21-4160-00	Disinfecting Chemicals	112	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,864	4,000	4,000	4,500
06-21-4221-00	Weather Emergency 2021	-	2,000	2,000	-
06-21-4410-00	Diesel, Oil & Lubrication	25,296	29,500	29,500	37,000
06-21-4430-00	Vehicle Maintenance	18,680	25,000	25,000	30,000
06-21-4435-00	Fleet Lease	13,588	14,500	17,012	18,000
06-21-5260-00	EMS Capital Medical Equipment	10,393	-	-	-
06-21-5261-00	Generator for South Station	21,897	-	-	-
06-21-5600-00	Heart Monitor	33,990	-	-	-
06-21-NEW	Mechanic Diagnostic Equipment	-	-	-	1,536
06-21-6021-00	Principal - Computer/Software	2,000	2,000	2,000	-
06-21-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
06-21-6024-00	Interest - Computer/Software	-	-	141	72
06-21-6610-00	Principal - Ambulance	79,993	-	-	-

06-21-6611-00	Interest - Ambulance	1,352	-	-	-
06-21-6612-00	Principal - Ambulance FY 2020	96,405	93,596	93,596	94,990
06-21-6613-00	Interest - Ambulance FY 2020	-	2,810	2,810	1,415
06-21-NEW	Principal - Ambulance FY 2022	-	-	-	107,606
06-21-NEW	Interest - Ambulance FY 2022	-	-	-	-
EMS Fund Expenditures		2,723,258	3,055,277	3,082,861	3,803,575
EMS Fund Excess (Deficit)		105,921	59,840	0	(0)

City of Fredericksburg
FY 2022 Budget Analysis



The City of Fredericksburg

TOURISM FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
07-00-4109-00	7% Hotel Occupancy Tax	3,150,418	3,465,319	4,704,765	5,034,099
07-00-4116-00	Marktplatz Imp - Pledges/Don	20,000	-	-	-
07-00-4130-00	Hotel Occupancy Tx Dist Refund	2,548	-	-	-
07-00-4134-00	Special Event Vendor Revenue	150	-	-	150
07-00-4135-00	Sponsorship Revenues	7,300	-	-	5,500
07-00-4150-00	Interest Income	8,239	4,000	1,600	1,600
07-00-4541-00	Ft Martin Scott Souvenir Sales	-	2,000	1,252	200
Tourism Fund Revenues		3,188,654	3,471,319	4,707,617	5,041,549

TOURISM FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
07-21-1030-00	Regular Wages - Full-time Emp	68,280	83,388	83,620	111,117
07-21-1050-00	Regular Wages - Part-time Emp	12,730	12,000	15,000	16,466
07-21-1060-00	Longevity	92	181	181	236
07-21-1070-00	Overtime Wages	411	500	1,000	1,000
07-21-2020-00	Social Security	6,123	8,344	7,635	9,855
07-21-2030-00	Retirement - TMRS	10,435	17,402	17,554	25,201
07-21-2060-00	Health Insurance	8,936	10,277	10,254	17,203
07-21-2090-00	Professional Org - Personal	128	300	300	300
07-21-2100-00	Prof Education & Training	59	1,000	11	300
07-21-3070-00	Travel Expenses	-	-	-	700
07-21-3140-00	Contract Professional Services	109,175	97,600	114,876	280,451
07-21-3220-00	Insurance & Bonds	3,365	3,370	312	346
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,023,304	2,475,228	2,475,228	3,595,785
07-21-3260-00	Hotel Tax Distributions	383,720	513,457	513,457	500,000
07-21-3267-00	Tax Dist - CVB Grounds Maint	21,000	21,000	21,000	21,000
07-21-4019-00	COVID-19 Coronavirus Expense	1,779	-	-	-
07-21-4020-00	Janitorial Services - CVB & Pioneer Museum	-	-	-	41,295
07-21-4030-00	General Property Maint - CVB	21,089	34,000	29,000	25,000
07-21-4031-00	MarktPlatz Restrooms Maint	-	6,000	6,000	33,200
07-21-NEW	Christmas Lights Repairs	-	-	-	10,000
07-21-4110-00	Fort Martin Scott Maintenance	-	30,000	32,100	2,500
07-21-4111-00	Fort Martin Scott Souvenirs	-	4,000	4,000	-
07-21-4172-00	Music Licensing	824	900	-	950
07-21-4173-00	Special Events	29,822	5,700	-	34,700
07-21-4174-00	Special Events - Equipment	774	1,000	1,000	1,000
07-21-4175-00	175th Anniversary Celebration	100,000	-	-	-
07-21-4176-00	Wayfinding Sign Maintenance	2,350	7,650	-	-
07-21-4177-00	Fort Martin Scott Event	200	3,000	2,500	-
07-21-4410-00	Gasoline, Oil & Lubrication	211	840	250	1,600
07-21-4435-00	Fleet Lease	5,201	5,500	5,201	5,500
07-21-5701-00	MarktPlatz Improvements	13,538	30,000	17,000	400,000
07-21-5710-00	Christmas Lights	27,191	-	-	120,000
07-21-NEW	Rangers Fort Management Proposal	-	-	-	170,000
Tourism Fund Expenditures		2,850,737	3,372,637	3,357,479	5,425,704
Tourism Fund Excess (Deficit)		337,917	98,682	1,350,138	(384,155)

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

DRAINAGE FUND REVENUES

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

DRAINAGE FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
10-21-1030-00	Regular Wages - Full Time Emp	96,651	133,275	133,275	192,959
10-21-1060-00	Longevity	50	200	198	434
10-21-1070-00	Overtime Wages	132	-	3,230	1,000
10-21-2020-00	Social Security	7,287	10,211	10,458	14,871
10-21-2030-00	Retirement - TMRS	14,781	27,628	27,629	43,602
10-21-2040-00	Uniforms and Clothing	1,210	1,800	1,800	1,800
10-21-2060-00	Insurance	18,484	29,046	26,803	41,778
10-21-2090-00	Professional Org. - Personal	-	750	250	750
10-21-2100-00	Prof Education & Training	373	2,000	500	1,200
10-21-3010-00	Utilities	-	2,000	2,000	2,000
10-21-3030-00	Office Supplies	5	1,500	250	500
10-21-3040-00	Postage, Freight, Etc.	-	100	50	100
10-21-3050-00	Advertising & Public Notices	-	100	50	100
10-21-3060-00	Protocol & Social	215	500	500	500
10-21-3090-00	Books, Periodicals, Etc	-	300	100	300
10-21-3100-00	Safety	1,445	1,500	1,500	2,500
10-21-3130-00	Legal Expenses	-	150	-	150
10-21-3140-00	Contract Professional Services	-	1,000	100	50,000
10-21-3200-00	Bad Debt Expense	41	-	-	-
10-21-3213-00	Bank Fees	100	-	-	-
10-21-3220-00	Insurance & Bonds	400	400	591	1,096
10-21-3250-00	In Lieu of Taxes	-	56,151	55,943	55,706
10-21-4010-00	Communications	116	-	-	1,800
10-21-4020-00	Janitorial Services	-	-	-	2,030
10-21-4040-00	Small Tools & Equipment	7,599	6,000	6,000	9,000
10-21-4060-00	Office Machines Maintenance	-	450	100	450
10-21-4070-00	Computer/Software Maintenance	-	1,660	-	1,810
10-21-4100-00	Herbicide-Arundo Donax Control	542	5,000	1,000	5,000
10-21-4285-00	Tree Care & Replacement	636	5,000	1,000	5,000
10-21-4410-00	Gasoline, Oil, & Lubricants	3,381	10,000	7,500	10,000
10-21-4430-00	Vehicle Maintenance - Trucks	236	750	750	750
10-21-4435-00	Fleet Lease	16,392	20,000	20,000	20,000
10-21-4440-00	Tractor/Heavy Equipment Maint	3,324	5,000	5,000	5,000
10-21-4450-00	Other Equipment Maintenance	1,407	3,500	2,000	3,500
10-21-4900-00	Drainage Projects	62,421	100,000	50,000	50,000
10-21-NEW	UTV (Kubota Mule)	-	-	-	12,271
10-21-NEW	2021 Message Boards	-	-	-	4,550
10-21-5000-00	Skid Steer 2019	-	1,500	-	-
10-21-5013-00	Dump Truck - FY 2020	89,704	-	-	-
10-21-5158-00	Leaf Loader - 2021 - 1/2 SW	-	130,000	130,000	-
10-21-6088-00	Principal - Bucket Truck	50,850	49,369	49,369	50,104
10-21-6089-00	Interest - Bucket Truck	-	1,483	1,483	747
10-21-6098-00	Principal - Backhoe	41,359	40,154	40,154	40,752
10-21-6099-00	Interest - Backhoe	-	1,206	1,206	607
10-21-NEW	Principal - Street Sweeper	-	-	-	103,283
10-21-NEW	Interest - Street Sweeper	-	-	-	-
	Drainage Fund Expenditures	419,141	649,683	580,788	738,001
	Drainage Fund Excess (Deficit)	197,735	(25,783)	40,797	(119,051)

City of Fredericksburg
FY 2022 Budget Analysis



The City of Fredericksburg

FOOD AND WINE FEST FUND REVENUES

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

FOOD AND WINE FEST FUND EXPENDITURES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

EMERGENCY MANAGEMENT FUND REVENUES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
14-00-4101-00	Fema	-	28,000	28,000	28,000
14-00-4102-00	County Funds	90,269	106,479	99,157	106,905
14-00-4103-00	City Funds	90,269	106,479	99,157	106,905
14-00-4150-00	Interest Income	473	200	75	75
Emergency Management Fund Revenues		181,011	241,157	226,389	241,885

EMERGENCY MANAGEMENT FUND EXPENDITURES

Account Number	Description	2020 Actual	2021 Adopted	2021 Projected	2022 Requested
14-21-1030-00	Regular Wages-full Time Emp.	113,688	126,539	122,080	109,957
14-21-1050-00	Regular Wages-part-time	-	-	-	1,161
14-21-1060-00	Longevity	707	630	630	260
14-21-1070-00	Overtime Wages	2,613	-	-	-
14-21-2020-00	Social Security	8,725	9,600	9,387	8,520
14-21-2030-00	Retirement-tmrs	14,058	26,559	25,401	24,982
14-21-2060-00	Insurance-hosp. Ins.	3,893	12,234	12,166	11,895
14-21-2090-00	Professional Org.-personal	150	600	600	600
14-21-2100-00	Prof. Education & Training	225	800	800	800
14-21-3011-00	Shelter Management	-	5,000	5,000	5,000
14-21-3020-00	Telephone	504	3,800	3,800	3,800
14-21-3030-00	Office Supplies	129	500	500	500
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	-	400	400	400
14-21-3060-00	Protocol & Social	1,125	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	880	2,500	-	6,500
14-21-3080-00	Prof Org - City	9	-	-	-
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	133	400	404	400
14-21-3150-00	Emer Mgt Materials	2,834	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	883	890	805	1,067
14-21-3250-00	Conventions	-	1,000	-	1,000
14-21-4010-00	Communications Expense	6,944	19,648	19,092	19,648
14-21-4019-00	COVID-19 Coronavirus Expense	1,052	500	612	500
14-21-4020-00	Janitorial / Housekeeping	45	-	-	1,378
14-21-4030-00	General Property Maintenance	-	400	400	400
14-21-4040-00	Small Tools & Equipment	-	1,000	1,000	1,000
14-21-4070-00	Computer/software Maintenance	2,112	6,439	5,309	6,639
14-21-4221-00	Weather Emergency 2021	-	1,000	1,261	-
14-21-4410-00	Gasoline, Oil, & Lubrication	720	1,200	1,200	1,250
14-21-4430-00	Vehicle Maintenance	5	-	-	38
14-21-4435-00	Fleet Lease	10,065	11,000	9,424	11,000
14-21-NEW	2021 Message Boards	-	-	-	4,550
14-21-6021-00	Principal - Computer/Software	1,258	1,259	-	-
14-21-6023-00	Principal - Computer/Software	1,255	1,259	-	-
14-21-6024-00	Interest - Computer/Software	-	-	117	60
14-21-NEW	Principal - Generator - City Hall/Fire	-	-	-	1,305
14-21-NEW	Interest - Generator - City Hall/Fire	-	-	-	-
14-21-NEW	Principal - Generators (2) - E&W Towers	-	-	-	11,274
14-21-NEW	Interest - Generator (2) - E&W Towers	-	-	-	-
Emergency Management Fund Expenditures		174,014	241,157	226,389	241,885
Emergency Management Fund Excess (Deficit)		6,997	-	(0)	(0)

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

DEBT SERVICE FUND REVENUES

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

DEBT SERVICE FUND EXPENDITURES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

POLICE FORFEITURE FUND REVENUES

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

POLICE FORFEITURE FUND EXPENSES

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

City of Fredericksburg
FY 2022 Budget Analysis



**The City of
Fredericksburg**

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES

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

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES

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



ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES

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

ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES

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



PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

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

PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

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



HEALTH INSURANCE FUND REVENUES

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

HEALTH INSURANCE FUND EXPENDITURES

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

FY 2022 Budget Revisions - August 19, 2021 Proposed Budget					
G/L Account	Description	Previous FY 2022	Increase/(Decrease)	Revised FY 2022	Notes
General Fund Revenues					
01-00-4101-00	Current Ad Valorem Taxes	3,998,167	486,331	4,484,498	Based on FY 2021 Property Tax Rate \$0.220775
01-00-4102-00	Delinquent Ad Valorem Taxes	319,853	38,907	358,760	Based on FY 2021 Property Tax Rate \$0.220775
01-00-4103-00	Penalty & Interest	35,184	4,280	39,464	Based on FY 2021 Property Tax Rate \$0.220775
01-00-4107-00	In Lieu of Taxes	2,229,873	33,913	2,263,786	Increase of electric rates by 3%
01-00-4108-00	1 1/2% City Sales Tax	7,367,200	147,344	7,514,544	Increase in Sales Tax Projections
01-00-NEW	American Rescue Plan Funds - Municipal Court	37,338	26,699	64,037	Change in MC ARPA revenues for additional resources/labor -backlogged court cases
01-00-NEW	American Rescue Plan Funds	1,386,936	(26,699)	1,360,237	Reduce ARPA funds - allocate to MC
	General Fund Revenues	15,374,551	710,775	16,085,326	
Administration Dept Expenditures					
01-20-3275-00	City Contribution Emergency Medical Services	1,213,061	1,288	1,214,349	Received Revised County Budget 8/13/2021
01-20-NEW	Salary Survey Adjustments	-	250,000	250,000	CC requested City set aside \$250k for partial Salary Survey Adjustments
01-20-NEW	ARPA Funds - Unallocated	857,474	(26,699)	830,775	Change in unallocated due to increase in MC labor reimbursement for backlogged court cases
	Administration Dept Expenditures	2,070,535	224,589	2,295,124	
Police Dept Expenditures					
01-22-3274-00	City Contribution - Dispatch	537,392	4,098	541,490	Received Revised County Budget 8/13/2021
01-22-4500-00	City Share - LEC Expenses	109,047	5,568	114,615	Received Revised County Budget 8/13/2021
	Police Dept Expenditures	646,439	9,666	656,105	
Fire Department Expenditures					
01-23-3274-00	City Contribution - Dispatch	30,709	234	30,943	Received Revised County Budget 8/13/2021
01-23-3277-00	City Contribution - Rural Fire	80,432	10,889	91,321	Received Revised County Budget 8/13/2021
	Fire Department Expenditures	111,141	11,123	122,264	
Street Dept Expenditures					
01-24-3140-00	Contract Professional Services	40,957	20,000	60,957	Add \$20,000 for Relief Route Survey
	Street Dept Expenditures	40,957	20,000	60,957	
Municipal Court Expenditures					
01-29-1050-00	Part-time Wages	-	18,760	18,760	add \$18,760 for Part-time Bailiff, \$25/hr, 20hrs/week, & Part-time Court consultant, \$30/hr, 16 hrs/month, (1 Year)
01-29-1070-00	Overtime Wages	-	5,000	5,000	Judge requested \$5,000 for overtime for Rebecca
01-29-2020-00	Social Security	10,929	1,818	12,747	Increase in Social Security due to adding part-time and overtime
01-29-2030-00	Retirement-TMRS	32,045	1,122	33,167	Increase in Retirement - TMRS due to adding part-time and overtime
	Municipal Court Expenditures	42,974	26,700	69,674	
	General Fund Revenue Total	15,374,551	710,775	16,085,326	
	General Fund Expenditure Total	2,912,046	292,078	3,204,124	
	General Fund Net Amount	12,462,505	418,698	12,881,201	
Electric Fund Revenues					
02-00-4101-00	Residential Sales	5,000,000	150,000	5,150,000	Council approved 3% increase in rates 8/11/21
02-00-4102-00	Commercial Sales	6,600,000	198,000	6,798,000	Council approved 3% increase in rates 8/11/21
02-00-4104-00	Public Streets & Hwy Lights	21,000	630	21,630	Council approved 3% increase in rates 8/11/21
02-00-4106-00	Security Lights	76,000	2,280	78,280	Council approved 3% increase in rates 8/11/21
	Electric Fund Revenues	11,697,000	350,910	12,047,910	
Electric Fund Expenditures					
02-21-3140-00	Contract Prof Services	28,500	30,000	58,500	Add \$30K for Electric rate study
02-21-3250-00	In Lieu of Taxes	1,084,955	31,582	1,116,537	Increase of electric rates by 3%
02-21-3274-00	City Contribution - Dispatch	15,355	117	15,472	Received Revised County Budget 8/13/2021
	Electric Fund Expenditures	1,128,810	61,699	1,190,509	
	Electric Fund Revenue Total	11,697,000	350,910	12,047,910	
	Electric Fund Expenditure Total	1,128,810	61,699	1,190,509	
	Electric Fund Net Amount	10,568,190	289,211	10,857,401	
Water & Wastewater Fund					
03-21-3274-00	City Contribution - Dispatch	15,355	117	15,472	Received Revised County Budget 8/13/2021
	Water & Wastewater Fund	15,355	117	15,472	
	Water & Wastewater Fund Revenue Total	-	-	-	
	Water & Wastewater Fund Expenditure Total	15,355	117	15,472	
	Water & Wastewater Fund Net Amount	(15,355)	(117)	(15,472)	

G/L Account	Description	Previous FY 2022	Increase/(Decrease)	Revised FY 2022	Notes
Sanitation Fund Expenditures					
05-21-NEW	Principal - Garbage Truck FY 2022	129,396	(457)	128,939	Revised Quote - Chastang Autocar Garbage Truck - Original quote \$388,189, revised quote \$386,817, Reduced total cost \$1,372, reduced annual Principal payment from \$129,395 to \$128,939, total Principal reduced by \$457
	Sanitation Waste Fund Expenditures	129,396	(457)	128,939	
	Sanitation Fund Revenue Total	129,396	(457)	128,939	
	Sanitation Fund Expenditure Total	(129,396)	457	(128,939)	
	Sanitation Fund Net Amount				
EMS Fund Revenues					
06-00-4102-00	City Funds	1,213,061	1,288	1,214,349	Received Revised County Budget 8/13/2021
	EMS Fund Revenues	1,213,061	1,288	1,214,349	
EMS Fund Expenditures					
06-21-3274-00	City Contribution Dispatch	168,895	1,288	170,183	Received Revised County Budget 8/13/2021
	EMS Fund Expenditures	168,895	1,288	170,183	
	EMS Fund Revenue Total	1,213,061	1,288	1,214,349	
	EMS Fund Expenditure Total	168,895	1,288	170,183	
	EMS Waste Fund Net Amount	1,044,166	-	1,044,166	
Total Revenues					
	Total Expenditures	28,284,612	1,062,973	29,347,585	
	Total Net Amount	4,354,502	354,725	4,709,227	
	Total Net Amount	23,930,110	708,249	24,638,359	

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

8/13/2021 8:35

Certified Totals	Certified Totals
2020	2021
\$2,335,426,220	\$2,618,132,760
28,466,659	54,101,069
\$2,363,892,879	\$2,672,233,829
(511,666,279)	(567,238,394)
\$1,852,226,600	\$2,104,995,435



The City of
Fredericksburg

FOR DISCUSSION PURPOSES ONLY

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

120,368 revenue from new property

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

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

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

TOTAL TAXES

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

MAINTENANCE & OPERATIONS

Cents	Percentage	2021 No New Revenue Tax and Increases	%of Levy	2021 Non frozen Tax Amount	2021 Frozen Tax Amount	2021 Total Tax Amount	2020 Total Tax Amount	Tax Revenue Increase (Decrease)	
	NO NEW REVENUE	0.167449	85.51%	\$ 3,524,794	\$ 778,321	\$ 4,303,115	\$ 4,151,423	\$ 151,692	
0.50	3.0%	0.172449	85.87%	3,630,044	781,605	4,411,648	4,151,423	260,225	\$108,533
1.00	6.0%	0.177449	86.21%	3,735,293	784,729	4,520,022	4,151,423	368,599	108,374
1.50	9.0%	0.182449	86.54%	3,840,543	787,705	4,628,248	4,151,423	476,825	108,226
2.00	11.9%	0.187449	86.85%	3,945,793	790,543	4,736,336	4,151,423	584,913	108,088
2.4952	14.9%	0.192401	87.15%	4,050,032	793,227	4,843,259	4,151,423	691,836	106,923
3.00	17.9%	0.197449	87.44%	4,156,292	795,842	4,952,134	4,151,423	800,711	108,875
3.6556	VOTER APPROVAL	0.204005	87.79%	4,294,296	799,068	5,093,364	4,151,423	941,941	141,230

INTEREST & SINKING

Cents	Percentage	2021 No New Revenue Tax Rate	%of Levy	2021 Non frozen Tax Amount	2021 Frozen Tax Amount	2021 Total Tax Amount	2020 Total Tax Amount	Tax Revenue Increase (Decrease)
	NO NEW REVENUE	0.028374	12.85%	597,271	116,980	714,251	812,858	(98,607)

**Capital Expenditure Requests
FY 2022**

		G/L	Amount	Funding
Administration	Generator - City Hall / Central Fire Station	01-20 NEW	\$ 9,135	Lease/Purchase 3 Yr
Administration	Broadband Infrastructure - ARPA Funds	01-20 NEW	\$ 1,300,000	Cash
Administration	Unallocated Funds	01-20 NEW	\$ 830,775	Cash
Police	Police Vehicles	01-22-5240-00	258,680	Cash
Police	Portable Message Boards (2)	01-22 NEW	4,550	Cash
Police	Mechanic Diagnostic Equipment (Light & Heavy)	01-22 NEW	2,880	Cash
Fire	Portable Message Boards (2)	01-23 NEW	4,550	Cash
Fire	Mechanic Diagnostic Equipment (Light & Heavy)	01-23 NEW	1,344	Cash
Fire	Generator - City Hall / Central Fire Station	01-23 NEW	7,830	Lease/Purchase 3 Yr
Fire	Fire Pumper FY 2022	01-23 NEW	68,750	Lease/Purchase 8 Yr
Fire	Land Purchase	01-23 NEW	350,000	Cash
Street	Generator - City Hall / Central Fire Station	01-24 NEW	1,305	Lease/Purchase 3 Yr
Street	Sidewalks	01-24-5465-00	100,000	Cash
Street	Portable Message Boards (2)	01-24 NEW	4,550	Cash
Street	Mechanic Diagnostic Equipment (Light & Heavy)	01-24 NEW	4,800	Cash
Street	S Llano SharedUse Bridge & Ufer St Sidewalks	01-24 NEW	150,000	Cash
Street	Chip Spreader	01-24-NEW	81,765	Lease/Purchase 3 Yr
Parks	RV Park Restroom Replacement	01-25-5540-00	300,000	Cash
Parks	Limestone repairs	01-25 NEW	50,000	Cash
Parks	Girl Scout Cabin ADA correction	01-25 NEW	10,000	Cash
Parks	Pioneer Heater replacements	01-25 NEW	9,500	Cash
Parks	Tennis light install	01-25 NEW	20,000	Cash
Parks	HQ window replacements	01-25 NEW	7,500	Cash
Parks	RV Park automatic gate/fencing	01-25 NEW	25,000	Cash
Parks	Tatsch House windows	01-25 NEW	20,000	Cash
Parks	Paver Replacement Marktplatz	01-25 NEW	250,000	Cash
Parks	Park Pool Plaster	01-25-NEW	278,022	Cash
Parks	Town Pool Plaster	01-25-NEW	65,786	Cash
Dev Services	Generator - City Hall / Central Fire Station	01-27 NEW	1,305	Lease/Purchase 3 Yr
Engineering	Update Aerial Photos	01-30-5100-00	11,000	Cash
Engineering	Generator - City Hall / Central Fire Station	01-30 NEW	1,305	Lease/Purchase 3 Yr
	GENERAL FUND TOTALS		\$ 4,230,332	
Electric	Transformers	02-21-5250-00	\$ 30,000	Cash
Electric	Poles, Towers, & Fixtures	02-21-5364-00	6,000	Cash
Electric	Overhead Conductors & Devices	02-21-5365-00	3,000	Cash
Electric	Underground Conduit	02-21-5366-00	1,300	Cash
Electric	Underground Conductors	02-21-5367-00	9,000	Cash
Electric	Mechanic Diagnostic Equipment	02-21-NEW	768	Cash
Electric	Portable Message Boards (2)	02-21-NEW	4,550	Cash
Electric	Generator - City Hall / Central Fire Station	02-21 NEW	1,305	Lease/Purchase 3 Yr
	ELECTRIC TOTALS		\$ 55,923	

**Capital Expenditure Requests
FY 2022**

		G/L	Amount	Funding
Water	Water Meters	03-21-5280-00	\$ 80,000	Cash
Water	Water Mains	03-21-5301-00	5,000	Cash
Water	Water Taps	03-21-5302-00	5,000	Cash
Water	Sewer Mains	03-21-5303-00	5,000	Cash
Water	Sewer Taps	03-21-5304-00	1,000	Cash
Water	Manholes	03-21-5305-00	2,500	Cash
Water	Fire Hydrants	03-21-5306-00	5,000	Cash
Water	SCADA	03-21-5313-00	20,000	Cash
Water	Boot Ranch Lift Station	03-21-5421-00	1,500,000	Cash/W&S Impact Fees
Water	Access Road Boerner Well Field	03-21-5437-00	12,000	Cash
Water	West Live Oak Water & Sewer	03-21-5439-00	1,155,000	W&S Impact Fees
Water	Sweeper	03-21-NEW	10,000	Cash
Water	Skid Steer Mower Attachment	03-21-NEW	8,500	Cash
Water	Mechanic Diagnostic Equipment	03-21-NEW	1,728	Cash
Water	Portable Message Boards (2)	03-21-NEW	4,550	Cash
Water	Generator - South Heights PS	03-21-NEW	49,175	American Rescue Plan Act
Water	Generator - Goehmann Lane PS	03-21-NEW	79,235	American Rescue Plan Act
Water	Generator - Cross Mountain PS	03-21-NEW	82,555	American Rescue Plan Act
Water	Generator - WRF	03-21-NEW	193,168	American Rescue Plan Act
Water	Generator - Mariposa LS	03-21-NEW	27,602	American Rescue Plan Act
Water	Generator - River Well	03-21-NEW	38,100	American Rescue Plan Act
Water	Generator - Windcrest PS	03-21-NEW	37,310	American Rescue Plan Act
Water	Generator - Walk Bridge LS	03-21-NEW	21,499	American Rescue Plan Act
Water	Generator - Milam LS	03-21-NEW	21,499	American Rescue Plan Act
Water	Generator - Hahn Well	03-21-NEW	37,310	American Rescue Plan Act
Water	Generator - Main LS	03-21-NEW	39,867	American Rescue Plan Act
Water	Generator - Fairgrounds LS	03-21-NEW	26,415	American Rescue Plan Act
Water	Generator Installation Expense	03-21-NEW	70,000	Cash
Water	Water Main Rehabilitation Project - 2"	03-21-NEW	300,000	Cash
Water	Sewer Main Rehabilitation Project - 4"	03-21-NEW	300,000	Cash
Water	1050 gpm Pump at Cross Mountain	03-21-NEW	60,000	W&S Impact Fees
Water	East Main Street Water Rehab Project	03-21-NEW	3,000,000	Cash
Water	Friendship Lane Sewer Expansion	03-21-NEW	2,000,000	W&S Impact Fees
Water	Effluent Irrigation System - Oak Crest Park	03-21-NEW	850,000	Cash
Water	PRV Heritage Hill Country	03-21-NEW	100,000	Cash
Water	Bobcat - WRF	03-21-NEW	18,333	Lease/Purchase 3 Yr
Water	Generator - City Hall / Central Fire Station	03-21 NEW	1,305	Lease/Purchase 3 Yr
	WATER & SEWER TOTALS		\$ 10,168,651	
W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	226,726	Rev Bond
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	201,663	Rev Bond
W&S Capital Proj	East Main Street Water Line Rehab	29-21-5396-00	2,000,000	Rev Bond
	W&S CAPITAL PROJECTS TOTALS		\$ 2,428,389	
Sanitation	Zero Turn Mower	05-21-NEW	\$ 10,500	Cash
Sanitation	Mechanic Diagnostic Equipment	05-21-NEW	5,760	Cash
Sanitation	Portable Message Boards (2)	05-21-NEW	4,550	Cash
Sanitation	Garbage Truck	05-21-NEW	128,939	Lease/Purchase 3 Yr
Sanitation	Generator - City Hall / Central Fire Station	05-21 NEW	1,305	Lease/Purchase 3 Yr
	SANITATION TOTALS		\$ 151,054	

**Capital Expenditure Requests
FY 2022**

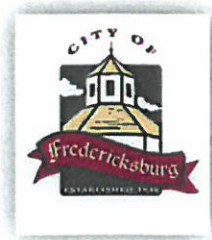
		G/L	Amount	Funding
EMS	Mechanic Diagnostic Equipment	06-21-NEW	\$ 1,536	Cash
EMS	Ambulance FY 2022	06-21-NEW	107,606	Lease/Purchase 3 Yr
	EMS FUND TOTALS		\$ 109,142	
Tourism	MarktPlatz Improvements	07-21-5701-00	\$ 400,000	Cash
Tourism	Christmas Lights	07-21-5710-00	\$ 120,000	Cash
	TOURISM FUND TOTALS		\$ 520,000	
Drainage	UTV - Kubota Mule	10-21-NEW	\$ 12,271	Cash
Drainage	Portable Message Boards (2)	10-21-NEW	4,550	Cash
Drainage	Street Sweeper	10-21-NEW	\$ 103,283	Lease/Purchase 3 Yr
	DRAINAGE / VEGETATION MGT		\$ 120,105	
Emg Mgt	Generator - City Hall / Central Fire Station	14-21-NEW	\$ 1,305	Lease/Purchase 3 Yr
Emg Mgt	Portable Message Boards (2)	14-21-NEW	4,550	Cash
Emg Mgt	Generators (2) East & West Towers	14-21-NEW	\$ 11,274	Lease/Purchase 3 Yr
	EMERGENCY MANAGEMENT TOTALS		\$ 17,129	
	GRAND TOTALS		\$ 17,800,725	

City of Fredericksburg
American Rescue Plan Act



**The City of
Fredericksburg**

GL Number	Fund / Department	Description	FY 2021	FY 2022	Total
New	General Fund	Revenue American Rescue Plan Act - GF	770,538	1,386,936	2,157,474
New	Water Fund	Revenue American Rescue Plan Act - WT	653,735	-	653,735
New	General Fund-MC	Revenue American Rescue Plan Act - MC	-	37,338	37,338
			1,424,273	1,424,274	2,848,547
New	General Fund	Expense Broadband Infrastructure - ARPA	-	1,300,000	1,300,000
New	General Fund	Expense Unallocated - ARPA	-	857,474	857,474
New	Water Fund	Expense Generators - ARPA	-	653,735	653,735
01-29-1020-00	Municipal Court	Expense Regular Wages - Full Time - ARPA	-	37,338	37,338
			-	2,848,547	2,848,547
			1,424,273	(1,424,273)	0





CITY COUNCIL MEMO

DATE: August 23, 2021

TO: Mayor and City Council

FROM: Laura Hollenbeak, Director of Finance

SUBJECT: Discuss property tax rate, take record vote on proposed tax rate, and schedule one special public hearing, if necessary.

Summary:

A taxing unit's governing body must follow Legislative guidelines for proposing and adopting a tax rate. If the tax rate proposed by the governing body exceeds the no-new-revenue tax rate or voter-approval tax rate, whichever is lower, they must publish a public hearing notice, post a website notice, and hold one public hearing.

Scott Fair, the Gillespie Central Appraisal District Tax Assessor / Collector, calculates the no-new-revenue and voter-approval tax rates. The no-new-revenue tax rate is defined as the rate that imposes the same total property taxes as last year on properties taxed in both years. The voter-approval tax rate is the highest tax rate that could be adopted before taxpayers can start rollback procedures. The 2021 voter-approval tax rate is \$0.232379 per \$100 valuation.

The no-new-revenue tax rate for 2021 is \$0.195823 per \$100 valuation, down from last year's actual rate of \$0.220775. The no-new-revenue tax rate is significant in that any proposed tax rate above that number requires one additional public hearing on the proposed rate prior to adoption of the tax rate.

Recommendation:

The Council needs to establish a proposed tax rate by taking a record vote at the August 23, 2021, Council Meeting. It is important to note that after voting on the proposed tax rate, the Council can adopt the proposed tax rate or a lower rate but cannot adopt a rate higher than the proposed tax rate.

The City of Fredericksburg

The motion should be to approve the proposed property tax rate of \$0. _____, a rate that is _____% above the no-new-revenue tax rate of \$0.195823, as presented.

If the tax rate proposed by the governing body exceeds the no-new-revenue tax rate or voter-approval tax rate, whichever is lower, they must publish a public hearing notice, post a website notice, and hold one public hearing.

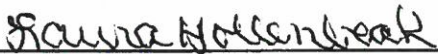
In a second motion, if necessary, the Council will move to schedule one Public Hearing on Tax Increase for Wednesday, September 8.

Background / Analysis:

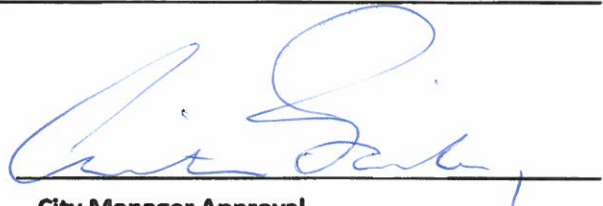
Please review the attached 2021 no-new-revenue and voter-approval tax rate calculations prepared by Scott Fair, Gillespie Central Appraisal District Tax Assessor / Collector.

Attachments:

2021 no-new-revenue and voter-approval tax rate calculations



Department Approval



City Manager Approval

The City of Fredericksburg

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

Agenda Packet Page 68

2021 Tax Rate Calculation Worksheet

City of Fredericksburg
126 W Main St, Fredericksburg, Texas 78624
830-997-7521
www.fbgtx.org

No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,327,656,435
2. 2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$539,271,900
3. Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$1,788,384,535
4. 2020 total adopted tax rate.	\$0.220775/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$15,748,430 B. 2020 values resulting from final court decisions: - \$15,748,430 C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$36,056,474 B. 2020 disputed value: - \$3,605,648 C. 2020 undisputed value. Subtract B from A. ⁴	\$32,450,826
7. 2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$32,450,826
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$1,820,835,361

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet
City of Fredericksburg**

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$5,870
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freoport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$7,901,805 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$1,173,167 C. Value loss. Add A and B.⁶	\$9,074,772
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$474,380 B. 2021 productivity or special appraised value: - \$710 C. Value loss. Subtract B from A.⁷	\$473,670
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$9,554,312
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$1,811,281,049
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$3,998,855
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.⁹	\$2,842
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰	\$4,001,697

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

City of Fredericksburg

No-New-Revenue Tax Rate (continued)

18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹ A. Certified values: \$2,618,132,760 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0 D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0 E. Total 2021 value. Add A and B, then subtract C and D. \$2,618,132,760	
19. Total value of properties under protest or not included on certified appraisal roll.¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$54,101,069 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet
City of Fredericksburg**

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$54,101,069
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁶	\$567,238,394
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20.¹⁷	\$2,104,995,435
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.¹⁸	\$7,860,243
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021.¹⁹	\$53,607,578
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$61,467,821
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$2,043,527,614
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100.²⁰	\$0.195823/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.²¹	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

City of Fredericksburg

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.184625/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,820,835,361
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$3,361,717
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$2,315 B. 2020 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. - \$0	

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (continued)

31. (cont.)	C. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$0 D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$2,315 E. Add line 30 to 31D.	\$3,364,032
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.	\$2,043,527,614
33.	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.164618/\$100
34.	Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$0 B. 2020 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100
36.	Rate adjustment for county indigent defense compensation.²⁵ A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		\$0/\$100

²⁴ Tex. Tax Code § 26.0442

²⁵ Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0 B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$0 B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100	
39.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.164618/\$100

26 Tex. Tax Code § 26.0443

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (continued)

40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$2,397,586 B. Divide line 40A by line 32 and multiply by \$100. \$0.117325/\$100 C. Add Line 40B to Line 39. \$0.281943/\$100	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 \$0.291811/\$100	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). \$0/\$100	

²⁷ Tax. Tax Code § 26.042(a)

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (continued)

42.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount. \$814,251 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0 D: Subtract amount paid from other resources. -\$100,000 E: Adjusted debt. Subtract B, C and D from A. \$714,251	
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$714,251
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ 100.000000% B. Enter the 2020 actual collection rate. 98.550000% C. Enter the 2019 actual collection rate. 98.650000% D. Enter the 2018 actual collection rate. 98.500000% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.000000%

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$714,251
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.	\$2,104,995,435
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.033931/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.325742/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/ \$100

2021 Tax Rate Calculation Worksheet

City of Fredericksburg

NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ -OR- Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$2,397,586
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0.113899/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.195823/\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.195823/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.325742/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.211843/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

City of Fredericksburg

Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.	\$2,104,995,435
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.211843/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet City of Fredericksburg

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.020536/\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.020536/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.232379/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet City of Fredericksburg

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.164818/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.023753/\$100
71.	2021 debt rate. Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.033931/\$100
72.	De minimis rate. Add lines 68, 70, and 71.	\$0.222302/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet

City of Fredericksburg

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

2021 Tax Rate Calculation Worksheet
City of Fredericksburg

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.220775/\$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$0/\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$0/\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,998,855
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$0
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,043,527,614
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$0/\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$0.232379/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).
Indicate the line number used: 56

\$0.195823/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).
Indicate the line number used: 80

\$0.232379/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.222302/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

Print Here

Scott Fair

Printed Name of Taxing Unit Representative

Sign Here

Scott Fair

Taxing Unit Representative

Date

08/04/2021

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: City of Fredericksburg

Date: 08/04/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,820,835,361
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.220775
3.Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$2,842
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,022,791
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,104,995,435
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.195823
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$4,122,065
8.Last year's total levy. Sum of line 4 for all funds.	\$4,022,791
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$4,122,065
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$99,274

City of Fredericksburg

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 3,948,306	Additional Tax Levy Compared to no-new-revenue tax rate levy of 4,122,065
Last Year's Tax Rate	0.220775	\$4,647,304	\$698,998	\$525,238
No-New-Revenue Tax Rate	0.195823	\$4,122,065	\$173,759	\$0
Notice & Hearing Limit	0.195823	\$4,122,065	\$173,759	\$0
Voter-Approval Tax Rate	0.232379	\$4,891,567	\$943,261	\$769,502
Proposed Tax Rate	0.220775	\$4,647,304	\$698,998	\$525,238

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.195823	4,122,065	173,759	0
0.50	0.200823	4,227,315	279,009	105,250
1.00	0.205823	4,332,565	384,259	210,500
1.50	0.210823	4,437,815	489,509	315,749
2.00	0.215823	4,543,064	594,758	420,999
2.50	0.220823	4,648,314	700,008	526,249
3.00	0.225823	4,753,564	805,258	631,499
3.50	0.230823	4,858,814	910,508	736,748
4.00	0.235823	4,964,063	1,015,757	841,998
4.50	0.240823	5,069,313	1,121,007	947,248
5.00	0.245823	5,174,563	1,226,257	1,052,498
5.50	0.250823	5,279,813	1,331,507	1,157,747
6.00	0.255823	5,385,062	1,436,757	1,262,997
6.50	0.260823	5,490,312	1,542,006	1,368,247
7.00	0.265823	5,595,562	1,647,256	1,473,497
7.50	0.270823	5,700,812	1,752,506	1,578,747
8.00	0.275823	5,806,062	1,857,756	1,683,996
8.50	0.280823	5,911,311	1,963,005	1,789,246
9.00	0.285823	6,016,561	2,068,255	1,894,496
9.50	0.290823	6,121,811	2,173,505	1,999,746
10.00	0.295823	6,227,061	2,278,755	2,104,995
10.50	0.300823	6,332,310	2,384,004	2,210,245
11.00	0.305823	6,437,560	2,489,254	2,315,495
11.50	0.310823	6,542,810	2,594,504	2,420,745
12.00	0.315823	6,648,060	2,699,754	2,525,995
12.50	0.320823	6,753,310	2,805,004	2,631,244
13.00	0.325823	6,858,559	2,910,253	2,736,494
13.50	0.330823	6,963,809	3,015,503	2,841,744
14.00	0.335823	7,069,059	3,120,753	2,946,994
14.50	0.340823	7,174,309	3,226,003	3,052,243

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.