

City of Fredericksburg

SPECIAL CITY COUNCIL MEETING AGENDA MONDAY, AUGUST 26, 2019 ~ 6:00 P.M. CITY HALL CONFERENCE ROOM ~ 126 W. MAIN STREET

Linda Langerhans, Mayor
Charlie Kiehne, Councilmember
Bobby Watson, Councilmember

Gary Neffendorf, Councilmember
Tom Musselman, Councilmember
Kent Myers, City Manager

The City of Fredericksburg City Council will meet in a special session on Monday, August 26, 2019 at 6:00 p.m. in the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas. This is an open meeting, open to the public, subject to the Open Meetings Law of the State of Texas, and as required by law, notice is hereby posted on August 23, 2019 before 5:00 p.m., providing time, place, date and agenda thereof. The meeting facility is wheelchair accessible and accessible parking spaces are provided. Requests for accommodations or interpretative services must be made to the City Secretary 48 hours prior to this meeting.

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

1. CALL TO ORDER

2. PUBLIC COMMENTS

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

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

3. FY 2020 CITY BUDGET

- i. Review and discuss the proposed FY 2020 Budget.
- ii. Hold a public hearing to receive comments.
- iii. Announce date, time and location for adoption of FY 2020 City Budget - Monday, September 16, 2019 at 6 p.m. at the Law Enforcement Center, 1601 East Main Street, Fredericksburg, Texas.

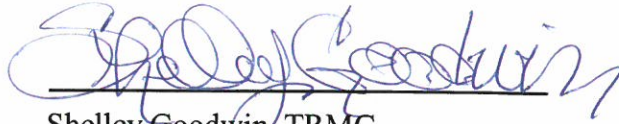
4. 2019 TAX RATE

- i. Review and discuss the proposed 2019 Tax Rate.
- ii. Approve the proposed 2019 Tax Rate.
- iii. Announce date time and place of:
 - a) First Public Hearing on Tax Rate - Wednesday, September 11, 2019 at 6 p.m. at the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas.
 - b) Second Public Hearing on Tax Rate - Thursday, September 12, 2019 at 6 p.m. at the City Hall Conference Room, 126 W. Main Street, Fredericksburg, Texas.

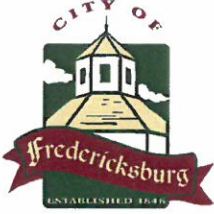
- c) Adoption of 2019 Tax Rate - Monday, September 16, 2019 at 6 p.m. at the Law Enforcement Center, 1601 East Main Street, Fredericksburg, Texas.

5. ADJOURN

This is to certify that I, Shelley Goodwin, posted this Agenda at 11:40 a.m. on August 22, 2019 at the entrance and on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.



Shelley Goodwin, TRMC
City Secretary



CITY COUNCIL MEMO

DATE: August 26, 2019

TO: Mayor and City Council

FROM: Laura Hollenbeak, Director of Finance

SUBJECT: Public Hearing on FY 2020 Budget

Summary:

A public hearing on the proposed FY 2020 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 web-site.

Attachments:

None

The City of Fredericksburg

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

Laura Hollenbeak

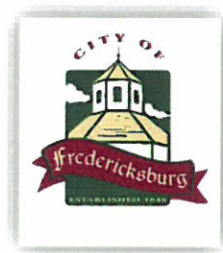
Department Approval

[Signature]

City Manager Approval

The City of Fredericksburg

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



***City of Fredericksburg
Proposed Budget
FY 2020***

***For Discussion Purposes Only
August 26, 2019***

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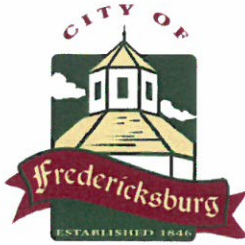
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The City of Fredericksburg

Budget Message



August 22, 2019

Mayor and City Council

It is our pleasure to present the proposed FY 2020 Budget for discussion at a public hearing scheduled this Monday, August 26 at City Hall. We look forward to the public comments on the Budget that are provided at this meeting. The proposed Budget is posted on the City's website for the public to review prior to our meeting.

Over the past month we have had four City Council work sessions and a public hearing to discuss the Budget. At each meeting the Council has recommended revisions to the preliminary Budget that was presented about a month ago. These revisions are included in the Budget that is attached to this report. The final Budget is scheduled for Council approval on September 16 and will become effective on October 1. This Budget will include any additional revisions that are recommended by the Council over the next several weeks.

At Monday's meeting, the Council is also scheduled to approve the maximum tax rate for the coming year. If the Council votes to increase the effective tax rate, two additional public hearings will be held prior to the final adoption of the Budget and tax rate. These hearings are scheduled on September 11 and 12 at 6:00 p.m. at City Hall.

Budget Overview

The total proposed City Budget for FY 2020 is \$70,377,604 which is a small decrease from the FY 2019 Amended Budget of \$70,473,770. While the Budget shows a sizeable deficit of over \$21,000,000, most of this deficit (\$16,834,200) will be covered by utility bond revenues that the City financed last year. We are also proposing the use of \$2,380,000 in existing impact fees for utility improvements. The Solid Waste Fund includes the use of \$603,580 from current fund balance to cover the costs for the landfill expansion included in this Budget.

The Financial Management Policies adopted by the City requires the City to maintain adequate fund balances in every major fund in order to cover any unanticipated major expenses. As noted in the Fund Balance Analysis which is included in the Budget, we will exceed the fund balance requirements in every fund except for the Health Insurance Fund.

There are several major reasons for the increase in the City Budget this year. First and foremost, the proposed Budget includes several major capital improvements including the completion of our \$18 million water bond project, construction of a new Electric Services facility, major improvements at Marktplatz, new Park restrooms and the construction of a new cell at the landfill. The Budget also includes a full year of funding for the new vegetation management program started last year.

The Budget is also increasing over last year due to increases in personnel costs including the addition of two new positions. This includes a new Police Patrolman funded primarily by a State grant. Also, a new Accountant position in the Finance Department is included that is partially funded by the General Fund, Electric Fund, Water Fund and Solid Waste Fund. The Budget also includes funding for an enhancement to the TMRS retirement benefits provided to all full-time employees. This includes increasing the retirement contribution rate from the City from 5% to 6% which is matched by employees. The Budget also includes funding for a 2% cost-of-living increase and a 2% merit increase effective January 1 to qualified employees.

General Fund

The proposed FY 2020 General Fund Budget includes total expenses of \$15,999,742. This represents a \$708,680 (4.6%) increase over the FY 2019 General Fund Budget. As shown on the attached Budget Summary report, the proposed expenses would result in a deficit of \$472,395. This deficit will be covered by fund balance which we anticipate will be about \$4.1 million at the end of this year.

In terms of General Fund revenues, we have included the projected property tax revenues from the tax rate of \$.232080 that was discussed at the last Budget Work Session. We have attempted to be conservative in our projections of other General Fund revenues including sales taxes, payments in lieu of taxes and mixed drink taxes. Unfortunately, a new State law will have a \$82,000 negative impact on our utility franchise fees in the coming year.

It should be noted that the Budget does not include any increases in fees that impact the General Fund. With the new property tax caps impacting the General Fund next year and the decrease in utility franchise fees, we will need to review all user fees for possible adjustments in the FY 2021 Budget.

The proposed FY 2020 Budget for Administrative Services is \$2,485,720 which is a small increase over the current Budget. We have been able to control costs for Administrative Services due to a decrease in the Golf Course deficit that we funded for both the current year and last year. Increases in the Administrative Services Budget include partial funding for the new Accountant position, education and training, fleet lease and property maintenance costs. The increase in property maintenance expenses is due to security improvements that we plan at City Hall in the Receptionist area.

The proposed FY 2020 Budget for the Police Department is \$5,424,186 compared to the current Police Department Budget of \$5,218,180. The primary reason for this increase is the addition of a new Patrol Officer position. The costs for the salary, benefits and vehicle for this position is budgeted at \$139,984 with some of these costs covered by a grant of \$71,021. The other major cost increases included in the Police Department Budget are for new vehicles (\$195,622) and overtime and holiday pay (\$190,000).

The proposed FY 2020 Budget for the Fire Department is \$1,651,442 which is \$264,606 (19.1%) over their current Budget of \$1,386,836. One of the major reasons for this increase is the addition of a new pumper that we are planning on financing at an annual cost of about \$100,000 for the next eight years. Personnel costs in this Department are also increasing due to the full-year of funding for new positions that were added last January. Call volumes for both Fire and EMS are also continuing to increase which impacts our overtime costs.

The proposed FY 2020 Budget for the Street Department is \$2,395,439 which represents a decrease of \$284,675 (11.9%) from the current Budget of \$2,680,114. The primary reason for this decrease is the fact that no major street improvements are included in the proposed Budget. We will, however, continue with our very successful annual street paving program next summer. Major increases in the Street Department Budget include costs for emulsion and premix materials. Also, we are planning on purchasing a new maintainer for the Street Department. Finally, the traffic impact study is included in this Budget (\$75,000) to assess the impact of major street improvements that may be included in a bond issue next year.

The proposed Parks Department expenses in the FY 2020 Budget are a total of \$2,547,377 which represents a \$105,008 (4.3%) increase over the current Budget. One of the challenges in developing this Budget is that we do not know what will happen next year to the proposed Sports Park. At this preliminary stage we have included \$150,000 as a placeholder for the Sports Park. We have also added \$240,000 to the budget to replace one of the restrooms at Lady Bird Johnson Park. We have also included several improvements at Markplatz with a total funding of \$138,000.

The proposed Development Services FY 2020 Budget is \$809,445 compared to their current Budget of \$775,617. Major changes to this Budget include an increase in legal expenses to cover ongoing litigation. In addition, we have increased funding for maintenance of historic structures from \$10,000 to \$40,000. We plan on creating a grant program with this funding to provide financial incentives for building improvements in our historic district.

The proposed FY Budget for Health Services is \$229,079 compared to the current Health Department Budget of \$215,247. No major changes are proposed to this Budget in FY 2020.

This past year we completed the relocation of the Municipal Court to new offices. This required an increase to their Budget to cover building renovation costs and an increase in rental charges. This year we propose that this Budget be decreased from \$237,592 to a FY 2020 Budget of \$191,298. There are no major increases in the proposed Budget for Municipal Court next year.

The proposed FY 2020 Budget for our Engineering Department also includes very few changes from the current year. The total proposed Budget is \$265,796 compared to their current Budget of \$263,843. The only major change is an increase in costs for aerial photos due to these photos not being completed this year.

Electric Fund

The Electric Fund Budget for FY 2020 is proposed at \$12,563,576 which is very similar to the current Electric Fund Budget of \$12,597,804. There are no increases in electric rates proposed in the new Budget. The Budget does include the first payment of \$306,620 for the ten-year financing of the Electric Services building. This Budget also includes the first of two years of funding for the Main Street decorative lighting project. We have also included partial funding of \$35,000 for a new boom truck that will be shared with other City departments.

The proposed expenses for the Electric Fund exceed revenues by \$485,876. The Budget includes the use of prior year fund balance to cover this deficit. This will leave an estimated fund balance of about \$1.8million in the Electric Fund at the end of next year.

Water Fund

The proposed FY 2020 Budget for the Water Fund is \$10,570,526 which is slightly lower than the current Budget of \$10,819,707. This Budget includes the second phase of increases in water and wastewater rates that were recommended by the City's rate consultant last year. This includes a 12.5% increase in water rates and a 10% increase in wastewater rates. This year we will review the revenues and expenses for the Water Fund to determine if the third and final year of rate increases will be necessary for the FY 2021 Budget.

The Budget includes a deficit of \$2,727,766 in the Water Fund. As noted in the Budget document, most of this deficit (\$2,380,000) will be covered by water and sewer impact fees collected in prior years. The Budget also includes use of \$347,766 in fund balance. The estimated balance in the Water Fund at the end of next year is about \$4 million.

The expenses proposed in the Water Fund next year include several new capital projects. This includes the rehab of the Green Meadows Lift Station (\$750,000), the extension of wastewater services to the Highway 290E area (\$1,515,000), rehab of the Bell Street water main (\$150,000), and upgrades to the Boot Ranch Lift Station (\$100,000). The proposed Budget also includes lease purchase financing for a new Bobcat excavator (\$14,140) and partial funding of the new boom truck (\$55,550).

Golf Fund

The expenses for the operation of our municipal golf course are partially funded by the City and partially funded by our private operator, Touchstone Golf Company. In terms of the City's Budget, there are very few changes from the current year. This proposed Budget is \$133,334 compared to the current Budget of \$145,938. These costs are covered in the General Fund-

Administrative Services Account. These expenses primarily cover the loan payments to the Electric and Solid Waste Funds that total \$108,000.

The Touchstone Budget, which is not included in the City Budget, includes all revenues and expenses for operating the Golf Course including several new capital improvements. Their Budget projects a total deficit of \$300,000 which is also budgeted in the General Fund-Administrative Services Account.

Solid Waster Fund

The total Solid Waste Fund Budget proposed for FY 2020 is \$3,790,261 which is a \$1,007,143 (36.2%) increase over the current Solid Waste Fund Budget. This Budget does not include any increases in solid waste fees for next year. The primary reason that this Budget is realizing a significant increase is for funding the construction of a new landfill cell (\$1,320,000). Over the past several years, we have created a reserve fund for the new cell improvements. We propose to use \$603,580 from this fund next year. We also proposed the use of \$460,981 to help fund the new cell improvements.

Other major expenses proposed in the Solid Waste Fund include the purchase of additional wind screens at the landfill (\$25,000), purchase of a golf cart (\$6,930) and the lease purchase of a new track loader (\$81,115).

One of the current issues impacting our Solid Waste finances is the decrease in recycling revenues due to changes in the market. Based upon recent discussions with the City Council, we are looking at reducing operations at our Recycling Center. These changes will be proposed at the next City Council meeting. If approved, our recycling costs will decrease during the coming year. However, since these changes are still being considered the budget does not include any decrease in recycling costs at this time.

EMS Fund

The FY 2020 Budget for the EMS Fund is \$2,991,904 which is a \$266,294 (9.8%) increase over the current EMS Budget. Most of the expenses in the EMS Fund are covered by fees charged for services. However, if this Budget is approved, the City's funding will increase from \$726,318 to \$845,579 and the County's funding will increase from \$584,242 to \$678,225.

There are several reasons why the EMS Fund Budget is increasing next year. This includes the lease purchase of a new ambulance (\$95,950) and new heart monitoring equipment (\$37,500).

Tourism Fund

The total FY 2020 Tourism Fund Budget funded by HOT revenues is \$3,725,410 which represents a \$281,925 (8.2%) increase over the current Tourism Fund Budget. The Budget includes a deficit of \$106,410 which is covered by fund balance.

The majority of the Tourism Fund Budget is committed to funding the Convention and Visitor's Bureau (CVB). A total of 5/7ths of the HOT revenues (\$2,571,429) is budgeted for the CVB.

Other highlights of the Tourism Fund include funding of \$480,000 for local organizations. The Budget also include \$100,000 for the 175th Anniversary Celebration and \$50,000 for funding support to the CVB for production of a documentary film on the history of Fredericksburg. The Budget also includes funding for collections of HOT taxes by a private company (\$97,600) and funding support to the Marktplatz Redevelopment Commission for new improvements at Marktplatz (\$200,000).

Drainage Fund

The proposed Budget for the Drainage Fund for next year is \$532,336 compared to the current Budget of \$477,607. This includes the full year of funding for the new Vegetation Management Program including two positions funded by the Drainage Fund. The Budget also includes \$100,000 for new drainage projects.

Food and Wine Festival

For FY 2020, the Food and Wine Budget is proposed at \$169,400. The Budget projects that the Food and Wine Festival will generate new revenues of \$8,375 that can be devoted to future Marktplatz improvements.

Emergency Management Fund

The Emergency Management Fund's expenses are shared between the City and County. The proposed Budget is \$209,438 which will be offset by a FEMA grant of \$28,000. The Budget proposes funding from the City and County at \$90,269 compared to the current funding level of \$76,262.

Other City Funds

The Budget includes several other smaller funds including the Debt Service Fund, Police Forfeiture Fund and Water and Wastewater Capital Improvement Fund. The Capital Improvement Fund allocates revenues from the recent Water Bond for financing several major improvements to our water system. Several of these projects should be completed in FY 2020.

The Budget also includes two funds for donation revenues and related expenses for the animal shelter and parks. The Animal Shelter Revenue Account has increased in the past year due to the large donation that the City received from an estate. These funds will be used for improvements at our Animal Shelter.

The final Budget that is included is our Health Insurance Fund. This Fund includes all contributions from the City and employees for health insurance benefits and the costs for providing health insurance to our employees and their dependents. This Fund has an adequate fund balance, so we are not proposing any increase in health insurance contributions by either the City or our employees.

We look forward to the comments at Monday's public hearing. We also welcome any final changes that the Council would like to make to the Budget prior to adoption in September.



The City of Fredericksburg

Budget Revenue and Expenditure Summaries

City of Fredericksburg
2020 Budget



FY 2020 Budgeted Revenues vs Budgeted Expenditures	FY 2020 Budgeted Revenues	FY 2020 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	13,222,926	2,485,720	10,737,206
Police	272,221	5,424,186	(5,151,965)
Fire	761,935	1,651,442	(889,507)
Street	46,000	2,395,439	(2,349,439)
Park	675,475	2,547,377	(1,871,902)
Development Services	306,400	809,405	(503,005)
Health	167,390	229,079	(61,689)
Municipal Court	75,000	191,298	(116,298)
Engineering	-	265,796	(265,796)
Sub-total	15,527,347	15,999,742	(472,395)
Food & Wine Fest	177,775	169,400	8,375
Total Governmental Funds	15,705,122	16,169,142	(464,020)
Special Revenue Funds			
Tourism	3,619,000	3,725,410	(106,410)
Police Forfeiture	2,100	4,000	(1,900)
Emergency Management	209,438	209,438	(0)
Animal Shelter	3,700	106,066	(102,366)
Parks & Recreation	8,900	8,900	-
Total Special Revenue Funds	3,843,138	4,053,814	(210,676)
Enterprise Funds			
Electric	12,077,700	12,563,576	(485,876)
Water & Sewer	7,842,760	10,570,526	(2,727,766)
Golf	133,334	133,334	(0)
Solid Waste	2,725,700	3,790,261	(1,064,561)
EMS	2,991,904	2,991,904	0
Drainage / Vegetation Mgt	612,000	532,336	79,664
Total Enterprise Funds	26,383,398	30,581,936	(4,198,539)
Capital Project Fund			
Water & Wastewater	-	16,834,200	(16,834,200)
Total Capital Project Fund		16,834,200	(16,834,200)
Internal Service Funds			
Health Insurance	1,962,965	1,927,712	35,253
Total Internal Service Funds			
Debt Service	818,000	810,800	7,200
Total All Funds	48,712,623	70,377,604	(21,664,982)

*Animal Shelter funded with donations

*\$2,380,000 Water & Sewer Expenditures funded with W&S Impact Fee Reserves

* Water & Sewer Capital Projects funded with Bond Proceeds

* Solid Waste will use \$603,580 fund balance reserved for Cell Development

Deficit	(21,664,981.86)
Animal Shelter Dona	102,366.00
W&S Impact Fee	2,380,000.00
SW Cell Developmer	603,580.00
Bond Proceeds	16,834,200.00
Actual Deficit	(1,744,835.86)

Fund Balance Analysis

Estimate at 8/21/19

Cash Portion of Fund Balance at 9/30/2018

FY 2019 Estimated Revenues
FY 2019 Estimated Expenditures

Estimated Cash Portion of Fund Balance at 9/30/2019

Reserves - 3 months expenditures
Over / (Under) Reserve at 9/30/2019

FY 2020 Projected Revenues
FY 2020 Projected Expenditures

Estimated Cash Portion of Fund Balance at 9/30/2020

Reserves - 3 months expenditures
Over / (Under) Reserve at 9/30/2020

* Electric - Power Purchase and Transmission Provider Fees are not included in the

Fund Balance reserve requirement

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

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

General Fund	Electric	Water & Wastewater	Golf	Solid Waste	EMS	Tourism	Drainage	FWF	Emg Mgt	Debt Service	Police Forfeiture	Health Ins
\$ 5,016,033	\$ 2,117,734	\$ 7,965,756	\$ (100,180)	\$ 2,203,283	\$ 82,890	\$ 967,078	\$ 189,873	\$ 142,465	\$ 3,628	\$ 256,588	\$ 24,171	\$ 251,209
14,748,932	12,135,250	7,181,921	347,803	2,728,193	2,712,236	3,351,461	437,716	178,301	181,892	692,624	3,300	1,917,700
15,175,057	11,924,720	8,394,336	129,931	2,773,011	2,712,236	3,395,446	398,361	166,580	181,892	898,310	4,657	1,768,500
\$ 4,589,908	\$ 2,323,264	\$ 6,753,341	\$ 117,692	\$ 2,158,465	\$ 82,890	\$ 923,093	\$ 229,228	\$ 154,186	\$ 3,628	\$ 50,902	\$ 22,814	\$ 400,409
\$ 3,793,764	\$ 850,708	\$ 2,098,584	\$ 32,483	\$ 693,253	\$ -	\$ 282,954	\$ 99,590	\$ 41,645	\$ -	\$ -	\$ 1,164	\$ 442,125
\$ 796,144	\$ 1,472,556	\$ 4,654,757	\$ 85,209	\$ 1,465,212	\$ 82,890	\$ 640,139	\$ 129,638	\$ 112,541	\$ 3,628	\$ 50,902	\$ 21,650	\$ (41,716)
15,527,347	12,077,700	7,842,760	133,334	2,725,700	2,991,904	3,619,000	612,000	177,775	209,438	818,000	2,100	1,962,965
15,999,742	12,563,576	10,570,526	133,334	3,790,261	2,991,904	3,725,410	532,336	169,400	209,438	810,800	4,000	1,927,712
\$ 4,117,513	\$ 1,837,388	\$ 4,025,575	\$ 117,692	\$ 1,093,904	\$ 82,890	\$ 816,683	\$ 308,892	\$ 162,561	\$ 3,628	\$ 58,102	\$ 20,914	\$ 435,662
\$ 3,999,936	\$ 997,852	\$ 2,642,632	\$ 33,334	\$ 947,565	\$ -	\$ 310,451	\$ 133,084	\$ 42,350	\$ -	\$ -	\$ 1,000	\$ 481,928
\$ 117,578	\$ 839,536	\$ 1,382,943	\$ 84,358	\$ 146,339	\$ 82,890	\$ 506,232	\$ 175,808	\$ 120,211	\$ 3,628	\$ 58,102	\$ 19,914	\$ (46,266)



The City of Fredericksburg

General Fund Revenues

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

GENERAL FUND REVENUES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-00-4101-00	Current Ad Valorem Taxes	2,780,524	3,404,000	3,340,800	3,877,000
01-00-4102-00	Delinquent Ad Valorem Taxes	241,266	272,300	310,000	310,100
01-00-4103-00	Penalty & Interest	22,187	27,200	27,800	34,100
01-00-4104-00	FranchiseFee-CharterCommCable	224,205	225,000	239,700	244,500
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	182,665	189,000	177,500	95,500
01-00-4106-00	Gross Rec Tax - Atmos Energy	143,397	145,000	127,700	135,000
01-00-4107-00	In Lieu Of Taxes	1,785,600	1,847,267	1,751,629	1,811,693
01-00-4108-00	1 1/2 % City Sales Tax	5,938,723	5,928,800	6,136,800	6,259,500
01-00-4110-00	Mixed Drinks Tax	162,858	160,000	177,100	180,600
01-00-4113-00	Franchise Tax-CTEC	92,550	92,500	87,833	87,833
01-00-4120-00	Occupational Licenses	33,679	25,000	50,000	35,000
01-00-4121-00	Dog Licenses	440	1,000	1,000	1,000
01-00-4122-00	Building Permits	105,127	188,000	110,000	175,000
01-00-4125-00	Gas Inspections & Permits	1,005	1,200	1,200	1,200
01-00-4131-00	Transfer in from Fund 10	-	-	2,485	-
01-00-4132-00	Transfer in from Fund 15	-	-	22,210	-
01-00-4150-00	Interest Income	74,525	50,000	122,000	100,000
01-00-4163-00	Zoning Fees, Etc	22,046	16,000	25,000	20,000
01-00-4164-00	Temporary Use Permit	400	400	400	400
01-00-4165-00	Miscellaneous Adm Revenues	54,980	38,000	38,000	38,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	633	1,500	500	500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,845	5,700	6,000	6,000
01-00-4169-00	Lease Income - 308 E Austin	2,100	2,100	4,725	6,600
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	30,000	30,000	-
01-00-4176-00	Lease Income - 301 Friendship	12,000	12,000	1,000	-
01-00-4180-00	Municipal Court Cost Revenue	69,155	69,000	75,000	75,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	5,000	8,650	-
01-00-4201-00	Police Fines	80,464	90,000	97,900	75,000
01-00-4202-00	Parking Fines	1,265	500	1,700	1,200
01-00-4210-00	LEOSE Annual Allocation	2,484	2,500	2,400	2,400
01-00-4211-00	Open Records-Accident,Incident	1,855	1,500	2,800	2,000
01-00-4213-00	Animal Control Revenue	14,202	8,000	14,500	12,500
01-00-4214-00	Gillespie County Animal Control Contribution	5,214	4,000	17,000	15,000
01-00-4252-00	Police Dept Grant Revenue	88,248	-	-	71,021
01-00-4258-00	Grant - Dept of Justice	-	2,000	2,800	3,000
01-00-4265-00	Miscellaneous Police Revenues	16,309	6,000	10,000	9,000
01-00-4266-00	Summer Youth Program	500	-	250	100
01-00-4280-00	Child Safety Program	11,950	11,000	11,400	11,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	22,178	10,000	47,400	40,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	550,000	603,492	603,492	733,235
01-00-4315-00	Firehouse Recovery Revenues	21,604	22,000	28,000	24,000
01-00-4316-00	Fire Department Fee Revenue	-	11,000	4,000	4,500
01-00-4321-00	Grant-TX Forest Service	-	-	9,900	-
01-00-4365-00	Miscellaneous Fire Dept Rev	(121)	1,000	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	1,650	1,000	4,250	-
01-00-4401-00	Paving & Construction	1,751	1,000	15,000	1,000
01-00-4465-00	Miscellaneous Street Dept Rev	15,686	10,000	10,000	10,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	13,588	30,000	13,000	35,000
01-00-4500-00	Pioneer Pavilion	8,533	10,000	10,000	10,000
01-00-4501-00	Tatsch & Open Air Pavilions	29,430	31,000	27,500	27,500
01-00-4502-00	Camping	550,994	600,000	525,000	525,000
01-00-4505-00	Baseball	6,125	6,500	7,500	7,500

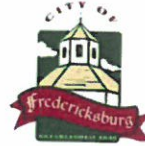
01-00-4506-00	Swimming - Park Pool	25,696	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	8,068	7,000	7,000	7,000
01-00-4509-00	Soccer	1,450	1,200	500	500
01-00-4510-00	Concessions	634	-	333	-
01-00-4515-00	Donations - Parks & Recreation	2,321	500	346	-
01-00-4520-00	Adelsverein Halle Rental	4,775	4,500	4,950	5,450
01-00-4521-00	Kinder Halle	6,075	5,200	4,450	4,450
01-00-4522-00	Oktoberfest Halle	1,900	2,300	2,225	2,225
01-00-4523-00	Market Square Kitchen Rental	1,225	1,200	850	850
01-00-4530-00	Park Dedication Fee - South	3,500	15,000	9,500	10,000
01-00-4531-00	Park Dedication Fees - North	-	-	-	-
01-00-4540-00	Fort Martin Scott Revenue	2,611	3,100	7,000	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	1,719	1,800	2,700	3,000
01-00-4565-00	Miscellaneous Park Revenue	5,172	5,000	6,000	6,000
01-00-4566-00	Reserve America Fees Revenue	23,611	36,000	32,000	32,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	685,088	6,500	5,000	9,000
01-00-4702-00	Code Enforcement Fines	3,625	-	1,000	1,000
01-00-4703-00	Technology Fee	-	-	6,200	6,200
01-00-4704-00	Water Waiver Fee	-	-	3,500	3,000
01-00-4765-00	Misc Revenue - Development Ser	1,690	-	200	200
01-00-4766-00	Short Term Rental Fee	82,900	98,000	80,000	80,000
01-00-4767-00	Short Term Rental Fee PAY PAL	3,600	1,500	3,600	3,600
01-00-4768-00	STR Fee ACH	-	-	7,800	7,800
01-00-4781-00	Proceeds - Sale of Fixed Asset	-	8,000	6,700	8,000
01-00-4800-00	Health Fees	106,285	103,000	109,000	105,000
01-00-4801-00	County Health Contribution 1/2	51,100	55,774	51,144	61,690
01-00-4810-00	Food Handler's Class Revenue	160	200	210	200
01-00-4865-00	Miscellaneous Revenue - Health	1,065	500	700	500
01-00-4881-00	Proceeds - Sale of Fixed Asset	3,600	-	-	-
General Fund Revenues		14,487,685	14,609,733	14,748,932	15,527,347



The City of Fredericksburg

Administration Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
01-20-1010-00	Salary - Elected Officials	36,600	36,600	36,600	36,600
01-20-1015-00	Regular Wages-City Attorney	27,011	-	-	-
01-20-1030-00	Regular Wages-Office Employees	407,698	421,700	409,200	465,945
01-20-1060-00	Longevity	5,202	4,100	2,890	2,990
01-20-1070-00	Overtime Wages	21,897	21,800	18,000	19,000
01-20-2020-00	Social Security	34,850	37,041	35,702	40,127
01-20-2030-00	Retirement - TMRS	45,167	43,955	53,156	74,752
01-20-2040-00	Uniforms & Clothing	129	-	450	-
01-20-2050-00	Car Allowance	-	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	54,757	49,900	47,100	54,375
01-20-2090-00	Professional Org - Personal	3,486	3,200	6,000	6,000
01-20-2100-00	Prof Education & Training	18,195	18,600	17,000	24,000
01-20-2204-00	Collection Fees - Del Taxes	-	-	-	-
01-20-3010-00	Utilities	29,511	26,000	24,000	26,000
01-20-3020-00	Telephone	1,948	2,000	3,000	3,000
01-20-3030-00	Office Supplies & Forms	7,243	6,500	7,000	12,000
01-20-3040-00	Postage, Freight, Etc	2,780	2,500	3,000	3,000
01-20-3050-00	Ads & Public Notices	3,280	2,500	7,000	7,500
01-20-3060-00	Protocol & Social	17,250	15,000	15,000	15,000
01-20-3070-00	Travel Expenses	5,449	8,000	8,000	9,800
01-20-3080-00	Prof Org & Assoc - City	3,250	4,500	3,000	3,000
01-20-3090-00	Books, Periodicals, Etc	720	700	500	500
01-20-3100-00	Safety	263	250	1,200	500
01-20-3120-00	Audit Expenses	5,700	8,100	7,000	7,400
01-20-3130-00	Legal Expenses	58,309	45,000	45,000	40,000
01-20-3140-00	Contract Professional Services	20,002	20,000	20,000	15,000
01-20-3142-00	GCAD - Prop Tax Collection	32,137	31,809	31,800	32,900
01-20-3160-00	TML Conventions	1,626	2,500	2,000	2,000
01-20-3190-00	Miscellaneous Adm Expenses	29,785	12,000	10,000	12,000
01-20-3200-00	City Share - Appr Dist Exp	67,819	71,146	70,500	72,600
01-20-3202-00	Bad Debt Expense	253	-	-	-
01-20-3213-00	Credit Card/Bank Fees	183	-	-	-
01-20-3220-00	Insurance & Bonds	4,833	5,000	4,600	4,300
01-20-3239-00	Incentive Mgt Fee - Touchstone	-	-	-	-
01-20-3240-00	City Contribution -Golf Course	273,800	333,924	333,924	300,000
01-20-3275-00	City Contr-Emg Medical Serv	724,454	726,318	696,739	845,579
01-20-3276-00	City Contrib - Emerg Mgt	68,800	76,262	75,446	90,269
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	2,500
01-20-4010-00	Communications	6,558	7,500	9,600	9,600
01-20-4020-00	Janitorial/Housekeeping	6,157	6,000	6,000	6,000
01-20-4030-00	General Property Maintenance	9,371	12,000	12,000	20,000
01-20-4036-00	Maintenance 308 E Austin	767	500	500	500
01-20-4040-00	Small Tools & Equipment	1,746	5,000	9,140	9,450
01-20-4060-00	Office Machines Maintenance	1,602	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	434	500	500	500
01-20-4070-00	Computer/Software Maintenance	17,871	16,500	16,500	27,300
01-20-4250-00	Election Expenses	7,979	6,000	6,000	14,000
01-20-4410-00	Gasoline, Oil, & Lubrication	2,495	2,000	2,000	2,000
01-20-4430-00	Vehicle Maint	455	500	500	500
01-20-4435-00	Fleet Lease	3,628	4,700	4,700	13,100
01-20-5010-00	Furniture & Fixtures	-	-	-	-
01-20-5012-00	Capital Equipment	14,350	7,000	6,000	5,000
01-20-5155-00	Fuel Island	-	600	500	-

01-20-6004-00	T-fer to Golf (prior deficit)	459,227	201,865	201,865	-
01-20-6005-00	T-fer to Golf(current deficit)	337,500	145,938	145,938	133,334
01-20-6021-00	Principal - Computer/Software FY 2019	-	4,500	4,500	4,500
01-20-6022-00	Interest - Computer/Software FY 2019	-	100	45	270
NEW	Principal - Computer/Software FY 2020	-	-	-	3,000
NEW	Interest - Computer/Software FY 2020	-	-	-	30
Administration Dept Expenditures		2,889,525	2,471,108	2,434,095	2,485,720



The City of Fredericksburg

Police Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

POLICE DEPT EXPENDITURES

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



The City of Fredericksburg

Fire Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

FIRE DEPT EXPENDITURES

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

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



The City of Fredericksburg

Street Department

City of Fredericksburg
FY 2020 Budget Analysis

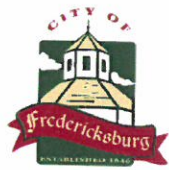


**The City of
Fredericksburg**

STREET DEPT EXPENDITURES

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

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



The City of Fredericksburg

Park Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

PARKS DEPT EXPENDITURES

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

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



The City of Fredericksburg

Development Services Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

DEVELOPMENT SERVICES DEPT EXPENDITURES

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



The City of Fredericksburg

Health Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

HEALTH DEPT EXPENDITURES

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



The City of Fredericksburg

Municipal Court

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

MUNICIPAL COURT DEPT EXPENDITURES

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



The City of Fredericksburg

Engineering Department

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

ENGINEERING DEPT EXPENDITURES

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



The City of Fredericksburg

Electric Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

ELECTRIC FUND REVENUES

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

ELECTRIC FUND EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
02-21-1015-00	Regular Wages - City Attorney	1,532	-	-	-
02-21-1030-00	Regular Wages-Full Time Emp	870,727	959,160	925,000	993,715
02-21-1060-00	Longevity	10,490	8,800	8,600	8,950
02-21-1070-00	Overtime & Stand-by Wages	65,813	60,000	60,000	60,000
02-21-2020-00	Social Security	69,409	78,639	76,010	81,294
02-21-2030-00	Retirement-TMRS	94,012	100,946	113,171	162,800
02-21-2040-00	Uniforms & Clothing	4,025	4,500	4,500	4,500
02-21-2045-00	Housing Allowance	-	-	-	-
02-21-2050-00	Car Allowance	9,003	9,000	9,000	9,000
02-21-2060-00	Insurance-Hospitalization	111,570	121,102	111,300	125,137
02-21-2090-00	Professional Org - Personal	753	800	800	800
02-21-2100-00	Prof Education & Training	3,720	12,000	8,000	12,000
02-21-2203-00	Meter Reading	-	-	-	-
02-21-2206-00	Customer Collections & Records	557	2,000	500	500
02-21-3010-00	Utilities	14,645	14,000	14,500	14,500
02-21-3020-00	Telephone	3,355	3,100	7,500	3,400
02-21-3030-00	Office Supplies & Forms	6,548	6,500	7,800	6,500
02-21-3040-00	Postage, Freight, Etc	12,456	12,000	15,400	12,500
02-21-3050-00	Advertising & Public Notices	1,240	1,000	1,500	1,200
02-21-3060-00	Protocol & Social	12,107	12,000	4,700	12,000
02-21-3070-00	Travel Expenses	4,434	10,000	8,500	10,000
02-21-3080-00	Prof Org & Assoc - City	10,222	7,500	10,600	10,000
02-21-3090-00	Books Periodicals, Etc	84	-	25	100
02-21-3100-00	Safety	7,995	8,000	8,200	8,200
02-21-3120-00	Audit Expenses	4,700	7,200	6,200	6,500
02-21-3130-00	Legal Expenses	163	1,000	-	-
02-21-3140-00	Contract Prof Services	27,092	45,000	42,500	45,000
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	7,254	10,000	3,000	10,000
02-21-3200-00	Uncollectible Accounts	18,745	19,000	8,600	8,600
02-21-3203-00	Bad Debt Recovery	(2,721)	(8,500)	(3,500)	(3,500)
02-21-3213-00	Bank Fees	4,273	5,000	3,000	3,000
02-21-3220-00	Insurance & Bonds	12,289	12,400	15,100	12,300
02-21-3250-00	In Lieu Of Taxes	974,100	965,568	970,820	966,216
02-21-3274-00	City Contribution - Dispatch	14,487	12,916	10,804	15,214
02-21-4010-00	Communications	16,010	13,500	13,800	13,800
02-21-4020-00	Janitorial/Housekeeping	5,174	3,500	4,500	4,500
02-21-4030-00	General Property Maintenance	14,260	20,000	12,000	20,000
02-21-4032-00	Satellite TV Service	759	550	650	650
02-21-4040-00	Small Tools & Equipment	20,012	20,000	23,140	25,450
02-21-4041-00	Tool Repair	129	1,500	600	1,500
02-21-4060-00	Office Equipment Maintenance	4,316	5,000	3,000	5,000
02-21-4065-00	Office Equipment Rental	4,747	5,600	3,500	5,600
02-21-4070-00	Computer/Software Maintenance	62,974	55,200	55,200	95,500
02-21-4230-00	Street Light Maintenance	8,192	5,500	10,000	5,500
02-21-4239-00	Street Lighting Power	30,041	31,500	26,500	26,500
02-21-4240-00	Power Purchases	7,282,061	6,900,000	7,000,000	7,000,000
02-21-4241-00	Transmission Provider Fees	1,525,103	1,524,000	1,524,000	1,524,000
02-21-4251-00	Inventory Shrinkage	4,561	500	500	500
02-21-4264-00	SCADA Maintenance	-	1,500	1,500	1,500
02-21-4270-00	Contract Tree Trimming	74,800	-	100	-
02-21-4280-00	Meter Maintenance & Expenses	28,298	16,000	16,000	16,000
02-21-4290-00	Transformer Maintenance	56,353	50,000	50,000	50,000
02-21-4300-00	Underground Line Maintenance	17,025	15,000	14,000	15,000
02-21-4310-00	Overhead Line Maintenance	25,246	20,000	24,000	20,000
02-21-4312-00	Christmas Lights	1,786	14,500	8,500	3,000
02-21-4330-00	Maint Of Station Equipment	2,550	1,000	1,000	1,000
02-21-4362-00	Fiber Optic Network Maint	2,429	-	-	-
02-21-4364-00	Pole Maintenance	13,743	11,000	11,000	11,000

02-21-4375-00	Fiber Optic Network Maint	1,149	1,200	-	1,200
02-21-4376-00	Meter Data Mgt System Maint	6,525	24,300	40,000	29,500
02-21-4410-00	Gasoline, Oil, & Lubrication	13,074	13,000	10,500	13,000
02-21-4430-00	Vehicle Maintenance - Trucks	14,695	29,000	29,000	29,000
02-21-4435-00	Fleet Lease	15,874	12,500	12,500	12,500
02-21-5155-00	Fuel Island	-	1,100	1,000	-
02-21-5210-00	Inventory Purchases	(28,019)	175,000	175,000	175,000
02-21-5240-00	Meters	8,093	5,000	11,000	11,000
02-21-5250-00	Transformers	51,676	40,000	40,000	40,000
02-21-5265-00	Other Equipment	8,551	10,000	10,000	-
02-21-5275-00	Electric Department Building	-	-	135,000	45,000
02-21-5364-00	Pole, Towers, & Fixtures	8,862	-	12,000	-
02-21-5365-00	Overhead Conductors & Devices	23,950	-	8,000	-
02-21-5366-00	Underground Conduit	2,975	-	3,000	-
02-21-5367-00	Underground Conductors	12,713	-	13,000	-
02-21-5368-00	Transformers	-	-	-	-
02-21-5370-00	Meters	-	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	46,802	40,000	41,000	40,000
02-21-5374-00	Street Light Hardware	-	-	-	-
02-21-5380-00	Meter Data Management System	35,000	35,723	37,000	-
02-21-5381-00	Sandcastle URG Rehab	-	35,000	-	35,000
02-21-5382-00	Replace Substation Breakers	-	20,000	30,000	20,000
02-21-5383-00	Light at Main & Washington	-	35,000	-	35,000
NEW ACCT	Boom Truck	-	-	-	35,000
NEW	Main Street Decorative Lighting	-	-	-	225,000
02-21-6021-00	Principal - Computer/Software FY 2019	-	5,000	5,000	5,000
02-21-6022-00	Interest - Computer/Software FY 2019	-	100	100	300
NEW	Principal - Computer/Software FY 2020	-	-	-	3,000
NEW	Interest - Computer/Software FY 2020	-	-	-	30
02-21-6203-00	Principal - Electric Warehouse	-	833,400	-	230,000
02-21-6204-00	Interest - Electric Warehouse	-	10,500	-	76,620
Electric Fund Expenditures		11,853,566	12,597,804	11,924,720	12,563,576
Electric Fund Excess (Deficit)		323,074	(528,204)	210,530	(485,876)

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



The City of Fredericksburg

Water Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

WATER FUND REVENUES

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

WATER FUND EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
03-21-1015-00	Regular Wages - City Attorney	7,651	-	-	-
03-21-1030-00	Reg. Wages-full Time Emp.	1,083,841	1,211,200	1,175,000	1,276,930
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	-	2,000
03-21-1060-00	Longevity	10,577	12,400	12,200	12,900
03-21-1070-00	Overtime & Stand-by Wages	129,619	95,000	125,000	110,000
03-21-2020-00	Social Security	90,232	101,026	100,383	107,240
03-21-2030-00	Retirement - Tmrs	121,778	129,486	149,460	214,454
03-21-2040-00	Uniforms & Clothing	8,602	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,300	9,300	9,300
03-21-2060-00	Insurance - Hospitalization	181,375	200,900	193,400	202,687
03-21-2090-00	Professional Org. - Personal	494	1,500	600	1,000
03-21-2100-00	Prof. Education & Training	9,646	12,300	12,000	12,000
03-21-2201-00	Meter Reading	-	-	-	-
03-21-2203-00	Acct., Billing, & Collection	-	-	-	-
03-21-3010-00	Utilities	19,746	20,000	20,000	20,000
03-21-3020-00	Telephone	4,838	7,500	5,000	5,000
03-21-3030-00	Office Supplies & Forms	5,925	10,000	10,000	10,000
03-21-3040-00	Postage, Freight, Etc.	12,172	13,000	15,000	15,000
03-21-3050-00	Advertising & Public Notices	1,733	3,500	3,500	3,500
03-21-3060-00	Protocol & Social	10,197	7,000	8,500	8,500
03-21-3070-00	Travel Expenses	5,297	5,000	9,000	5,500
03-21-3080-00	Prof. Org. & Assoc. - City	35	1,300	500	500
03-21-3090-00	Books, Periodicals, Etc.	84	500	250	250
03-21-3101-00	Safety	6,230	9,000	12,500	9,000
03-21-3120-00	Audit Expense	4,200	6,800	6,000	6,200
03-21-3130-00	Legal Expense	4,977	10,000	-	10,000
03-21-3140-00	Contract Prof. Services	38,293	65,793	60,000	30,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	4,375	5,500	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	10,059	8,400	8,400	8,400
03-21-3213-00	Bank Fees	4,381	5,000	3,000	3,000
03-21-3220-00	Insurance & Bonds	34,971	34,600	36,300	37,900
03-21-3250-00	In Lieu Of Taxes	585,500	667,325	574,554	627,421
03-21-3274-00	City Contribution - Dispatch	14,487	12,916	10,804	15,214
03-21-4010-00	Communications	23,487	22,100	22,100	22,100
03-21-4020-00	Janitorial/housekeeping	5,068	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	17,291	27,000	27,000	27,000
03-21-4040-00	Small Tools & Equipment	24,846	25,000	33,140	30,450
03-21-4060-00	Office Machines Maintenance	3,957	5,000	4,000	5,000
03-21-4065-00	Office Equipment Rental	4,747	4,500	4,500	4,500
03-21-4070-00	Computer/software Maintenance	57,779	118,100	118,400	179,100
03-21-4160-00	Fluoridation Expenses	18,985	10,000	10,000	10,000
03-21-4165-00	Water Treatment Expenditures	13,132	10,000	10,000	10,000
03-21-4170-00	Water Testing	21,240	12,000	20,000	13,000
03-21-4171-00	Sewage Testing	42,118	37,000	40,000	40,000
03-21-4175-00	Water System Permit Fees	14,340	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	17,238	18,000	20,000	20,000
03-21-4190-00	Misc. Water & Sewer Expenses	19,318	5,000	7,500	5,000
03-21-4200-00	Water Service Maintenance	(10,465)	10,000	7,500	10,000
03-21-4210-00	Operation Of Field	-	-	-	50,000
03-21-4220-00	Power Purchases - Wells	223,278	200,000	200,000	200,000
03-21-4230-00	Fire Hydrant Maintenance	2,887	20,000	5,000	5,000
03-21-4235-00	Effluent SO2 Treatment	4,929	30,000	12,500	30,000
03-21-4240-00	Water Main Maintenance	42,565	25,000	35,000	30,000
03-21-4250-00	Water Pump Equip. Maintenance	96,968	50,000	50,000	50,000
03-21-4251-00	Inventory Shrinkage	18,431	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	26,604	25,000	10,000	15,000
03-21-4255-00	Lady Bird Effluent Sys Maint	842	10,000	2,500	10,000

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

NEW ACCT	South Heights Pump Station Remodel				
NEW ACCT	1,000 gpm Pump at South Heights				
NEW ACCT	Wastewater Modeling Software				25,000
03-21-6021-00	Principal - Computer/Software FY 2019	-	6,400	6,400	6,400
03-21-6022-00	Interest - Computer/Software FY 2019	-	100	100	400
NEW	Principal - Computer/Software FY 2020	-	-	-	4,000
NEW	Interest - Computer/Software FY 2020	-	-	-	40
03-21-6310-00	Principal - 2012 GO Refunding	255,000	-	-	-
03-21-6311-00	Interest - 2012 GO Refunding	1,721	-	-	-
03-21-6312-00	Principal - 2013 Revenue Bonds	290,000	300,000	300,000	310,000
03-21-6313-00	Interest - 2013 Revenue Bonds	179,471	170,400	170,400	160,900
03-21-6314-00	Principal - Asphalt Zipper	18,046	18,300	18,000	-
03-21-6315-00	Interest- Asphalt Zipper	345	200	200	-
03-21-6316-00	Principal -Sewer Press Machine	105,096	106,100	106,100	-
03-21-6317-00	Interest - Sewer Press Machine	2,006	1,100	1,000	-
03-21-6318-00	Principal - Dump Truck	25,286	25,600	25,600	-
03-21-6319-00	Interest - Dump Truck	483	300	300	-
03-21-6320-00	Principal-2EmergencyGenerators	31,386	31,700	23,000	-
03-21-6321-00	Interest -2EmergencyGenerators	599	400	300	-
03-21-6322-00	Principal - Mini Excavator	12,500	12,700	11,300	-
03-21-6323-00	Interest - Mini Excavator	239	200	200	-
03-21-6324-00	Principal-Water MeterChangeout	-	475,000	470,000	410,600
03-21-6325-00	Interest-Water Meter Changeout	-	25,000	-	52,800
03-21-6326-00	Principal - Dump Truck 2018	-	29,700	30,100	28,500
03-21-6327-00	Interest - Dump Truck 2018	-	300	-	1,600
03-21-6328-00	Principal-Dump Truck 14Yd 2018	-	35,700	35,800	34,000
03-21-6329-00	Interest-Dump Truck 14Yd 2018	-	400	-	1,900
03-21-6330-00	Principal - Backhoe - 2018	-	35,000	35,500	33,600
03-21-6331-00	Interest - Backhoe - 2018	-	400	-	1,900
03-21-6332-00	Principal - Valve Machine-2018	-	20,000	20,100	19,000
03-21-6333-00	Interest - Valve Machine-2018	-	200	-	1,100
03-21-6334-00	Principal -Emergency Generator	-	31,700	29,800	28,200
03-21-6335-00	Interest - Emergency Generator	-	400	-	1,600
03-21-6336-00	Principal - 2018 Util Rev Bond	-	660,000	660,000	475,000
03-21-6337-00	Interest - 2018 Util Rev Bond	-	517,989	518,000	703,900
NEW	Boom Truck				55,000
NEW	Boom Truck				550
NEW	Bobcat Excavator				14,000
NEW	Bobcat Excavator				140
Water Fund Expenditures		6,805,755	10,819,707	8,394,336	10,570,526
Water Fund Excess (Deficit)		512,371	(3,344,276)	(1,212,415)	(2,727,766)
Projects funded with Water & Sewer Impact Fees					2,380,000
* City will use prior year fund balance to fund the estimated deficit					(347,766)



The City of Fredericksburg

Golf Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

GOLF FUND REVENUES

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

GOLF COURSE EXPENDITURES - MAINTENANCE

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

GOLF COURSE EXPENDITURES - GOLF SHOP

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



The City of Fredericksburg

Solid Waste Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

SOLID WASTE FUND REVENUES

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

SOLID WASTE FUND EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
05-21-1015-00	Regular Wages - City Attorney	329	-	-	-
05-21-1030-00	Regular Wages - Full-time Emp.	848,777	868,600	855,500	886,888
05-21-1050-00	Regular Wages - Part-time Emp.	1,761	1,000	714	1,000
05-21-1060-00	Longevity	10,615	10,000	9,800	8,600
05-21-1070-00	Overtime Wages	60,466	62,000	65,376	69,000
05-21-2020-00	Social Security	66,386	72,032	71,251	73,860
05-21-2030-00	Retirement - T.m.r.s.	90,422	92,367	106,004	147,760
05-21-2040-00	Uniforms & Clothing	5,030	6,500	3,900	3,900
05-21-2050-00	Car Allowance	-	-	-	-
05-21-2060-00	Ins. - Hospitalization	158,429	162,200	163,300	163,587
05-21-2090-00	Professional Org. - Personal	184	1,200	-	1,200
05-21-2100-00	Prof. Education & Training	1,967	3,600	1,000	3,600
05-21-3010-00	Utilities	11,802	15,000	12,118	15,000
05-21-3020-00	Telephone	2,326	3,000	3,123	3,000
05-21-3030-00	Office Supplies & Exp.	6,378	6,000	7,525	7,000
05-21-3040-00	Postage, Freight, Etc.	11,938	10,000	11,000	11,000
05-21-3050-00	Ads & Public Notices	392	1,000	2,314	1,000
05-21-3060-00	Protocol & Social	5,799	4,500	3,752	4,500
05-21-3070-00	Travel Exp.	1,071	1,500	862	1,500
05-21-3080-00	Prof. Org & Assoc. - City	35	100	-	100
05-21-3090-00	Books, Periodicals, Etc	84	45	38	45
05-21-3100-00	Safety	2,915	4,500	5,830	4,500
05-21-3120-00	Audit Expenses	2,600	4,100	3,500	3,600
05-21-3140-00	Contract Professional Services	2,232	4,000	821	4,000
05-21-3190-00	Miscellaneous Landfill Expense	636	1,000	723	1,000
05-21-3200-00	Uncollectible Accounts	1,675	2,000	872	2,000
05-21-3213-00	Bank Fees	4,250	4,900	3,000	3,000
05-21-3220-00	Insurance & Bonds	23,137	23,200	23,300	26,000
05-21-3250-00	In Lieu Of Taxes	226,000	214,374	218,255	218,056
05-21-4000-00	Permit Fees	28,690	37,000	26,168	30,000
05-21-4010-00	Communications	5,046	8,000	8,700	8,700
05-21-4020-00	Janitorial/housekeeping	4,976	5,500	3,843	5,000
05-21-4030-00	General Property Maintenance	12,192	15,000	15,649	15,000
05-21-4031-00	Dumpster Maintenance	21,992	27,000	4,383	27,000
05-21-4032-00	Trash Can Maintenance	72	12,000	12,148	1,000
05-21-4040-00	Small Tools & Equipment	4,835	3,500	8,218	8,950
05-21-4060-00	Office Machine Maintenance	3,579	4,000	4,275	4,000
05-21-4065-00	Office Equipment Rental	4,747	5,700	3,445	4,000
05-21-4070-00	Computer/software Maintenance	16,752	17,000	15,500	20,200
05-21-4265-00	Recycling Expenses	15,563	15,000	10,906	15,000
05-21-4266-00	Grinding Of Debris	40,019	45,000	48,000	50,000
05-21-4268-00	Tire Disposal	5,580	5,400	5,100	5,400
05-21-4270-00	Water Monitoring Exp.	18,198	35,000	27,300	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	16,079	20,000	31,600	20,000
05-21-4360-00	Materials & Supplies	6,512	6,000	6,426	6,000
05-21-4410-00	Gasoline	88,590	97,900	89,117	97,900
05-21-4430-00	Vehicle Maintenance	987	2,000	1,000	2,000
05-21-4431-00	AGC Maintenance	28,791	35,000	18,000	35,000
05-21-4432-00	Chipper Maintenance	2,140	7,000	9,253	7,000
05-21-4433-00	Leaf Loader Maintenance	8,182	9,000	14,500	9,000
05-21-4435-00	Fleet Lease	25,047	29,300	29,300	46,100
05-21-4440-00	Tractor-heavy Equipment Maint	35,434	25,000	113,000	40,000
05-21-4450-00	Other Equipment Maintenance	157	-	-	-
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-4511-00	Fund SW Cell Development Res	-	200,000	200,000	-
05-21-5015-00	Other Capital Items	-	-	-	-
05-21-5039-00	Cell #8 Design&Airspace Survey	-	50,000	51,000	-
05-21-5110-00	Trash Containers	-	-	-	-

05-21-5155-00	Fuel Island	-	600	501	-
05-21-5558-00	Forklift	23,076	-	-	-
05-21-5559-00	Replace Windscreens (100')	-	25,000	23,000	25,000
NEW	Golf Cart	-	-	-	6,930
NEW	Cell #8 Construction	-	-	-	1,320,000
05-21-6021-00	Principal - Computer/Software FY 2019	-	1,800	1,800	1,800
05-21-6022-00	Interest - Computer/Software FY 2019	-	100	100	200
NEW	Principal - Computer/Software FY 2020	-	-	-	1,250
NEW	Interest - Computer/Software FY 2020	-	-	-	20
05-21-6504-00	Principal - Leaf Loader	33,686	-	-	-
05-21-6505-00	Interest - Leaf Loader	446	-	-	-
05-21-6506-00	Principal - SideLoad GarbageTrk	21,879	-	-	-
05-21-6507-00	Interest - SideLoad Garbage Trk	289	-	-	-
05-21-6508-00	Principal - Chipper Truck	18,644	18,900	18,900	-
05-21-6509-00	Interest - Chipper Truck	356	200	200	-
05-21-6510-00	Principal - Garbage Truck	103,333	104,400	58,400	-
05-21-6511-00	Interest - Garbage Truck	1,973	1,000	1,000	-
05-21-6512-00	Principal - Compactor	138,830	140,200	140,100	-
05-21-6513-00	Interest - Compactor	2,650	1,400	1,400	-
05-21-6514-00	Principal - Garbage Truck FY19	-	103,500	106,400	100,800
05-21-6515-00	Interest - Garbage Truck FY19	-	1,100	-	5,600
05-21-6516-00	Principal-Dump Truck 14YD FY19	-	35,500	36,500	34,600
05-21-6517-00	Interest-Dump Truck 14YD FY19	-	400	-	2,000
NEW	Principal - Track Loader	-	-	-	80,310
NEW	Interest - Track Loader	-	-	-	805
Solid Waste Fund Revenues		2,286,960	2,783,118	2,773,011	3,790,261
Solid Waste Fund Excess (Deficit)		537,505	(103,443)	(44,818)	(1,064,561)
Use of Fund Balance Reserved for Cell Development					603,580
* City will use prior year fund balance to fund the estimated deficit					(460,981)



The City of Fredericksburg

EMS Emergency Medical Services

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

EMS FUND REVENUES

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

EMS FUND EXPENDITURES

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

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



The City of Fredericksburg

Tourism Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

TOURISM FUND REVENUES

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

TOURISM FUND EXPENDITURES

Account Number	Description	2018 Actual	2019 Adopted	2019 Projected	2020 Requested
07-21-1030-00	Regular Wages - Full-time Emp	45,678	67,200	66,100	68,327
07-21-1050-00	Regular Wages - Part-time Emp	-	25,334	17,000	25,636
07-21-1060-00	Longevity	-	100	-	100
07-21-2020-00	Social Security	3,431	7,087	6,357	7,196
07-21-2030-00	Retirement - TMRS	4,486	6,608	7,529	10,483
07-21-2060-00	Health Insurance	6,702	9,000	8,950	8,950
07-21-2090-00	Professional Org - Personal	-	350	235	300
07-21-2100-00	Prof Education & Training	-	1,100	500	1,000
07-21-3140-00	Contract Professional Services	-	-	-	97,600
07-21-3220-00	Insurance & Bonds	-	-	400	3,750
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,242,389	2,330,000	2,330,000	2,571,429
07-21-3260-00	Hotel Tax Distributions	629,946	663,200	663,200	480,000
07-21-3261-00	Hotel Tax Distribution-Special	-	87,611	87,611	-
07-21-3262-00	Hotel Tax Dist -Golf Marketing	27,731	-	-	-
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,000	30,000	30,000	-
07-21-3267-00	Tax Dist - CVB Grounds Maint	20,000	20,000	20,000	21,000
07-21-4030-00	General Property Maint - CVB	14,056	17,000	21,000	21,000
07-21-4031-00	MarktPlatz Restrooms Maint	9,856	-	-	-
07-21-4172-00	Music Licensing	-	1,200	891	900
07-21-4173-00	Special Events	-	18,000	19,927	34,700
07-21-4174-00	Special Events - Equipment	-	9,535	7,941	1,000
07-21-4410-00	Gasoline, Oil & Lubrication	-	1,200	840	840
07-21-4435-00	Fleet Lease	2,588	5,200	5,200	5,200
NEW	175th Anniversary Celebration	-	-	-	100,000
NEW	History of Fbg Documentary	-	-	-	50,000
NEW	MarktPlatz Improvements	-	-	-	200,000
NEW	Wayfinding Sign Maintenance	-	-	-	10,000
NEW	Fort Martin Scott Event	-	-	-	6,000
07-21-5000-00	Ft Martin Scott Master Plan	15,000	10,000	10,000	-
07-21-5700-00	Art Guild Building Improvement	-	36,760	36,765	-
07-21-5710-00	Christmas Lights	-	97,000	55,000	-
	Tourism Fund Expenditures	3,051,862	3,443,485	3,395,446	3,725,410
	Tourism Fund Excess (Deficit)	47,724	(133,985)	(43,985)	(106,410)

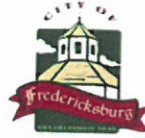
* City will use prior year fund balance to fund the estimated deficit



The City of Fredericksburg

Drainage Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

DRAINAGE FUND REVENUES

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

DRAINAGE FUND EXPENDITURES

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

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

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



The City of Fredericksburg

Food and Wine Fest

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

FOOD AND WINE FEST FUND REVENUES

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

FOOD AND WINE FEST FUND EXPENDITURES

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



The City of Fredericksburg

Emergency Management

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

EMERGENCY MANAGMENT FUND REVENUES

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

EMERGENCY MANAGMENT FUND EXPENDITURES

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



The City of Fredericksburg

Debt Service Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

DEBT SERVICE FUND REVENUES

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

DEBT SERVICE FUND EXPENDITURES

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



The City of Fredericksburg

Police Forfeiture

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

POLICE FORFEITURE FUND REVENUES

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

POLICE FORFEITURE FUND EXPENSES

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

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



The City of Fredericksburg

Water & Wastewater Capital Project Fund



CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES

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

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES

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

* City will use fund balance to fund the estimated deficit



The City of Fredericksburg

Animal Shelter Special Revenue Fund



ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES

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

ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES

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

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



The City of Fredericksburg

Parks & Recreation Special Revenue Fund

City of Fredericksburg
FY 2020 Budget Analysis



**The City of
Fredericksburg**

PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

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

PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

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



The City of Fredericksburg

Health Insurance Fund



HEALTH INSURANCE FUND REVENUES

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

HEALTH INSURANCE FUND EXPENDITURES

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



The City of Fredericksburg

Capital Expenditure Requests

**Capital Expenditure Requests
FY 2020**

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

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

Water	Other Capital Items	03-21-5250-00	\$ 18,000	Cash
Water	Water Meters	03-21-5280-00	5,000	Cash
Water	Water Mains	03-21-5301-00	50,000	Cash
Water	Water Taps	03-21-5302-00	5,000	Cash
Water	Sewer Mains	03-21-5303-00	50,000	Cash
Water	Sewer Taps	03-21-5304-00	2,000	Cash
Water	Manholes	03-21-5305-00	2,500	Cash
Water	SCADA	03-21-5313-00	50,000	Cash
Water	Forklift	NEW	15,000	Cash
Water	Bell Street Water Line Rehab	03-21-5415-00	150,000	Cash
Water	Hotel Conference Center - Oversizing Utility	03-21-5427-00	865,000	Impact Fee
Water	290 E Sewer Extension	03-21-5428-00	1,515,000	Impact Fee
Water	Green Meadows Lift Station Rehab	NEW	750,000	Cash
Water	Boot Ranch Lift Station Pumps	NEW	100,000	Cash
Water	Work Order Management System	NEW	55,000	Cash
Water	Decommission Windcrest Lift Station	NEW	20,000	Cash
Water	Access Road Boerner Well Field	NEW	20,000	Cash
Water	Wastewater Modeling Software	NEW	25,000	Cash
Water	Computer / Software Equipment	NEW	4,040	Lease/Purchase 3 Yr
Water	Boom Truck	NEW	55,550	Lease/Purchase 3 Yr
Water	Bobcat Excavator	NEW	14,140	Lease/Purchase 3 Yr
WATER & SEWER TOTALS			\$ 3,771,230	

W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	6,129,200	Rev Bond
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	6,742,700	Rev Bond
W&S Capital Proj	Cross Mountain Storage Tank	29-21-5393-00	2,243,500	Rev Bond
W&S Capital Proj	Boot Ranch Storage Tank	29-21-5394-00	1,718,800	Rev Bond
W&S CAPITAL PROJECTS TOTALS			\$ 16,834,200	

Solid Waste	Replace Windscreens (100')	05-21-5559-00	25,000	Cash
Solid Waste	Golf Cart	NEW	6,930	Cash
Solid Waste	Cell #8 Construction	NEW	1,320,000	Cash
Solid Waste	Track Loader	NEW	81,115	Lease/Purchase 3 Yr
Solid Waste	Computer / Software Equipment	NEW	1,270	Lease/Purchase 3 Yr
SOLID WASTE TOTALS			\$ 1,434,315	

EMS	Heart Monitor	06-21-5600-00	\$ 37,500	Cash
EMS	Computer / Software Equipment	NEW	1,520	Lease/Purchase 3 Yr
EMS	Ambulance 2019	NEW	95,950	Lease/Purchase 3 Yr
EMS TOTALS			\$ 134,970	

Tourism	MarktPlatz Improvements	NEW	\$ 200,000	Cash
Tourism	Wayfinding Sign Maintenance	NEW	10,000	Cash
TOURISM TOTALS			\$ 210,000	
Drainage/Veg Mgt	Wheel Loader	10-21-6084-00	\$ 46,667	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Bucket Truck	10-21-6088-00	\$ 50,361	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Tractor & Shredder	10-21-6094-00	\$ 22,226	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Backhoe	10-21-6098-00	31,584	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Herbicide Applicator (3 pt & Trailer)	10-21-6100-00	2,735	Lease/Purchase 3 Yr
DRAINAGE / VEGETATION MGT			\$ 153,573	
Emergency Mgt	Computer / Software Equipment	NEW	\$ 1,500	Lease/Purchase 3 Yr
EMERGENCY MANAGEMENT TOTALS			\$ 1,500	
Police Forfeiture	Police Department Equipment	17-22-5005-00	\$ 4,000	Cash
POLICE FORFEITURE TOTALS			\$ 4,000	
Animal Shelter	Animal Shelter Capital Equipment	17-22-5210-00	\$ 24,800	Cash
ANIMAL SHELTER TOTALS			\$ 24,800	
GRAND TOTALS			\$ 24,740,801	



The City of Fredericksburg

Bond Debt

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



The City of Fredericksburg

Property Tax

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

8/20/2019 19:04

<u>2018</u>	<u>2019</u>	
\$2,053,747,924	\$2,264,476,553	Taxable Value (Not under Protest)
<u>3,260,546</u>	<u>19,359,886</u>	Properties Under Protest
\$2,057,008,470	\$2,283,836,439	Total Appraised Value (Includes New)
<u>(465,787,704)</u>	<u>(492,442,962)</u>	Less Frozen Homestead Values
\$1,591,220,766	\$1,791,393,477	Total Taxable (Non Frozen) Values
(1,310,980)	(1,571,030)	Less Taxable Value of Properties Annexed
<u>(40,508,010)</u>	<u>(64,561,340)</u>	Less Taxable Value of New Improvements & New Personal Property Located in New Improvements
<u>(41,818,990)</u>	<u>(66,132,370)</u>	Adjustments to Taxable Value
\$1,549,401,776	\$1,725,261,107	Total Adjusted Taxable Value



The City of
Fredericksburg

FOR DISCUSSION PURPOSES ONLY

<u>3,358,684</u>	<u>3,576,192</u>	Adjusted Prior Year Taxes
0.2167	0.207284	Effective Tax Rate

\$0.22560		Adopted Tax Rate
\$0.21670	\$0.207284	Effective Tax Rate
\$0.22830	\$0.245636	Rollback Tax Rate

TOTAL TAXES

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

MAINTENANCE & OPERATIONS

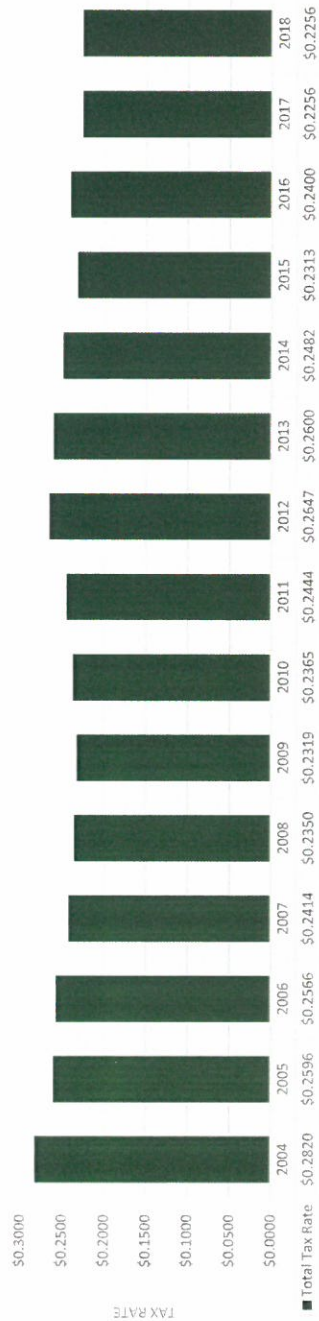
Cents	Percentage	2019 Effective Tax and Increases	%of Levy	2019 Non frozen Tax Amount	2019 Frozen Tax Amount	2019 Total Tax Amount	2018 Total Tax Amount	Tax Revenue Increase (Decrease)	
	EFFECTIVE	0.169611	81.83%	\$ 3,038,400	\$ 685,053	\$ 3,723,453	\$ 3,538,053	\$ 185,400	
0.50	2.9%	0.174611	82.25%	3,127,970	688,637	3,816,607	3,538,053	278,554	\$93,154
1.00	5.9%	0.179611	82.66%	3,217,540	692,056	3,909,595	3,538,053	371,542	92,989
1.50	8.8%	0.184611	83.05%	3,307,109	695,321	4,002,430	3,538,053	464,377	92,835
1.84	10.8%	0.188011	83.31%	3,368,017	697,459	4,065,475	3,538,053	527,422	63,045
2.00	11.8%	0.189611	83.42%	3,396,679	698,442	4,095,121	3,538,053	557,068	29,646
2.50	14.7%	0.194611	83.78%	3,486,249	701,429	4,187,678	3,538,053	649,625	92,557
3.13	ROLLBACK	0.207963	84.66%	3,725,436	708,810	4,434,246	3,538,053	896,193	246,568

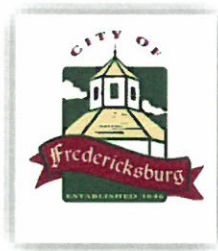
INTEREST & SINKING

		2019 Effective Tax Rate	%of Levy	2019 Non frozen Tax Amount	2019 Frozen Tax Amount	2019 Total Tax Amount	2018 Total Tax Amount	Tax Revenue Increase (Decrease)	
	EFFECTIVE	0.037673	18.17%	\$ 674,872	\$ 152,160	\$ 827,032	\$ 743,252	\$ 83,780	
		0.037673	17.75%	674,872	148,576	823,448	743,252	80,196	-\$3,584
		0.037673	17.34%	674,872	145,157	820,029	743,252	76,777	-3,419
		0.037673	16.95%	674,872	141,892	816,764	743,252	73,512	-3,265
		0.037673	16.69%	674,872	139,754	814,626	743,252	71,374	-2,138
		0.037673	16.58%	674,872	138,771	813,642	743,252	70,390	-984
		0.037673	16.22%	674,872	135,783	810,655	743,252	67,403	-2,987
		0.037673	15.34%	674,872	128,403	803,274	743,252	60,022	-7,381

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

PROPERTY TAX RATE HISTORY







CITY COUNCIL MEMO

DATE: August 26, 2019

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 special public hearings, 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 effective tax rate or rollback rate, whichever is lower, they must publish a public hearing notice, post a website notice and hold two public hearings.

Scott Fair, the Gillespie Central Appraisal District Tax Assessor / Collector, calculates the effective and rollback tax rates. The effective tax rate is defined as the rate that imposes the same total property taxes as last year on properties taxed in both years. The rollback tax rate is the highest tax rate that could be adopted before taxpayers can start rollback procedures. The 2019 rollback tax rate is \$0.245636 per \$100 valuation.

The effective tax rate for 2019 is \$0.207284 per \$100 valuation, down from last year's actual rate of \$0.22560. The effective tax rate is significant in that any proposed tax rate above that number requires two additional public hearings 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 26, 2019 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 motion should be to approve the proposed property tax rate of \$0._____, a rate that is _____% above the effective tax rate of \$0.207284, as presented.

The City of Fredericksburg

If the tax rate proposed by the governing body exceeds the effective tax rate or rollback rate, whichever is lower, they must publish a public hearing notice, post a website notice and hold two public hearings.

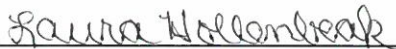
In a second motion, if necessary, the Council will move to schedule two Public Hearings on Tax Increase for Wednesday, September 11 and Thursday, September 12.

Background / Analysis:

Please review the attached 2019 Effective and Rollback Tax Rate Calculations prepared by Scott Fair, Gillespie Central Appraisal District Tax Assessor / Collector.

Attachments:

2019 Effective and Rollback Tax Rate Calculations



Department Approval



City Manager Approval

The City of Fredericksburg

2019 Effective Tax Rate Worksheet

CITY OF FREDERICKSBURG

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$2,055,716,476
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$471,379,635
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$1,584,336,841
4. 2018 total adopted tax rate.	\$0.225600/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$9,473,580 B. 2018 values resulting from final court decisions: - \$8,775,000 C. 2018 value loss. Subtract B from A. ³	\$698,580
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,585,035,421
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$722,120 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$646,070 C. Value loss. Add A and B. ⁵	\$1,368,190

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(15)

5 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF FREDERICKSBURG

9.	2018 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 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$135,000 B. 2019 productivity or special appraised value: - \$360 C. Value loss. Subtract B from A. ⁶	\$134,640
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$1,502,830
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$1,583,532,591
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,572,449
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$3,743
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,576,192
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$2,264,476,553 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)
CITY OF FREDERICKSBURG

16. (cont.)	C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0 D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0 E. Total 2019 value. Add A and B, then subtract C and D.	\$2,264,476,553
17.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2019 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.¹³ \$19,359,886 B. 2019 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.¹⁴ + \$0	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Effective Tax Rate Worksheet (continued)

CITY OF FREDERICKSBURG

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$19,359,886
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$492,442,962
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,791,393,477
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$1,571,030
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$64,561,340
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$66,132,370
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$1,725,261,107
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.207284/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2019 Rollback Tax Rate Worksheet

CITY OF FREDERICKSBURG

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.187980/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$1,583,532,591
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,976,724 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$2,045,513 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2019 Rollback Tax Rate Worksheet (continued)
CITY OF FREDERICKSBURG

28. (cont.)	E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$2,902 F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0 G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0 H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$5,025,139	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$1,725,261,107
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.291268/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.314569/\$100

2019 Rollback Tax Rate Worksheet (continued)

CITY OF FREDERICKSBURG

32.	Total 2019 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 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. List the debt in Schedule B: Debt Service. \$810,644 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$810,644	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32.	\$810,644
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$810,644
37.	2019 total taxable value. Enter the amount on line 19.	\$1,791,393,477
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.045252/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.359821/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

CITY OF FREDERICKSBURG

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	\$0
42.	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. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$2,045,513
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,791,393,477
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.114185/\$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.207284/\$100
46.	2019 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.	\$0.207284/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.359821/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.245636/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
CITY OF FREDERICKSBURG**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,791,393,477
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.245636/\$100

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF FREDERICKSBURG

Date: 07/30/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,585,035,421
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.225600
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$3,743
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,579,583
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$1,791,393,477
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.207284
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,713,272
8. Last year's total levy. Sum of line 4 for all funds.	\$3,579,583
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,713,272
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$133,689

CITY OF FREDERICKSBURG

Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax</u> <u>levy</u> of 4,637,696	Additional Tax Levy Compared to <u>effective tax</u> <u>rate levy</u> of 3,713,272
Last Year's Tax Rate	0.225600	\$4,041,384	\$-596,313	\$328,112
Effective Tax Rate	0.207284	\$3,713,272	\$-924,424	\$0
Notice & Hearing Limit*	0.207284	\$3,713,272	\$-924,424	\$0
Rollback Tax Rate	0.245636	\$4,400,307	\$-237,389	\$687,035
Proposed Tax Rate	0.000000	\$0	\$-4,637,696	\$-3,713,272

Effective Tax Rate Increase in Cents per \$100

0.00	0.207284	3,713,272	-924,424	0
0.50	0.212284	3,802,842	-834,855	89,570
1.00	0.217284	3,892,411	-745,285	179,139
1.50	0.222284	3,981,981	-655,715	268,709
2.00	0.227284	4,071,551	-566,146	358,279
2.50	0.232284	4,161,120	-476,576	447,848
3.00	0.237284	4,250,690	-387,006	537,418
3.50	0.242284	4,340,260	-297,437	626,988
4.00	0.247284	4,429,829	-207,867	716,557
4.50	0.252284	4,519,399	-118,297	806,127
5.00	0.257284	4,608,969	-28,728	895,697
5.50	0.262284	4,698,538	60,842	985,266
6.00	0.267284	4,788,108	150,412	1,074,836
6.50	0.272284	4,877,678	239,981	1,164,406
7.00	0.277284	4,967,247	329,551	1,253,975
7.50	0.282284	5,056,817	419,121	1,343,545
8.00	0.287284	5,146,387	508,690	1,433,115
8.50	0.292284	5,235,957	598,260	1,522,684
9.00	0.297284	5,325,526	687,830	1,612,254
9.50	0.302284	5,415,096	777,399	1,701,824
10.00	0.307284	5,504,666	866,969	1,791,393
10.50	0.312284	5,594,235	956,539	1,880,963
11.00	0.317284	5,683,805	1,046,109	1,970,533
11.50	0.322284	5,773,375	1,135,678	2,060,102
12.00	0.327284	5,862,944	1,225,248	2,149,672
12.50	0.332284	5,952,514	1,314,818	2,239,242
13.00	0.337284	6,042,084	1,404,387	2,328,812
13.50	0.342284	6,131,653	1,493,957	2,418,381
14.00	0.347284	6,221,223	1,583,527	2,507,951
14.50	0.352284	6,310,793	1,673,096	2,597,521

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

- Tax Levy:** This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.
- For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback 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 Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective 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 Effective Tax Rate and dividing by 100.
- For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective 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.

2019 Property Tax Rates in CITY OF FREDERICKSBURG

This notice concerns 2019 property tax rates for CITY OF FREDERICKSBURG. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$3,681,351
Last year's debt taxes	\$736,740
Last year's total taxes	\$4,418,091
Last year's tax base	\$1,583,532,591
Last year's total tax rate	0.225600/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$3,576,192
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,725,261,107
= This year's effective tax rate	0.207284/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$5,025,139
÷ This year's adjusted tax base	\$1,725,261,107
= This year's effective operating rate	0.291268/\$100
× 1.08 = this year's maximum operating rate	0.314569/\$100
+ This year's debt rate	0.045252/\$100
= This year's rollback rate	0.359821/\$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.114185/\$100
= Rollback tax rate	0.245636/\$100

Statement of Increase/Decrease

If CITY OF FREDERICKSBURG adopts a 2019 tax rate equal to the effective tax rate of 0.207284 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 133,689.

Schedule B: 2019 Debt Service:

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 GO Bonds	145,000	63,512	0	208,512
2016 Texas Limited Tax Notes	335,000	16,732	0	351,732
2017 Texas Limited Tax & Revenue CO's	145,000	105,400	0	250,400
Total required for 2019 debt service				\$810,644
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$810,644
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2019				\$0
= Total Debt Levy				\$810,644

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 2,045,513 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1159 S Milam St, Fredericksburg, TX 78624.

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