

CITY OF FREDERICKSBURG

2014 City Budget

City of Fredericksburg
Projected 2014 Budget

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August 13, 2013

Honorable Mayor and City Council,

I am pleased to present the proposed 2014 City Budget that covers city operations for the period from October 1, 2013 to September 30, 2014. This proposed Budget includes a number of changes that have been suggested by the City Council at four different budget work sessions held during the past month.

The proposed Budget addresses a number of different issues and priorities discussed by the Council. It represents our commitment to providing local citizens with quality city services and capital improvements that will help accommodate new growth while maintaining a high quality of life in our community.

The development of this Budget has been challenging this year due to a number of new issues that we need to deal with in the coming year. This includes replacement of our law enforcement radio system, update to our Comprehensive Plan, alignment of the new truck route and new capital improvements necessary to replace aging infrastructure.

This Monday, August 19 we have scheduled a public hearing to consider this Budget and we welcome input from the public at this meeting. In addition, we are making this Budget available on the City's website with additional copies available at City Hall. It is hoped that many of our residents will review this Budget and offer comments and questions.

In presenting this Budget, I wanted to give recognition to the Finance Department staff, particularly Brad Kott and Laura Hollenbeak, for their diligent work on the Budget over the past 60 days. In addition, all City departments should be commended for doing a good job in maintaining and controlling their expenses in the past year.

The City of Fredericksburg is fortunate to be in a very favorable financial condition particularly when compared to other cities across the country. We have not had to curtail city services or lay off employees which many cities have done over the past several years. We have a healthy balance in our General Fund and our tax rates are relatively low. We have a high dependence on sales tax which continues to experience positive increases due to more visitors shopping in our community. Over the years we have taken a conservative

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approach to adding city staff and we have less city employees per capita than most comparable cities in the State. We are not burdened with a heavy debt load even with the new debt for the swimming pools and utility improvements. All of these factors point to a bright future for the City and our continued ability to meet the needs of our citizens in a financially prudent manner.

BUDGET OVERVIEW

The total proposed 2014 Budget, which includes all operating and capital funds, is \$38,510,000. This represents a small decrease (.07%) over last year's Budget of \$38,535,100. This year's budget includes the estimated first year's interest costs for the new \$6.5 million utility bond issue that was financed earlier this month. It also includes a number of capital projects in the General Fund and Water Fund. Other additions this year include the first annual payback to the Solid Waste and Electric Fund for the loan made to the Golf Fund for renovation of the Golf Course last year.

As in most municipal budgets, personnel costs represent the largest expense included in the Budget. Although we have a relatively small City staff, we have to budget for their salary, including overtime, as well as fringe benefits. In certain areas of city services we are starting to get stretched with our staff experiencing an increased workload. However, this year we are only proposing the addition of one new full-time position in the Police Department which was recommended by the City Council to focus on drug enforcement activities.

In terms of salary and benefits, about once a year we receive a copy of a comprehensive personnel survey conducted by Ray Associates in Austin which usually includes some 10-12 cities in our population range. During the past several years, these surveys have indicated that we are doing a good job in keeping up with most of the salary levels paid for comparable positions in other cities. However, recent surveys have indicated that we have not kept pace with the fringe benefits offered by cities of our size. As a result, we have started to experience concerns in this area first-hand with several of our vacant positions being a challenge to fill over the past year.

In order to address this issue and get input from some of our city employees, I organized a group of employees representing most City departments who have met over the past several months. The purpose of these meetings was to determine their concerns and priorities in terms of City benefits. We discussed a number of issues including City holidays, longevity pay, dental insurance and retirement.

As a result of these meetings and discussions, the proposed Budget includes two changes to our employee benefits program for 2014. In 2009 the City reduced some of the TMRS retirement benefits involving updated service credits and annual cost-of-living increases for retired employees. The Budget includes funding to restore these benefits with a total

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budgetary impact of about \$294,750. In addition, the proposed Budget includes funding for an increase in life insurance benefits with a total cost of about \$6,800.

The only other major change in personnel costs included in the proposed Budget is a cost-of-living adjustment (COLA) of 2.5% for all full-time city personnel effective January 1, 2014. There were some discussions during the budget meetings about restarting the City's merit pay program in the coming year. However, currently we do not have a consistent employee performance evaluation program to assess whether our employees qualify for a merit increase. By the end of the year, we plan to have this program in place where we can identify specific goals for employees to meet over the next year in order to qualify for a merit increase if approved in next year's budget.

The proposed Budget also includes a slight increase in our TMRS contribution rate from 4.30% to 4.49% in order to cover our current benefits. The proposed Budget also includes a 10% increase in funding for our self-funded health insurance program.

GENERAL FUND

The General Fund includes revenues and expenditures for basic services such as Police, Fire, Street, Parks and Development Services. It also includes funding for administrative and support services such as the City Council, City Manager, City Secretary, Human Resources, Finance and IT as well as the Food and Wine Festival. Some of these services are jointly funded by the City and County.

The total proposed General Fund Budget for 2014 is \$10,668,000 compared to the last year's General Fund Budget of \$11,707,800. This decrease is primarily due to the completion of several major capital projects which were funded this past year.

As previously stated, we continue to have a healthy cash balance in the General Fund which is estimated to be about \$4.6 million at the end of the current year. The proposed 2014 Budget is balanced with the use of \$241,600 from the cash balance leaving about \$4.37 million in fund balance at the end of next year. This represents about five months of operating costs for the City.

General Fund revenues are budgeted to increase from \$10,074,400 to \$10,466,400 during the coming year. This is primarily due to the fact that sales tax revenues continue to grow. In addition, payment in lieu of tax revenues has increased about \$75,000 due to increased utility revenues generated from rate increases. Also, the proposed Budget includes increases in several user fees such as building permits and subdivision plating fees. As indicated in the recent fee survey presented to the Council, our user fees have not been updated over the past 10-15 years and we have much lower user fees than other communities. It is also important to note that these fees are not currently covering our costs for the services being provided.

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Our two major General Fund revenue sources continue to be property taxes and sales taxes. With regard to property taxes, the proposed budget includes maintaining our effective tax rate during the coming year. This will generate about \$35,500 in additional property tax revenues due to increased property values and the addition of new property on the tax rolls. In terms of sales taxes, we continue to budget this revenue conservatively and we are only including a slight increase from \$4,210,000 budgeted in 2013 to \$4,400,000 in the proposed 2014 Budget.

With regard to General Fund expenses, there are a number of new expenses that are included in the proposed Budget. This includes capital expenditure costs which are included on a separate report included with the proposed Budget. This report includes a listing of all capital expenditure requests from departments and the items that are included in the proposed Budget.

The largest capital equipment expense included in the proposed Budget is the \$527,700 payment for the new fire pumper approved by the Council and County Commissioners last year for funding in 2014. Other major capital items include continuation of the sidewalk improvement program (\$100,000) and reconstruction of a portion of Orange Street (\$125,000). In addition, equipment and vehicles for the Police, Parks and Street Departments are included in the proposed budget, as well as the lease purchase of a new police radio system. Also, park improvements including shade covers at several playgrounds and furnishings and shade structures at Town Pool are included in the proposed Budget.

The proposed budget also includes \$70,000 for a partial update to our Comprehensive Plan which has been discussed over the past several months. Also, funding for the alternate truck route (\$25,000) has been included in the Street Department to cover preliminary engineering costs for aligning this roadway. This funding will help insure that, if this project moves forward over the next 12 months, we have funds available to address proceed with some of the preliminary engineering work on this project.

ELECTRIC FUND

The total expenses in the Electric Fund are proposed at \$12,400,000 in the 2014 Budget compared to \$11,944,400 in the current Budget. This increase is due to a number of factors including increased transmission costs, increase in inventory purchases and warehouse improvements. Also, we are proposing partial funding for a meter data management system for the new smart meters and a new work order system.

The proposed Electric Fund Budget includes a 4% increase in electric rates. This will generate about \$136,400 in additional revenues for this fund. If the proposed budget with these rate increases is approved, our estimated cash balance in the Electric Fund is projected to be \$766,150 at the end of next year. Additional rate increases are also proposed for the next several years in an effort to increase this balance to about \$1 million.

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WATER FUND

Our Water Fund continues to include revenues and expenses for both our water and wastewater systems though in the future it is hoped that we can separate these expenses. In the proposed Budget, we have included interest costs for the new utility bond issue. In addition, we have several other major new expenses as we continue to upgrade both of these utility systems in 2014. This will result in an increase of \$845,000 in expenses in the Water Fund in the coming year from a total Budget \$4,776,500 this year to \$5,621,500 next year.

In addition to the bond improvements, some of the other new expenses include \$100,000 for new water mains and \$100,000 for new sewer mains which were discussed as part of the updated Capital Improvement Plan (CIP). We are also increasing our operating costs at the wastewater plant from \$200,000 to \$300,000 due to continued problems with the plant equipment. Also, as shown on the capital improvement list, we are proposing new vehicles as well as the work order system and meter data management system jointly funded with the Electric Fund.

This year the City funded a comprehensive rate study and this study identified additional water and wastewater revenues needed to finance increased operational expenses as well as capital improvements needed to the system. Over the past several months, our rate consultant has met several times with the City Council and City staff. These discussions have resulted in a water rate increase of 11% and a wastewater rate increase of 15.3% that is included in the proposed Budget. In addition, several our water and wastewater rates have been redesigned. The net impact of these changes is additional revenues of \$807,400. If the proposed Water Fund Budget with these rate increases is approved then our estimated cash balance in the Water Fund at the end of next year will be about \$2,140,000.

GOLF FUND

The operation of the Lady Bird Johnson Golf Course has really turned the corner during the past year due to the recent capital investment approved by the City Council. We continue to get very positive comments from golfers about both the condition of the Course and the customer services provided by Course personnel. And, more importantly, the finances of the Golf Course have improved dramatically. While we are proposing an increase in the expenses of the Golf Fund from \$1,494,800 to \$1,716,100 in 2014, the revenues projected from increased fees will eliminate most of the deficit from the General Fund. The proposed 2014 Budget projects a deficit of only \$127,800 in 2014.

A number of increases in green and cart fees are proposed during the coming year. This will result in an increase of about \$154,600 in green fees and about \$23,000 increase in cart rental fees. In addition, merchandise sales and concession sales continue to increase and we are projecting increases in both of these revenues during the coming year.

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In order to properly maintain the new major capital improvements at the Golf Course, there are several new and increased expenses in the Golf Fund proposed in the 2014 Budget. This includes an increase in part-time personnel and supplies.

SOLID WASTE FUND

The proposed Solid Waste Budget for next year is \$1,871,400 compared to the current Budget of \$1,779,900. If the proposed Budget for the Solid Waste Fund is approved, this will result in an estimated cash balance of about \$1 million in this fund at the end of next year. This is not sufficient to cover the next cell construction project and fund landfill post closure costs. Therefore, it is recommended that we conduct an in-house rate study of the Solid Waste Fund during the coming year to consider the possibility of a sanitation rate increase next year.

New expenses included in the Solid Waste Fund's proposed Budget include funding for the lease purchase of a new track loader which was discussed by the Council last year. In addition, lease purchase funding for a new chipper and garbage truck has been included in the Solid Waste Fund proposed Budget. Also, part of the funding for the new work order system (\$10,000) has been included in this Budget.

EMS FUND

The EMS Fund's proposed Budget includes very few changes from last year's Budget with \$1,718,800 included for next year compared to \$1,691,000 budgeted this year. No new capital expenditures are included in this Fund but we have included lease purchase payments for the two new ambulances purchased this year. If the Budget is approved, funding from the City and County would decrease from \$430,900 budgeted this year to \$395,800 next year. This is primarily due to an increase in the collection of EMS revenues.

TOURISM FUND

The proposed 2014 Budget for the Tourism Fund is \$2,098,600 compared to the current Budget of \$2,268,500. The primary reason for this decrease is that the wayfinding sign program will be completed this year. However, we are continuing to budget marketing funds for the Golf Course in this Fund, \$55,000 in 2014 compared to \$45,000 in the current year. One new expenditure has been included in the proposed budget (\$50,000) to fund the estimated costs for architectural services for future expansion of the Visitors Center. If this proposed Budget is approved, then we are projecting a cash balance of \$405,100 in this Fund at the end of next year.

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DRAINAGE FUND

The Drainage Fund includes a proposed 2014 Budget of \$452,400 compared to the current Budget of \$976,100. The main reason expenses are decreasing in this Fund is that several capital projects that are partially funded by the Drainage Fund will be completed this year. The primary new expense in this fund is \$150,000 for several smaller drainage projects.

OTHER FUNDS

The proposed Budget also includes funding for several smaller funds including the Emergency Management Fund, Debt Service Fund, Capital Projects Fund and Health Insurance Fund. One of the major changes proposed is the addition of the costs for the Park Pool construction (\$1,648,500) to the Capital Projects Fund. In addition, with the 10% increase in funding for our Health Insurance Fund, we are now projecting a cash balance in the Health Insurance Fund of about \$620,000 at the end of this year.

SUMMARY

I want to thank each of you for your involvement in the development of the proposed 2014 Budget. A lot of work has been devoted to the budget process over the past several months and this work has paid off with a revised budget that closely meets the goals and priorities of the Council. I am personally very excited about the programs and projects that this budget will allow us to accomplish during the next 12 months. The investments funded in this budget will result in a number of significant improvements in our community.


Kent Myers
City Manager

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**Budget Revenues
Comparisons by Fund**

	2012 Actual	2013 Budget	2014 Budget	Variance 2014 vs. 2013 Budget	
General Fund (includes FFWF)	10,482,476	10,074,400	10,466,400	392,000	3.89%
Special Revenue Funds					
Tourism	1,834,221	2,012,500	2,190,700	178,200	8.85%
Emergency Management	79,371	112,200	122,600	10,400	9.27%
Total Special Revenue Funds	1,913,592	2,124,700	2,313,300	188,600	8.88%
Enterprise Funds					
Electric	12,277,605	11,991,900	12,329,800	337,900	2.82%
Water and Sewer	4,422,757	4,546,200	5,498,300	952,100	20.94%
Golf	457,021	2,148,300	1,716,100	(432,200)	-20.12%
Solid Waste	1,699,212	1,800,800	1,815,300	14,500	0.81%
EMS	1,791,500	1,692,700	1,718,800	26,100	1.54%
Drainage	374,225	380,400	379,300	(1,100)	-0.29%
Total Enterprise Funds	21,022,320	22,560,300	23,457,600	897,300	3.98%
Internal Service Funds					
Health and Life Insurance	1,155,674	1,159,800	1,207,000	47,200	4.07%
Total Internal Service Funds	1,155,674	1,159,800	1,207,000	47,200	4.07%
Debt Service	394,908	647,000	664,100	17,100	2.64%
Total All Funds	34,968,970	36,566,200	38,108,400	1,542,200	4.22%



**Budget Expenditures
Comparisons by Fund**

	2012 Actual	2013 Budget	2014 Budget	Variance 2014 vs. 2013 Budget	
General Fund					
Administrative	1,811,794	2,322,900	1,719,600	(603,300)	-25.97%
Police	3,329,416	3,547,500	3,834,500	287,000	8.09%
Fire	660,828	760,200	758,300	(1,900)	-0.25%
Street	1,883,104	3,148,700	2,337,900	(810,800)	-25.75%
Park	1,198,592	1,322,300	1,359,400	37,100	2.81%
Development Services	0	322,800	365,100	42,300	
Health	131,791	143,400	153,200	9,800	6.83%
Food and Wine Festival	0	140,000	140,000	140,000	
Total General Fund	9,015,525	11,707,800	10,668,000	(1,039,800)	-8.88%
Special Revenue Funds					
Tourism	1,993,872	2,268,500	2,098,600	(169,900)	-7.49%
Emergency Management	86,780	112,100	122,600	10,500	9.37%
Total Special Revenue Funds	2,080,652	2,380,600	2,221,200	(159,400)	-6.70%
Enterprise Funds					
Electric	11,909,106	11,944,400	12,400,000	455,600	3.81%
Water and Sewer	4,976,129	4,776,500	5,621,500	845,000	17.69%
Golf	3,027,125	1,494,800	1,716,100	221,300	14.80%
Solid Waste	1,416,335	1,779,900	1,871,400	91,500	5.14%
EMS	1,634,531	1,691,000	1,718,800	27,800	1.64%
Drainage	368,700	976,100	452,400	(523,700)	-53.65%
Total Enterprise Funds	23,331,926	22,662,700	23,780,200	1,117,500	4.93%
Internal Service Funds					
Health and Life Insurance	995,779	1,137,400	1,188,300	50,900	4.48%
Total Internal Service Funds	995,779	1,137,400	1,188,300	50,900	4.48%
Debt Service	438,399	646,600	652,300	5,700	0.88%
Total All Funds	35,862,281	38,535,100	38,510,000	(25,100)	-0.07%

City of Fredericksburg
 FY 2014 Budget Analysis

GENERAL FUND REVENUES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
01-00-4101-00	Current Ad Valorem Taxes	2,295,090	2,266,000	2,278,000	2,301,500
01-00-4102-00	Delinquent Ad Valorem Taxes	190,603	175,000	184,000	180,000
01-00-4103-00	Penalty & Interest	32,381	26,000	31,000	28,000
01-00-4104-00	Gross Rec Tax-Time Warner	158,144	160,000	160,000	160,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	168,116	170,000	170,000	170,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	98,480	105,000	105,000	105,000
01-00-4107-00	In Lieu Of Taxes	1,471,900	1,446,100	1,494,400	1,571,600
01-00-4108-00	1 1/2 % City Sales Tax	4,118,473	4,210,000	4,300,000	4,400,000
01-00-4110-00	Mixed Drinks Tax	65,783	70,000	70,000	70,000
01-00-4113-00	Franchise Tax-CTEC	71,671	72,000	72,000	72,000
01-00-4120-00	Occupational Licenses	13,715	13,000	13,000	20,000
01-00-4121-00	Dog Licenses	795	1,000	1,000	1,000
01-00-4122-00	Building Permits	55,743	44,000	38,000	55,000
01-00-4125-00	Gas Inspections & Permits	755	600	600	600
01-00-4129-00	Municipal Court TechnologyFund	-	6,000	-	-
01-00-4150-00	Interest Income	29,447	30,000	9,000	9,000
01-00-4163-00	Zoning Fees, Etc	4,635	3,500	3,500	7,000
01-00-4164-00	Temporary Use Permit	175	500	500	500
01-00-4165-00	Miscellaneous Adm Revenues	19,390	15,000	35,000	20,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	458	500	300	500
01-00-4168-00	Chamber of Commerce Rental Rev	8,240	8,500	8,500	8,700
01-00-4169-00	Lease Income - 308 E Austin (Art Guild)	2,100	2,100	2,100	2,100
01-00-4170-00	Lease Income - 306 E Austin (Theatre)	2,460	2,400	2,400	600
01-00-4180-00	Municipal Court Cost Revenue	5,363	7,000	5,200	6,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	100	-	-
01-00-4201-00	Police Fines	118,830	140,000	140,000	145,000
01-00-4202-00	Parking Fines	405	600	500	500
01-00-4211-00	Open Records - Accident, Incident, Personnel	2,190	2,400	2,400	2,400
01-00-4213-00	Animal Control Revenue	6,172	6,000	6,000	6,000
01-00-4236-00	Proceeds on Sale of FA	-	-	-	4,000
01-00-4265-00	Miscellaneous Police Revenues	15,812	10,000	2,500	2,500
01-00-4280-00	Child Safety Program	10,722	12,000	12,000	12,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	-	1,400	-	-
Add new account	FISD Police Officer Reimbursement	-	-	-	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	286,000	278,200	278,200	325,800
01-00-4311-00	T-fer from Firemen's Pension	82	-	-	-
01-00-4321-00	Grant-TX Forest Service	2,495	-	-	-
01-00-4357-00	Grant-Homeland Security Radios	64,352	-	-	-
01-00-4365-00	Miscellaneous Fire Dept Rev	4,604	1,000	2,700	1,000
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	-	-	10,500
01-00-4401-00	Paving & Construction	9,369	12,000	1,500	2,000
01-00-4403-00	Brush Hauling	1,250	500	1,000	1,000
01-00-4465-00	Miscellaneous Street Dept Rev	2,679	2,000	18,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	168,273	25,600	-	-
01-00-4500-00	Pioneer Pavilion	12,440	14,000	16,000	14,000
01-00-4501-00	Pavilions & Tables	26,266	25,000	25,000	27,500
01-00-4502-00	Camping	311,625	300,000	325,000	310,000
01-00-4505-00	Baseball	2,460	2,000	2,000	2,000
01-00-4506-00	Swimming - Park Pool	17,033	21,000	21,000	21,000
01-00-4507-00	Swimming - Town Pool	-	15,000	15,000	15,000
01-00-4508-00	Swimming - Registration Fees	860	600	600	600
01-00-4509-00	Soccer	900	1,000	1,000	1,000
01-00-4510-00	Concessions	8	600	600	600
01-00-4515-00	Donations - Parks & Recreation	7,109	27,300	-	-
01-00-4520-00	Adelsverein Halle Rental	2,700	3,500	3,500	3,500
01-00-4521-00	Kinder Halle	2,775	4,000	3,500	3,500
01-00-4522-00	Oktoberfest Halle	1,115	2,000	2,000	2,000
01-00-4523-00	Market Square Kitchen Rental	75	200	200	200
01-00-4530-00	Park Dedication Fee	-	1,000	1,000	1,000
01-00-4559-00	Lease Income - MS - Misc	5,000	5,000	5,000	5,000
01-00-4560-00	Lease Income - Mkt Sq - SSB	21,180	21,300	21,300	21,300
01-00-4565-00	Miscellaneous Park Revenue	3,896	5,000	5,000	5,000

01-00-4573-00	Grant-LCRA-Oakcrest Playground	20,000	-	-	-
01-00-4581-00	Proceeds -Sale of Fixed Assets	-	8,800	-	-
01-00-4599-00	Transfer From Fund 11	255,091	-	-	-
01-00-4800-00	Health Fees	75,006	78,000	80,000	84,000
01-00-4801-00	County Health Contribution 1/2	30,800	32,300	28,800	33,900
01-00-4810-00	Food Handler's Class Revenue	885	300	900	1,000
01-00-4865-00	Miscellaneous Revenue - Health	652	500	800	500
	General Fund Revenues	10,305,028	9,894,400	10,006,500	10,286,400

City of Fredericksburg
 FY 2014 Budget Analysis

ADMINISTRATIVE DEPARTMENT EXPENDITURES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
01-20-1010-00	Salary - Elected Officials	16,800	16,800	16,800	16,800
01-20-1015-00	Regular Wages-City Attorney	54,106	43,600	50,600	51,600
01-20-1020-00	Regular Wages-Mun Judge & Clerk	72,524	71,700	75,100	73,500
01-20-1030-00	Regular Wages-Office Employees	352,267	297,100	298,000	351,600
01-20-1035-00	Regular Wages-Engineering	99,405	114,000	114,700	88,400
01-20-1040-00	Regular Wages-Planning & Bldg	164,846	-	-	-
01-20-1050-00	Regular Wages - Part Time Emp	-	-	2,400	3,000
01-20-1060-00	Longevity	8,745	6,500	6,500	6,900
01-20-1070-00	Overtime Wages	30,045	28,000	15,400	17,000
01-20-2020-00	Social Security	56,327	42,200	42,100	46,600
01-20-2030-00	Retirement - TMRS	44,787	25,700	24,700	49,900
01-20-2040-00	Uniforms & Clothing	80	200	100	-
01-20-2045-00	Housing Allowance	3,640	800	-	-
01-20-2050-00	Car Allowance	14	-	-	-
01-20-2060-00	Insurance - Hospitalization	74,291	47,400	45,400	58,700
01-20-2090-00	Professional Org - Personal	4,703	3,500	4,000	4,000
01-20-2100-00	Prof Education & Training	3,638	1,000	2,000	7,000
01-20-2204-00	Collection Fees - Del Taxes	11,788	10,000	8,000	10,000
01-20-3010-00	Utilities	7,719	8,500	8,000	8,500
01-20-3020-00	Telephone	4,911	5,000	4,500	5,000
01-20-3030-00	Office Supplies & Forms	9,364	8,000	9,000	10,000
01-20-3040-00	Postage, Freight, Etc	5,056	5,500	4,500	5,000
01-20-3050-00	Ads & Public Notices	1,045	500	1,200	1,200
01-20-3060-00	Protocol & Social	5,890	6,500	6,500	8,500
01-20-3070-00	Travel Expenses	13,013	9,000	8,000	9,000
01-20-3080-00	Prof Org & Assoc - City	2,861	4,000	4,000	4,000
01-20-3090-00	Books, Periodicals, Etc	804	1,500	1,500	2,000
01-20-3100-00	Safety	943	1,000	1,000	1,000
01-20-3120-00	Audit Expenses	5,500	5,500	5,500	5,500
01-20-3130-00	Legal Expenses	35,461	32,000	40,000	40,000
01-20-3140-00	Contract Professional Services	35,704	8,000	21,000	8,000
01-20-3142-00	County - Prop Tax Collection	31,304	38,000	38,000	40,000
01-20-3160-00	TML Conventions	1,410	4,500	4,500	4,500
01-20-3190-00	Miscellaneous Adm Expenses	13,369	8,000	13,000	8,000
01-20-3200-00	City Share - Appr Dist Exp	57,396	60,000	62,000	64,000
01-20-3202-00	Bad Debt Expense	751	-	-	-
01-20-3213-00	Credit Card/Bank Fees	900	-	1,400	600
01-20-3220-00	Insurance & Bonds	11,530	2,500	4,900	4,700
01-20-3273-00	City Contr Mun Court Rent	2,250	2,700	2,700	2,700
01-20-3275-00	City Contr-Emg Medical Serv	405,000	430,900	320,900	395,800
01-20-3276-00	City Contrib - Emerg Mgt	41,400	47,600	47,600	50,800
01-20-3278-00	CityContr-MunCourt ComputerExp	15,687	19,000	21,500	21,500
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	10,934	5,500	7,200	8,500
01-20-4020-00	Janitorial/Housekeeping	5,412	3,000	3,000	3,500
01-20-4030-00	General Property Maintenance	5,610	8,000	5,000	7,000
01-20-4035-00	Visitor Info Center Maint	22,175	19,000	13,000	16,000
add account	Maintenance 308 E Austin	-	-	-	4,000
01-20-4040-00	Small Tools & Equipment	3,476	2,000	2,000	7,800
01-20-4060-00	Office Machines Maintenance	2,463	2,600	2,600	2,800
01-20-4065-00	Office Equipment Rental	657	700	700	800
01-20-4070-00	Computer/Software Maintenance	26,642	20,500	22,000	22,000
01-20-4250-00	Election Expenses	4,363	4,200	2,000	3,000
01-20-4300-00	Engineering Supplies & Exp	289	500	500	500
01-20-4410-00	Gasoline, Oil, & Lubrication	15,174	7,000	13,400	13,000
01-20-4430-00	Vehicle Maint	2,325	2,000	2,500	2,500
01-20-5010-00	Furniture & Fixtures	-	22,500	23,400	10,100
01-20-6004-00	T-fer to Golf (prior deficit)	-	655,500	655,500	-
01-20-6005-00	T-fer to Golf(current deficit)	-	148,200	148,200	127,800
Administrative Dept Expenditures		1,811,794	2,322,900	2,243,000	1,719,600

City of Fredericksburg
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POLICE DEPARTMENT EXPENDITURES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
01-22-1030-00	Regular Wages-Police Employee	1,802,159	1,857,100	1,758,900	1,853,100
01-22-1050-00	Regular Wages - Part-time Emp	6,445	7,000	6,800	15,800
01-22-1060-00	Longevity	19,948	21,700	21,700	20,900
01-22-1070-00	Overtime & Holiday Pay	109,095	127,000	127,000	127,000
01-22-2020-00	Social Security	142,831	151,200	142,000	154,300
01-22-2030-00	Retirement-TMRS	110,053	88,800	84,600	169,700
01-22-2040-00	Uniforms And Clothing	16,198	30,000	22,000	30,000
01-22-2060-00	Insurance - Hospitalization	198,365	199,400	187,700	219,900
01-22-2090-00	Prof Org - Personal	2,112	2,500	2,500	2,500
01-22-2100-00	Prof Education & Training	12,153	15,000	15,000	23,700
01-22-3020-00	Telephone	120	1,000	300	1,000
01-22-3030-00	Office Supplies & Forms	5,120	5,500	6,000	6,000
01-22-3040-00	Postage, Freight, Etc	1,527	1,300	1,300	1,500
01-22-3050-00	Ads & Public Notices	130	200	100	200
01-22-3060-00	Protocol & Social	8,030	6,500	6,200	6,500
01-22-3070-00	Travel Expenses	13,215	18,000	14,000	16,000
01-22-3080-00	Prof Org & Assoc - City	50	100	100	-
01-22-3090-00	Books, Periodicals, Etc	629	1,000	800	3,000
01-22-3100-00	Safety	70	3,000	2,900	3,000
01-22-3130-00	Legal Expenses	2,036	3,000	-	3,000
01-22-3140-00	Contract Professional Services	656	1,500	600	1,500
01-22-3170-00	Summer Youth Program Expenses	-	-	-	3,000
01-22-3190-00	Miscellaneous Police Expenses	21,141	24,000	18,700	24,000
01-22-3220-00	Insurance & Bonds	41,555	50,800	69,500	53,100
01-22-4010-00	Communications	52,380	53,200	63,800	60,200
01-22-4020-00	Janitorial/Housekeeping	-	200	200	200
01-22-4030-00	General Property Maintenance	-	1,000	800	1,000
01-22-4040-00	Small Tools & Equipment	395	-	-	-
01-22-4060-00	Office Machines Maintenance	42	-	-	-
01-22-4070-00	Computer/Software Maintenance	118,745	70,000	85,500	100,000
01-22-4210-00	Firing Range Expenses	-	1,800	800	1,800
01-22-4230-00	Animal Control Expenses	16,161	19,000	14,000	19,000
01-22-4250-00	Weapons Maintenance & Supplies	14,910	31,000	24,000	29,800
01-22-4270-00	Police Equipment & Supplies	25,701	49,000	45,000	49,000
01-22-4410-00	Gasoline, Oil, & Lubrication	113,954	114,100	102,500	114,100
01-22-4420-00	Vehicle Maintenance - Autos	23,882	30,000	34,000	30,000
01-22-4430-00	Vehicle Maintenance - Trucks	331	2,500	-	-
01-22-4500-00	City Share - LEC Expenses	372,000	386,200	386,200	401,900
01-22-4600-00	Substation Expenses	11,545	16,400	14,000	16,600
01-22-5240-00	Police Vehicles	-	91,700	82,300	117,200
Add account	700 Radio System Principal	-	-	-	83,200
Add account	700 Radio System-Interest	-	-	-	6,000
01-22-6010-00	Principal - Software - Chase	64,759	61,800	61,800	63,100
01-22-6020-00	Interest - Software - Chase	973	4,000	4,000	2,700
	Police Department Expenditures	3,329,416	3,547,500	3,407,600	3,834,500

City of Fredericksburg
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FIRE DEPARTMENT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
01-23-1030-00	Regular Wages-Full Time Emp	248,468	236,900	223,700	269,700
01-23-1050-00	Regular Wages-Part-time Emp	30,150	35,000	35,000	32,000
01-23-1060-00	Longevity	2,135	1,500	1,500	1,700
01-23-1070-00	Overtime Wages	17,836	32,000	28,000	20,000
01-23-2020-00	Social Security	22,196	23,000	21,600	24,800
01-23-2030-00	Retirement-TMRS	15,387	12,000	11,300	24,800
01-23-2040-00	Uniforms And Clothing	1,876	4,000	4,000	4,000
01-23-2060-00	Insurance - Hospitalization	31,630	30,600	29,300	38,600
01-23-2090-00	Professional Org - Personal	1,125	2,600	2,600	2,600
01-23-2100-00	Prof Education & Training	8,885	12,000	8,000	9,000
01-23-2110-00	Education/Training -Instructor	500	1,000	-	-
01-23-2120-00	Video Training	-	500	-	-
01-23-2220-00	Firemen's Pension Fund Contr	38,590	60,000	50,000	60,000
01-23-2230-00	Medical Exams	578	1,500	1,300	1,500
01-23-2240-00	Firemen Recertification	811	700	700	700
01-23-3010-00	Utilities	10,335	12,000	9,000	12,000
01-23-3020-00	Telephone	5,480	5,000	5,000	5,000
01-23-3030-00	Office Supplies & Forms	272	500	500	500
01-23-3040-00	Postage, Freight, Etc	105	400	300	300
01-23-3050-00	Advertising & Notices	282	300	300	300
01-23-3060-00	Protocol & Social	2,523	2,000	2,000	2,000
01-23-3070-00	Travel Expenses	7,470	10,000	14,000	13,000
01-23-3080-00	Prof Org & Assoc - City	340	-	-	-
01-23-3090-00	Books, Periodicals, Etc	849	1,500	500	2,000
01-23-3100-00	Safety	314	500	1,000	500
01-23-3130-00	Legal Expenses	-	1,000	200	-
01-23-3140-00	Contract Professional Services	586	1,000	700	2,000
01-23-3150-00	Fire Prevention Materials	-	-	-	1,000
01-23-3190-00	Miscellaneous Fire Dept Exp	2,375	2,500	2,500	2,500
01-23-3220-00	Insurance & Bonds	9,969	11,800	11,500	9,800
01-23-3250-00	Conventions	195	500	-	500
01-23-4010-00	Communications Expenses	29,040	28,700	28,000	28,000
01-23-4020-00	Janitorial/Housekeeping	2,349	2,000	3,000	2,300
01-23-4030-00	General Property Maintenance	13,272	17,000	17,000	17,000
01-23-4040-00	Small Tools & Equipment	11,100	50,400	65,000	12,000
01-23-4060-00	SCBA Maintenance	2,886	6,500	5,300	7,500
01-23-4070-00	Computer/Software Maintenance	8,016	6,000	3,800	4,000
01-23-4090-00	Ladder Maintenance	2,121	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	8,761	20,000	20,000	20,000
01-23-4160-00	Chemicals	2,700	-	-	-
01-23-4210-00	Fire Department Supplies	3,313	9,000	8,500	8,500
01-23-4410-00	Gasoline, Oil, & Lubrication	15,773	18,000	14,000	15,000
01-23-4430-00	Vehicle Maintenance - Trucks	33,123	30,000	35,000	30,000
add account	Principal - Pumper	-	-	-	69,500
add account	Interest - Pumper	-	-	-	600
01-23-6025-00	Principal - Ladder Truck	62,384	64,700	64,700	-
01-23-6026-00	Interest - Ladder Truck	4,728	2,500	2,500	-
	Fire Department Expenditures	660,828	760,200	734,400	758,300

City of Fredericksburg
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STREET DEPARTMENT EXPENDITURES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
01-24-1030-00	Regular Wages-Full Time Emp	629,953	640,400	524,300	573,300
01-24-1050-00	Regular Wages-Part Time Emp	-	-	12,100	20,000
01-24-1060-00	Longevity	15,422	15,900	16,000	13,700
01-24-1070-00	Overtime Wages	48,696	37,900	30,000	25,000
01-24-2020-00	Social Security	51,322	52,300	43,100	48,400
01-24-2030-00	Retirement - Tmrs	39,596	30,800	25,600	51,600
01-24-2040-00	Uniforms And Clothing	8,166	8,500	8,500	8,500
01-24-2060-00	Insurance - Hospitalization	97,952	92,900	78,900	102,400
01-24-2090-00	Professional Org - Personal	425	2,400	1,000	1,000
01-24-2100-00	Prof. Education & Training	360	1,500	1,500	1,500
01-24-3010-00	Utilities	13,421	14,700	14,700	14,700
01-24-3020-00	Telephone	781	900	900	900
01-24-3030-00	Office Supplies & Forms	1,101	1,500	1,100	1,100
01-24-3040-00	Postage, Freight, Etc.	24	100	100	100
01-24-3050-00	Ads & Public Notices	521	600	600	600
01-24-3060-00	Protocol & Social	1,254	1,600	2,000	2,000
01-24-3070-00	Travel Expenses	86	1,600	500	1,600
01-24-3090-00	Books, Periodicals, Etc.	40	400	200	200
01-24-3100-00	Safety	6,440	9,600	9,600	9,600
01-24-3130-00	Legal Expenses	-	1,000	-	-
01-24-3140-00	Contract Professional Services	232	1,600	4,600	26,600
01-24-3190-00	Miscellaneous Street Dept.exp.	1,212	5,100	6,000	5,100
01-24-3220-00	Insurance & Bonds	33,103	38,600	36,900	38,400
01-24-4010-00	Communications	575	600	600	600
01-24-4020-00	Janitorial/housekeeping	1,295	1,500	1,500	1,500
01-24-4030-00	General Property Maintenance	2,053	5,200	3,000	3,500
01-24-4040-00	Small Tools & Equipment	3,953	5,200	5,200	5,200
01-24-4060-00	Office Machines Maintenance	744	700	700	700
01-24-4070-00	Computer/Software Maintenance	4,111	5,500	3,200	3,000
01-24-4240-00	Street Supplies	9,832	19,400	12,000	12,000
01-24-4245-00	Sign Materials	23,071	20,000	20,000	20,000
01-24-4250-00	Street & Bridge Maintenance	26,039	30,900	30,900	30,900
01-24-4270-00	Street Marking Paint	6,263	10,000	10,000	15,000
01-24-4330-00	Emulsion	291,544	330,000	330,000	363,000
01-24-4340-00	Rock - Grade 5	81,274	87,000	87,000	95,700
01-24-4345-00	Limestone	23,297	48,500	16,000	20,000
01-24-4350-00	Premix - Type 1A	162,464	165,000	197,500	190,000
01-24-4360-00	Shop Materials & Supplies	25,781	25,700	25,700	25,700
01-24-4390-00	Contract Street Paving	868	-	-	-
01-24-4410-00	Gasoline, Oil, & Lubrication	77,962	72,800	72,800	72,800
01-24-4430-00	Vehicle Maintenance - Trucks	24,080	36,400	36,400	30,000
01-24-4440-00	Tractor/heavy Equipment Maint.	51,349	62,400	55,000	55,000
01-24-4450-00	Other Equipment Maintenance	1,159	1,000	1,000	1,000
01-24-5006-00	Morning Glory Rd Rebuild	46,022	565,000	565,000	-
01-24-5191-00	Crack Sealing Project	2,774	-	-	-
01-24-5408-00	Walch Terrace	910	-	-	-
new account	Orange Street Reconstruction	-	-	-	125,000
01-24-5463-00	Austin Street Bridge	26,090	396,000	396,000	-
01-24-5464-00	Other Capital Items	-	200,000	200,000	221,000
01-24-5465-00	Sidewalks	-	100,000	100,000	100,000
01-24-6402-00	Principle-Street Sweeper-Tymco	38,482	-	-	-
01-24-6403-00	Interest-Street Sweeper-Tymco	1,001	-	-	-
Street Department Expenditures		1,883,104	3,148,700	2,987,700	2,337,900

City of Fredericksburg
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PARK DEPARTMENT EXPENDITURES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
01-25-1030-00	Regular Wages-full Time Emp.	389,307	425,500	421,300	398,500
01-25-1050-00	Regular Wages - Part Time Emp	77,563	116,000	116,000	119,000
01-25-1060-00	Longevity	7,096	8,600	9,400	7,400
01-25-1070-00	Overtime Wages	16,257	22,700	22,000	20,000
01-25-2020-00	Social Security	37,410	43,900	43,400	41,700
01-25-2030-00	Retirement-fmrs	24,383	20,300	20,600	36,000
01-25-2040-00	Uniforms And Clothing	3,587	4,000	4,000	4,000
01-25-2050-00	Car Allowance	8,367	9,200	9,200	9,400
01-25-2060-00	Insurance-hospitalization	61,585	68,400	63,400	67,100
01-25-2090-00	Professional Org - Personal	595	500	500	500
01-25-2100-00	Prof. Education & Training	2,708	2,000	2,000	2,000
01-25-3010-00	Utilities	118,077	145,000	145,000	145,000
01-25-3020-00	Telephone	2,844	3,000	3,000	3,000
01-25-3030-00	Office Supplies & Forms	1,017	1,500	1,500	1,500
01-25-3040-00	Postage, Freight, Etc.	400	300	300	300
01-25-3050-00	Advertising & Public Notices	2,108	1,500	2,200	2,200
01-25-3060-00	Protocol & Social	2,086	2,400	2,400	2,400
01-25-3070-00	Travel Expenses	1,775	1,800	1,800	1,800
01-25-3080-00	Prof. Org. & Assoc. - City	612	-	-	-
01-25-3090-00	Books, Periodicals, Etc	32	200	200	200
01-25-3100-00	Safety	622	500	500	500
01-25-3130-00	Legal Expenses	472	500	500	500
01-25-3140-00	Contract Professional Services	1,859	2,000	2,100	2,000
01-25-3190-00	Miscellaneous Expenses	162	-	-	-
01-25-3220-00	Insurance & Bonds	13,464	17,500	14,800	16,700
01-25-3280-00	Telephone - Swimming Pools	684	1,000	1,000	1,000
01-25-4010-00	Communications	1,091	1,000	1,000	1,000
01-25-4020-00	Janitorial/housekeeping	14,779	17,000	15,000	17,000
01-25-4030-00	General Property Maintenance	10,204	11,000	11,000	11,000
01-25-4040-00	Small Tools & Equipment	13,357	9,000	9,000	13,500
01-25-4060-00	Office Machines Maintenance	80	100	100	100
01-25-4066-00	Cable TV - Campgrounds	6,511	7,000	7,000	9,000
01-25-4070-00	Computer/Software Maintenance	1,751	3,000	2,000	3,000
01-25-4080-00	Roads & Grounds Maintenance	15,703	25,000	25,000	25,000
01-25-4100-00	Market Square Expenses	81,905	80,000	52,000	52,000
01-25-4110-00	Ft Martin Scott Expenses	26,840	6,000	4,000	6,000
01-25-4180-00	July 4th Fireworks	14,000	15,000	15,000	15,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	65	600	600	600
01-25-4200-00	Pavilion Maintenance	6,578	5,000	5,000	9,000
01-25-4220-00	Refuse Supplies	-	2,000	2,000	2,000
01-25-4230-00	Swimming Pools Expenses	72,880	71,000	71,000	71,000
01-25-4260-00	Sports Facilities Maintenance	17,485	15,000	15,000	15,000
01-25-4265-00	Playground Maintenance	772	3,000	3,000	3,000
01-25-4270-00	General Operations	8,634	4,000	6,000	4,000
01-25-4275-00	Contract Tree Trimming	3,500	4,000	2,000	4,000
01-25-4276-00	Christmas Decorations Repair	-	5,000	5,000	10,000
01-25-4277-00	Cross Mountain-Signage/Improv	-	7,300	7,300	-
01-25-4285-00	Tree Care & Replacement	3,853	8,000	3,000	5,000
01-25-4340-00	Comfort Stations	26	1,000	1,000	1,000
01-25-4410-00	Gasoline, Oil, & Lubrication	33,853	34,000	28,000	30,000
01-25-4430-00	Vehicle Maintenance - Trucks	3,932	6,000	5,000	6,000
01-25-4440-00	Tractor/heavy Equipment Maint.	5,951	4,000	4,000	4,000
01-25-4450-00	Other Equipment Maintenance	4,476	3,000	3,000	3,000
01-25-5022-00	Mower	-	25,000	25,000	24,000
01-25-5050-00	Pickup Truck	-	32,000	28,000	25,000
Add Account	Park Pool Shade Structure	-	-	-	25,000
Add Account	Walk Behind Floor Scrubber	-	-	-	7,500
Add Account	Ft Martin Scott Connector to Rangers	-	-	-	10,000
Add Account	Town Pool	-	-	-	25,000
Add Account	Playground Shade Covers	-	-	-	40,000
01-25-5512-00	Concession/Storage Bldg Restor	15,503	-	-	-
01-25-5513-00	Oakcrest - Bleacher Covers	-	20,000	20,000	-
01-25-5516-00	Mkt Sq - Playground Canopy	59,988	-	-	-
	Park Department Expenditures	1,198,592	1,322,300	1,262,100	1,359,400

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DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
01-27-1040-00	Regular Wages -Planning & Bldg	-	168,300	168,800	172,400
new account	Regular Wages - Part Time	-	-	-	1,200
01-27-1060-00	Longevity	-	1,000	1,000	1,200
01-27-1070-00	Overtime Wages	-	-	200	500
01-27-2020-00	Social Security	-	13,000	12,400	13,500
01-27-2030-00	Retirement - TMRS	-	7,600	7,600	14,800
01-27-2060-00	Insurance - Hospitalization	-	16,900	16,900	18,700
01-27-2090-00	Professional Org - Personal	-	2,200	2,000	2,000
01-27-2100-00	Prof Education & Training	-	3,300	2,000	3,300
01-27-3020-00	Telephone	-	200	400	500
01-27-3030-00	Office Supplies & Forms	-	800	1,200	1,200
01-27-3040-00	Postage, Freight, Etc	-	100	100	100
01-27-3050-00	Ads & Public Notices	-	200	200	200
01-27-3060-00	Protocol & Social	-	1,700	-	1,700
01-27-3070-00	Travel Expenses	-	3,300	3,000	4,000
01-27-3090-00	Books, Periodicals, ETc	-	900	900	1,000
01-27-3130-00	Legal Expenses	-	3,200	4,200	3,200
01-27-3135-00	Nuisance Abatement	-	6,000	6,000	6,000
01-27-3140-00	Contract Professional Services	-	75,000	75,000	70,000
Add new account	Historic Building maintenance	-	-	-	25,000
01-27-4010-00	Communications	-	3,700	3,700	3,700
01-27-4040-00	Small Tools & Equipment	-	200	200	2,300
01-27-4070-00	Computer/Software Maintenance	-	9,500	10,600	13,000
01-27-4410-00	Gasoline, Oil, & Lubrication	-	3,100	2,500	3,000
01-27-4430-00	Vehicle Maintenance	-	800	800	800
01-27-4710-00	Wayfinding Sign Maintenance	-	1,800	1,800	1,800
	Development Services Dept Expenditures	-	322,800	321,500	365,100

City of Fredericksburg
 FY 2014 Budget Analysis

HEALTH DEPARTMENT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
01-28-1030-00	Regular Wages-Full Time Emp	92,154	100,600	101,000	103,100
01-28-1060-00	Longevity	704	600	600	800
01-28-1070-00	Overtime Wages	1,349	1,000	500	1,000
01-28-2020-00	Social Security	6,682	7,600	7,300	8,100
01-28-2030-00	Retirement-TMRS	5,334	4,600	4,600	8,900
01-28-2040-00	Uniforms And Clothing	194	700	-	-
01-28-2060-00	Insurance-Hospitalization	11,155	11,700	11,700	12,900
01-28-2090-00	Professional Org - Personal	138	500	500	500
01-28-2100-00	Prof Education & Training	897	1,200	2,500	4,000
01-28-3020-00	Telephone	250	300	300	300
01-28-3030-00	Office Supplies & Forms	830	800	800	1,000
01-28-3040-00	Postage, Freight, Etc.	-	400	-	400
01-28-3050-00	Advertising & Public Notices	234	500	200	500
01-28-3060-00	Protocol & Social	50	600	-	600
01-28-3070-00	Travel Expenses	458	1,600	900	1,000
01-28-3080-00	Prof Org & Assoc - City	-	200	-	-
01-28-3090-00	Books, Periodicals, Etc	75	200	100	200
01-28-3100-00	Safety	-	100	-	100
01-28-3130-00	Legal Expenses	-	500	100	500
01-28-3140-00	Contract Professional Services	1,404	200	100	100
01-28-3213-00	Credit Card/Bank Fees	-	700	1,300	1,300
01-28-4005-00	Health Dept Supplies	-	500	400	500
01-28-4010-00	Communications	1,234	1,000	1,200	1,200
01-28-4030-00	General Property Maintenance	-	200	-	200
01-28-4040-00	Small Tools & Equipment	771	200	100	200
01-28-4070-00	Computer/Software Maintenance	6,026	4,200	2,400	3,000
01-28-4410-00	Gasoline, Oil, & Lubrication	1,591	1,500	1,500	1,600
01-28-4430-00	Vehicle Maintenance	262	1,200	1,200	1,200
	Health Department Expenditures	131,791	143,400	139,300	153,200

City of Fredericksburg
 FY 2014 Budget Analysis

ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
			-		
02-00-4101-00	Residential Sales	4,757,947	4,820,000	4,800,000	4,798,700
02-00-4102-00	Commercial Sales	6,756,212	6,690,000	6,862,000	7,049,800
02-00-4104-00	Public Streets & Hwy Lights	46,706	46,000	47,000	48,900
02-00-4106-00	Security Lights	73,350	76,000	76,000	76,000
02-00-4110-00	Forfeited Discounts	98,258	118,000	100,000	100,000
02-00-4114-00	Temporary Fee	1,200	2,000	1,200	1,200
02-00-4115-00	Transformer Fee	5,700	6,000	2,500	2,500
02-00-4125-00	Electric Permits & Inspections	6,061	8,000	8,000	8,000
02-00-4140-00	Fiber Optic Lease	29,876	30,000	30,000	30,000
02-00-4150-00	Interest Income	7,866	8,000	4,700	4,700
02-00-4165-00	Miscellaneous Elect Revenue	336,023	175,000	182,000	182,000
02-00-4170-00	Christmas Lights	775	1,000	1,000	1,000
New Account	Debt Proceeds Golf Course	-	-	-	27,000
02-00-4181-00	Proceeds -Sale of Fixed Assets	-	11,900	11,900	-
02-00-4998-00	Gain on Fixed Asset Disposal	157,631	-	-	-
	Electric Fund Revenues	12,277,605	11,991,900	12,126,300	12,329,800

ELECTRIC DEPARTMENT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
02-21-1015-00	Regular Wages - City Attorney	14,280	17,500	22,100	20,700
02-21-1030-00	Regular Wages-Full Time Emp	730,404	699,900	686,700	742,600
02-21-1050-00	Regular Wages - Part Time Emp	65	-	1,000	1,000
02-21-1060-00	Longevity	10,475	9,400	9,400	10,100
02-21-1070-00	Overtime & Stand-by Wages	53,321	66,700	60,000	61,500
02-21-2020-00	Social Security	59,369	59,400	57,700	64,000
02-21-2030-00	Retirement-TMRS	46,553	35,200	34,700	70,700
02-21-2040-00	Uniforms & Clothing	3,248	3,000	3,000	3,200
02-21-2045-00	Housing Allowance	1,820	400	600	-
02-21-2050-00	Car Allowance	8,374	9,200	9,200	9,200
02-21-2060-00	Insurance-Hospitalization	71,824	70,400	67,600	81,100
02-21-2090-00	Professional Org - Personal	266	500	600	1,000
02-21-2100-00	Prof Education & Training	5,575	12,500	10,500	12,500
02-21-2206-00	Customer Collections & Records	2,094	3,000	2,000	2,000
02-21-3010-00	Utilities	14,109	16,500	16,500	17,500
02-21-3020-00	Telephone	7,454	11,000	6,300	7,000
02-21-3030-00	Office Supplies & Forms	13,085	12,000	15,500	15,000
02-21-3040-00	Postage, Freight, Etc	13,172	16,500	9,000	12,000
02-21-3050-00	Advertising & Public Notices	1,950	1,200	1,800	4,400
02-21-3060-00	Protocol & Social	4,400	9,000	10,000	10,000
02-21-3070-00	Travel Expenses	8,152	10,500	9,200	10,500
02-21-3080-00	Prof Org & Assoc - City	5,358	5,000	6,000	6,000
02-21-3090-00	Books Periodicals, Etc	426	500	500	500
02-21-3100-00	Safety	7,548	12,000	8,500	8,500
02-21-3120-00	Audit Expenses	4,500	4,500	4,500	4,500
02-21-3130-00	Legal Expenses	55	1,000	500	500
02-21-3140-00	Contract Prof Services	30,474	93,500	55,300	55,000
02-21-3160-00	Economic, Ind & Bus Dev	40,000	40,000	40,000	40,000
02-21-3190-00	Miscellaneous Elect Dept Exp	5,707	18,000	5,000	5,000
02-21-3200-00	Uncollectible Accounts	23,296	20,000	15,000	15,000
02-21-3203-00	Bad Debt Recovery	(6,496)	(6,000)	(6,500)	(6,500)
02-21-3213-00	Bank Fees	4,004	4,000	4,300	4,400
02-21-3220-00	Insurance & Bonds	10,323	12,300	11,400	12,400
02-21-3250-00	In Lieu Of Taxes	982,200	958,400	970,100	986,400
02-21-4010-00	Communications	8,422	7,200	7,200	7,200
02-21-4020-00	Janitorial/Housekeeping	6,321	4,000	3,000	4,000
02-21-4030-00	General Property Maintenance	8,848	26,000	12,000	12,000
02-21-4040-00	Small Tools & Equipment	19,528	23,000	23,000	20,000
02-21-4041-00	Tool Repair	1,562	1,300	1,000	1,000
02-21-4060-00	Office Equipment Maintenance	3,018	4,000	6,000	6,000
02-21-4065-00	Office Equipment Rental	1,777	4,000	-	-
02-21-4070-00	Computer/Software Maintenance	52,279	48,000	38,500	42,500
02-21-4230-00	Street Light Maintenance	55,152	55,000	55,000	55,000
02-21-4240-00	Power Purchases	8,096,602	8,230,000	8,361,300	8,361,300
02-21-4241-00	Transmission Provider Fees	809,838	740,000	918,700	970,000
02-21-4270-00	Contract Tree Trimming	74,108	83,000	75,000	80,000
02-21-4280-00	Meter Maintenance & Expenses	22,847	8,000	1,400	8,000
02-21-4290-00	Transformer Maintenance	53,388	4,000	1,000	4,000
02-21-4300-00	Underground Line Maintenance	5,947	2,000	1,000	2,000
02-21-4310-00	Overhead Line Maintenance	27,323	20,000	10,000	20,000
02-21-4312-00	Christmas Lights	2,640	3,300	2,550	3,000
02-21-4330-00	Maint Of Station Equipment	-	1,000	1,000	1,000
02-21-4364-00	Pole Maintenance	28,161	2,000	2,000	2,000
02-21-4375-00	Fiber Optic Network Maint	2,647	1,000	-	-
02-21-4410-00	Gasoline, Oil, & Lubrication	27,658	25,000	25,000	25,000
02-21-4430-00	Vehicle Maintenance - Trucks	6,448	35,000	25,000	30,000
02-21-5210-00	Inventory Purchases	71,022	175,000	130,000	270,000
02-21-5261-00	Warehouse Improvements - Fiber Optic Panel	-	-	-	50,000
02-21-5263-00	New Circuit (FB-100)	-	125,600	125,600	-
02-21-5271-00	Substation Breakers	-	-	-	20,000
02-21-5285-00	Pickup	-	46,000	73,000	-

02-21-5364-00	Pole, Towers, & Fixtures	(1,225)	-	-	-
02-21-5365-00	Overhead Conductors & Devices	(2,490)	-	-	-
02-21-5366-00	Underground Conduit	1,560	-	-	-
02-21-5367-00	Underground Conductors	19,542	-	-	-
02-21-5370-00	Meters	330,990	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	(1,979)	-	-	-
02-21-5374-00	Street Light Hardware	(214)	-	-	-
02-21-5380-00	Meter Data Management System (MDM)	-	-	-	50,000
add account	Work Order System	-	-	-	30,000
02-21-6200-00	Principal - Bucket Truck (3 yr)	-	40,200	38,100	36,900
02-21-6201-00	Interest - Bucket Truck (3 yr)	-	3,800	200	1,400
	Electric Fund Expenditures	11,909,106	11,944,400	12,084,550	12,400,000
	Electric Fund Excess (Deficit)	368,498	47,500	41,750	(70,200)

City of Fredericksburg
 FY 2014 Budget Analysis

WATER FUND REVENUES

Account Number	Description	2012 Actual	2013 Adopted	2013 Estimated	2014 Requested
03-00-4101-00	Water Sales	2,439,811	2,540,000	2,620,000	2,946,200
03-00-4102-00	Water Connection Charges	8,300	8,000	8,500	8,500
03-00-4103-00	Water Permits & Inspections	10,608	10,000	7,000	7,000
03-00-4118-00	Effluent Sales	28,993	31,000	31,000	31,000
03-00-4150-00	Interest Income	19,171	15,000	4,200	4,200
03-00-4160-00	Lease Income - Weimers	-	2,600	2,600	2,600
03-00-4161-00	City Farm Lease-Meier	600	600	600	600
03-00-4165-00	Miscellaneous Water Revenue	1,927	33,000	35,000	5,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	-	19,000	19,000	-
03-00-4201-00	Sewer Sales	1,547,821	1,743,000	1,855,000	2,336,200
03-00-4202-00	Sewer Connection Charges	8,400	10,000	10,500	10,500
03-00-4265-00	Miscellaneous Sewer Revenue	22,410	18,000	18,000	18,000
03-00-4361-00	Water Sales - Warehouse	413	1,000	500	500
03-00-4500-00	Water Impact Fee	91,632	55,000	63,000	63,000
03-00-4505-00	Sewer Impact Fee	85,040	60,000	65,000	65,000
03-00-4998-00	Gain on Fixed Asset Disposal	157,631	-	-	-
	Water Fund Revenues	4,422,757	4,546,200	4,739,900	5,498,300

WATER DEPARTMENT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
03-21-1015-00	Regular Wages - City Attorney	14,280	17,500	22,100	20,700
03-21-1030-00	Reg. Wages-full Time Emp.	703,595	838,200	800,400	885,800
03-21-1050-00	Regular Wages - Part Time Emp	65	-	1,000	1,000
03-21-1060-00	Longevity	12,081	13,300	13,200	14,400
03-21-1070-00	Overtime & Stand-by Wages	64,925	113,900	90,100	83,900
03-21-2020-00	Social Security	58,861	71,400	68,900	77,000
03-21-2030-00	Retirement - Tmrs	45,700	42,200	41,400	85,000
03-21-2040-00	Uniforms & Clothing	6,644	7,500	8,000	8,000
03-21-2045-00	Housing Allowance	1,820	400	600	-
03-21-2050-00	Car Allowance	5,268	9,100	9,100	9,100
03-21-2060-00	Insurance - Hospitalization	93,647	114,000	105,600	130,600
03-21-2090-00	Professional Org. - Personal	438	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	4,627	7,000	5,000	10,000
03-21-3010-00	Utilities	18,924	21,000	21,000	24,000
03-21-3020-00	Telephone	8,137	10,000	10,000	10,000
03-21-3030-00	Office Supplies & Forms	10,903	12,000	12,000	12,000
03-21-3040-00	Postage, Freight, Etc.	8,821	15,000	11,400	12,000
03-21-3050-00	Advertising & Public Notices	534	5,000	4,000	6,500
03-21-3060-00	Protocol & Social	3,358	4,000	4,000	4,000
03-21-3070-00	Travel Expenses	3,497	9,000	10,000	10,000
03-21-3080-00	Prof. Org. & Assoc. - City	-	500	500	500
03-21-3090-00	Books, Periodicals, Etc.	108	600	3,000	3,000
03-21-3101-00	Safety	2,410	3,000	3,000	3,000
03-21-3120-00	Audit Expense	4,000	4,000	4,000	4,000
03-21-3130-00	Legal Expense	37	2,000	500	500
03-21-3140-00	Contract Prof. Services	51,864	81,300	81,300	75,000
03-21-3160-00	Econ., Ind. & Bus. Development	10,000	10,000	10,000	10,000
03-21-3200-00	Uncollectible Accounts	8,910	6,000	7,000	7,000
03-21-3210-00	Hahn Well Lease Payments	6,000	6,000	6,000	6,000
03-21-3213-00	Bank Fees	4,024	4,000	4,300	4,400
03-21-3220-00	Insurance & Bonds	23,251	27,200	24,500	26,700
03-21-3250-00	In Lieu Of Taxes	353,800	343,800	379,200	439,900
03-21-4010-00	Communications	13,695	7,000	12,500	12,500
03-21-4020-00	Janitorial/housekeeping	6,206	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	9,689	15,000	10,000	12,000
03-21-4040-00	Small Tools & Equipment	14,178	20,000	20,000	40,000
03-21-4060-00	Office Machines Maintenance	3,014	3,000	7,000	7,000
03-21-4065-00	Office Equipment Rental	1,744	4,000	-	-
03-21-4070-00	Computer/software Maintenance	47,356	50,500	39,400	42,500
03-21-4160-00	Fluoridation Expenses	4,040	4,100	4,100	4,100
03-21-4170-00	Water Testing	4,617	9,300	6,000	12,000
03-21-4171-00	Sewage Testing	19,983	27,300	27,300	27,300
03-21-4175-00	Water System Permit Fees	13,057	20,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	9,120	15,300	15,300	15,300
03-21-4190-00	Misc. Water & Sewer Expenses	4,692	6,000	5,000	5,000
03-21-4200-00	Water Service Maintenance	3,777	5,000	5,000	5,000

03-21-4210-00	Operation Of Field	174	200	-	-
03-21-4220-00	Power Purchases - Wells	217,330	245,000	245,000	245,000
03-21-4230-00	Fire Hydrant Maintenance	709	3,000	3,000	3,000
03-21-4240-00	Water Main Maintenance	4,643	3,500	3,500	3,500
03-21-4250-00	Water Pump Equip. Maintenance	61,120	75,000	75,000	75,000
03-21-4254-00	Boot Ranch Effluent Line Maintenance	21,966	25,000	33,250	35,000
03-21-4255-00	Effluent Line Maintenance	31,109	12,000	12,000	12,000
03-21-4260-00	Water Meter Maintenance	2,613	4,000	4,000	4,000
03-21-4270-00	Tank & Tower Maintenance	5,951	11,000	15,000	6,000
03-21-4280-00	Chlorinator Maintenance	7,816	9,000	12,000	15,000
03-21-4290-00	Sewer Plant Maintenance	193,203	200,000	250,000	300,000
03-21-4291-00	Sewer Lift Station Maintenance	23,864	35,000	30,000	30,000
03-21-4320-00	Pumping Power - Sewer	140,984	134,000	134,000	134,000
03-21-4340-00	Sewer Main Maintenance	5,328	10,000	7,000	7,000
03-21-4341-00	Sewer Line Maint/reimbursement	-	2,500	2,500	2,500
03-21-4350-00	Sewer Plant Supplies	57,062	100,000	80,000	100,000
03-21-4360-00	Sewer Service Maintenance	1,978	2,100	2,100	2,100
03-21-4410-00	Gasoline, Oil, & Lubrication	43,841	45,000	45,000	45,000
03-21-4430-00	Vehicle Maintenance - Trucks	5,932	9,000	9,000	10,000
03-21-4440-00	Tractor/heavy Equipment Maint.	2,116	20,000	15,000	15,000
03-21-4450-00	Other Equipment Maintenance	3,015	4,100	4,000	4,000
03-21-5210-00	Inventory Purchases	(21,542)	80,000	80,000	80,000
03-21-5220-00	W & S Distribution System	1,702	35,000	-	-
03-21-5250-00	Other Capital Items	259,138	300,000	300,000	262,000
03-21-5280-00	Water Meters	12,807	-	4,000	15,000
03-21-5301-00	Water Mains	35,729	-	2,000	100,000
03-21-5302-00	Water Taps	2,533	-	-	-
03-21-5303-00	Sewer Mains	8,066	-	2,000	100,000
03-21-5304-00	Sewer Taps	2,957	-	2,000	2,000
03-21-5305-00	Manholes	-	-	3,000	3,000
03-21-5306-00	Fire Hydrants	1,618	-	2,000	2,000
03-21-5311-00	Knauth Well	-	175,000	175,000	-
03-21-5312-00	Sewer Plant	27,671	400,000	400,000	-
03-21-5313-00	SCADA	161,441	125,000	125,000	-
03-21-5314-00	2" Water Meters (AMR)	313,708	-	-	-
03-21-5325-00	Pickup	22,472	-	-	-
03-21-5347-00	Eastside Sewer - Non-Bond	2,798	-	-	-
03-21-6079-00	Principle-2010 Ref GO I&S Bond	206,400	211,200	211,200	211,200
03-21-6082-00	Interest- 2010 Ref GO I&S Bond	10,512	4,300	8,500	4,300
03-21-6300-00	Principal - 2003 Revenue Bonds	210,000	-	-	-
03-21-3233-00	Interest - 2003 Revenue Bond	64,582	26,000	-	-
03-21-6301-00	Principal-2008 Ltd Tax Notes	1,010,000	425,000	1,055,000	1,100,000
03-21-3262-00	Interest - 2008 Ltd Tax Notes	127,087	55,200	92,600	56,700
03-21-6310-00	Principal-2012 Ref GO I&S Bond	-	-	245,000	245,000
03-21-6311-00	Interest- 2012 Ref GO I&S Bond	-	-	12,900	11,400
add account	Principal-2013 Revenue Bonds	-	-	-	-
add account	Interest- 2013 Revenue Bonds	-	-	-	194,100
	Water Fund Expenditures	4,976,129	4,776,500	5,634,250	5,621,500
	Water Fund Excess (Deficit)	(553,372)	(230,300)	(894,350)	(123,200)

City of Fredericksburg
 FY 2014 Budget Analysis

GOLF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
04-00-4101-00	Green Fees	124,008	700,000	703,000	854,600
04-00-4102-00	Golf Cart Rental Fees	39,232	260,500	273,000	283,500
04-00-4103-00	Driving Range Revenues	19,768	27,500	33,000	35,000
04-00-4104-00	Concession Revenues	90,529	220,000	234,000	240,000
04-00-4108-00	Meeting Room Revenue	1,735	5,500	2,000	5,000
04-00-4150-00	Interest Income	67	100	200	200
04-00-4161-00	Transfer From General Fund	-	801,700	803,700	127,800
04-00-4165-00	Miscellaneous Golf Revenues	114,509	21,000	5,800	6,000
04-00-4700-00	Merchandise Sales	63,448	104,500	138,500	150,000
04-00-4702-00	Club Rental	704	3,000	5,000	5,000
04-00-4704-00	Ball Retrieval	-	-	1,100	1,500
04-00-4706-00	Handicap Dues	3,020	4,500	8,800	7,500
	Golf Fund Revenues	457,021	2,148,300	2,208,100	1,716,100

GOLF COURSE EXPENDITURES - MAINTENANCE

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
04-41-1030-00	Regular Wages - Full-time	377,286	312,200	313,900	311,000
04-41-1040-00	Regular Wages - Part-time Emp.	12,159	27,600	46,500	50,000
04-41-1060-00	Longevity	7,484	7,100	7,100	6,400
04-41-1070-00	Overtime Wages	6,591	12,000	11,000	12,000
04-41-2020-00	Social Security	29,929	27,100	28,300	29,100
04-41-2030-00	Retirement - T.m.r.s.	22,376	14,700	14,800	27,800
04-41-2040-00	Uniforms Expense	3,596	3,500	3,600	4,000
04-41-2050-00	Gas Allowance	1,200	-	-	-
04-41-2060-00	Insurance - Hospitalization	63,729	48,500	49,500	53,500
04-41-2090-00	Prof. Org. - Personal	225	1,250	600	600
04-41-2100-00	Prof. Education & Training	2,205	1,000	600	600
04-41-3010-00	Utilities	13,656	17,000	12,000	15,000
04-41-3020-00	Telephone	3,260	3,300	3,000	3,000
04-41-3030-00	Office Supplies & Expenses	998	1,300	2,000	2,000
04-41-3040-00	Postage, Freight, Etc.	808	800	800	800
04-41-3050-00	Advertising & Public Notices	274	4,000	1,000	4,000
04-41-3060-00	Protocol & Social	1,716	3,000	1,500	3,000
04-41-3070-00	Travel	1,763	4,000	6,000	6,000
04-41-3080-00	Prof. Org. & Assoc. - City	2,751	1,000	500	1,000
04-41-3090-00	Books, Periodicals, Etc	-	250	300	500
04-41-3100-00	Safety	1,493	1,500	1,500	1,500
04-41-3120-00	Audit Expenses	500	500	500	500
04-41-3130-00	Legal Expenses	77	200	200	200
04-41-3140-00	Contract Professional Services	4,527	4,500	4,300	4,500
04-41-3213-00	Credit Card/Bank Fees	2,852	8,600	9,300	9,400
04-41-3220-00	Insurance & Bonds	7,341	8,800	9,300	9,300
04-41-4010-00	Communications	2,615	1,400	2,200	2,200
04-41-4020-00	Janitorial & Housekeeping	592	1,000	1,600	1,600
04-41-4030-00	General Property Maint.	1,022	2,500	3,000	3,000
04-41-4031-00	Club House Maintenance	3,365	1,500	2,000	2,000
04-41-4033-00	Security Alarm Monitoring Fee	-	200	-	-
04-41-4040-00	Small Tools & Equipment	2,566	3,200	3,200	3,200
04-41-4060-00	Office Equipment Maint.	499	600	-	600
04-41-4065-00	Office Equipment Rental	339	300	800	800
04-41-4070-00	Computer/software Maintenance	2,189	5,500	4,800	5,000
04-41-4220-00	Golf Cart Maint.	5,749	2,000	500	2,000
04-41-4230-00	Sprinkler System Maint.	15,219	8,400	3,500	2,000
04-41-4231-00	Pump Station Maintenance	1,421	3,000	1,200	3,000
04-41-4232-00	Effluent SO2 Treatment	-	24,500	35,000	35,000
04-41-4240-00	Course & Greens Maint.	15,649	15,600	15,600	16,000
04-41-4241-00	Fertilizer	15,788	16,000	16,000	16,000
04-41-4242-00	Chemicals	12,673	20,000	20,000	20,000
04-41-4243-00	Seed	1,966	1,000	1,200	2,000
04-41-4244-00	Sand	7,769	12,600	12,000	13,000
04-41-4245-00	Soil Analysis & Treatment	2,450	5,000	5,000	5,000
04-41-4250-00	General Operations	74	500	500	500
04-41-4270-00	Driving Range Expenses	3,256	6,000	6,000	6,000
04-41-4285-00	Tree Care & Replacement	140	5,000	1,000	5,000
04-41-4410-00	Gasoline, Oil, & Lubrication	35,617	35,000	42,600	43,000
04-41-4430-00	Vehicle Maint. - Trucks	1,862	1,000	1,000	1,000
04-41-4440-00	Tractor/equipment Maint.	5,392	1,600	1,000	1,600
04-41-4441-00	Mower Maintenance	23,424	15,000	10,500	15,000
04-41-4450-00	Other Equipment Maintenance	3,000	500	3,600	1,000
04-41-4451-00	Professional Turf Products Lease	-	15,000	9,700	22,300

04-41-5039-00	Construction Fees - 2012	1,673,313	-	-	-
04-41-5044-00	Trim Mower	26,647	-	-	-
04-41-5055-00	Course & Management Consultant	1,300	-	-	-
04-41-5090-00	Course Redesign	68,959	-	-	-
04-41-5091-00	Signage	-	16,000	24,000	1,500
add account	Principal Solid Waste Loan	-	-	-	22,200
add account	Interest Solid Waste Loan	-	-	-	4,800
add account	Principal Electric Loan	-	-	-	22,200
add account	Interest Electric Loan	-	-	-	4,800
04-41-6059-00	Principal - Carts HCB 2009	20,798	-	-	-
04-41-6060-00	Interest - Carts HGB 2009	793	-	-	-
04-41-6061-00	Principal - Mowers - HCB 2011	26,126	26,000	26,000	26,800
04-41-6062-00	Interest - Mowers - HCB 2011	1,552	1,700	1,700	900
add account	Principal - Mowers -Professional Turf	-	-	4,800	6,100
add account	Interest - Mowers - Professional Turf	-	-	-	1,700
04-41-6083-00	Principal - Cart Lease 2012	-	49,900	49,900	42,500
04-41-6084-00	Interest - Cart Lease 2012	-	1,000	900	8,300
		<u>-</u>	<u>1,000</u>	<u>900</u>	<u>8,300</u>
	Golf Course Expenditures - Maintenance	2,552,918	812,200	838,900	925,300

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
04-42-1030-00	Regular Wages - Full-time	67,015	155,900	158,700	159,600
04-42-1040-00	Regular Wages - Part-time Emp.	641	28,000	14,000	28,000
04-42-1060-00	Longevity	502	1,700	1,700	1,900
04-42-1070-00	Overtime Wages	795	1,000	2,000	4,000
04-42-2020-00	Social Security	5,211	13,300	13,200	14,900
04-42-2030-00	Retirement - T.m.r.s.	3,871	6,400	7,200	14,100
04-42-2040-00	Uniforms Expense	-	1,000	1,000	1,000
04-42-2060-00	Insurance - Hospitalization	9,991	25,200	25,300	27,900
04-42-2090-00	Prof. Org. - Personal	-	-	800	800
04-42-2100-00	Prof. Education & Training	305	1,000	-	500
04-42-3010-00	Utilities	5,757	6,000	6,200	6,500
04-42-3020-00	Telephone	2,791	2,900	2,700	2,900
04-42-3030-00	Office Supplies & Expenses	1,304	6,000	4,000	6,000
04-42-3040-00	Postage, Freight, Etc.	1,059	1,000	1,000	1,000
04-42-3050-00	Advertising & Public Notices	2,003	1,500	1,500	1,500
04-42-3060-00	Protocol & Social	6,157	1,600	1,900	1,600
04-42-3070-00	Travel	1,231	2,500	2,000	2,500
04-42-3080-00	Prof. Org. & Assoc. - City	646	500	500	500
04-42-3090-00	Books, Periodicals, Etc	-	200	200	200
04-42-3100-00	Safety	66	300	300	300
04-42-3120-00	Audit Expenses	500	500	500	500
04-42-3140-00	Contract Professional Services	52	-	3,500	3,500
04-42-3213-00	Credit Card/Bank Fees	2,852	8,600	9,300	9,400
04-42-3220-00	Insurance & Bonds	4,195	5,200	5,600	5,600
04-42-4010-00	Communications	2,294	3,000	2,400	3,000
04-42-4020-00	Janitorial & Housekeeping	3,172	7,100	2,400	3,600
04-42-4030-00	General Property Maint.	434	1,500	1,500	2,000
04-42-4031-00	Club House Maintenance	6,659	2,500	7,000	4,000
04-42-4032-00	Cable Tv	797	800	600	800
04-42-4033-00	Security Alarm Monitoring Fee	175	300	300	300
04-42-4040-00	Small Tools & Equipment	2,152	500	2,500	2,500
04-42-4060-00	Office Equipment Maint.	459	500	-	500
04-42-4065-00	Office Equipment Rental	376	200	800	800
04-42-4070-00	Computer/software Maintenance	2,673	5,400	4,000	5,000
04-42-4250-00	General Operations	(26)	500	1,000	500
04-42-4259-00	COGS - Pro Shop (Non Inventory)	26,332	25,000	30,000	30,000
04-42-5210-00	Inventory Purchases	41,562	65,000	65,000	70,000
	Golf Shop Expenditures	204,003	382,600	380,600	417,700

GOLF COURSE EXPENDITURES - GRILL

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
04-43-1030-00	Regular Wages - Full-time	112,535	98,700	91,100	102,600
04-43-1040-00	Regular Wages - Part-time Emp.	86	6,000	8,200	18,000
04-43-1060-00	Longevity	671	700	700	500
04-43-1070-00	Overtime Wages	3,359	3,000	3,000	4,000
04-43-2020-00	Social Security	8,832	8,400	8,000	9,600
04-43-2030-00	Retirement - T.m.r.s.	6,575	4,600	4,200	9,100
04-43-2040-00	Uniforms Expense	-	-	-	1,000
04-43-2060-00	Insurance - Hospitalization	21,340	19,400	16,500	21,400
04-43-2090-00	Prof. Org. - Personal	-	-	300	300
04-43-2100-00	Prof. Education & Training	-	-	300	300
04-43-3010-00	Utilities	5,757	6,000	6,000	6,000
04-43-3020-00	Telephone	2,628	2,700	2,700	2,700
04-43-3030-00	Office Supplies & Expenses	430	1,000	1,000	1,000
04-43-3040-00	Postage, Freight, Etc.	673	700	500	700
04-43-3050-00	Advertising & Public Notices	495	2,000	500	2,000
04-43-3060-00	Protocol & Social	607	1,000	500	1,000
04-43-3070-00	Travel	101	500	500	500
04-43-3080-00	Prof. Org. & Assoc. - City	325	500	500	500
04-43-3100-00	Safety	78	300	200	300
04-43-3120-00	Audit Expenses	500	500	500	500
04-43-3140-00	Contract Professional Services	52	100	500	500
04-43-3213-00	Credit Card/Bank Fees	2,852	8,600	9,300	9,400
04-43-3220-00	Insurance & Bonds	3,195	4,100	4,300	4,300
04-43-4010-00	Communications	393	1,000	500	1,000
04-43-4020-00	Janitorial & Housekeeping	8,599	5,000	7,000	7,000
04-43-4030-00	General Property Maint.	297	1,000	1,500	1,500
04-43-4031-00	Club House Maintenance	11,358	5,000	8,500	8,500
04-43-4032-00	Cable Tv	1,127	1,000	1,000	1,000
04-43-4033-00	Security Alarm Monitoring Fee	175	300	200	300
04-43-4040-00	Small Tools & Equipment	2,918	200	300	500
04-43-4060-00	Office Equipment Maint.	408	500	-	500
04-43-4065-00	Office Equipment Rental	372	200	1,000	1,000
04-43-4070-00	Computer/software Maintenance	2,152	3,000	2,100	2,500
04-43-4250-00	General Operations	1,080	500	-	500
04-43-4261-00	Grill Supplies	6,734	5,000	6,000	6,000
04-43-5032-00	Grill Appliances	-	-	-	3,000
04-43-5210-00	Inventory Purchases - Food	35,614	60,000	60,000	65,000
04-43-5211-00	Inventory Purchases - Beverage	18,338	40,000	63,000	70,000
	Golf Course Grill Expenditures	260,654	291,500	310,400	364,500

GOLF COURSE EXPENDITURES - MEETING ROOM

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
04-44-3010-00	Utilities	5,757	5,000	5,000	5,000
04-44-3220-00	Insurance & Bonds	795	800	600	600
04-44-4020-00	Janitorial & Housekeeping	2,083	2,500	1,700	2,500
04-44-4030-00	General Property Maintenance	297	200	500	500
04-44-4031-00	General Property Maintenance	618	-	-	-
	Golf Meeting Room Expenditures	9,550	8,500	7,800	8,600
	Golf Course Expenditures - Totals	3,027,125	1,494,800	1,537,700	1,716,100
	Golf Fund Excess (Deficit)	(2,570,104)	653,500	670,400	-

City of Fredericksburg
 FY 2014 Budget Analysis

SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
05-00-4101-00	Garbage Collection Revenues	711,606	750,000	750,000	750,000
05-00-4102-00	Landfill Fees	922,281	994,000	1,022,500	1,000,000
05-00-4103-00	Recycling Revenues	48,958	48,000	31,000	31,000
New Account	Curbside Recycling Program	-	-	-	-
05-00-4104-00	Corn Garbage Hauling Permit	25	100	300	200
05-00-4105-00	Lease Income	2,400	2,000	2,400	2,400
05-00-4136-00	Gain on Sale of Fixed Assets	-	-	-	-
05-00-4150-00	Interest Income	9,746	3,000	4,200	4,200
New Account	Debt Proceeds Golf Course	-	-	-	27,000
05-00-4165-00	Miscellaneous Revenue	4,195	1,000	200	500
05-00-4181-00	Proceeds -Sale of Fixed Assets	-	2,700	2,700	-
	Solid Waste Revenues	1,699,212	1,800,800	1,813,300	1,815,300

SOLID WASTE EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
05-21-1015-00	Regular Wages - City Attorney	7,140	8,800	11,100	10,400
05-21-1030-00	Regular Wages - Full-time Emp.	544,049	609,000	613,700	642,400
05-21-1050-00	Regular Wages - Part-time Emp.	7,784	7,800	3,000	15,600
05-21-1060-00	Longevity	7,766	9,300	9,300	10,000
05-21-1070-00	Overtime Wages	51,228	51,500	54,000	54,000
05-21-2020-00	Social Security	44,722	50,900	50,800	56,100
05-21-2030-00	Retirement - T.m.r.s.	35,073	30,100	30,600	60,700
05-21-2040-00	Uniforms & Clothing	5,102	5,100	5,100	5,100
05-21-2045-00	Housing Allowance	1,820	400	600	-
05-21-2050-00	Car Allowance	7	-	-	-
05-21-2060-00	Ins. - Hospitalization	80,609	89,400	87,500	101,200
05-21-2090-00	Professional Org. - Personal	383	600	600	1,200
05-21-2100-00	Prof. Education & Training	2,052	2,300	1,600	2,300
05-21-3010-00	Utilities	11,152	12,000	12,000	12,000
05-21-3020-00	Telephone	4,855	5,000	5,000	5,000
05-21-3030-00	Office Supplies & Exp.	10,733	12,000	12,000	12,000
05-21-3040-00	Postage, Freight, Etc.	10,683	13,000	13,000	13,000
05-21-3050-00	Ads & Public Notices	557	500	500	500
05-21-3060-00	Protocol & Social	3,424	2,500	2,500	2,500
05-21-3070-00	Travel Exp.	1,994	2,400	1,500	2,000
05-21-3090-00	Books, Periodicals, Etc	108	100	100	100
05-21-3100-00	Safety	1,466	2,000	2,000	2,000
05-21-3120-00	Audit Expenses	2,500	2,500	2,500	2,500
05-21-3130-00	Legal Expenses	50	500	500	500
05-21-3140-00	Contract Professional Services	8,109	16,300	16,300	10,000
05-21-3190-00	Miscellaneous Landfill Expense	5,769	3,000	3,000	3,500
05-21-3200-00	Uncollectible Accounts	899	1,000	700	700
05-21-3213-00	Bank Fees	4,004	4,000	4,300	4,400
05-21-3220-00	Insurance & Bonds	13,267	16,900	17,500	17,100
05-21-3250-00	In Lieu Of Taxes	135,900	143,900	145,100	145,300
05-21-4000-00	Permit Fees	26,553	31,000	31,000	31,000
05-21-4010-00	Communications	2,883	2,000	2,000	3,000
05-21-4020-00	Janitorial/housekeeping	5,864	3,500	2,700	2,700
05-21-4030-00	General Property Maintenance	9,144	20,000	15,000	15,000
05-21-4031-00	Dumpster Maintenance	125	27,000	20,000	27,000
05-21-4032-00	Trash Can Maintenance	1,628	2,000	2,000	2,000
05-21-4040-00	Small Tools & Equipment	2,019	3,600	2,500	2,500
05-21-4060-00	Office Machine Maintenance	1,852	2,500	2,500	2,500
05-21-4065-00	Office Equipment Rental	1,744	3,800	3,800	3,800
05-21-4070-00	Computer/software Maintenance	20,448	18,500	12,800	13,000
05-21-4265-00	Recycling Expenses	18,107	36,000	25,000	28,000
add account	Curbside Recycling Expenses	-	-	-	-
05-21-4266-00	Grinding Of Debris	20,000	35,000	31,000	35,000
05-21-4268-00	Tire Disposal	2,269	6,000	6,000	6,000
05-21-4270-00	Water Monitoring Exp.	60,059	50,000	45,000	45,000
05-21-4271-00	Methane Gas Monitoring Exp.	6,273	20,000	17,000	15,000
05-21-4360-00	Materials & Supplies	4,804	6,000	6,000	6,000
05-21-4410-00	Gasoline	92,759	110,000	95,000	95,000
05-21-4430-00	Vehicle Maintenance	5,226	10,000	10,000	12,000
05-21-4431-00	AGC Maintenance	30,507	40,000	37,000	40,000
05-21-4432-00	Chipper Maintenance	629	7,200	12,000	8,000
05-21-4440-00	Tractor-heavy Equipment Maint	38,236	80,000	80,000	70,000
add account	Mower	-	-	-	9,000
add account	Work Order Management System	-	-	-	10,000
05-21-5114-00	Pickup	-	30,000	25,800	-
05-21-5121-00	Water Truck	62,000	-	-	-
add account	953 D Track Loader	-	-	-	-
add account	Principal 953 D Track Loader \$219,000	-	-	-	71,200
add account	Interest - 953 Track Loader	-	-	-	4,700
05-21-6025-00	Principal-Chipper & Garbage Truck	-	121,600	121,300	117,400
05-21-6026-00	Interest - Chipper & Garbage Truck	-	11,400	600	4,500
	Solid Waste Expenditures	1,416,335	1,779,900	1,712,400	1,871,400
	Solid Waste Excess (Deficit)	282,876	20,900	100,900	(56,100)

City of Fredericksburg
 FY 2014 Budget Analysis

EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
06-00-4101-00	Ems Revenues	1,443,910	1,300,000	1,475,000	1,380,000
06-00-4102-00	City Funds	405,000	430,900	320,900	395,800
06-00-4103-00	County Funds	371,250	430,900	320,900	395,800
06-00-4150-00	Interest Income	72	100	100	100
06-00-4165-00	Miscellaneous Ems Revenue	1,668	500	700	700
06-00-4170-00	Donations	70	35,500	35,700	100
06-00-4200-00	Grant - Swt Trauma Grant	6,957	7,000	6,500	7,000
06-00-4225-00	Grant -Ruby Stevens Foundation	65,000	-	-	-
06-00-4302-00	Medicare Disallowed	(385,989)	(383,800)	(381,000)	(356,500)
06-00-4303-00	Medicaid Disallowed	(70,863)	(80,600)	(36,500)	(34,200)
06-00-4304-00	Other Disallowed	(45,575)	(47,800)	(74,800)	(70,000)
	EMS Fund Revenues	1,791,500	1,692,700	1,667,500	1,718,800

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
06-21-1030-00	Regular Wages-full Time Emp	553,387	559,900	559,900	576,400
06-21-1050-00	Reg Wages - Part Time Emp	48,421	68,000	68,000	69,300
06-21-1060-00	Longevity	8,237	9,000	8,900	9,600
06-21-1070-00	Overtime	276,602	272,000	272,000	277,100
06-21-2020-00	Social Security	65,346	68,400	66,700	71,400
06-21-2030-00	Retirement - Tmrs	46,221	37,300	36,000	73,100
06-21-2040-00	Uniforms & Clothing	10,218	10,000	10,000	9,000
06-21-2060-00	Insurance-hospitalization	87,923	90,300	89,100	99,600
06-21-2090-00	Professional Org - Personal	111	500	500	500
06-21-2100-00	Prof Education & Training	6,310	8,500	8,500	8,500
06-21-2110-00	Prof Education Instructor	-	5,000	4,000	4,000
06-21-2206-00	Customer Collections & Records	-	1,000	-	-
06-21-2221-00	Medical Vaccinations & Tests	160	1,500	1,500	1,500
06-21-2240-00	Ems Re-certification	960	1,500	400	1,500
06-21-3010-00	Utilities	14,729	22,000	16,000	16,000
06-21-3020-00	Telephone	6,457	5,000	8,000	8,000
06-21-3030-00	Office Supplies & Forms	4,670	5,000	5,000	5,000
06-21-3040-00	Postage, Freight, Etc	2,449	3,000	3,000	3,000
06-21-3050-00	Advertising & Public Notices	265	1,000	1,000	1,000
06-21-3060-00	Protocol & Social	3,709	4,000	4,000	4,000
06-21-3070-00	Travel Expenses	4,920	7,000	7,000	7,000
06-21-3080-00	Prof Org & Assoc - City	850	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	397	300	300	300
06-21-3100-00	Safety	1,751	1,500	1,500	1,500
06-21-3120-00	Audit Expenses	3,000	3,000	3,000	3,000
06-21-3130-00	Legal Expenses	-	600	600	600
06-21-3140-00	Contract Prof Services	638	2,000	2,000	2,000
06-21-3150-00	First Responder Reimbursement	960	2,000	2,000	2,000
06-21-3190-00	Miscellaneous Ems Expense	1,460	3,000	2,000	2,000
06-21-3200-00	Uncollectible Accounts	154,755	150,000	150,000	150,000
06-21-3201-00	Bad Debt Recovery	(5,476)	(4,000)	(4,000)	(4,000)
06-21-3213-00	Credit Card/Bank Fees	-	-	1,000	1,100
06-21-3220-00	Insurance & Bonds	19,362	22,900	19,400	22,000
06-21-3250-00	Conventions	1,325	2,300	2,000	2,000
06-21-4010-00	Communication Expenses	14,997	22,600	22,600	17,000
06-21-4020-00	Janitorial/housekeeping	4,298	4,500	4,500	4,500
06-21-4025-00	Ems Medical Equipment	42,703	56,700	56,700	48,000
06-21-4030-00	General Property Maintenance	10,182	17,000	17,000	17,000
06-21-4040-00	Small Tools & Equipment	2,852	12,000	12,000	4,500
06-21-4050-00	Ems Equipment Maintenance	15,188	10,000	10,000	13,000
06-21-4060-00	Office Equipment Maintenance	1,170	1,000	2,000	2,000
06-21-4065-00	Office Equipment Rental	-	1,300	-	-
06-21-4070-00	Computer/software Maintenance	23,044	17,000	16,500	16,500
06-21-4150-00	Disposable Linen	815	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	1,113	2,000	2,000	2,000
06-21-4170-00	Oxygen	1,893	2,500	2,500	2,500
06-21-4210-00	Ems Medical Directors Fee	-	6,000	-	-
06-21-4410-00	Diesel, Oil & Lubrication	33,782	36,000	36,000	36,000
06-21-4430-00	Vehicle Maintenance	10,512	21,500	21,000	12,500
06-21-5240-00	Command Vehicle	35,734	-	-	-
06-21-5601-00	Lucas Device (4)	59,351	-	-	-
06-21-6600-00	Principle - Ambulance - HCB	-	49,600	53,700	51,000
06-21-6601-00	Int Exp - Ambulance - HCB	-	6,500	400	3,000
06-21-6602-00	Principal - Ambulance - HCB2	53,594	53,300	53,300	55,000
06-21-6603-00	Int Exp - Ambulance - HCB2	3,185	3,500	3,500	1,800
	EMS Fund Expenditures	1,634,531	1,691,000	1,667,500	1,718,800
	EMS Fund Excess (Deficit)	156,969	1,700	-	-

City of Fredericksburg
 FY 2014 Budget Analysis

TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
07-00-4109-00	7% Hotel Occupancy Tax	1,832,194	2,011,000	2,065,000	2,189,000
07-00-4150-00	Interest Income	2,027	1,500	1,700	1,700
	Tourism Fund Revenues	1,834,221	2,012,500	2,066,700	2,190,700

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
07-21-3259-00	Hotel Tax Distributions - CVB	-	1,436,500	1,436,500	1,563,600
07-21-3260-00	Hotel Tax Distributions	1,730,017	430,000	430,000	430,000
07-21-3261-00	Hotel Tax Distribution-Special	263,856	357,000	357,000	50,000
07-21-3262-00	Hotel Tax Dist -Golf Marketing	-	45,000	45,000	55,000
	Tourism Fund Expenditures	1,993,872	2,268,500	2,268,500	2,098,600
	Tourism Fund Excess (Deficit)	(159,652)	(256,000)	(201,800)	92,100

City of Fredericksburg
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DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
10-00-4101-00	Current Ad Valorem Taxes	270,554	287,700	289,500	285,000
10-00-4102-00	Delinquent Ad Valorem Taxes	23,355	15,200	16,200	15,500
10-00-4103-00	Penalty & Interest	3,096	2,000	3,000	2,500
10-00-4150-00	Interest Income	2,806	1,500	1,300	1,300
10-00-4165-00	Misc Revenue	2	-	-	-
10-00-4250-00	Drainage Utility Revenues	74,414	74,000	74,000	75,000
	Drainage Fund Revenues	374,225	380,400	384,000	379,300

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
10-21-3040-00	Postage, Freight, Etc.	-	200	200	200
10-21-3130-00	Legal Expenses	-	1,000	1,000	1,000
10-21-3140-00	Contract Professional Services	6,500	5,000	15,000	-
10-21-3200-00	Bad Debt Expense	96	-	-	-
10-21-4066-00	Morning Glory Allocation	-	365,000	365,000	-
10-21-4067-00	Austin Street Bridge	-	100,000	100,000	-
10-21-4900-00	Drainage Projects	59,690	100,000	3,000	150,000
10-21-4990-00	Detention Pond Repairs	-	100,000	-	-
10-21-6079-00	Principle-2010 Ref GO I&S Bond	280,253	285,500	285,500	287,500
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	22,162	19,400	19,400	13,700
	Drainage Fund Expenditures	368,700	976,100	789,100	452,400
	Drainage Fund Excess (Deficit)	5,525	(595,700)	(405,100)	(73,100)

City of Fredericksburg
 FY 2014 Budget Analysis

FOOD AND WINE FEST REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
11-00-1000-00	Gate	1,596	-	70,400	70,400
11-00-1005-00	Booth Fees	8,438	-	9,000	9,000
11-00-1010-00	Souvenirs	-	-	4,800	4,800
11-00-1015-00	Wine Sales	-	-	39,700	39,700
11-00-1020-00	Auction	-	-	8,400	8,400
11-00-1025-00	Patron Party	5,225	-	22,000	22,000
11-00-1030-00	Friday Party	1,232	-	10,000	10,000
add	Thursday Party			3,000	3,000
11-00-1910-00	Food And Winefest Revenues	157,895	179,300	-	3,700
11-00-1940-00	Donations	-	-	6,500	6,500
11-00-4150-00	Interest Income	652	500	400	400
add	Cooking School			1,100	1,100
11-00-4165-00	Miscellaneous Revenue	2,410	200	1,000	1,000
	Food and Wine Fest Revenues	177,448	180,000	176,300	180,000

FOOD AND WINE FEST EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
11-25-0001-00	Wine and Beer	-	-	37,200	
11-25-0002-00	Souvenirs	150	-	6,000	
11-25-0003-00	Wine Glasses	-	-	14,000	
11-25-0004-00	Advertising/Production	8,155	-	14,100	
11-25-0005-00	Management Fees	7,884	-	15,400	
11-25-0006-00	Patron Party	1,777	-	11,700	
11-25-0007-00	Friday Party	-	-	6,400	
11-25-0008-00	Entertainment/Sound	-	-	5,900	
11-25-0009-00	Rentals	455	-	1,900	
11-25-0010-00	Tents	-	-	-	
11-25-0011-00	Tents/Set-up	-	-	10,600	
11-25-0012-00	Clean-up	-	-	1,000	
11-25-0013-00	Security	-	-	2,600	
11-25-0014-00	Electrical	-	-	1,300	
11-25-0015-00	Postage	1,345	-	1,600	
11-25-0016-00	Printing	2,307	-	3,800	
11-25-0017-00	Signs & Banners	110	-	-	
11-25-0018-00	Supplies	558	-	1,300	
11-25-0019-00	Auction	1,163	-	900	
11-25-0020-00	Misc Labor	6,300	-	9,300	
11-25-0021-00	Miscellaneous	1,270	-	2,600	
11-25-0022-00	Bank Charges	917	-	1,700	
11-25-1021-00	Food And Winefest Expenses	117,312	140,000	-	140,000
11-25-1040-00	Legal Fees	-	-	-	-
11-25-6000-00	Transfer to General Fund	255,091	-	-	-
	Food and Wine Fest Expenditures	404,794	140,000	149,300	140,000
	Food and Wine Fest Excess (Deficit)	(227,345)	40,000	27,000	40,000

City of Fredericksburg
 FY 2014 Budget Analysis

EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
14-00-4101-00	Fema	-	17,000	17,000	21,000
14-00-4102-00	County Funds	37,950	47,600	47,600	50,800
14-00-4103-00	City Funds	41,400	47,600	47,600	50,800
14-00-4150-00	Interest Income	21	-	-	-
	Emg Mgt Fund Revenues	79,371	112,200	112,200	122,600

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
14-21-1030-00	Regular Wages-full Time Emp.	46,104	58,500	58,500	64,300
14-21-1060-00	Longevity	75	100	100	300
14-21-1070-00	Overtime Wages	503	3,000	1,000	1,000
14-21-2020-00	Social Security	3,307	4,600	4,300	5,100
14-21-2030-00	Retirement-tmrs	2,440	2,800	2,700	5,600
14-21-2060-00	Insurance-hosp. Ins.	3,395	5,900	5,900	7,100
14-21-2090-00	Professional Org.-personal	380	600	600	600
14-21-2100-00	Prof. Education & Training	225	800	300	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	430	1,000	1,000	2,800
14-21-3030-00	Office Supplies	1,528	500	500	500
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	525	400	500	400
14-21-3060-00	Protocal & Social	2,658	3,000	2,100	2,500
14-21-3070-00	Travel Expenses	3,775	5,000	3,500	4,500
14-21-3090-00	Books, Periodicals, Etc.	119	300	-	300
14-21-3140-00	Contract Professional Services	489	500	300	500
14-21-3150-00	Emer Mgt Materials	1,437	3,000	2,000	3,000
14-21-3250-00	Conventions	495	1,000	500	1,000
14-21-4010-00	Communications Expense	5,594	8,000	17,400	9,800
14-21-4070-00	Computer/software Maintenance	4,894	3,500	2,500	3,500
14-21-4090-00	Dtn Comp Maint	-	1,000	1,000	1,000
14-21-4410-00	Gasoline, Oil, & Lubrication	3,081	2,500	1,500	1,900
14-21-4430-00	Vehicle Maintenance	326	1,000	900	1,000
	Emg Mgt Fund Expenditures	86,780	112,100	112,200	122,600
	Emg Mgt Fund Excess (Deficit)	(7,409)	100	-	-

City of Fredericksburg
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DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
15-00-4150-00	Interest Income	79	1,500	6,300	6,300
15-00-4204-00	Curr Taxes-Gen Obl Bonds	359,667	590,500	592,000	602,800
15-00-4205-00	Del Taxes-Gen Obl Bonds	31,047	48,000	49,000	48,000
15-00-4206-00	Penalty & Int-Gen Obl Bonds	4,115	7,000	7,000	7,000
	Debt Service Fund Revenues	394,908	647,000	654,300	664,100

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
15-21-3030-00	Bank Fees	-	1,200	-	-
15-21-6079-00	Principle-2010 Ref GO I&S Bond	368,348	368,400	368,400	381,400
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	70,051	66,400	66,400	59,000
15-21-6304-00	Principal - 2012 GO Bonds	-	120,000	120,000	125,000
15-21-6305-00	Interest - 2012 GO Bonds	-	90,600	90,600	86,900
	Debt Service Expenditures	438,399	646,600	645,400	652,300
	Debt Service Fund Excess (Deficit)	(43,490)	400	8,900	11,800

City of Fredericksburg
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POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
17-00-4101-00	Forfeiture Revenue	4,843	-	-	-
17-00-4150-00	Interest Income	6	-	-	-
17-00-4165-00	Miscellaneous Revenues	-	-	-	-
17-00-4170-00	Federal Funds	-	-	-	-
	Police Forfeiture Revenues	4,850	-	-	-

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
17-22-3190-00	Miscellaneous Expenses	-	-	-	-
17-22-5005-00	Police Dept Equipment	-	-	-	-
17-22-5015-00	Computer Equipment	-	-	-	-
	Police Forfeiture Fund Expenditures	-	-	-	-
	Police Forfeiture Fund Excess (Deficit)	4,850	-	-	-

City of Fredericksburg
 FY 2014 Budget Analysis

CAPITAL PROJECTS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
25-00-4150-00	Interest Income	369	-	7,100	500
25-00-4550-00	Proceeds from GO Bonds 2012	3,200,000	-	-	-
	Capital Projects Fund Revenues	3,200,369	-	7,100	500

CAPITAL PROJECTS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
25-25-3255-00	Bond Issuance Costs	41,885	-	-	-
25-25-5060-00	Town Pool Project	139,050	1,336,500	1,260,000	-
25-25-5070-00	Park Pool Project	17,686	-	100,000	1,648,500
	Capital Projects Fund Expenditures	198,621	1,336,500	1,360,000	1,648,500
	Capital Projects Fund Excess (Deficit)	3,001,748	(1,336,500)	(1,352,900)	(1,648,000)

City of Fredericksburg
 FY 2014 Budget Analysis

HEALTH AND LIFE INSURANCE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
50-00-4000-00	Employee Hosp Premium Revenue	898,866	899,500	873,100	947,200
50-00-4005-00	Dependent Hosp Premium Revenue	230,570	228,400	212,800	231,800
50-00-4010-00	Employee Life Premium Revenue	8,569	8,800	8,200	15,300
50-00-4015-00	Cobra	14,645	11,700	13,200	12,200
50-00-4025-00	Stop Loss Refunds-Specific	-	-	227,300	-
50-00-4150-00	Interest Income	3,024	2,500	500	500
	Insurance Fund Revenues	1,165,674	1,150,900	1,335,100	1,207,000

HEALTH AND LIFE INSURANCE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Estimated</u>	<u>2014 Requested</u>
50-21-2000-00	Administration Fees	59,486	64,200	58,100	60,000
50-21-3000-00	Life And Ad&d Premium Expenses	8,974	9,000	8,500	15,300
50-21-3005-00	Specific Stop Loss Reinsurance	174,294	184,100	171,600	175,000
50-21-3006-00	Subrogation Proceeds	(4,488)	-	-	-
50-21-3010-00	Aggregate Stop Loss Reinsuranc	10,908	12,800	12,000	15,000
50-21-3140-00	Contract Professional Services	23,076	24,800	23,400	25,000
50-21-4000-00	Claims Paid	576,698	684,000	1,131,500	730,000
50-21-4010-00	Claims - Prescription Drugs	152,298	158,500	175,400	175,000
50-21-4015-00	Claims - RX Drug Rebate	(5,467)	(8,900)	(4,600)	(7,000)
	Insurance Fund Expenditures	995,779	1,128,500	1,575,900	1,188,300
	Insurance Fund Excess (Deficit)	169,895	22,400	(240,800)	18,700

FUND BALANCE ANALYSIS - GENERAL FUND

	General Fund <u>Total</u>	General <u> </u>	FFWF <u> </u>	Construction Fund <u> </u>
Cash Portion of Fund Balance (9/30/12)	8,826,700	5,700,000	125,800	3,000,900
2013 Budgeted Revenue	10,074,400	9,894,400	180,000	
<u>2013 Budgeted Expenditures</u>	<u>(13,044,300)</u>	<u>(11,567,800)</u>	<u>(140,000)</u>	<u>(1,336,500)</u>
2013 Budget	(2,969,900)	(1,673,400)	40,000	(1,336,500)
Adjust 2013 Revenues-Major Increases Over Budget				
Sales Tax Revenues	90,000	90,000		
Other	29,200	22,100		7,100
Additional (Less) Revenues for Amended Budget	<u>119,200</u>	<u>112,100</u>	<u>-</u>	<u>7,100</u>
Adjust 2013 Expenses-Major Decreases Under Budget				
Admin	79,900	79,900		
Police	139,900	139,900		
Fire	25,800	25,800		
Street	161,000	161,000		
Park	60,200	60,200		
Dev. Services	1,300	1,300		
FFWF	(23,500)		-	(23,500)
Pool Construction	-			
Health	4,100	4,100		
(Additional) Less Expenses for Amended Budget	<u>448,700</u>	<u>472,200</u>	<u>-</u>	<u>(23,500)</u>
Estimated Cash Portion of Fund Balance (9/30/13)	6,424,700	4,610,900	165,800	1,648,000
2014 Budgeted Revenue	10,466,900	10,286,400	180,000	500
<u>2014 Budgeted Expenditures</u>	<u>(12,316,500)</u>	<u>(10,528,000)</u>	<u>(140,000)</u>	<u>(1,648,500)</u>
2014 Budget	(1,849,600)	(241,600)	40,000	(1,648,000)
Estimated Cash Portion of Fund Balance (9/30/14)	4,575,100	4,369,300	205,800	-
	4,575,100			

FUND BALANCE ANALYSIS - ENTERPRISE FUNDS

	<u>Electric</u>	<u>Water</u>	<u>Golf</u>	<u>Solid Waste</u>	<u>EMS</u>	<u>Drainage</u>
Cash Portion of Fund Balance (9/30/12)						
2013 Budgeted Revenue	794,600	3,158,300	(812,400)	987,600	198,700	571,000
2013 Budgeted Expenditures	11,991,900	4,546,200	2,148,300	1,800,800	1,692,700	380,400
2013 Budget	<u>(11,944,400)</u>	<u>(4,776,500)</u>	<u>(1,494,800)</u>	<u>(1,779,900)</u>	<u>(1,691,000)</u>	<u>(976,100)</u>
	47,500	(230,300)	653,500	20,900	1,700	(595,700)
Adjust 2013 Revenues-Major Increases (Decreases) compared to Budget						
Electric	134,400					
Water		193,700				
Golf			59,800			
Solid Waste				12,500		
EMS					(25,200)	
Drainage						3,600
Additional (Less) Revenues for Amended Budget	134,400	193,700	59,800	12,500	(25,200)	3,600
Adjust 2013 Expenses-Major Decreases (Increases) compared to Budget						
Electric	(140,150)					
Water		(857,750)				
Golf			(42,900)			
Solid Waste				67,500		
EMS					23,500	
Drainage						187,000
(Additional) Less Expenses for Amended Budget	(140,150)	(857,750)	(42,900)	67,500	23,500	187,000
Estimated Cash Portion of Fund Balance (9/30/13)						
2014 Budgeted Revenue	836,350	2,263,950	(142,000)	1,088,500	198,700	165,900
2014 Budgeted Expenditures	12,329,800	5,498,300	1,716,100	1,815,300	1,718,800	379,300
2014 Budget	<u>(12,400,000)</u>	<u>(5,621,500)</u>	<u>(1,716,100)</u>	<u>(1,871,400)</u>	<u>(1,718,800)</u>	<u>(452,400)</u>
	(70,200)	(123,200)	-	(56,100)	-	-
Estimated Cash Portion of Fund Balance (9/30/14)						
	766,150	2,140,750	(142,000)	1,032,400	198,700	165,900

FUND BALANCE ANALYSIS - OTHER FUNDS

	Debt Service Funds		Special Service Funds			Internal Service Funds
	Debt Service		Tourism	Emergency Management	Police Forfeiture	Health Insurance
Cash Portion of Fund Balance (9/30/12)	(1,600)		514,800	12,800	3,900	841,500
2013 Budgeted Revenue	647,000		2,012,500	112,200	-	1,150,900
<u>2013 Budgeted Expenditures</u>	<u>(646,600)</u>		<u>(2,268,500)</u>	<u>(112,100)</u>	-	<u>(1,128,500)</u>
2013 Budget	400		(256,000)	100	-	22,400
Adjust 2013 Revenues-Major Increases (Decreases) compared to Budget						
Debt Service	7,300					
Tourism			54,200			
Emergency Management						
Police Forfeiture						
Health Insurance						184,200
Additional (Less) Revenues for Amended Budget	7,300		54,200			184,200
Adjust 2013 Expenses-Major Decreases (Increases) compared to Budget						
Debt Service	1,200					
Tourism						
Emergency Management				(100)		
Police Forfeiture						
Health Insurance						(447,400)
(Additional) Less Expenses for Amended Budget	1,200			(100)		(447,400)
Estimated Cash Portion of Fund Balance (9/30/13)	7,300		313,000	12,800	3,900	600,700
2014 Budgeted Revenue	664,100		2,190,700	122,600	-	1,207,000
<u>2014 Budgeted Expenditures</u>	<u>(652,300)</u>		<u>(2,098,600)</u>	<u>(122,600)</u>	-	<u>(1,188,300)</u>
2014 Budget	11,800		92,100	-	-	18,700
Estimated Cash Portion of Fund Balance (9/30/14)						
	19,100		405,100	12,800	3,900	619,400

**Capital Expenditure Requests
FY 2014**

<u>Dept.</u>	<u>Description</u>	<u>G/L Account</u>	<u>Requested</u>	<u>City Manager Approved</u>	<u>Total</u>
Admin	Projecter		5,000	5,000	
Admin	Carpeting Downstairs		5,100	5,100	10,100
Police	Marked Patrol Car (2)		57,200	57,200	
Police	Animal Control Truck		37,800	30,000	
Police	Unmarked (2)		62,400	30,000	
Police	700 Radio System		257,800	257,800	375,000
Fire	Pumper		527,000	527,000	527,000
Street	Work Order Management System		30,000	30,000	
Street	Pickup		31,000	31,000	
Street	Flat Wheel Roller		75,000	75,000	
Street	Dump Truck (8 yard)		85,000	85,000	
Street	Orange Street Reconstruction		125,000	125,000	
Street	Sidewalks		100,000	100,000	446,000
Park	Mower		24,000	24,000	
Park	Pickup		28,000	25,000	
Park	Walk Behind floor Scrubber		7,500	7,500	
Park	Ft Martin Scott Connector to Rangers		10,000	10,000	
Park	Town Pool Improvements		25,000	25,000	
Park	Park Pool Shade Covers		0	25,000	
Park	Playground Shade Covers		80,000	40,000	
Park	T-Ball Field Fencing/Backstop Replacement		28,000		
Park	Trails System Plan		25,000		
Park	Cross Mtn Park		800,000		
Park	Oakcrest Storage Addition		30,000		
Park	Lady Bird Park Campground Retaining Wall		25,000		156,500
Dev Ser	none				
Health	none				
GENERAL FUND TOTALS			2,480,800	1,514,600	1,514,600

<u>Dept.</u>	<u>Description</u>	<u>G/L Account</u>	<u>Requested</u>	<u>City Manager Approved</u>	<u>Total</u>
Electric	Warehouse Improv Fiber Panel		50,000	50,000	
Electric	Meter Data Management (MDM)		50,000	50,000	
Electric	Work Order Management System		25,000	30,000	
Electric	Substation Breakers		<u>20,000</u>	<u>20,000</u>	
	ELECTRIC TOTALS		145,000	150,000	
Water	Meter Data Management (MDM)		50,000	50,000	
Water	Work Order Management System		100,000	30,000	
Water	Vac-Con Sewer Cleaner		250,000	0	
Water	1/2 Ton Pickup		30,000	30,000	
Water	1 Ton Service Truck (2)		90,000	45,000	
Water	Sheepsfoot Trench Compactor		7,000	7,000	
Water	Backhoe/Loader		120,000	0	
Water	Dump Truck		90,000	90,000	
Water	Grit-Rag Trailer		<u>10,000</u>	<u>10,000</u>	
			<u>747,000</u>	<u>262,000</u>	
Water	Water Meters		15,000	15,000	
Water	Water Mains		250,000	100,000	
Water	Sewer Mains		300,000	100,000	
Water	Sewer Taps		2,000	2,000	
Water	Manholes		3,000	3,000	
Water	Fire Hydrants		<u>2,000</u>	<u>2,000</u>	
	WATER/SEWER TOTALS		<u>1,319,000</u>	<u>484,000</u>	
Golf-Maint	Signage		1,500	1,500	
Golf-Grill	Appliances		<u>3,000</u>	<u>3,000</u>	
	GOLF TOTALS		4,500	4,500	
Solid Waste	Work Order Management System		25,000	10,000	
Solid Waste	953 D Track Loader		219,000	219,000	
Solid Waste	Mower		<u>9,000</u>	<u>9,000</u>	
	SOLID WASTE TOTALS		253,000	238,000	
EMS	none		0	0	
Drainage	Drainage Projects		<u>100,000</u>	<u>150,000</u>	
	DRAINAGE TOTALS		100,000	150,000	