



The City of Fredericksburg

FY 2017 Adopted City Budget

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City of Fredericksburg, Texas

MISSION STATEMENT: WE ARE LEADING WITH INTEGRITY WHILE PROVIDING THE BEST CUSTOMER SERVICES FOR OUR COMMUNITY.





CITY OF FREDERICKSBURG

FISCAL YEAR 2017 ADOPTED BUDGET

ADOPTION OF BUDGET

The City Council adopted the FY 2017 budget at its regularly scheduled council meeting on September 6, 2016. The recorded vote on the adoption of the budget is as follows:

Mayor Linda Langerhans	Yes
Council Member Charlie Kiehne	Yes
Council Member Gary Neffendorf	Yes
Council Member Graham Pearson	Yes
Council Member Bobby Watson	Yes

PROPERTY TAX REVENUE INCREASE FOR GENERAL FUND

This budget will raise more revenue from property taxes than last year's budget by an amount of \$349,907, which is a 10% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,587.

PROPERTY TAX RATES

	<u>FY 2016</u>	<u>FY 2017</u>
Adopted Tax Rate	\$0.2313	\$0.2400
Effective Tax Rate	\$0.2313	\$0.2203
Effective Maintenance & Operations	\$0.1761	\$0.2025
Rollback Rate	\$0.2696	\$0.2435
Effective Debt Rate	\$0.0552	\$0.0375

The total amount of municipal debt obligation secured by property taxes for the City of Fredericksburg is \$5,575,000.



The City of Fredericksburg

Budget Message



September 20, 2016

Mayor, City Council and Citizens of Fredericksburg,

Introduction

In the development of the 2017 City Budget, we focused on six different strategic goals which are critical to both the continued progress of our community and our continued strong overall financial position. This includes (1) maintaining a strong financial condition in accordance with our financial management policies; (2) continuing efforts to preserve and protect the excellent quality of life that we all enjoy; (3) improving and upgrading City infrastructure; (4) providing key technology enhancements that improve efficiencies; (5) providing the highest possible level of customer services; and (6) retaining focus on planned quality community growth and development.

The budget process started at the May City Council Retreat when the Council discussed major budget priorities for 2017. Each City Department then developed their proposed budget based upon their specific needs as well as the City Council's priorities. This was followed by a series of meetings involving each Department Head, the Finance Department staff and the City Manager. During these meetings a number of different changes were made to the budget requests for each City Department including reductions in certain expenses in order to balance the budget with available revenues.

The City Council then held five different work sessions on the Budget including one joint work session with the County Commissioners. This was followed by a public hearing on the Budget and two hearings on the proposed tax rate. Citizen comments made at each of these hearings were noted and considered by the Council in making final changes to the Budget. This was followed by the adoption of both the Budget and the property tax rate at the September 6th City Council meeting.

This revised 2017 Budget includes several new projects and programs that were discussed at the recent budget work sessions and public hearings. These items are discussed in this budget message. I believe that, when added to our current programs and services, these new initiatives

will help ensure that Fredericksburg will continue to progress during the coming year. I also believe that this Budget addresses the six strategic goals listed above.

Budget Overview

The total Adopted 2017 City Budget is \$43,780,198 including all City funds. As shown on the budget summary page, revenues exceed expenses in the Budget by \$194,348. The Budget represents about a \$ 2.7 million reduction (-5.81%) from the 2016 amended Budget of \$46,478,621. However, please keep in mind that a large number of budget amendments were approved in 2016. This included the costs for land purchases and expenses to cover capital projects that were not completed in the 2015 fiscal year.

In 2016, we identified only one capital project (office/lab building at the Water Reclamation Plant) that was not going to be completed by year end. We allocated partial funding for this project in 2016 and partial funding in 2017. At this time we do not expect that additional budget amendments will be needed in 2017 for unfinished capital projects.

As you well know, the City is dedicated to a high level of customer services. In order to meet this goal we should continue to consider the need for additions to our City staffing to keep up with increased citizen needs. In addition, we also want to make sure that we offer a competitive compensation package that will allow us to continue to attract and retain a high quality level of City employees.

In 2016, we added four positions including two positions in the Fire Department (Fire Chief and Firefighter), one Journeyman position in the Electric Department and an Executive Assistant serving the City Manager and Public Works Director. We also eliminated two positions at the Golf Course Grill which resulted in a net gain of two employees. In 2017, we discussed a number of different requests for new personnel. This Budget includes three additional positions including an additional Firefighter/Paramedic, a Historic Preservation Planner and an IT Specialist.

The Budget also reallocates personnel costs for three of our current management positions. This includes the Public Works/Utilities Director who is reclassified as Assistant City Manager/Public Works Director. Also, the salary of the Fire Chief is divided between the Fire and EMS Departments due to his management responsibility over EMS effective in 2017. The Emergency Management Director is reclassified as Director of Community Support with responsibility over Emergency Management and several new functions such as special events and special projects.

In terms of employee compensation, we have included funding for the full implementation of the recent salary survey. Also included in the Budget are the expenses for a cost of living increase (1%) and a merit increase for qualified employees (2%) which would both be effective on January 1.

Our employee health insurance fund is in sound financial condition at this time. We have been able to rebuild the balance in this fund in the past year. Therefore, this Budget does not include any funding for increases in health insurance costs for either the City or the employees who have dependent coverage. In addition, there are no changes to employee benefits included in the 2017 Budget.

General Fund

The total General Fund budget for 2017 is \$12,782,243 which represents a decrease of about \$1.4 million from the 2016 amended Budget. However, please keep in mind that the 2016 amended budget included several carry-over expenses from the prior year as well as the land purchase (\$524,200) previously mentioned.

The General Fund budget includes funding for services such as Police, Fire, Parks, Street, Engineering, Health, Development Services and Municipal Court. It also includes funding for administrative services such as the City Manager, Human Resources, City Secretary, IT and Finance. Some of these services are jointly funded by the County.

With regard to General Fund revenues, we have included the increased revenue projected from the new tax rate of \$.2400 per \$100 valuation that was approved by the City Council. As shown below, we have been able to maintain a low property tax rate for a number of years due to controlled expenses and increases in sales tax revenues.



In terms of other General Fund revenues such as sales taxes, we have tried to be conservative in our projections. For example, in the Budget we are only projecting a \$150,000 (3%) increase in sales tax revenues over our projected revenues for this year. So far this year our sales tax revenues have increased about 4% over the prior year. However, during the last several months our sales tax revenues have decreased. Therefore, we should continue to monitor these revenues during the coming months and make adjustments if needed.

With regard to user fees, the only fee increases we are budgeting in the General Fund are for parks services. This includes an increase in RV Park fees and increases to pavilion rental fees. In

2016, the City conducted a survey of the fees charged by other cities in this area and we were below market with many of these fees.

We have not included any fee increases for building and development as this would have a detrimental impact on our ability to encourage affordable housing. Also no increases are currently recommended to Health fees, EMS fees, Animal Control fees and other user fees.

The General Fund Budget includes a number of changes and improvements as well as new equipment purchases. This includes the following:

1. Increase in salaries for Mayor and Council that were approved in recent Charter election.
2. Addition of architectural services that might be needed during the year for City Hall, Fire Station and Police Station improvements (\$25,000).
3. Improvements to Security State Bank and Trust building for City offices (\$50,000).
4. Replacement of gate at Consolidated Warehouse with the costs shared by major City departments (\$60,000).
5. Additional maintenance and operational costs for new Animal Shelter projected to open next summer.
6. Purchase of new Police vehicles that are part of the vehicle replacement program (\$204,505).
7. Replacement of ½ of the SCBA breathing apparatus in the Fire Department (Lease Purchase).
8. Initiation of new Arundo Donax control program (\$25,000).
9. Initiation of bridge guardrail upgrade program (\$25,000).
10. Purchase of new Street Sweeper and ½ of cost for purchase of new Asphalt Zipper (Lease Purchase).
11. Continuation of sidewalk repair program (\$100,000) and downtown sidewalk repair program (\$50,000).
12. Additional parks consulting services for new sports complex (\$25,000).
13. Repainting Adelsverein at Marktplatz (\$35,000).
14. Resurfacing of tennis courts at Lady Bird Johnson Park (\$35,000).
15. Purchase of modular restroom facility for Cross Mountain Park using parks donation funds and parks dedication fees (\$138,000).
16. Purchase of new base station for survey equipment in the Engineering Division (\$24,000).
17. Preparation of new major thoroughfare plan (\$120,000) and downtown parking plan (\$35,000).

In terms of General Fund services that are jointly funded by the County, the funding for the Health Department is projected to increase from \$181,900 to \$193,085. The Fire Department Budget is increasing about \$62,000 during 2017. This will require an increase in funding for fire services from the County from \$322,000 to \$331,900.

Electric Fund

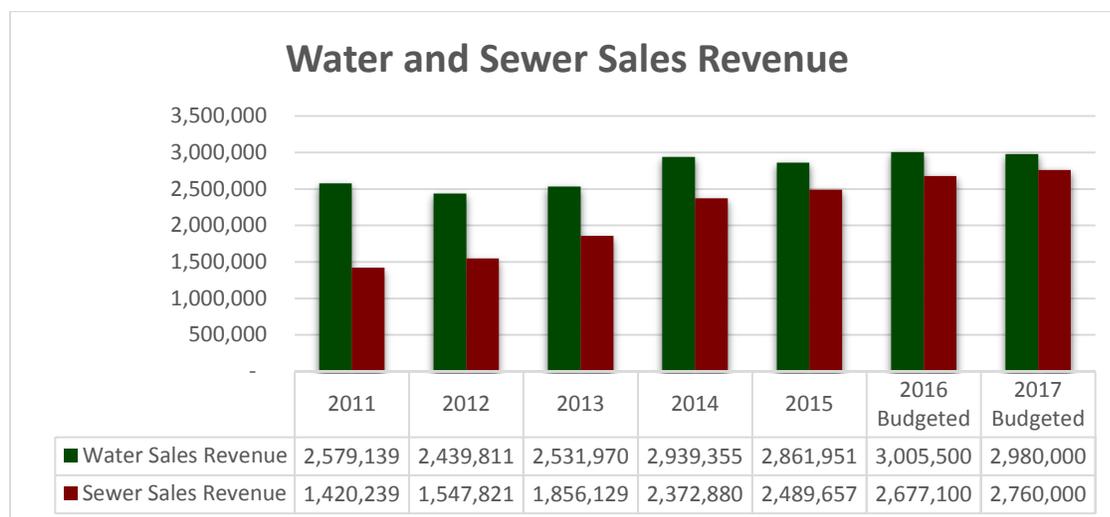
The total Electric Fund Budget for 2017 is \$13,016,063 compared to the 2016 Budget of \$13,831,425. The primary reason for this decrease is that our wholesale rates paid for electricity have decreased during the past year.

This budget includes no increase in electric rates this year because our Electric Fund continues to be in a very solid financial condition with no major capital expenses projected in the near future.

As previously mentioned, we added one new Electric employee to the budget in 2016. However, this position was not filled for most of 2016. This position was kept in the budget for 2017 and will be filled in early 2017. Other changes to this Fund include a major reduction in legal costs due to the resolution of the CTEC lawsuit. We are also budgeting ½ of the costs for the new meter data management system in the Electric Fund Budget at a cost of \$120,000.

Water Fund

The Water Fund Budget is always a challenge to prepare due to fluctuations in water sales that we experience each year for both residential and commercial customers. For example, we started 2016 with very slow sales through May but sales increased in June, July and August. However, we are still taking a very conservative approach in projecting water sales to residential customers in 2017. Our sewer revenues, on the other hand, tend to be fairly stable from year to year. Our recent history with water and sewer revenues is shown below.



The total Water Fund Budget for 2017 is \$6,203,546 which represents about a \$625,939 decrease from the 2016 Budget of \$6,829,485. There is no increase in any water or sewer fees in the 2017 Budget for our utility customers. However, we are raising the treated effluent rates charged to Boot Ranch to cover our increasing costs for providing services to this area.

We plan on updating the numbers in the previous rate study this winter and may recommend water and/or sewer rate increases in the 2018 Budget. In the meantime, the Water Fund is in good financial condition. The 2017 Budget includes a slight surplus even though several major capital projects are included as described below.

We have made a large number of major upgrades to our water and sewer system over the past 3-4 years. It is important that we keep up with these improvements so that we can continue to offer quality and dependable utility services to our growing population. Therefore, we have budgeted several major changes and improvements in the Water Fund Budget for 2017 including the following:

1. Effluent SO₂ treatment moved from Golf Course to Water Fund (\$30,000).
2. Replacement of the Boot Ranch pump station (\$50,000).
3. Carry-over of ½ of the expenses for the Water Reclamation Plant modular office/lab building (\$225,000).
4. Meter data management system with ½ of the cost shared with Electric Fund (\$120,000).
5. New MLSS Pump Station (\$1,000,000).
6. Bell Street waterline rehab project (\$250,000).
7. Purchase of sewer press machine, mini-excavator, 2 emergency generators, dump truck and ½ of costs for asphalt zipper (Lease Purchases).

Golf Fund

The Golf Fund continues to offer a number of financial challenges including the deficit supported by the General Fund projected at \$425,000 in 2016. The Budget for 2017 requires General Fund support of \$200,000 as discussed at our recent budget work session. In 2017, we plan on implementing several new initiatives which we hope will result in increased revenues at the Golf Course.

The total Golf Fund Budget is \$1,489,664 which is less than the 2016 Golf Fund Budget of \$1,622,551. The primary reason for this decrease is that we have eliminated the remaining expenses for the grill operations which were recently contracted to a private operator.

In this Budget, we are recommending several increases to the fees charged at the Golf Course including a \$1 increase in cart rental fees and a \$1 per bucket increase at the Golf Range. We

have also added in revenues that we expect to collect from the new private operator of the Red Bird Grill.

Major changes in the Golf Fund include equipment leases for a new greens mower and new golf carts. As previously mentioned, we have moved the effluent SO₂ expenses (\$30,000) to the Water Fund. We have also included expenses (\$10,000) for an independent consultant review of the Golf Course operations.

Solid Waste Fund

Our Solid Waste Fund continues to perform well from a financial standpoint and there are no solid waste rate increases in the 2017 Budget. For example, we had projected a \$223,000 loss in the Solid Waste Fund in 2016 due to the completion of the landfill cell improvements. However, we now project that the Solid Waste Fund expenses will not exceed revenues in 2016.

The Solid Waste Fund Budget for next year is \$2,501,758 which will result in a surplus of about \$21,000. This represents a decrease of about \$45,000 from the 2016 Budget of \$2,547,054. The primary reason for this decrease is the completion of the landfill cell and the purchase of the used scraper that were both included in the 2016 Budget.

Major changes in this Fund that are included in the Budget are the creation of a landfill replacement fund at \$200,000 per year. This will allow us to place these funds in reserve to cover the costs of the next landfill cell in about 5-6 years. We are also funding the lease purchase of several new major equipment items including a new garbage truck, chipper and compactor.

EMS Fund

This is another Fund that represented some major budgetary challenges for 2017 due to several reasons. This includes the fact that our number of delinquent accounts has increased over the past year. We are also experiencing an increase in non-emergency transport services from the Hospital that impacts our personnel costs.

The total 2017 EMS Budget is \$2,296,632 which represents an increase of about \$289,000 over the 2016 EMS budget of \$2,007,425. This requires that County funding support will need to increase from \$442,700 to \$454,900. In the summer of 2016, we performed an EMS fee study that found that our fees are currently set at market rates. Therefore, no EMS fee increases are in the new Budget.

The Budget also includes ½ of the funding for the new Firefighter/Paramedic position previously mentioned. In addition, funding has been included for new billing software and the lease purchase of another ambulance remount. As noted above, we are experiencing major

problems with uncollected EMS accounts. As a result, the Budget includes an increase in this expense account from \$198,000 to \$350,000.

Tourism Fund

The Tourism Fund will increase from \$2,711,663 that was budgeted in 2016 to \$2,870,539 in the 2017 Budget. This Budget will result in a surplus of \$46,961 during the year.

One of the major changes in this Fund is the inclusion of both the revenues and expenses for major improvements to Marktplatz. The total expense for these improvements of \$125,000 will be somewhat offset with revenues from several organizations totaling \$37,500. Over the next several years the revenues will continue for these improvements with no additional expenses.

Other major changes in the Tourism Fund Budget include a reduction in capital expenses for improvements to Fort Martin Scott. The only project approved for funding at the Fort during 2017 is a new parking lot with a connecting trail to the Fort at a total cost of \$19,000. In addition, the CVB was granted \$95,000 in 2017 to completely revamp their website. Funding for distribution to local organizations for their promotional activities was approved to remain at the current level of \$450,000.

Drainage Fund

The City retained a consulting engineer to develop a listing of major drainage projects needed throughout the City. Additional funding for these improvements, along with a new Vegetation Management Program, was discussed during the 2017 Budget work sessions. This will require a new fee structure to fund both the improvements and the new Vegetation Management Program. In 2017, we have not included any new expenses in the Drainage Fund. The only cost is the annual payment on the outstanding GO bonds with revenues from property taxes and the current \$1 per month charge placed on utility bills.

Food and Wine Festival

As shown in the attached Budget, the Food and Wine Festival lost about \$60,000 last year due to the rainout of the event and the first payment for the Marktplatz improvements. The 2017 Budget for the Food and Wine Festival is \$187,700. This includes a full payment of \$25,000 for Marktplatz improvements and a surplus of \$3,175.

Emergency Management Fund

This is the fund that supports our Emergency Management Program with funding support from a FEMA grant and joint funding from the City and County. The total Emergency Management Fund Budget in 2017 is set at \$155,209 compared to the current Budget of \$135,300. This required an increase in funding from both the City and County from \$50,750 in 2016 to \$61,000

in 2017. The major reasons for this increase include an increase in computer hardware maintenance and the reallocation of the salary for the supervisor of this Division from 33% to 50% of salary and benefits.

Health Insurance Fund

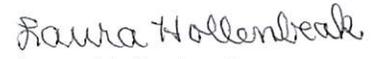
The final major fund included in the Budget is our Health Insurance Fund which has realized major improvements in the past year as a result of a decrease in major claims. The total Health Insurance Fund Budget is decreasing from \$1,608,000 in 2016 to \$1,516,000 in 2017.

Conclusion

We would like to thank all members of the City Council and City staff for their efforts in developing the 2017 Budget. Their team effort resulted in a budget that meets the needs of each City department and continues a conservative approach to funding City services. We also want to thank the citizens who offered their comments during the 2017 Budget public hearings.



Kent Myers
City Manager



Laura Hollenbeak
Laura Hollenbeak
Finance Director



The City of Fredericksburg

City Profile

Location



The City of Fredericksburg is located in Gillespie County in the State of Texas. Fredericksburg is 75 miles West of Austin, 65 miles Northwest of San Antonio, and 260 miles Southwest of Dallas.

Climate

The City of Fredericksburg boasts low pollution skies and moderate temperatures and humidity, making this climate conducive for visiting the many outdoor events, historical attractions, and natural wonders of the area.

Annual Average Temperature	66 F
Average High Temp.– Summer	92 F
Average Low Temp.– Winter	31 F
Annual Average Precipitation	28.7"
Annual Average Snowfall	Trace

Topography

Fredericksburg, TX is nestled within the heart of the Texas Hill Country at an elevation of 1,742'. Rolling hills and small and medium-sized mountains are perfect for day hikes surround the City.

Local History

Fredericksburg was founded on May 8, 1846 by German immigrants under the Society for the Protection of German Immigrants in Texas. John O. Meusebach chose the location for the second of the Society's colonies four miles north of the Pedernales River between two creeks. He named the settlement Friedrichsburg (later changed to Fredericksburg) to honor Prince Frederick of Prussia. Settlers received lots in town with an additional 10 acre lot outside of town. The colonists planted corn, built storehouses to protect their provisions and trade goods, and prepared for the arrival of more immigrants, who came throughout the summer. By 1850, census records stated that the town had 754 residents, and Gillespie County had 1,235 residents.

On March 1, 1847, Meusebach met with several tribes of Comanche Indians unarmed to negotiate a treaty between the Tribes and the town of Fredericksburg. Meusebach asked that the townsfolk be allowed to farm the land along the Llano in return for the Comanche being allowed in town at any time. He furthered the offer by promising that in times of hunger, the town would provide the Tribes with grain in return for game, honey, and bear fat. The Peace Treaty was made and the peace pipe smoked.

The first few years of the town saw great growth. Within two years of establishing the town, the first road from Fredericksburg to Austin was laid out. J.L Ransleben opened the first privately owned store, and the Nimitz family opened their hotel, which quickly became the most famous hotel in Central Texas. The nearby Mormon settlement of Zodiac became an important resource for learning to live and farm in the new area.

Fort Martin Scott was established by the US government in 1848 to provide protection from the Native Americans, as well as opportunities for work. The UC Census of 1850 states that the Fort housed 100 men, four officer's wives, and seven children. The Fort closed in 1853 without any record of negative encounters with Native Americans.

Religion was an integral component of life for the German settlers of Gillespie County. Residents attended services at the Vereins-Kirche, which served as the local church, school, and meeting hall. Devout farmers drove as much as twenty miles into town for religious services and built Fredericksburg's characteristic Sunday houses for use on weekends and religious holidays. The first public school and the first official Catholic school in Fredericksburg were established in 1856. The first newspaper in the county was the German-language Fredericksburg Wochenblatt, established in 1877.

As the town grew in its German population, its insular community opened to outside visitors and companies. The first Gillespie County Fair was held in 1881 at Fort Martin Scott and moved to Fredericksburg in 1889. The town got its first electric-light company in 1896 and its first ice factory in 1907. The Northern Railway came to Fredericksburg on November 17, 1913. The railroad was reorganized as the Fredericksburg and Northern in 1917 and remained in operation until July 1942. The 1930 United States census, the first in which Fredericksburg was included, gave the town's population

as 2,416. The population steadily grew, and by 1980 was 6,412. The 2013 census lists the population at 10,829.

Fredericksburg became, and still is, the principal manufacturing center of Gillespie County. Over the years, the city has been home to numerous a metal and iron works, a furniture factory, a cement plant, a poultry dressing plant, granite and limestone quarries, a mattress factory, a peanut-oil plant, a sewing factory, and a tannery.

In the 1850's, Fredericksburg had already become a popular layover city for those traveling further west. The modern tourism industry began in the early nineteen hundreds and is a thriving industry today. The Gillespie County Historical Society preserves and promotes the history of the town through its museum, community events, and community outreach. The Nimitz hotel is now the National Museum of the Pacific War and draws over 150,000 visitors annually. The town has many annual events, many of which reflect Fredericksburg's history, that draw locals, Texans, and visitors from around the world. The Gillespie County Fair is held in Fredericksburg on the third weekend in August. The fairgrounds are also the site of racing meets in the summer and a hunter-jumper horse show in June. In October, the annual Oktoberfest and Food and Wine Festivals draw locals and visitors alike for fun and fellowship.

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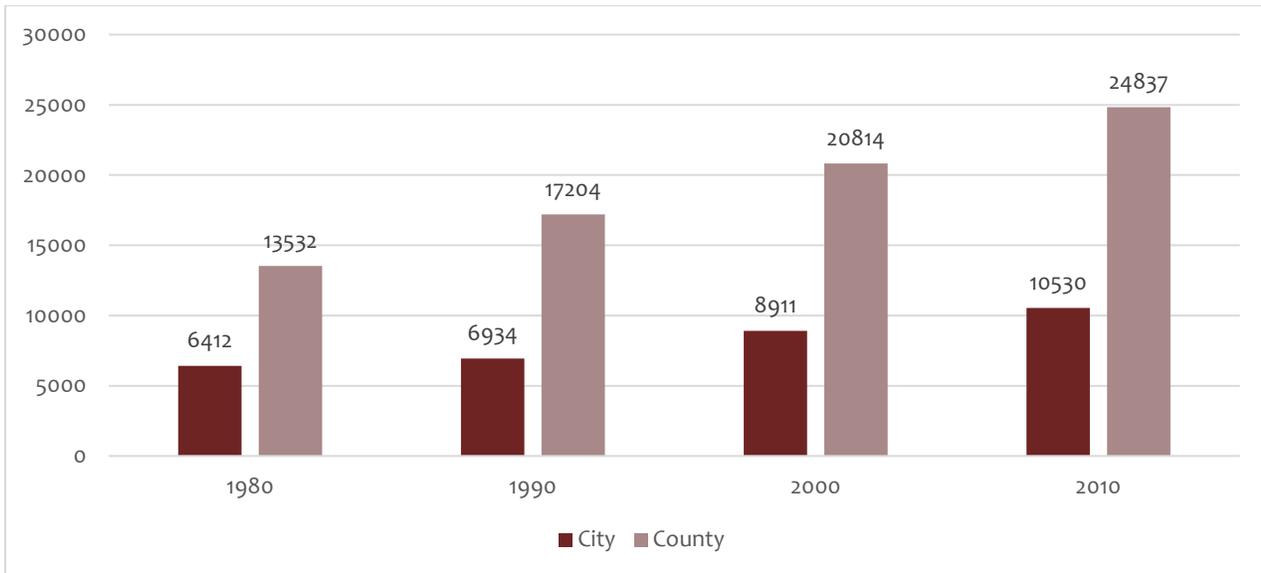
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Population



U.S. CENSUS BUREAU, 2008-2012 AMERICAN COMMUNITY SURVEY

Average Household Income

The average household income for the City of Fredericksburg is \$64,806.

Household Income	Percentage of Population
< \$15,000	10.10%
\$15,000- 24,999	11.70%
\$25,000- 34,999	13.20%
\$25,000- \$49,000	14.20%
\$50,000- \$74,999	20.70%
\$75,000- \$99,999	13.90%
\$100,000- \$149,999	9.30%
\$150,000- \$199,999	3.50%
\$200,000+	3.40%

U.S. CENSUS BUREAU, 2008-2012 AMERICAN COMMUNITY SURVEY

Major Area Employers

EMPLOYER	Industry	EMPLOYEES
Hill Country Memorial Hospital	Health care	656
Fredericksburg Independent School District	Public education	497
H.E.B Food Store	Retail grocery	250
Wal-Mart	Retail	239
Knopp Nursing/Retirement Homes	Health care/nursing	185
City of Fredericksburg	Government	160
Gillespie County	Government	160
Allen Keller Company	Heavy construction	110
Fredericksburg Enterprises	Lodging	104
Harper Independent School District	Public education	95
Central Texas Electric Cooperative	Electric utility	90
Boot Ranch	Golf resort	89
Security State Bank	Banking/Finance	85
James Avery Craftsman	Jewelry/Leather	76
Fischer & Wieser Foods	Specialty foods	65
Opa's Smoked Meats	Wholesale meats	62
Mamacita's	Restaurant	60
Becker Vineyards	Winery	60
Heartland Enterprises	Precision machine parts	45
St. Mary's Catholic School	Private education	41
Kingwood	Custom cabinetry	40
Keg 1 O'neal	Wholesale beverages	38
Wildseed Farms, Inc.	Wild flower seeds	37
Grape Creek Vineyards	Winery	35
Heritage School	Private education	32
Chase Bank NA	Banking/Finance	29
Itz Electric	Electrical construction	27

GILLESPIE COUNTY ECONOMIC COMMISSION 2/2016

Employment Levels

The City of Fredericksburg is proud of their high employment level of 97.9%. White Collar jobs account for 53.5% of the employment, Service Industries 23.8%, and Blue Collar jobs account for 22.7%.

Economy

According to the Gillespie County Economic Development Commission, “Typically, people come for the unparalleled outdoor activities or a romantic weekend and decide to stay for the lifestyle, and because they find they can grow successful businesses, fueled by a constant and international stream of prosperous, educated patrons. A bustling tourist area also requires many ancillary businesses and support services – fertile ground, if you will, for imagination. And the community is ripe with opportunities for development.” Target industries include agriculture, tourism, aviation maintenance, metal fabrication and machinery, and specialty food and beverage.

Top Taxpayers

Name of Taxpayer	2015 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Kenneth K. and Joann Kothe	\$11,123,952	0.73%
Wal-Mart Real Estate Business Trust	\$8,751,920	0.57%
Fredericksburg Enterprises, Inc.	\$8,431,441	0.55%
HEB	\$8,274,472	0.54%
James Avery Craftsman	\$8,156,150	0.53%
Heritage Hotels Fredericksburg	\$7,712,685	0.50%
MJTJ Investments	\$7,662,020	0.50%
Fredericksburg Inn	\$7,395,873	0.48%
Central Texas Electric Co-op	\$6,370,950	0.42%
Security State Bank and Trust	\$6,161,180	0.40%
Total	\$80,040,643	5.22%

Education

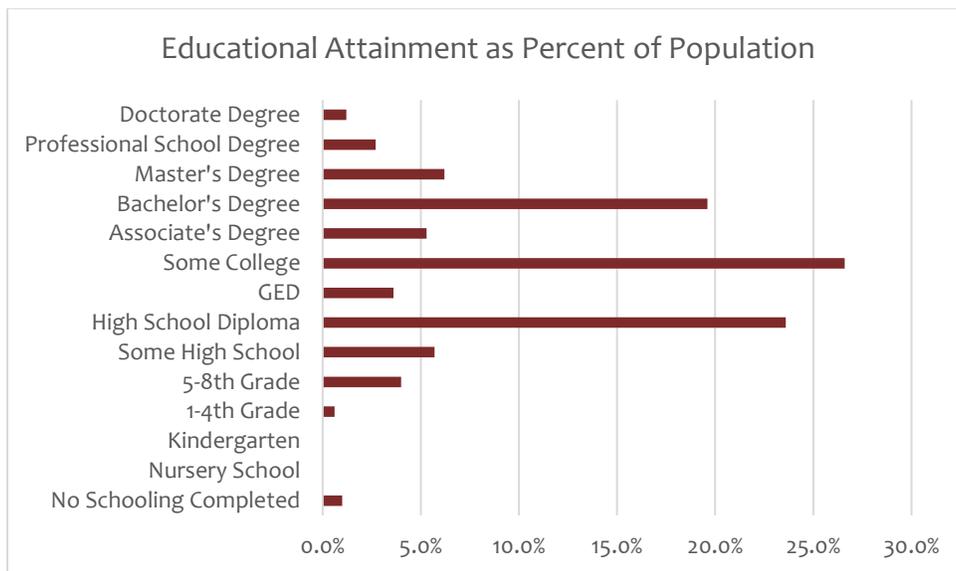
Fredericksburg ISD operates four schools in the county, three of which are in the City, with a total budget of \$32,401,460. The high school draws students from throughout Gillespie County.

School Name	Enrollment
Fredericksburg Primary School	323
Fredericksburg Elementary School	1042
Fredericksburg Middle School	660
Fredericksburg High School	969

Fredericksburg also has four private schools: St. Mary’s School, Ambleside School of Fredericksburg, Providence Hall, and Heritage School. The total enrollment of these schools is 520 students.

The Hill Country University Center serves as a post-secondary education center for Central Texas College and Texas Tech University. Programs include nursing, education, business, winemaking, and workforce training. The program was established in 2002 and moved into the current \$5.5 million, state-of-the-art Academic Center in 2010.

Compared with the rest of the State of Texas, Fredericksburg residents’ educational attainment is above average. 88.8% of residents age 25 years and older have obtained at least a high school diploma, compared to 81.6% of those in the same age range for the state. 29.7% of residents age 25 years and older have at least a bachelor’s degree, compared to 27.1% overall in the state.



Healthcare

Fredericksburg is home to the Hill Country Memorial Hospital, winner of the 2014 Malcom Baldrige National Quality Award. Started in 1971, Hill Country Memorial now serves eight counties in their 86 bed facility.

64 doctors serve the community in many private practices and three walk-in clinics throughout the city. The Hill Country Mental Health and Developmental Disabilities Center provide children and adult mental health and developmental disabilities services, substance abuse counseling and detoxification services, early childhood intervention programs, and veterans' issues programs.

Culture and Recreation

With historic sites, museums, shopping, live music, parks and trails, fine arts, golfing, spas, 32 wineries, and events every weekend, tourists and citizens alike will always find something to do in Fredericksburg. History lovers can visit the National Museum of the Pacific War, the Pioneer Museum, Fort Martin Scott, the Texas Rangers Heritage Center, and many other areas of interest that celebrate the German heritage and life in the Hill Country. Antique and boutique shopping awaits those with shopping on their agendas. The municipal golf course plays like a resort course. Events such as Oktoberfest, the County Fair, Food and Wine Fest, the Christmas Parade, and Founders Day bring the community together in celebration. The abundance of wineries, brewers, and bed and breakfasts draw tourists to celebrate life milestones. Enchanted Rock remains a favorite with hikers, and the miles and miles of gorgeous country roads are perfect for bicyclists who enjoy beautiful scenery along with their rides.

Recreation	#
Parks	6
Museums	3
Historic Sites	7
Health Centers	3
Public Golf Courses	1
Theaters	1
Tennis Courts	18
Bed & Breakfast Facilities	445
Hotel & Motel Rooms	1,178
Libraries	2
RV Parks/Campgrounds	12

Transportation

Air Service	
Nearest Airport	Gillespie County Airport
Runway Length	5,001 ft.
Runway Surface	Asphalt
Weight Capacity	30,000 lbs. single wheel
Lighted	Yes
Fuel	AvGas and Jet Fuel 24 hour
Instrument Approaches	L-NAV Runway 14, GPS LPV Runway 32
Airports Nearby	
Commercial Service	San Antonio International
	Austin-Bergstrom
General Aviation	Kerrville
Highways	
U.S. Highway 290	
U.S. Highway 87	
Texas Highway 16	
Interstate 10 – 22 miles southwest on Highway 16; 23 miles south on Highway 87	
Freight Carriers	
UPS	
FedEx	
USPS	
Taxi Service	Auto and Bicycle Rentals
Alamo Regional Transit	Enterprise Rent-A-Car
All American	The Motor Pool
Armadillo Taxi	Hill Country Bicycle Works
Big Country Cabs	Jack & Adam's Bicycles
Bluebonnet Taxi & Shuttle	
Fredericksburg Limo	
Fredericksburg Shuttle	
Hill Country Express	
Roadrunner Taxi	
Stagecoach Shuttle Service	

Utilities

ELECTRIC POWER:	City of Fredericksburg; Central Texas Electric Co-op
Reliability	99+%
Total Capacity	140 MW
Reserve at System Peak	35%
Transmission Voltage	138,000 volts
Service Voltage	110/220, 120/208 277/480, 480

NATURAL GAS	Atmos Energy
BTU Content Per Cubic Foot	1,100

TELEPHONE SERVICE	Verizon
Digital	Yes
Analog	Yes
Fiber Optics	Yes
Switched 56 KBPS	Yes
High Capacity Digital (T-1)	Yes
Digital Data Service	Yes
911	Yes
Other Network Services:	All major services

WATER SUPPLIER	City of Fredericksburg
Source	Ground Water
Max. System Capacity (daily)	7,000,000 gallons
Max. Daily Use To Date	5,000,000 gallons
Pressure on Mains	35-125 PSI
Storage Capacity	3,800,000 gallons
Size of Mains	2"-16"
System Looped	Yes

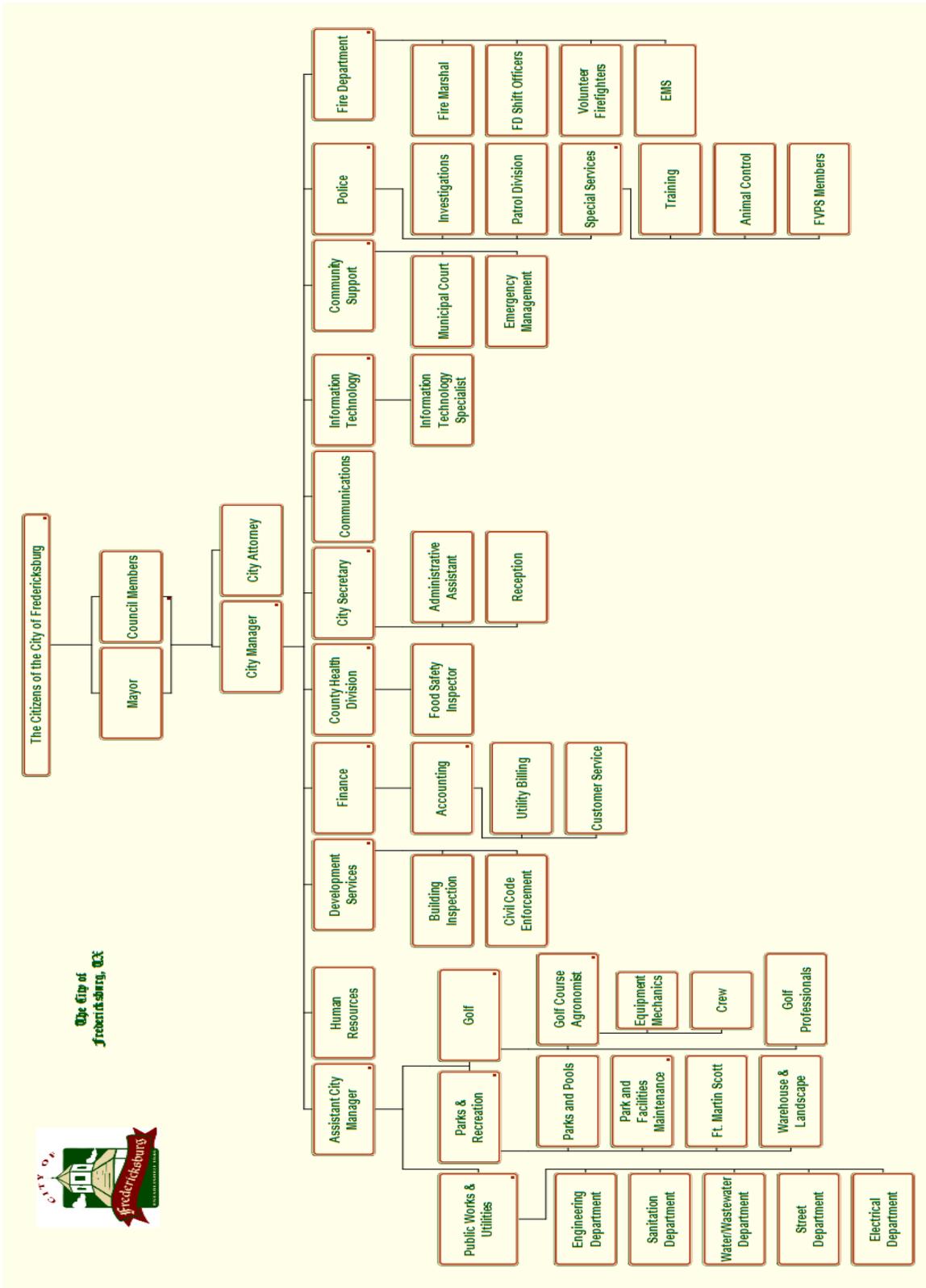
SEWER SYSTEM	
Type Treatment Plant	Activated Sludge
Maximum Capacity	2,500,000 gallons
Max. Daily Use To Date	1,500,000 gallons

City Organization

The City of Fredericksburg is a home rule city operating under the City Council which manages affairs of the town and citizens with minimal interference from the state. The City Council is comprised of the Mayor and 4 Council Members, one of whom serves as Mayor Pro-Tem.

The City Manager is appointed by the City Council and serves as the head of the administrative branch of the local government. The City Manager is responsible for administrative, day-to-day affairs and business of the City.

Organization Chart



City Council

Description

The Mayor and four City Council members provide leadership and policy direction for the City.

Goals and Objectives

- Provide for sustainable community growth.
- Support efforts to improve the local economy.
- Ensure City spending is controlled but meets the major needs and interests of the community.
- Ensure that overall quality of life is preserved while city continues to grow.

In order to meet this goal, we will

- Review and update City codes and ordinances to address growth and development issues.
- Review City building, parks and utility infrastructure needs to insure that buildings and facilities are improved and expanded as needed.
- Review City Budget and approve a budget that meets community priorities.
- Review and approve City rezoning requests.
- Monitor and control City expenses to insure that taxes remain at a low level.

What we accomplished in 2015-2016

- Completed and approved updated City Master Parks Plan.
- Retained architect to assist with conceptual plans for expanding City Hall, Fire Station and Police Station.
- Approved new design guidelines for entry corridors.
- Purchased Land for Future Expansion of City Facilities.
- Held four City Council Retreats to discuss major issues facing the City.
- Created a Charter Review Committee which recommended 29 amendments to City Charter all of which were approved by voters.

What we plan to accomplish in 2016-2017:

- Present proposed parks improvement bonds to local voters in May.
- Complete major improvements to Marktplatz.
- Continue to review plans and options for expanding and improving City facilities including City Hall, Police Station, and Fire Station.
- Consider options for expanding downtown parking.

- Improve the transparency of the City government by providing additional information to the public on the City website and in the local newspaper.
- Continue to explore ways to reduce the deficit at the Municipal Golf Course.
- Hold at least four half-day City Council retreats to discuss major issues effecting the City.
- Review and monitor City finances to ensure that the City maintains in sound financial condition.
- Review and update master plans to ensure that the City is fully prepared to handle future growth and development.

Public Safety

It is the mission of the Fredericksburg Police Department and its employees to create a safe and hospitable working environment wherein employees can pursue the goals of reducing crime and the fear thereof, as well as improving the quality of life within the community, through solution and community oriented policing techniques. These techniques comply with state and United States constitutional and statutory requirements. The police chief leads a police force of three lieutenants, 6 sergeants, 16 officers, three detectives, and two animal control officers, as well as a number of volunteers in police support.

The Fire Department employs a full time fire chief, a fire marshal, and four full time lieutenants, with 32 volunteer firefighters assisting. The Fire Department also provides emergency medical services through three teams of EMS and paramedics.

The Office of Emergency Management authors and maintains a comprehensive emergency management program including pre and post-disaster mitigation of known hazards to reduce their impact; preparedness activities, such as emergency planning, training, and exercises; provisions for effective response to emergency situations; and recovery programs for major disasters.



The City of Fredericksburg

Budget Revenue and Expenditure Summaries

City of Fredericksburg

2017 Budget



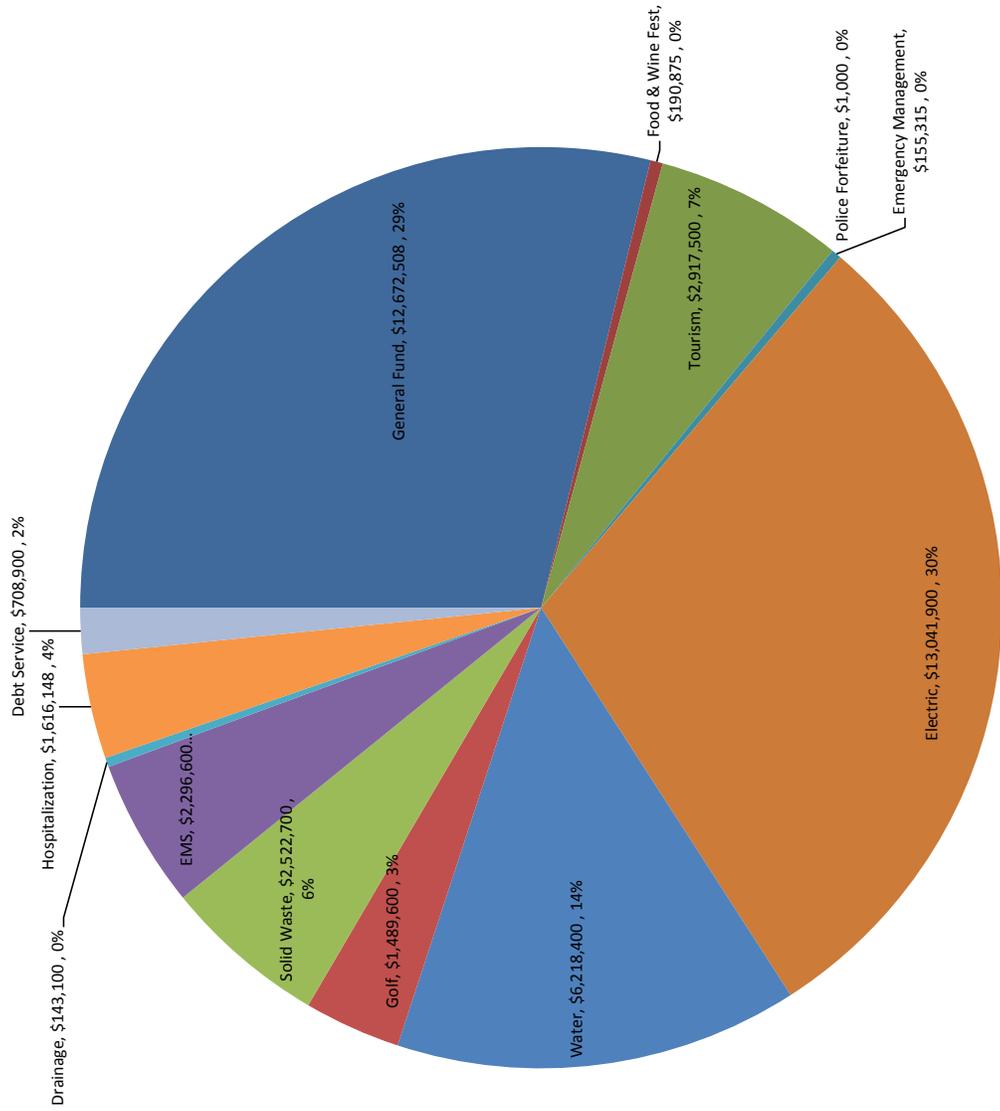
FY 2017 Budgeted Revenues vs Budgeted Expenditures	FY 2017 Budgeted Revenues	FY 2017 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administration	11,111,158	1,980,346	9,130,812
Police	161,350	4,654,628	(4,493,278)
Fire	374,000	919,777	(545,777)
Street	50,000	2,351,942	(2,301,942)
Park	655,300	1,727,544	(1,072,244)
Development Services	114,700	517,723	(403,023)
Health	144,000	193,085	(49,085)
Municipal Court	62,000	177,440	(115,440)
Engineering	-	259,758	(259,758)
Sub-total	12,672,508	12,782,243	(109,735)
Food & Wine Fest	190,875	187,700	3,175
Total Governmental Funds	12,863,383	12,969,943	(106,560)
Special Revenue Funds			
Tourism	2,917,500	2,870,539	46,961
Police Forfeiture	1,000	1,000	-
Emergency Management	155,315	155,209	106
Total Special Revenue Funds	3,073,815	3,026,748	47,067
Enterprise Funds			
Electric	13,041,900	13,016,063	25,837
Water	6,218,400	6,203,546	14,854
Golf	1,489,600	1,489,664	(64)
Solid Waste	2,522,700	2,501,758	20,942
EMS	2,296,600	2,296,632	(32)
Drainage	143,100	63,500	79,600
Total Enterprise Funds	25,712,300	25,571,163	141,137
Internal Service Funds			
Health Insurance	1,616,148	1,516,000	100,148
Total Internal Service Funds			
Debt Service	708,900	696,344	12,556
Total All Funds	43,974,546	43,780,198	194,348



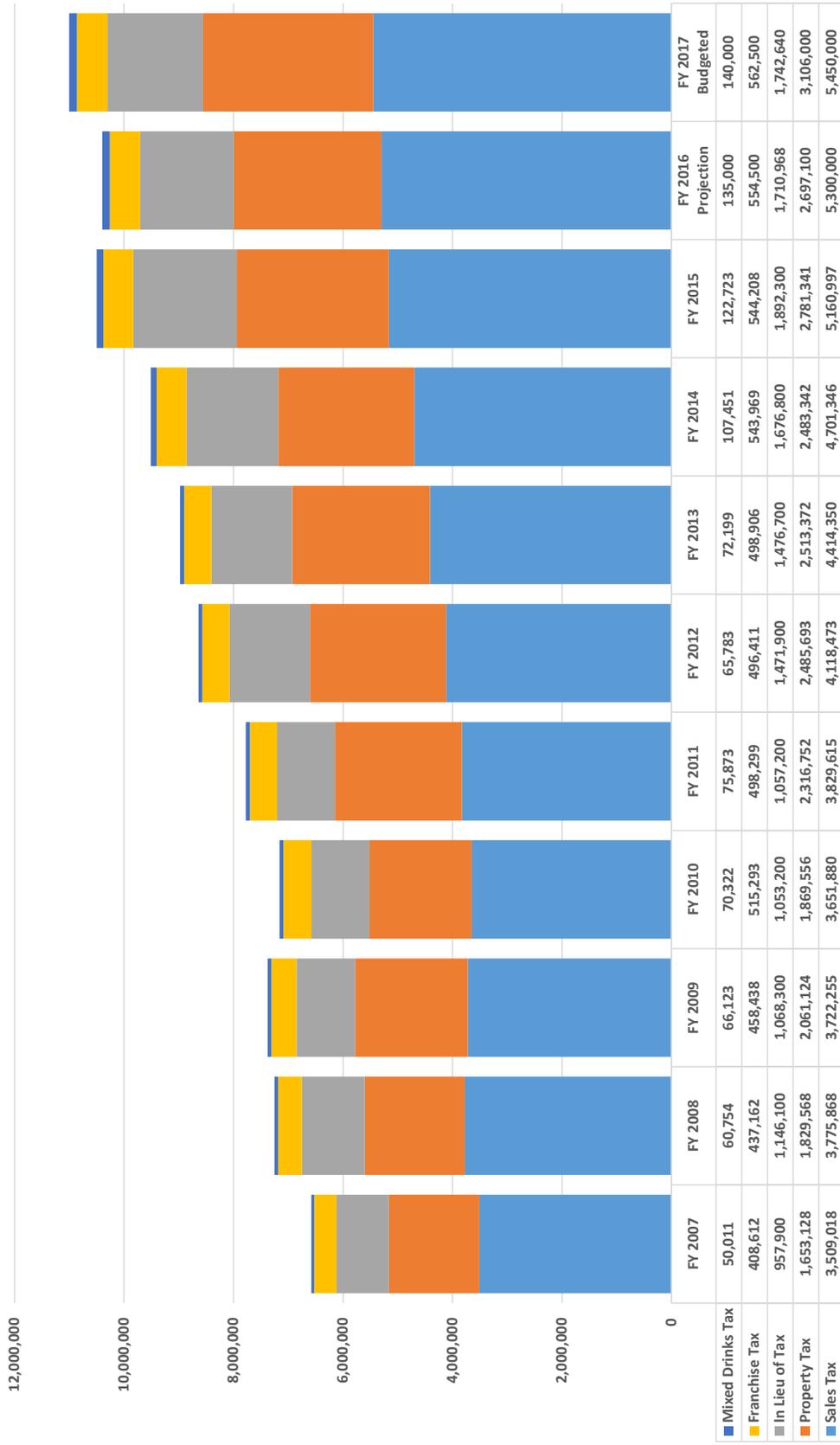
**Budget Revenues
Comparisons by Fund**

	2015 Actual	2016 Budget	2017 Budget	Variance 2017 vs. 2016 Budget	
Governmental Funds					
General Fund	11,948,460	11,926,400	12,672,508	746,108	6.26%
FFWF	204,556	213,950	190,875	(23,075)	-10.79%
Total Governmental Funds	12,153,016	12,140,350	12,863,383	723,033	5.96%
Special Revenue Funds					
Tourism	2,470,350	2,631,300	2,917,500	286,200	10.88%
Police Forfeiture	8,555	2,000	1,000	(1,000)	-50.00%
Emergency Management	143,860	135,300	155,315	20,015	14.79%
Total Special Revenue Funds	2,622,765	2,768,600	3,073,815	305,215	11.02%
Enterprise Funds					
Electric	13,532,980	13,953,500	13,041,900	(911,600)	-6.53%
Water	7,683,449	6,139,800	6,218,400	78,600	1.28%
Golf	1,374,241	1,968,477	1,489,600	(478,877)	-24.33%
Solid Waste	2,436,991	2,323,800	2,522,700	198,900	8.56%
EMS	2,048,378	2,007,600	2,296,600	289,000	14.40%
Drainage	142,157	142,300	143,100	800	0.56%
Total Enterprise Funds	27,218,195	26,535,477	25,712,300	(823,177)	-3.10%
Internal Service Funds					
Health Insurance	1,759,971	1,626,000	1,616,148	(9,852)	-0.61%
Total Internal Service Funds	1,759,971	1,626,000	1,616,148	(9,852)	-0.61%
Debt Service	623,551	626,700	708,900	82,200	13.12%
Total All Funds	44,377,498	43,697,127	43,974,546	277,419	0.63%

City of Fredericksburg FY 2017 Budgeted Revenues
\$43,974,546



Revenues from Taxes

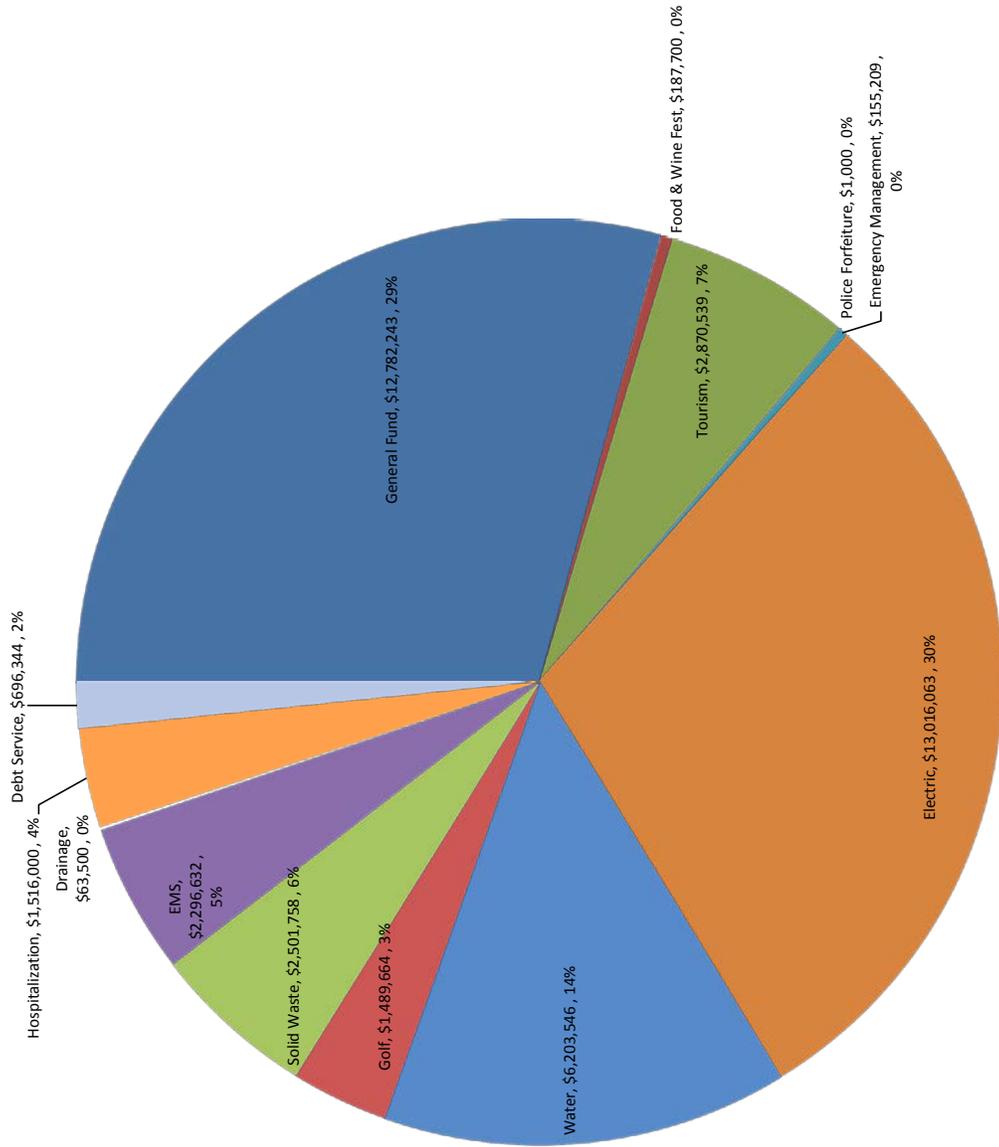




**Budget Expenditures
Comparisons by Fund**

	2015 Actual	2016 Budget	2017 Budget	Variance 2017 vs. 2016 Budget	
Governmental Fund					
Administration	1,929,563	2,742,552	1,980,346	(762,206)	-27.79%
Police	4,050,877	4,415,425	4,654,628	239,203	5.42%
Fire	732,883	858,100	919,777	61,677	7.19%
Street	2,168,982	3,065,833	2,351,942	(713,891)	-23.29%
Park	2,294,921	2,067,934	1,727,544	(340,390)	-16.46%
Development Services	433,430	442,925	517,723	74,798	16.89%
Health	167,978	181,900	193,085	11,185	6.15%
Municipal Court	143,597	158,800	177,440	18,640	11.74%
Engineering	196,025	231,000	259,758	28,758	12.45%
Sub-total	12,118,256	14,164,469	12,782,243	(1,382,226)	-9.76%
Food and Wine Festival	192,221	181,550	187,700	6,150	3.39%
Total Governmental Fund	12,310,477	14,346,019	12,969,943	(1,376,076)	-9.59%
Special Revenue Funds					
Tourism	2,490,066	2,711,663	2,870,539	158,876	5.86%
Police Forfeiture	1,875	4,000	1,000	(3,000)	-75.00%
Emergency Management	121,909	135,300	155,209	19,909	14.71%
Total Special Revenue Funds	2,613,850	2,850,963	3,026,748	175,785	6.17%
Enterprise Funds					
Electric	13,534,383	13,831,425	13,016,063	(815,362)	-5.89%
Water	11,462,837	6,829,485	6,203,546	(625,939)	-9.17%
Golf	1,795,103	1,622,551	1,489,664	(132,887)	-8.19%
Solid Waste	2,934,876	2,547,054	2,501,758	(45,296)	-1.78%
EMS	1,768,222	2,007,425	2,296,632	289,207	14.41%
Drainage	188,109	213,500	63,500	(150,000)	-70.26%
Total Enterprise Funds	31,683,530	27,051,440	25,571,163	(1,480,277)	-5.47%
Internal Service Funds					
Health and Life Insurance	1,597,208	1,608,000	1,516,000	(92,000)	-5.72%
Total Internal Service Funds	1,597,208	1,608,000	1,516,000	(92,000)	-5.72%
Debt Service	619,274	622,200	696,344	74,144	11.92%
Total All Funds	48,824,339	46,478,621	43,780,198	(2,698,423)	-5.81%

City of Fredericksburg FY 2017 Budgeted Expenditures
\$43,780,198





**CITY OF FREDERICKSBURG
FY 2017 PROJECTED BUDGET AND FUND BALANCE**

Fund	Estimated Cash 9/30/2016	BUDGET FY 2017 Revenues	BUDGET FY 2017 Expenditures	Increase (Decrease) Fund Balance	Estimated Cash 9/30/2017
General Fund	\$4,515,155	\$12,672,508	(\$12,782,243)	(\$109,735)	\$4,405,420
Food and Wine Fest	135,031	190,875	(187,700)	3,175	138,206
Electric	1,394,279	13,041,900	(13,016,063)	25,837	1,420,116
Water	4,701,896	6,218,400	(6,203,546)	14,854	4,716,750
Golf	(114,338)	1,489,600	(1,489,664)	(64)	(114,402)
Solid Waste	1,187,399	2,522,700	(2,501,758)	20,942	1,208,341
EMS	(266,234)	2,296,600	(2,296,632)	(32)	(266,266)
Drainage	71,699	143,100	(63,500)	79,600	151,299
Debt Service	150,305	708,900	(696,344)	12,556	162,861
Tourism	636,601	2,917,500	(2,870,539)	46,961	683,562
Emergency Management	(11,733)	155,315	(155,209)	106	(11,627)
Police Forfeiture	13,369	1,000	(1,000)	-	13,369
Hospitalization Insurance	357,466	1,616,148	(1,516,000)	100,148	457,614
Totals	\$12,770,895	\$43,974,546	(\$43,780,198)	\$194,348	\$12,965,243

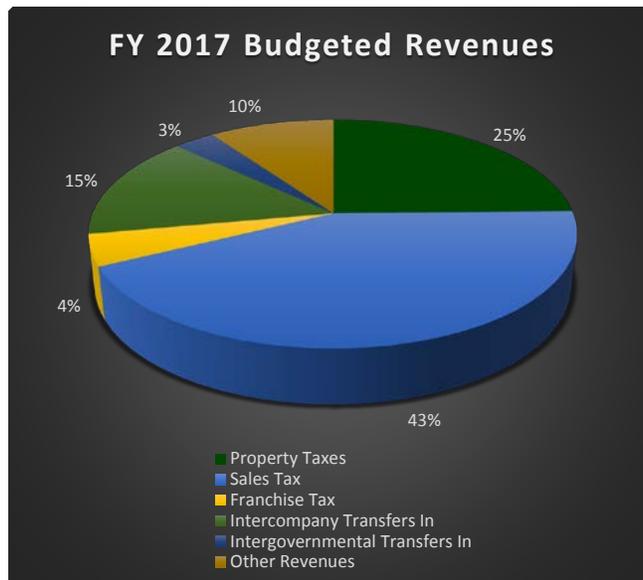


The City of Fredericksburg

General Fund Revenues

General Fund Revenues

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Property Taxes	2,800,956	2,879,000	2,724,600	3,126,500
Sales Tax	5,160,997	5,250,000	5,300,000	5,450,000
Franchise Tax	544,208	550,000	554,500	562,500
Intercompany Transfers In	1,892,300	1,800,000	1,710,968	1,880,640
Intergovernmental Transfers In	400,200	398,600	350,100	411,100
Other Revenues	1,149,799	1,048,800	1,244,797	1,241,768
Total Revenues	11,948,460	11,926,400	11,884,965	12,672,508



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-00-4101-00	Current Ad Valorem Taxes	2,614,676	2,675,500	2,491,100	2,924,000
01-00-4102-00	Delinquent Ad Valorem Taxes	166,665	180,500	206,000	182,000
01-00-4103-00	Penalty & Interest	19,615	23,000	27,500	20,500
01-00-4104-00	Gross Rec Tax-Time Warner	162,544	160,000	162,500	162,500
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	173,862	172,000	177,000	180,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	132,611	140,000	135,000	140,000
01-00-4107-00	In Lieu Of Taxes	1,892,300	1,800,000	1,710,968	1,742,640
01-00-4108-00	1 1/2 % City Sales Tax	5,160,997	5,250,000	5,300,000	5,450,000
01-00-4110-00	Mixed Drinks Tax	122,723	126,000	135,000	140,000
01-00-4113-00	Franchise Tax-CTEC	75,191	78,000	80,000	80,000
01-00-4120-00	Occupational Licenses	25,651	22,000	25,000	25,000
01-00-4121-00	Dog Licenses	925	1,100	800	800
01-00-4122-00	Building Permits	86,497	75,000	95,000	75,000
01-00-4125-00	Gas Inspections & Permits	1,081	1,200	1,200	1,200
01-00-4150-00	Interest Income	9,442	9,400	19,400	20,000
01-00-4163-00	Zoning Fees, Etc	14,890	14,000	12,000	12,000
01-00-4164-00	Temporary Use Permit	325	500	500	500
01-00-4165-00	Miscellaneous Adm Revenues	17,475	16,000	16,000	16,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	3,286	2,000	1,500	2,000
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,508	5,500	5,618	5,618
01-00-4169-00	Lease Income - 308 E Austin	2,100	2,100	2,100	2,100
01-00-4171-00	Lease Income - GCAD	-	12,000	-	-
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	30,000	30,000	30,000
01-00-4176-00	Lease Income - 301 Friendship	-	-	6,250	12,000
01-00-4180-00	Municipal Court Cost Revenue	32,090	62,000	62,000	62,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	75	-	1,400	1,000
01-00-4201-00	Police Fines	89,647	72,000	85,000	85,000
01-00-4202-00	Parking Fines	220	400	450	450
01-00-4210-00	LEOSE Annual Allocation	2,553	2,500	2,553	2,500
01-00-4211-00	Open Records-Accident,Incident	2,749	2,500	2,300	2,000
01-00-4213-00	Animal Control Revenue	9,551	10,000	7,254	8,000
01-00-4214-00	Animal Control Donation	840	1,000	350	400
01-00-4251-00	STEP Grant	4,102	7,000	7,000	7,000
01-00-4258-00	Grant - Dept of Justice	-	-	26,062	-
01-00-4265-00	Miscellaneous Police Revenues	16,373	4,000	6,500	6,000
01-00-4266-00	Summer Youth Program	45	200	-	-
01-00-4280-00	Child Safety Program	10,789	12,000	12,625	12,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	5,550	1,000	5,500	8,000
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	329,400	322,000	274,500	331,900
01-00-4315-00	Firehouse Recovery Revenues	13,796	13,000	37,200	40,000
01-00-4365-00	Miscellaneous Fire Dept Rev	-	-	100	100
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	1,000	1,000	2,000
01-00-4401-00	Paving & Construction	-	2,000	2,000	2,000
01-00-4403-00	Brush Hauling	1,880	1,500	1,500	1,500
01-00-4465-00	Miscellaneous Street Dept Rev	10,255	5,000	5,000	5,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	11,200	1,000	9,500	41,500
01-00-4500-00	Pioneer Pavilion	11,735	14,000	12,000	16,000
01-00-4501-00	Tatsch & Open Air Pavilions	25,813	27,500	24,000	30,000
01-00-4502-00	Camping	326,902	340,000	350,000	375,000
01-00-4505-00	Baseball	810	2,000	1,650	2,000
01-00-4506-00	Swimming - Park Pool	31,528	17,000	18,000	18,000
01-00-4507-00	Swimming - Town Pool	4,570	8,000	5,000	7,000

01-00-4508-00	Swimming - Registration Fees	525	600	575	-
01-00-4509-00	Soccer	1,100	1,100	1,000	1,100
01-00-4510-00	Concessions	-	600	-	-
01-00-4515-00	Donations - Parks & Recreation	1,355	-	-	-
01-00-4520-00	Adelsverein Halle Rental	4,350	4,000	2,500	3,000
01-00-4521-00	Kinder Halle	3,250	3,500	3,000	3,000
01-00-4522-00	Oktoberfest Halle	2,850	2,000	1,000	1,500
01-00-4523-00	Market Square Kitchen Rental	75	200	200	200
01-00-4530-00	Park Dedication Fee	3,500	-	48,000	40,000
01-00-4540-00	Fort Martin Scott Revenue	22,163	17,000	10,000	12,000
01-00-4541-00	Ft Martin Scott Souvenir Sales	615	1,000	1,500	1,500
01-00-4558-00	Market Square Wi-Fi	13,500	-	-	-
01-00-4559-00	Lease Income - MS - Misc	200	100	-	-
01-00-4560-00	Lease Income - Mkt Sq - SSB	22,016	5,500	16,510	-
01-00-4565-00	Miscellaneous Park Revenue	7,513	1,000	16,000	1,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	1,190	-	6,900	6,000
01-00-4593-00	Transfer in from Park Dedication Fees	-	-	-	138,000
01-00-4765-00	Misc Revenue - Development Ser	37,837	-	2,900	1,000
01-00-4800-00	Health Fees	93,270	88,000	94,000	94,000
01-00-4801-00	County Health Contribution 1/2	40,800	46,600	45,600	49,200
01-00-4810-00	Food Handler's Class Revenue	840	400	400	400
01-00-4865-00	Miscellaneous Revenue - Health	675	400	4,000	400
	General Fund Revenues	11,948,460	11,926,400	11,884,965	12,672,508



The City of Fredericksburg

Administration Department

Administration

Description

City Administration provides professional overall management of the City including the oversight of all City Departments; implementation of City Council policy initiatives; establishing a positive working relationship with community leaders and other governmental agencies; ensuring the economic viability and sustainability of the City and operation of the City according to State statutes, local ordinances and the ICMA and TCMA Code of Ethics.

Goals and Objectives

- Manage and operate the City according to its core values of customer services, community, integrity, and leadership.
- Respond to all requests, inquiries, and complaints in a timely and caring manner.
- Conduct City Council meetings in an effective and professional manner while ensuring that comprehensive information is provided in a timely manner.
- Provide leadership and oversight in implementing the City Council goals, priorities, programs, and policies.
- Provide effective relations with local and state agencies including the Chamber of Commerce, CVB, EDC, County government, and State government.
- Identify and address growth-related issues that are effecting the community and develop proposed solutions.
- Coordinate local efforts to expand labor force.

In order to meet this goal, we will

- Continue to focus on both short-term and long-term planning.
- Look for opportunities for continued improvement.
- Set a positive example at all times in terms of professionalism, integrity, dedication, and leadership.
- Recognize employees who go the extra mile to serve our customers.
- Provide information on City programs and services in a completely transparent manner.
- Be available and accessible to the City Council, City employees, and the general public.

What we accomplished in 2015-2016:

- Conducted four productive City Council Retreats to discuss major issues facing the City.
- Launched a new program to publicize the City's core values throughout City offices, on the City website, and in City publications.
- Recognized City employees at every City Council meeting and started a new employee recognition program.
- Retained an architect to begin planning for the new City Hall and police station.

- Chaired the Local Labor Task Force to explore ways to expand the local labor force.
- Assisted in the recruitment of a developer for multi-family housing project.
- Conducted presentations on the local parking problem for report to the City Council.
- Established a new Succession Leadership Training Program for young leaders in the City organization.
- Acquired property for the future expansion of City Hall.
- Staffed the City Charter Review Committee and presented the proposed Charter amendments to local groups that resulted in approval of 29 Charter amendments.

What we plan to accomplish in 2016-2017:

- Complete the parks bond proposal for presentation to local voters in May 2017.
- Chair the Local Labor Task Force.
- Complete the study on downtown parking problems.
- Continue recognizing employees for going the extra mile.
- Conduct two additional Succession Leadership Training Programs.
- Attract additional affordable housing to the community.

City Secretary

Description

The City Secretary is an officer of the City, appointed by the City Manager. The position of City Secretary is a statutory position required by state law and the city charter. In addition to the statutory duties of the position, the City Secretary serves as Records Management Officer and the Election Administrator.

Goals and Objectives

- Coordinate the codification of city ordinances into the City Code of Ordinances.
- Issue certain permits and licenses for various operations within the City of Fredericksburg, including alcoholic beverage licenses, garbage hauling, and noise variances.
- Post all agendas of the City Council and keeping accurate records of the proceedings.
- Post all legal notices in compliance with state laws and publishing all legal ads and notices for the city.
- Serve as the Chief Election Official for the City of Fredericksburg, which includes being responsible for the administration of the city's general elections.
- Serve as custodian of the city corporate seal and attesting the Mayor's signature on all official documents.

In order to meet this goal, we will

- Continue to monitor ordinances for codification updates.
- Comply with state law pertaining to elections, legal notices, posting of agendas, and open records requests.
- Promptly handle requests for permits.

What we accomplished in 2015-2016:

- Completed updated Supplement of City Code of Ordinances.
- Ran a successful election which contained 29 Charter Amendments in addition to 2 candidates for Mayor and three candidates for two Council positions.

What we plan to accomplish in 2016-2017:

- Hold successful 2nd Annual 25th Anniversary of the Fredericksburg Food & Wine Fest.
- Complete successful election.
- Manage permanent records.

City Secretary				
<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Number of Open Meetings	50	44	54	60
Agendas/Meetings/Minutes	50	44	54	60
Solicitor's Permits Issued*	34	11	-	-
Public Information Requests Processed	15	27	30	50
Number of Registered Voters	7,377	7,512	7,367	7,629
Number of Votes Cast	808	1,212	425	1,029
Average % of Voter Turnout	11%	16%	6%	13%

*Solicitor's permits are now issued by the police department starting in FY 2015

Finance Department

Description

The Finance Department for the City of Fredericksburg contains both Financial and Utility Billing personnel. Finance personnel manage, control, and accurately report on the financial affairs of the City of Fredericksburg. Utility Billing personnel are in charge of all aspects of both Utility Billing and customer service. The Finance department functions under the direction of the City Manager's Office through which the needs, concerns, and desires of the citizens are ultimately expressed.

As a support function, the Finance Department works in partnership with other City departments to develop budgets, implement control measures, and establish policies and procedures aimed at accurately accounting for, safeguarding, and maximizing the value of the City's assets.

Goals and Objectives

- Collect and record receipts for taxes, licenses, fees, grants and other revenues.
- Oversee and assist other Departments with the purchasing of goods and services.
- Maintain accurate financial records.
- Monitor investments and debt.
- Oversee adherence to budgetary restrictions.
- Prepare and distribute financial information.
- Safeguard assets.
- Provide excellent customer service.
- Listen to and manage customer utility issues.
- Process and reconcile utility payments.
- Process, print, and mail utility bills in a timely manner to all customers.

In order to meet this goal, we will

- Maintain an established internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse.
- Ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.
- Issue the City of Fredericksburg's Basic Financial Statement to detail the City's financial activity and position, which is audited by an independent firm of Certified Public Accountants.
- Treat all utility billing customers, the public, and fellow personnel of the City of Fredericksburg with the utmost respect and integrity.

- Follow established rules and safeguards between the utility billing personnel and the finance personnel to ensure customer payments are processed efficiently.
- Compile the City of Fredericksburg Budget to establish management's fiscal plan for the City, which is the control tool employed and referenced throughout the period by City staff. The services, programs, revenues and expenses contained in the Budget reflect the methods and use of resources through which staff intends to accomplish the goals, objectives and long-term plan of the City of Fredericksburg.

What we accomplished in 2015-2016

- Expanded our current budget document.
- Developed and implemented a detailed Cash Handling Policy.
- Updated Financial Management Policy.
- Monitored customer water usage and alerted them if there is a change in their usage which could indicate a water leak.
- Implemented credit cards being accepted for utility payments.
- Attended Leadership Training, Budget Training, Utility Training and Investment Training.

What we plan to accomplish in 2016-2017

- Develop and implement Purchasing Policy.
- Continue to maintain good accounting policies and procedures.
- Continue to provide excellent customer service to the public and Utility Billing Customers.
- Continue to allow staff to attend training and seminars that will help them do their best every day.
- Submit Budget document to Government Finance Officers Association for Budgetary award.

Finance Department					
	<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Accounting	Completed Audited Financial Statements	Yes	Yes	Yes	Yes
	Continuing Disclosure Report	Yes	Yes	Yes	Yes
	Actual Revenue (General Fund)	\$10,902,453	\$11,948,460	\$11,936,815	\$12,331,808
	Actual Expenditure (General Fund)	\$10,514,225	\$12,118,256	\$13,305,546	\$12,544,545
Utility Billing	Total Number of Water Accounts	5,627	5,704	5,800	5,900
	Total Number of Sewer Accounts	5,342	5,401	5,500	5,600
	Total Number of Refuse Accounts	4,796	4,841	5,000	5,500

Information Technology (IT) Department

Description

The Information Technology (IT) Department is responsible for all information technology policy and management. These duties include providing administrative overview, guidance, and foundation in the areas of planning, recommending, installing and supporting all computing and telecommunication technology resources utilized in the City of Fredericksburg municipal functions. These IT systems, infrastructure, and information range from relatively simple to extremely complex.

Specific services include project management, technology help desk, Internet/Intranet, e-mail, citywide business information systems and geographic information system (GIS) support, central data center operations, voice and data network management, radio communications services, video surveillance support, security, City fiber optic network for voice and data, as well as the dark fiber leased to the other local public entities, personal computer, mobile devices, and printers.

The successful implementation of any technology or innovation is based on collaboration between the IT Department and the other the City Departments they support.

Goals and Objectives

The IT Department is committed to provide innovative, reliable, and secure technology solutions that are aligned with City of Fredericksburg's goals and objectives to enhance City services.

In order to meet this goal, we will

- Collaborate with other Departments to maintain the systems and services twenty-four hours a day, seven days a week.
- Drive forward initiatives that enable the shared goals of the Mayor and City Council, City Manager, and the public.
- Work in an innovative digital environment to increase efficiency, eliminate redundancies, improve transparency, and reduce costs.

What we accomplished in 2015-2016

- Replaced the aging network firewall with a next-generation security device.
- Upgraded the core switch infrastructure.
- Replaced the existing Storage Area Network with a much larger, more robust SAN.

- Replaced and upgraded Virtual Server nodes.
- Implemented a Mobile Device Management System.
- Extended Fiber Optic Network to provide connectivity to new facilities for HCMH and FISS.
- Added and/or improved communications to all SCADA sites.
- Developed and implemented new web based software applications for Development Services and Code Enforcement.

What we plan to accomplish in 2016-2017

- Replace in-car video hardware/software for all Police Department patrol cars.
- Replace Video Storage hardware/software for Police Department.
- Implement Police Department body cameras and associated storage.
- Replace Police Department in-car Mobile Data Terminals.
- Implement new records management system for the Police Department.
- Replace existing Police Department e-ticket system with new robust system.

Information Technology Department				
<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Director of Information Technology	1	1	1	1
Information Technology Systems Administrator	-	-	1	1
Information Technology Specialist	1	1		1
Total FTEs	2	2	2	3
Users to IT staff ratio	76	77	80	55

Human Resources

Description

The Human Resources Department serves as a support system for all city Departments and all city employees by interpreting and updating policies, properly maintaining personnel files, keeping the city in compliance with federal and state employment laws, managing benefits, and improving communication.

Goals and Objectives

Our goals are to ensure that properly qualified individuals are recruited, developed, and retained and to assist employees with all questions and issues. We strive to ensure adequate and affordable benefits packages for employees. We also work to assure a safe, productive, and pleasant workplace.

In order to meet this goal, we will:

- Continue to work on our benefits package in order to be competitive with our peers.
- Continue to provide training for our employees in the areas of Customer Service, Management, Leadership, Employment Law, and other pertinent areas.

What we accomplished in 2015-2016:

- Retained the services of a firm to conduct a salary survey. The last survey was completed in 2009. Much time was spent on this endeavor with the result being to incorporate the recommendations in the 2016-2017 budget.
- Continued to monitor our self-insurance group health insurance plan to meet the needs of the employees but also to keep the program fiscally responsible.
- Implemented our Core Values program. Our City's core values are Customer Service, Leadership, Integrity, and Community Service.
- Developed the City's mission statement, "We're leading with integrity while providing the best customer services to our community".

What we plan to accomplish in 2016-2017

- Implement the recommendations of the salary survey.
- Evaluate our self-insured group health insurance program as we do every year to see if that is the right path for the City as a whole – both for the employees and for the liability of the City.

Human Resources				
<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Actual FY 15-16</i>	<i>Projected FY 16-17</i>
Employment Applications Processed	95	106	140	100
Average # FT Employees (Annualized)	160	159	160	162
# FT Employees Hired	18	18	12	15
Annual Turnover %	6%	7%	6%	6%
Average Employee Merit Increase	0%	2.5%	2%	2%
COLA Increase	2.5%	2.5%	1%	1.5%

Communications Department

Description

The Communications Department serves the citizens of Fredericksburg through various means of communications. The Communications Plan is based on the sincere desire to execute an open and transparent connection with the citizens of Fredericksburg, elected officials, and City employees. All communications are designed to be accessible, clear, accurate, and timely.

Goals and Objectives

- Provide answers to questions that citizens may have about the issues and projects that are relevant to them.
- Continually expanding outlets to improve the public's understanding of city issues and city government functions.
- Boost citizen participation by making it easy for citizens to reach and communicate with elected officials and city staff.

In order to meet this goal, we will

- Create educational materials for all age groups to include, presentations, events, and publications.
- Communicate with citizens through an on-line presence, email, print media, radio, and public meetings.

What we accomplished in 2015-2016

- Initiated the City Update, a twice a month e-newsletter, with current information about what is happening at City Hall.
- Oversaw the complete re-design of the City Website.
- Educated 240 area 4th graders at Water Conservation Day at the Fort.
- Participated with Fredericksburg Shines demonstrating water conservation to 3rd graders at Enchanted Rock.
- Hosted the 2nd Annual Green Solutions Expo at Marketplatz.
- Oversaw marketing for City events at Fort Martin Scott.
- Provided press releases and an open door policy to local and area media concerning information and developing situations.
- Maintained a growing Facebook presence with information regarding City programs, special events, meeting reminders, and emergency notifications.
- Provided print publications targeting special information such as watering restrictions, public works services, parks information, and communications updates.
- Maintained internal communications with employees through newsletters and emails.

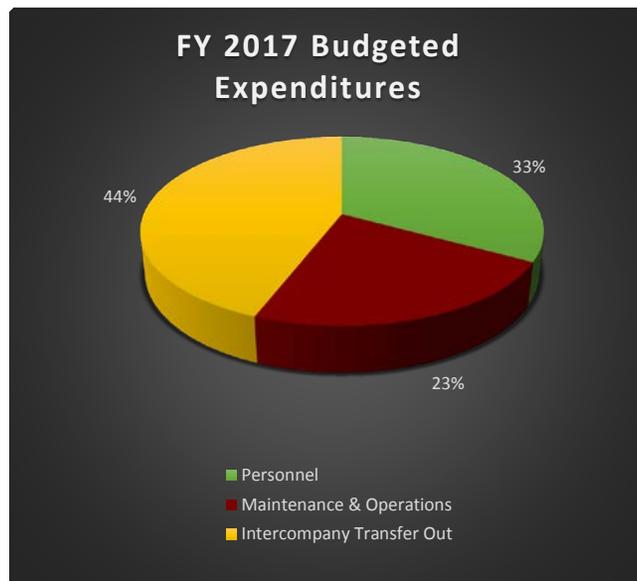
What we plan to accomplish in 2016-2017

- Grow the City of Fredericksburg's online presence through the website and social media.
- Communicate with staff and citizens on a regular basis through the updates, newsletters, and quarterly Fort Martin Scott newsletters.
- Provide website support to all City departments.
- Write and distribute the Annual Report.

Administration Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	522,087	596,400	614,619	652,846
Maintenance & Operations	444,633	505,925	376,625	455,300
Intercompany Transfer Out	651,100	1,116,027	1,312,787	872,200
Intergovernmental Transfer Out	10,023	-	-	-
Capital Outlay	301,720	524,200	524,200	-
Total Expenditures	1,929,563	2,742,552	2,828,231	1,980,346

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
City Manager	1	1	1	1
Director of Finance	1	1	1	1
Director of Information Technology	1	1	1	1
City Secretary	1	1	1	1
Human Resources	1	1	1	1
Communications Manager	1	1	1	1
Information Technology Specialist	1	1	1	1
Executive Administrative Assistant	1	1	1	1
Accountants	2	2	2	2
Administrative Assistant	1	1	1	1
Receptionist	1	1	1	1
Utility Billing Officer	1	1	1	1
Accounting Clerk	1	1	1	1
Customer Service Representatives	4	4	4	4
Total	18	18	18	18



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-20-1010-00	Salary - Elected Officials	16,800	16,800	16,800	23,400
01-20-1015-00	Regular Wages-City Attorney	17,994	18,500	18,600	19,200
01-20-1016-00	Wages - City Attorney Billings	25,646	28,000	29,300	29,300
01-20-1020-00	Regular Wages-Mun Judge & Clerk	3,441	-	-	-
01-20-1030-00	Regular Wages-Office Employees	319,185	379,200	392,000	418,367
01-20-1035-00	Regular Wages-Engineering	(462)	-	-	-
01-20-1050-00	Regular Wages - Part Time Emp	2,494	2,000	1,800	2,000
01-20-1060-00	Longevity	4,505	4,900	5,100	5,000
01-20-1070-00	Overtime Wages	16,914	15,000	15,000	13,000
01-20-2020-00	Social Security	28,578	35,600	36,613	39,035
01-20-2030-00	Retirement - TMRS	38,659	42,900	44,206	46,935
01-20-2060-00	Insurance - Hospitalization	48,333	53,500	55,200	56,609
01-20-2090-00	Professional Org - Personal	2,195	1,200	1,500	1,500
01-20-2100-00	Prof Education & Training	5,603	12,500	13,500	15,000
01-20-2204-00	Collection Fees - Del Taxes	5,547	7,000	3,700	-
01-20-3010-00	Utilities	15,160	20,000	20,000	20,000
01-20-3020-00	Telephone	1,383	3,500	2,000	2,000
01-20-3030-00	Office Supplies & Forms	5,455	6,500	6,500	6,500
01-20-3040-00	Postage, Freight, Etc	2,753	3,500	3,500	3,500
01-20-3050-00	Ads & Public Notices	3,314	3,500	3,500	3,500
01-20-3060-00	Protocol & Social	9,431	8,500	9,000	9,500
01-20-3070-00	Travel Expenses	8,153	9,000	9,000	9,000
01-20-3080-00	Prof Org & Assoc - City	3,546	4,200	4,700	4,700
01-20-3090-00	Books, Periodicals, Etc	565	1,000	600	700
01-20-3100-00	Safety	75	500	500	500
01-20-3120-00	Audit Expenses	5,500	5,500	5,500	5,600
01-20-3130-00	Legal Expenses	43,656	43,000	42,000	43,000
01-20-3140-00	Contract Professional Services	73,042	148,100	35,000	50,000
01-20-3142-00	GCAD - Prop Tax Collection	53,592	32,100	33,000	33,200
01-20-3160-00	TML Conventions	4,358	4,000	4,000	4,000
01-20-3190-00	Miscellaneous Adm Expenses	9,255	7,000	3,000	3,000
01-20-3200-00	City Share - Appr Dist Exp	59,433	65,400	68,200	69,100
01-20-3220-00	Insurance & Bonds	5,098	4,700	4,700	2,100
01-20-3274-00	City Contribution - Dispatch	10,023	-	-	-
01-20-3275-00	City Contr-Emg Medical Serv	350,900	442,700	416,400	611,200
01-20-3276-00	City Contrib - Emerg Mgt	55,000	50,750	47,510	61,000
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	994	15,000	15,000	11,000
01-20-4020-00	Janitorial/Housekeeping	3,008	3,000	3,900	4,000
01-20-4030-00	General Property Maintenance	78,263	26,000	30,000	95,000
01-20-4035-00	Visitor Info Center Maint	11,298	10,000	10,000	10,000
01-20-4036-00	Maintenance 308 E Austin	685	18,500	1,000	2,000
01-20-4040-00	Small Tools & Equipment	2,750	8,800	7,000	8,800
01-20-4060-00	Office Machines Maintenance	1,799	2,800	2,800	3,000
01-20-4065-00	Office Equipment Rental	-	500	500	500
01-20-4070-00	Computer/Software Maintenance	19,525	18,625	18,625	19,000
01-20-4250-00	Election Expenses	2,169	2,500	4,600	6,000
01-20-4410-00	Gasoline, Oil, & Lubrication	1,110	1,500	1,500	1,500
01-20-4430-00	Vehicle Maint	177	400	700	500
01-20-4435-00	Fleet Lease	739	2,600	2,600	2,600
01-20-5059-00	Land Purch-Mitchell-Friendship	298,892	-	-	-
01-20-5071-00	Land Purchase - 301 Friendship Ln	-	524,200	524,200	-
01-20-5261-00	IT Warehouse Improvements	2,828	-	-	-

01-20-6004-00	T-fer to Golf (prior deficit)	-	423,877	423,877	-
01-20-6005-00	T-fer to Golf(current deficit)	<u>245,200</u>	<u>198,700</u>	<u>425,000</u>	<u>200,000</u>
	Administration Dept Expenditures	1,929,563	2,742,552	2,828,231	1,980,346



The City of Fredericksburg

Police Department

Police Department

Description

The Fredericksburg Police Department is an accredited law enforcement agency that is responsible for protecting the citizens and visitors of the City of Fredericksburg by faithfully enforcing the laws of the State of Texas and the City of Fredericksburg while protecting the core values and heritage that makes Fredericksburg unique.

Goals and Objectives

- To continue to provide the best possible service and protection to the community.
- To maintain our unique bond and trust with the community and its citizenry.
- To determine new procedures to help reduce crime and improve traffic safety in Fredericksburg.

In order to meet this goal, we will

- Continue to be progressive in our security of Fredericksburg and the technology we use.
- Continue to train our officers in the new threats that we are faced with and to maintain a level of professionalism and proficiency that is needed for the security of our citizens.
- Continue to sponsor programs and events that link us to the citizens, such as our Citizen's Police Academy, Summer Youth Program, and Blue Santa Program. These programs allow us to build better relations with our citizens by building friendships and trust.
- Maintain a policy of accountability and transparency in our daily operations, by applying the principles of Community Policing in our organization.

What we accomplished in 2015-2016

- Maintained a proactive Police Department in our security efforts and our education efforts.
- Continue to build on already successful programs such as Citizen's Police Academy, Summer Youth Program, and the Blue Santa Program.
- Worked closely with our local Crime Stoppers board to increase tip information effects.
- Increased grant funding for body worn cameras and maintained current grants.
- Redesigned the Police Badge to include the city logo.
- Worked closely with other Departments to include emergency management to provide safe events.
- Worked to develop and design a new City Animal Control Facility.

- Maintained accreditation with the Texas Police Chiefs Association, Best Practices Program.

What we plan to accomplish in 2016-2017

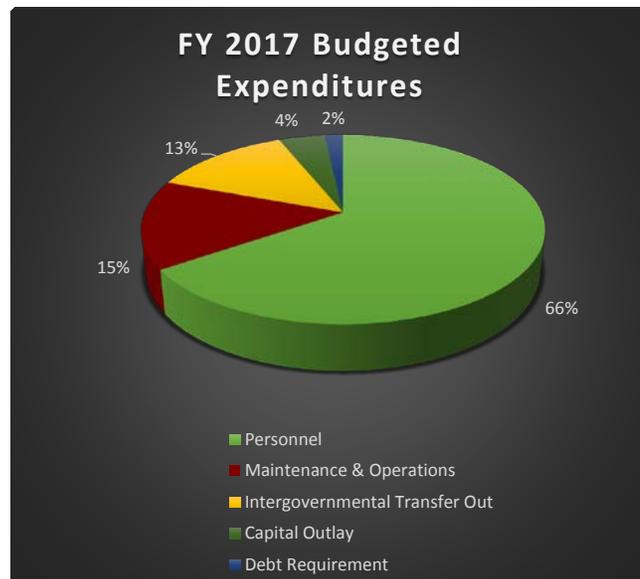
- Build a new Animal Control Facility and increase animal adoption rates.
- Develop new social media outlets to help provide real time information to the public.
- Continue to train officers to be prepared for any new threats.
- Maintain a proactive approach to crime and traffic safety.

Police Department					
	<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Patrol	Average Arrival Time	6	4	3	4
	Total Call for Service Responses	7,089	6,504	8,400	9,000
	Total In-Custody Arrest Reports Generated	437	434	480	500
	Reports Generated from Crimes and Emergency Responses	1,641	1,143	1,154	1,160
	Citations Issued	1,329	1,023	1,357	1,300
	Accident Investigations Completed	573	540	744	700
Investigations & Property/ Evidence	Criminal Investigations Completed	547	291	303	350
	Caseload per Investigator	61	36	51	50
	Clearance Rate per Investigations	18%	11%	25%	30%
	Number of Evidence Items Processed and Stored	1103	896	745	750
Records	Major Crimes per 1,000 Population	709	650	840	900
	Number of Reports Processed	7,089	6,504	8,400	9,000
	Completed Requests for Information	643	543	642	650
	Subpoenas Processed	60	9	34	35
Training & Recruitment	State Mandated Training Files Maintained & Updated	38	36	36	38
	Training Classes Conducted by FPD	5	25	27	30
	Number of Officers Trained by FPD	36	114	125	129
	Number of Employee Applications Processed	32	36	43	8
Community Service	Community Outreach Programs Conducted	6	10	15	20
	Hours Expended in Media Relations	10	10	50	70
	Citizen Police Academy Graduates	0	0	11	10
	Citizen Police Academy Completed	0	0	1	1
School Resource Officer	Calls for Services on Fisd Campuses	162	141	89	80
	Offenses Committed on Fisd Campuses	107	72	75	70
	Arrests Made from Investigations at Fisd Campuses	6	3	4	4

Police Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	2,773,927	2,915,000	2,891,191	3,047,618
Maintenance & Operations	535,927	747,025	669,695	704,840
Intergovernmental Transfer Out	528,072	474,400	474,400	615,665
Capital Outlay	65,346	197,000	305,353	204,505
Debt Requirement	147,605	82,000	82,000	82,000
Total Expenditures	4,050,877	4,415,425	4,422,639	4,654,628

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Chief of Police	1	1	1	1
Lieutenants	3	3	3	3
Detectives	4	4	4	4
Sergeants	6	6	6	6
Patrol Officers	16	16	16	16
Animal Control Officers	2	2	2	2
Administrative Assistants	2	2	2	2
Total	34	34	34	34



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

POLICE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-22-1015-00	Regular Wages - City Attorney	-	-	-	-
01-22-1016-00	Wages - City Attorney Billings	1,803	7,500	7,500	7,500
01-22-1030-00	Regular Wages-Police Employee	1,952,465	2,025,800	2,025,800	2,148,600
01-22-1050-00	Regular Wages - Part-time Emp	7,256	21,000	16,700	22,500
01-22-1060-00	Longevity	21,852	21,500	20,800	22,100
01-22-1070-00	Overtime & Holiday Pay	119,363	132,800	125,000	132,800
01-22-2020-00	Social Security	154,329	169,000	167,979	178,513
01-22-2030-00	Retirement-TMRS	210,978	210,300	209,412	223,705
01-22-2040-00	Uniforms And Clothing	29,497	39,700	37,000	32,400
01-22-2060-00	Insurance - Hospitalization	276,383	287,400	281,000	279,500
01-22-2090-00	Prof Org - Personal	4,054	4,100	4,000	5,540
01-22-2100-00	Prof Education & Training	26,066	34,000	32,000	34,000
01-22-3020-00	Telephone	-	1,000	1,020	1,100
01-22-3030-00	Office Supplies & Forms	5,755	6,400	5,200	6,000
01-22-3040-00	Postage, Freight, Etc	1,368	1,700	1,700	1,700
01-22-3050-00	Ads & Public Notices	2,033	1,500	500	1,500
01-22-3060-00	Protocol & Social	7,392	7,500	7,200	7,500
01-22-3070-00	Travel Expenses	17,415	24,000	23,000	24,000
01-22-3090-00	Books, Periodicals, Etc	2,481	3,500	1,200	2,500
01-22-3100-00	Safety	375	3,000	1,500	3,000
01-22-3130-00	Legal Expenses	6	3,000	-	3,000
01-22-3140-00	Contract Professional Services	4,306	9,100	8,200	3,000
01-22-3170-00	Summer Youth Program Expenses	1,932	3,000	2,800	3,000
01-22-3190-00	Miscellaneous Police Expenses	18,847	21,000	18,000	21,000
01-22-3220-00	Insurance & Bonds	53,717	58,900	59,400	62,700
01-22-3274-00	City Contribution - Dispatch	40,072	371,700	371,700	497,400
01-22-4010-00	Communications	60,321	60,700	60,700	53,000
01-22-4020-00	Janitorial/Housekeeping	-	200	-	200
01-22-4030-00	General Property Maintenance	1,754	1,500	500	15,500
01-22-4070-00	Computer/Software Maintenance	132,051	218,925	218,925	205,000
01-22-4210-00	Firing Range Expenses	1,411	2,000	1,600	2,000
01-22-4211-00	LEOSE Expenditures	-	-	4,000	2,000
01-22-4230-00	Animal Control Expenses	31,270	19,000	18,000	25,000
01-22-4250-00	Weapons Maintenance & Supplies	22,917	39,000	42,000	36,400
01-22-4270-00	Police Equipment & Supplies	32,614	91,000	78,000	86,200
01-22-4410-00	Gasoline, Oil, & Lubrication	72,177	88,000	48,000	60,000
01-22-4420-00	Vehicle Maintenance - Autos	27,483	35,000	25,000	30,000
01-22-4500-00	City Share - LEC Expenses	488,000	102,700	102,700	118,265
01-22-4600-00	Substation Expenses	8,182	10,000	7,250	10,000
01-22-5240-00	Police Vehicles	65,346	197,000	192,153	204,505
01-22-5280-00	Animal Shelter	-	-	113,200	-
01-22-6010-00	Principal - Software - Chase	64,387	-	-	-
01-22-6020-00	Interest - Software - Chase	1,346	-	-	-
01-22-6221-00	700 Radio System - Principal	81,682	80,100	80,100	81,000
01-22-6222-00	700 Radio System - Interest	190	1,900	1,900	1,000
	Police Dept Expenditures	4,050,877	4,415,425	4,422,639	4,654,628



The City of Fredericksburg

Fire Department

Fire Department

Description

The Fredericksburg Fire Department is a dedicated and committed organization serving our customers through the core values of Customer Service, Leadership, Integrity, and Community. The Fire Department mission is to serve and provide the community with the highest quality of customer service delivered with a smile. The Department responds to motor vehicle accidents, swift water rescues, Enchanted Rock rescues, wildland fires, structure fires, EMS calls, and stands ready to help anyone who calls day, night, holidays or weekends. Fredericksburg Firefighters take pride and ownership in the community and spend countless hours training, responding, and promoting fire safety and serves with a sense of warmth, pride, friendliness, and passion for the community.

Goals and Objectives

- Provide the highest level of customer service in a safe and efficient manner.
- Provide quality training for fire, emergency medical operations, and emergency management in a safe environment.
- Continually strive to maintain or improve our Insurance Services Office (ISO rating).
- Provide quality fire prevention, inspections, and public fire education to our community.
- Strive to maintain or improve membership in the FVFD.

In order to meet this goal, we will

- Continue providing quality customer service evaluating our daily operations and responses looking for ways to improve.
- Utilize internal and external sources for emergency service training.
- Continually evaluate ISO guidelines as a benchmark to improved services.
- Work as a team with committee and personnel to improve our Fire and EMS service to our community.
- Evaluate ways to recruit additional volunteers.

What we accomplished in 2015-2016

- Added five additional Emergency Medical Technicians (EMT) to our medical resources.
- Purchased new brush truck.
- Added one full time firefighter.
- Added volunteer members.
- Began work to consolidate the Fire and EMS systems.

What we plan to accomplish in 2016-2017

- Merge the Fire and EMS systems in the City.

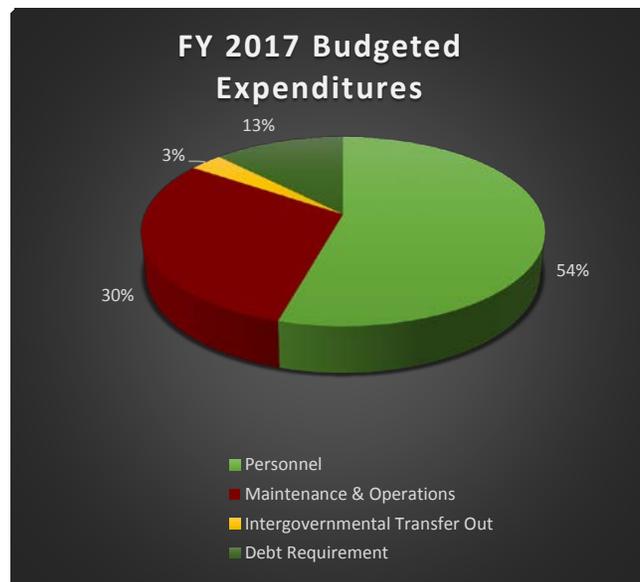
- Provide quality emergency services training.
- Evaluate our ISO rating.
- Maintain and improve our service delivery.

FIRE DEPARTMENT			
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Average Response Time (All Calls)	5.14	5.15	5.15
Average Response Time (City)	4.80	4.80	4.80
Average Response Time (County)	5.34	5.35	5.35
Percentage Response 5 Minutes or Less (City)	-	70%	70%
Percentage Response 5 Minutes or Less (County)	-	0	0
Continuing Education/Training (Hours)	2,463	1,844	1,950
Percent of Businesses Inspected	22%	20%	25%
Percent of Inspections Passing on First Inspection	20%	25%	25%
Fire Hydrants Tested	10	37	40
Volunteer Hours during Emergency Responses	3,250	4,291	4,400

Fire Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	410,918	486,200	412,761	500,077
Maintenance & Operations	222,316	260,700	247,100	276,400
Intergovernmental Transfer Out	10,023	21,300	21,300	28,500
Debt Requirement	89,626	89,900	87,000	114,800
Total Expenditures	732,883	858,100	768,161	919,777

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Fire Chief	1	1	1	1
Fire Marshal	1	1	1	1
Shift Officer	3	3	3	3
Total	5	5	5	5



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

FIRE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
01-23-1016-00	Wages - City Attorney Billings	122	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	272,660	350,200	288,844	336,041
01-23-1050-00	Regular Wages-Part-time Emp	19,884	25,000	18,000	30,000
01-23-1060-00	Longevity	2,419	1,500	1,500	1,500
01-23-1070-00	Overtime Wages	18,737	9,000	3,000	9,000
01-23-2020-00	Social Security	22,926	29,500	23,818	28,805
01-23-2030-00	Retirement-TMRS	29,641	34,700	28,190	33,545
01-23-2040-00	Uniforms And Clothing	2,677	3,800	4,000	4,000
01-23-2050-00	Car Allowance	-	-	6,055	8,400
01-23-2060-00	Insurance - Hospitalization	41,852	32,500	39,354	48,786
01-23-2090-00	Professional Org - Personal	3,250	3,200	3,200	3,200
01-23-2100-00	Prof Education & Training	1,218	7,500	7,500	20,000
01-23-2220-00	Firemen's Pension Fund Contr	45,382	46,000	42,000	42,000
01-23-2230-00	Medical Exams	339	1,500	300	1,500
01-23-2240-00	Firemen Recertification	933	1,000	1,100	1,200
01-23-3010-00	Utilities	10,699	12,000	12,000	12,000
01-23-3020-00	Telephone	919	2,000	200	1,800
01-23-3030-00	Office Supplies & Forms	327	500	1,300	800
01-23-3040-00	Postage, Freight, Etc	142	500	500	500
01-23-3050-00	Advertising & Notices	1,357	400	200	400
01-23-3060-00	Protocol & Social	2,083	3,000	3,000	3,000
01-23-3070-00	Travel Expenses	9,032	14,500	12,000	17,500
01-23-3090-00	Books, Periodicals, Etc	1,134	2,000	1,000	2,000
01-23-3100-00	Safety	30	500	300	500
01-23-3140-00	Contract Professional Services	1,363	2,800	5,300	2,500
01-23-3150-00	Fire Prevention Materials	752	1,000	800	1,000
01-23-3190-00	Miscellaneous Fire Dept Exp	149	2,500	2,500	2,500
01-23-3220-00	Insurance & Bonds	12,859	12,700	16,000	12,100
01-23-3250-00	Conventions	-	500	500	500
01-23-3274-00	City Contribution - Dispatch	10,023	21,300	21,300	28,500
01-23-4010-00	Communications Expenses	27,456	28,000	24,000	24,000
01-23-4020-00	Janitorial/Housekeeping	2,462	2,500	3,300	2,500
01-23-4030-00	General Property Maintenance	12,145	17,000	8,000	20,000
01-23-4040-00	Small Tools & Equipment	9,470	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	3,629	7,500	7,500	7,500
01-23-4070-00	Computer/Software Maintenance	3,602	4,000	7,000	9,800
01-23-4090-00	Ladder Maintenance	3,160	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	21,053	20,000	20,000	20,000
01-23-4210-00	Fire Department Supplies	5,715	8,500	8,500	8,500
01-23-4410-00	Gasoline, Oil, & Lubrication	10,811	14,000	14,000	14,000
01-23-4430-00	Vehicle Maintenance - Trucks	30,845	30,000	30,000	30,000
01-23-6023-00	Principal -Fire Marshal Pickup	11,309	11,200	9,500	9,600
01-23-6024-00	Interest - Fire Marshal Pickup	26	300	300	200
01-23-6221-00	Principal - 700 Radios	7,977	7,800	6,600	6,700
01-23-6222-00	Interest - 700 Radios	19	200	200	100
01-23-6230-00	Principal - Pumper - Chase	61,576	62,800	62,800	64,000
01-23-6231-00	Interest - Pumper - Chase	8,720	7,600	7,600	6,400
01-23-6232-00	Principal - SCBA Breathing Apparatus	-	-	-	26,200
01-23-6233-00	Interest - SCBA Breathing Apparatus	-	-	-	1,600
	Fire Dept Expenditures	732,883	858,100	768,161	919,777



The City of Fredericksburg

Street Department

Street Department

Description

The Street Department consists of 14 employees, 3 of whom are mechanics involved in maintenance of the City's rolling fleet of automobiles, trucks, tractors, mowers, and emergency vehicles. The maintenance facility is located at the consolidated warehouse on Friendship Lane. The rest of the Department maintains about 98 lane miles of streets throughout Fredericksburg.

Goals and Objectives

The Department's main purpose is to provide safe and comfortable travel on city streets and alleyways and to assist all other Departments in the city by providing equipment and manpower where needed. As part of these efforts the Division repaves about 10% of the street surfaces annually. Additionally, all street name signs, warning signs, and informational signs on non-TxDOT maintained roadways within the city limits are installed and maintained by Street Division crews.

In order to meet this goal, we will

- Continue working on the paving project with an evaluation of areas requiring attention by street and engineering personnel.
- Address base failures and drainage issues, which may include excavating failed areas, and patching (level-up) areas to achieve proper drainage and ride quality.
- Mow 128 areas along roadways, alleys, waterways, fields, and detention ponds.
- Perform weed control.
- Collect and transport 3,000 cubic yards of leaves picked up from piles placed on the street by local residents, which are then composted and for sale at the city landfill.

What we accomplished in 2015-2016

- Extensive repairs were performed on 100 N. Washington, 100 & 200 N. Elk, and 100 N. Adams Street in preparation for the 2016 Paving Project.
- Pavement/base failures were addressed on S. Milam to stabilize several areas ahead of a mill and overlay project spanning from Fulton Street to State Highway 16 S.

What we plan to accomplish in 2016-2017

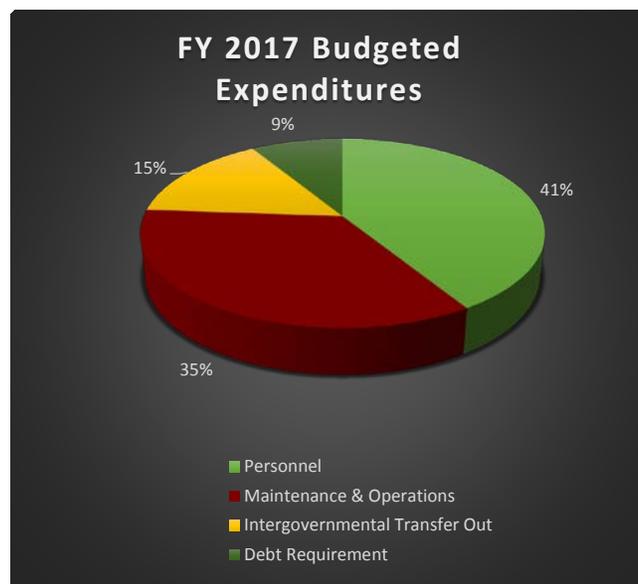
- Continuing the paving project.
- Continue street sign change out and upgrading guardrail and bridge rail upgrades.

Street Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Seal Coated Roads (Miles)square yards	240,000	220,000	213,000	215,000
Chip Seal Repaired (Miles)	N/A	14	13	13
Man-Hours of General Road Maintenance	N/A	10,000 +	10,000 +	10,000 +
New Sidewalks, Ramps and Driveways (Feet)	N/A	N/A	1,650`	1,650'
Patch Materials (Tons)	1,350	1,600	2,000	1,900
Replaced Street Sign man hours	1,600	1,500	1,700	1,800
Base Materials (Tons)	4,100	4,300	4,500	4,000
Man-Hours of Drainage Operation and Maintenance including mowing, trimming, tree removal, brush hauling, weed control, leaf pick up	-	-	6,500	6,500

Street Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	855,014	913,800	905,378	967,442
Maintenance & Operations	751,392	866,425	754,425	823,500
Intergovernmental Transfer Out	509,916	1,168,908	1,120,108	355,000
Debt Requirement	52,660	116,700	107,000	206,000
Total Expenditures	2,168,982	3,065,833	2,886,911	2,351,942

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Street Department Superintendent	1	1	1	1
Assistant Street Dept. Superintendent	1	1	1	1
Mechanics	3	3	3	3
Equipment Operators	9	9	9	9
Total	14	14	14	14





STREET DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-24-1016-00	Wages - City Attorney Billings	3,084	2,400	3,400	-
01-24-1030-00	Regular Wages-Full Time Emp	577,142	615,200	615,200	660,600
01-24-1050-00	Regular Wages-Part Time Emp	2,150	10,000	4,000	10,000
01-24-1060-00	Longevity	14,214	14,900	15,200	14,400
01-24-1070-00	Overtime Wages	26,153	30,000	30,000	30,000
01-24-2020-00	Social Security	44,788	51,500	51,087	54,698
01-24-2030-00	Retirement - Tmrs	62,827	63,700	63,791	68,244
01-24-2040-00	Uniforms And Clothing	7,529	8,700	8,700	9,500
01-24-2060-00	Insurance - Hospitalization	117,127	117,400	114,000	120,000
01-24-2090-00	Professional Org - Personal	89	300	300	300
01-24-2100-00	Prof. Education & Training	587	500	500	500
01-24-3010-00	Utilities	20,386	25,000	22,000	22,000
01-24-3020-00	Telephone	678	900	900	900
01-24-3030-00	Office Supplies & Forms	826	1,100	1,000	1,000
01-24-3040-00	Postage, Freight, Etc.	-	100	100	100
01-24-3050-00	Ads & Public Notices	1,339	600	600	600
01-24-3060-00	Protocol & Social	2,207	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	134	1,000	1,000	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	6,786	9,600	9,600	8,000
01-24-3130-00	Legal Expenses	726	-	-	-
01-24-3140-00	Contract Professional Services	34,045	27,600	12,000	20,000
01-24-3190-00	Miscellaneous Street Dept.exp.	684	2,500	2,000	1,000
01-24-3220-00	Insurance & Bonds	27,179	34,900	33,400	33,400
01-24-4010-00	Communications	3,012	600	6,000	8,700
01-24-4020-00	Janitorial/housekeeping	822	1,500	1,000	1,000
01-24-4030-00	General Property Maintenance	4,236	3,500	6,000	11,500
01-24-4040-00	Small Tools & Equipment	3,662	5,200	3,000	4,000
01-24-4060-00	Office Machines Maintenance	1,149	700	1,200	1,200
01-24-4070-00	Computer/Software Maintenance	17,640	12,125	12,125	30,900
01-24-4240-00	Street Supplies	6,062	8,000	8,000	6,000
01-24-4245-00	Sign Materials	16,582	30,000	30,000	15,000
01-24-4250-00	Street & Bridge Maintenance	15,101	21,600	21,600	26,600
01-24-4255-00	Street Lighting Power	9,460	9,400	9,400	9,400
01-24-4270-00	Street Marking Paint	8,755	15,000	15,000	10,000
01-24-4330-00	Emulsion	195,093	200,000	108,000	150,000
01-24-4340-00	Rock - Grade 5	91,632	96,000	96,000	96,000
01-24-4345-00	Limestone	32,918	20,000	30,000	30,000
01-24-4350-00	Premix - Type 1A	100,913	175,000	175,000	175,000
01-24-4360-00	Shop Materials & Supplies	21,515	20,000	15,000	20,000
01-24-4410-00	Gasoline, Oil, & Lubrication	42,551	50,000	40,000	40,000
01-24-4430-00	Vehicle Maintenance - Trucks	5,608	9,000	9,000	4,000
01-24-4435-00	Fleet Lease	22,810	36,500	36,500	47,200
01-24-4440-00	Tractor/heavy Equipment Maint.	55,402	45,000	45,000	45,000
01-24-4450-00	Other Equipment Maintenance	800	1,000	1,000	1,000
01-24-5235-00	Dump Truck	86,537	-	-	-
01-24-5409-00	Orange Street Construction	24,348	-	-	-
01-24-5410-00	Brehmer Lane	170,884	265,608	265,608	-
01-24-5413-00	Discharge Structure & Channel	-	292,800	310,000	-
01-24-5420-00	T Signal-HeritageHill/TxRanger	5,193	-	-	-
01-24-5464-00	Equipment	104,661	-	-	-
01-24-5465-00	Sidewalks	97,069	100,000	100,000	100,000
01-24-5466-00	Fuel Island	21,223	-	-	-
01-24-5467-00	Downtown Sidewalk Repairs	-	50,000	50,000	50,000
01-24-5468-00	South Milam St Rehabilitation	-	350,000	320,000	-
01-24-5469-00	Trailer for Dump Truck	-	28,000	24,500	-
01-24-5470-00	Thermoplastic Striping Machine	-	30,000	10,000	-

01-24-5471-00	Sand Spreader Attachment	-	12,500	-	-
01-24-5472-00	Tractor for Shredder	-	40,000	40,000	-
01-24-5473-00	Downtown Parking Plan	-	-	-	35,000
01-24-5474-00	Master Thoroughfare Plan	-	-	-	120,000
01-24-5475-00	Herbicide for Arundo Donax Control	-	-	-	25,000
01-24-5476-00	Bridge Guardrail Upgrade Program	-	-	-	25,000
01-24-6406-00	Principal-Oil Distributor Trk	52,538	51,500	48,500	49,100
01-24-6407-00	Interest-Oil Distributor Trk	123	1,200	1,200	600
01-24-6408-00	Principal - Dump Truck	-	39,000	37,800	37,100
01-24-6409-00	Interest - Dump Truck	-	3,000	200	900
01-24-6410-00	Principal - Bobcat	-	20,000	19,200	18,900
01-24-6411-00	Interest - Bobcat	-	2,000	100	500
01-24-6412-00	Principal - Sweeper	-	-	-	75,200
01-24-6413-00	Interest - Sweeper	-	-	-	4,600
01-24-6414-00	Principal - Asphalt Zipper	-	-	-	18,000
01-24-6415-00	Interest - Asphalt Zipper	-	-	-	1,100
	Street Dept Expenditures	2,168,982	3,065,833	2,886,911	2,351,942



The City of Fredericksburg

Park Department

Park Department

Description

The City of Fredericksburg Park Department maintains 9 parks that encompass approximately 323 acres. These include 1 regional park, 4 community parks, 2 neighborhood parks, and 2 special use parks. The Park Department consists of a Director, a Park Manager/Pool Manager, a Park Maintenance Superintendent, a Warehouse/Landscape Technician, a Facilities Maintenance Technician, a part time Special Use Park Site Manager, 7 full time park Maintenance Crew members and 1 part time crew member, 4 part time Park Attendant/Rangers, and summer lifeguards. The Park Department is researching a new reservation system to keep track of yearly park and pavilion reservations as well as pool attendance and class registration. By next year the new reservation system will allow better park usage statistics to be included in this report.

Goals and Objectives

- Provide a system of outstanding parks and open space areas which are responsive to the leisure needs of a growing community and sensitive to the conservation of natural resources.
- Provide recreational facilities, programs, and parks that meet the needs of a diverse population with various levels of ability and skill.
- Provide an equitable geographic distribution of parks and recreational facilities.
- Provide the orderly replacement and/or re-design of aging parks and recreational infrastructure to ensure existing recreational opportunities are not lost.
- Cooperate with the school district, county, and other agencies, as well as community organizations, to provide cost-effective services and optimize benefits to citizens.
- Provide a comprehensive trail system that meets the needs of Fredericksburg residents.

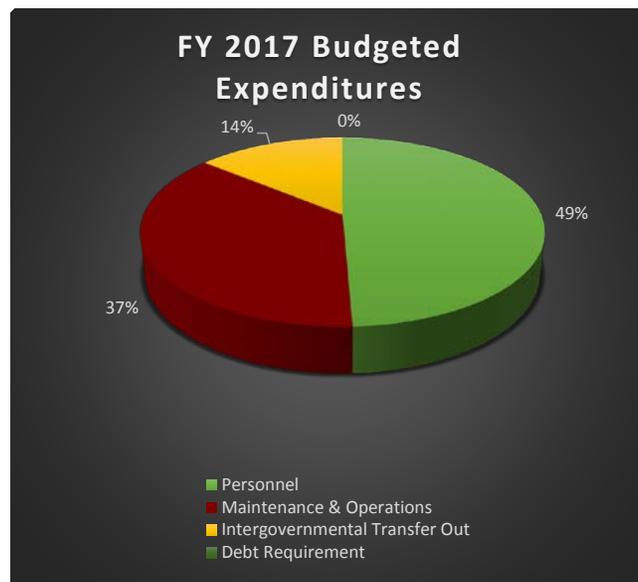
What we plan to accomplish in 2016-2017:

- Completion of Fort Martin Scott Utilities extension project.
- Continue cooperation with Fredericksburg Dog Park Association on building a Dog Park at Lady Bird Johnson Municipal Park.
- Continue Marketplatz Improvements to drainage/turf.
- Begin Lady Bird Johnson Municipal Park infrastructure improvements.
- Develop plans for Cross Mountain Park and Lady Bird Park trails.
- Develop plans for the new sports complex.

Park Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	704,841	788,900	830,873	852,494
Maintenance & Operations	576,319	590,700	632,377	632,050
Intergovernmental Transfer Out	443,602	688,334	309,120	243,000
Debt Requirement	570,159	-	-	-
Total Expenditures	2,294,921	2,067,934	1,772,370	1,727,544

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director of Parks and Recreation	1	1	1	1
Park Manager/Pool Manager	1	1	1	1
Park Maintenance Superintendent	1	1	1	1
Crew Workers	7	7	7	7
Warehouse/Landscape Technician	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
Total	12	12	12	12



City of Fredericksburg
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 Fredericksburg**

PARK DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-25-1016-00	Wages - City Attorney Billings	2,756	3,000	2,500	3,000
01-25-1030-00	Regular Wages-full Time Emp.	379,372	443,900	468,300	490,100
01-25-1050-00	Regular Wages - Part Time Emp	113,236	115,600	130,000	130,000
01-25-1060-00	Longevity	6,667	6,500	6,500	5,400
01-25-1070-00	Overtime Wages	28,504	24,000	23,500	24,000
01-25-2020-00	Social Security	40,504	45,400	48,256	49,916
01-25-2030-00	Retirement-tmrs	42,712	45,900	48,127	50,578
01-25-2040-00	Uniforms And Clothing	4,609	4,200	4,815	4,500
01-25-2050-00	Car Allowance	8,997	9,800	8,175	8,400
01-25-2060-00	Insurance-hospitalization	77,485	90,600	90,700	86,600
01-25-2090-00	Professional Org - Personal	705	500	500	500
01-25-2100-00	Prof. Education & Training	835	2,000	1,500	2,000
01-25-3010-00	Utilities	185,139	170,000	179,000	180,000
01-25-3020-00	Telephone	3,203	3,000	3,790	3,800
01-25-3030-00	Office Supplies & Forms	1,602	1,800	1,700	1,800
01-25-3040-00	Postage, Freight, Etc.	108	300	250	300
01-25-3050-00	Advertising & Public Notices	2,069	2,000	1,900	2,000
01-25-3060-00	Protocol & Social	2,995	2,600	4,500	3,000
01-25-3070-00	Travel Expenses	1,404	2,000	3,600	2,000
01-25-3090-00	Books, Periodicals, Etc	169	200	200	200
01-25-3100-00	Safety	1,117	1,000	2,100	2,100
01-25-3130-00	Legal Expenses	13	-	150	-
01-25-3140-00	Contract Professional Services	15,113	3,900	7,000	30,000
01-25-3190-00	Miscellaneous Expenses	532	-	62	-
01-25-3220-00	Insurance & Bonds	15,803	17,100	17,000	19,800
01-25-3280-00	Telephone - Swimming Pools	1,301	1,000	1,530	1,550
01-25-4010-00	Communications	3,206	4,000	4,360	5,800
01-25-4020-00	Janitorial/housekeeping	13,922	17,000	16,630	17,000
01-25-4030-00	General Property Maintenance	15,464	14,000	13,500	24,000
01-25-4040-00	Small Tools & Equipment	17,421	16,000	18,000	16,000
01-25-4060-00	Office Machines Maintenance	459	300	360	300
01-25-4066-00	Cable TV - Campgrounds	17,266	20,000	21,165	21,000
01-25-4070-00	Computer/Software Maintenance	799	700	8,600	2,400
01-25-4080-00	Roads & Grounds Maintenance	16,734	28,000	26,500	28,000
01-25-4100-00	Market Square Expenses	40,143	40,000	35,000	35,000
01-25-4105-00	Market Square Wi-Fi	19,542	-	30	-
01-25-4110-00	Ft Martin Scott Maintenance	20,677	11,000	60,000	23,700
01-25-4111-00	Ft Martin Scott Souvenirs	636	500	800	800
01-25-4180-00	July 4th Fireworks	15,000	16,000	16,000	16,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,355	1,500	1,100	1,500
01-25-4200-00	Pavilion Maintenance	10,566	11,000	8,000	8,000
01-25-4220-00	Refuse Supplies	1,158	2,000	1,800	2,000
01-25-4230-00	Swimming Pools Expenses	35,986	40,000	39,000	40,000
01-25-4260-00	Sports Facilities Maintenance	21,409	21,000	20,250	21,000
01-25-4265-00	Playground Maintenance	2,169	4,000	3,600	4,000
01-25-4270-00	General Operations	20,704	6,000	6,500	6,000
01-25-4275-00	Contract Tree Trimming	4,650	4,000	4,300	4,000
01-25-4276-00	Christmas Decorations Repair	9,796	20,000	19,000	20,000
01-25-4285-00	Tree Care & Replacement	3,008	5,000	4,800	5,000
01-25-4340-00	Comfort Stations	1,502	1,200	1,100	1,200
01-25-4410-00	Gasoline, Oil, & Lubrication	23,063	30,000	14,000	15,000
01-25-4430-00	Vehicle Maintenance - Trucks	4,215	4,100	4,500	4,100

01-25-4435-00	Fleet Lease	2,771	41,000	41,000	52,700
01-25-4440-00	Tractor/heavy Equipment Maint.	14,510	5,000	4,200	2,500
01-25-4450-00	Other Equipment Maintenance	6,079	3,000	6,000	3,000
01-25-4544-00	Ft Martin Scott Event Expenses	-	17,000	7,500	3,000
01-25-5022-00	Mower	5,949	-	-	-
01-25-5092-00	Ft Martin S Connect to Rangers	3,461	-	-	-
01-25-5519-00	Infield Groomer	18,991	-	-	-
01-25-5521-00	RV Campgrounds Improv Phase I	24,166	620,834	282,000	-
01-25-5522-00	Land Purch-Heinemann-Friendshp	391,035	-	-	-
01-25-5523-00	Parks Master Plan	-	11,500	11,746	-
01-25-5524-00	Utility Vehicle	-	9,000	8,920	-
01-25-5525-00	Repaint Adelsverein	-	35,000	-	35,000
01-25-5526-00	Hydraulic Hole Digger	-	5,000	-	-
01-25-5527-00	Replace Bathroom Partitions #4	-	7,000	6,454	7,000
01-25-5528-00	Tennis Court Improvements	-	-	-	35,000
01-25-5529-00	Baseball Field C - Replace fencing/backstop	-	-	-	28,000
01-25-5530-00	Cross Mountain Park Restroom Facility	-	-	-	138,000
01-25-6011-00	T-fer to Capital Projects-Pool	570,159	-	-	-
	Park Dept Expenditures	2,294,921	2,067,934	1,772,370	1,727,544



The City of Fredericksburg

Development Services Department

Development Services Department

Description

The Development Services Department consists of three Divisions: planning and development, building, and civil code enforcement. Department staff consists of the Director of Development Services, Development Coordinator, Building Official, Building Inspector and Civil Code Enforcement Officer. The Department serves a variety of customers including builders, developers, contractors, visitors, citizens, and other city staff.

Planning and Development Division

The Planning and Development Division is responsible for the implementation of the City's zoning ordinance, subdivision ordinance, and other ordinances as they pertain to the City's growth and development. The function of the Division includes review and approval of a variety of development related plans and ensuring compliance with city ordinances, regulations, and codes. The Division's responsibilities include providing public information to applicants and the evaluation of applications for land subdivision, site development, variances, easements, zoning, and additional uses. The Division also makes recommendations regarding applications to the appropriate board or commission and the city council.

The Planning and Development Division is responsible for guiding the City's long range planning efforts and the implementation of the City's comprehensive plan for future growth and development. This Division also provides census and demographic information, in addition to growth and development information to the community for projecting population, building, and development trends and impacts. The comprehensive plan establishes guidelines for growth, future land use, transportation, and parks and recreation needs.

Building Division

The purpose of the building Division is to safeguard the public health, safety, and general welfare through compliance with the adopted building codes, to minimize the hazards affiliated with the built environment, and to ensure that a site and/or building is constructed to minimum code standards. This includes a timely plan review and inspection process, as well as maintaining accurate records of all construction activity.

Civil Code Enforcement

This Division is responsible for enforcement of the City's codes and ordinances in a fair and equitable manner, with the intent of maintaining a safe and aesthetically pleasing community.

Goals and Objectives

- Provide comprehensive solution oriented code enforcement with a fair and positive attitude.
- Strive to make the community as clean and safe as possible.
- Provide efficient, timely, accurate, respectful and professional experience for builders, contractors, developers, citizens or other individuals seeking permits and building within the community.
- Ensure that the public health, safety and general welfare is always the highest priority used by staff.
- Utilize the goals and objectives of the comprehensive plan to evaluate planning, development and zoning proposals.
- Provide professional guidance to the development community and the boards and commissions.
- Provide professional assistance to the Historic Review Board.

In order to meet these goals, we will

- Continue to support, facilitate and provide plan review and inspection services.
- Provide education for citizens of the community regarding matters such as water conservation, recycling, and maintenance.
- Provide the highest quality customer service to the development community and citizens.
- Ensure fairness and consistency in interpreting rules and regulations.
- Continue providing the best staff support for the implementation of the Historic Preservation Ordinance.

What we accomplished in 2015-2016

- Adoption and implementation of the Sidewalk Plan.
- Amended the Historic Preservation Ordinance pertaining to new construction and additions.
- Prepared information and provided a tour with members of the HRB to consider expansion of the Historic District.
- Continued effort to assist in affordable housing.
- Assisted the City Manager with the acquisition of properties on Friendship Lane.
- Administered and managed the implementation of the update to the comprehensive plan.
- Provided staff support for the Development Review Committee.
- Continued staff support for the Planning and Zoning Commission.
- Continued staff support for the Historic Review Board.
- Continued staff support for the Board of Adjustment.

- Supported, facilitated and provided inspection services for a variety of commercial and residential projects.
- Assisted with the design and layout of the proposed animal shelter.
- Assisted with the space planning committee for city buildings.
- Provided weekly reports on permits and inspections.
- Provided weekly reports on code enforcement activity.
- Administered and implemented the new lighting ordinance.
- Monitored the B&B Ordinance permitting process.
- Monitored the wayfinding signs within the community.
- Provided daily support to the variety and very high volume of inquiries submitted to the Department.
- Assisted Emergency Management with the update to their Hazard Mitigation Plan.

What we plan to accomplish in 2016-2017

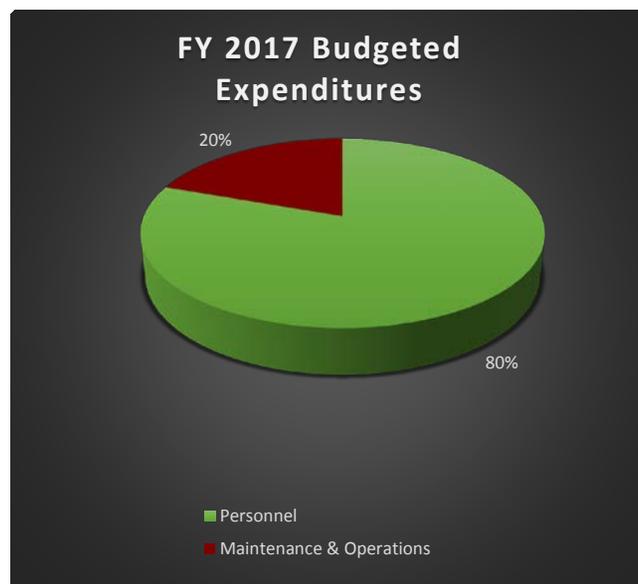
- Continue follow-up after Historic Review Board Meetings to ensure that approvals are adhered to when construction commences.
- Provide professional service, programs and recommendations to the Historic Review Board.
- Support the effort to attract and retain affordable housing for the community.
- Implement the variety of development ordinances, and provide changes where more efficiency and better regulations can be provided.
- Provide the highest quality service to the boards, commissions and council.
- Work with the City Council and Historic Review Board to expand the district as well as add professional staff to support the board and council.
- Provide the highest quality support during the Development Review process

Development Services Department				
PERFORMANCE MEASURES	ACTUAL FY 13-14	ACTUAL FY 14-15	ESTIMATED FY 15-16	PROJECTED FY 16-17
Zoning Cases Processed	12	20	10	12
Plats Reviewed	28	23	20	20
Inspections Conducted	1,256	1,348	1,250	1,275
Additions, Alterations, Accessory Building Permits Issued.	144	133	150	160
Commercial Permits Issued	21	10	15	15
Housing Permits Issued	55	58	65	60
Code Enforcement Cases Addressed	820	791	800	850
Historic Review Cases	116	101	95	100
Customer Queries (in person/phone)	-	-	3,750	4,000
Site Plan Cases Processed	22	17	15	15
Board of Adjustment Cases	3	3	3	3

Development Services

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	320,968	345,300	384,335	416,323
Maintenance & Operations	112,462	97,625	80,925	101,400
Total Expenditures	433,430	442,925	465,260	517,723

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director of Development Services	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Development Coordinator	1	1	1	1
Code Enforcement Officer	1	1	1	1
Historic Preservation Planner	0	0	0	1
Total	5	5	5	6



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DEVELOPMENT SERVICES DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-27-1016-00	Wages - City Attorney Billings	15,531	17,000	14,000	14,000
01-27-1040-00	Regular Wages -Planning & Bldg	229,934	246,000	285,300	301,800
01-27-1050-00	Regular Wages - Part Time	-	1,200	-	-
01-27-1060-00	Longevity	1,329	1,600	1,600	1,500
01-27-1070-00	Overtime Wages	42	300	-	-
01-27-2020-00	Social Security	17,656	20,400	23,019	24,273
01-27-2030-00	Retirement - TMRS	24,820	25,500	28,916	30,750
01-27-2050-00	Car Allowance	-	-	-	4,500
01-27-2060-00	Insurance - Hospitalization	31,657	33,300	31,500	39,500
01-27-2090-00	Professional Org - Personal	2,327	2,900	2,900	3,000
01-27-2100-00	Prof Education & Training	2,550	5,000	3,000	5,000
01-27-3020-00	Telephone	-	500	500	500
01-27-3030-00	Office Supplies & Forms	3,045	4,000	3,000	3,000
01-27-3040-00	Postage, Freight, Etc	-	100	100	100
01-27-3050-00	Ads & Public Notices	136	300	500	500
01-27-3060-00	Protocol & Social	1,336	2,000	2,000	3,000
01-27-3070-00	Travel Expenses	3,736	3,500	4,500	5,000
01-27-3090-00	Books, Periodicals, Etc	-	500	500	500
01-27-3130-00	Legal Expenses	2,614	4,500	4,000	4,000
01-27-3135-00	Nuisance Abatement	10,103	5,000	4,000	4,000
01-27-3140-00	Contract Professional Services	21,975	900	2,000	2,000
01-27-3220-00	Insurance & Bonds	6,703	3,500	3,500	2,200
01-27-4010-00	Communications	4,348	6,500	6,500	8,900
01-27-4040-00	Small Tools & Equipment	794	3,000	2,000	2,000
01-27-4070-00	Computer/Software Maintenance	25,499	17,625	17,625	28,800
01-27-4410-00	Gasoline, Oil, & Lubrication	1,068	2,500	2,000	2,500
01-27-4430-00	Vehicle Maintenance	1,214	1,000	1,000	1,500
01-27-4435-00	Fleet Lease	-	6,800	6,800	12,400
01-27-4710-00	Wayfinding Sign Maintenance	15	2,500	2,000	2,500
01-27-4720-00	Historic Building Maintenance	25,000	25,000	12,500	10,000
	Development Services Dept Expenditures	433,430	442,925	465,260	517,723



The City of Fredericksburg

Health Department

Gillespie County Health Division

Description

The Gillespie County Health Division provides environmental health services to the citizens and visitors of Gillespie County.

Goals and Objectives

The Gillespie County Health Division is dedicated to preventing illnesses due to environmentally related disease and injury. We monitor and investigate environmental public health problems and serve as a community resource to educate people about environmental public health issues.

In order to meet this goal, we will

- Perform food service health inspections in accordance with State law.
- Investigate all health related complaints.
- Provide training and education for food service personnel and general public.
- Perform environmental health inspections for public schools, childcare facilities, and foster homes.
- Perform inspections on municipal pools and playgrounds.
- Conduct plan reviews on new and remodeled facilities.

What we accomplished in 2015-2016

- There were no reported cases of foodborne illness associated with our jurisdiction of inspections.

What we plan to accomplish in 2016-2017

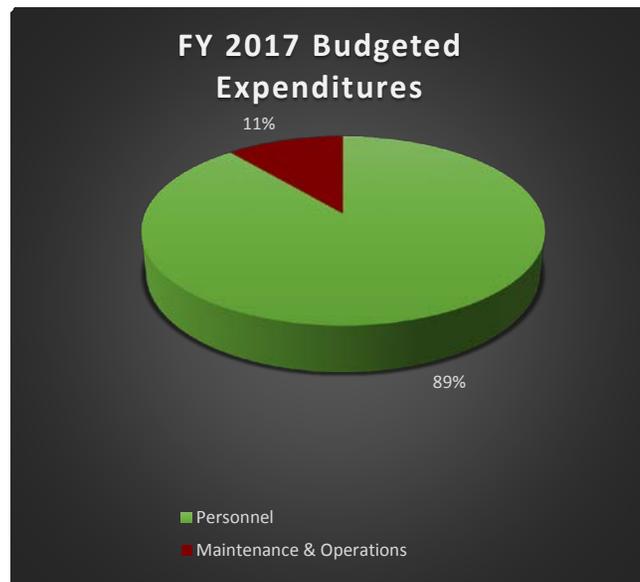
- Implement the latest edition (October 2015) of the Texas Food Establishment Rules.
- Continue to provide environmental health services to the citizens and visitors of Gillespie County.

Gillespie County Health Division				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Retail Food Inspections	461	505	474	500
Day Care Inspections	9	9	9	8
Foster Home Inspections	6	4	4	4
Independent School District Inspections	3	3	3	3
Retail Health Permits Issued	202	215	230	230

Health Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	149,570	157,800	158,654	171,410
Maintenance & Operations	10,975	24,100	21,325	21,675
Capital Outlay	7,433	-	-	-
Total Expenditures	167,978	181,900	179,979	193,085

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director Gillespie County Health Division	1	1	1	1
Food Safety Inspector	1	1	1	1
Total	2	2	2	2



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HEALTH DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-28-1016-00	Wages - City Attorney Billings	705	800	1,600	1,600
01-28-1030-00	Regular Wages-Full Time Emp	112,676	118,300	118,300	129,000
01-28-1060-00	Longevity	828	1,000	1,000	1,100
01-28-1070-00	Overtime Wages	-	500	500	500
01-28-2020-00	Social Security	7,748	9,300	9,287	10,113
01-28-2030-00	Retirement-TMRS	11,512	11,600	11,667	12,797
01-28-2060-00	Insurance-Hospitalization	16,101	16,300	16,300	16,300
01-28-2090-00	Professional Org - Personal	398	650	500	500
01-28-2100-00	Prof Education & Training	3,929	4,500	4,500	1,500
01-28-3020-00	Telephone	-	250	300	300
01-28-3030-00	Office Supplies & Forms	377	500	575	575
01-28-3040-00	Postage, Freight, Etc.	-	400	-	400
01-28-3050-00	Advertising & Public Notices	185	400	300	300
01-28-3060-00	Protocol & Social	185	400	300	350
01-28-3070-00	Travel Expenses	632	1,600	1,500	1,500
01-28-3090-00	Books, Periodicals, Etc	-	200	100	100
01-28-3100-00	Safety	10	100	-	100
01-28-3130-00	Legal Expenses	8	300	100	250
01-28-3140-00	Contract Professional Services	79	500	350	400
01-28-3213-00	Credit Card/Bank Fees	1,723	1,700	2,200	-
01-28-3220-00	Insurance & Bonds	-	-	300	2,400
01-28-4005-00	Health Dept Supplies	34	300	300	300
01-28-4010-00	Communications	1,142	1,500	2,000	3,300
01-28-4030-00	General Property Maintenance	21	200	-	200
01-28-4040-00	Small Tools & Equipment	311	2,200	2,000	800
01-28-4070-00	Computer/Software Maintenance	884	1,800	1,800	2,000
01-28-4410-00	Gasoline, Oil, & Lubrication	1,001	1,000	900	1,000
01-28-4430-00	Vehicle Maintenance	58	1,000	200	1,000
01-28-4435-00	Fleet Lease	-	4,600	3,100	4,400
01-28-5010-00	Furniture & Fixtures	7,433	-	-	-
	Health Dept Expenditures	167,978	181,900	179,979	193,085



The City of Fredericksburg

Municipal Court

Municipal Court

Description

The Fredericksburg Municipal Court is responsible for the adjudication of all Class C misdemeanor offenses cited or filed by the Fredericksburg Police Department, which includes offenses under the Transportation Code, Penal Code, Education Code, Health and Safety Code, Alcoholic Beverage Code, and violations of City ordinances.

The judiciary is made up of a Presiding Judge and one Associate Judge. The Judges preside over all initial appearance dockets, show cause dockets, pretrial hearings, bench trials and jury trials. The Judges serve daily as magistrates for individuals arrested by the Fredericksburg Police Department during the week, and additionally perform after-hours and weekend magistrate duties for all Gillespie County law enforcement agencies on a three week rotation basis.

The Municipal Court Clerk serves as the administrative arm of the Municipal Court. The Clerk's duties include timely and accurate processing of case documents that are filed, responses to requests for information from defendants or members of the public, collection of assessed fines and costs, and efficient docketing of cases.

Goals and Objectives

- To provide equal access to justice for all those who come before the Court;
- To preserve judicial independence;
- To provide excellence in service; and
- To maintain the public's trust and confidence in the Court.

In order to meet these goals, we will

- Ensure that Court rules and procedures comply with due process, equal protection, and sound public policy.

What we accomplished in 2015-2016

- Implemented technology in the Court's operations, allowing for more efficient service by the Judges and the Clerk. Changes include remote electronic access to Court's files from the Gillespie County Jail to assist with magistrate duties, and continued progress towards a "paperless" Court.
- Completed the annual staff education requirements, ensuring current knowledge of both law and procedural issues that are applicable to the Court.
- Revised forms in an effort to clarify information, making the forms easier to read and understand for the public and allowing the Court to process cases in a more efficient manner.

What we plan to accomplish in 2016-2017

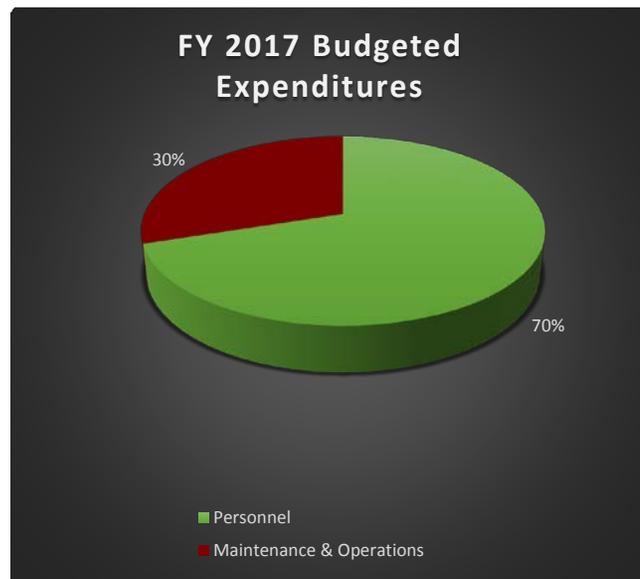
- Ensure that all Court staff continues to meet the annual education requirements.
- Change to a new credit card processor to improve convenience for the public and provide more equitable card processing fees.
- Continue to identify and resolve any inefficiency in the Court’s operations.
- Continue progress towards becoming a paperless Court to save operation costs and reduce environmental impact of the Court.

Municipal Court				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Traffic Citation Cases Filed	1,118	831	987	1,050
Penal Code Cases Filed	222	198	213	220
Other State Law Cases Filed	107	106	126	130
City Ordinance Cases Filed	72	38	23	35
Juvenile Cases Filed	68	70	45	50
Total Cases Filed	1,519	1,173	1,349	1,500
Arrest Warrants Issued	270	255	312	325
Capias Pro Fine Warrants Issued	206	155	176	200
Search Warrants Issued	13	13	17	17
Magistrate Warnings given	293	279	432	450
Emergency Mental Health Hearings held	14	9	14	14
Show Cause Hearings held	435	459	486	485
Total Fines/Costs Collected	\$199,954	\$158,710	\$203,461	\$205,000
Fines/Costs Collected Kept by City	\$118,107	\$98,915	\$131,866	\$133,000
Fines/Costs Collected remitted to State	\$81,839	\$59,787	\$71,587	\$72,000

Municipal Court

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	110,472	111,600	121,085	124,240
Maintenance & Operations	33,125	47,200	53,950	53,200
Total Expenditures	143,597	158,800	175,035	177,440

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Municipal Judge	1	1	1	1
Municipal Court Clerk	1	1	1	1
Total	2	2	2	2



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**The City of
 Fredericksburg**

MUNICIPAL COURT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-29-1016-00	Wages City Attorney Billings	8,201	3,000	3,200	3,200
01-29-1020-00	Regular Wages-Mun Judge & Clerk	77,909	84,200	92,100	91,700
01-29-1050-00	Part Time Wages - Judge Heupel	-	-	-	3,000
01-29-1060-00	Longevity	772	900	900	1,000
01-29-1070-00	Overtime Wages	-	-	69	-
01-29-2020-00	Social Security	6,395	6,800	7,365	7,566
01-29-2030-00	Retirement - TMRS	8,745	8,500	9,251	9,574
01-29-2060-00	Insurance - Hospitalization	8,450	8,200	8,200	8,200
01-29-2090-00	Professional Org - Personal	300	400	400	400
01-29-2100-00	Prof Education & Training	200	800	800	800
01-29-3030-00	Office Supplies & Forms	1,487	1,500	1,800	1,700
01-29-3040-00	Postage, Freight, Etc	1,127	2,700	1,750	2,700
01-29-3050-00	Ads & Public Notices	110	-	-	-
01-29-3060-00	Protocol & Social	27	200	200	200
01-29-3070-00	Travel Expenses	1,145	1,100	1,200	1,200
01-29-3090-00	Books, Periodicals, Etc	103	300	300	300
01-29-3100-00	Safety	155	400	400	400
01-29-3140-00	Contract Professional Services	786	1,100	1,100	1,100
01-29-3190-00	Misc Municipal Court Expenses	-	200	200	200
01-29-3213-00	Credit Card/Bank Fees	-	1,700	1,700	1,700
01-29-3220-00	Insurance & Bonds	-	-	-	200
01-29-3273-00	City Contr Mun Court Rent	2,925	3,200	3,200	3,200
01-29-3278-00	City Contr Mun Court Info Sys	23,299	14,700	22,000	22,000
01-29-4040-00	Small Tools & Equipment	621	700	700	700
01-29-4065-00	Office Equipment Rental	703	700	700	700
01-29-4070-00	Computer/Software Maintenance	138	17,500	17,500	15,700
	Municipal Court Expenditures	143,597	158,800	175,035	177,440



The City of Fredericksburg

Engineering Department

Engineering Department

Description

The Engineering Department serves as the technical advisor and supervisor for the Department of Public Works. The vision of the Department is to ensure safe and efficient roadways and infrastructure to serve the needs of the citizens of the City.

Services Provided:

- Management of the entire Public Works budget.
- Development and administration of Public Works related ordinances, policies, and procedures.
- Development and administration of the Capital Improvement Plan (CIP).
- Construction management and inspection of all Public Works capital and land development projects.
- Interaction with Citizens for all Public Works Departments.
- Development, operation, and maintenance of the City's Geographic Information System (GIS).
- Administration of permitting activities for state and federal regulatory agencies.
- Administration of Floodplain areas.
- Provide survey and engineering support as needed for all City Departments and projects.
- Review of all site plans, plats, construction plans, drainage studies, and Public Works engineering projects.

Goals and Objectives

- Provide safe and efficient operation of the Public Works Department to support the citizens of the City.
- Provide technical assistance to the Mayor, City Council, City staff, and the Citizens of Fredericksburg in engineering-related matters.

What we accomplished in 2015-2016

- Oversaw a number of master planning efforts including the Drainage Master Plan and the Future Water Supply, Water/WW/Reclaimed Water Master Plans.
- Completed roadway reconstruction of Brehmer Lane at Highway Street and Sunrise Street.
- Mill and Overlay improvements to S. Milam between Fulton and SH 16 South are scheduled to be completed by the end of the Fiscal Year.
- Development and completion of Cell No. 7 at the landfill.
- Completed significant improvements to the City's Water Reclamation Facility.

- Made sidewalk improvements at various locations throughout the City.

What we plan to accomplish in 2016-2017:

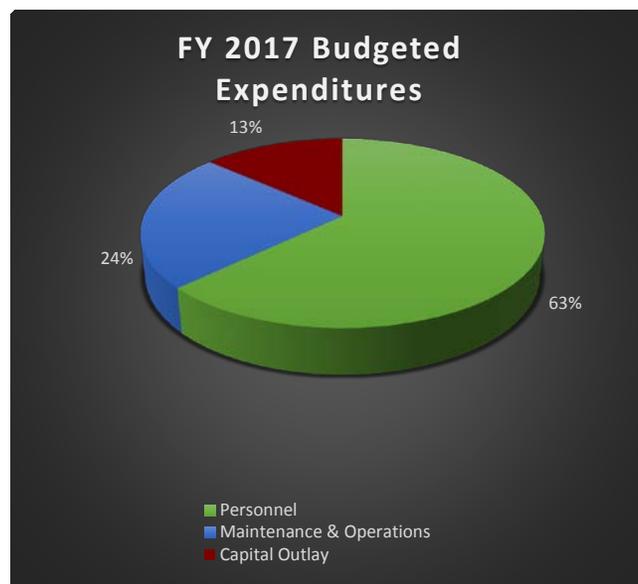
- Upon completion of the master planning efforts, the findings will be analyzed and the CIP will be updated to reflect recommendations of the master plans.
- A work order management system will be implemented and updates and improvements will continue to be made to the City’s GIS system.

Engineering Department				
<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Construction Plans Reviewed	16	13	18	16
# of Active CIP's	11	14	13	10
CIP Design Contracts Initiated	6	13	11	9
CIP Design Contracts Completed	6	13	11	10
CIP Projects Constructed	8	12	13	10
Design Contracts Completed on Schedule	6	13	13	10
Project Designs (under/over) Budget	6/0	13/0	11/0	10/0
Project Construction (under/over) Budget	7/1	12/0	10/1	10/0

Engineering Department

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	170,208	148,400	176,355	163,458
Maintenance & Operations	25,817	45,100	31,100	61,300
Capital Outlay	-	37,500	27,000	35,000
Total Expenditures	196,025	231,000	234,455	259,758

Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director of Public Works and Utilities	1	1	1	1
Assistant Director of Public Works and Utilities	1	1	1	1
Assistant City Engineer	1	1	1	1
Engineering Technician	1	1	1	1
Construction Inspector/Safety Officer	1	1	1	1
Total	5	5	5	5



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

ENGINEERING DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
01-30-1035-00	Regular Wages - Engineering	125,812	110,200	129,600	121,800
01-30-1050-00	Regular Wages - Part Time Emp	-	2,500	2,500	2,500
01-30-1060-00	Longevity	1,296	1,400	1,100	800
01-30-1070-00	Overtime Wages	5,790	3,500	3,500	3,000
01-30-2020-00	Social Security	10,030	9,000	10,458	9,800
01-30-2030-00	Retirement - TMRS	13,369	11,100	12,897	12,158
01-30-2060-00	Insurance - Hospitalization	13,910	10,700	16,300	13,400
01-30-2090-00	Professional Org - Personal	447	2,500	1,000	1,000
01-30-2100-00	Prof Education & Training	1,273	5,400	3,100	4,000
01-30-3030-00	Office Supplies & Forms	808	7,100	200	200
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	196	200	200	200
01-30-3060-00	Protocol & Social	607	500	500	500
01-30-3070-00	Travel Expenses	952	2,500	2,000	2,000
01-30-3080-00	Prof Org & Assoc - City	-	1,000	500	500
01-30-3090-00	Books, Periodicals, Etc	-	200	200	200
01-30-3100-00	Safety	10	200	200	200
01-30-3140-00	Contract Professional Services	610	700	500	500
01-30-3220-00	Insurance & Bonds	-	-	-	600
01-30-4010-00	Communications	5,484	5,500	6,800	12,000
01-30-4040-00	Small Tools & Equipment	832	2,000	2,700	1,500
01-30-4060-00	Office Machines Maintenance	769	4,000	1,200	1,200
01-30-4067-00	Storage Rental Fee	2,580	2,800	2,800	2,800
01-30-4070-00	Computer/Software Maintenance	9,854	7,300	7,300	16,100
01-30-4300-00	Engineering Supplies & Exp	-	500	500	500
01-30-4410-00	Gasoline, Oil & Lubrication	1,143	1,500	1,000	1,200
01-30-4430-00	Vehicle Maintenance	252	1,000	200	100
01-30-4435-00	Fleet Lease	-	-	-	15,800
01-30-5100-00	Update Aerial Photos	-	11,500	11,000	11,000
01-30-5101-00	Survey/GPS Equipment	-	26,000	16,000	-
01-30-5102-00	Base Station for GPS Survey Equipment	-	-	-	24,000
	Engineering Dept Expenditures	196,025	231,000	234,455	259,758
	Total General Fund Expenditures	12,118,256	14,164,469	13,733,041	12,782,243
	General Fund Excess (Deficit)	(169,796)	(2,238,069)	(1,848,076)	(109,735)



The City of Fredericksburg

Electric Fund

Electric Fund

Description

The City of Fredericksburg owns and operates its own electricity distribution system. The Electric Department is responsible for management and maintenance of Electric Distribution System including over 90 miles of overhead and 7 miles of underground distribution line, all metering equipment (5,565 meters), capacitor banks, switches, circuit breakers, 8 circuits of 7,200 volt 3-phase power lines, the City's fiber optic network, construction of all new distribution lines within the City, and the replacement and installation of poles and transformers.

Goals and Objectives

- Provide the most efficient electric service at the least cost to the rate payers.
- Integrate and demonstrate the Department's core values into everyday activities.
- Utilize fiscal resources prudently.
- Have no Loss Time accidents.

In order to meet this goal, we will

- Conduct activities with the highest integrity and intensions.

What we accomplished in 2015-2016

- Established new service at Keidel Korner – 109 S. Washington
- Established new service at Heritage Place 5-Star Home – 96 Frederick
- Replaced Poles Hit by Traffic at 608 N. Elk and 914 E. Highway
- Rehabilitated service at Security State Bank – 108 S. Crockett
- Rehabilitated service at Little Caesars – 1003 Hwy 16 S.
- Installed Fiber Optic at Hospice 508 Granite, Fisd 1124 S. Adams, and HCMH 1125 S. Adams
- Established new service at Oosterbaan Eye Clinic – 1102 N. Llano
- Established new service at the Pacific War Zone – 508 E. Austin
- Established new service at the Fisd Portable buildings – 110 S. Adams
- Established new service at the New Storage Facility – 711 Brehmer
- Rehabbed Distribution at the 100 and 200 blocks of S. Crockett
- Continued ongoing construction of New FB-100 Circuit

What we plan to accomplish in 2016-2017

- Rehabilitation of services at Treaty House Wine – 241 E. Austin
- Rehabilitation of services at Mahaley's Addition – 106 S. Washington

- Establish new service at the new Fisd Primary School – 1110 S. Adams
- Establish new service at the LBJ Park New Lift Station – LBJ Park
- Rehabilitation of services at the Mistletoe Development – 210 Mistletoe
- Establish new service at the Main Street Hotel – 406 E. Main
- Establish new service at the Keidal Korner – 401 E. Main
- Continue ongoing construction of the new FB-100 Circuit

Electric Fund				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Led Lights Changed Out	40	120	120	120
Substation Breakers Replaced	0	1	1	1
Loss Time Accidents	0	0	0	0
Solar Installations	1	2	1	2

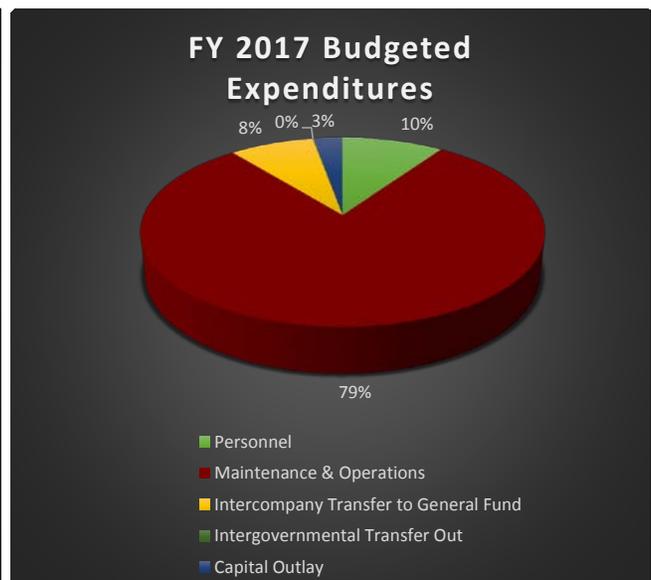
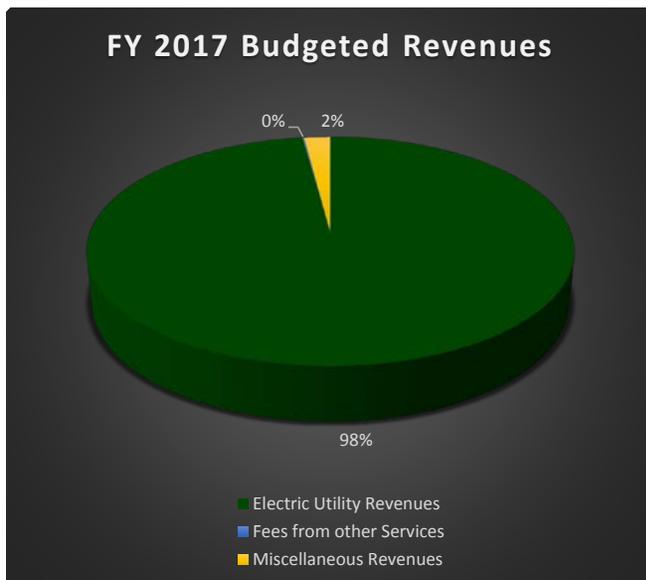
Electric Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Electric Utility Revenues	13,185,924	13,667,500	12,408,500	12,761,500
Fees from other Services	24,945	22,400	16,300	17,000
Miscellaneous Revenues	322,111	263,600	288,400	263,400
Total Revenues	13,532,980	13,953,500	12,713,200	13,041,900

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	1,064,430	1,157,400	1,125,908	1,254,411
Maintenance & Operations	11,127,248	11,172,125	10,136,225	10,347,100
Intercompany Transfer to General Fund	1,082,600	1,116,300	1,017,056	1,043,352
Intergovernmental Transfer Out	2,515	10,600	10,500	14,200
Capital Outlay	219,365	375,000	125,000	357,000
Debt Requirement	38,225	-	-	-
Total Expenditures	13,534,383	13,831,425	12,414,689	13,016,063

Electric Fund Excess (Deficit)	(1,403)	122,075	298,511	25,837
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Electric Department Superintendent	1	1	1	1
Assistant Electric Department Superintendent	1	1	1	1
Line Technician	4	4	4	4
Lineman Helper	-	-	1	1
Total	6	6	7	7



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
02-00-4101-00	Residential Sales	5,389,152	5,563,500	5,000,000	5,200,000
02-00-4102-00	Commercial Sales	7,571,430	7,856,800	7,200,000	7,350,000
02-00-4104-00	Public Streets & Hwy Lights	49,017	53,100	43,000	45,000
02-00-4106-00	Security Lights	82,868	84,900	86,500	86,500
02-00-4110-00	Forfeited Discounts	93,459	109,200	79,000	80,000
02-00-4114-00	Temporary Fee	2,850	2,500	2,200	2,500
02-00-4115-00	Transformer Fee	9,600	6,500	5,500	5,500
02-00-4125-00	Electric Permits & Inspections	12,495	13,400	8,600	9,000
02-00-4140-00	Fiber Optic Lease	29,876	30,000	30,000	30,000
02-00-4150-00	Interest Income	3,484	3,700	3,500	3,500
02-00-4165-00	Miscellaneous Elect Revenue	232,735	175,000	200,000	175,000
02-00-4170-00	Christmas Lights	865	900	900	900
02-00-4179-00	Debt Proceeds - Golf Course	54,000	54,000	54,000	54,000
02-00-4181-00	Proceeds -Sale of Fixed Assets	1,150	-	-	-
	Electric Fund Revenues	13,532,980	13,953,500	12,713,200	13,041,900

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
02-21-1015-00	Regular Wages - City Attorney	7,198	7,400	7,400	7,700
02-21-1016-00	Wages - City Attorney Billings	15,952	10,000	3,000	3,000
02-21-1030-00	Regular Wages-Full Time Emp	727,725	810,100	790,000	883,930
02-21-1050-00	Regular Wages - Part Time Emp	2,494	2,500	2,500	2,500
02-21-1060-00	Longevity	9,073	9,700	9,600	10,900
02-21-1070-00	Overtime & Stand-by Wages	52,970	58,000	58,000	58,000
02-21-2020-00	Social Security	60,388	68,700	66,593	73,901
02-21-2030-00	Retirement-TMRS	82,848	86,100	83,415	93,270
02-21-2040-00	Uniforms & Clothing	3,245	3,000	3,000	4,200
02-21-2050-00	Car Allowance	8,762	9,600	8,900	9,000
02-21-2060-00	Insurance-Hospitalization	93,775	92,300	93,500	108,010
02-21-2090-00	Professional Org - Personal	751	800	800	800
02-21-2100-00	Prof Education & Training	3,395	13,700	11,000	11,000
02-21-2206-00	Customer Collections & Records	1,517	2,000	2,000	2,000
02-21-3010-00	Utilities	19,776	14,000	12,000	14,000
02-21-3020-00	Telephone	3,108	6,000	3,500	6,000
02-21-3030-00	Office Supplies & Forms	10,761	15,000	7,500	10,000
02-21-3040-00	Postage, Freight, Etc	12,118	12,000	10,500	12,000
02-21-3050-00	Advertising & Public Notices	4,876	4,400	2,000	4,000
02-21-3060-00	Protocol & Social	4,911	10,000	10,000	10,000
02-21-3070-00	Travel Expenses	7,960	10,500	5,000	10,500
02-21-3080-00	Prof Org & Assoc - City	4,432	6,000	5,000	5,000
02-21-3090-00	Books Periodicals, Etc	-	500	200	200
02-21-3100-00	Safety	7,627	8,500	7,300	8,500
02-21-3120-00	Audit Expenses	4,500	4,500	4,500	4,600
02-21-3130-00	Legal Expenses	150,681	25,000	25,000	10,000
02-21-3140-00	Contract Prof Services	57,667	26,300	30,000	35,000
02-21-3160-00	Economic, Ind & Bus Dev	40,000	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	19,537	8,000	15,000	15,000
02-21-3200-00	Uncollectible Accounts	17,243	19,000	19,000	19,000
02-21-3203-00	Bad Debt Recovery	(5,018)	(6,500)	(8,500)	(8,500)
02-21-3213-00	Bank Fees	5,032	4,700	5,300	5,300
02-21-3220-00	Insurance & Bonds	11,896	11,900	12,600	12,600
02-21-3250-00	In Lieu Of Taxes	1,082,600	1,116,300	1,017,056	1,043,352
02-21-3274-00	City Contribution - Dispatch	2,515	10,600	10,500	14,200
02-21-4010-00	Communications	13,867	20,000	20,000	15,000
02-21-4020-00	Janitorial/Housekeeping	3,515	3,500	3,500	3,500
02-21-4030-00	General Property Maintenance	12,911	17,000	13,000	23,000
02-21-4040-00	Small Tools & Equipment	17,236	20,000	23,000	20,000
02-21-4041-00	Tool Repair	273	1,500	500	1,500
02-21-4060-00	Office Equipment Maintenance	6,730	6,000	7,100	7,100
02-21-4065-00	Office Equipment Rental	2,315	1,800	3,600	3,600
02-21-4070-00	Computer/Software Maintenance	61,864	81,625	81,625	83,500
02-21-4230-00	Street Light Maintenance	45,185	3,000	14,000	3,000
02-21-4239-00	Street Lighting Power	49,029	45,000	45,000	45,000
02-21-4240-00	Power Purchases	9,015,915	9,231,500	8,100,000	8,250,000
02-21-4241-00	Transmission Provider Fees	1,302,458	1,308,000	1,380,000	1,438,300
02-21-4251-00	Inventory Shrinkage	(21,695)	-	-	-
02-21-4270-00	Contract Tree Trimming	75,710	80,000	76,000	80,000
02-21-4280-00	Meter Maintenance & Expenses	13,566	8,000	9,600	10,000
02-21-4290-00	Transformer Maintenance	44,262	4,000	55,000	50,000
02-21-4300-00	Underground Line Maintenance	5,910	2,000	2,000	2,000
02-21-4310-00	Overhead Line Maintenance	21,474	20,000	20,000	20,000
02-21-4312-00	Christmas Lights	2,499	3,000	3,000	3,000
02-21-4330-00	Maint Of Station Equipment	939	1,000	1,000	1,000
02-21-4362-00	Fiber Optic Network Maint	5,066	-	-	-
02-21-4364-00	Pole Maintenance	19,909	2,000	8,000	2,000
02-21-4375-00	Fiber Optic Network Maint	1,949	1,000	1,000	1,000
02-21-4410-00	Gasoline, Oil, & Lubrication	16,781	27,900	9,000	10,000

02-21-4430-00	Vehicle Maintenance - Trucks	26,072	29,400	22,000	29,000
02-21-4435-00	Fleet Lease	739	2,600	2,600	2,600
02-21-5210-00	Inventory Purchases	409	270,000	100,000	182,000
02-21-5227-00	TX Rangers Secondary Elec Serv	13,803	-	-	-
02-21-5240-00	Meters	6,900	-	-	-
02-21-5250-00	Transformers	50,037	-	-	-
02-21-5262-00	Fiber Optic Network	10,509	-	-	-
02-21-5263-00	SCADA	-	-	-	15,000
02-21-5364-00	Pole, Towers, & Fixtures	36,962	-	-	-
02-21-5365-00	Overhead Conductors & Devices	17,162	-	-	-
02-21-5366-00	Underground Conduit	2,116	-	-	-
02-21-5367-00	Underground Conductors	13,137	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	38,847	40,000	25,000	40,000
02-21-5374-00	Street Light Hardware	(407)	-	-	-
02-21-5380-00	Meter Data Management System	-	65,000	-	120,000
02-21-5390-00	Work Order System	29,889	-	-	-
02-21-6200-00	Principal - Bucket Truck(3 yr)	37,520	-	-	-
02-21-6201-00	Interest - Bucket Truck (3 yr)	705	-	-	-
	Electric Fund Expenditures	13,534,383	13,831,425	12,414,689	13,016,063
	Electric Fund Excess (Deficit)	(1,403)	122,075	298,511	25,837



The City of Fredericksburg

Water Fund

Water Fund

Description

The Water Department is a group that delivers the best quality of service possible in the Public Works Department for the citizens and guest of Fredericksburg.

Goals and Objectives

- Maintain the water and wastewater distribution and collection systems.
- Provide the best product and customer service possible to the citizens and guests of Fredericksburg.

In order to meet this goal, we will

Work closely with Council and Management to achieve the tasks handed to us in a professional and timely manner.

What we accomplished in 2015-2016

- Hired and placed excellent employees into positions in the Department.
- Implemented a smoke testing program on sewer lines.
- Purchased a camera trailer and started a program to camera sewer lines and record all data for future needs.
- Started a 2" water line replacement.

What we plan to accomplish in 2016-2017

- Continue the 2" water line replacement program, the smoke testing program, and the sewer line camera project.
- Work more hand in hand with the public to help improve all aspects of the water and wastewater Departments of Public Works.

Water Fund					
	<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Construction, Maintenance, & Repair	Water Taps Installed	9	3	8	12
	Number of Customer Service Calls	518	579	364	375
	Number of Water Leaks Repaired	41	34	18	35
	% of Water Main Leaks Responded to within 24 Hours	100	100	100	100
	Line Locates, Spotted, and Marked	508	583	380	400
	Linear Footage of Water Main Replaced	1040	895	1,000	2,000
	Linear Footage of New Water Mains Constructed In-House	0	1,000	1,000	2,000
	Number of New Fire Hydrants Installed	4	2	5	7
	Number of Fire Hydrants Replaced	0	0	0	2
	Number of Fire Hydrant Repaired	0	3	5	10
	Total Number of Fire Hydrants	575	577	582	600
Water Treatment	Average Daily Ground Water Distributed (MG)	2.42	1.91	1.8	1.9
	Peak Day (MGD)	3.9	4.09	3.55	3.5
	Lowest Safe Operating Capacity (MGD)	0.5	0.5	0.5	0.5
Waste Water	Average Daily Wastewater Treatment (MG)	0.976	0.917	1.13	1.16
	Number of Sanitary Sewer Overflows	0	0	1	0
	% of Sanitary Sewer Overflow Calls Responded to Within 24 hours	N/A	N/A	100	100
	Customer Service Calls	600	720	750	800
	% of Customer Service Calls Responded to Within 24 hours	100	100	100	100
	Footage of Collection Lines Inspected	0	0	2,500	1,000
	Footage of Collection Lines Cleaned	30,000	35,842	45,000	45,000
	Wastewater Treated (MG)	352.6	383.5	385.5	373.9
	Average Daily Effluent Water	0.508	0.649	0.674	0.61
	Bio-Solids Produced (Cu. Yds.)	2,560	2,816	2,840	2,920

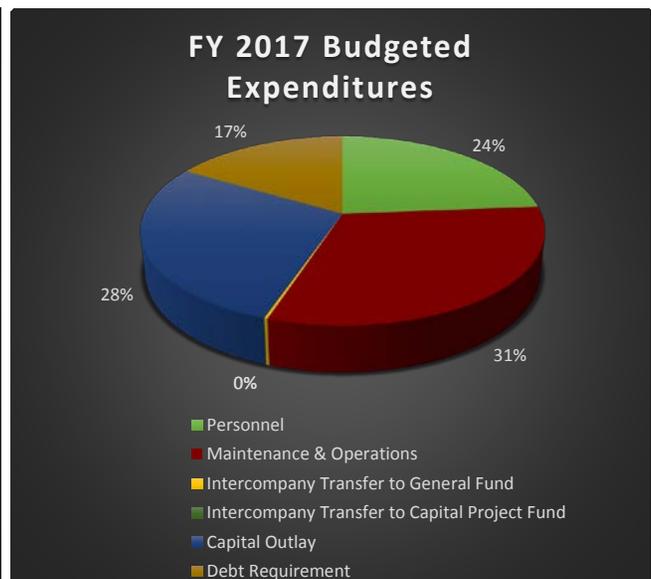
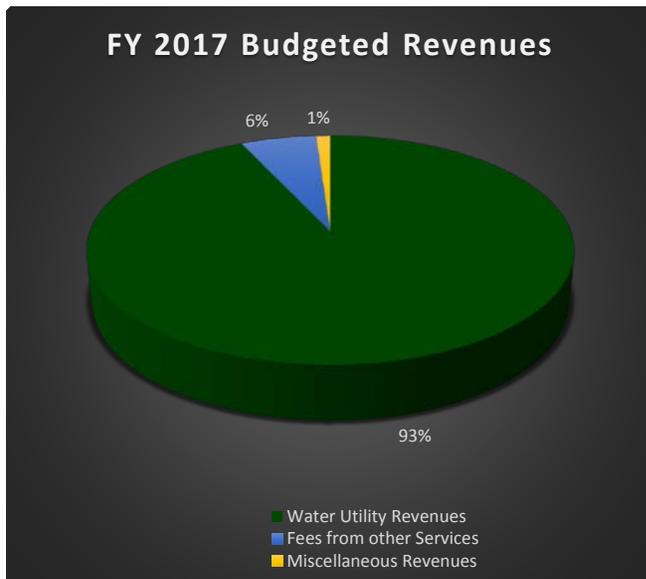
Water Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Water Utility Revenues	5,392,693	5,728,600	5,784,000	5,784,000
Fees from other Services	2,240,555	400,500	433,300	366,400
Miscellaneous Revenues	50,201	10,700	21,600	68,000
Total Revenues	7,683,449	6,139,800	6,238,900	6,218,400

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	1,420,406	1,450,700	1,455,092	1,471,550
Maintenance & Operations	1,906,400	2,004,025	1,972,836	1,944,872
Intercompany Transfer to General Fund	2,515	10,600	10,600	14,200
Intercompany Transfer to Capital Project Fund	5,625,337	-	-	-
Capital Outlay	871,119	2,603,360	2,071,316	1,748,124
Debt Requirement	1,637,060	760,800	760,800	1,024,800
Total Expenditures	11,462,837	6,829,485	6,270,644	6,203,546

Water Fund Excess (Deficit)	(3,779,388)	(689,685)	(31,744)	14,854
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Water Department Superintendent	1	1	1	1
Distribution Collection Foreman	1	1	1	1
Water Production Operator	1	1	1	1
Crew Chiefs	2	2	2	2
Crew Workers	9	9	9	9
Total	14	14	14	14





WATER FUND REVENUES

Account Number	Description	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
03-00-4102-00	Water Connection Charges	11,400	11,600	11,000	12,100
03-00-4103-00	Water Permits & Inspections	15,482	17,700	14,000	15,400
03-00-4105-00	Water Sales - Residential	1,830,847	2,000,000	1,900,000	1,900,000
03-00-4106-00	Water Sales - Multi Family	101,845	99,900	100,000	100,000
03-00-4107-00	Water Sales - Commercial	929,259	905,600	980,000	980,000
03-00-4110-00	Forfeited Discounts	41,084	46,000	44,000	44,000
03-00-4118-00	Effluent Sales	27,484	13,400	30,000	48,000
03-00-4150-00	Interest Income	2,659	2,400	3,000	3,000
03-00-4161-00	City Farm Lease-Meier	1,800	600	-	-
03-00-4165-00	Miscellaneous Water Revenue	6,101	8,300	3,000	3,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	41,440	-	15,600	62,000
03-00-4200-00	Effluent Sales On Demand	5,274	3,700	5,500	5,500
03-00-4202-00	Sewer Connection Charges	15,650	13,900	6,200	6,800
03-00-4205-00	Sewer Sales - Residential	1,352,113	1,475,500	1,550,000	1,550,000
03-00-4206-00	Sewer Sales - Multi Family	125,972	129,300	130,000	130,000
03-00-4207-00	Sewer Sales - Commercial	1,011,572	1,072,300	1,080,000	1,080,000
03-00-4265-00	Miscellaneous Sewer Revenue	36,479	36,600	36,600	36,600
03-00-4361-00	Water Sales - Warehouse	1,467	1,400	-	-
03-00-4500-00	Water Impact Fee	1,972,192	143,300	150,000	121,000
03-00-4505-00	Sewer Impact Fee	153,328	158,300	180,000	121,000
	Water Fund Revenues	7,683,449	6,139,800	6,238,900	6,218,400

WATER FUND EXPENDITURES

Account Number	Description	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
03-21-1015-00	Regular Wages - City Attorney	7,198	7,400	7,400	7,700
03-21-1016-00	Wages - City Attorney Billings	9,304	1,600	9,800	8,000
03-21-1030-00	Reg. Wages-full Time Emp.	924,415	976,500	967,334	981,999
03-21-1050-00	Regular Wages - Part Time Emp	2,494	1,000	1,500	1,000
03-21-1060-00	Longevity	14,022	13,400	13,200	13,100
03-21-1070-00	Overtime & Stand-by Wages	97,114	85,000	90,000	90,000
03-21-2020-00	Social Security	78,178	83,000	83,326	84,288
03-21-2030-00	Retirement - Tmrs	107,222	104,200	104,531	106,557
03-21-2040-00	Uniforms & Clothing	8,890	8,000	8,000	8,000
03-21-2050-00	Car Allowance	8,982	9,800	9,200	9,200
03-21-2060-00	Insurance - Hospitalization	162,588	160,800	160,800	161,706
03-21-2090-00	Professional Org. - Personal	1,195	1,500	1,500	1,500
03-21-2100-00	Prof. Education & Training	6,940	11,200	11,000	11,000
03-21-3010-00	Utilities	19,007	24,000	24,000	24,000
03-21-3020-00	Telephone	4,096	10,000	7,500	7,500
03-21-3030-00	Office Supplies & Forms	9,212	12,000	10,000	10,000
03-21-3040-00	Postage, Freight, Etc.	12,291	16,000	13,000	13,000
03-21-3050-00	Advertising & Public Notices	5,097	6,500	2,000	3,000
03-21-3060-00	Protocol & Social	6,851	4,000	7,000	7,000
03-21-3070-00	Travel Expenses	4,074	9,000	2,000	5,000
03-21-3080-00	Prof. Org. & Assoc. - City	75	500	1,300	1,300
03-21-3090-00	Books, Periodicals, Etc.	-	1,000	500	500
03-21-3101-00	Safety	5,688	7,300	9,000	9,000
03-21-3120-00	Audit Expense	4,000	4,000	4,000	4,100
03-21-3130-00	Legal Expense	26,154	20,000	125,000	20,000
03-21-3140-00	Contract Prof. Services	41,880	27,800	10,000	15,000
03-21-3160-00	Econ., Ind. & Bus. Development	10,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	5,365	7,000	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	6,000	6,000	6,000	6,000
03-21-3213-00	Bank Fees	5,032	5,000	5,200	5,200
03-21-3220-00	Insurance & Bonds	25,305	28,800	30,300	34,200
03-21-3250-00	In Lieu Of Taxes	614,700	491,200	499,112	497,472
03-21-3262-00	Interest Exp - 2008 Tax Lmted	19,122	-	-	-
03-21-3274-00	City Contribution - Dispatch	2,515	10,600	10,600	14,200
03-21-4010-00	Communications	19,577	18,600	18,600	24,800
03-21-4020-00	Janitorial/housekeeping	3,879	4,000	6,000	4,000
03-21-4030-00	General Property Maintenance	10,114	12,000	12,000	22,000
03-21-4040-00	Small Tools & Equipment	19,883	40,000	30,000	23,000
03-21-4060-00	Office Machines Maintenance	6,752	7,000	7,000	7,000
03-21-4065-00	Office Equipment Rental	2,314	-	1,500	2,000
03-21-4070-00	Computer/software Maintenance	56,356	64,625	64,625	68,300
03-21-4160-00	Fluoridation Expenses	7,754	7,000	10,000	7,000
03-21-4170-00	Water Testing	11,376	12,000	20,000	12,000
03-21-4171-00	Sewage Testing	37,749	30,000	36,000	37,000
03-21-4175-00	Water System Permit Fees	12,992	15,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	15,602	16,000	16,000	16,000
03-21-4190-00	Misc. Water & Sewer Expenses	4,039	5,000	2,500	2,500
03-21-4200-00	Water Service Maintenance	9,111	5,000	11,000	10,000
03-21-4220-00	Power Purchases - Wells	199,272	196,000	196,000	196,000
03-21-4230-00	Fire Hydrant Maintenance	2,315	3,000	2,000	3,000
03-21-4235-00	Effluent SO2 Treatment	-	-	-	30,000
03-21-4240-00	Water Main Maintenance	15,429	3,500	5,000	5,000
03-21-4250-00	Water Pump Equip. Maintenance	98,289	75,000	82,000	50,000
03-21-4254-00	Boot Ranch Effluent Line Maint	38,604	35,000	30,000	50,000
03-21-4255-00	Lady Bird Effluent Sys Maint	6,620	12,000	8,000	10,000
03-21-4260-00	Water Meter Maintenance	2,500	2,000	1,000	2,000
03-21-4270-00	Tank & Tower Maintenance	79	6,000	1,100	3,000
03-21-4280-00	Chlorinator Maintenance	14,633	15,000	6,000	6,000
03-21-4290-00	Sewer Plant Maintenance	97,655	250,000	160,000	175,000

03-21-4291-00	Sewer Lift Station Maintenance	69,794	75,000	75,000	125,000
03-21-4305-00	Manhole Maintenance	-	-	3,000	3,500
03-21-4320-00	Pumping Power - Sewer	160,079	160,000	160,000	160,000
03-21-4340-00	Sewer Main Maintenance	7,596	7,000	7,500	5,000
03-21-4341-00	Sewer Line Maint/reimbursement	4,762	2,500	2,500	2,500
03-21-4350-00	Sewer Plant Supplies	76,110	100,000	100,000	100,000
03-21-4360-00	Sewer Service Maintenance	1,992	2,100	2,100	2,000
03-21-4410-00	Gasoline, Oil, & Lubrication	31,712	35,000	25,000	22,000
03-21-4430-00	Vehicle Maintenance - Trucks	3,803	5,900	2,000	2,000
03-21-4435-00	Fleet Lease	8,199	57,000	57,000	36,000
03-21-4440-00	Tractor/heavy Equipment Maint.	14,914	15,000	7,500	10,000
03-21-4450-00	Other Equipment Maintenance	2,459	4,000	2,000	2,000
03-21-4610-00	Transfer Out to Fund 26	5,625,337	-	-	-
03-21-5210-00	Inventory Purchases	69,835	50,000	22,500	35,000
03-21-5250-00	Other Capital Items	29,889	15,900	1,500	5,000
03-21-5280-00	Water Meters	6,353	15,000	15,000	15,000
03-21-5301-00	Water Mains	36,084	50,000	7,500	8,000
03-21-5302-00	Water Taps	10,890	2,500	1,000	2,000
03-21-5303-00	Sewer Mains	471	50,000	2,500	8,000
03-21-5304-00	Sewer Taps	2,952	2,000	1,200	2,000
03-21-5305-00	Manholes	-	3,000	1,500	3,000
03-21-5306-00	Fire Hydrants	-	2,000	500	2,000
03-21-5311-00	Knauth Well	291,991	523,100	523,100	-
03-21-5313-00	SCADA	76,798	75,000	75,000	25,000
03-21-5381-00	Reclaimed Water Master Plan	870	74,130	88,410	-
03-21-5382-00	WasteWaterCollectionMasterPlan	2,064	147,936	147,936	-
03-21-5383-00	Fbg Inn&Stes LiftStation Rehab	26,876	48,124	-	48,124
03-21-5384-00	Water Master Plan	10,330	139,670	169,670	-
03-21-5385-00	Hahn Well Rehab	1,177	-	-	-
03-21-5386-00	Boerner Well #3 Rehab	34,455	-	-	-
03-21-5387-00	Boerner Well #4 Rehab	38,074	-	-	-
03-21-5388-00	Lower Crabapple Water Line	52,536	650,000	650,000	-
03-21-5408-00	Land Purchase - Water Easement	14,671	-	-	-
03-21-5409-00	WWTP Office / Lab / Workshop	-	450,000	225,000	225,000
03-21-5410-00	San Antonio St Sewer Line Repl	-	175,000	-	-
03-21-5411-00	Camera Equipment	-	80,000	89,000	-
03-21-5412-00	TDS&Chloride Remediation Study	-	50,000	50,000	-
03-21-5413-00	Meter Data Management System	-	-	-	120,000
03-21-5414-00	MLSS Pump Station	-	-	-	1,000,000
03-21-5415-00	Bell Street Water Line Rehab Project	-	-	-	250,000
03-21-6120-00	Principal - Backhoe	36,046	35,400	35,400	35,800
03-21-6121-00	Interest - Backhoe	84	800	800	400
03-21-6301-00	Principal-2008 Ltd Tax Notes	1,145,000	-	-	-
03-21-6310-00	Principal - 2012 GO Refunding	245,000	245,000	245,000	250,000
03-21-6311-00	Interest - 2012 GO Refunding	9,625	7,500	7,500	4,900
03-21-6312-00	Principal - 2013 Revenue Bonds	-	275,000	275,000	285,000
03-21-6313-00	Interest - 2013 Revenue Bonds	201,305	197,100	197,100	188,400
03-21-6314-00	Principal - Asphalt Zipper	-	-	-	18,000
03-21-6315-00	Interest - Asphalt Zipper	-	-	-	1,100
03-21-6316-00	Principal - Sewer Press Machine	-	-	-	147,100
03-21-6317-00	Interest - Sewer Press Machine	-	-	-	9,000
03-21-6318-00	Principal - Dump Truck	-	-	-	32,700
03-21-6319-00	Interest - Dump Truck	-	-	-	2,000
03-21-6320-00	Principal - 2 Emergency Generators	-	-	-	32,700
03-21-6321-00	Interest - 2 Emergency Generators	-	-	-	2,000
03-21-6322-00	Principal - Mini Excavator	-	-	-	14,800
03-21-6323-00	Interest - Mini Excavator	-	-	-	900

Water Fund Expenditures	11,462,837	6,829,485	6,270,644	6,203,546
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Water Fund Excess (Deficit)	(3,779,388)	(689,685)	(31,744)	14,854
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The City of Fredericksburg

Golf Fund

Golf Fund

Description

The Golf Fund operates Lady Bird Johnson Municipal Golf Course located within Lady Bird Johnson Park.

Goals and Objectives

- Provide the best municipal golf experience in Texas while keeping golf affordable for residents.
- Attract outside events and tournaments to Fredericksburg adding to the local economy.

In order to meet this goal, we will

- Expand our social media advertising and promotion to outside groups.
- Work on meeting industry standards and customer expectations in turf quality and customer service.

What we accomplished in 2015-2016

- Continued to mature after the 2012 renovation and consistently gets great reviews.
- Attracted several outside events resulting in \$35,000 in golf revenue new to this year’s budget.
- Continued to grow the junior golf program to reach Ambleside Middle School and High School.

What we plan to accomplish in 2016-2017

- Continue to cultivate turf conditions and attract outside revenue to Lady Bird Johnson Golf Course.
- Grow junior and beginning golf programs to reach all demographics.

Golf Fund				
PERFORMANCE MEASURES	ACTUAL FY 13-14	ACTUAL FY 14-15	ESTIMATED FY 15-16	PROJECTED FY 16-17
Acres of Park Land Maintained	120	120	120	120
Number of Buildings Maintained	4	4	4	4
Number of Events Scheduled	-	27	30	30
Number of Golf Tournaments Scheduled	-	163	145	150
Rounds	26,094	25,177	26,000	30,000
Green Fees Collected	\$497,011	\$563,986	\$575,700	\$600,000
Cart Fees Collected	\$258,661	\$217,512	\$232,000	\$235,000
Range Fees Collected	\$35,173	\$29,823	\$34,000	\$36,000

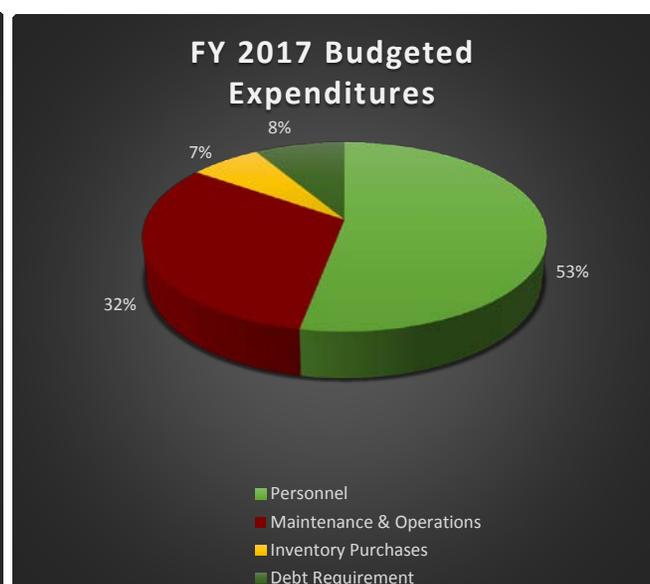
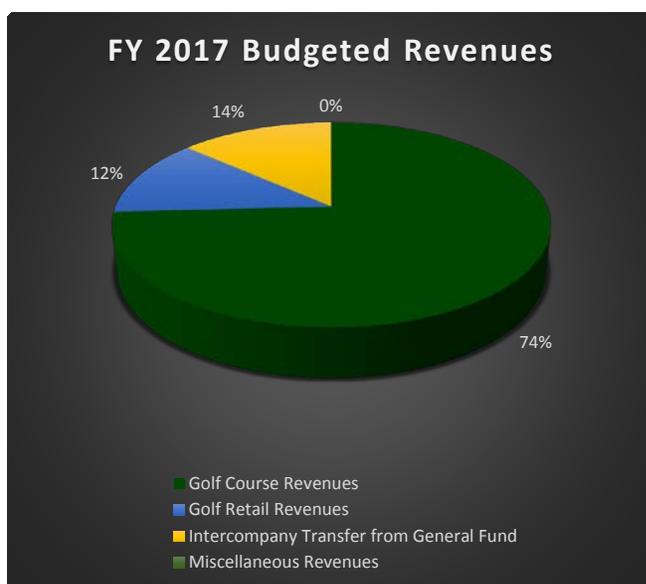
Golf Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Golf Course Revenues	785,247	1,022,000	858,000	1,104,800
Golf Retail Revenues	340,521	318,800	195,000	184,200
Intercompany Transfer from General Fund	245,200	622,577	848,877	200,000
Miscellaneous Revenues	3,273	5,100	600	600
Total Revenues	1,374,241	1,968,477	1,902,477	1,489,600

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	870,229	741,000	737,253	789,314
Maintenance & Operations	550,998	531,751	503,126	471,850
Inventory Purchases	205,209	181,000	117,600	100,000
Debt Requirement	168,667	168,800	120,638	128,500
Total Expenditures	1,795,103	1,622,551	1,478,617	1,489,664

Golf Fund Excess (Deficit)	(420,862)	345,926	423,860	(64)
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director of Golf	1	1	1	1
Senior Golf Professional	1	1	1	1
Assistant Golf Professional	1	1	1	1
Outside Services	1	1	1	1
Heat Agronomist	1	1	1	1
Mechanic	1	1	1	1
Maintenance Crew Workers	7	7	7	7
Total	13	13	13	13



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

GOLF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
04-00-4101-00	Green Fees	545,584	707,000	589,000	817,800
04-00-4102-00	Golf Cart Rental Fees	208,214	280,000	235,000	252,000
04-00-4103-00	Driving Range Revenues	31,447	35,000	34,000	35,000
04-00-4104-00	Concession Revenues	176,668	147,300	20,500	-
04-00-4108-00	Meeting Room Revenue	3,425	5,000	4,500	6,000
04-00-4119-00	Lease Income - Grill	-	-	4,000	7,200
04-00-4150-00	Interest Income	93	100	100	100
04-00-4161-00	Transfer From General Fund	245,200	622,577	848,877	200,000
04-00-4165-00	Miscellaneous Golf Revenues	(119)	5,000	500	500
04-00-4181-00	Proceeds -Sale of Fixed Assets	3,300	-	-	-
04-00-4700-00	Merchandise Sales	150,249	155,000	155,000	160,000
04-00-4702-00	Club Rental	5,020	5,000	5,000	5,000
04-00-4704-00	Ball Retrieval	30	1,500	1,500	1,500
04-00-4706-00	Handicap Dues	5,130	5,000	4,500	4,500
	Golf Fund Revenues	1,374,241	1,968,477	1,902,477	1,489,600

GOLF COURSE EXPENDITURES - MAINTENANCE

Account Number	Description	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
04-41-1015-00	Regular Wages - City Attorney	-	-	-	-
04-41-1016-00	Wages - City Attorney Billings	842	1,000	-	-
04-41-1030-00	Regular Wages - Full-time	317,060	341,900	364,200	399,650
04-41-1040-00	Regular Wages - Part-time Emp.	8,031	30,000	-	5,000
04-41-1060-00	Longevity	4,631	5,100	5,100	5,700
04-41-1070-00	Overtime Wages	4,874	6,000	3,500	6,000
04-41-2020-00	Social Security	24,684	29,400	28,519	31,851
04-41-2030-00	Retirement - T.m.r.s.	33,149	34,100	35,826	39,819
04-41-2040-00	Uniforms Expense	4,351	4,000	3,600	4,000
04-41-2060-00	Insurance - Hospitalization	58,291	60,900	69,200	69,900
04-41-2090-00	Prof. Org. - Personal	947	1,000	1,000	1,000
04-41-2100-00	Prof. Education & Training	250	1,000	500	1,000
04-41-3010-00	Utilities	12,425	15,000	7,000	10,000
04-41-3020-00	Telephone	2,364	3,500	3,000	3,500
04-41-3030-00	Office Supplies & Expenses	686	1,000	500	1,000
04-41-3040-00	Postage, Freight, Etc.	1,259	1,350	1,200	1,350
04-41-3050-00	Advertising & Public Notices	347	2,500	250	1,000
04-41-3060-00	Protocol & Social	465	1,500	1,400	1,500
04-41-3070-00	Travel	8,130	8,000	7,800	8,000
04-41-3080-00	Prof. Org. & Assoc. - City	50	1,000	250	500
04-41-3090-00	Books, Periodicals, Etc	-	500	-	500
04-41-3100-00	Safety	1,401	2,500	1,600	2,500
04-41-3120-00	Audit Expenses	500	750	750	800
04-41-3130-00	Legal Expenses	6	200	-	200
04-41-3140-00	Contract Professional Services	2,153	4,600	2,500	14,600
04-41-3213-00	Credit Card/Bank Fees	8,360	-	-	-
04-41-3220-00	Insurance & Bonds	7,087	10,050	10,100	9,800
04-41-4010-00	Communications	1,695	2,000	2,000	3,200
04-41-4020-00	Janitorial & Housekeeping	628	1,600	1,000	1,600
04-41-4030-00	General Property Maint.	24,395	82,451	82,451	10,000
04-41-4031-00	Club House Maintenance	2,527	2,000	1,500	2,000
04-41-4040-00	Small Tools & Equipment	5,152	4,000	3,000	4,000
04-41-4060-00	Office Equipment Maint.	-	600	-	500
04-41-4065-00	Office Equipment Rental	583	800	800	800
04-41-4070-00	Computer/software Maintenance	5,757	6,000	6,000	6,000
04-41-4220-00	Golf Cart Maint.	2,966	2,800	2,800	2,800
04-41-4230-00	Sprinkler System Maint.	12,772	6,500	6,500	6,500
04-41-4231-00	Pump Station Maintenance	550	3,000	1,000	3,000
04-41-4232-00	Effluent SO2 Treatment	30,162	30,000	30,000	-
04-41-4235-00	Biological Pond Maintenance	4,375	4,200	4,200	4,200
04-41-4240-00	Course & Greens Maint.	17,597	17,000	17,000	17,000
04-41-4241-00	Fertilizer	14,862	16,000	15,000	16,000
04-41-4242-00	Chemicals	18,047	25,000	20,000	25,000
04-41-4243-00	Seed	8,195	8,200	7,800	8,200
04-41-4244-00	Sand	6,080	15,000	6,000	15,000
04-41-4245-00	Soil Analysis & Treatment	480	1,500	800	1,500
04-41-4250-00	General Operations	52	500	-	500
04-41-4270-00	Driving Range Expenses	6,688	8,500	5,000	8,500
04-41-4285-00	Tree Care & Replacement	12	5,000	1,000	5,000
04-41-4410-00	Gasoline, Oil, & Lubrication	24,324	25,000	14,000	18,000
04-41-4430-00	Vehicle Maint. - Trucks	432	-	100	100
04-41-4435-00	Fleet Lease	5,450	6,000	6,000	6,000
04-41-4440-00	Tractor/equipment Maint.	1,018	1,600	1,000	1,600
04-41-4441-00	Mower Maintenance	15,130	15,000	15,000	15,000
04-41-4450-00	Other Equipment Maintenance	2,089	1,700	1,200	1,700
04-41-4451-00	Maintenance Equipment Lease	25,463	50,000	84,000	83,500
04-41-4999-00	Disposals	134,427	-	-	-
04-41-6083-00	Principal - Cart Lease 2012	44,029	45,700	-	-
04-41-6084-00	Interest - Cart Lease 2012	6,692	5,100	-	-

04-41-6085-00	Principal - Solid Waste Loan	44,600	45,100	45,100	45,500
04-41-6086-00	Interest - Solid Waste Loan	9,400	8,900	8,900	8,500
04-41-6087-00	Principal - Electric Loan	44,600	45,100	45,100	45,500
04-41-6088-00	Interest - Electric Loan	9,400	8,900	8,900	8,500
04-41-6089-00	Principal - Mowers - Prof Turf	8,567	9,000	9,000	11,500
04-41-6090-00	Interest - Mowers - Prof Turf	1,379	1,000	1,000	600
04-41-6091-00	Principal - Sprayer - TCF 2015	-	-	2,638	6,700
04-41-6092-00	Interest - Sprayer - TCF 2015	-	-	-	1,700
	Golf Course Expenditures - Maintenance	1,042,915	1,077,601	1,003,584	1,014,870

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
04-42-1030-00	Regular Wages - Full-time	163,493	139,600	148,300	147,550
04-42-1040-00	Regular Wages - Part-time Emp.	22,164	28,000	16,000	18,000
04-42-1060-00	Longevity	2,987	1,400	1,900	1,600
04-42-1070-00	Overtime Wages	1,690	3,000	1,500	3,000
04-42-2020-00	Social Security	14,497	13,200	12,829	13,016
04-42-2030-00	Retirement - T.m.r.s.	16,905	13,900	14,578	14,728
04-42-2040-00	Uniforms Expense	304	1,000	1,000	1,000
04-42-2060-00	Insurance - Hospitalization	32,334	28,500	31,200	28,500
04-42-2090-00	Prof. Org. - Personal	584	-	-	-
04-42-2100-00	Prof. Education & Training	808	1,000	200	1,000
04-42-3010-00	Utilities	7,319	12,000	15,000	15,000
04-42-3020-00	Telephone	2,435	3,000	3,000	3,000
04-42-3030-00	Office Supplies & Expenses	3,361	6,000	9,000	9,000
04-42-3040-00	Postage, Freight, Etc.	1,260	1,350	1,700	1,700
04-42-3050-00	Advertising & Public Notices	1,251	6,500	4,000	6,500
04-42-3060-00	Protocol & Social	1,044	1,600	1,000	1,600
04-42-3070-00	Travel	2,578	2,500	1,700	2,500
04-42-3080-00	Prof. Org. & Assoc. - City	110	-	125	200
04-42-3090-00	Books, Periodicals, Etc	-	200	-	200
04-42-3100-00	Safety	969	400	400	400
04-42-3120-00	Audit Expenses	500	750	750	800
04-42-3140-00	Contract Professional Services	3,209	4,000	4,000	4,000
04-42-3213-00	Credit Card/Bank Fees	8,360	25,600	25,600	25,000
04-42-3220-00	Insurance & Bonds	6,131	10,050	10,100	9,800
04-42-4010-00	Communications	4,571	4,000	7,000	11,300
04-42-4020-00	Janitorial & Housekeeping	4,273	11,500	7,500	11,500
04-42-4030-00	General Property Maint.	3,655	22,000	15,000	22,000
04-42-4031-00	Club House Maintenance	4,349	6,000	6,000	6,000
04-42-4032-00	Cable Tv	1,002	2,400	2,400	2,400
04-42-4033-00	Security Alarm Monitoring Fee	145	400	400	400
04-42-4040-00	Small Tools & Equipment	1,013	1,500	1,500	1,500
04-42-4060-00	Office Equipment Maint.	-	500	-	500
04-42-4065-00	Office Equipment Rental	600	1,600	1,000	1,600
04-42-4070-00	Computer/software Maintenance	2,013	5,500	5,500	6,500
04-42-4250-00	General Operations	175	500	1,250	500
04-42-4258-00	COGS - Pro Shop	45	-	-	-
04-42-4259-00	COGS - Pro Shop(Non Inventory)	3,721	2,500	2,200	2,500
04-42-4261-00	Grill Supplies	-	2,000	3,800	-
04-42-5210-00	Inventory Purchases - Retail	112,822	100,000	117,600	100,000
04-42-5211-00	Inventory Purchases - Beverage	-	56,000	-	-
04-42-5212-00	Inventory Purchases - Food	-	25,000	-	-
	Golf Course Expenditures - Golf Shop	432,673	544,950	475,032	474,794

GOLF COURSE EXPENDITURES - GRILL

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
04-43-1030-00	Regular Wages - Full-time	100,041	-	-	-
04-43-1040-00	Regular Wages - Part-time Emp.	13,579	-	-	-
04-43-1060-00	Longevity	603	-	-	-
04-43-1070-00	Overtime Wages	1,272	-	-	-
04-43-2020-00	Social Security	8,674	-	-	-
04-43-2030-00	Retirement - T.m.r.s.	10,239	-	-	-
04-43-2040-00	Uniforms Expense	2	-	-	-
04-43-2060-00	Insurance - Hospitalization	25,535	-	-	-
04-43-3010-00	Utilities	7,319	-	-	-
04-43-3020-00	Telephone	2,209	-	-	-
04-43-3030-00	Office Supplies & Expenses	1,224	-	-	-
04-43-3040-00	Postage, Freight, Etc.	709	-	-	-
04-43-3050-00	Advertising & Public Notices	122	-	-	-
04-43-3060-00	Protocol & Social	170	-	-	-
04-43-3100-00	Safety	643	-	-	-
04-43-3120-00	Audit Expenses	500	-	-	-
04-43-3213-00	Credit Card/Bank Fees	8,360	-	-	-
04-43-3220-00	Insurance & Bonds	6,131	-	-	-
04-43-4010-00	Communications	305	-	-	-
04-43-4020-00	Janitorial & Housekeeping	6,992	-	-	-
04-43-4030-00	General Property Maint.	3,417	-	-	-
04-43-4031-00	Club House Maintenance	6,810	-	-	-
04-43-4032-00	Cable Tv	2,037	-	-	-
04-43-4033-00	Security Alarm Monitoring Fee	145	-	-	-
04-43-4060-00	Office Equipment Maint.	84	-	-	-
04-43-4065-00	Office Equipment Rental	583	-	-	-
04-43-4070-00	Computer/software Maintenance	1,899	-	-	-
04-43-4250-00	General Operations	360	-	-	-
04-43-4261-00	Grill Supplies	6,279	-	-	-
04-43-5210-00	Inventory Purchases - Food	45,841	-	-	-
04-43-5211-00	Inventory Purchases - Beverage	46,546	-	-	-
	Golf Course Expenditures - Grill	308,626	-	-	-

GOLF COURSE EXPENDITURES - MEETING ROOM

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
04-44-3010-00	Utilities	7,319	-	-	-
04-44-4020-00	Janitorial & Housekeeping	2,340	-	-	-
04-44-4030-00	General Property Maintenance	1,230	-	-	-
	Golf Course Expenditures - Meeting Room	10,889	-	-	-
	Total Golf Course Expenditures	1,795,103	1,622,551	1,478,616	1,489,664
	Golf Fund Excess (Deficit)	(420,862)	345,926	423,861	(64)



The City of Fredericksburg

Solid Waste Fund

Solid Waste Fund

Description

The Solid Waste Fund oversees a Type 1 Subtitle D sanitary landfill for 5,500 residential customers, a brush chipping and leaf collection program, and a recycling center that collects aluminum, corrugated cardboard, newsprint, office waste, mixed paper, magazines, plastic, and steel.

Goals and Objectives

- To serve the citizens of our growing community to the best of our ability with the existing staff.
- To remain in compliance with state and federal laws that govern the solid waste industry.

In order to meet these goals, we will

- Continue to communicate with our customers and keep in compliance with TCEQ standards.

What we accomplished in 2015-2016

- Hired a new Superintendent.
- Completed construction of Cell 7 and staff began landfilling garbage in the new cell.
- Purchased a new side load garbage truck, leaf truck, and scraper.
- Replaced the landfill pickup truck and Superintendent pickup truck.
- Installed a wider driveway at the recycling center.
- Switched to a new vendor to purchase the recyclables, resulting in rebates doubling.

What we plan to accomplish in 2016-2017

- Replace a garbage truck and the landfill crew's compactor.
- Continue to make leaf compost available for sale at the landfill.

Solid Waste Fund				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 13-14</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Solid Waste Placed In Landfill (tons)	31,711.69	30,168.27	31,000	31,000
Solid Waste Transferred Out of Landfill	1,455.37	1,804.52	1,900	1,900
Amount of Chipped Material Collected (tons)	400.77	478.09	500	500
Material Recycled (tons)	892.67	946.51	1,037.2	1,100
Brush diverted from landfill (tons)	1,381.36	1,747.19	1,800	1,900
Special Waste (Deceased Animals) (tons)	38.49	28.89	30	30
Mulch Sold (yards)	698	972	1,000	1,000
Leachate Pumped (gal)	232,000	320,000	400,000	400,000
Grit Trap Waste Processed (tons)	213.76	325.22	350	350
Sewage Sludge Landfilled (tons)	1,794.35	1,839.37	1,850	1,850
Tires Recycled	1,172	1,881	2,000	2,000
Used Motor Oil (gal)	3,395	1,182	2,000	2,000
Oil Filters	43	64	75	75
Paint and Liquids Processed (gal)	1,379	1,385	1,400	1,400
Batteries	61	51	55	55

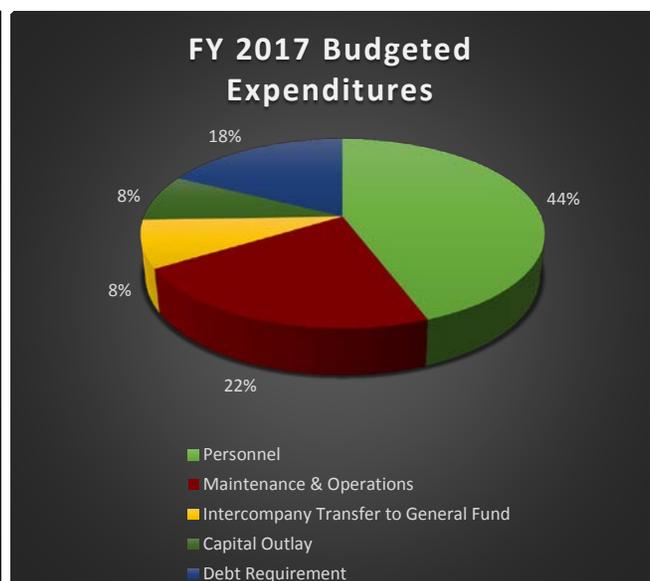
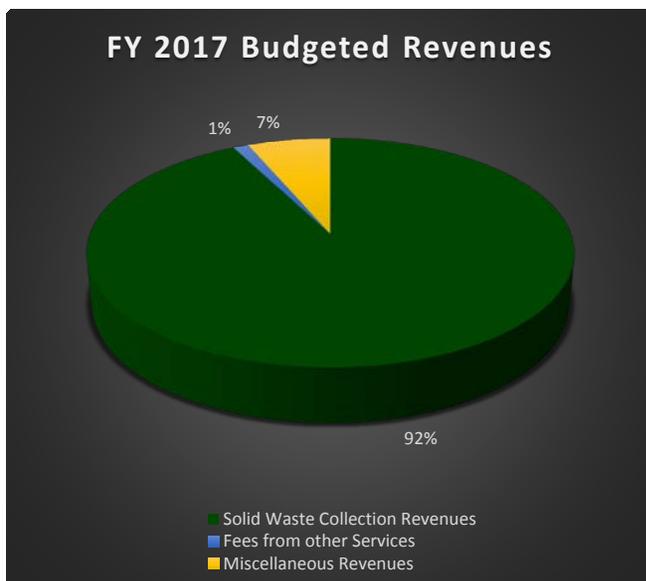
Solid Waste Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Solid Waste Collection Revenues	2,329,483	2,241,200	2,324,400	2,330,100
Fees from other Services	21,936	23,200	30,200	30,200
Miscellaneous Revenues	85,572	59,400	80,400	162,400
Total Revenues	2,436,991	2,323,800	2,435,000	2,522,700

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	1,081,256	1,033,000	1,046,132	1,105,642
Maintenance & Operations	478,692	622,025	531,475	554,500
Intercompany Transfer to General Fund	195,000	185,900	194,800	201,816
Capital Outlay	952,602	476,429	470,500	200,000
Debt Requirement	227,326	229,700	232,200	439,800
Total Expenditures	2,934,876	2,547,054	2,475,107	2,501,758

Solid Waste Fund Excess (Deficit)	(497,885)	(223,254)	(40,107)	20,942
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Sanitation Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Heavy Equipment Operators	2	2	2	2
Sanitation Collectors	3	3	3	3
Recycling Center Coordinator	1	1	1	1
Recycling Center Operator	1	1	1	1
Brush Crew Chipper Operators	2	2	2	2
Gate Attendant	1	1	1	1
Total	12	12	12	12



City of Fredericksburg
FY 2017 Budget Analysis



SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
05-00-4101-00	Garbage Collection Revenues	901,771	900,000	914,300	920,000
05-00-4102-00	Landfill Fees	1,417,230	1,330,000	1,400,000	1,400,000
05-00-4103-00	Recycling Revenues	21,786	23,000	30,000	30,000
05-00-4104-00	Com Garbage Hauling Permit	150	200	200	200
05-00-4110-00	Forfeited Discounts	10,482	11,200	10,100	10,100
05-00-4150-00	Interest Income	3,058	2,400	2,400	2,400
05-00-4165-00	Miscellaneous Revenue	7,114	1,000	-	-
05-00-4167-00	Debt Proceeds - Golf Course	54,000	54,000	54,000	54,000
05-00-4181-00	Proceeds -Sale of Fixed Assets	21,400	2,000	24,000	106,000
	Solid Waste Fund Revenues	2,436,991	2,323,800	2,435,000	2,522,700

SOLID WASTE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
05-21-1015-00	Regular Wages - City Attorney	3,599	3,700	-	3,900
05-21-1016-00	Wages - City Attorney Billings	1,109	-	300	-
05-21-1030-00	Regular Wages - Full-time Emp.	726,648	695,300	702,200	753,899
05-21-1050-00	Regular Wages - Part-time Emp.	2,494	1,000	9,500	1,000
05-21-1060-00	Longevity	10,873	9,200	9,200	9,400
05-21-1070-00	Overtime Wages	58,706	56,000	56,000	56,000
05-21-2020-00	Social Security	59,218	58,600	59,456	63,051
05-21-2030-00	Retirement - T.m.r.s.	80,928	73,500	73,776	79,686
05-21-2040-00	Uniforms & Clothing	7,007	6,000	6,000	6,000
05-21-2060-00	Ins. - Hospitalization	130,674	129,700	129,700	132,706
05-21-2090-00	Professional Org. - Personal	256	1,200	1,200	1,200
05-21-2100-00	Prof. Education & Training	1,741	2,300	3,300	2,300
05-21-3010-00	Utilities	14,284	15,000	15,000	15,000
05-21-3020-00	Telephone	2,996	5,000	5,000	5,000
05-21-3030-00	Office Supplies & Exp.	9,990	12,000	12,000	12,000
05-21-3040-00	Postage, Freight, Etc.	14,010	12,000	12,000	12,000
05-21-3050-00	Ads & Public Notices	2,526	1,000	1,000	1,000
05-21-3060-00	Protocol & Social	3,154	2,500	2,500	2,500
05-21-3070-00	Travel Exp.	1,607	2,000	2,000	2,000
05-21-3080-00	Prof. Org & Assoc. - City	75	-	-	-
05-21-3090-00	Books, Periodicals, Etc	-	100	-	-
05-21-3100-00	Safety	1,732	3,000	3,000	4,000
05-21-3120-00	Audit Expenses	2,500	2,500	2,500	2,500
05-21-3130-00	Legal Expenses	774	-	-	-
05-21-3140-00	Contract Professional Services	8,109	12,400	5,000	4,000
05-21-3190-00	Miscellaneous Landfill Expense	2,720	3,500	1,000	1,000
05-21-3200-00	Uncollectible Accounts	925	1,000	1,000	1,000
05-21-3213-00	Bank Fees	5,032	4,400	5,300	5,300
05-21-3220-00	Insurance & Bonds	16,327	20,800	24,400	25,000
05-21-3250-00	In Lieu Of Taxes	195,000	185,900	194,800	201,816
05-21-4000-00	Permit Fees	23,360	35,000	30,000	30,000
05-21-4010-00	Communications	5,635	5,000	5,000	7,500
05-21-4020-00	Janitorial/housekeeping	3,350	3,000	4,000	4,000
05-21-4030-00	General Property Maintenance	25,602	15,000	15,000	15,000
05-21-4031-00	Dumpster Maintenance	26,216	27,000	27,000	27,000
05-21-4032-00	Trash Can Maintenance	1,900	2,000	2,000	2,000
05-21-4040-00	Small Tools & Equipment	1,420	3,000	3,000	3,000
05-21-4060-00	Office Machine Maintenance	6,051	4,000	4,300	4,000
05-21-4065-00	Office Equipment Rental	2,314	3,800	3,800	3,800
05-21-4070-00	Computer/software Maintenance	23,698	26,825	26,825	16,800
05-21-4260-00	Landfill Expenses	175	-	-	-
05-21-4265-00	Recycling Expenses	16,480	28,000	28,000	20,000
05-21-4266-00	Grinding Of Debris	32,914	35,000	31,650	45,000
05-21-4268-00	Tire Disposal	1,738	6,000	6,000	6,000
05-21-4270-00	Water Monitoring Exp.	33,985	30,000	30,000	30,000
05-21-4271-00	Methane Gas Monitoring Exp.	15,661	15,000	16,000	16,000
05-21-4360-00	Materials & Supplies	5,160	6,000	6,000	6,000
05-21-4410-00	Gasoline	83,209	90,000	55,000	65,000
05-21-4430-00	Vehicle Maintenance	4,289	10,000	5,000	5,000
05-21-4431-00	AGC Maintenance	37,116	40,000	30,000	35,000
05-21-4432-00	Chipper Maintenance	11,942	8,000	8,000	8,000
05-21-4433-00	Leaf Loader Maintenance	7,195	8,000	8,000	8,000
05-21-4435-00	Fleet Lease	493	16,700	16,700	22,600
05-21-4440-00	Tractor-heavy Equipment Maint	20,033	50,000	20,000	25,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-5038-00	Cell #7	837,147	291,429	293,000	-
05-21-5172-00	New Office Building - FY 2015	43,847	-	-	-
05-21-5173-00	New Scale - FY 2015	61,645	-	-	-
05-21-5390-00	Work Order Management System	9,963	-	-	-

05-21-5553-00	Rebuild Existing Scraper	-	185,000	177,500	-
05-21-5554-00	Fund Landfill Cell Development	-	-	-	200,000
05-21-6025-00	Principal-Chipper Truck\$88,000	119,545	-	-	-
05-21-6026-00	Interest - Chipper Truck	2,247	-	-	-
05-21-6500-00	Principal - 953 D Track Loader	65,524	66,400	66,400	-
05-21-6501-00	Interest - 953 D Track Loader	1,770	900	900	-
05-21-6502-00	Principal-924 Wheel Loader-Cat	37,233	37,300	37,300	37,800
05-21-6503-00	Interest-924 Wheel Loader-Cat	1,006	1,000	1,000	500
05-21-6504-00	Principal - Leaf Loader	-	61,000	60,100	58,900
05-21-6505-00	Interest - Leaf Loader	-	2,700	200	1,400
05-21-6506-00	Principal -SideLoad GarbageTrk	-	58,000	66,000	64,800
05-21-6507-00	Interest -SideLoad Garbage Trk	-	2,400	300	1,500
05-21-6508-00	Principal - Chipper Truck	-	-	-	18,700
05-21-6509-00	Interest - Chipper Truck	-	-	-	1,200
05-21-6510-00	Principal - Garbage Truck	-	-	-	103,000
05-21-6511-00	Interest - Garbage Truck	-	-	-	6,300
05-21-6512-00	Principal - Compactor	-	-	-	137,300
05-21-6513-00	Interest - Compactor	-	-	-	8,400
	Solid Waste Fund Expenditures	2,934,876	2,547,054	2,475,107	2,501,758
	Solid Waste Fund Excess (Deficit)	(497,885)	(223,254)	(40,107)	20,942



The City of Fredericksburg

EMS Emergency Medical Services

EMS Fund

Description

Fredericksburg EMS provides emergency medical services to the residents and visitors of the City of Fredericksburg, Gillespie County, and surrounding counties 24 hours a day, 7 days a week, 365 days a year.

Goals and Objectives

- To continually and efficiently provide emergency medical services to community.
- To provide a standard of care that is consistent with the rules and regulations set forth to emergency providers by the Texas Department of Health Services' Bureau of Emergency Management.
- To provide our Emergency Medical Technicians a means to maintain continuing education requirements, as well a means to further educate themselves in emergency medical care standards of practice.

In order to meet this goal, we will

- Constantly review our services to ensure we are available to serve citizens and visitors of the City of Fredericksburg and Gillespie County.
- Maintain a quality assurance program to ensure the highest quality of customer service and that the highest customer satisfaction is received by every customer.
- Provide a high quality, in-house continuing education program to enhance employee education and maintain the highest medical care standards.

What we accomplished in 2015-2016

- Obtained the latest state of the art Cardiac Monitors which take 12-lead EKG's at the patients' bed side and transmit them directly to the emergency room.
- Started an AED tracking program in an effort to locate all of the public and private AED's in Fredericksburg.
- Hosted an EMT class at the EMS station to help the Fire Department certify eight new EMT's.
- Made a visible impact in the community being able to put our new rescue UTV and ambulances in local parades.
- Participated in active shooter drills with the Police Department and outlying mutual aid EMS Departments to enhance our training in the event of a real active shooter.
- Functioned as the key players in our emergency management Mass Causality Exercise.
- Participated in countless PR demonstrations with Fredericksburg ISD, Stonewall Head Start, and Hill Country Memorial Hospital.

- Provided multiple car seat checks for our community.
- Implemented brand new medical protocols for our service.

What we plan to accomplish in 2016-2017

- Combine Departments with the Fredericksburg Fire Department and continuing to work on a seamless transition.
- Maintain our high quality continuing education program.
- Continue to strive for the highest level of customer satisfaction and maintain professional integrity.
- Keep up to date and maintain the Emergency Medical Services’ Best Practice Program.
- Maintain our major position in STRAC (South Texas Regional Advisory Council).
- Be Instrumental in developing an EMT program for our service and other local Departments.

EMS FUND			
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ESTIMATED FY 15-16</i>	<i>PROJECTED FY 16-17</i>
Number of City Responses	1,384	1,591	1,829
City Response Time (min)	3.9	3.7	3.7
Number of County Responses	782	899	1033
County Response Time (min)	11.3	13.3	14.3
EMS Transfers	441	507	583
Total Number of Billable Patients	2,607	2,997	3,445
Gross Billable Revenue	\$1.68M	\$2.0M	\$2.2M
Dollars Collected	\$829,000	\$1.0M	\$1.2M
Average Collection Period (aka Days Sales Outstanding)	45	45	45
% of Receivables > 120 Days	7%	7%	7%

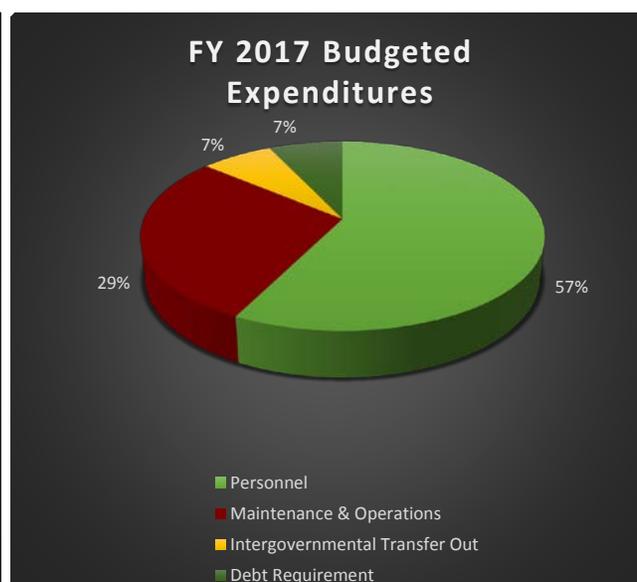
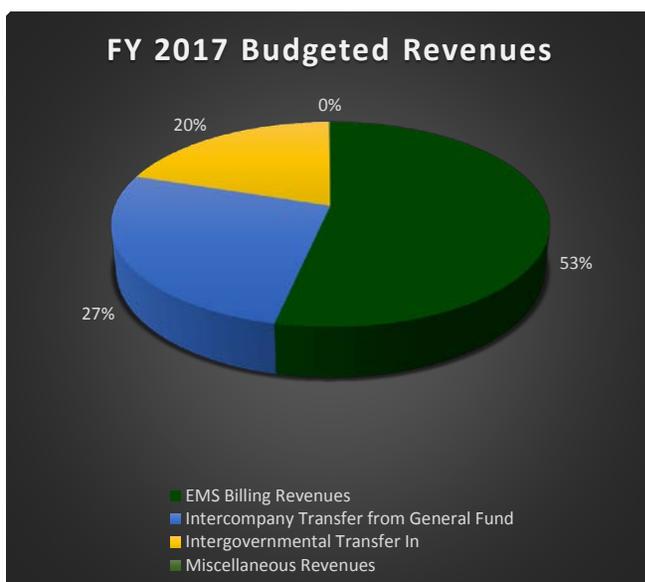
EMS Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
EMS Billing Revenues	1,309,073	1,113,050	1,242,100	1,227,000
Intercompany Transfer from General Fund	350,900	442,700	416,400	611,200
Intergovernmental Transfer In	350,900	442,700	416,400	454,900
Miscellaneous Revenues	37,505	9,150	4,600	3,500
Total Revenues	2,048,378	2,007,600	2,079,500	2,296,600

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	1,242,127	1,216,300	1,223,931	1,319,307
Maintenance & Operations	461,372	510,325	579,606	658,625
Intergovernmental Transfer Out	-	116,800	116,800	156,300
Debt Requirement	64,723	164,000	159,100	162,400
Total Expenditures	1,768,222	2,007,425	2,079,437	2,296,632

EMS Fund Excess (Deficit)	280,156	175	63	(32)
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
EMS Manager	1	1	1	1
EMS Shift Lieutenant	1	1	1	1
Account Administrator/Paramedic	1	1	1	1
Shift Commanders	3	3	3	3
Paramedics	9	9	9	9
Total	15	15	15	15



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
06-00-4101-00	Ems Revenues	2,008,852	1,800,000	1,900,000	1,900,000
06-00-4102-00	City Funds	350,900	442,700	416,400	611,200
06-00-4103-00	County Funds	350,900	442,700	416,400	454,900
06-00-4150-00	Interest Income	69	50	50	50
06-00-4165-00	Miscellaneous Ems Revenue	1,317	500	50	50
06-00-4170-00	Donations	140	100	500	400
06-00-4181-00	Proceeds -Sale of Fixed Assets	10,035	2,500	2,000	1,000
06-00-4200-00	Grant - Swt Trauma Grant	1,944	6,000	2,000	2,000
06-00-4215-00	LCRA Grant Revenue	24,000	-	-	-
06-00-4302-00	Medicare Disallowed	(514,610)	(500,000)	(465,000)	(480,000)
06-00-4303-00	Medicaid Disallowed	(85,390)	(76,800)	(74,000)	(74,000)
06-00-4304-00	Other Disallowed	(99,779)	(110,150)	(118,900)	(119,000)
	EMS Fund Revenues	2,048,378	2,007,600	2,079,500	2,296,600

EMS FUND EXPENDITURES

Account Number	Description	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
06-21-1015-00	Regular Wages - City Attorney	-	1,000	-	-
06-21-1016-00	Wages - City Attorney Billings	82	-	1,000	2,000
06-21-1030-00	Regular Wages-full Time Emp	608,942	600,800	600,800	676,205
06-21-1050-00	Reg Wages - Part Time Emp	51,829	70,000	70,000	70,000
06-21-1060-00	Longevity	6,599	7,500	7,500	7,900
06-21-1070-00	Overtime	285,340	266,000	266,000	266,000
06-21-2020-00	Social Security	69,992	72,300	72,315	78,191
06-21-2030-00	Retirement - Tmrs	90,582	84,100	84,116	92,164
06-21-2040-00	Uniforms & Clothing	5,704	9,000	9,000	6,000
06-21-2060-00	Insurance-hospitalization	123,060	105,600	113,200	120,847
06-21-2090-00	Professional Org - Personal	600	500	500	500
06-21-2100-00	Prof Education & Training	5,166	5,500	6,000	12,500
06-21-2110-00	Prof Education Instructor	250	3,000	1,000	1,000
06-21-2221-00	Medical Vaccinations & Tests	-	1,500	1,500	1,500
06-21-2240-00	Ems Re-certification	1,868	1,500	1,500	2,200
06-21-3010-00	Utilities	17,760	17,000	14,000	15,000
06-21-3020-00	Telephone	3,727	8,000	6,000	6,000
06-21-3030-00	Office Supplies & Forms	4,356	5,000	4,300	5,000
06-21-3040-00	Postage, Freight, Etc	2,561	3,500	3,500	3,500
06-21-3050-00	Advertising & Public Notices	1,698	1,200	1,200	1,200
06-21-3060-00	Protocol & Social	4,050	5,000	3,500	5,000
06-21-3070-00	Travel Expenses	7,843	9,000	9,000	12,500
06-21-3080-00	Prof Org & Assoc - City	450	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	-	300	300	300
06-21-3100-00	Safety	1,394	2,200	2,200	2,200
06-21-3120-00	Audit Expenses	3,000	3,000	3,000	3,100
06-21-3130-00	Legal Expenses	16	600	-	-
06-21-3140-00	Contract Prof Services	3,855	6,900	6,900	6,900
06-21-3150-00	First Responder Reimbursement	1,296	2,000	2,000	2,500
06-21-3190-00	Miscellaneous Ems Expense	31,676	2,000	-	-
06-21-3200-00	Uncollectible Accounts	203,077	198,000	320,000	350,000
06-21-3201-00	Bad Debt Recovery	(5,675)	(4,500)	(7,319)	(10,000)
06-21-3213-00	Credit Card/Bank Fees	2,355	2,500	4,000	4,000
06-21-3220-00	Insurance & Bonds	19,935	25,000	26,900	23,000
06-21-3250-00	Conventions	1,105	2,000	2,000	2,000
06-21-3274-00	City Contribution - Dispatch	-	116,800	116,800	156,300
06-21-4010-00	Communication Expenses	16,704	17,000	17,000	15,500
06-21-4020-00	Janitorial/housekeeping	2,888	4,500	4,500	4,500
06-21-4021-00	Hazardous Waste Disposal	-	-	-	725
06-21-4025-00	Ems Medical Equipment	42,098	48,000	48,000	48,000
06-21-4030-00	General Property Maintenance	6,197	17,000	14,000	19,000
06-21-4032-00	TV Service	626	-	1,500	1,500
06-21-4040-00	Small Tools & Equipment	4,831	4,500	3,000	3,000
06-21-4050-00	Ems Equipment Maintenance	9,690	13,000	7,000	13,000
06-21-4060-00	Office Equipment Maintenance	1,307	2,000	1,000	1,500
06-21-4070-00	Computer/software Maintenance	17,939	47,125	24,125	50,000
06-21-4150-00	Disposable Linen	1,956	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	202	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,610	2,500	3,000	3,500
06-21-4410-00	Diesel, Oil & Lubrication	28,462	33,500	24,000	28,000
06-21-4430-00	Vehicle Maintenance	13,499	14,000	14,000	14,000
06-21-6221-00	Principal - 700 Radios	10,749	10,600	8,900	9,000
06-21-6222-00	Interest - 700 Radios	25	300	300	100
06-21-6600-00	Principle - Ambulance - HCB	51,976	53,000	53,000	-
06-21-6601-00	Int Exp - Ambulance - HCB	1,973	1,000	1,000	-
06-21-6604-00	Princippal - 4 Heart Monitors	-	45,000	45,400	44,500
06-21-6605-00	Interest - 4 Heart Monitors	-	2,000	200	1,100
06-21-6606-00	Principal - Ambulance Remount	-	50,000	50,100	49,200
06-21-6607-00	Interest - Ambulance City Remount	-	2,100	200	1,200

06-21-6608-00	Principal - Ambulance Remount	-	-	-	54,000
06-21-6609-00	Interest - Ambulance Remount	-	-	-	3,300
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	EMS Fund Expenditures	1,768,222	2,007,425	2,079,437	2,296,632
	EMS Fund Excess (Deficit)	280,156	175	63	(32)



The City of Fredericksburg

Tourism Fund

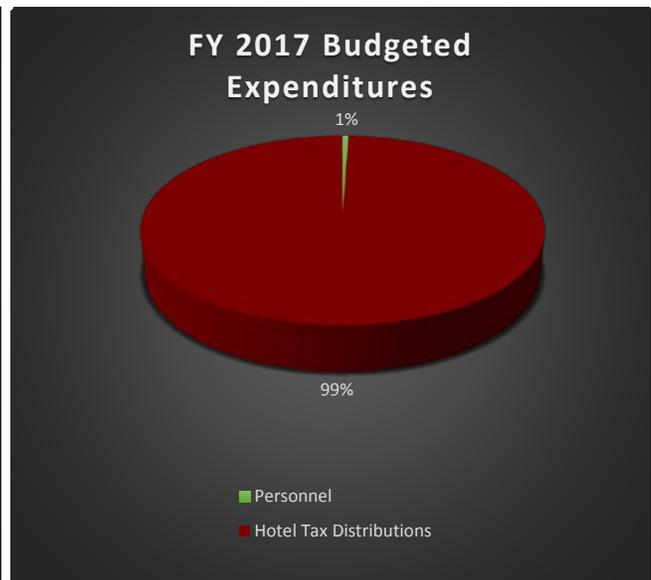
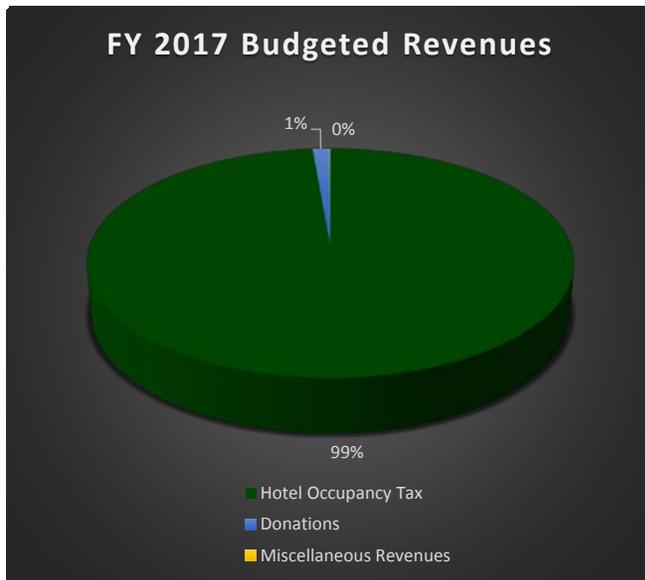
Tourism Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Hotel Occupancy Tax	2,469,095	2,630,000	2,697,000	2,878,000
Donations	-	-	12,500	37,500
Miscellaneous Revenues	1,255	1,300	1,900	2,000
Total Revenues	2,470,350	2,631,300	2,711,400	2,917,500

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	734	11,500	15,825	15,825
Hotel Tax Distributions	2,489,332	2,700,163	2,747,992	2,854,714
Total Expenditures	2,490,066	2,711,663	2,763,817	2,870,539

Tourism Fund Excess (Deficit)	(19,716)	(80,363)	(52,417)	46,961
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Ft Martin Scott Site Manager - Part time	1	1	1	1
Total	1	1	1	1



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
07-00-4109-00	7% Hotel Occupancy Tax	2,469,095	2,630,000	2,697,000	2,878,000
07-00-4116-00	Marktplatz Imp - Pledges/Donations	-	-	12,500	37,500
07-00-4150-00	Interest Income	1,254	1,300	1,900	2,000
	Tourism Fund Revenues	2,470,350	2,631,300	2,711,400	2,917,500

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
07-21-1050-00	Regular Wages - Part-time Emp	682	10,700	14,700	14,700
07-21-2020-00	Social Security	52	800	1,125	1,125
07-21-3259-00	Hotel Tax Dist - CVB 5/7	1,784,300	1,878,600	1,926,429	2,055,714
07-21-3260-00	Hotel Tax Distributions	412,500	450,000	450,000	450,000
07-21-3262-00	Hotel Tax Dist -Golf Marketing	45,000	45,000	45,000	45,000
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,194	30,000	30,000	30,000
07-21-3264-00	Tax Dist - CVB Bldg Improv	75,000	-	-	110,000
07-21-3265-00	Hotel Tax Dist-Ft Martin Scott	142,337	176,563	176,563	19,000
07-21-3267-00	Tax Dist - CVB Grounds Maint	-	20,000	20,000	20,000
07-21-3268-00	Hotel Tax Dist - Marktplatz Improvements	-	100,000	100,000	125,000
	Tourism Fund Expenditures	2,490,066	2,711,663	2,763,817	2,870,539
	Tourism Fund Excess (Deficit)	(19,716)	(80,363)	(52,417)	46,961



The City of Fredericksburg

Drainage Fund

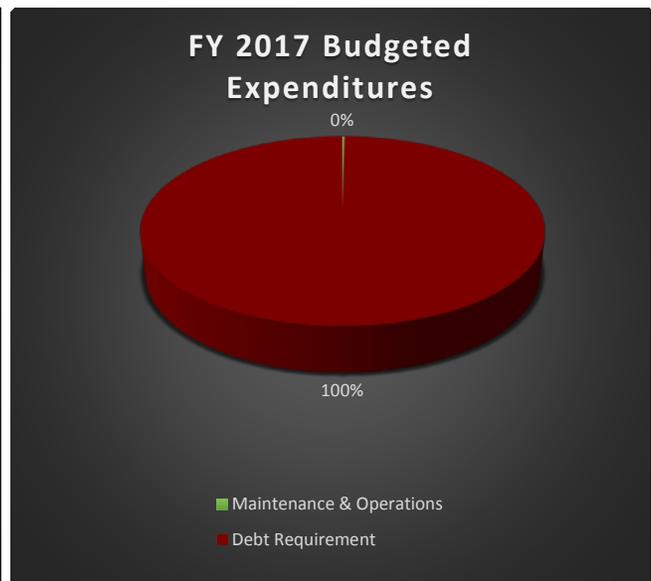
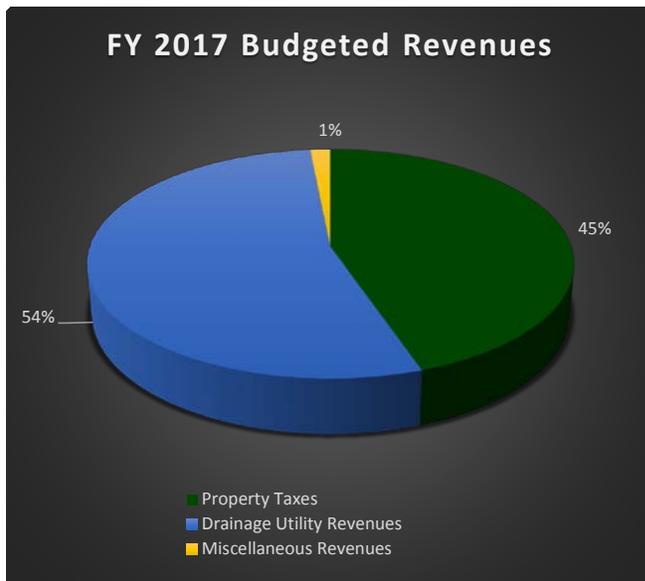
Drainage Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Property Taxes	64,200	64,500	78,200	64,000
Drainage Utility Revenues	76,056	75,900	76,900	76,900
Miscellaneous Revenues	1,901	1,900	2,200	2,200
Total Revenues	142,157	142,300	157,300	143,100

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Maintenance & Operations	413	-	400	100
Capital Outlay	124,475	150,000	168,244	-
Debt Requirement	63,221	63,500	63,500	63,400
Total Expenditures	188,109	213,500	232,144	63,500

Drainage Fund Excess (Deficit)	(45,952)	(71,200)	(74,844)	79,600
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
10-00-4101-00	Current Ad Valorem Taxes	60,252	57,700	73,500	57,600
10-00-4102-00	Delinquent Ad Valorem Taxes	3,454	5,900	4,100	5,800
10-00-4103-00	Penalty & Interest	495	900	600	600
10-00-4110-00	Forfeited Discounts	688	700	700	700
10-00-4150-00	Interest Income	1,213	1,200	1,500	1,500
10-00-4250-00	Drainage Utility Revenues	76,056	75,900	76,900	76,900
	Drainage Fund Revenues	142,157	142,300	157,300	143,100

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
10-21-3130-00	Legal Expenses	221	-	200	-
10-21-3140-00	Contract Professional Services	100	-	100	-
10-21-3200-00	Bad Debt Expense	93	-	100	100
10-21-4068-00	Discharge Structure & Channel	55,274	-	-	-
10-21-4900-00	Drainage Projects	69,202	-	-	-
10-21-5100-00	Master Drainage Plan	-	150,000	168,244	-
10-21-6079-00	Principal-2010 Ref GO I&S Bond	55,320	56,700	56,700	58,000
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	7,901	6,800	6,800	5,400
	Drainage Fund Expenditures	188,109	213,500	232,144	63,500
	Drainage Fund Excess (Deficit)	(45,952)	(71,200)	(74,844)	79,600



The City of Fredericksburg

Food and Wine Fest

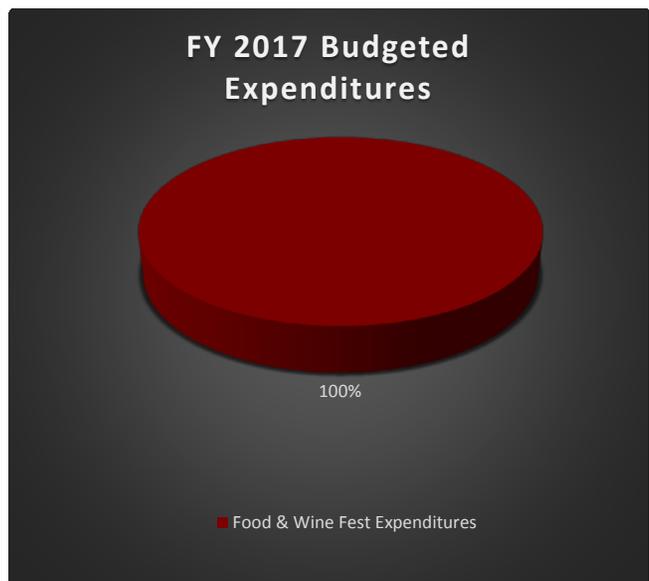
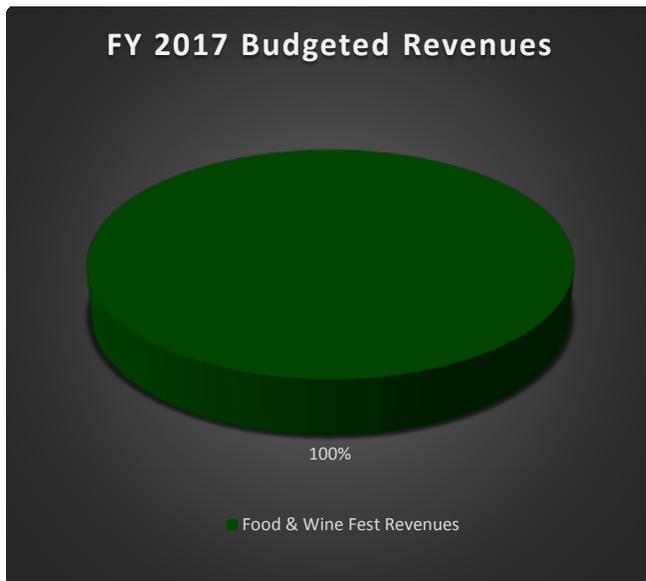
Food & Wine Fest Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Food & Wine Fest Revenues	204,556	213,950	71,300	190,875
Total Revenues	204,556	213,950	71,300	190,875

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Food & Wine Fest Expenditures	192,221	181,550	131,950	187,700
Total Expenditures	192,221	181,550	131,950	187,700

Food & Wine Fest Fund Excess (Deficit)	12,335	32,400	(60,650)	3,175
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

FFWF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
11-00-0433-00	Transfer from Tourism Fund 7	-	-	20,000	-
11-00-1000-00	Gate	87,772	95,000	5,600	85,000
11-00-1005-00	Booth Fees	9,600	10,000	6,500	6,600
11-00-1010-00	Souvenirs	6,307	7,000	300	6,300
11-00-1015-00	Wine Sales	49,783	46,000	2,500	46,000
11-00-1020-00	Auction	13,040	14,000	50	10,000
11-00-1025-00	Patron Party	15,579	16,500	16,200	16,700
11-00-1030-00	Friday Party	12,732	10,800	11,000	11,000
11-00-1035-00	Thursday Party	3,411	4,000	3,500	4,000
11-00-1040-00	Cooking School	2,936	2,000	1,500	1,000
11-00-1911-00	25 @ 5	-	650	300	625
11-00-1932-00	Paver Sales	225	-	200	-
11-00-1940-00	Donations	2,167	7,000	3,000	3,000
11-00-4150-00	Interest Income	586	500	450	450
11-00-4165-00	Miscellaneous Revenue	417	500	200	200
	FFWF Fund Revenues	204,556	213,950	71,300	190,875

FFWF FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
11-25-0001-00	Wine	34,240	36,000	4,200	38,000
11-25-0002-00	Souvenirs	4,219	5,500	4,200	3,000
11-25-0003-00	Wine Glasses	19,352	11,000	4,000	10,000
11-25-0004-00	Advertising/Production	33,340	17,000	26,400	20,000
11-25-0005-00	Management Fees	22,800	24,900	23,100	24,900
11-25-0006-00	Patron Party	15,962	15,000	15,100	15,000
11-25-0007-00	Friday Party	9,412	11,100	10,800	10,900
11-25-0008-00	Entertainment/Sound	6,250	6,700	1,000	6,700
11-25-0009-00	Rentals/Tents	10,491	11,000	12,300	12,300
11-25-0011-00	Set-up	1,595	1,700	1,600	1,700
11-25-0012-00	Clean-up	1,409	1,800	1,000	2,000
11-25-0013-00	Security	2,806	2,800	1,800	2,800
11-25-0014-00	Electrical	1,266	1,500	750	1,500
11-25-0015-00	Postage	2,097	2,500	2,000	2,500
11-25-0016-00	Printing	879	2,500	150	500
11-25-0017-00	Signs & Banners	143	500	900	500
11-25-0018-00	Suplies	1,067	1,200	150	800
11-25-0019-00	Auction	1,731	1,000	1,000	1,000
11-25-0020-00	Misc Labor	600	600	100	600
11-25-0021-00	Miscellaneous	11,105	500	500	500
11-25-0022-00	Bank Charges	1,313	1,500	800	200
11-25-0023-00	Thursday Night Party	1,974	700	2,600	2,800
11-25-0024-00	Cooking School	2,175	2,200	500	2,000
11-25-0025-00	Administration Expense	-	2,000	6,400	2,000
11-25-1021-00	Food And Winefest Expenses	(3)	350	-	500
11-25-1022-00	Market Sq Pledge Improvements	-	20,000	10,600	25,000
11-25-1040-00	Fund Cash Drawers	6,000	-	-	-
	FFWF Fund Expenditures	192,221	181,550	131,950	187,700
	FFWF Fund Excess (Deficit)	12,335	32,400	(60,650)	3,175



The City of Fredericksburg

Emergency Management

Emergency Management

Description

Emergency Management is charged with carrying out a comprehensive all-hazard emergency management program for the City of Fredericksburg and Gillespie County. Our program includes pre and post-disaster mitigation of known hazards to reduce their impact; preparedness activities, such as emergency planning, training, and exercises; provisions for effective response to emergency situations; and recovery programs for major disasters. Our charter also includes the development and implementation of an Emergency Notification System that will alert City and County residents of pending emergencies and provide public service announcements. The Department operates under the National Incident Management System (NIMS) to standardize operations and response with other state and federal responders and the Incident Command System (ICS) for an incident management scheme.

Goals and Objectives

- Maintain an Advanced Level of Planning Preparedness.
- Reduce vulnerability to natural hazards and manmade threats.
- Validate response capabilities through Emergency Management Exercises.
- Provide ongoing Emergency Management training opportunities.
- Increase community awareness and preparedness through outreach programs.

In order to meet this goal, we will

- Aggressively create and update emergency planning documents.
- Create a City/County specific Hazard Mitigation Plan and conduct monthly hazard mitigation committee meetings.
- Conduct a minimum of two discussion based exercises and one operationally based exercise involving the Emergency Operations Center and first responders.
- Conduct fire prevention and awareness training to schools and businesses along with Incident Command System and Emergency Management related courses.
- Actively promote hazard mitigation, animal issues, donations steering group, and volunteer programs.

What we accomplished in 2015-2016

- Updated 3 of the 22 annexes of the Emergency Operations Plan and created a City Continuity of Operations plan resulting in an Advanced Level of Planning Preparedness as certified by the Texas Division of Emergency Management.

- Conducted 11 regular meetings of both the City and County hazard mitigation committees, 2 public hazard mitigation meetings and 12 plan development meetings for the new Fredericksburg / Gillespie County Hazard Mitigation Plan.
- Conducted civil unrest and mass fatality discussion based exercises and a mass casualty operations based exercise.
- Provided fire prevention and hazard awareness training to 1220 Local School Administrators and Students over 35 hours.
- Provided additional fire awareness and fire extinguisher training to 65 business owners, employees, and residents over a 5 hour period.
- Conducted ICS 300 and ICS 400 courses along with a Public Official’s Workshop.
- Energized the hazard mitigation, animal issues, donations steering group, and volunteer management initiatives and laid the ground work for future enhancements.

What we plan to accomplish in 2016-2017:

- Complete a new Fredericksburg / Gillespie County Hazard Mitigation Plan and a Gillespie County Continuity of Operations Plan.
- Complete the update and revision of nine annexes in our Emergency Operations Plan.
- With the implementation of the new Fredericksburg / Gillespie County Hazard Mitigation Plan and the regular Hazard Mitigation meetings we plan to reduce vulnerability to natural hazards and manmade threats.
- Plan and perform four exercises for FY 2017 including Hazardous Materials Decontamination and Search and Rescue drills along with Flash Flood / Extended Flooding and Terrorist Threats against Local Governments table top exercises.
- Continue to conduct Fire Prevention and Awareness training along with ICS courses.
- Actively promote Hazard Mitigation, Animal Issues, Donations Steering Group, and Volunteer programs.

Emergency Management				
<i>Performance Measures</i>	<i>Actual FY 13-14</i>	<i>Actual FY 14-15</i>	<i>Estimated FY 15-16</i>	<i>Projected FY 16-17</i>
Plans Originated or Updated	3	3	4	11
Hazard Mitigation Meetings Conducted	11	11	25	17
Exercises Conducted	4	4	3	4
Fire Prevention / Awareness Training Hours	58	30.5	40	50
ICS Courses Conducted	4	3	3	5
Community Outreach Meetings	4	8	12	12

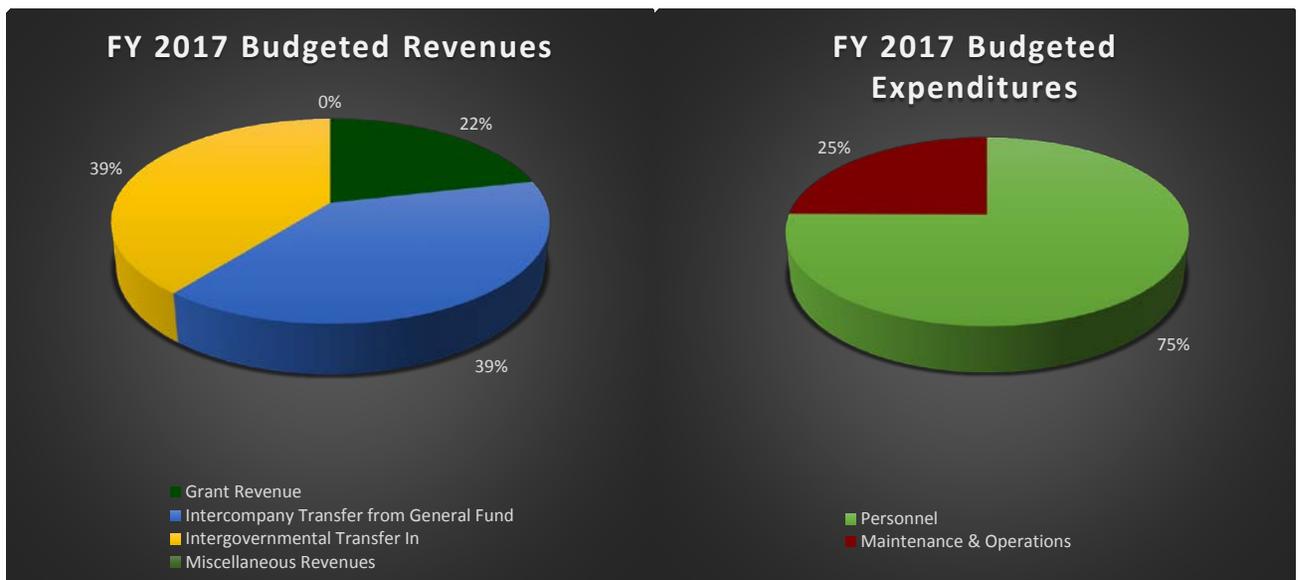
Emergency Management Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Grant Revenue	33,845	33,800	33,845	33,300
Intercompany Transfer from General Fund	55,000	50,750	47,510	61,000
Intergovernmental Transfer In	55,000	50,750	47,510	61,000
Miscellaneous Revenues	15	-	15	15
Total Revenues	143,860	135,300	128,880	155,315

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Personnel	92,019	98,800	94,483	116,709
Maintenance & Operations	29,890	36,500	34,400	38,500
Total Expenditures	121,909	135,300	128,883	155,209

Emergency Management Fund Excess (Deficit)	21,951	-	(3)	106
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Director of Emergency Management	1	1	1	1
Assistant Director of Emergency Management	1	1	1	1
Total	2	2	2	2



City of Fredericksburg
FY 2017 Budget Analysis



The City of Fredericksburg

EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
14-00-4101-00	Fema	33,845	33,800	33,845	33,300
14-00-4102-00	County Funds	55,000	50,750	47,510	61,000
14-00-4103-00	City Funds	55,000	50,750	47,510	61,000
14-00-4150-00	Interest Income	16	-	15	15
	Emergency Management Fund Revenues	143,860	135,300	128,880	155,315

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
14-21-1016-00	Wages - City Attorney Billings	1,156	3,000	600	1,000
14-21-1030-00	Regular Wages-full Time Emp.	68,700	72,100	71,100	90,300
14-21-1060-00	Longevity	287	400	400	500
14-21-1070-00	Overtime Wages	926	1,000	800	-
14-21-2020-00	Social Security	4,910	5,900	5,577	7,023
14-21-2030-00	Retirement-tmrs	7,149	7,400	7,006	8,886
14-21-2060-00	Insurance-hosp. Ins.	8,891	9,000	9,000	9,000
14-21-2090-00	Professional Org.-personal	385	600	600	600
14-21-2100-00	Prof. Education & Training	674	800	800	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	1,246	3,000	1,500	1,500
14-21-3030-00	Office Supplies	274	800	800	800
14-21-3040-00	Postage, Freight, Etc.	8	100	100	100
14-21-3050-00	Advertising & Notices	194	400	400	400
14-21-3060-00	Protocal & Social	2,300	2,800	2,500	2,200
14-21-3070-00	Travel Expenses	5,198	4,300	4,500	4,800
14-21-3090-00	Books, Periodicals, Etc.	-	200	100	200
14-21-3140-00	Contract Professional Services	44	400	400	400
14-21-3150-00	Emer Mgt Materials	1,845	3,500	3,000	3,500
14-21-3220-00	Insurance & Bonds	-	-	100	300
14-21-3250-00	Conventions	-	1,000	900	1,000
14-21-4010-00	Communications Expense	10,908	10,500	10,000	10,500
14-21-4070-00	Computer/software Maintenance	566	100	2,600	4,900
14-21-4090-00	Dtn Comp Maint	-	500	-	-
14-21-4410-00	Gasoline, Oil, & Lubrication	1,130	1,500	800	1,000
14-21-4430-00	Vehicle Maintenance	119	1,000	300	500
	Emergency Management Fund Expenditures	121,909	135,300	128,883	155,209
	Emergency Management Excess (Deficit)	21,951	-	(3)	106



The City of Fredericksburg

Debt Service Fund

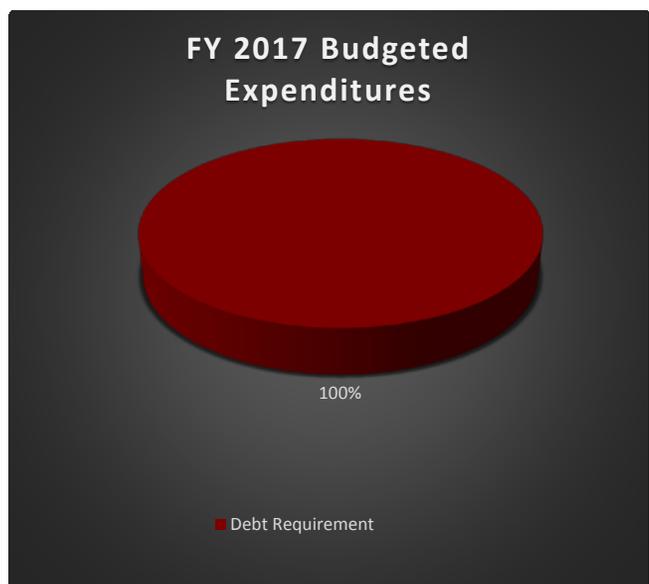
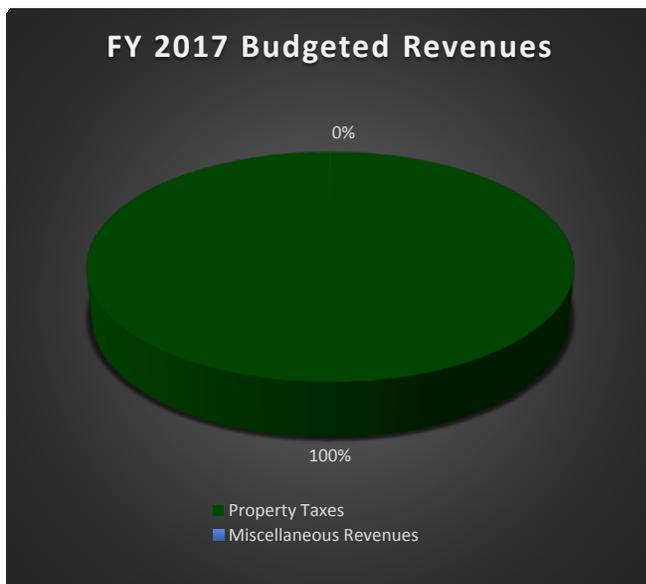
Debt Service Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Property Taxes	623,453	626,600	771,200	708,800
Miscellaneous Revenues	98	100	100	100
Total Revenues	623,551	626,700	771,300	708,900

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Debt Requirement	619,274	622,200	622,200	696,344
Total Expenditures	619,274	622,200	622,200	696,344

Debt Service Fund Excess (Deficit)	4,277	4,500	149,100	12,556
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
15-00-4150-00	Interest Income	98	100	100	100
15-00-4204-00	Curr Taxes-Gen Obl Bonds	590,416	590,700	720,600	671,000
15-00-4205-00	Del Taxes-Gen Obl Bonds	29,502	31,800	43,000	34,100
15-00-4206-00	Penalty & Int-Gen Obl Bonds	3,535	4,100	7,600	3,700
	Debt Service Fund Revenues	623,551	626,700	771,300	708,900

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
15-21-6079-00	Principal-2010 Ref GO I&S Bond	359,681	368,400	368,400	377,100
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	51,374	44,200	44,200	35,000
15-21-6304-00	Principal - 2012 GO Bonds	125,000	130,000	130,000	135,000
15-21-6305-00	Interest - 2012 GO Bonds	83,220	79,600	79,600	75,800
15-21-6306-00	Principal - 2016 Tax Lmted Notes	-	-	-	55,000
15-21-6307-00	Interest - 2016 Tax Lmted Notes	-	-	-	18,444
	Debt Service Fund Expenditures	619,274	622,200	622,200	696,344
	Debt Service Fund Excess (Deficit)	4,277	4,500	149,100	12,556



The City of Fredericksburg

Police Forfeiture

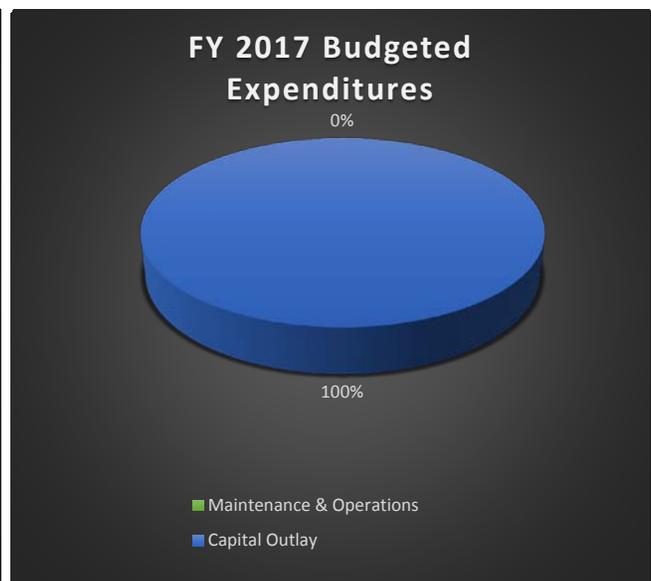
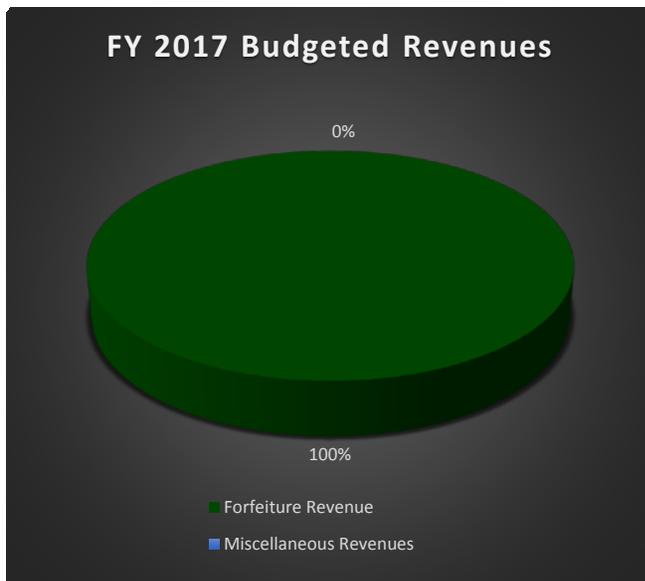
Police Forfeiture

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Forfeiture Revenue	8,541	2,000	1,000	1,000
Miscellaneous Revenues	14	-	-	-
Total Revenues	8,555	2,000	1,000	1,000

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Maintenance & Operations	1,875	-	-	-
Capital Outlay	-	4,000	4,000	1,000
Total Expenditures	1,875	4,000	4,000	1,000

Police Forfeiture Fund Excess (Deficit)	6,680	(2,000)	(3,000)	-
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2017 Budget Analysis



**The City of
 Fredericksburg**

POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
17-00-4101-00	Forfeiture Revenue	8,541	2,000	1,000	1,000
17-00-4150-00	Interest Income	14	-	-	-
	Police Forfeiture Fund Revenues	8,555	2,000	1,000	1,000

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
17-22-3190-00	Miscellaneous Expenses	375	-	-	-
17-22-4200-00	Office Rental	1,500	-	-	-
17-22-5005-00	Police Dept Equipment	-	4,000	4,000	1,000
	Police Forfeiture Fund Expenditures	1,875	4,000	4,000	1,000
	Police Forfeiture Fund Excess (Deficit)	6,680	(2,000)	(3,000)	-



The City of Fredericksburg

Health Insurance Fund

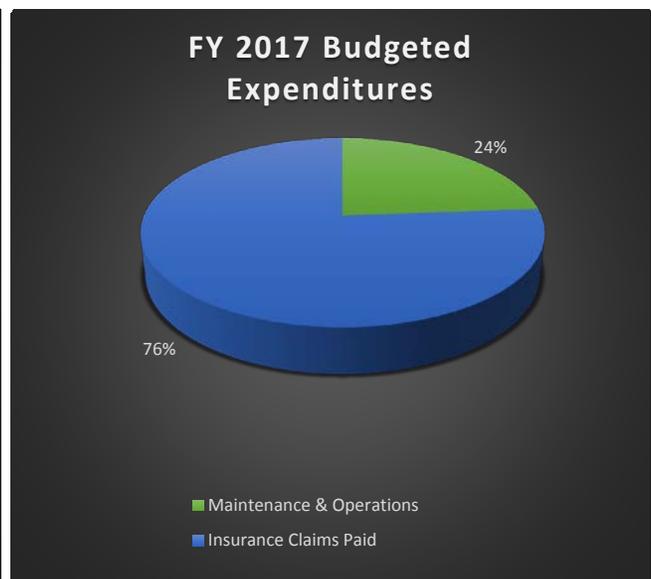
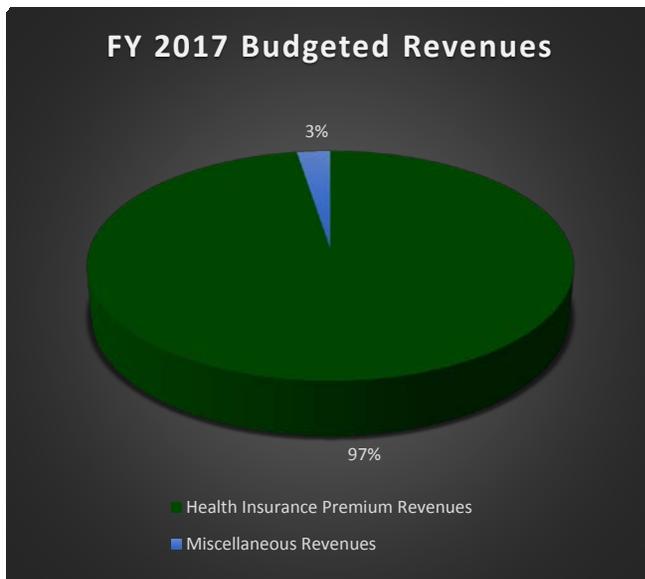
Health Insurance Fund

Revenues	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Health Insurance Premium Revenues	1,546,109	1,625,600	1,534,000	1,574,648
Miscellaneous Revenues	213,862	400	34,700	41,500
Total Revenues	1,759,971	1,626,000	1,568,700	1,616,148

Expenditures	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
Maintenance & Operations	345,901	347,000	363,000	361,000
Insurance Claims Paid	1,251,307	1,261,000	1,132,400	1,155,000
Total Expenditures	1,597,208	1,608,000	1,495,400	1,516,000

Health Insurance Fund Excess (Deficit)	162,763	18,000	73,300	100,148
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Staffing	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
None	-	-	-	-
Total	-	-	-	-





HEALTH INSURANCE INTERNAL SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
50-00-4000-00	Employee Hosp Premium Revenue	1,266,445	1,315,100	1,250,800	1,283,548
50-00-4005-00	Dependent Hosp Premium Revenue	260,029	302,400	275,800	291,100
50-00-4015-00	Cobra	19,635	8,100	7,400	-
50-00-4025-00	Stop Loss Refunds-specific	208,915	-	33,000	40,000
50-00-4150-00	Interest Income	561	400	1,700	1,500
50-00-4165-00	Miscellaneous Revenue	4,386	-	-	-
	Health Ins Internal Serv Fund Revenues	1,759,971	1,626,000	1,568,700	1,616,148

HEALTH INSURANCE INTERNAL SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted
50-21-2000-00	Administration Fees	69,439	65,000	62,000	63,000
50-21-3005-00	Specific Stop Loss Reinsurance	216,263	218,000	230,000	230,000
50-21-3010-00	Aggregate Stop Loss Reinsuranc	12,552	14,000	12,000	14,000
50-21-3140-00	Contract Professional Services	28,959	30,000	30,000	30,000
50-21-3190-00	Misc Expenses	18,690	20,000	29,000	24,000
50-21-4000-00	Claims Paid	960,276	1,000,000	1,000,000	1,000,000
50-21-4010-00	Claims - Prescription Drugs	300,005	270,000	161,000	165,000
50-21-4015-00	Claims - RX Drug Rebate	(8,975)	(9,000)	(28,600)	(10,000)
	Health Ins Internal Serv Fund Expenditures	1,597,208	1,608,000	1,495,400	1,516,000
	Health Ins Internal Serv Fund Excess (Deficit)	162,763	18,000	73,300	100,148



The City of Fredericksburg

Capital Expenditure Requests

**Capital Expenditure Requests
FY 2017**

Dept.	Description	G/L Account	Requested	Approved	Lease Purchase
Police	Police Vehicles	01-22-5240-00	\$ 204,505	\$ 204,505	
Fire	SCBA Breathing Apparatus (1/2)	01-23-6232-00	78,600	27,800	Yes - 3 Yrs
Street	Sidewalks	01-24-5465-00	100,000	100,000	
Street	Downtown Sidewalk Repairs	01-24-5467-00	50,000	50,000	
Street	Downtown Parking Plan	01-24-5473-00	35,000	35,000	
Street	Master Thoroughfare Plan	01-24-5474-00	120,000	120,000	
Street	Herbicide for Arundo Donax Control	01-24-5475-00	25,000	25,000	
Street	Bridge Guardrail Upgrade Program	01-24-5476-00	25,000	25,000	
Street	Sweeper	01-24-6412-00	216,000	79,800	Yes - 3 Yrs
Street	Asphalt Zipper (1/2 with Water)	01-24-6414-00	54,600	19,100	Yes - 3 Yrs
Park	Repaint Adelsverein	01-25-5525-00	35,000	35,000	
Park	Replace Bathroom Partitions #4	01-25-5527-00	7,000	7,000	
Park	Tennis Court Improvements	01-25-5528-00	35,000	35,000	
Park	Baseball Field C - Replace fencing/backstop	01-25-5529-00	28,000	28,000	
Park	Cross Mountain Park Restroom Facility	01-25-5530-00	88,000	138,000	
Engineering	Update Aerial Photos	01-30-5100-00	11,000	11,000	
Engineering	Base Station for GPS Survey Equipment	01-30-5102-00	24,000	24,000	
GENERAL FUND TOTALS			\$ 1,136,705	\$ 964,205	

Electric	SCADA	02-21-5263-00	\$ 15,000	\$ 15,000	
Electric	Street Lighting & Signal Sys	02-21-5373-00	40,000	40,000	
Electric	Meter Data Management System	02-21-5380-00	120,000	120,000	
ELECTRIC TOTALS			\$ 175,000	\$ 175,000	

Water	Water Meters	03-21-5280-00	\$ 15,000	\$ 15,000	
Water	Water Mains	03-21-5301-00	25,000	8,000	
Water	Water Taps	03-21-5302-00	2,000	2,000	
Water	Sewer Mains	03-21-5303-00	25,000	8,000	
Water	Sewer Taps	03-21-5304-00	2,000	2,000	
Water	Manholes	03-21-5305-00	3,000	3,000	
Water	Fire Hydrants	03-21-5306-00	2,000	2,000	
Water	SCADA	03-21-5313-00	25,000	25,000	
Water	Fbg Inn & Suites Lift Station Rehab	03-21-5383-00	48,124	48,124	
Water	WWTP Office / Lab / Workshop	03-21-5409-00	225,000	225,000	
Water	Meter Data Management System	03-21-5413-00	120,000	120,000	
Water	MLSS Pump Station	03-21-5414-00	1,000,000	1,000,000	
Water	Bell Street Water Line Rehab	03-21-5415-00	250,000	250,000	
Water	Asphalt Zipper (1/2 with Street)	03-21-6314-00	54,600	19,100	Yes - 3 Yrs
Water	Sewer Press Machine	03-21-6316-00	318,000	156,100	Yes - 3 Yrs
Water	Dump Truck	03-21-6318-00	76,500	34,700	Yes - 3 Yrs
Water	2 Emergency Generators	03-21-6320-00	95,000	34,700	Yes - 3 Yrs
Water	Mini Excavator	03-21-6322-00	37,800	15,700	Yes - 3 Yrs
WATER/SEWER TOTALS			\$ 2,324,024	\$ 1,968,424	

Solid Waste	Chipper	05-21-6508-00	\$ 56,400	\$ 19,900	Yes - 3 Yrs
Solid Waste	Garbage Truck	05-21-6510-00	312,600	109,300	Yes - 3 Yrs
Solid Waste	Compactor	05-21-6512-00	420,000	145,700	Yes - 3 Yrs
SOLID WASTE TOTALS			\$ 789,000	\$ 274,900	

EMS	Ambulance Remount	06-21-6608-00	\$ 163,900	\$ 57,300	Yes - 3 Yrs
EMS TOTALS			\$ 163,900	\$ 57,300	

GRAND TOTALS			\$ 4,588,629	\$ 3,439,829	
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The City of Fredericksburg

Capital Improvement Plan

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
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Project ID #:	FD1
Project Name:	Replacement of SCBA (1/2)
Project Location:	Fire Station - 124 West Main

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 27,800	\$ 27,800	\$ 27,800				\$ 83,400

Funding Sources	
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General Fund - Fire Dept	\$ 83,400
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Project Description

Equipment replacement of 13 of the 25 self-contained breathing apparatuses (SCBA). Each SCBA will meet current NFPA standards and will include mask, pack, personal alert safety system (PASS), as well as an additional air cylinder as required per NFPA. This replacement program will include replacement of 13 of the 25 airpacks with a lease/purchase agreement over a 3 year period.

Project Justification

The current SCBA are 16 years old and are reaching the end of their useful life. These SCBA are used for operations on a day to day basis including but not limited to fire fighting, gas leaks, and any other hazardous atmospheric conditions. They are essential for the safety of our fire fighters.



O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
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Project ID #:	S2
Project Name:	Sidewalk Improvements
Project Location:	Various Locations

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
\$ 207,107	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,200,000	\$ 2,007,107

Funding Sources	
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General Fund - Street Dept	\$ 2,007,107
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Project Description

Build sidewalks in areas to facilitate pedestrian access. Program will allocate \$100,00 per year to construct sidewalks as designated on the Sidewalk Plan as approved by the City Council. Length of sidewalk to be limited to \$100,000 in construction cost.



Project Justification

A Sidewalk Plan has been adopted by the City Council as part of the Comprehensive Plan.



O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
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Project ID #:	S4
Project Name:	Main Street Sidewalk Repairs
Project Location:	Various Locations Along Main Street

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	\$ 500,000

Funding Sources	
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General Fund - Street Dept	\$ 500,000
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Project Description

Repair sidewalks along Main Street including concrete, curbs, islands, and pavers in disrepair. Program will allocate \$50,000 per year for repairs.



Project Justification

The City has filed many insurance claims regarding pedestrians who have been injured when they tripped and/or fell due to an offset in the sidewalk, misaligned pavers, or tree grate displacement. These incidents have been happening for several years.

O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/26/2016

Project ID #: S8
 Project Name: Master Thoroughfare Plan
 Project Location: N/A

Fiscal Year Plan

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 120,000						\$ 120,000

Funding Sources

General Fund - Street Dept	\$ 120,000
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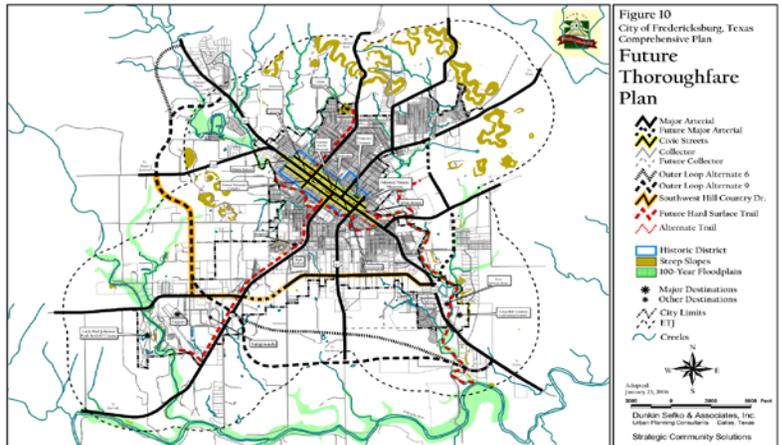
Project Description

Development of an updated Master Thoroughfare Plan for the City that evaluates all existing and proposed rights-of-way, streets, bicycle routes, pedestrian routes, and sidewalks.



Project Justification

The most recent Master Thoroughfare Plan was created in 2006 with an update to the Comprehensive Plan. Several of the proposed streets on this Master Thoroughfare Plan have been constructed.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
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Project ID #:	S18
Project Name:	Bridge Guardrail Upgrade Program
Project Location:	Various locations

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 125,000

Funding Sources	
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General Fund - Street Dept	\$ 125,000
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Project Description

This project includes the upgrading of bridge guardrail systems throughout the City.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
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Project ID #:	P7
Project Name:	Baseball Field C - Replace Fencing / Backstop
Project Location:	Lady Bird Park

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 28,000						\$ 28,000

Funding Sources	
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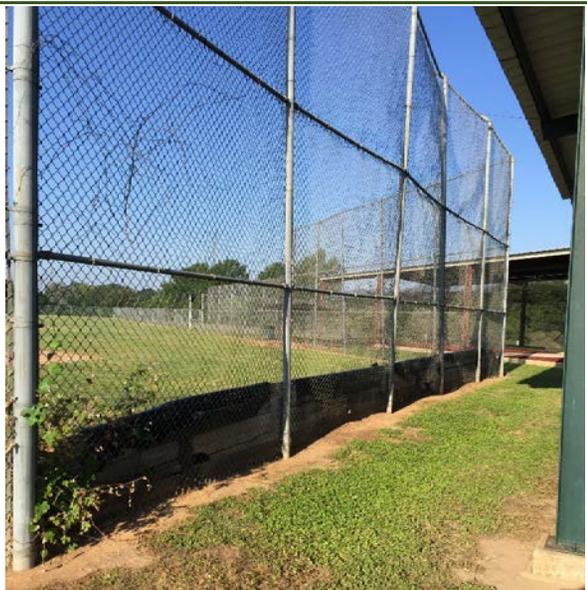
General Fund - Parks Dept	\$ 28,000
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Project Description

Replace old residential grade chain link fencing with new commercial grade material.

Project Justification

Current fencing and backstop are constructed from residential grade chain link fencing material. Much of the fence is no longer tight and curled up at the bottom, creating a hazardous situation for children playing on the field.



O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/26/2016
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Project ID #:	P38
Project Name:	Repaint Adelsverein
Project Location:	Markt Platz

Fiscal Year Plan								
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Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources	
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General Fund - Parks Dept	\$ 35,000
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Project Description

Repainting of the Adelsverein pavilion at Markt Platz



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/26/2016
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Project ID #:	P39
Project Name:	Replace Bathroom Partitions - Pavilion #4
Project Location:	Lady Bird Park

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 7,000						\$ 7,000

Funding Sources	
------------------------	--

General Fund - Parks Dept	\$ 7,000
---------------------------	----------

Project Description

Replacement of bathroom partitions at Pavilions #4 and #3.



Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/26/2016
------------------------------------	--------------	------------------

Project ID #:	P46
Project Name:	Tennis Court Repairs and Upgrades
Project Location:	Lady Bird Johnson Municip

Fiscal Year Plan								
Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources	
General Fund - Parks Dept	\$ 35,000

Project Description
 Professionally resurface / repair 6 tennis courts. Replace approximately 750 LF of windscreens. Replace shade structures next to the courts.



Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	P44
Project Name:	Cross Mountain Park Restroom Facility
Project Location:	Cross Mountain Park

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 138,000						\$ 138,000

Funding Sources	
------------------------	--

General Fund - Parks Dept	\$ 138,000
---------------------------	------------

Project Description

Construction of a restroom facility at Cross Mountain Park. A water tap would be required. A sewer main extension and tap would also be required. These are not calculated into the price of the structure.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	EMS3
Project Name:	Remount Ambulance - Med 3
Project Location:	N/A

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 57,300	\$ 57,300	\$ 57,300				\$ 171,900

Funding Sources	
------------------------	--

Enterprise Funds - EMS	\$ 171,900
------------------------	------------

Project Description

Project includes remounting of EMS Med 3, new chassis, refurbishing box, and total rework.



Project Justification

This section is currently blank.

O&M Impact if Project is Not Completed

This section is currently blank.

Notes

This section is currently blank.

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	E2
Project Name:	L.E.D. Street Light Change Out
Project Location:	City-wide

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				\$ 160,000

Funding Sources	
------------------------	--

Enterprise Funds - Electric Dept	\$ 160,000
----------------------------------	------------

Project Description

Replacement of the City's Street Light System from High Pressure Sodium to L.E.D. Split out over a four year period with \$40,000 budgeted per year.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	E3
Project Name:	PowerRich SCADA Upgrade
Project Location:	N/A

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 15,000						\$ 15,000

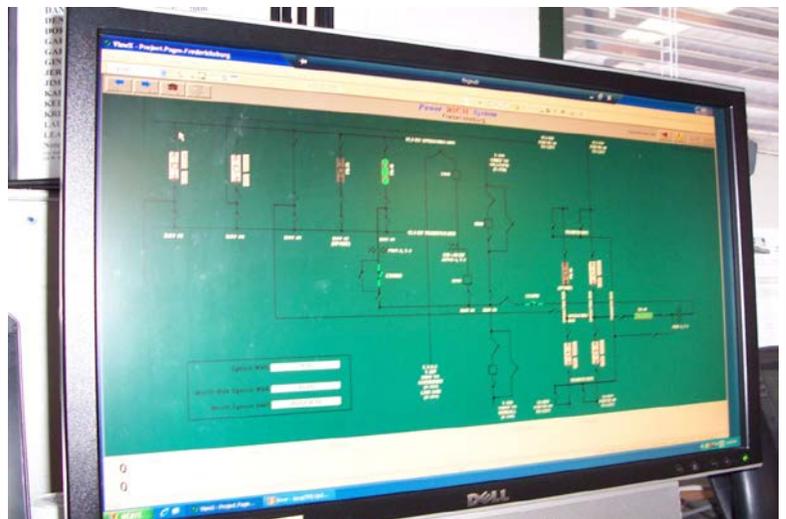
Funding Sources	
------------------------	--

Enterprise Funds - Electric Dept	\$ 15,000
----------------------------------	-----------

Project Description

Upgrade electric SCADA PowerRich system.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/26/2016
------------------------------------	--------------	------------------

Project ID #:	E5
Project Name:	Meter Data Management (MDM) Program
Project Location:	City-wide

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 120,000						\$ 120,000

Funding Sources	
------------------------	--

Enterprise Funds - Electric Dept	\$ 120,000
----------------------------------	------------

Project Description

Implement a Meter Data Management (MDM) Program throughout the City for all City of Fredericksburg Electric customers.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	W15
Project Name:	Inn & Suites Liftstation Rehab
Project Location:	Inn & Suites Liftstation

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 48,124						\$ 48,124

Funding Sources	
------------------------	--

Enterprise Fund - Water Dept	\$ 48,124
------------------------------	-----------

Project Description

Project includes replacement of the existing pump and controls.



Project Justification

Pumps are obsolete and parts cannot be found for existing equipment. Currently, there is limited access into the wet well, which will need installation of an access hatch for wet well inspection and equipment maintenance.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/26/2016
------------------------------------	--------------	------------------

Project ID #:	W16
Project Name:	WWTP Office / Lab / Workshop
Project Location:	WWTP Facility

Fiscal Year Plan								
------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 225,000						\$ 225,000

Funding Sources

Enterprise Fund - Water Dept	\$ 225,000
------------------------------	------------

Project Description

Construct new WWTP building to provide adequate office, lab facilities, and a workshop.



Project Justification

Existing facilities do not meet current safety requirements. Lab facilities need to be separate from other work areas. Existing facility does not have shower facilities or break area for employees.

O&M Impact if Project is Not Completed
--

Notes

CITY OF FREDERICKSBURG
CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/26/2016

Project ID #: W20
 Project Name: MLSS Feed Pumps
 Project Location: WWTP Facility

Fiscal Year Plan

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 1,000,000						\$ 1,000,000

Funding Sources

Enterprise Fund - Water Dept	\$ 1,000,000
------------------------------	--------------

Project Description

Rehabilitation of the mixed liquor suspended solids feed pumps at the WWTP.

Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/26/2016

Project ID #: W23
 Project Name: Lift Station SCADA System
 Project Location: N/A

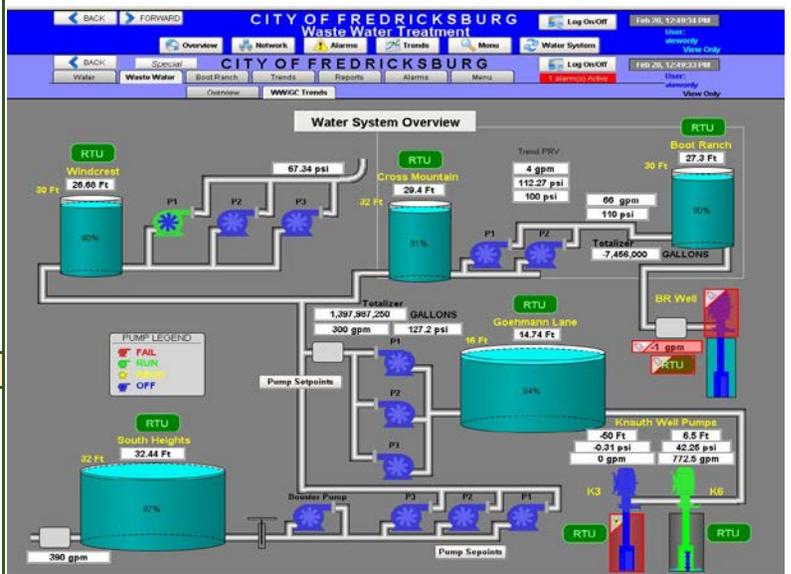
Fiscal Year Plan								
Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 25,000						\$ 25,000

Funding Sources	
Enterprise Fund - Water Dept	\$ 25,000

Project Description

Development of reliable and full SCADA system to manage the City of Fredericksburg's sewer infrastructure. Costs include new HMI, RTU's, and associated wiring and programming.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	W27
Project Name:	Bell Street Water Line Rehab
Project Location:	Bell Street

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 250,000						\$ 250,000

Funding Sources	
------------------------	--

Enterprise Fund - Water Dept	\$ 250,000
------------------------------	------------

Project Description

Replace approximately 2,500 LF of existing 10" water line with 12". This project would include the area between Eagle Street and Creek Street.



Project Justification

This water main is one of the major feeds into the City. There have been numerous failures in the line. These failures are normally severe, resulting in a large amount of street damage, as well as large losses of water. Replacement would also include upgraded fire protection and additional valving to minimize service interruption.

O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/26/2016
------------------------------------	------------------------

Project ID #:	W46
Project Name:	Meter Data Management (MDM) Program
Project Location:	City-wide

Fiscal Year Plan								
-------------------------	--	--	--	--	--	--	--	--

Prior Years	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future	Total
		\$ 120,000						\$ 120,000

Funding Sources	
------------------------	--

Enterprise Funds - Water Dept	\$ 120,000
-------------------------------	------------

Project Description

Implement a Meter Data Management (MDM) Program throughout the City for all City of Fredericksburg Water customers.



Project Justification

O&M Impact if Project is Not Completed

Notes



The City of Fredericksburg

Bond Debt

Bonded Debt - FY 2017

Bonded Debt - FY 2017						
	2010	2012	2012	2013	2016	Totals
	GO Refunding	GO Pools	GO Refunding	Revenue	Limited Tax Notes	
Purpose	GF/Drainage	Swimming Pools	Water (2003 Revenue)	Water	Animal Shelter General Fund	
Amount Issued	\$ 6,070,000	\$ 3,200,000	\$ 1,485,000	\$ 6,500,000	\$ 1,530,000	\$ 18,785,000
Outstanding	\$ 1,345,000	\$ 2,700,000	\$ 505,000	\$ 6,225,000	\$ 1,530,000	\$ 12,305,000
Final maturity	2019	2032	2018	2033	2023	
Call Option	n/a	Anytime	Anytime	2/15/2017	2/15/2020	
Interest Rate	2.11%	2.88%	1.07%	3.10%	1.39%	
Repayment Schedule of Principal and Interest by Issue						
2017	\$ 475,350	210,740	\$ 254,880	\$ 473,375.03	\$ 73,444	\$ 1,487,788
2018	477,300	211,784	256,721	469,471.15	69,535	1,484,811
2019	473,800	212,684		470,335.00	73,996	1,230,814
2020		208,512		470,889.15	351,732	1,031,133
2021		209,268		471,133.60	352,596	1,032,998
2022		209,881		471,068.35	352,971	1,033,920
2023		210,349		470,693.40	352,756	1,033,799
2024		210,674		470,008.75		680,683
2025		210,855		469,014.40		679,869
2026		210,892		472,632.93		683,525
2027-2033		1,263,000		3,298,004.97		4,561,005
Total P & I Payments	1,426,450	3,368,638	511,601	8,006,627	1,627,029	14,940,345
General Fund	\$ 1,236,304	\$ 3,368,638			\$ 1,627,029	\$ 6,231,972
Drainage	190,146					190,146
Water			\$ 511,601	\$ 8,006,627		8,518,228
Total P & I Payments	\$ 1,426,450	\$ 3,368,638	\$ 511,601	\$ 8,006,627	\$ 1,627,029	14,940,345
Repayment Schedule by Fund						
	General Fund	Drainage	Water/Sewer			Totals
2017	696,169	63,364	728,255			1,487,788
2018	694,995	63,624	726,192			1,484,811
2019	697,322	63,158	470,335			1,230,814
2020	560,244		470,889			1,031,133
2021	561,865		471,134			1,032,998
2022	562,851		471,068			1,033,920
2023	563,106		470,693			1,033,799
2024	210,674		470,009			680,683
2025	210,855		469,014			679,869
2026	210,892		472,633			683,525
2027-2033	1,263,000		3,298,005			4,561,005
Total P & I Payments	\$ 6,231,972	\$ 190,146	\$ 8,518,228			\$ 14,940,345
Principal Only						
General Fund	\$ 1,165,712	\$ 2,700,000			\$ 1,530,000	\$ 5,395,712
Drainage	179,289					179,289
Water			\$ 505,000	\$ 6,225,000		6,730,000
	\$ 1,345,000	\$ 2,700,000	\$ 505,000	\$ 6,225,000	\$ 1,530,000	\$ 12,305,000



The City of Fredericksburg

Property Tax

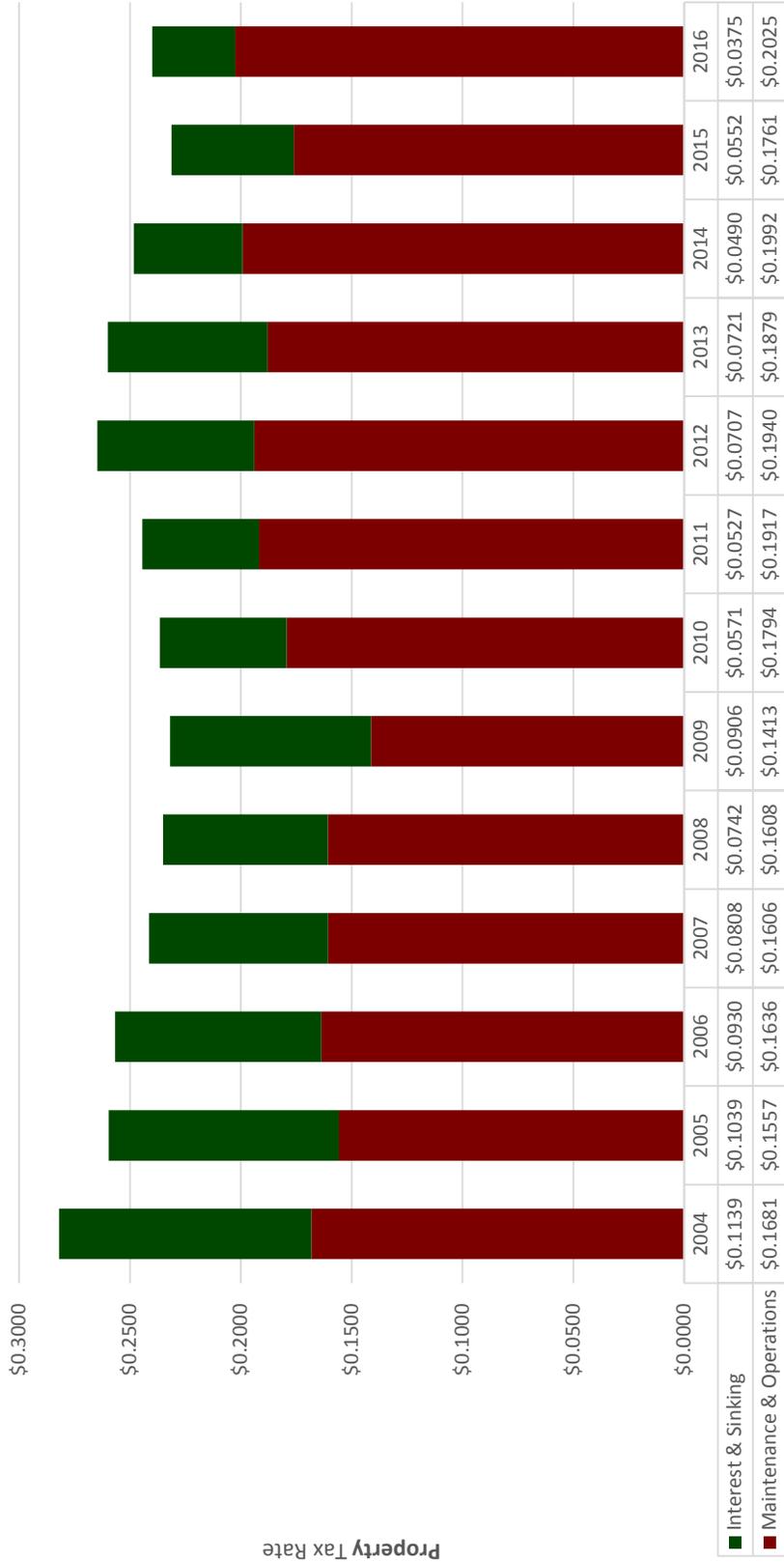
**CITY OF FREDERICKSBURG
PROPERTY VALUATION AND TAX RATE HISTORY**

YEAR	TAXABLE PROPERTY VALUATION	TAX RATE PER \$100	TAX LEVY
2016	\$1,689,058,576	0.24000	\$3,894,522
2015	1,576,665,933	0.23130	3,570,975
2014	1,439,161,021	0.24820	3,493,996
2013	1,367,978,114	0.26000	3,430,975
2012	1,345,266,579	0.26470	3,419,252
2011	1,333,415,814	0.24440	3,163,937
2010	1,326,603,931	0.23650	3,059,438
2009	1,345,878,638	0.23190	3,040,998
2008	1,307,991,239	0.23500	2,994,692
2007	1,157,854,287	0.24140	2,758,816
2006	1,010,324,209	0.25660	2,575,716
2005	907,467,986	0.26960	2,353,609
2004	816,044,425	0.28200	2,314,400
2003	750,080,443	0.25670	1,925,456
2002	679,243,822	0.23700	1,609,808
2001	599,708,126	0.25050	1,502,268
2000	548,257,257	0.26510	1,453,429
1999	496,529,372	0.26960	1,335,552
1998	457,445,814	0.26680	1,220,465
1997	412,697,865	0.28800	1,188,570
1996	397,180,313	0.28700	1,139,908
1995	362,136,029	0.30130	1,091,105
1994	317,371,800	0.24600	780,735
1993	298,204,338	0.24880	741,932
1992	284,559,534	0.24980	710,072
1991	272,222,852	0.24374	663,516
1990	282,579,162	0.23275	657,703
1989	287,061,886	0.22283	639,660
1988	278,507,285	0.21893	609,736
1987	272,833,993	0.30300	826,687
1986	268,373,267	0.30300	813,171
1985	202,497,680	0.38800	785,691

PROPERTY TAX RATE HISTORY

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
CITY OF FREDERICKSBURG	\$0.2820	\$0.2596	\$0.2566	\$0.2414	\$0.2350	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600	\$0.2482	\$0.2313	\$0.2400
Gillespie County	\$0.3162	\$0.3051	\$0.2976	\$0.2770	\$0.2581	\$0.2578	\$0.2621	\$0.2790	\$0.3101	\$0.3805	\$0.3971	\$0.4147	
Gillespie WCID	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0002	\$0.0002	\$0.0002	
Hill Country UWCD	\$0.0083	\$0.0083	\$0.0078	\$0.0070	\$0.0068	\$0.0068	\$0.0070	\$0.0072	\$0.0075	\$0.0080	\$0.0085	\$0.0078	
Fredericksburg ISD	\$1.5862	\$1.5900	\$1.4384	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	
Harper ISD	\$1.3757	\$1.3757	\$1.2598	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	
Doss CCSD	\$1.3600	\$1.3900	\$1.2325	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	
Stonewall WCID	\$0.2661	\$0.2588	\$0.2583	\$0.2558	\$0.2628	\$0.2659	\$0.2949	\$0.3152	\$0.3350	\$0.3350	\$0.3633	\$0.3550	
In Fredericksburg	\$2.1928	\$2.1631	\$2.0005	\$1.6717	\$1.6462	\$1.6428	\$1.6519	\$1.6769	\$1.7286	\$1.7949	\$1.8002	\$1.8002	
In County, FID	\$1.9108	\$1.9035	\$1.7439	\$1.4303	\$1.4112	\$1.4109	\$1.4154	\$1.4325	\$1.4639	\$1.5349	\$1.5520	\$1.5689	
In County, FID, Stonewall WD	\$2.1769	\$2.1623	\$2.0022	\$1.6861	\$1.6740	\$1.6768	\$1.7103	\$1.7477	\$1.7989	\$1.8699	\$1.9153	\$1.9239	
In HISD	\$1.7003	\$1.6892	\$1.5653	\$1.3241	\$1.3050	\$1.3047	\$1.3092	\$1.3263	\$1.3577	\$1.4287	\$1.4458	\$1.4627	
IN DCCSD	\$1.6846	\$1.7035	\$1.5380	\$1.2108	\$1.1917	\$1.1914	\$1.1959	\$1.2130	\$1.2444	\$1.3154	\$1.3325	\$1.3494	
CITY OF FREDERICKSBURG TAX RATE	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Maintenance & Operations	\$0.1681	\$0.1557	\$0.1636	\$0.1606	\$0.1608	\$0.1413	\$0.1794	\$0.1917	\$0.1940	\$0.1879	\$0.1992	\$0.1761	\$0.2025
Interest & Sinking	\$0.1139	\$0.1039	\$0.0930	\$0.0808	\$0.0742	\$0.0906	\$0.0571	\$0.0527	\$0.0707	\$0.0721	\$0.0490	\$0.0552	\$0.0375
Total Tax Rate	\$0.2820	\$0.2596	\$0.2566	\$0.2414	\$0.2350	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600	\$0.2482	\$0.2313	\$0.2400

Property Tax Rate History





The City of Fredericksburg

Ordinances

ORDINANCE NO. 26-010

AN ORDINANCE OF THE CITY OF FREDERICKSBURG, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT AND ACCOUNT.

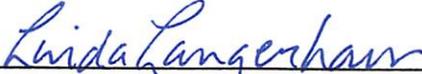
WHEREAS, the City Manager of the City of Fredericksburg has prepared a proposed budget for the fiscal year 2016-2017 and the City Council of the City of Fredericksburg has conducted a public hearing on the proposed budget and now approves such budget;

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREDERICKSBURG, TEXAS:

SECTION 1: Subject to the applicable provisions of State Law and the City Charter, and after a public hearing as required by both, the budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017 as filed and submitted by the City Manager and adjusted by the City Council, containing estimates of revenues and resources for the year, as well as estimates of expenditures for operations, activities, purchases, and projects is hereby approved and adopted.

SECTION 2: Such resources and revenues are appropriated for department expenditures as detailed in the said budget.

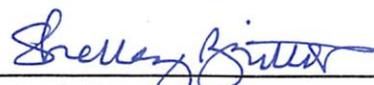
Passed and approved this 6th day of September, 2016.



Linda Langerhans, Mayor

Attest:

Approved as to form:



Shelley Britton, City Secretary



Pat McGowan, City Attorney

ORDINANCE NO. 26-011

AN ORDINANCE LEVYING A TAX RATE

FOR THE CITY OF FREDERICKSBURG FOR THE TAX YEAR 2016

Be it ordered and ordained by the City Council of the City of Fredericksburg that we, the City Council of Fredericksburg, do hereby levy and adopt the tax rate on \$100 valuation for this City for the tax year 2016 as follows:

\$0.2025 for the purposes of maintenance and operations

\$0.0375 for the payment of principal and interest on the debt of the City

\$0.2400 total tax rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.9 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$202.50.

This ordinance is effective from the date of its passage and publication in accordance with applicable law(s).

Passed and approved this 6th day of September, 2016.


Linda Langerhans, Mayor

Attest:

Approved as to form:


Shelley Britton, City Secretary


Pat McGowan, City Attorney



The City of Fredericksburg

Financial Management Policy

Comprehensive Financial Management Policy Statements

Purpose

The Comprehensive Financial Management Policy Statements assembles all of the City's financial policies into one document. These statements are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual statements contained herein serve as guidelines for both the financial planning and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Objectives

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provide adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

I. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The City will maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. The City will provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. *Accounting Practices and Principles*

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All City financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosures statements, will meet these standards. Monthly interim financial reports are on a cash basis and will be reported as budgeted. At year-end, the general ledger and financials will be converted to GAAP and GASB.

B. *Financial and Management Reporting*

1. Interim Financial Reports will be provided monthly to management and City Council that explain key economic and fiscal developments and note significant deviations from the budget. These reports will be distributed monthly by the end of each month for the prior month.
2. Semi-annually, departments will report on program measures and indicators as compared to target and last year to the Finance Department. A semi-annual report will be submitted to the City Manager and City Council, highlighting significant variations.

C. *Annual Audit*

Pursuant to the City Charter the City Council shall cause an annual audit to be made of the books and accounts of each and every department of the City. A complete audit in accordance with standards set by the American Institute of Certified Public Accountants shall be made at the end of each fiscal year, and at such other times as may be necessary, by an Independent Certified Public Accountant who shall be selected by the City Council. The audit report shall be filed with the City Council, presented at a City Council meeting, and shall be available for public inspection. A summary of the audit shall be published in a newspaper of general circulation of the City of Fredericksburg.

D. *Signature of Checks*

Pursuant to the City Charter, all checks shall have two authorized signatures. Signatures may be affixed on all City checks via facsimile signatures, either with a signature plate used with a check signing machine or with a secure laser check printing system.

E. *Compliance with Council Policy Statements*

The Financial Management Policy Statements will be reviewed bi-annually and updated, revised or refined as deemed necessary. Policy statements adopted by City Council are

guidelines, and occasionally exceptions may be appropriate and required. Exceptions will be identified, documented, and approved by the City Council before exception is granted.

II. BUDGET AND LONG RANGE FINANCIAL PLANNING

These guidelines for budgeting will help to ensure a financially sound City and to establish a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

A. *Balanced Budget*

The City Manager shall file annually, a structurally balanced budget for the ensuing fiscal year with City Council pursuant to the prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. Short-term loans will be avoided as budget balancing techniques.

B. *Current Funding Basis (Recurring Revenues)*

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

C. *Use of Non-Recurring Revenues*

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

D. *Tax Rate*

The City Manager will recommend a tax rate that the City finances require in order to operate efficiently, yet effectively, and pay its debt.

E. *Pay As You Go Capital Projects*

The transfer from the City's General Fund and the City's Utility Fund to fund pay-as-you-go capital projects will be budgeted when financially feasible and when projects are identified as needed. The transfer will be based on the financial health of each fund with the long-term goal of adequately funding rehabilitation and providing infrastructure to accommodate future growth.

F. *Revenue Estimating for Budgeting*

1. In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service changes.
2. The City, whenever possible, will seek outside sources of revenue, such as federal, state,

and local grants, in order to leverage local dollars.

G. *Budget Preparation*

1. Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction and department goals. The City Manager and Departments are charged with implementing the goals and priorities once they are approved.
2. All competing requests for City resources will be weighed within the formal annual budget process.
3. Actions on items that come up through-out the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.
4. The Budget will be presented in a way that clearly communicates to the public the City's proposed level of services and capital projects planned for the coming year.

H. *Budget Management*

The City Council shall delegate authority to the City Manager in managing the budget after it is formally adopted by City Council. The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted by the fund level. Expenditures/expenses should not exceed the adopted budget, plus subsequent changes approved by the City Council.

Transfers between funds must gain formal approval by the City Council.

I. *Amended Budget*

In order to preserve fund balances/ending balances based on projected revenues and expenditures/expenses for the current fiscal year, the City Council may periodically amend the budget during the year as needed. Under provisions of Texas State law and the City's operating procedures, the operating budget may be adjusted or amended. If the amendment will create a new line item, or increase total overall spending, the City Council must declare an emergency before passing the order to amend the budget. The emergency ordinance should explain the emergency and show the revenue or expenditure items affected.

J. *Performance Measurement*

Performance measures will be utilized and reported in department budgets. The City will maintain a measurement system that reports trends and comparisons to targets and previous year as a management tool to monitor and improve service delivery.

K. *Operating Deficits*

The City shall take immediate corrective action if at any time during the fiscal year expenditure and revenue estimates are such that "net income" is lower than budgeted. Corrective actions include:

- Deferral of capital equipment purchases

- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Freeze merit increases
- Use of fund balance
- Use of volunteers
- Increase fees
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying-off employees if there are not other vacant positions for which they are qualified.

Short-term loans as a means to balance the budget shall be avoided.

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval by City Council of a plan to replenish the fund balance if it is brought down below policy level. Reserve requirements are addressed in Section V.

L. *Long-Range Financial Plans*

1. The City shall develop and maintain a five-year Financial Forecast and Capital Improvement Plan (CIP) for each major operating fund, in conjunction with the annual budget process.
2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City's Five-Year CIP shall be included in the forecast. Commitments/obligations already made that require future financial resources shall also be included.
3. The forecasts should identify the impact to property taxes and utility rates.
4. Major financial decisions should be made in the context of the Long-Range Plan.
The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause a change in the level of revenue.

III. REVENUES

The City will design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

A. *Balance and Diversification in Revenue Sources*

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

B. *User Fees – General Fund*

1. For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall recover the costs of those services through property and sales taxes.
2. At a minimum, the City will strive to cover direct costs.
3. User fees should be reviewed, at a minimum every two years and adjusted to avoid sharp changes.
4. Factors in setting fees shall include but not be limited to market and competitive pricing, effect of demand for services, and impact on users, which may result in recovering something less than direct, indirect, and overhead costs.
5. The City may set a different fee for residents versus non-residents.
6. All user fees should be adopted by City Ordinance and included in the Annual Fee Schedule.

C. *User Fees – Enterprise Funds*

1. Utility rates and other Enterprise Fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide funding for capital improvements, and provide adequate levels of working capital.
2. The City may set a different fee for residents versus non-residents.
3. The Five-Year Financial Plan (rate model) and proposed operating budget shall serve as the basis for rate change considerations.
4. When necessary, the Five-Year Financial Plan (rate model) will be built around smaller rate increases annually versus higher rate increases periodically.
5. Utility rates will be reviewed annually by the City Council.

D. *One-Time/Unpredictable Revenue Sources*

1. One-time, unpredictable revenue sources should not be used for ongoing expenses/expenditures.
2. One-time, unpredictable revenue sources will be used for one-time purchases such as increase in fund balance requirements, capital equipment purchases, capital improvements, etc.

E. *Revenue Collection*

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City.

Revenues actually received will be compared to budgeted revenues by the Director of Finance and any variances considered to be material will be investigated. This process will be summarized in the monthly financial report. (See Financial and Management Reporting)

F. *Write-off of Uncollectible Receivables (excludes property taxes, court fines and warrants)*

1. Receivables shall be considered for write-off as follows:
 - a. State statute authorizing the release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.
 - b. Accounts outstanding and identified as uncollectible, and where all attempts to collect have been taken.
2. Accounts shall be written-off annually near fiscal year-end. Upon approval, accounts will be forwarded to a credit reporting agency.
3. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

G. *Bond Revenue Coverage Requirements*

The City shall meet the required legal revenue coverage requirements as set forth in all bond rate covenants.

IV. EXPENDITURES

The City will identify services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

A. *Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain service levels.

B. *Periodic Program/Services Reviews*

The City Manager and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

C. *Purchasing*

All City purchases of goods and services shall be made in accordance with state and federal laws.

The following shows a summary of approval requirements for purchases.

Dollar Limits:	Procurements:	Requirements:
Under \$5,000	Under the small purchase limit	No competitive bids and City credit cards may be used.
\$5,000 up to \$50,000	Within informal bid limit	A minimum of three informal competitive bids required unless exempted.
\$10,000 and above	Within City Manager's approval	In addition to the requirements above, the City Manager must approve the purchase.
\$50,000 and above	In excess of the informal bid limit	Formal solicitations, which includes public notices, required unless exempted. Council approval required.

D. *Budget*

The City Manager, in coordination with each department head is responsible for insuring that total expenses in each fund do not exceed the adopted annual budget.

Budgeted Capital Items

If the bid received for a capital item varies from the budgeted amount by \$10,000 or more, any savings cannot be reallocated to new capital items without Council approval. In addition, the City Manager will report to Council any expenditure that varies by more than \$10,000.

E. *Contracts and Change Orders*

Contracts and related change orders must follow the City Purchasing Policies and State Law. In accordance with State Law, change orders are limited to 25% of the total contract amount. Change orders greater than \$50,000 require the same Council approvals as the original contracts.

V. RESERVES

The City will maintain the fund balance and working capital of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position during emergencies or economic fluctuations. In addition, the City may accumulate Fund Balances for a specific purpose and for unexpected financial opportunities.

A. *General Fund Unrestricted Fund Balance*

- The City shall maintain the General Fund unrestricted fund balance to no less than 3 months of regular General Fund operating expenditures.
- Excess fund balance levels may be used to fund emergencies, nonrecurring expenditures or major capital purchases that cannot be accommodated through the current year's budgeted revenues with Council approval.
- Funds accumulated for a specific purpose should be identified as such in the City's Financial Statements.
- Methods used to replenish fund balances that fall below required levels include an increase in property tax revenues and a decrease in budgeted expenses as economic conditions allow. The City should seek to replenish fund balance levels within 1 to 2 years of use.

B. *Tourism Fund*

- A minimum of 30 days of operating expenditures will be reserved within the fund balance. These funds are designated to be used to offset any potential revenue shortfall that occurs during the fiscal year and should be replenished in the following fiscal year's budget.

C. *Utility Enterprise Funds/Unreserved Working Capital*

- The City shall maintain a working capital sufficient to provide for reserves for emergencies and revenue shortfalls. A cash equivalent operating reserve will be established and maintained at 3 months of the current year's budget appropriation for recurring operating expenses. The Power Purchases and Transmission Provider Fees are not included in this contingency reserve.

The cash operating reserve is derived by dividing the total cash equivalents balance by recurring operating expenses.

- Excess fund balance levels may be used to fund emergencies, nonrecurring expenditures or major capital purchases that cannot be accommodated through the current year's budgeted revenues with Council approval. Should such use reduce balances below the level established as the objective for that fund, restoration

recommendations will accompany the request/decision to utilize said balances.

- Funds accumulated for a specific purpose should be identified as such in the City's Financial Statements.
- Methods used to replenish fund balances that fall below required levels include an increase in rates and a decrease in budgeted expenses as economic conditions allow. The City should seek to replenish fund balance levels within 1 to 2 years of use.

The City shall not use proceeds or reserves from an Enterprise fund except for expenditures within the purpose of the fund, unless those expenditures have been approved for other purposes as part of the adopted budget.

Any other Enterprise fund transfers, advances, or formal loans outside of the normal budget process, will require a public hearing and an amendment to the previously adopted budget.

A transfer is defined as movement of funds with no obligation or repayment. An advance on the other hand has an obligation to be repaid, but with no specific terms. A formal loan would carry an obligation to be repaid with specific terms.

D. *Other Enterprise Funds/Unreserved Working Capital*

- Excess fund balance levels may be used to fund emergencies, nonrecurring expenditures or major capital purchases that cannot be accommodated through the current year's budgeted revenues with Council approval.
- Funds accumulated for a specific purpose should be identified as such.
- Methods used to replenish deficit fund balances will be discussed and approved by the City Council.

The City shall not use proceeds or reserves from an Enterprise fund except for expenditures within the purpose of the fund, unless those expenditures have been approved for other purposes as part of the adopted budget.

Any other Enterprise fund transfers, advances, or formal loans outside of the normal budget process, will require a public hearing and an amendment to the previously adopted budget.

A transfer is defined as movement of funds with no obligation or repayment. An advance on the other hand has an obligation to be repaid, but with no specific terms. A formal loan would carry an obligation to be repaid with specific terms.

E. *Solid Waste Fund*

The City's objective is to create restricted reserves of \$1,000,000 to fund future cell development. Annual loan repayments from the Golf Fund to the Solid Waste Fund will be restricted reserves designated for Landfill Closure expenditures. In addition, a cash equivalent operating reserve will be established and maintained at 3 months of the current year's budget appropriation for recurring operating expenses.

F. *EMS – Emergency Medical Services*

The City does not require an EMS fund balance reserve since the EMS Fund is supported by the General Fund.

G. *Debt Service Fund Unreserved Fund Balance*

The City shall maintain the Debt Service fund balance reserve as required by bond ordinances or covenants.

H. *Internal Service Fund/Health Insurance Fund*

The City shall maintain the Health Insurance fund balance to no less than 3 months of regular operating expenditures. Methods used to replenish fund balances that fall below required levels include an increase in health insurance premiums. The City should seek to replenish fund balance levels within 1 to 2 years of use.

For reporting purposes GASB #54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements will improve financial reporting by providing fund balance categories that will be more easily understood.

1. Nonspendable - identifying amounts (such as inventory)
2. Restricted - includes amounts that can only be used for a specific purpose stipulated by the constitution, external resource providers, or through enabling legislation
3. Committed - includes amounts that can only be used for a specific purpose determined by the City Council
4. Assigned - includes amounts that can be used for a specific purpose but do not meet the criteria to be classified as "restricted" or "committed"
5. Unassigned - includes all spendable amounts not contained in other classifications

VI. CAPITAL EXPENDITURES AND IMPROVEMENTS

The City Council and the City staff will annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

A. *Capitalization Threshold for Tangible Capital Assets*

1. Tangible capital items should be capitalized only if they have an estimated useful life of 2 years or more following the date of acquisition or significantly extend the useful life of the existing asset and cannot be consumed, unduly altered, or materially reduced in value immediately by use and have a cost of not less than \$5,000 for any individual item.
2. The capitalization threshold of \$5,000 will be applied to individual items rather than to a group of similar items. (i.e.: desks, chairs, etc.)
3. Accurate inventories of all tangible items will be maintained to ensure proper stewardship of public property.

B. *Five-Year Capital Improvement Plan (CIP)*

1. The City shall annually prepare a five-year capital improvement plan based on the needs for capital improvements and equipment, the status of the City infrastructure, replacement and renovation needs, and potential new projects. Capital projects are improvements or additions to the City's physical plant/facilities/infrastructure and become a part of the City's asset inventory. Capital projects can be further categorized into land, buildings, improvements other than buildings, and infrastructure, which includes roads, sidewalks, bridges, utility lines, physical plants, etc. Capital costs typically consist of preliminary design, final design, and construction, and may involve the acquisition of land or easements. For purposes of the CIP Plan, a Capital Improvement Project should generally exceed a cost of \$25,000.
2. For the most part, projects in the CIP should be based upon master plans or developer agreements. This ensures that the City's CIP, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the City as contained in the Comprehensive Plan and supporting master plans. Examples of these supporting documents are: Water and Wastewater Plans, Thoroughfare Plan, Parks Master Plan, Trail Plan, Municipal Facilities Plan, etc.
3. For every project identified in the CIP, a project scope and project justification will be provided. Also, project costs shall be estimated, funding sources identified and annual operation and maintenance costs computed.
4. The City Manager is charged with recommending a Capital Improvement Plan to City Council. The CIP shall be filed and adopted in conjunction with the annual budget.
5. Annually, through the budget process and at year-end, projects are to be reviewed. For those identified as complete, any remaining funds will close to fund balance. Funds remaining from bond proceeds will only be used in accordance with the legal use of those funds.
6. Appropriations for capital projects are for the life of the project; therefore re-appropriation of capital funding for each fiscal year for budgeted projects is not

necessary.

C. *Infrastructure Evaluation and Replacement/Rehabilitation*

Utilities, street lighting, streets and sidewalks, municipal facilities and other infrastructure are fundamental and essential functions for public health and safety, environmental protections and the economic well being of the City. As a result, the City's CIP should be focused on ensuring that infrastructure is replaced as necessary to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain existing levels of service and accommodate growth.

1. High priority should be given to replacing/rehabilitating capital improvements prior to the time that they have deteriorated to the point where they are hazardous, incur high maintenance costs, negatively affect property values, or no longer serve their intended purpose.
2. The decision on whether to repair, replace or to rehabilitate an existing capital asset will be based on which alternative is most cost-effective, which would include life-cycle costing, and provides the best value to the City.

D. *Replacement of Capital Assets on a Regular Schedule (Fleet, Fire Trucks, and High-Tech)*

The City shall annually prepare a schedule for the replacement of its fleet, fire trucks, and high technology capital assets. Funding for the replacement of these assets will be accomplished through the annual budget process, within the resources available each fiscal year. A variety of funding options will be explored, including but not limited to cash on hand and lease/purchase, based upon a determination of what would be in the best interest of the City.

E. *Capital Expenditure Financing*

The City recognizes that there are three basic methods of financing its capital requirements: Funding from current revenues; funding from fund balance; or funding through the issuance of debt. Types of debt and guidelines for issuing debt are set forth in the Debt Policy Statements.

F. *Pay-As-You-Go Capital Improvements*

1. The City will pay cash for capital improvements within the financial affordability of each fund versus issuing debt when funding capital improvements and capital purchases. This will reduce/minimize the property tax and utility rate impacts on Fredericksburg citizens.
2. The City will seek out and use grant funding sources for capital improvements in order to leverage City funding and to minimize property and utility rate impacts.

G. *Capital Improvements/Project Reporting*

A summary/status report on the City's various capital projects will be prepared monthly and available to the City Manager and to City Council.

VII. DEBT

The following guidelines for debt financing will provide needed facilities, land, capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

A. *Use of Debt Financing*

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements, and other obligations permitted to be issued or incurred under State and Local laws, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance and to fund infrastructure improvements and additions. Debt will not be used to fund current operating expenditures.

The City will pay cash for capital improvements within the financial affordability of each fund versus issuing debt when funding capital expenditures and capital improvements, which shall include but not be limited to sales tax, utility system revenues, developer fees, inter-local agreements, and state and federal grants.

B. *Affordability*

The City shall use an objective analytical approach to determine whether it can afford to issue general-purpose debt, both General Obligation and Certificates of Obligation, and any other financing permitted by state law. The process shall include an internal feasibility analysis for each long-term financing which analyzes the impact on current and future budgets, which would include the tax and utility rates. The process shall also include the benefits of the proposed projects. The decision on whether or not to issue new debt shall be based on the benefits of the project, current conditions of the municipal bond market, and the City's ability to "afford" new debt.

C. *Types of Long-Term Debt*

1. General Obligation Bonds (GO)

General Obligation bonds require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt service.

- a. General Obligation bonds must be issued for projects that are in accordance with the wording in the bond proposition.

2. Certificates of Obligation

Certificates of Obligation may be issued without voter approval to finance any public works project or capital improvement, as permitted by State law. It is the City's policy to utilize Certificates of Obligation to finance public improvements in certain circumstances and only after determining the City's ability to assume additional debt. Circumstances in which Certificates might be issued include, but are not limited to the following.

- a. The City may issue CO's when there is insufficient funding on a general obligation bond-financed capital improvement.
- b. The City may issue CO's when "emergency" (urgent, unanticipated) conditions require a capital improvement to be funded rapidly.
- c. The City may issue CO's for projects when the City can leverage dollars from others to reduce the City's capital cost for a community improvement.
- d. The City may issue CO's for projects when there is no other adequate funding source available, the project is determined to be in the best interest of the City, and where a determination is made that waiting for the next bond referendum or having a bond referendum for a small amount of money or a small number of projects is impractical and where public notice versus a voted bond referendum is deemed acceptable by the City Council.
- e. The City may issue CO's if it would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and

3. Revenue Bonds

Revenue bonds are generally payable from a designated source of revenue. They do not require voter approval.

For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall meet the bond coverage ratio as defined in the ordinance. Annual adjustments to the City's rate structures for Enterprise Funds will be made as necessary to maintain the coverage factor.

D. *Debt Structures*

The City shall normally issue bonds with a life not to exceed 25 years for general obligation bonds and 30 years for revenue bonds, but in no case longer than the useful life of the asset. The City shall seek level or declining debt repayment schedules and shall seek to retire 90% of the total principal outstanding within 20 years of the year of issuance. There should be no debt structures that include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception or as special situations may warrant. There shall be no "balloon" bond repayment schedules, which consists of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.

The City will issue debt based on a fixed rate and will limit use of variable-rate debt due to the potential volatility of such instruments.

E. *Debt Refunding*

The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt or (3) the refunding is combined with a new debt issuance

F. *Interest Earnings on Debt Proceeds*

Debt interest earnings will be limited to funding changes to the bond financed Capital Improvement Plan in compliance with the voted propositions, cost overruns on bond projects, or be applied to debt service payments on the bonds issued.

G. *Bond Elections*

1. Timing of general obligation bond elections shall be determined by the inventory of current authorized, unissued bonds remaining to be sold and the Five-Year Capital Improvement Plan.
2. The total dollar amount of bond election propositions recommended to the voters should typically not exceed the City's estimated ability to issue the bonds within a 7 year period.
3. An analysis showing how the new debt combined with current debt impacts the City's tax rate and debt capacity will accompany every future bond issue proposal.

H. *Sale Process*

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City will utilize a negotiated process when the issue is, or contains, a refinancing that is dependant on market/interest rate timing, if the interest rate environment or market/economic factors may affect the bond issue, or if the nature of the debt is unique and requires particular skills from the underwriters involved. The City shall award the bonds based on a true interest costs (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

I. *Underwriting Syndicates*

The City's financial advisor shall attempt to involve qualified and experienced firms, which consistently submit ideas to the City and financial advisors and actively participate in the City's competitive sale in its negotiated underwritings. In conjunction with the City, the City's financial advisor shall recommend the structure of underwriting syndicates, which will be optimal for the type and amount of debt being issued.

J. *Bond Ratings*

Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, as recommended by the City's financial advisor.

The City will continually strive to maintain or increase the City's current bond ratings by prudently managing its funds and by reviewing and monitoring financial policies, budgets, forecasts and the financial health of the City.

K. *Covenant Compliance*

The City will comply with all covenants stated in the bond ordinance, including providing for annual disclosure information and providing for material event notices.

L. *Arbitrage Rebate Monitoring and Reporting*

Arbitrage is the interest earned on the investment of bond proceeds above the interest paid on the debt. The City will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the IRS regulation. The recordkeeping shall include tracking project expenditures, interest earned on the bonds, calculating rebate payments, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt. Arbitrage rebate calculations will be performed annually on all debt issues and the liability recorded for any positive arbitrage. Due to the specialized nature of the calculations, this function will typically be outsourced.

M. *Lease/Purchase Agreements*

The City will use lease/purchase agreements for the acquisition of equipment when it is cost-effective and provides for attractive terms. All lease purchase agreements must be approved by City Council regardless of the dollar amount.

VIII. CASH MANAGEMENT AND INVESTMENTS

The City will maintain cash and investments in such a manner so as to ensure the absolute safety of principal, to meet the liquidity needs of the City, and to achieve the highest possible yield.

A. *Investment Management*

1. All aspects of cash/investment management shall be designed to ensure safety and integrity of the City's financial assets.
2. Cash/Investment management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. (See City's Investment Policy and Strategy)
3. The City will utilize competitive quotes from approved broker/dealers, affording no special advantage to any individual or corporate member of the financial or investment community.
4. The City will only do business with City authorized broker/dealers and/or financial institutions as approved by Council and who have executed a written certification of their review of the City's Investment Policy.
5. The City shall design and establish policies relating to a variety of cash/investment management issues, such as the eligibility and selection of various broker/dealers, safekeeping requirements, collateral requirements, delivery versus payment requirements, weighted average maturity requirements and other such aspects of the program, which necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets. (See City's Investment Policy)
6. Investments of the City shall be made with the exercise of judgment and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment.

B. *Investment Strategy*

The City of Fredericksburg maintains a consolidated portfolio in which it pools its funds for investment purposes. The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, and reasonable yields commensurate with the preservation of principal and liquidity. (See City's Investment Strategy)

C. *Interest Income*

Interest earned from investments shall be distributed to the funds from which the funds were provided.

D. *Arbitrage Investments*

Investment on bond proceeds will be made with safety of principal and liquidity in mind, but with a competitive rate of return. If there is positive arbitrage, the rebatable earnings will be sent to the IRS, as necessary.

E. *Depository*

The City will select its official bank through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available. The City will at a minimum, bid depository services every eight years. The City will review the financial health of the City's depository annually to include but not be limited to earnings, assets, capital, and liquidity.

F. *Collateralization of Deposits*

1. The City shall have pledged collateral held at an independent third-party institution and evidenced by a written receipt.
2. The value of the pledged collateral should be marked to market monthly and shall be at least 102 percent of par or market value of the investments, whichever is greater.
3. Substitutions of collateral shall meet the requirements of the collateral agreement. Collateral shall not be released until the replacement collateral has been received, if the release of the collateral should result in the value being under 102 percent of par value.
4. The pledge of collateral shall comply with the City's investment policy.

IX. GRANTS AND INTERGOVERNMENTAL REVENUES

The City will seek, apply for, and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives. The City should take advantage of opportunities to enhance service delivery through intergovernmental cooperation, shared revenues, and grants.

A. *Grant Guidelines*

1. The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priorities identified by Council and management.
2. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs and services.
3. The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

B. *Grant Review Process*

1. A uniform grants pre-application process will be utilized to assure the City has all the information necessary to make a decision regarding a potential grant. Information to be provided should include but not be limited to:
 - a. The grant being pursued and the use to which it would be placed.
 - b. The objectives or goals of the City which will be achieved through the use of the grant.
 - c. The local match required, if any, plus the source of the local match.
 - d. The increased cost to be locally funded upon termination of the grant.
2. All grant agreements will be reviewed by the appropriate City staff, including Finance, Legal, HR, and the sponsoring department, to ensure compliance with state, federal, and City regulations.
3. The City Manager shall approve all grant submissions and City Council shall approve all grant acceptances over \$50,000.

C. *Budgeting for Grant Expenditures*

Annually via the budget process, departments will submit for possible funding, known grant opportunities. These grant opportunities will be prioritized and ranked along with all other supplemental requests. If approved, the expenditure and associated revenue will be appropriated in the Grant Fund. If there are grant opportunities that arise during the year and are received by the City, the budget will be amended via the projections, if the City can fund the local match required.

D. *Grant Termination and/or Reduced Grant Funding*

- 1. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions, services, or equipment.**
- 2. The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions, services, or equipment.**

X. FINANCIAL CONSULTANTS

The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial function. These areas include but are not limited to audit services, debt administration, delinquent tax collection attorney, and financial modeling. The principal factors in the selection of these consultants will be experience/expertise, ability to perform, the services offered, references, and methodology to name a few. In no case should price be allowed to serve as the sole criterion for the selection.

A. *Selection of Auditors*

At least every eight years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the accounts and records, and render an opinion on the financial statements of the City.

It is the City's preference to rotate auditor firms every eight years at the maximum, to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, and the firm's ability to perform a quality audit.

However, if through the proposal and review process, management and the Audit Committee select the current audit firm, then, it is the City's preference that the lead audit partner be rotated as well as the lead reviewer after a maximum of eight years.

B. *Arbitrage*

1. The City shall calculate positive/negative arbitrage on each bond issue annually. While the City is responsible to ensure that the records are in order, the calculations made, reporting completed, and filings made, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.
2. Requests for proposals and statement of qualifications are to be solicited at least every seven years. There is not a requirement for rotation.

C. *Delinquent Tax Collection Attorney*

1. Due to the nature and expertise required, the City shall hire a delinquent tax collection attorney to collect delinquent taxes, represent the City in filing bankruptcy claims, foreclose on real property, seize personal property, and represent the City in court cases and property sales.
2. Requests for proposals and statement of qualifications are to be solicited at least every seven years. There is no requirement for rotation.

D. *Bond Counsel*

Bond Counsel to the City has the role of an independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and that the bonds are exempt from Federal income taxes.

E. *Financial Advisory Services*

The City issues various types of securities to finance its capital improvement program. Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue; coordinating rating agency relations; evaluation of and advice on the pricing of securities, assisting with closing and debt management; calculation of debt service schedules; and advising on financial management. As financial advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services.

F. *Depository Bank*

Pursuant to State law, the City may approve a depository contract whose term does not exceed five years. There is no requirement for rotation. The City will select its official banking institution through a formal process based on best value in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.



The City of Fredericksburg

Glossary

Glossary

ACCOUNT

Numbers used to classify how specific dollar amounts come into the City or how they are being spent.

ACCOUNT NUMBER

A line item code defining appropriation.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAX

Also known as the Property Tax, the ad valorem tax is payable at a rate per \$100 of taxable property value. The City Council sets the ad valorem tax rate every year as part of the budget process. A portion of the tax funds General Fund operations. The remaining portion funds General Obligation Debt Service.

AMENDED BUDGET

Amended budget represents the original adopted budget plus any amendments passed by the City Council as of September 30 each year. This figure does not include prior year encumbrances or re-appropriations.

APPROVED BUDGET

Approved budget, as used in fund summaries and department and program summaries within the budget document, represents the budget as originally adopted by the City Council.

ASSESSED VALUATION

A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

ASSESSED VALUE

A value set upon real estate or other property by the Gillespie County Appraisal District as a basis for levying taxes.

ASSETS

Property owned by the City that has monetary value.

AUDIT

A review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

BAD DEBT

The U.S. Comptroller of the Currency, Administrator of National Banks defines a bad debt as an unsecured debt for which interest or payment is past due and unpaid for six months (and which is not in process of collection). Some businesses set aside a reserve on their books to offset losses from bad debts.

BALANCE SHEET

A financial statement that gives the assets, liabilities, reserves, and balances of a specific government fund.

BALANCED BUDGET

A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

BONDS

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or formula for determining the interest rate.

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BUDGET

A financial plan for a specified period of time (fiscal year) that matches planned revenues and expenditures. The budget process in every Texas City must comply with the requirements of the Texas Uniform Budget Law.

BUDGET ADJUSTMENT

A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. City staff has the prerogative to adjust expenditures within a department budget.

BUDGET AMENDMENT

A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR

The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET DOCUMENT

Methods to ensure compliance with budget limitations. City employs an encumbrance system to ensure that expenditures not exceed appropriations.

BUDGET ORDINANCE

The Ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

BUDGET PERIOD

The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET POLICIES

General and specific guidelines approved by the City Council that govern various aspects of the budget process, including the formulation of the budget document, its implementation, and reporting procedures utilized to monitor its progress during the fiscal year.

BUDGET TRANSFER

A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts.

BUDGET YEAR

The City's fiscal year, October 1st through September 30th.

BUDGETARY CONTROL

Budgetary control is the management of a government or enterprise in accordance with an approved budget for the purpose of keeping spending within available appropriations and available revenues.

BUDGETED FUNDS

Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The proposed budget document that is submitted for Council approval is composed of budgeted funds.

CAPITAL ASSETS

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historic treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them. The annual capital budget is the primary means by which most of the acquisition and construction activities for facilities and major improvements of a government are controlled.

CAPITAL EQUIPMENT BUDGET

The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items such as salaries, utilities, and office supplies. The Capital Outlay Budget includes funds for capital equipment purchases, such as vehicles, furniture, machinery, building improvements, computers, and special tools, which are usually distinguished from operating items according to their value and projected useful life. The dollar value varies according to the policy established by each jurisdiction.

CAPITAL EXPENDITURES

Funds used to acquire or improve long-term assets.

CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvement Plan is a comprehensive program that projects the capital needs of a community. Generally, it is a cyclical process that estimates the needs for a set number of years. Capital Improvements Plans are essential for sound infrastructure and financial planning.

CAPITAL OUTLAY

Expenditures for equipment, vehicles, and machinery that result in the acquisition of assets with a useful life of more than one year.

CAPITAL PROJECTS FUND

Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and general fund.)

CAPITALIZATION THRESHOLD

Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF DEPOSIT

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

CERTIFICATE OF OBLIGATION

Certificates of obligation are used to obtain quick financing. The full faith and credit of the City secure them. Under the State Act, the intent to issue certificates must be published in the local newspaper 14 days in advance. Voter approval is not required unless 5% of the qualified voters sign a petition and file it with the City Secretary. Certificates can be used for real property purchase and construction.

CHART OF ACCOUNTS

A chart detailing the system of general ledger accounts.

CITY COUNCIL

The current elected officials of the City as set forth in the City's Charter. Unless otherwise stated, the Mayor is considered part of the City Council.

CITY MANAGER

The individual appointed by the City Council who is responsible for the administration of the affairs of the City.

CODE ENFORCEMENT

This division of the Development Services Department enforces City codes and regulations that result in the protection of the health, safety and welfare of all citizens. The Division is responsible for enforcing the following codes: graffiti, vacant dangerous premises and structures, bandit signs, curb stoning, junked vehicles, weeded vacant lots, zoning (Unified Development Code), illegal dumping, barbed wire and fences, minimum housing including unsanitary premises, front & side yard parking, garage sales, alley and right-of-way violations and vendors, hawkers, and peddlers.

COMPARATIVE DATA

Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

CONTRACTUAL OBLIGATIONS

Contractual obligation is a short-term debt instrument which does not require voter authorization, used to finance the purchase of items, such as equipment and vehicles.

CONTRACTUAL SERVICES

Goods and services acquired under contract the City receives from an internal service fund or an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

COST

Cost is the amount of money or other consideration exchanged for property, services, or an expense.

COST OF LIVING ADJUSTMENT (COLA)

An adjustment to salary to compensate for increases in the cost of a certain standard of living.

CURRENT

The term "current" designates the present fiscal period, as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

CURRENT TAXES

Taxes that are levied and due within one year.

DEBT SERVICE

Debt service is the amount of money required for interest and principal payments on an outstanding debt in any given year.

DEBT SERVICE FUND

Debt service fund—also called a SINKING FUND—is a fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT

A deficit is the excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES

Real property taxes that remain unpaid on and after February 1st of each year upon which penalties and interest are assessed.

DEPARTMENT

A major administrative segment responsible for management of operating divisions which provide services within a functional area.

DEPRECIATION

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

DISBURSEMENT

Payment for goods and services in cash or by check.

ENDING BALANCE

The dollars remaining after current expenditures for operations and debt service are subtracted from the sum of the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

ENTERPRISE FUND

An enterprise fund is established to provide accountability for operations which: (a) finance and operate in a manner similar to private business enterprises whose governing body's intent is for the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, and accountability of other purposes.

ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year.

EXPENSES

Expenses are decreases in net total assets. They represent the total cost of operations during a period, regardless of the timing of related expenditures.

EXTRA TERRITORIAL JURISDICTION (ETJ)

The unincorporated area that is contiguous to the corporate boundaries of a City.

FEES

Fees are charges for services.

FISCAL YEAR

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Fredericksburg has a fiscal year of October 1st through September 30th as established by the City Charter.

FIXED ASSETS

Fixed assets are of long-term character and are intended to continue to be held or used. Examples are land, buildings, and improvements such as machinery and equipment.

FIXED COST

A fixed cost, such as rent, does not change with increases or decreases in the amount of services provided.

FRANCHISE FEE

A fee paid by public service business for use of City streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise include electricity, telephone, natural gas, and cable television.

FUND

A fund is a fiscal and accounting entity with a self-balancing set of accounts. It records cash and other financial resources, all related liabilities, residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The balance of net financial resources that are spendable or available. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

FUNDING SOURCE

A funding source is the specifically identified dollars allocated to meet budgeted requirements.

FUND STATEMENT

Usually pertains to a detailed breakdown of revenue or expenditures such as grants, and other awards.

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Examples of General Fund departments include Police Department, Fire

Department, Street Department, Parks and Recreation Department, Development Services, Health Department, Municipal Court, and Engineering.

GENERAL LEDGER

A file that contains a listing of the various accounts necessary to reflect the financial position and results of operation of the government.

GENERAL OBLIGATION BONDS (G.O. BONDS)

General Obligation Bonds are bonds that are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvements such as parks and streets.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP are the uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

GOVERNMENTAL ACCOUNTING

Governmental accounting is the composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB)

The governing body that sets accounting standards specifically for governmental entities at the State and Local level.

GRANT

A grant is a contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a specified function (for example, education), but it is sometimes also for general purposes.

HOTEL OCCUPANCY TAX (HOT)

Hotel Occupancy Tax is a 7% tax levied on every hotel room night rented. Use of HOT Revenue is governed by State Law and is limited to those qualifying programs that promote the hotel, convention, and tourism industries. Within these programs, not more than 15% of HOT Revenues may be used for History & Preservation activities, and not more than 15% may be used to support Arts & Cultural Programming.

INFRASTRUCTURE

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

INSURANCE SERVICES OFFICE (ISO)

ISO helps establish appropriate fire insurance premiums for residential and commercial properties. Insurance companies need reliable, up-to-date information about a community's fire-protection services.

INTERFUND TRANSFERS

All interfund transactions except loans and reimbursements.

INTERGOVERNMENTAL REVENUE

Grants, entitlements, and cost reimbursements from another federal, state, or local government.

INTERNAL SERVICE FUND

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

INVENTORY

A detailed listing of property currently held by the City showing quantities, descriptions, and values of the property, and units of measure and unit prices.

INVESTMENTS

Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LEVY

To impose taxes, special assessments of service charges for the support of governmental activities.

LIABILITY

Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed or refunded at some future date. Note: The term does not include encumbrances.

LINE ITEM

A specific item or group of similar items defined by detail in a unique account in the financial records.

LINE-ITEM BUDGET

A budget format in which departmental outlays are grouped according to the items that will be purchased with one item or group of items on each line.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE

Cost of upkeep of property or equipment.

MANDATE

Changes to the current level of services, which will be required to comply with Federal, State, and Local laws/Ordinances; a contractual obligation, or the operation and maintenance requirement for a completed capital improvement.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MISSION

The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL

City of Fredericksburg governmental funds are budgeted using the modified accrual basis, with revenues recognized when they become measurable. Revenue is "measurable" when the amount of the transaction can be reasonably determined. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred and is expected to be liquidated within 60 days.

NET WORKING CAPITAL

Current Assets less Current Liabilities.

NON-DEPARTMENTAL

Refers to a group of activities, which are not associated with or can be allocated to any particular department. These activities include outside agency contributions; boards, committees, and commissions; intergovernmental contracts; general government contingency; and liability expenses.

NON-RECURRING REVENUE

Non-recurring revenue is a one-time windfall that is budgeted only for one fiscal year.

NOTES

A written, short-term promise of the issuer to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a stated formula, payable from a defined source of anticipated revenue. Notes usually mature in fewer than five years.

OPERATING BUDGET

The portion of the budget that pertains to daily operations that provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OPERATING EXPENSES

Operating expenses are proprietary fund expenses that directly relate to the fund's primary service activities.

OPERATING FUND

Resources derived from recurring revenue sources used to finance the general fund, enterprise funds, and pay-as-you-go capital improvement projects.

OPERATING RESERVES

Current cash and investments less current liabilities at the end of the most recent fiscal year.

OPERATING TRANSFERS

Monies transferred between funds.

ORDINANCE

An ordinance is a formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

OVERHEAD

Overhead is the element of cost necessary for the production of an article or the performance of a service which is of such a nature that the amount applicable to the product or service cannot be determined readily. Usually, overhead relates to those objects of expenditures that do not become an integral part of the finished product or service such as rent, heat, light, supplies, and management.

PERFORMANCE MEASURES

Performance measures are specific measures of work performed within an activity or program (such as, total number of dispatched calls). Performance measures also are specific quantitative measures of results obtained through a program or activity.

PERSONNEL SERVICES

Cost related to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

PROPERTY TAX

Taxes levied on all real, personal property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

PROPERTY TAX RATE

The property tax rate consists of two elements. The first is the maintenance and operation rate. Revenues received from this element are deposited in the General Fund and can be used for any public purpose. The maintenance and operation rate is subject to the provisions of state statute and an increase in the effective rate in excess of 8% is subject to a voter initiated rollback election. The second element is the debt service rate. This rate is set based on the City's debt service requirements. Funds received from this rate are deposited in the Debt Service Fund and are used solely to pay the principal and interest on present and projected debt. These two elements added together yield a total property tax rate for the current fiscal year.

PROPRIETARY FUND

A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

RATING

The creditworthiness of a City as evaluated by an independent agency such as Moody's, Standard and Poor's, or Fitch.

RECONCILIATION

A detail analysis of changes of revenue or expenditure balances within a fund.

REDUCTION

To reduce line items due to budgetary constraints.

REFUNDING

Refunding is when an issuer refinances an outstanding bond issue by issuing new bonds. There are two major reasons for refunding: to reduce the issuer's interest costs, or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding bonds" and the outstanding obligations being refinanced are referred to as the "refunded bonds" or the "prior issue."

REIMBURSEMENTS

Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that apply to another fund.

REPLACEMENT COST

Replacement cost is the cost of a property, as of a certain date; which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION

A written request from a department to the Finance Department for specified goods or services.

RESERVE

Reserve is an account in which a portion of the fund balance is segregated for a future use and which is, therefore, not available for further appropriation or expenditure.

RESOURCES

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RESOLUTION

A resolution is a special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary fund.

REVENUE

Revenue is (1) an increase in a governmental fund net current assets from other than expenditure refunds and residual equity or (2) an increase in a proprietary fund net total assets from other than expense refunds, capital contributions, and residual equity transfers.

REVENUE BONDS

Revenue bonds are bonds payable from a specific source of revenue, which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the ad valorem tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-ad valorem tax.

SELF-INSURED

Risk management method utilized by the City in which an amount of money is set aside to compensate for the potential future loss.

SERVICES

Professional or technical expertise purchased from external sources.

SINKING FUND

A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenue to be deposited into the sinking fund and payments from the fund are determined by the terms of the bond contract.

SUPPLIES

Cost of goods consumed by the City in the course of its operations.

TAX LEVY

The total amount to be raised by general property taxes.

TAX RATE

The amount of tax levied for each \$100 of assessed value for real property. The rate is set by October 1st of each year by the City Council of the City of Fredericksburg.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or

property for current or permanent benefits, such as special assessments, or charges for services rendered, such as sewer service.

TRANSFERS

Transfers are the authorized exchanges of cash or other resources between funds.

UNRESERVED FUND BALANCE

Undesignated monies available for appropriations.

WORKING CAPITAL

Working capital is excess of current assets over current liabilities.

