



City of Fredericksburg
Adopted City Budget
FY 2015



City of Fredericksburg *Adopted City Budget FY 2015*

TABLE OF CONTENTS

	Page
Fiscal Year 2015 Adopted Budget	1
Budget Message	2-9
Budget Revenues Comparison by Fund	10-11
Budget Expenditures Comparison by Fund	12-13
Cash Reserves	14
General Fund Revenues	15-17
General Fund Expenditures	18-30
Electric Fund Revenues	31
Electric Fund Expenditures	32-33
Water Fund Revenues	34
Water Fund Expenditures	35-36
Golf Fund Revenues	37
Golf Fund Expenditures	38-42
Solid Waste Fund Revenues	43
Solid Waste Fund Expenditures	44-45
EMS Fund Revenues	46
EMS Fund Expenditures	47
Tourism Fund Revenues and Expenditures	48

Drainage Fund Revenues and Expenditures	49
Food and Wine Festival Revenues and Expenditures	50
Emergency Managements Fund Revenues and Expenditures	51
Debt Service Fund Revenues and Expenditures	52
Police Forfeiture Fund Revenues and Expenditures	53
Health and Life Insurance Fund Revenues and Expenditures	54
Capital Expenditure Requests	55
Bonded Debt Revenue	56
Property Valuation and Tax Rate History	57
Property Tax Levies and Collections	58
Property Tax Rates in City of Fredericksburg	59-60
Ordinance Levying Tax Rate	61



CITY OF FREDERICKSBURG

FISCAL YEAR 2015 ADOPTED BUDGET

ADOPTION OF BUDGET

The City Council adopted the FY 2015 budget at its regularly scheduled council meeting on September 2, 2014. The recorded vote on the adoption of the budget is as follows:

Mayor Linda Langerhans	Yes
Council Member Graham Pearson	Yes
Council Member Jerry Luckenbach	Yes
Council Member Bobby Watson	Yes
Council Member Gary Neffendorf	Yes

PROPERTY TAX REVENUE INCREASE FOR GENERAL FUND

This budget will raise more property tax revenues compared to last year's budget in the amount of \$60,800, which is a 1.77 % increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$41,500.

PROPERTY TAX RATES

	<u>FY 2014</u>	<u>FY 2015</u>
Adopted Tax Rate	\$0.2600	\$0.2482
Effective Tax Rate	\$0.2600	\$0.2482
Effective Maintenance & Operations	\$0.1879	\$0.1992
Rollback Rate	\$0.3073	\$0.2605
Effective Debt Rate	\$0.0721	\$0.0490

DEBT SECURED BY PROPERTY TAXES FOR FY 2015	\$5,140,000
---	--------------------



September 23, 2014

Honorable Mayor and City Council

It is my pleasure to present the approved FY 2015 City Budget including all City funds. As you know, the budget process was very involved this year with six different work sessions devoted to the City Budget. These discussions resulted in a number of changes recommended by the Council which have been incorporated into this final Budget.

The Budget includes property tax revenues based upon the effective tax rate which is lower than the current rate. However, the Budget also includes a number of increases in user fees including sanitation rates and electric rates. It also includes a number of new capital projects which are included in the Capital Improvement Plan that has been presented and discussed at previous Council work sessions. The Budget also includes five new City positions that will help to address our staffing needs. These needs were included in the recent staffing study presented to the Council. The Budget also includes funding for new office facilities at the landfill and architectural services for future expansion of City office space. These improvements were identified in the recent space study discussed by the Council.

This report is intended to provide an overview of the FY 2015 Budget including a summary of the major changes from the FY 2014 City Budget. This report will also highlight the major revisions that the Council has made to the Budget during the work sessions over the past six weeks.

As you know, the City of Fredericksburg is doing very well from an economic standpoint. This is reflected by the fact that both sales tax revenues and HOT revenues are experiencing healthy growth. Also, building permit revenues have significantly increased over the past year. In addition, our county-wide unemployment rate continues to be the lowest in this region. At the same time, we are facing some major challenges in the coming year as we attempt to expand our labor force to provide sufficient workers to support our current and future businesses.

It is important that the City continues to take a leading role in facilitating local economic growth. This is accomplished in the revised Budget by funding quality City services such as fire, police, utilities, development services, street and drainage maintenance and parks and recreation. This revised Budget also facilitates economic growth by funding new infrastructure such as water, wastewater, streets and landfill improvements. The Budget includes financial support for organizations such as the Economic Development Commission and Convention and Visitors

The City of Fredericksburg

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

Bureau. This FY 2015 Budget addresses these economic development initiatives while minimizing the financial impact to our local citizens.

I am personally very excited about the programs, services and projects that are funded in this Budget including the changes that have been made over the past month. I want to thank the Council for the many hours you have spent on reviewing, discussing and revising the Budget. I believe that the Budget addresses your major policy initiatives and priorities for the coming year and that it is supported by our local citizens.

BUDGET OVERVIEW

The total FY 2015 City Budget, including all operating and capital funds, is \$44,353,400 which is a significant increase over the approved FY 2014 Budget of \$38,425,500. This increase is primarily due to the fact that a number of new major capital improvements are included in the proposed budget such as water and wastewater improvements, major street improvements, park improvements and the construction of a new cell at our landfill. In addition, new City equipment and vehicles are included in the Budget so that we can start replacing an aging fleet of vehicles and equipment. These capital expenditures, which total about \$4.4 million, are listed in the Budget document. It should also be noted that there is an increase of about \$1.2 million included in the Budget for the Electric Fund due to power cost increases.

With the City of Fredericksburg being a service-oriented organization, a large portion of our costs are devoted to personnel expenses covering 163 full-time City personnel. In certain service areas, we are getting stretched in our ability to provide quality services with our current numbers of staff. A detailed staff study was recently presented at a Council work session which indicated the need for additional City staff positions over the next five years. These needs were discussed by the Council at several meetings and it was agreed that five new full-time employees should be added to the Budget. This includes a new Building Inspector, Mechanic, Water Crew Worker, Sewer Crew Worker and Police Sergeant. Also, partial funding (\$20,000) has been added to the Budget for a new Fire Chief position that will be discussed early next year prior to establishing this position.

In terms of salaries and benefits, the City Budget includes a 2.5% across the board cost-of-living increase for all full-time employees. The Budget also includes funding (1.5%) for merit increases. City staff will present a plan for these merit increases to the Council in November that will be based upon employee performance. If approved, merit increases will be provided to qualified employees in January.

The only other change to personnel costs that is included in the Budget involves health insurance costs. As previously reported to the Council, we have experienced a large number of claims in the past 6-8 months and this Fund has used virtually all of its fund balance to cover these claims. As a result, the Budget includes a 15% increase in City funding for health insurance effective on October 1, 2014 and a 10% increase in dependent health insurance costs effective on April 1, 2015. As discussed with the Council, this Fund will need to be carefully monitored and reviewed

The City of Fredericksburg

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

during the mid-year budget process next April. There may be a need for additional increases in our funding for health insurance at that time.

GENERAL FUND

The General Fund provides revenues and expenses for basic City services such as Police, Fire, Street, Parks, Health and Development Services. It also funds administrative and support services such as the City Manager, Finance Department, Human Resources and IT. Some of these services are jointly funded by the County and were discussed at the City Council/County Commissioners meeting on August 8.

The total General Fund Budget for FY 2015 is \$11,504,400 which represents an increase of about 10% over the current General Fund Budget. This is due to fact that several new capital projects are included in the General Fund next year as noted below. This Budget includes use of a portion of the current cash reserve in the General Fund (\$206,000) to partially fund one of these capital projects (Brehmer Lane) which has a total construction cost of \$300,000. This use of reserve funds will still allow the General Fund to exceed its required reserves by \$862,600 with reserves projected to be over \$4.4 million at the end of next year.

In last year's General Fund Budget, we separated the costs for Development Services so that we could better report and track our expenses in this area. This year's Budget includes separate accounts for our Municipal Court and Engineering Division which are included as departments 29 and 30 in the General Fund. Next year, it is hoped that we can provide new accounts for City services funded by the General Fund such as the City Manager, Human Resources, City Secretary and IT services.

In terms of General Fund revenues, the FY 2015 City Budget includes property tax revenues based upon our current effective tax rate of .2482% per \$100 valuation. It is important to note that this is a decrease from the current city tax rate of .2600 %. This rate will generate about \$300,000 increase in General Fund operating revenues due to a decrease in debt service payments next year and property values which have increased over the past year.

The Budget also includes an increase of 3% over our projected sales tax revenues for this year. We believe this is a conservative number based upon our experience over the past several years and new businesses that are anticipated to open in the next six months. This will result in an increase of \$300,000 over our current budget for sales tax revenues.

Other changes in General Fund revenues include new funding of \$30,000 from the Tourism Fund for maintenance services at the Visitor's Center. With the Chamber of Commerce scheduled to move out of this facility in the next several months, the Tourism Fund will provide financial support for this facility rather than the General Fund. This funding includes the costs for

The City of Fredericksburg

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

supplies and materials (\$16,000), a portion of the salary for our maintenance employee (\$9,000) and IT services (\$5,000) provided to the Visitor's Center.

We have also included increases in two General Fund fees in the Budget. This includes an increase of 50% in our banner permit fees in an attempt to cover our full costs for these services. We are also proposing an increase in camping fees at our RV Park in order to partially offset our costs for a major capital improvement project scheduled at the Park over the next two years.

With regard to General Fund expenses, the Administrative Services Budget includes \$15,000 covering 1/2 of the projected \$30,000 expenses for legal expenses related to the Charter amendment. The remaining legal expenses related to the Charter amendment are included in the Water Fund. Other major new projects included for funding include \$20,000 for architectural services related to remodeling of City Hall and use of the Security State Bank drive-in facility. We have also included \$50,000 for major roof repairs at City Hall and \$12,000 for roof repairs at the City-owned property at 308 East Austin Street (Art Guild property).

Major changes in Police Department expenses for next year include funding for two new police vehicles (\$65,000) and the initial year of lease purchase funding for the new police radio system (\$87,800). This Budget also includes increases in training expenses and computer maintenance expenses as well as the new Police Sergeant position.

In terms of the Fire Department, the Budget includes funding for additional radios in order to be compatible with the new Police Department 700 mhz system. These radios will be financed by lease purchase over the next three years. Also, the lease purchase of a new vehicle for the Fire Marshal is included in the Budget with the cost for this vehicle shared with the County on a 70-30% basis. The Fire Department's Budget also includes revenue of \$20,000 for new firehouse recovery insurance charges and partial funding of \$20,000 for a new Fire Chief position that will be discussed next March.

The Budget for the Street Department includes a number of changes and additions including funding of \$35,000 for engineering services for the Relief Route with an additional \$10,000 being funded by the County. In addition, we have included lease payments for new pick-ups for the Street Department that are part of a new vehicle leasing program endorsed by the Council. Additional street equipment included for funding next year includes a dump truck and a new oil distribution truck. The Budget also includes continuation of the \$100,000 in funding for our sidewalk replacement program. Funding for the reconstruction of Brehmer Lane (\$300,000) has also been included in the Budget. The Street Department Budget also includes a new mechanic position.

The Parks Department FY 2015 Budget includes several major changes from the current year. The largest project included at a cost of \$220,000 is the first phase of a two-year project to replace the utilities at the RV Park. We have also included funding for several pieces of new equipment and the lease on one new pick-up truck.

The City of Fredericksburg

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

The Development Services Department's Budget includes three major changes from the current year. This includes the funding for a new Building Inspector position, additional training and additional computer software.

The Budgets for the remaining General Fund services (Health, Municipal Court and Engineering) do not include any major changes from the current year's Budget. Health permit fees have increased over the past two years and no additional increases are included in this Budget.

ELECTRIC FUND

The FY 2015 Budget for the Electric Fund includes increased revenues projected from a 3% rate increase that was recommended by the rate consultant last year. This will help fund the Electric Fund Budget of \$14,120,500 proposed for next year. While this will result in a slight increase in our Electric Fund reserves next year, the Electric Fund reserves will still be about \$260,900 below the reserve requirements included in our financial management policies. An additional 3% increase in electric rates proposed for FY 2016 should help to increase our reserves next year. Electric Fund revenues also include full payment of \$54,000 on the previous loan to the Golf Course.

Major changes in Electric Fund revenues and expenses include an increase in power costs paid to LCRA of \$1,650,000. In addition, funding has been included for additional training, new software and street light replacements with LED bulbs and full cut-off fixtures (\$40,000).

WATER FUND

The FY 2015 Water Fund Budget includes a number of major changes for next year. The total Water Fund Budget, which includes both our water and sewer system, is about \$6.9 million which includes funding of \$650,000 from water impact fees to fund the replacement of the well and pumps at the Knauth well site. This is an increase of about \$1.4 million over last year's Water Fund Budget of \$5,496,500. The Budget will result in a projected cash balance of over \$1.4 million at the end of next year which is \$311,000 less than our required reserves.

Last year the rate consultant recommended an increase of 5% in water rates and sewer rates this year. This Budget does not include this rate increase for several reasons. First of all, using water impact fees will help to offset some of this year's capital costs. Second, in the coming year the City will pay off our limited tax notes which will result in an annual savings of over \$1.1 million in this Fund if not replaced with additional debt in the Water Fund. Third, with proposed increases in both electric rates and sanitation rates, we need to eliminate any additional rate increases this year in order to minimize the financial impact to local citizens.

There is one change to our rate structure that is, however, included in the Budget. The rate consultant recommended a three-year phase out of the minimum water used to set sewer rates. Last year, we reduced the minimum from 3,000 gallons a month to 2,000 gallons a month. This

The City of Fredericksburg

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

year we are recommending a decrease from 2,000 a month to 1,000 a month. This change is expected to increase our sewer revenues about \$164,000 over last year's budgeted amounts.

In terms of expenses in the Water Fund, we have added a new water crew worker and a new sewer crew worker to the Budget. We have also increased expenses for employee training, continued funding of our leak detection program, increased costs for sewer lift station maintenance and ½ of the funding projected for the Charter amendment legal costs. We have also included several vehicles and pieces of equipment that are shown on the final attachment to the proposed Budget.

New major projects included in the Water Fund Budget include the Knauth Well (\$650,000), replacement of sewer mains (\$100,000), replacement of water mains (\$100,000), SCADA lift station improvements (\$75,000) and rehabilitation of the lift station adjacent to Fredericksburg Inn and Suites (\$75,000). We have also included funding for a new Master Water Plan (\$150,000), new Wastewater Collection Plan (\$150,000) and Reclaimed Water Master Plan (\$75,000). The first two plans will help us to prioritize water and sewer capital improvements needed over the next five years. The third plan will help us get to our goal of using 100% of our reclaimed water in the next five years.

GOLF FUND

This past year we have continued to deal with financial challenges related to the operation of the Lady Bird Johnson Municipal Golf Course primarily due to weather conditions. This has resulted in a projected increase in the subsidy from the General Fund to the Golf Fund. The 2015 Budget for the Golf Fund includes a very small increase in expenses at the Golf Course from \$1,716,100 to \$1,786,600. This Budget will require a General Fund subsidy of \$245,200.

With regard to Golf Course revenues, a number of different fee options were discussed by the Council during the recent budget work sessions. It was decided that these options would be considered further in the coming months prior to final adoption by the City Council.

The only major changes to Golf Fund expenses included for next year is an increase of \$12,700 in our lease on maintenance equipment and the addition of the full loan payment to the Electric Fund and Solid Waste Fund. We also added \$3,000 for replacement of grill equipment in the clubhouse.

SOLID WASTE FUND

The Solid Waste Fund also includes a number of major changes since we have a need to create additional revenues to fund the next cell development at the landfill. Last year, when we retained a rate consultant to review the water, sewer and electric rates, it was agreed that we would consider sanitation rates this year. The Budget includes an increase of \$2 a month for all residential customers; an increase of 20% for all dumpster charges and an increase from \$48 to \$55 in landfill tipping fees.

The City of Fredericksburg

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

While these rate increases will result in an increase in our solid waste revenues of almost \$500,000, this is still not sufficient to cover the projected \$1 million for construction of the new landfill cell. Therefore, The Budget includes use of \$827,400 in cash reserves that will leave the cash balance of \$435,700 in this Fund at the end of next year. The new rates should be capable of rebuilding this cash balance in FY 2016 due to the fact that we will not have any new major capital projects to fund next year.

Other changes to expenses in the Solid Waste Fund include the replacement of the office building (\$44,000) and the addition of a new scale (\$62,000). In addition, we are proposing to add funding for the new wheel loader which was purchased this year. Finally, it is recommended in this Budget that we begin to create a reserve fund (\$54,000 a year) to fund landfill post-closure costs over the next 20 years.

EMS FUND

The EMS Fund totals \$1,706,000 for next year compared to the current EMS Budget of \$1,718,800. This Fund continues to do very well due to revenues exceeding projections the past two years as a result of an increase in the number of EMS calls. Therefore, the actual City and County subsidy for the coming year will be reduced. The FY 2015 Budget includes a City and County subsidy of \$350,900 for each entity versus the \$395,200 currently budgeted.

In terms of expenses, we have reduced our debt payments in this Fund due to paying off the previous lease purchase financing for a new ambulance. However, we have increased expenses in several areas such as legal costs and an increase in compensation for the medical director. In addition, we have included proposed expenses for lease purchase for new radios in order to be compatible with the new law enforcement radio system.

TOURISM FUND

The FY 2015 Tourism Fund Budget includes several changes from the current year. The total Tourism Fund Budget is \$2,393,200 compared to the current Budget of \$2,098,600. Tourism Fund revenues from HOT funds are projected to increase from \$2,189,000 budgeted this year to \$2,400,000 next year.

This increase in revenues will result in an increase in funding for the CVB from \$1,563,600 to \$1,714,300. The Budget also includes continued funding for marketing for local organizations (\$430,000) and Golf Course marketing (\$45,000). New funding is included for repairs and upgrades to Fort Martin Scott (\$98,900) that were recommended by the Fort Martin Scott Advisory Committee. Also, with the CVB taking over the complete operation of the Visitors Center in the coming year, certain repairs and upgrades to this building are included such as repainting and new carpet at an estimated cost of \$75,000. In addition, as previously mentioned

The City of Fredericksburg

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

City maintenance and IT support services for this facility is funded by the CVB from the Tourism Fund.

DRAINAGE FUND

During the recent City Council Retreat there was a suggestion that the City consider an increase from \$1 a month to \$2 a month for drainage improvements. This Budget does not include this increase due to the fact that increases in electric rates and sanitation rates are proposed next year. The Drainage Fund does include a reduction in the amount of funding from property taxes due to a reduction in debt service payments. This will result in a major decrease in drainage revenues in the coming year.

However, cash reserves are included for use in this Fund, along with projected new revenues, in order to finance two major drainage projects next year. These include improvements in the area around the Peach/Bowie intersection (\$80,000) and a project on land behind the Consolidated Warehouse (\$200,000).

OTHER FUNDS

The City also has a number of smaller funds that are included in the annual Budget. These include the Food and Wine Festival Fund, Emergency Management Fund, Debt Service Fund and the Police Forfeiture Fund. No major changes are included for these funds during the coming year. The proposed Budget for the Health Insurance Fund is also included which was discussed earlier in this report.

SUMMARY

In closing, the budget process has gone much smoother this year than in the past two years. This is due to the extended discussions that the Council held which helped to build support and consensus on key budget issues. Also, the work of the Finance Department was very helpful in facilitating the budget discussions. Thanks to all of you for your work on the Budget this year and I look forward to implementing the programs, services and projects included in this Budget.



Kent Myers
City Manager

The City of Fredericksburg

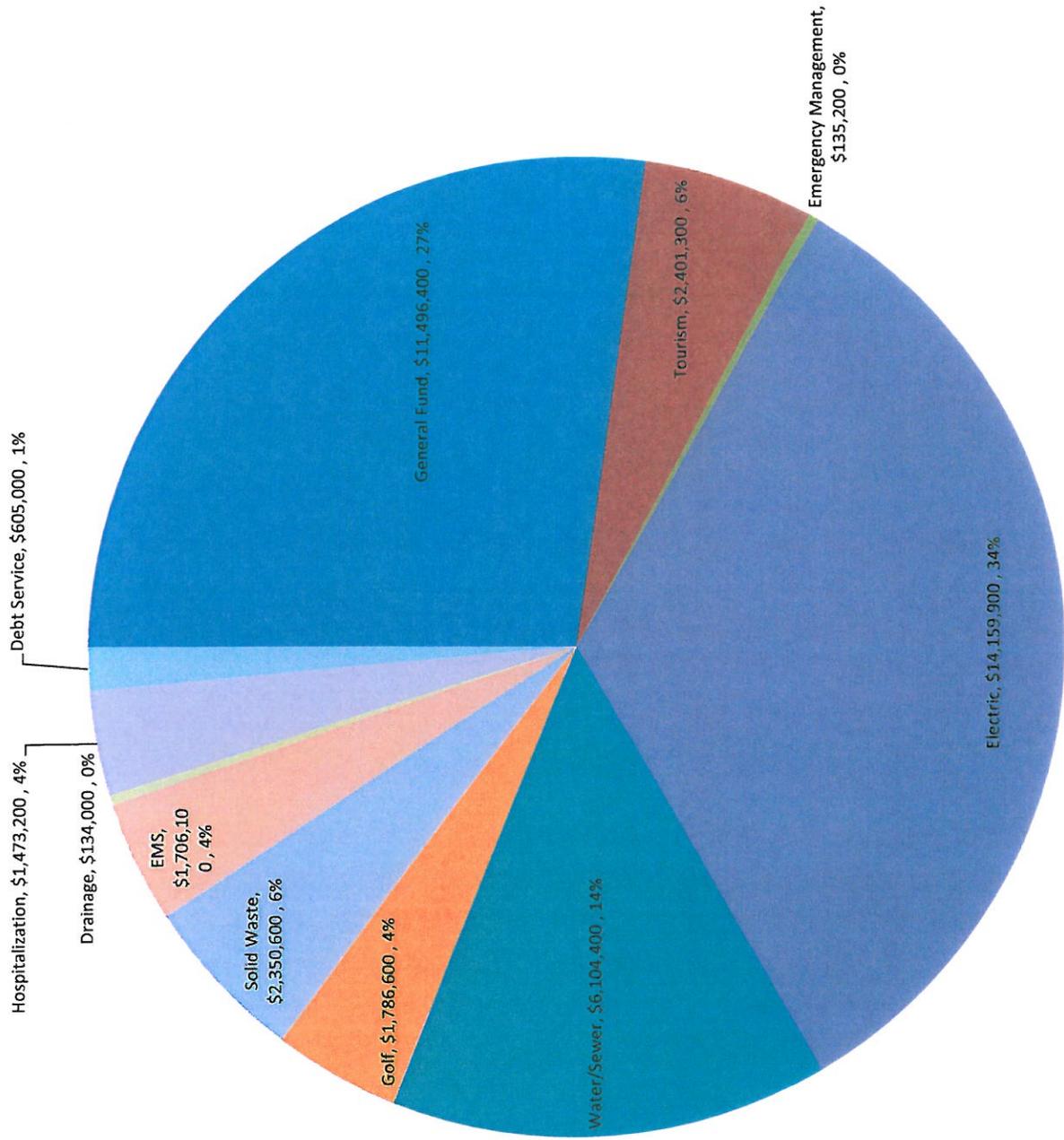
126 W. Main St. • Fredericksburg, Texas 78624-3708 • (830) 997-7521 • Fax (830) 997-1861



**Budget Revenues
Comparisons by Fund**

	2013 Actual	2014 Budget	2015 Budget	Variance 2015 vs. 2014 Budget	
Governmental Funds					
General Fund	10,226,653	10,286,400	11,298,400	1,012,000	9.84%
FFWF	177,955	180,000	198,000	18,000	10.00%
Total Governmental Funds	10,404,608	10,466,400	11,496,400	1,030,000	9.84%
Special Revenue Funds					
Tourism	2,060,026	2,190,700	2,401,300	210,600	9.61%
Police Forfeiture	705	0	0	0	
Emergency Management	91,200	122,600	135,200	12,600	10.28%
Total Special Revenue Funds	2,151,931	2,313,300	2,536,500	223,200	9.65%
Enterprise Funds					
Electric	11,729,554	12,329,800	14,159,900	1,830,100	14.84%
Water and Sewer	4,787,681	5,498,300	6,104,400	606,100	11.02%
Golf	4,917,351	1,716,100	1,786,600	70,500	4.11%
Solid Waste	1,947,452	1,815,300	2,350,600	535,300	29.49%
EMS	1,928,276	1,718,800	1,706,100	(12,700)	-0.74%
Drainage	367,154	379,300	134,000	(245,300)	-64.67%
Total Enterprise Funds	25,677,468	23,457,600	26,241,600	2,784,000	11.87%
Internal Service Funds					
Health Insurance	1,339,493	1,207,000	1,473,200	266,200	22.05%
Total Internal Service Funds	1,339,493	1,207,000	1,473,200	266,200	22.05%
Debt Service	623,400	664,100	605,000	(59,100)	-8.90%
Total All Funds	40,196,900	38,108,400	42,352,700	4,244,300	11.14%

City of Fredericksburg FY 2015 Budgeted Revenues
\$42,352,700

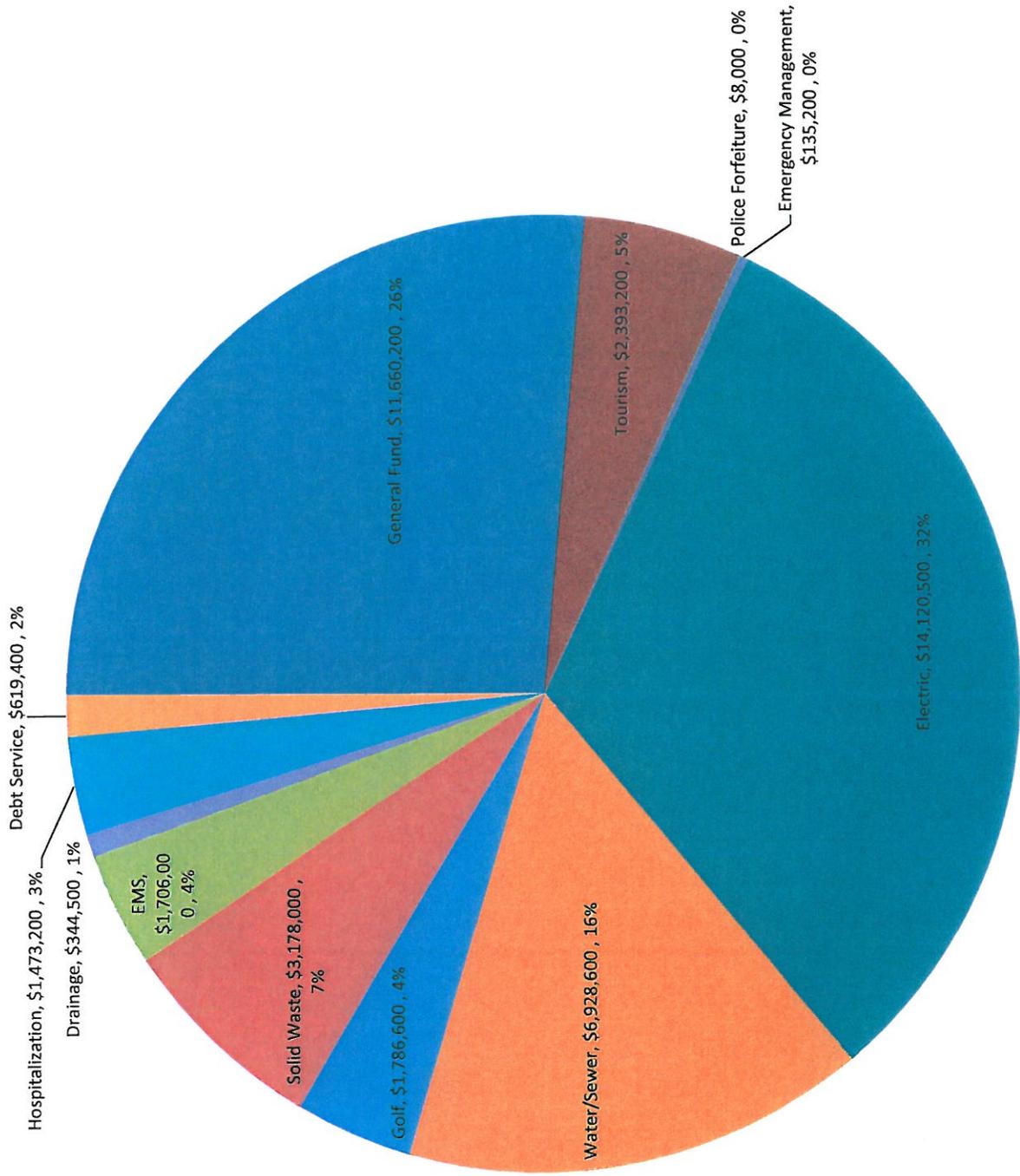




**Budget Expenditures
Comparisons by Fund**

	2013 Actual	2014 Budget	2015 Budget	Variance 2015 vs. 2014	
				Budget	
Governmental Fund					
Administrative	2,357,407	1,718,900	1,616,600	(102,300)	-5.95%
Police	3,373,731	3,875,700	4,046,700	171,000	4.41%
Fire	729,094	758,300	799,600	41,300	5.45%
Street	2,598,021	2,427,400	2,556,800	129,400	5.33%
Park	1,205,209	1,370,400	1,526,600	156,200	11.40%
Development Services	288,677	401,100	424,500	23,400	5.83%
Health	137,830	153,200	167,400	14,200	9.27%
Municipal Court	n/a	n/a	153,600	n/a	
Engineering	n/a	n/a	212,600	n/a	
Food and Wine Festival	162,301	140,000	155,800	15,800	
Total Governmental Fund	10,852,270	10,845,000	11,660,200	815,200	7.52%
Special Revenue Funds					
Tourism	2,009,700	2,370,600	2,393,200	22,600	0.95%
Police Forfeiture	0	0	8,000	8,000	
Emergency Management	111,301	122,600	135,200	12,600	10.28%
Total Special Revenue Funds	2,121,001	2,493,200	2,536,400	43,200	1.73%
Enterprise Funds					
Electric	14,515,614	12,400,000	14,120,500	1,720,500	13.88%
Water and Sewer	5,264,447	5,768,500	6,928,600	1,160,100	20.11%
Golf	1,598,372	1,716,100	1,786,600	70,500	4.11%
Solid Waste	1,703,488	1,871,400	3,178,000	1,306,600	69.82%
EMS	1,696,801	1,718,800	1,706,000	(12,800)	-0.74%
Drainage	763,865	452,400	344,500	(107,900)	-23.85%
Total Enterprise Funds	25,542,587	23,927,200	28,064,200	4,137,000	17.29%
Internal Service Funds					
Health and Life Insurance	1,537,624	1,188,300	1,473,200	284,900	23.98%
Total Internal Service Funds	1,537,624	1,188,300	1,473,200	284,900	23.98%
Debt Service	645,312	652,300	619,400	(32,900)	-5.04%
Total All Funds	40,698,794	39,106,000	44,353,400	5,247,400	13.42%

City of Fredericksburg FY 2015 Budgeted Expenditures
\$44,353,400





**CITY OF FREDERICKSBURG
FY 2015 BUDGET AND CASH RESERVES**

Fund	Estimated Cash 9/30/2014	BUDGET FY2015 Revenues	BUDGET FY2015 Expenditures	(Draw down) Add to Cash Reserve	Estimated Cash 9/30/2015
General Fund	\$4,625,100	\$11,298,400	(\$11,504,400)	(\$206,000)	\$4,419,100
Food and Wine Fest	175,200	198,000	(155,800)	42,200	217,400
Electric	732,700	14,159,900	(14,120,500)	39,400	772,100
Water	1,828,400	5,864,400	(6,278,600)	(414,200)	1,414,200
Water Impact Fees	1,108,800	240,000	(650,000)	(410,000)	698,800
Golf	0	1,786,600	(1,786,600)	0	0
Solid Waste	1,263,100	2,350,600	(3,178,000)	(827,400)	435,700
EMS	0	1,706,100	(1,706,000)	100	100
Drainage	343,100	134,000	(344,500)	(210,500)	132,600
Debt Service	12,900	605,000	(619,400)	(14,400)	(1,500)
Tourism	577,100	2,401,300	(2,393,200)	8,100	585,200
Emergency Management	0	135,200	(135,200)	0	0
Police Forfeiture	9,300	0	(8,000)	(8,000)	1,300
Hospitalization Insurance	117,900	1,473,200	(1,473,200)	0	117,900
Totals	\$10,793,600	\$42,352,700	(\$44,353,400)	(\$2,000,700)	\$8,792,900

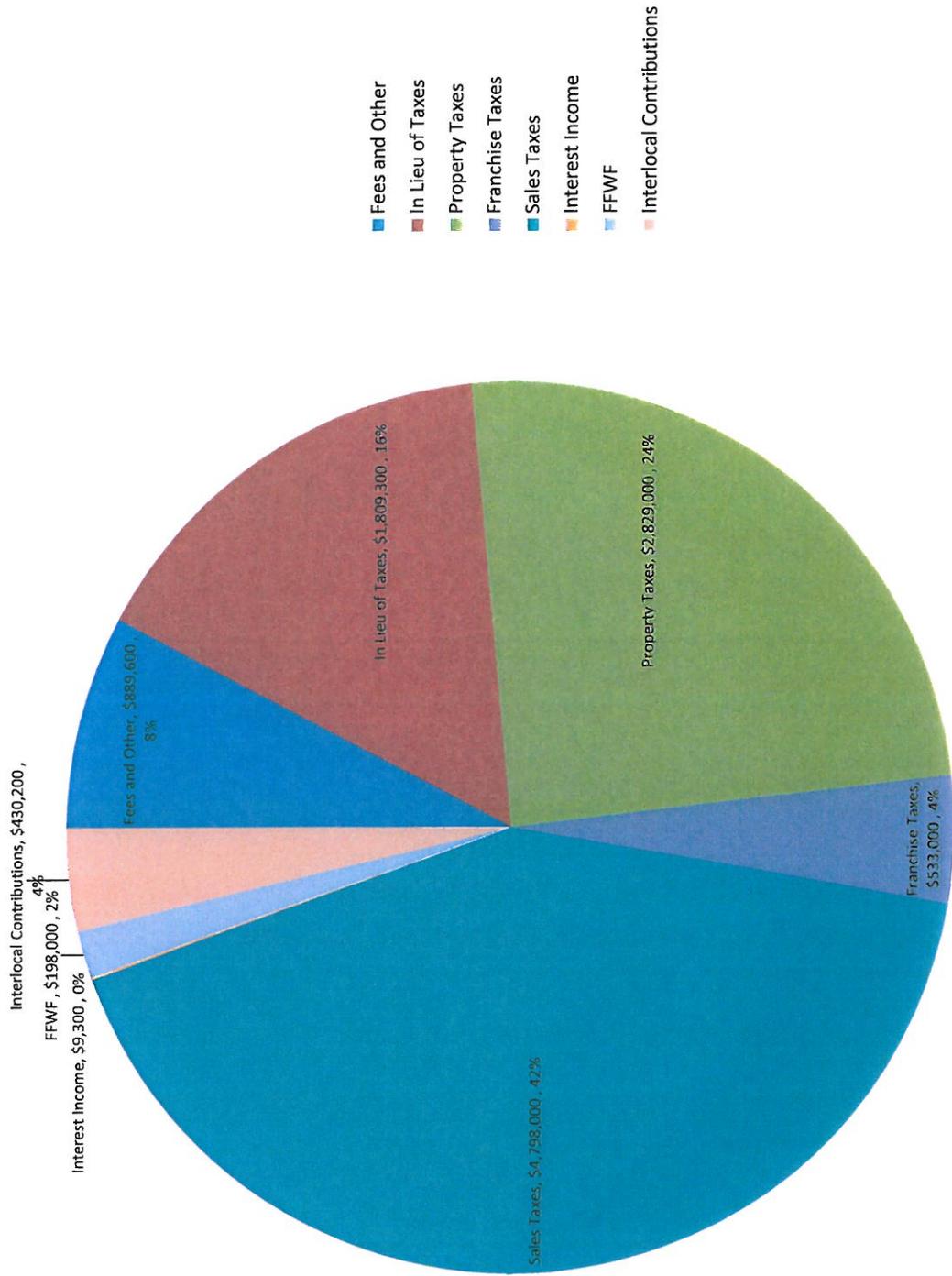


GENERAL FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
01-00-4101-00	Current Ad Valorem Taxes	2,308,025	2,301,500	2,300,500	2,592,500
01-00-4102-00	Delinquent Ad Valorem Taxes	205,347	180,000	194,000	214,100
01-00-4103-00	Penalty & Interest	30,134	28,000	28,000	22,400
01-00-4104-00	Gross Rec Tax-Time Warner	160,396	160,000	157,500	158,000
01-00-4105-00	Gross Rec Tax- Phone-Verizon, etc	167,581	170,000	170,000	170,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	100,646	105,000	140,000	125,000
01-00-4107-00	In Lieu Of Taxes	1,476,700	1,571,600	1,705,100	1,809,300
01-00-4108-00	1 1/2 % City Sales Tax	4,414,350	4,400,000	4,570,000	4,700,000
01-00-4110-00	Mixed Drinks Tax	72,199	70,000	98,000	98,000
01-00-4113-00	Franchise Tax-CTEC	70,282	72,000	80,000	80,000
01-00-4120-00	Occupational Licenses	15,855	20,000	20,000	20,000
01-00-4121-00	Dog Licenses	970	1,000	1,200	1,200
01-00-4122-00	Building Permits	52,489	55,000	70,000	70,000
01-00-4125-00	Gas Inspections & Permits	583	600	800	800
01-00-4150-00	Interest Income	8,380	9,000	9,300	9,300
01-00-4163-00	Zoning Fees, Etc	4,530	7,000	12,500	12,000
01-00-4164-00	Temporary Use Permit	350	500	500	500
01-00-4165-00	Miscellaneous Adm Revenues	32,186	20,000	17,500	27,500
01-00-4166-00	Misc Taxable Sales-Copies, etc	293	500	1,000	1,000
01-00-4168-00	Chamber of Commerce Rental Rev	8,500	8,700	5,800	-
01-00-4169-00	Lease Income - 308 E Austin	2,100	2,100	2,100	2,100
01-00-4170-00	Lease Income - 306 E Austin	2,460	600	200	-
01-00-4175-00	FCVB Maintenance Reimbursement	-	-	-	30,000
01-00-4180-00	Municipal Court Cost Revenue	5,927	6,000	8,000	8,500
01-00-4181-00	Proceeds -Sale of Fixed Assets	90	-	1,600	-
01-00-4201-00	Police Fines	134,170	145,000	140,000	150,000
01-00-4202-00	Parking Fines	470	500	500	500
01-00-4211-00	Open Records-Accident,Incident	3,096	2,400	3,000	3,000
01-00-4213-00	Animal Control Revenue	6,243	6,000	6,000	6,000
01-00-4214-00	Animal Control Donation	-	-	14,100	-
01-00-4258-00	Grant Dept of Justice	-	-	1,000	-
01-00-4236-00	Proceeds on Sale of FA	10,250	4,000	-	-
01-00-4265-00	Miscellaneous Police Revenues	3,989	2,500	5,100	3,500
01-00-4266-00	Summer Youth Program	50	-	-	-
01-00-4280-00	Child Safety Program	11,010	12,000	12,000	12,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	1,425	-	-	1,000
01-00-4282-00	FISD Police Officer Reimburse	-	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	254,971	325,800	325,600	329,400
01-00-4315-00	Firehouse Recovery Revenues	-	-	-	20,000
01-00-4365-00	Miscellaneous Fire Dept Rev	2,750	1,000	-	1,000
01-00-4381-00	Proceeds -Sale of Fixed Assets	25	10,500	15,200	-
01-00-4401-00	Paving & Construction	2,420	2,000	2,000	2,000
01-00-4403-00	Brush Hauling	1,280	1,000	1,000	1,000
01-00-4465-00	Miscellaneous Street Dept Rev	17,946	2,000	10,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	25,625	-	-	-
01-00-4500-00	Pioneer Pavilion	13,775	14,000	14,000	14,000
01-00-4501-00	Tatsch and Open Air Pavilions	24,685	27,500	27,500	27,500

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-00-4502-00	Camping	341,223	310,000	320,000	340,000
01-00-4505-00	Baseball	335	2,000	2,000	2,000
01-00-4506-00	Swimming - Park Pool	20,348	21,000	17,000	17,000
01-00-4507-00	Swimming - Town Pool	11,098	15,000	10,000	10,000
01-00-4508-00	Swimming - Registration Fees	425	600	600	600
01-00-4509-00	Soccer	900	1,000	1,000	1,000
01-00-4510-00	Concessions	-	600	600	600
01-00-4515-00	Donations - Parks & Recreation	27,534	-	-	-
01-00-4520-00	Adelsverein Halle Rental	1,450	3,500	4,000	4,000
01-00-4521-00	Kinder Halle	2,725	3,500	3,500	3,500
01-00-4522-00	Oktoberfest Halle	1,463	2,000	1,500	1,500
01-00-4523-00	Market Square Kitchen Rental	50	200	200	200
01-00-4530-00	Park Dedication Fee	1,000	1,000	-	1,000
01-00-4540-00	Fort Martin Scott Revenue	-	-	15,000	5,000
01-00-4541-00	Ft Martin Scott Souvenir Sales	-	-	1,500	1,000
01-00-4542-00	Misc Taxable Rev - Ft Martin S	-	-	500	500
01-00-4559-00	Lease Income - MS - Misc	5,715	5,000	800	800
01-00-4560-00	Lease Income - Mkt Sq - SSB	21,333	21,300	21,900	22,000
01-00-4565-00	Miscellaneous Park Revenue	9,208	5,000	6,000	6,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	8,800	-	-	-
01-00-4765-00	Misc Revenue - Development Ser	2,369	-	-	-
01-00-4800-00	Health Fees	83,545	84,000	87,500	85,000
01-00-4801-00	County Health Contribution 1/2	29,608	33,900	28,800	40,800
01-00-4810-00	Food Handler's Class Revenue	2,060	1,000	400	300
01-00-4865-00	Miscellaneous Revenue - Health	910	500	500	500
	General Fund Revenues	10,226,653	10,286,400	10,723,900	11,298,400

FY 2015 Budgeted General Fund Revenues \$11,496,400





ADMINISTRATIVE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 <u>Actual</u>	2014 <u>Adopted</u>	2014 <u>Projected</u>	2015 <u>Adopted</u>
01-20-1010-00	Salary - Elected Officials	16,800.00	16,800	16,800	16,800
01-20-1015-00	Regular Wages-City Attorney	50,582.78	51,600	17,500	17,800
01-20-1016-00	Wages-City Attorney Billings	-	-	45,000	30,000
01-20-1020-00	Regular Wages-Mun Judge & Clerk	76,876.53	73,500	79,400	-
01-20-1030-00	Regular Wages-Office Employees	297,914.95	327,000	329,900	341,300
01-20-1035-00	Regular Wages-Engineering	114,700.72	113,000	115,000	-
01-20-1050-00	Regular Wages - Part Time Emp	4,960.30	3,000	5,000	5,000
01-20-1060-00	Longevity	6,493.76	6,900	6,900	4,200
01-20-1070-00	Overtime Wages	15,054.23	17,000	15,000	15,000
01-20-2020-00	Social Security	42,461.38	46,600	45,300	33,000
01-20-2030-00	Retirement - TMRS	24,654.34	49,900	52,200	42,900
01-20-2040-00	Uniforms & Clothing	20.64	-	-	-
01-20-2045-00	Housing Allowance	1,160.00	-	-	-
01-20-2060-00	Insurance - Hospitalization	46,054.67	58,700	49,700	42,100
01-20-2090-00	Professional Org - Personal	2,243.77	4,000	4,000	1,200
01-20-2100-00	Prof Education & Training	2,758.93	7,000	5,000	5,000
01-20-2204-00	Collection Fees - Del Taxes	7,588.58	10,000	7,000	7,000
01-20-3010-00	Utilities	8,287.45	8,500	10,000	10,000
01-20-3020-00	Telephone	4,232.78	5,000	4,500	4,500
01-20-3030-00	Office Supplies & Forms	8,967.34	10,000	10,500	7,500
01-20-3040-00	Postage, Freight, Etc	5,289.94	5,000	4,500	4,000
01-20-3050-00	Ads & Public Notices	1,825.25	1,200	4,000	4,000
01-20-3060-00	Protocol & Social	5,962.89	8,500	8,500	7,500
01-20-3070-00	Travel Expenses	8,180.90	9,000	9,000	7,000
01-20-3080-00	Prof Org & Assoc - City	3,691.01	4,000	5,500	3,500
01-20-3090-00	Books, Periodicals, Etc	1,229.09	2,000	2,000	1,500
01-20-3100-00	Safety	1,993.27	1,000	1,500	1,000
01-20-3120-00	Audit Expenses	5,500.00	5,500	5,500	5,500
01-20-3130-00	Legal Expenses	43,488.90	40,000	69,000	15,000
01-20-3140-00	Contract Professional Services	19,847.28	8,000	8,000	30,000
01-20-3142-00	County - Prop Tax Collection	34,325.27	40,000	40,000	40,000
01-20-3160-00	TML Conventions	2,522.20	4,500	4,500	4,500
01-20-3190-00	Miscellaneous Adm Expenses	13,538.19	8,000	6,000	6,000
01-20-3200-00	City Share - Appr Dist Exp	62,048.73	64,000	59,000	62,000
01-20-3213-00	Credit Card/Bank Fees	385.18	600	300	-
01-20-3220-00	Insurance & Bonds	5,097.00	4,700	5,200	5,200
01-20-3273-00	City Contr Mun Court Rent	3,150.00	2,700	2,700	-
01-20-3274-00	City Contribution -EMS Dispatch	-	-	-	53,800
01-20-3275-00	City Contr-Emg Medical Serv	430,900.00	395,800	336,000	350,900
01-20-3276-00	City Contrib - Emerg Mgt	47,600.00	50,800	48,400	55,000
01-20-3278-00	City Contr-Mun Court Computer Exp	24,705.24	21,500	14,700	-
01-20-3280-00	Chamber Of Comm Contribution	5,000.00	5,000	5,000	5,000
01-20-4010-00	Communications	6,823.41	8,500	8,500	8,500
01-20-4020-00	Janitorial/Housekeeping	2,620.41	3,500	3,500	3,500
01-20-4030-00	General Property Maintenance	3,771.20	7,000	6,000	56,000
01-20-4035-00	Visitor Info Center Maint	14,082.38	16,000	20,000	16,000
01-20-4036-00	Maintenance 308 E Austin	-	4,000	4,000	12,000

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-20-4040-00	Small Tools & Equipment	6,625.71	7,800	4,800	2,800
01-20-4060-00	Office Machines Maintenance	2,737.68	2,800	2,800	2,800
01-20-4065-00	Office Equipment Rental	643.80	800	500	500
01-20-4070-00	Computer/Software Maintenance	22,080.29	22,000	22,000	7,500
01-20-4250-00	Election Expenses	2,116.14	3,000	2,500	2,500
01-20-4300-00	Engineering Supplies & Exp	788.67	500	500	-
01-20-4410-00	Gasoline, Oil, & Lubrication	12,603.82	13,000	10,000	2,900
01-20-4430-00	Vehicle Maint	1,879.58	2,500	1,500	400
01-20-4435-00	Fleet Lease	-	-	-	1,300
01-20-5010-00	Furniture & Fixtures	18,840.15	10,100	10,100	10,000
01-20-6004-00	T-fer to Golf (prior deficit)	655,500.00	-	-	-
01-20-6005-00	T-fer to Golf(current deficit)	148,200.00	127,100	421,900	245,200
	Administrative Dept Expenditures	2,357,406.73	1,718,900	1,976,600	1,616,600



POLICE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-22-1016-00	Wages City Attorney Billings	-	-	7,500	7,500
01-22-1030-00	Regular Wages-Police Employee	1,761,895.77	1,853,100	1,860,800	2,010,500
01-22-1050-00	Regular Wages - Part-time Emp	8,378.19	15,800	16,500	16,500
01-22-1060-00	Longevity	21,608.00	20,900	20,900	23,700
01-22-1070-00	Overtime & Holiday Pay	115,538.38	127,000	135,000	130,000
01-22-2020-00	Social Security	140,720.15	154,300	150,800	167,400
01-22-2030-00	Retirement-TMRS	84,213.17	169,700	180,000	218,700
01-22-2040-00	Uniforms And Clothing	15,060.05	30,000	25,000	30,000
01-22-2060-00	Insurance - Hospitalization	188,665.02	219,900	203,200	256,000
01-22-2090-00	Prof Org - Personal	1,457.50	2,500	1,700	3,000
01-22-2100-00	Prof Education & Training	15,266.49	23,700	23,700	24,900
01-22-3020-00	Telephone	69.92	1,000	500	1,000
01-22-3030-00	Office Supplies & Forms	6,363.05	6,000	6,000	6,000
01-22-3040-00	Postage, Freight, Etc	1,162.12	1,500	1,500	1,500
01-22-3050-00	Ads & Public Notices	61.95	200	100	200
01-22-3060-00	Protocol & Social	6,180.22	6,500	6,500	6,500
01-22-3070-00	Travel Expenses	8,655.54	16,000	18,000	19,000
01-22-3080-00	Prof Org & Assoc - City	50.00	-	-	-
01-22-3090-00	Books, Periodicals, Etc	838.82	3,000	1,800	2,000
01-22-3100-00	Safety	44.57	3,000	1,000	2,000
01-22-3130-00	Legal Expenses	-	3,000	1,000	2,000
01-22-3140-00	Contract Professional Services	2,170.44	1,500	1,500	1,500
01-22-3170-00	Summer Youth Program Expenses	-	3,000	3,000	3,000
01-22-3190-00	Miscellaneous Police Expenses	19,454.76	24,000	16,000	21,000
01-22-3220-00	Insurance & Bonds	74,517.58	53,100	54,000	54,000
01-22-3274-00	City Contribution - Dispatch	-	-	-	215,100
01-22-4010-00	Communications	54,338.87	60,200	55,000	56,000
01-22-4020-00	Janitorial/Housekeeping	-	200	100	200
01-22-4030-00	General Property Maintenance	-	1,000	600	1,000
01-22-4070-00	Computer/Software Maintenance	90,741.18	100,000	96,000	109,200
01-22-4210-00	Firing Range Expenses	248.74	1,800	1,200	1,800
01-22-4230-00	Animal Control Expenses	10,338.32	19,000	19,000	19,000
01-22-4250-00	Weapons Maintenance & Supplies	11,637.83	29,800	29,000	32,300
01-22-4270-00	Police Equipment & Supplies	20,621.54	49,000	44,000	39,700
01-22-4410-00	Gasoline, Oil, & Lubrication	98,989.27	114,100	114,100	110,000
01-22-4420-00	Vehicle Maintenance - Autos	35,577.88	30,000	33,000	35,000
01-22-4430-00	Vehicle Maintenance - Trucks	1,402.51	-	-	-
01-22-4500-00	City Share - LEC Expenses	386,200.00	443,100	443,100	185,400
01-22-4600-00	Substation Expenses	11,985.20	16,600	14,000	15,500
01-22-5240-00	Police Vehicles	113,546.00	117,200	115,000	65,000
01-22-5280-00	Animal Shelter	-	-	18,000	-
01-22-6010-00	Principal - Software - Chase	61,777.31	63,100	63,100	64,400
01-22-6020-00	Interest - Software - Chase	3,954.95	2,700	2,700	1,400
01-22-6221-00	700 Radio System - Principal	-	83,200	-	87,300
01-22-6222-00	700 Radio System - Interest	-	6,000	-	500
	Police Dept Expenditures	3,373,731.29	3,875,700	3,783,900	4,046,700



FIRE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-23-1016-00	Wages City Attorney Billings	-	-	800	3,000
01-23-1030-00	Regular Wages-Full Time Emp	230,312.26	269,700	274,300	246,600
01-23-1050-00	Regular Wages-Part-time Emp	34,492.93	32,000	30,000	31,800
01-23-1060-00	Longevity	1,474.66	1,700	1,700	2,000
01-23-1070-00	Overtime Wages	21,901.53	20,000	20,000	9,000
01-23-2020-00	Social Security	21,518.49	24,800	24,000	22,400
01-23-2030-00	Retirement-TMRS	11,278.68	24,800	27,300	26,300
01-23-2040-00	Uniforms And Clothing	1,247.58	4,000	2,900	3,800
01-23-2060-00	Insurance - Hospitalization	29,754.86	38,600	36,900	41,900
01-23-2090-00	Professional Org - Personal	4,580.50	2,600	2,600	2,600
01-23-2100-00	Prof Education & Training	15,547.49	9,000	6,000	9,000
01-23-2220-00	Firemen's Pension Fund Contr	46,950.00	60,000	60,000	50,000
01-23-2230-00	Medical Exams	910.64	1,500	1,000	1,500
01-23-2240-00	Firemen Recertification	130.00	700	900	900
01-23-3010-00	Utilities	9,600.68	12,000	12,000	12,000
01-23-3020-00	Telephone	5,479.01	5,000	8,000	5,000
01-23-3030-00	Office Supplies & Forms	489.82	500	400	500
01-23-3040-00	Postage, Freight, Etc	159.95	300	500	500
01-23-3050-00	Advertising & Notices	141.56	300	300	300
01-23-3060-00	Protocol & Social	1,767.98	2,000	1,900	2,000
01-23-3070-00	Travel Expenses	7,608.05	13,000	11,500	13,000
01-23-3090-00	Books, Periodicals, Etc	229.99	2,000	1,000	2,000
01-23-3100-00	Safety	1,374.26	500	500	500
01-23-3140-00	Contract Professional Services	616.47	2,000	1,500	1,800
01-23-3150-00	Fire Prevention Materials	-	1,000	1,000	1,000
01-23-3190-00	Miscellaneous Fire Dept Exp	920.48	2,500	1,800	2,500
01-23-3220-00	Insurance & Bonds	11,421.00	9,800	16,000	12,500
01-23-3250-00	Conventions	-	500	-	500
01-23-3274-00	City Contribution-Dispatch	-	-	-	53,800
01-23-4010-00	Communications Expenses	26,187.62	28,000	24,000	28,000
01-23-4020-00	Janitorial/Housekeeping	2,717.92	2,300	2,500	2,500
01-23-4030-00	General Property Maintenance	12,862.32	17,000	16,500	17,000
01-23-4040-00	Small Tools & Equipment	62,284.97	12,000	14,000	12,000
01-23-4060-00	SCBA Maintenance	3,097.77	7,500	7,500	7,500
01-23-4070-00	Computer/Software Maintenance	5,166.31	4,000	4,000	4,000
01-23-4090-00	Ladder Maintenance	964.00	3,100	3,000	3,100
01-23-4150-00	Personal Equipment	13,771.99	20,000	19,500	20,000
01-23-4210-00	Fire Department Supplies	18,541.93	8,500	9,000	8,500
01-23-4410-00	Gasoline, Oil, & Lubrication	15,370.46	15,000	14,000	15,000
01-23-4430-00	Vehicle Maintenance - Trucks	41,108.89	30,000	35,000	30,000
01-23-6023-00	Principal - Fire Marshal Pickup	-	-	-	13,900
01-23-6024-00	Interest - Fire Marshal Pickup	-	-	-	100
01-23-6025-00	Principal - Ladder Truck	64,704.28	-	-	-
01-23-6026-00	Interest - Ladder Truck	2,407.02	-	-	-
01-23-6221-00	Principal - 700 Radios	-	-	-	8,500
01-23-6222-00	Interest - 700 Radios	-	-	-	500
01-23-6230-00	Principal - Pumper - Chase	-	69,500	69,900	61,600
01-23-6231-00	Interest - Pumper - Chase	-	600	400	8,700
	Fire Dept Expenditures	729,094.35	758,300	764,100	799,600

City of Fredericksburg
FY 2015 Budget Analysis



**The City of
 Fredericksburg**

STREET DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
01-24-1016-00	Wages City Attorney Billings	-	-	2,100	2,100
01-24-1030-00	Regular Wages-Full Time Emp	523,681	573,300	529,900	641,600
01-24-1050-00	Regular Wages-Part Time Emp	25,445	20,000	24,000	20,000
01-24-1060-00	Longevity	15,984	13,700	13,700	13,600
01-24-1070-00	Overtime Wages	31,378	25,000	25,000	30,000
01-24-2020-00	Social Security	43,911	48,400	42,600	54,200
01-24-2030-00	Retirement - Tmrs	25,605	51,600	50,800	69,300
01-24-2040-00	Uniforms And Clothing	8,379	8,500	8,500	8,700
01-24-2060-00	Insurance - Hospitalization	77,782	102,400	79,500	117,000
01-24-2090-00	Professional Org - Personal	(25)	1,000	300	300
01-24-2100-00	Prof. Education & Training	711	1,500	500	500
01-24-3010-00	Utilities	13,301	14,700	18,000	15,000
01-24-3020-00	Telephone	820	900	900	900
01-24-3030-00	Office Supplies & Forms	267	1,100	1,000	1,100
01-24-3040-00	Postage, Freight, Etc.	9	100	100	100
01-24-3050-00	Ads & Public Notices	319	600	600	600
01-24-3060-00	Protocol & Social	1,402	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	116	1,600	500	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	10,313	9,600	9,500	9,600
01-24-3130-00	Legal Expenses	1,225	-	-	-
01-24-3140-00	Contract Professional Services	4,549	26,600	10,000	35,000
01-24-3190-00	Miscellaneous Street Dept.exp.	1,549	5,100	2,000	2,500
01-24-3220-00	Insurance & Bonds	36,849	38,400	38,400	34,500
01-24-4010-00	Communications	638	600	600	600
01-24-4020-00	Janitorial/housekeeping	714	1,500	1,500	1,500
01-24-4030-00	General Property Maintenance	4,026	3,500	3,500	3,500
01-24-4040-00	Small Tools & Equipment	3,291	5,200	5,200	5,200
01-24-4060-00	Office Machines Maintenance	644	700	700	700
01-24-4070-00	Computer/Software Maintenance	4,265	3,000	3,000	18,000
01-24-4240-00	Street Supplies	6,698	12,000	10,000	8,000
01-24-4245-00	Sign Materials	13,879	20,000	25,000	30,000
01-24-4250-00	Street & Bridge Maintenance	7,339	21,700	23,300	21,600
01-24-4255-00	Street Lighting Power	9,147	9,200	9,200	9,400
01-24-4270-00	Street Marking Paint	5,730	15,000	10,000	15,000
01-24-4330-00	Emulsion	310,325	363,000	330,000	350,000
01-24-4340-00	Rock - Grade 5	87,931	95,700	85,000	95,700
01-24-4345-00	Limestone	4,142	20,000	20,000	20,000
01-24-4350-00	Premix - Type 1A	178,428	190,000	150,000	175,000
01-24-4360-00	Shop Materials & Supplies	12,445	25,700	20,000	20,000
01-24-4410-00	Gasoline, Oil, & Lubrication	75,056	72,800	70,000	70,800
01-24-4430-00	Vehicle Maintenance - Trucks	15,143	30,000	12,000	9,000
01-24-4435-00	Fleet Lease	-	-	-	25,100
01-24-4440-00	Tractor/heavy Equipment Maint.	54,070	55,000	40,000	45,000
01-24-4450-00	Other Equipment Maintenance	272	1,000	1,000	1,000
01-24-5006-00	Morning Glory Rd Rebuild	524,677	-	-	-
01-24-5235-00	Dump Truck (Patch Truck Replacement)	-	-	-	120,000

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-24-5409-00	Orange Street Construction	-	125,000	125,000	-
01-24-5410-00	Brehmer Lane	-	-	-	300,000
01-24-5463-00	Austin Street Bridge	319,214	-	-	-
01-24-5464-00	Equipment	125,807	221,000	221,000	-
01-24-5465-00	Sidewalks	10,570	189,500	189,500	100,000
01-24-6406-00	Principal - Oil Distributor Truck	-	-	-	51,600
01-24-6407-00	Interest - Oil Distributor Truck	-	-	-	300
	Street Dept Expenditures	2,598,021	2,427,400	2,215,600	2,556,800



PARK DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
01-25-1016-00	Wages City Attorney Billings	-	-	3,000	3,000
01-25-1030-00	Regular Wages-Full Time Emp.	422,756.60	398,500	391,500	417,700
01-25-1050-00	Regular Wages - Part Time Emp	99,056.96	119,000	119,000	119,000
01-25-1060-00	Longevity	9,977.00	7,400	7,200	7,000
01-25-1070-00	Overtime Wages	26,352.61	20,000	20,000	20,000
01-25-2020-00	Social Security	42,366.25	41,700	41,800	44,200
01-25-2030-00	Retirement-tmrs	20,868.33	36,000	39,100	46,100
01-25-2040-00	Uniforms And Clothing	4,553.53	4,000	4,000	4,000
01-25-2050-00	Car Allowance	8,563.73	9,400	9,600	9,800
01-25-2060-00	Insurance-hospitalization	62,887.56	67,100	63,300	76,700
01-25-2090-00	Professional Org - Personal	145.00	500	500	500
01-25-2100-00	Prof. Education & Training	3,138.00	2,000	2,000	2,000
01-25-3010-00	Utilities	137,384.38	145,000	145,000	150,000
01-25-3020-00	Telephone	3,034.95	3,000	3,000	3,000
01-25-3030-00	Office Supplies & Forms	907.38	1,500	1,800	1,800
01-25-3040-00	Postage, Freight, Etc.	41.62	300	300	300
01-25-3050-00	Advertising & Public Notices	2,851.41	2,200	2,200	2,200
01-25-3060-00	Protocol & Social	2,410.58	2,400	2,600	2,600
01-25-3070-00	Travel Expenses	1,530.73	1,800	3,000	2,000
01-25-3080-00	Prof. Org. & Assoc. - City	150.00	-	-	-
01-25-3090-00	Books, Periodicals, Etc	-	200	200	200
01-25-3100-00	Safety	748.52	500	1,000	1,000
01-25-3130-00	Legal Expenses	219.50	500	500	500
01-25-3140-00	Contract Professional Services	3,190.37	2,000	2,000	2,000
01-25-3220-00	Insurance & Bonds	14,757.00	16,700	16,800	16,300
01-25-3280-00	Telephone - Swimming Pools	835.70	1,000	1,000	1,000
01-25-4010-00	Communications	1,434.42	1,000	1,400	1,000
01-25-4020-00	Janitorial/housekeeping	12,301.25	17,000	14,000	17,000
01-25-4030-00	General Property Maintenance	12,416.55	11,000	12,000	12,000
01-25-4040-00	Small Tools & Equipment	8,357.71	13,500	13,500	16,500
01-25-4060-00	Office Machines Maintenance	219.13	100	300	300
01-25-4066-00	Cable TV - Campgrounds	6,891.90	9,000	13,000	13,000
01-25-4070-00	Computer/Software Maintenance	1,919.68	3,000	1,500	1,500
01-25-4080-00	Roads & Grounds Maintenance	17,813.76	25,000	22,000	28,000
01-25-4100-00	Market Square Expenses	53,306.43	52,000	42,000	52,000
01-25-4110-00	Ft Martin Scott Maintenance	5,729.41	6,000	25,000	6,000
01-25-4111-00	Ft Martin Scott Souvenirs	-	-	500	500
01-25-4180-00	July 4th Fireworks	15,000.00	15,000	15,000	15,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	527.35	600	12,000	1,000
01-25-4200-00	Pavilion Maintenance	2,288.30	9,000	9,000	9,000
01-25-4220-00	Refuse Supplies	-	2,000	2,000	2,000
01-25-4230-00	Swimming Pools Maintenance	49,747.56	71,000	71,000	71,000
01-25-4260-00	Sports Facilities Maintenance	17,349.60	21,600	21,000	21,000
01-25-4265-00	Playground Maintenance	-	3,000	4,000	4,000
01-25-4270-00	General Operations	7,413.40	4,000	5,000	4,000

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
01-25-4275-00	Contract Tree Trimming	3,710.86	4,000	4,000	4,000
01-25-4276-00	Christmas Decorations Repair	1,991.53	10,000	10,000	10,000
01-25-4277-00	Cross Mountain -Signage/Improv	3,020.00	4,400	4,400	-
01-25-4285-00	Tree Care & Replacement	6,262.62	5,000	5,000	5,000
01-25-4340-00	Comfort Stations	-	1,000	-	-
01-25-4410-00	Gasoline, Oil, & Lubrication	30,720.21	30,000	35,000	34,600
01-25-4430-00	Vehicle Maintenance - Trucks	4,102.88	6,000	6,000	4,100
01-25-4435-00	Fleet Lease	-	-	-	4,200
01-25-4440-00	Tractor/heavy Equipment Maint.	5,818.03	4,000	4,000	4,000
01-25-4450-00	Other Equipment Maintenance	2,609.71	3,000	3,000	3,000
01-25-5022-00	Mower	24,753.63	24,000	24,200	6,000
01-25-5050-00	Pickup Truck	27,325.80	25,000	24,200	-
01-25-5090-00	Park Pool Shade Structure	-	25,000	20,000	-
01-25-5091-00	Walk Behind Floor Scrubber	-	7,500	7,700	-
01-25-5092-00	Ft Martin S Connect to Rangers	-	10,000	10,000	-
01-25-5093-00	Town Pool	-	25,000	20,000	-
01-25-5094-00	Playground Shade Covers	-	40,000	34,000	-
01-25-5518-00	Bleachers	13,450.07	-	6,000	-
01-25-5519-00	Infield Groomer	-	-	-	18,000
01-25-5520-00	Sod Cutter	-	-	-	6,000
01-25-5521-00	RV Campgrounds Impr Phase I	-	-	-	220,000
01-25-6011-00	T-fer to Capital Projects (Pool)	-	-	564,400	-
	Park Dept Expenditures	1,205,209.50	1,370,400	1,946,500	1,526,600



DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
01-27-1016-00	Wages City Attorney Billings	-	-	30,700	25,000
01-27-1040-00	Regular Wages -Planning & Bldg	168,707.13	172,400	185,600	233,300
01-27-1050-00	Regular Wages - Part Time	-	1,200	1,200	1,200
01-27-1060-00	Longevity	971.60	1,200	1,100	1,400
01-27-1070-00	Overtime Wages	183.41	500	500	500
01-27-2020-00	Social Security	12,050.00	13,500	14,800	20,000
01-27-2030-00	Retirement - TMRS	7,500.30	14,800	18,800	26,300
01-27-2060-00	Insurance - Hospitalization	16,877.98	18,700	19,900	21,900
01-27-2090-00	Professional Org - Personal	1,106.00	2,000	2,000	2,300
01-27-2100-00	Prof Education & Training	1,355.00	3,300	3,300	5,700
01-27-3020-00	Telephone	440.57	500	500	500
01-27-3030-00	Office Supplies & Forms	1,323.35	1,200	3,000	3,000
01-27-3040-00	Postage, Freight, Etc	43.59	100	100	100
01-27-3050-00	Ads & Public Notices	-	200	200	300
01-27-3060-00	Protocol & Social	362.19	1,700	1,700	2,000
01-27-3070-00	Travel Expenses	3,061.04	4,000	3,000	3,000
01-27-3090-00	Books, Periodicals, Etc	1,426.20	1,000	500	500
01-27-3130-00	Legal Expenses	9,806.06	3,200	4,500	4,500
01-27-3135-00	Nuisance Abatement	3,137.70	6,000	29,000	4,000
01-27-3140-00	Contract Professional Services	39,025.00	106,000	75,000	1,000
01-27-3220-00	Insurance & Bonds	405.00	-	5,000	4,000
01-27-4010-00	Communications	2,431.16	3,700	3,700	6,500
01-27-4040-00	Small Tools & Equipment	3,978.48	2,300	2,300	2,000
01-27-4070-00	Computer/Software Maintenance	10,702.66	13,000	13,000	26,000
01-27-4410-00	Gasoline, Oil, & Lubrication	2,420.76	3,000	2,000	3,000
01-27-4430-00	Vehicle Maintenance	942.75	800	500	500
01-27-4710-00	Wayfinding Sign Maintenance	418.78	1,800	1,000	1,000
01-27-4720-00	Historic Building Maintenance	-	25,000	-	25,000
	Development Services Dept Expenditures	288,676.71	401,100	422,900	424,500



HEALTH DEPT EXPENDITURES

Account Number	Description	2013	2014	2014	2015
		Actual	Adopted	Projected	Adopted
01-28-1016-00	Wages City Attorney Billings	-	-	800	800
01-28-1030-00	Regular Wages-Full Time Emp	100,924.86	103,100	101,500	112,300
01-28-1060-00	Longevity	600.00	800	800	900
01-28-1070-00	Overtime Wages	-	1,000	100	500
01-28-2020-00	Social Security	7,061.41	8,100	7,000	8,800
01-28-2030-00	Retirement-TMRS	4,482.62	8,900	9,200	11,600
01-28-2060-00	Insurance-Hospitalization	11,640.00	12,900	12,300	14,200
01-28-2090-00	Professional Org - Personal	158.00	500	500	500
01-28-2100-00	Prof Education & Training	2,811.98	4,000	3,600	4,000
01-28-3020-00	Telephone	248.81	300	400	400
01-28-3030-00	Office Supplies & Forms	772.24	1,000	600	800
01-28-3040-00	Postage, Freight, Etc.	9.20	400	100	400
01-28-3050-00	Advertising & Public Notices	141.64	500	500	400
01-28-3060-00	Protocol & Social	-	600	200	600
01-28-3070-00	Travel Expenses	676.15	1,000	1,000	1,000
01-28-3090-00	Books, Periodicals, Etc	46.74	200	200	200
01-28-3100-00	Safety	-	100	100	100
01-28-3130-00	Legal Expenses	92.50	500	200	300
01-28-3140-00	Contract Professional Services	46.88	100	100	100
01-28-3213-00	Credit Card/Bank Fees	1,223.10	1,300	1,600	1,600
01-28-4005-00	Health Dept Supplies	322.09	500	400	500
01-28-4010-00	Communications	982.50	1,200	1,100	1,200
01-28-4030-00	General Property Maintenance	-	200	200	200
01-28-4040-00	Small Tools & Equipment	83.58	200	700	200
01-28-4070-00	Computer/Software Maintenance	2,682.78	3,000	700	3,000
01-28-4410-00	Gasoline, Oil, & Lubrication	1,653.33	1,600	1,700	1,800
01-28-4430-00	Vehicle Maintenance	1,169.46	1,200	400	1,000
	Health Dept Expenditures	137,829.87	153,200	146,000	167,400



MUNICIPAL COURT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-29-1020-00	Regular Wages Mun Judge and Clerk				76,400
01-29-1050-00	Part time Wages				7,500
01-29-1060-00	Longevity				800
01-29-1070-00	Overtime Wages				500
01-29-2020-00	Social Security				6,600
01-29-2030-00	Retirement - TMRS				7,900
01-29-2060-00	Insurance - Hospitalization				7,100
01-29-2090-00	Professional Org - Personal				400
01-29-2100-00	Prof Education & Training				800
01-29-3010-00	Utilities				300
01-29-3020-00	Telephone				300
01-29-3030-00	Office Supplies & Forms				1,500
01-29-3040-00	Postage, Freight, Etc				3,300
01-29-3060-00	Protocol & Social				200
01-29-3070-00	Travel Expenses				900
01-29-3090-00	Books, Periodicals, Etc				300
01-29-3100-00	Safety				400
01-29-3190-00	Misc Municipal Court Expenses				600
01-29-3213-00	Credit Card/Bank Fees				1,700
01-29-3273-00	City Contr Mun Court Rent				3,200
01-29-3278-00	City Contr Mun Court Information Sys				14,700
01-29-4040-00	Small Tools & Equipment				700
01-29-4070-00	Computer/Software Maintenance				17,500
	Municipal Court Expenditures	-	-	-	153,600

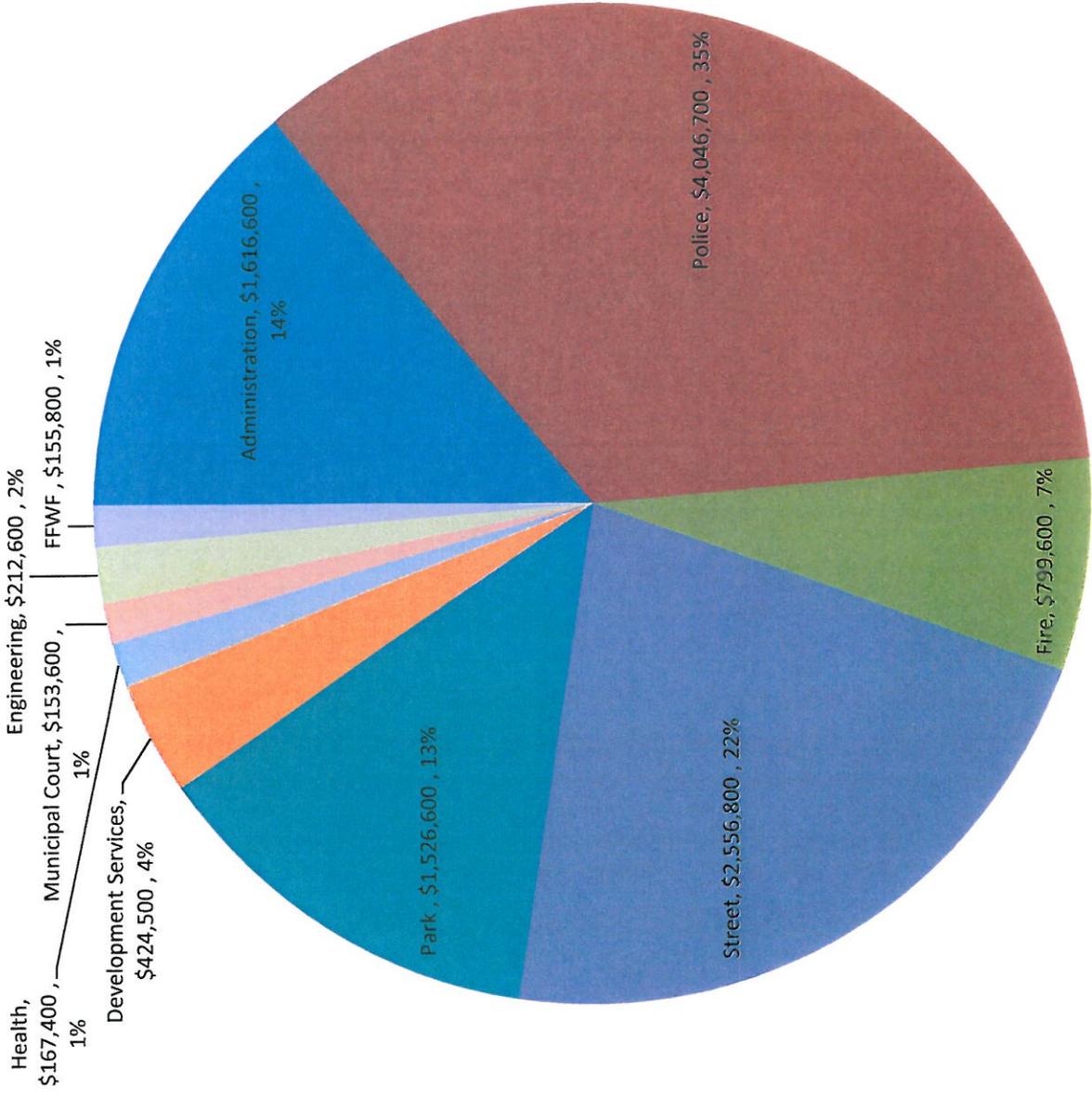


ENGINEERING DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
01-30-1035-00	Regular Wages-Engineering				124,900
01-30-1060-00	Longevity				1,300
01-30-1070-00	Overtime Wages				4,800
01-30-2020-00	Social Security				10,100
01-30-2030-00	Retirement - TMRS				13,200
01-30-2060-00	Insurance - Hospitalization				12,400
01-30-2090-00	Professional Org - Personal				2,500
01-30-2100-00	Prof Education & Training				5,400
01-30-3030-00	Office Supplies & Forms				7,100
01-30-3040-00	Postage, Freight, Etc				200
01-30-3050-00	Ads & Public Notices				200
01-30-3060-00	Protocol & Social				500
01-30-3070-00	Travel Expenses				2,500
01-30-3080-00	Prof Org & Assoc - City				1,000
01-30-3090-00	Books, Periodicals, Etc				200
01-30-3100-00	Safety				200
01-30-4010-00	Communications				4,500
01-30-4040-00	Small Tools & Equipment				2,000
01-30-4060-00	Office Machines Maintenance				4,000
01-30-4067-00	Storage Rental Fee				2,800
01-30-4070-00	Computer/Software Maintenance				7,300
01-30-4300-00	Engineering Supplies & Exp				500
01-30-4410-00	Gasoline, Oil, & Lubrication				3,000
01-30-4430-00	Vehicle Maint				2,000
	Engineering Dept Expenditures	-	-	-	212,600

General Fund FY 2015 Budgeted Expenditures by Department

\$11,660,200





ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
02-00-4101-00	Residential Sales	4,610,492	4,798,700	5,325,600	5,740,800
02-00-4102-00	Commercial Sales	6,644,368	7,049,800	7,347,600	7,897,900
02-00-4104-00	Public Streets & Hwy Lights	46,664	48,900	48,900	50,400
02-00-4106-00	Security Lights	75,768	76,000	80,000	82,400
02-00-4110-00	Forfeited Discounts	93,808	100,000	100,000	103,000
02-00-4114-00	Temporary Fee	2,025	1,200	2,500	2,500
02-00-4115-00	Transformer Fee	5,475	2,500	2,500	2,500
02-00-4125-00	Electric Permits & Inspections	9,108	8,000	9,000	9,000
02-00-4140-00	Fiber Optic Lease	29,876	30,000	30,000	30,000
02-00-4150-00	Interest Income	4,594	4,700	4,200	4,200
02-00-4165-00	Miscellaneous Elect Revenue	187,626	182,000	272,800	182,000
02-00-4166-00	City Golf Tournament	7,075	-	-	-
02-00-4170-00	Christmas Lights	775	1,000	1,000	1,200
02-00-4179-00	Debt Proceeds - Golf Course	-	27,000	27,000	54,000
02-00-4181-00	Proceeds -Sale of Fixed Assets	11,900	-	5,000	-
	Electric Fund Revenues	11,729,554	12,329,800	13,256,100	14,159,900

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
02-21-1015-00	Regular Wages - City Attorney	22,033	20,700	7,000	7,100
02-21-1016-00	Wages City Attorney Billings	-	-	4,000	4,000
02-21-1030-00	Regular Wages-Full Time Emp	687,639	742,600	730,800	732,000
02-21-1050-00	Regular Wages - Part Time Emp	1,408	1,000	-	-
02-21-1060-00	Longevity	9,338	10,100	9,800	9,500
02-21-1070-00	Overtime & Stand-by Wages	56,562	61,500	57,600	58,000
02-21-2020-00	Social Security	57,507	64,000	60,200	62,800
02-21-2030-00	Retirement-TMRS	34,620	70,700	71,700	82,600
02-21-2040-00	Uniforms & Clothing	3,315	3,200	2,800	3,000
02-21-2045-00	Housing Allowance	580	-	-	-
02-21-2050-00	Car Allowance	5,359	9,200	9,300	9,500
02-21-2060-00	Insurance-Hospitalization	68,073	81,100	70,800	81,900
02-21-2090-00	Professional Org - Personal	631	1,000	500	800
02-21-2100-00	Prof Education & Training	4,583	12,500	11,000	13,700
02-21-2206-00	Customer Collections & Records	1,464	2,000	1,200	2,000
02-21-3010-00	Utilities	17,594	17,500	19,500	18,000
02-21-3020-00	Telephone	6,048	7,000	5,600	6,000
02-21-3030-00	Office Supplies & Forms	14,482	15,000	13,500	15,000
02-21-3040-00	Postage, Freight, Etc	11,048	12,000	12,000	12,000
02-21-3050-00	Advertising & Public Notices	1,731	4,400	3,100	4,400
02-21-3060-00	Protocol & Social	14,246	10,000	8,000	10,000
02-21-3070-00	Travel Expenses	10,339	10,500	3,900	10,500
02-21-3080-00	Prof Org & Assoc - City	4,961	6,000	5,000	6,000
02-21-3090-00	Books Periodicals, Etc	209	500	400	500
02-21-3100-00	Safety	7,716	8,500	8,000	8,500
02-21-3120-00	Audit Expenses	4,500	4,500	4,500	4,500
02-21-3130-00	Legal Expenses	38	500	38,000	500
02-21-3140-00	Contract Prof Services	64,795	55,000	53,700	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	15,437	5,000	7,900	8,000
02-21-3200-00	Uncollectible Accounts	16,455	15,000	19,000	19,000
02-21-3203-00	Bad Debt Recovery	(5,737)	(6,500)	(5,000)	(6,500)
02-21-3213-00	Bank Fees	4,312	4,400	4,700	4,700
02-21-3220-00	Insurance & Bonds	11,345	12,400	13,000	12,200
02-21-3250-00	In Lieu Of Taxes	937,900	986,400	1,060,500	1,132,800
02-21-3274-00	City Contribution -Dispatch	-	-	-	13,500
02-21-4010-00	Communications	6,265	7,200	5,800	7,200
02-21-4020-00	Janitorial/Housekeeping	3,178	4,000	3,200	3,500
02-21-4030-00	General Property Maintenance	19,158	12,000	16,100	17,000
02-21-4040-00	Small Tools & Equipment	20,113	20,000	19,000	20,000
02-21-4041-00	Tool Repair	1,237	1,000	1,700	1,500
02-21-4060-00	Office Equipment Maintenance	3,524	6,000	4,700	6,000
02-21-4065-00	Office Equipment Rental	644	-	-	-
02-21-4070-00	Computer/Software Maintenance	41,661	42,500	42,500	60,500
02-21-4230-00	Street Light Maintenance	16,421	5,800	800	3,000
02-21-4239-00	Street Lighting Power	46,676	49,200	49,200	51,000
02-21-4240-00	Power Purchases	7,996,908	8,361,300	8,915,200	9,656,400
02-21-4241-00	Transmission Provider Fees	923,799	970,000	1,175,000	1,325,000
02-21-4270-00	Contract Tree Trimming	68,938	80,000	53,200	80,000
02-21-4280-00	Meter Maintenance & Expenses	3,362	8,000	1,600	8,000
02-21-4290-00	Transformer Maintenance	4,000	4,000	3,700	4,000
02-21-4300-00	Underground Line Maintenance	2,000	2,000	1,400	2,000
02-21-4310-00	Overhead Line Maintenance	12,000	20,000	1,600	20,000

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
02-21-4312-00	Christmas Lights	2,946	3,000	5,400	3,000
02-21-4330-00	Maint Of Station Equipment	2,615	1,000	800	1,000
02-21-4364-00	Pole Maintenance	2,000	2,000	200	2,000
02-21-4375-00	Fiber Optic Network Maint	92	-	900	1,000
02-21-4410-00	Gasoline, Oil, & Lubrication	25,711	25,000	28,200	27,900
02-21-4430-00	Vehicle Maintenance - Trucks	16,428	30,000	46,300	29,400
02-21-4435-00	Fleet Lease	-	-	-	1,300
02-21-4998-00	Loss of Fixed Asset Disposal	651	-	-	-
02-21-5210-00	Inventory Purchases	208,400	270,000	260,000	270,000
02-21-5227-00	Secondary Service Texas Rangers	-	-	30,000	-
02-21-5261-00	Warehouse Improvements	-	50,000	50,000	-
02-21-5263-00	New Circuit (FB-100)	97,506	-	-	-
02-21-5271-00	Substation Breakers	-	20,000	18,900	-
02-21-5285-00	Pickup	70,626	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	-	-	-	40,000
02-21-5380-00	Automated Meter Reading System	-	50,000	50,000	-
02-21-5390-00	Work Order System	-	30,000	30,000	-
02-21-6125-00	Transfer to Golf Fund	2,750,000	-	-	-
02-21-6200-00	Principal - Bucket Truck(3 yr)	38,049	36,900	36,900	37,600
02-21-6201-00	Interest - Bucket Truck (3 yr)	176	1,400	1,400	700
	Electric Fund Expenditures	14,515,614	12,400,000	13,205,700	14,120,500
	Electric Fund Excess (Deficit)	(2,786,060)	(70,200)	50,400	39,400



WATER FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
03-00-4101-00	Water Sales	2,531,970.29	-	-	-
03-00-4102-00	Water Connection Charges	10,400.00	8,500	17,500	14,000
03-00-4103-00	Water Permits & Inspections	10,338.00	7,000	14,000	14,000
03-00-4105-00	Water Sales - Residential	-	2,036,400	2,239,100	2,239,100
03-00-4106-00	Water Sales - Multi Family	-	100,000	113,900	113,900
03-00-4107-00	Water Sales - Commercial	-	809,800	853,600	853,600
03-00-4110-00	Forfeited Discounts	-	-	47,500	50,000
03-00-4118-00	Effluent Sales	32,072.25	31,000	31,000	31,000
03-00-4150-00	Interest Income	3,592.46	4,200	5,200	5,000
03-00-4160-00	Lease Income - Weimers	2,553.00	2,600	2,600	2,600
03-00-4161-00	City Farm Lease-Meier	600.00	600	600	600
03-00-4165-00	Miscellaneous Water Revenue	32,449.99	5,000	6,500	6,500
03-00-4181-00	Proceeds -Sale of Fixed Assets	18,930.00	-	-	-
03-00-4200-00	Effluent Sales-On Demand	-	-	3,000	3,000
03-00-4201-00	Sewer Sales	1,856,129.35	-	-	-
03-00-4202-00	Sewer Connection Charges	10,700.00	10,500	14,000	12,000
03-00-4205-00	Sewer Sales - Residential	-	1,317,500	1,258,000	1,369,500
03-00-4206-00	Sewer Sales - Multi Family	-	114,700	149,300	151,200
03-00-4207-00	Sewer Sales - Commercial	-	904,000	933,700	979,900
03-00-4265-00	Miscellaneous Sewer Revenue	23,948.75	18,000	18,000	18,000
03-00-4361-00	Water Sales - Warehouse	508.51	500	500	500
03-00-4500-00	Water Impact Fee	124,752.00	63,000	200,000	120,000
03-00-4505-00	Sewer Impact Fee	128,736.00	65,000	200,000	120,000
	Water Fund Revenues	4,787,680.60	5,498,300	6,108,000	6,104,400

WATER FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
03-21-1015-00	Regular Wages - City Attorney	22,033.19	20,700	7,000	7,100
03-21-1016-00	Wages City Attorney Billings	-	-	1,600	1,600
03-21-1030-00	Reg. Wages-full Time Emp.	803,090.27	885,800	890,800	955,400
03-21-1050-00	Regular Wages - Part Time Emp	1,407.85	1,000	1,000	1,000
03-21-1060-00	Longevity	13,158.52	14,400	14,100	13,600
03-21-1070-00	Overtime & Stand-by Wages	98,877.08	83,900	85,300	85,000
03-21-2020-00	Social Security	70,475.72	77,000	74,500	82,200
03-21-2030-00	Retirement - Tmrs	41,978.36	85,000	89,100	108,000
03-21-2040-00	Uniforms & Clothing	7,747.66	8,000	7,600	8,000
03-21-2045-00	Housing Allowance	580.00	-	-	-
03-21-2050-00	Car Allowance	8,554.42	9,100	9,500	9,700
03-21-2060-00	Insurance - Hospitalization	105,007.11	130,600	120,100	150,100
03-21-2090-00	Professional Org. - Personal	664.77	1,000	900	1,500
03-21-2100-00	Prof. Education & Training	3,722.63	10,000	9,800	11,200
03-21-3010-00	Utilities	19,307.73	24,000	22,000	24,000
03-21-3020-00	Telephone	6,826.46	10,000	10,000	10,000
03-21-3030-00	Office Supplies & Forms	16,745.81	12,000	10,400	12,000
03-21-3040-00	Postage, Freight, Etc.	10,803.69	12,000	15,300	16,000
03-21-3050-00	Advertising & Public Notices	1,388.77	6,500	4,400	6,500
03-21-3060-00	Protocol & Social	3,872.56	4,000	4,000	4,000
03-21-3070-00	Travel Expenses	3,156.55	10,000	9,000	9,000
03-21-3080-00	Prof. Org. & Assoc. - City	20.00	500	500	500
03-21-3090-00	Books, Periodicals, Etc.	208.92	3,000	3,000	1,500
03-21-3101-00	Safety	2,894.21	3,000	3,000	7,300
03-21-3120-00	Audit Expense	4,000.00	4,000	4,000	4,000
03-21-3130-00	Legal Expense	201.25	500	50,000	15,500
03-21-3140-00	Contract Prof. Services	116,668.29	75,000	72,000	40,000
03-21-3160-00	Econ., Ind. & Bus. Development	10,000.00	10,000	10,000	10,000
03-21-3200-00	Uncollectible Accounts	7,319.44	7,000	6,900	7,000
03-21-3210-00	Hahn Well Lease Payments	6,000.00	6,000	6,000	6,000
03-21-3213-00	Bank Fees	4,311.93	4,400	4,400	4,400
03-21-3220-00	Insurance & Bonds	25,136.97	26,700	26,700	25,600
03-21-3250-00	In Lieu Of Taxes	383,000.00	439,900	488,700	488,400
03-21-3274-00	City Contribution - Dispatch	-	-	-	13,500
03-21-4010-00	Communications	10,604.11	12,500	9,700	18,600
03-21-4020-00	Janitorial/housekeeping	2,992.65	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	8,837.33	12,000	13,000	12,000
03-21-4040-00	Small Tools & Equipment	14,742.92	40,000	39,500	40,000
03-21-4060-00	Office Machines Maintenance	3,526.76	7,000	7,000	7,000
03-21-4065-00	Office Equipment Rental	643.92	-	-	-
03-21-4070-00	Computer/software Maintenance	42,191.81	42,500	42,500	60,500
03-21-4160-00	Fluoridation Expenses	3,738.90	4,100	9,500	7,000
03-21-4170-00	Water Testing	5,509.40	12,000	11,100	12,000
03-21-4171-00	Sewage Testing	23,586.21	27,300	41,800	30,000
03-21-4175-00	Water System Permit Fees	12,435.60	15,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	11,508.40	15,300	15,300	16,000
03-21-4190-00	Misc. Water & Sewer Expenses	2,615.84	5,000	4,000	5,000
03-21-4200-00	Water Service Maintenance	7,558.00	5,000	5,000	5,000
03-21-4220-00	Power Purchases - Wells	212,867.20	245,000	225,000	230,000
03-21-4230-00	Fire Hydrant Maintenance	45.99	3,000	3,000	3,000
03-21-4240-00	Water Main Maintenance	18,593.93	3,500	3,500	3,500
03-21-4250-00	Water Pump Equip. Maintenance	34,546.70	75,000	75,000	75,000
03-21-4254-00	Boot Ranch Effluent Line Maint	36,634.86	35,000	35,000	35,000
03-21-4255-00	Effluent Line Maintenance	10,320.49	12,000	12,000	12,000

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
03-21-4260-00	Water Meter Maintenance	6,777.38	4,000	4,000	4,000
03-21-4270-00	Tank & Tower Maintenance	18,671.93	6,000	6,000	6,000
03-21-4280-00	Chlorinator Maintenance	13,617.69	15,000	14,500	15,000
03-21-4290-00	Sewer Plant Maintenance	312,256.80	300,000	300,000	250,000
03-21-4291-00	Sewer Lift Station Maintenance	25,706.86	30,000	55,000	75,000
03-21-4305-00	Manhole Maintenance	18.85	-	-	-
03-21-4320-00	Pumping Power - Sewer	136,290.96	134,000	153,200	160,000
03-21-4340-00	Sewer Main Maintenance	2,297.66	7,000	7,000	7,000
03-21-4341-00	Sewer Line Maint/reimbursement	584.64	2,500	2,500	2,500
03-21-4350-00	Sewer Plant Supplies	69,199.12	100,000	98,000	100,000
03-21-4360-00	Sewer Service Maintenance	905.17	2,100	2,100	2,100
03-21-4410-00	Gasoline, Oil, & Lubrication	44,202.06	45,000	47,400	47,200
03-21-4430-00	Vehicle Maintenance - Trucks	9,679.63	10,000	9,800	5,900
03-21-4435-00	Fleet Lease	-	-	-	9,200
03-21-4440-00	Tractor/heavy Equipment Maint.	5,974.31	15,000	14,500	15,000
03-21-4450-00	Other Equipment Maintenance	1,427.86	4,000	3,900	4,000
03-21-5210-00	Inventory Purchases	23,373.53	80,000	75,000	80,000
03-21-5250-00	Other Capital Items	270,622.85	262,000	262,000	-
03-21-5280-00	Water Meters	3,700.00	15,000	15,000	15,000
03-21-5301-00	Water Mains	385.25	75,000	75,000	100,000
03-21-5302-00	Water Taps	4,610.34	-	-	-
03-21-5303-00	Sewer Mains	992.03	-	-	100,000
03-21-5304-00	Sewer Taps	954.40	2,000	2,000	2,000
03-21-5305-00	Manholes	1,051.79	3,000	3,000	3,000
03-21-5306-00	Fire Hydrants	-	2,000	2,000	2,000
03-21-5311-00	Knauth Well	-	175,000	-	650,000
03-21-5312-00	Sewer Plant	368,507.21	-	-	-
03-21-5313-00	SCADA	28,065.33	97,000	97,000	75,000
03-21-5314-00	2" Water Meters (AMR)	3,091.00	-	-	-
03-21-5321-00	Air Compressor	-	-	-	35,000
03-21-5322-00	Bobcat WWTP	-	-	-	60,000
03-21-5323-00	Dump Truck	-	-	-	100,000
03-21-5324-00	Zero Turn Mower	-	-	-	10,000
03-21-5325-00	Pickup	23,724.00	-	-	-
03-21-5381-00	Reclaimed Water Master Plan	-	-	-	75,000
03-21-5382-00	Waste Water Collection Master Plan	-	-	-	150,000
03-21-5383-00	Fbg Inn and Suites Lift Station Rehab	-	-	-	75,000
03-21-5384-00	Water Master Plan	-	-	-	150,000
03-21-5385-00	Hahn Well Rehab	-	-	-	50,000
03-21-5386-00	Boerner Well #3 Rehab	-	-	-	50,000
03-21-5387-00	Boerner Well #4 Rehab	-	-	-	50,000
03-21-6301-00	Principal- 2008 Ltd Tax Notes	1,055,000.00	1,100,000	1,100,000	1,145,000
03-21-3262-00	Interest - 2008 Tax Lmtd	92,601.50	56,700	56,700	19,200
03-21-6079-00	Principal- 2010 Ref GO I&S Bond	211,200.00	211,200	211,200	-
03-21-6082-00	Interest- 2010 Ref GO I&S Bonds	8,448.00	4,300	4,300	-
03-21-6120-00	Principal - Backhoe	-	-	-	43,000
03-21-6121-00	Interest- Backhoe	-	-	-	200
03-21-6310-00	Principal - 2012 GO Refunding	245,000.00	245,000	245,000	245,000
03-21-6311-00	Interest - 2012 GO Refunding	12,847.28	11,400	11,400	9,700
03-21-6312-00	Principal - 2013 Revenue Bonds	-	-	-	-
03-21-6313-00	Interest - 2013 Revenue Bonds	-	194,100	194,100	201,400
	Water Fund Expenditures	5,264,446.61	5,768,500	5,704,100	6,928,600
	Water Fund Excess (Deficit)	(476,766.01)	(270,200)	403,900	(824,200)

City of Fredericksburg
FY 2015 Budget Analysis



The City of
Fredericksburg

GOLF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-00-4101-00	Green Fees	650,746	779,500	610,000	775,000
04-00-4102-00	Golf Cart Rental Fees	257,403	303,800	200,000	303,800
04-00-4103-00	Driving Range Revenues	35,173	35,000	30,000	35,000
04-00-4104-00	Concession Revenues	239,728	288,000	182,000	240,000
04-00-4108-00	Meeting Room Revenue	1,600	5,000	4,000	5,000
04-00-4150-00	Interest Income	216	200	100	100
04-00-4161-00	Transfer From General Fund	803,700	127,100	421,900	245,200
04-00-4162-00	Transfer from Electric Dept	2,750,000	-	-	-
04-00-4165-00	Miscellaneous Golf Revenues	6,449	6,000	1,000	5,000
04-00-4700-00	Merchandise Sales	156,618	157,500	150,000	165,000
04-00-4702-00	Club Rental	5,332	5,000	4,400	5,000
04-00-4704-00	Ball Retrieval	1,027	1,500	500	1,500
04-00-4706-00	Handicap Dues	9,360	7,500	6,000	6,000
	Golf Fund Revenues	4,917,351	1,716,100	1,609,900	1,786,600

GOLF COURSE EXPENDITURES - MAINTNENANCE

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-41-1016-00	Wages City Attorney Billings	-	-	1,400	1,400
04-41-1030-00	Regular Wages - Full-time	313,780	311,000	315,200	316,300
04-41-1040-00	Regular Wages - Part-time Emp.	44,478	50,000	50,000	50,000
04-41-1060-00	Longevity	7,067	6,400	7,700	5,600
04-41-1070-00	Overtime Wages	12,559	12,000	6,000	6,000
04-41-2020-00	Social Security	28,020	29,100	25,100	29,100
04-41-2030-00	Retirement - T.m.r.s.	14,819	27,800	29,200	33,200
04-41-2040-00	Uniforms Expense	3,909	4,000	3,300	4,000
04-41-2060-00	Insurance - Hospitalization	49,470	53,500	47,900	58,900
04-41-2090-00	Prof. Org. - Personal	951	600	900	1,000
04-41-2100-00	Prof. Education & Training	873	600	600	1,000
04-41-3010-00	Utilities	13,240	15,000	13,000	15,000
04-41-3020-00	Telephone	2,902	3,000	3,200	3,500
04-41-3030-00	Office Supplies & Expenses	1,840	2,000	2,900	1,000
04-41-3040-00	Postage, Freight, Etc.	838	800	1,000	1,000
04-41-3050-00	Advertising & Public Notices	1,428	4,000	4,000	4,000
04-41-3060-00	Protocol & Social	1,010	3,000	1,500	1,500
04-41-3070-00	Travel	7,789	6,000	7,600	7,800
04-41-3080-00	Prof. Org. & Assoc. - City	-	1,000	-	1,000
04-41-3090-00	Books, Periodicals, Etc	46	500	100	500
04-41-3100-00	Safety	2,749	1,500	2,500	2,500
04-41-3120-00	Audit Expenses	500	500	500	500
04-41-3130-00	Legal Expenses	19	200	100	200
04-41-3140-00	Contract Professional Services	2,902	4,500	1,500	3,000
04-41-3213-00	Credit Card/Bank Fees	9,476	9,400	8,600	9,400
04-41-3220-00	Insurance & Bonds	9,197	9,300	12,500	9,100
04-41-4010-00	Communications	1,602	2,200	1,000	2,000
04-41-4020-00	Janitorial & Housekeeping	1,405	1,600	1,300	1,600
04-41-4030-00	General Property Maint.	2,678	3,000	2,800	4,500
04-41-4031-00	Club House Maintenance	2,713	2,000	2,000	2,000
04-41-4040-00	Small Tools & Equipment	3,511	3,200	1,800	3,200
04-41-4060-00	Office Equipment Maint.	-	600	-	600
04-41-4065-00	Office Equipment Rental	777	800	700	800
04-41-4070-00	Computer/software Maintenance	7,876	5,000	3,900	5,000
04-41-4220-00	Golf Cart Maint.	1,733	2,000	2,500	2,800
04-41-4230-00	Sprinkler System Maint.	6,858	2,000	2,000	5,000
04-41-4231-00	Pump Station Maintenance	730	3,000	3,000	3,000
04-41-4232-00	Effluent SO2 Treatment	34,412	35,000	35,000	35,000
04-41-4235-00	Biological Pond Maintenance	-	-	4,200	4,200
04-41-4240-00	Course & Greens Maint.	16,823	16,000	16,000	16,000
04-41-4241-00	Fertilizer	13,152	16,000	16,000	16,000
04-41-4242-00	Chemicals	20,078	20,000	20,000	25,000
04-41-4243-00	Seed	1,046	2,000	6,400	6,500
04-41-4244-00	Sand	8,832	13,000	13,000	15,000
04-41-4245-00	Soil Analysis & Treatment	4,735	5,000	1,500	1,500
04-41-4250-00	General Operations	-	500	500	500
04-41-4270-00	Driving Range Expenses	3,865	6,000	8,000	8,000
04-41-4285-00	Tree Care & Replacement	330	5,000	-	5,000
04-41-4410-00	Gasoline, Oil, & Lubrication	41,383	43,000	40,000	42,600
04-41-4430-00	Vehicle Maint. - Trucks	319	1,000	1,000	-
04-41-4435-00	Fleet Lease	-	-	-	4,200
04-41-4440-00	Tractor/equipment Maint.	6,527	1,600	1,600	1,600
04-41-4441-00	Mower Maintenance	10,530	15,000	15,000	15,000
04-41-4450-00	Other Equipment Maintenance	3,716	1,000	1,500	1,500

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-41-4451-00	Maintenance Equipment Lease	14,682	22,300	22,300	35,000
04-41-5091-00	Signage	22,439	1,500	1,500	-
04-41-6061-00	Principal - Mowers - HCB 2011	25,948	26,800	26,800	-
04-41-6062-00	Interest - Mowers - HCB 2011	1,730	900	900	-
04-41-6083-00	Principal - Cart Lease 2012	49,890	42,500	42,500	44,100
04-41-6084-00	Interest - Cart Lease 2012	832	8,300	8,300	6,700
04-41-6085-00	Principal - Solid Waste Loan	-	22,200	22,200	44,600
04-41-6086-00	Interest - Solid Waste Loan	-	4,800	4,800	9,400
04-41-6087-00	Principal - Electric Loan	-	22,200	22,200	44,600
04-41-6088-00	Interest - Electric Loan	-	4,800	4,800	9,400
04-41-6089-00	Principal - Mowers - Prof Turf	-	6,100	6,100	8,600
04-41-6090-00	Interest - Mowers - Prof Turf	-	1,700	1,700	1,400
	Golf Course Expenditures - Maintenance	841,012	925,300	911,100	998,400

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-42-1030-00	Regular Wages - Full-time	158,512	159,600	155,200	166,300
04-42-1040-00	Regular Wages - Part-time Emp.	15,264	28,000	24,000	28,000
04-42-1060-00	Longevity	1,655	1,900	1,900	2,100
04-42-1070-00	Overtime Wages	3,490	4,000	2,500	4,000
04-42-2020-00	Social Security	13,624	14,900	14,300	15,400
04-42-2030-00	Retirement - T.m.r.s.	7,223	14,100	14,100	17,400
04-42-2040-00	Uniforms Expense	507	1,000	500	1,000
04-42-2060-00	Insurance - Hospitalization	25,220	27,900	26,600	30,700
04-42-2090-00	Prof. Org. - Personal	796	800	-	800
04-42-2100-00	Prof. Education & Training	-	500	500	-
04-42-3010-00	Utilities	6,586	6,500	7,000	7,500
04-42-3020-00	Telephone	2,692	2,900	2,900	3,000
04-42-3030-00	Office Supplies & Expenses	4,035	6,000	3,300	6,000
04-42-3040-00	Postage, Freight, Etc.	1,276	1,000	1,000	1,000
04-42-3050-00	Advertising & Public Notices	2,414	1,500	800	1,500
04-42-3060-00	Protocol & Social	1,915	1,600	800	1,600
04-42-3070-00	Travel	1,563	2,500	1,800	2,500
04-42-3080-00	Prof. Org. & Assoc. - City	795	500	-	-
04-42-3090-00	Books, Periodicals, Etc	-	200	-	200
04-42-3100-00	Safety	219	300	400	400
04-42-3120-00	Audit Expenses	500	500	500	500
04-42-3130-00	Legal Expenses	36	-	-	-
04-42-3140-00	Contract Professional Services	3,495	3,500	3,100	3,500
04-42-3213-00	Credit Card/Bank Fees	9,476	9,400	8,600	9,400
04-42-3220-00	Insurance & Bonds	5,331	5,600	5,700	5,300
04-42-4010-00	Communications	2,313	3,000	3,200	3,200
04-42-4020-00	Janitorial & Housekeeping	2,988	3,600	3,600	3,600
04-42-4030-00	General Property Maint.	1,912	2,000	5,000	5,000
04-42-4031-00	Club House Maintenance	8,458	4,000	3,000	4,000
04-42-4032-00	Cable Tv	779	800	700	800
04-42-4033-00	Security Alarm Monitoring Fee	132	300	200	200
04-42-4040-00	Small Tools & Equipment	3,929	2,500	300	1,500
04-42-4060-00	Office Equipment Maint.	-	500	-	500
04-42-4065-00	Office Equipment Rental	827	800	600	600
04-42-4070-00	Computer/software Maintenance	4,010	5,000	3,000	3,000
04-42-4250-00	General Operations	720	500	400	500
04-42-4259-00	COGS - Pro Shop(Non Inventory)	24,713	30,000	8,000	1,000
04-42-5210-00	Inventory Purchases	104,737	70,000	85,000	85,000
	Golf Course Expenditures - Golf Shop	422,145	417,700	388,500	417,000

GOLF COURSE EXPENDITURES - GRILL

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-43-1030-00	Regular Wages - Full-time	91,081	102,600	102,400	107,100
04-43-1040-00	Regular Wages - Part-time Emp.	11,545	18,000	2,500	18,000
04-43-1060-00	Longevity	603	500	500	600
04-43-1070-00	Overtime Wages	3,214	4,000	4,000	4,000
04-43-2020-00	Social Security	8,163	9,600	8,400	10,000
04-43-2030-00	Retirement - T.m.r.s.	4,183	9,100	9,400	11,300
04-43-2040-00	Uniforms Expense	-	1,000	300	1,000
04-43-2060-00	Insurance - Hospitalization	15,490	21,400	20,500	23,600
04-43-2090-00	Prof. Org. - Personal	-	300	-	300
04-43-2100-00	Prof. Education & Training	125	300	-	300
04-43-3010-00	Utilities	6,587	6,000	6,000	6,000
04-43-3020-00	Telephone	2,575	2,700	2,700	2,700
04-43-3030-00	Office Supplies & Expenses	950	1,000	1,400	1,000
04-43-3040-00	Postage, Freight, Etc.	669	700	500	700
04-43-3050-00	Advertising & Public Notices	406	2,000	200	2,000
04-43-3060-00	Protocol & Social	392	1,000	700	1,000
04-43-3070-00	Travel	294	500	300	500
04-43-3080-00	Prof. Org. & Assoc. - City	350	500	500	500
04-43-3100-00	Safety	419	300	500	500
04-43-3120-00	Audit Expenses	500	500	500	500
04-43-3140-00	Contract Professional Services	495	500	-	500
04-43-3213-00	Credit Card/Bank Fees	9,476	9,400	6,500	9,400
04-43-3220-00	Insurance & Bonds	4,231	4,300	4,400	4,100
04-43-4010-00	Communications	152	1,000	100	1,000
04-43-4020-00	Janitorial & Housekeeping	9,068	7,000	7,500	7,500
04-43-4030-00	General Property Maint.	3,048	1,500	3,500	3,000
04-43-4031-00	Club House Maintenance	10,087	8,500	7,500	8,500
04-43-4032-00	Cable Tv	1,193	1,000	1,000	1,000
04-43-4033-00	Security Alarm Monitoring Fee	132	300	100	200
04-43-4040-00	Small Tools & Equipment	200	500	-	500
04-43-4060-00	Office Equipment Maint.	-	500	-	500
04-43-4065-00	Office Equipment Rental	895	1,000	700	1,000
04-43-4070-00	Computer/software Maintenance	2,083	2,500	2,000	2,500
04-43-4250-00	General Operations	203	500	1,000	1,000
04-43-4261-00	Grill Supplies	7,910	6,000	5,000	9,000
04-43-5032-00	Grill Appliances	-	3,000	-	-
04-43-5210-00	Inventory Purchases - Food	60,416	65,000	51,000	60,000
04-43-5211-00	Inventory Purchases - Beverage	66,734	70,000	50,000	60,000
	Golf Course Expenditures - Grill	324,869	364,500	301,600	361,300

GOLF COURSE EXPENDITURES - MEETING ROOM

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
04-44-3010-00	Utilities	6,586	5,000	6,500	6,500
04-44-3220-00	Insurance & Bonds	900	600	-	400
04-44-4020-00	Janitorial & Housekeeping	2,190	2,500	2,000	2,500
04-44-4030-00	General Property Maintenance	145	500	200	500
04-44-4031-00	General Property Maintenance	524	-	-	-
	Golf Course Expenditures - Meeting Room	10,345	8,600	8,700	9,900
	Total Golf Course Expenditures	1,598,371	1,716,100	1,609,900	1,786,600
	Golf Course Excess (Deficit)	3,318,981	-	-	-



SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
05-00-4101-00	Garbage Collection Revenues	752,056.05	750,000	753,800	889,400
05-00-4102-00	Landfill Fees	1,154,188.00	1,000,000	1,120,000	1,360,000
05-00-4103-00	Recycling Revenues	31,531.75	31,000	31,000	31,000
05-00-4104-00	Com Garbage Hauling Permit	300.00	200	200	200
05-00-4105-00	Lease Income	2,400.00	2,400	2,400	2,400
05-00-4110-00	Forfeited Discounts	-	-	10,000	10,000
05-00-4150-00	Interest Income	4,101.12	4,200	2,600	2,600
05-00-4165-00	Miscellaneous Revenue	185.43	500	1,000	1,000
05-00-4167-00	Debt Proceeds - Golf Course	-	27,000	27,000	54,000
05-00-4181-00	Proceeds -Sale of Fixed Assets	2,690.00	-	-	-
	Solid Waste Fund Revenues	1,947,452.35	1,815,300	1,948,000	2,350,600

SOLID WASTE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
05-21-1015-00	Regular Wages - City Attorney	11,016.55	10,400	3,500	3,600
05-21-1016-00	Wages City Attorney Billings	-	-	(3,400)	500
05-21-1030-00	Regular Wages - Full-time Emp.	613,601.38	642,400	665,600	697,800
05-21-1050-00	Regular Wages - Part-time Emp.	1,787.69	15,600	3,000	15,600
05-21-1060-00	Longevity	9,259.20	10,000	10,000	9,900
05-21-1070-00	Overtime Wages	55,791.87	54,000	56,000	56,000
05-21-2020-00	Social Security	50,990.01	56,100	54,200	60,000
05-21-2030-00	Retirement - T.m.r.s.	30,689.75	60,700	64,700	77,400
05-21-2040-00	Uniforms & Clothing	7,226.64	5,100	6,000	6,000
05-21-2045-00	Housing Allowance	580.00	-	-	-
05-21-2060-00	Ins. - Hospitalization	87,463.07	101,200	95,000	115,700
05-21-2090-00	Professional Org. - Personal	461.77	1,200	1,200	1,200
05-21-2100-00	Prof. Education & Training	1,093.63	2,300	2,300	2,300
05-21-3010-00	Utilities	11,287.50	12,000	12,000	12,000
05-21-3020-00	Telephone	4,641.97	5,000	5,000	5,000
05-21-3030-00	Office Supplies & Exp.	14,321.74	12,000	12,000	12,000
05-21-3040-00	Postage, Freight, Etc.	10,820.26	13,000	10,000	12,000
05-21-3050-00	Ads & Public Notices	969.68	500	1,000	1,000
05-21-3060-00	Protocol & Social	2,829.45	2,500	2,500	2,500
05-21-3070-00	Travel Exp.	542.83	2,000	1,200	2,000
05-21-3080-00	Prof. Org & Assoc. - City	20.00	-	-	-
05-21-3090-00	Books, Periodicals, Etc	59.45	100	100	100
05-21-3100-00	Safety	1,989.29	2,000	2,000	3,000
05-21-3120-00	Audit Expenses	2,500.00	2,500	2,500	2,500
05-21-3130-00	Legal Expenses	19.00	500	500	500
05-21-3140-00	Contract Professional Services	23,801.64	10,000	10,000	10,000
05-21-3190-00	Miscellaneous Landfill Expense	1,983.00	3,500	3,500	3,500
05-21-3200-00	Uncollectible Accounts	727.82	700	700	700
05-21-3213-00	Bank Fees	4,311.89	4,400	4,400	4,400
05-21-3220-00	Insurance & Bonds	17,465.00	17,100	17,100	15,600
05-21-3250-00	In Lieu Of Taxes	155,800.00	145,300	155,900	188,100
05-21-4000-00	Permit Fees	28,609.72	31,000	31,000	35,000
05-21-4010-00	Communications	2,571.50	3,000	3,000	3,000
05-21-4020-00	Janitorial/housekeeping	3,147.05	2,700	2,700	3,000
05-21-4030-00	General Property Maintenance	11,238.99	15,000	15,000	15,000
05-21-4031-00	Dumpster Maintenance	23,735.81	27,000	27,000	27,000
05-21-4032-00	Trash Can Maintenance	1,332.07	2,000	2,000	2,000
05-21-4040-00	Small Tools & Equipment	2,231.28	2,500	2,500	3,000
05-21-4060-00	Office Machine Maintenance	2,850.58	2,500	2,500	2,500
05-21-4065-00	Office Equipment Rental	643.80	3,800	3,800	3,800
05-21-4070-00	Computer/software Maintenance	13,969.70	13,000	13,000	18,000
05-21-4265-00	Recycling Expenses	24,450.23	28,000	28,000	28,000
05-21-4266-00	Grinding Of Debris	43,360.00	35,000	35,000	35,000
05-21-4268-00	Tire Disposal	4,959.50	6,000	6,000	6,000
05-21-4270-00	Water Monitoring Exp.	23,766.40	45,000	42,000	30,000
05-21-4271-00	Methane Gas Monitoring Exp.	21,618.81	15,000	15,000	15,000
05-21-4360-00	Materials & Supplies	4,985.84	6,000	6,000	6,000
05-21-4410-00	Gasoline	94,560.06	95,000	98,000	97,900
05-21-4430-00	Vehicle Maintenance	6,001.22	12,000	10,000	11,600
05-21-4431-00	AGC Maintenance	26,481.73	40,000	40,000	40,000
05-21-4432-00	Chipper Maintenance	13,072.31	8,000	7,000	8,000
05-21-4433-00	Leaf Loader Maintenance	-	-	8,000	8,000

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
05-21-4435-00	Fleet Lease	-	-	-	900
05-21-4440-00	Tractor-heavy Equipment Maint	78,327.54	70,000	58,000	70,000
05-21-4510-00	Fund Landfill Closure Reserve	-	-	-	54,000
05-21-5038-00	Cell #7	-	-	-	1,000,000
05-21-5114-00	Pickup	25,730.00	-	-	-
05-21-5172-00	New Office Building	-	-	-	44,000
05-21-5173-00	New Scale	-	-	-	62,000
05-21-5390-00	Work Order Management System	-	10,000	10,000	-
05-21-5550-00	Mower	-	9,000	-	-
05-21-6025-00	Principal -Chipper /Garbage Truck	121,230.90	117,400	117,400	119,600
05-21-6026-00	Interest - Chipper /Garbage Truck	561.05	4,500	4,500	2,300
05-21-6500-00	Principal - 953 D Track Loader	-	71,200	67,100	65,600
05-21-6501-00	Interest - 953 D Track Loader	-	4,700	300	1,800
05-21-6502-00	Principal -924 Wheel Loader-Cat	-	-	-	38,100
05-21-6503-00	Interest -924 Wheel Loader-Cat	-	-	-	1,000
	Solid Waste Fund Expenditures	1,703,488.17	1,871,400	1,853,300	3,178,000
	Solid Waste Fund Excess (Deficit)	243,964.18	(56,100)	94,700	(827,400)



EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
06-00-4101-00	Ems Revenues	1,609,222.86	1,380,000	1,540,000	1,475,000
06-00-4102-00	City Funds	430,900.00	395,800	336,000	350,900
06-00-4103-00	County Funds	394,945.85	395,800	336,000	350,900
06-00-4150-00	Interest Income	85.88	100	200	200
06-00-4165-00	Miscellaneous Ems Revenue	2,147.24	700	500	500
06-00-4170-00	Donations	35,729.96	100	100	100
06-00-4200-00	Grant - Swt Trauma Grant	6,502.00	7,000	6,500	6,500
06-00-4302-00	Medicare Disallowed	(419,410.56)	(356,500)	(379,500)	(368,800)
06-00-4303-00	Medicaid Disallowed	(45,865.28)	(34,200)	(34,800)	(34,000)
06-00-4304-00	Other Disallowed	(85,981.65)	(70,000)	(78,700)	(75,200)
	EMS Fund Revenues	1,928,276.30	1,718,800	1,726,300	1,706,100

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
06-21-1015-00	Regular Wages - City Attorney	-	-	2,500	2,500
06-21-1016-00	Wages City Attorney Billings	-	-	2,400	2,400
06-21-1030-00	Regular Wages-full Time Emp	561,921.64	576,400	586,600	581,800
06-21-1050-00	Reg Wages - Part Time Emp	68,863.74	69,300	69,300	75,300
06-21-1060-00	Longevity	8,844.68	9,600	11,600	6,600
06-21-1070-00	Overtime	262,933.45	277,100	277,100	266,000
06-21-2020-00	Social Security	66,617.68	71,400	69,400	71,500
06-21-2030-00	Retirement - Tmrs	35,865.56	73,100	75,300	86,600
06-21-2040-00	Uniforms & Clothing	7,513.06	9,000	9,000	9,000
06-21-2060-00	Insurance-hospitalization	88,585.16	99,600	88,800	117,200
06-21-2090-00	Professional Org - Personal	99.00	500	500	500
06-21-2100-00	Prof Education & Training	6,206.44	8,500	6,500	6,500
06-21-2110-00	Prof Education Instructor	-	4,000	3,000	3,000
06-21-2221-00	Medical Vaccinations & Tests	553.45	1,500	1,500	1,500
06-21-2240-00	Ems Re-certification	1,326.00	1,500	1,500	1,500
06-21-3010-00	Utilities	13,781.54	16,000	16,000	17,000
06-21-3020-00	Telephone	6,300.11	8,000	8,000	8,000
06-21-3030-00	Office Supplies & Forms	3,988.39	5,000	5,000	5,000
06-21-3040-00	Postage, Freight, Etc	2,446.36	3,000	3,500	3,500
06-21-3050-00	Advertising & Public Notices	1,016.88	1,000	1,200	1,200
06-21-3060-00	Protocol & Social	2,305.93	4,000	4,000	4,000
06-21-3070-00	Travel Expenses	5,833.41	7,000	7,000	7,000
06-21-3080-00	Prof Org & Assoc - City	2,305.00	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	59.46	300	300	300
06-21-3100-00	Safety	343.50	1,500	2,200	2,200
06-21-3120-00	Audit Expenses	3,000.00	3,000	3,000	3,000
06-21-3130-00	Legal Expenses	19.00	600	600	600
06-21-3140-00	Contract Prof Services	1,983.46	2,000	2,700	2,000
06-21-3150-00	First Responder Reimbursement	1,056.00	2,000	2,000	2,000
06-21-3190-00	Miscellaneous Ems Expense	1,817.34	2,000	2,000	2,000
06-21-3200-00	Uncollectible Accounts	215,236.34	150,000	150,000	150,000
06-21-3201-00	Bad Debt Recovery	(5,628.10)	(4,000)	(4,000)	(4,000)
06-21-3213-00	Credit Card/Bank Fees	1,081.38	1,100	1,700	1,700
06-21-3220-00	Insurance & Bonds	19,334.10	22,000	21,200	18,600
06-21-3250-00	Conventions	1,785.00	2,000	2,000	2,000
06-21-4010-00	Communication Expenses	21,782.41	17,000	17,000	17,000
06-21-4020-00	Janitorial/housekeeping	4,450.65	4,500	4,500	4,500
06-21-4025-00	Ems Medical Equipment	60,297.04	48,000	48,000	48,000
06-21-4030-00	General Property Maintenance	16,367.75	17,000	17,000	17,000
06-21-4040-00	Small Tools & Equipment	8,886.57	4,500	3,500	4,500
06-21-4050-00	Ems Equipment Maintenance	12,489.71	13,000	13,000	13,000
06-21-4060-00	Office Equipment Maintenance	1,761.05	2,000	2,000	2,000
06-21-4070-00	Computer/software Maintenance	17,952.75	16,500	19,500	19,500
06-21-4150-00	Disposable Linen	3,097.00	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	1,721.87	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,281.00	2,500	2,500	2,500
06-21-4410-00	Diesel, Oil & Lubrication	33,120.02	36,000	37,500	37,500
06-21-4430-00	Vehicle Maintenance	14,471.14	12,500	11,000	11,000
06-21-6221-00	Principal - 700 Radios	-	-	-	10,500
06-21-6222-00	Interest - 700 Radios	-	-	-	500
06-21-6600-00	Principle - Ambulance Remounts	53,619.99	51,000	51,000	52,000
06-21-6601-00	Interest - Ambulance Remounts	328.32	3,000	3,000	2,000
06-21-6602-00	Principal - Ambulance - HCB2	53,229.25	55,000	55,000	-
06-21-6603-00	Int Exp - Ambulance - HCB2	3,549.62	1,800	1,800	-
	EMS Fund Expenditures	1,696,801.10	1,718,800	1,726,200	1,706,000
	EMS Fund Excess (Deficit)	231,475.20	-	100	100

City of Fredericksburg
FY 2015 Budget Analysis



**The City of
 Fredericksburg**

TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
07-00-4109-00	7% Hotel Occupancy Tax	2,058,357.45	2,189,000	2,232,000	2,400,000
07-00-4150-00	Interest Income	1,669.00	1,700	1,300	1,300
	Tourism Fund Revenue	2,060,026.45	2,190,700	2,233,300	2,401,300

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
07-21-3259-00	Tax Distributions - CVB 5/7	1,436,500.00	1,563,600	1,563,600	1,714,300
07-21-3260-00	Hotel Tax Distributions	443,140.52	430,000	430,000	430,000
07-21-3261-00	Hotel Tax Distribution-Special	21,496.57	322,000	251,000	-
07-21-3262-00	Hotel Tax Dist -Golf Marketing	45,000.00	55,000	55,000	45,000
07-21-3263-00	Tax Distributions - CVB Bldg Maint.	-	-	-	30,000
07-21-3264-00	Tax Distributions - CVB Bldg Improv	-	-	-	75,000
07-21-3265-00	Hotel Tax Dist -Ft. Martin Scott	-	-	-	98,900
07-21-4025-00	Transfer to GF - Park	63,527.00	-	-	-
	Tourism Fund Expenditures	2,009,664.09	2,370,600	2,299,600	2,393,200
	Tourism Fund Excess (Deficit)	50,362.36	(179,900)	(66,300)	8,100



DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
10-00-4101-00	Current Ad Valorem Taxes	269,522.42	285,000	278,600	51,900
10-00-4102-00	Delinquent Ad Valorem Taxes	19,379.73	15,500	23,100	4,300
10-00-4103-00	Penalty & Interest	2,117.46	2,500	2,500	500
10-00-4110-00	Forfeited Discounts	-	-	1,000	1,000
10-00-4150-00	Interest Income	1,332.81	1,300	1,300	1,300
10-00-4165-00	Misc Revenue	1.20	-	-	-
10-00-4250-00	Drainage Utility Revenues	74,800.54	75,000	75,000	75,000
	Drainage Fund Revenues	367,154.16	379,300	381,500	134,000

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
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	18,572.11	-	30,000	-
10-21-3200-00	Bad Debt Expense	90.27	-	-	-
10-21-4066-00	Morning Glory Allocation	352,632.94	-	-	-
10-21-4067-00	Austin Street Bridge	85,057.35	-	-	-
10-21-4068-00	Discharge Structure and Channel	-	-	-	200,000
10-21-4900-00	Drainage Projects	2,700.00	150,000	120,000	80,000
10-21-6079-00	Principal-2010 Ref GO I&S Bond	285,452.50	287,500	287,500	55,400
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	19,359.44	13,700	13,700	7,900
	Drainage Fund Expenditures	763,864.61	452,400	452,400	344,500
	Drainage Fund Excess (Deficit)	(396,710.45)	(73,100)	(70,900)	(210,500)

City of Fredericksburg
FY 2015 Budget Analysis



**The City of
 Fredericksburg**

FFWF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
11-00-0433-00	Transfer from Tourism Fund 7	-	-	-	-
11-00-1000-00	Gate	70,888.58	70,400	76,000	78,000
11-00-1005-00	Booth Fees	9,578.00	9,000	9,500	10,500
11-00-1010-00	Souvenirs	4,727.00	4,800	7,800	8,000
11-00-1015-00	Wine Sales	35,397.10	39,700	46,000	47,000
11-00-1020-00	Auction	7,435.00	8,400	9,400	9,800
11-00-1025-00	Patron Party	22,063.90	22,000	15,700	16,000
11-00-1030-00	Friday Party	8,646.33	10,000	7,200	7,500
11-00-1035-00	Thursday Party	-	3,000	1,800	2,000
11-00-1040-00	Cooking School	-	1,100	1,400	1,500
11-00-1910-00	Food And Winefest Revenues	1,170.00	3,700	-	7,400
11-00-1932-00	Paver Sales	150.00	-	-	-
11-00-1940-00	Donations	-	6,500	7,000	7,000
11-00-4150-00	Interest Income	412.54	400	400	400
11-00-4165-00	Miscellaneous Revenue	17,486.84	1,000	2,900	2,900
	FFWF Fund Revenues	177,955.29	180,000	185,100.00	198,000

FFWF FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
11-25-0001-00	Wine	35,471.95	-	33,500	33,000
11-25-0002-00	Souvenirs	5,977.97	-	6,100	6,400
11-25-0003-00	Wine Glasses	13,960.18	-	11,800	12,800
11-25-0004-00	Advertising/Production	14,115.30	-	16,400	16,000
11-25-0005-00	Management Fees	18,990.00	-	24,900	24,900
11-25-0006-00	Patron Party	10,577.04	-	8,100	8,400
11-25-0007-00	Friday Party	7,407.46	-	6,500	6,500
11-25-0008-00	Entertainment/Sound	5,820.00	-	4,800	5,000
11-25-0009-00	Rentals/Tents	11,184.50	-	10,200	10,500
11-25-0011-00	Set-up	2,119.00	-	1,600	1,600
11-25-0012-00	Clean-up	1,000.00	-	1,800	2,000
11-25-0013-00	Security	2,552.00	-	2,400	2,400
11-25-0014-00	Electrical	1,275.00	-	1,400	1,200
11-25-0015-00	Postage	2,351.15	-	2,500	2,500
11-25-0016-00	Printing	4,466.90	-	3,000	3,000
11-25-0017-00	Signs & Banners	-	-	200	200
11-25-0018-00	Supplies	2,172.60	-	1,100	1,000
11-25-0019-00	Auction	1,179.49	-	1,000	1,000
11-25-0020-00	Misc Labor	5,625.00	-	400	400
11-25-0021-00	Miscellaneous	14,601.50	-	1,600	1,500
11-25-0022-00	Bank Charges	1,209.54	-	2,000	1,800
11-25-0023-00	Thursday Night Party	-	-	1,400	1,400
11-25-0024-00	Cooking School	-	-	1,300	1,300
11-25-1021-00	Food And Winefest Expenses	244.20	140,000	-	5,000
11-25-1040-00	Fund Cash Drawers	-	-	6,000	6,000
11-25-6000-00	Transfer to General Fund	-	-	-	-
	FFWF Fund Expenditures	162,300.78	140,000	150,000	155,800
	FFWF Fund Excess (Deficit)	15,654.51	40,000	35,100	42,200



EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013	2014	2014	2015
		Actual	Adopted	Projected	Adopted
14-00-4101-00	Fema	-	21,000	25,200	25,200
14-00-4102-00	County Funds	43,588	50,800	48,400	55,000
14-00-4103-00	City Funds	47,600	50,800	48,400	55,000
14-00-4150-00	Interest Income	13	-	-	-
Emergency Management Fund Revenues		91,200	122,600	122,000	135,200

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013	2014	2014	2015
		Actual	Adopted	Projected	Adopted
14-21-1016-00	Wages City Attorney Billings	-	-	4,400	3,000
14-21-1030-00	Regular Wages-full Time Emp.	58,458	64,300	65,800	68,500
14-21-1060-00	Longevity	91	300	300	300
14-21-1070-00	Overtime Wages	866	1,000	1,000	1,000
14-21-2020-00	Social Security	4,123	5,100	4,800	5,600
14-21-2030-00	Retirement-tmrs	2,622	5,600	6,200	7,400
14-21-2060-00	Insurance-Hosp. Ins.	5,820	7,100	6,800	10,200
14-21-2090-00	Professional Org.-personal	835	600	400	600
14-21-2100-00	Prof. Education & Training	613	800	300	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	400	2,800	2,900	3,300
14-21-3030-00	Office Supplies	579	500	500	500
14-21-3040-00	Postage, Freight, Etc.	9	100	100	100
14-21-3050-00	Advertising & Notices	624	400	200	400
14-21-3060-00	Protocol & Social	2,011	2,500	2,500	3,000
14-21-3070-00	Travel Expenses	4,426	4,500	3,000	4,000
14-21-3090-00	Books, Periodicals, Etc.	-	300	100	200
14-21-3140-00	Contract Professional Services	369	500	100	300
14-21-3150-00	Emer Mgt Materials	480	3,000	3,300	3,500
14-21-3250-00	Conventions	1,000	1,000	900	1,000
14-21-4010-00	Communications Expense	17,599	9,800	10,200	10,500
14-21-4040-00	Small Tools & Equipment	9	-	200	-
14-21-4070-00	Computer/software Maintenance	2,851	3,500	1,000	3,000
14-21-4090-00	Dtn Comp Maint	-	1,000	-	500
14-21-4410-00	Gasoline, Oil, & Lubrication	1,788	1,900	1,300	1,500
14-21-4430-00	Vehicle Maintenance	729	1,000	700	1,000
Emergency Management Fund Expenditures		111,301	122,600	122,000	135,200
Emergency Management Excess (Deficit)		(20,100)	-	-	-



DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
15-00-4150-00	Interest Income	4,251.00	6,300	200	200
15-00-4165-00	Miscellaneous Revenue	3,000.00	-	-	-
15-00-4204-00	Curr Taxes-Gen Obl Bonds	570,634.77	602,800	603,400	554,200
15-00-4205-00	Del Taxes-Gen Obl Bonds	41,030.89	48,000	49,600	45,800
15-00-4206-00	Penalty & Int-Gen Obl Bonds	4,483.10	7,000	5,200	4,800
	Debt Service Fund Revenues	623,399.76	664,100	658,400	605,000

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
15-21-6079-00	Principal-2010 Ref GO I&S Bond	368,347.50	381,400	381,400	359,700
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	66,367.56	59,000	59,000	51,400
15-21-6304-00	Principal - 2012 GO Bonds	120,000.00	125,000	125,000	125,000
15-21-6305-00	Interest - 2012 GO Bonds	90,596.70	86,900	86,900	83,300
	Debt Service Fund Expenditures	645,311.76	652,300	652,300	619,400
	Debt Service Fund Excess (Deficit)	(21,912.00)	11,800	6,100	(14,400)



POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
17-00-4101-00	Forfeiture Revenue	696.77	-	500	-
17-00-4150-00	Interest Income	8.58	-	-	-
17-00-4165-00	Miscellaneous Revenues	-	-	-	-
17-00-4170-00	Federal Funds	-	-	-	-
	Police Forfeiture Fund Revenues	705.35	-	500	-

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
17-22-3190-00	Miscellaneous Expenses	-	-	-	-
17-22-5005-00	Police Dept Equipment	-	-	-	8,000
17-22-5015-00	Computer Equipment	-	-	-	-
	Police Forfeiture Fund Expenditures	-	-	-	8,000
	Police Forfeiture Fund Excess (Deficit)	705.35	-	500	(8,000)



HEALTH INSURANCE INTERNAL SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
50-00-4000-00	Employee Premiums -City Contr.	871,001.46	947,200	943,400	1,188,700
50-00-4005-00	Dependent Premium Revenue	217,600.00	231,800	249,700	270,500
50-00-4010-00	Employee Life Premium Revenue	8,303.54	15,300	2,200	-
50-00-4015-00	COBRA Premiums	13,190.00	12,200	15,500	13,000
50-00-4020-00	COBRA Administration Fee	3,073.55	-	-	-
50-00-4025-00	Stop Loss Refunds-specific	224,159.29	-	97,000	-
50-00-4150-00	Interest Income	2,164.94	500	1,200	1,000
	Health Ins Internal Serv Fund Revenues	1,339,492.78	1,207,000	1,309,000	1,473,200

HEALTH INSURANCE INTERNAL SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2013 Actual	2014 Adopted	2014 Projected	2015 Adopted
50-21-2000-00	Administration Fees	58,009.46	60,000	62,300	65,500
50-21-3000-00	Life And Ad&d Premium Expenses	8,414.90	15,300	2,200	-
50-21-3005-00	Specific Stop Loss Reinsurance	170,235.06	175,000	189,000	195,000
50-21-3006-00	Subrogation Proceeds	(9,599.31)	-	(5,400)	-
50-21-3010-00	Aggregate Stop Loss Reinsurance	11,800.68	15,000	12,600	15,000
50-21-3140-00	Contract Professional Services	23,980.71	25,000	24,400	27,000
50-21-3190-00	Misc Expenses	746.47	-	1,400	1,500
50-21-4000-00	Claims Paid	1,107,325.97	730,000	1,400,000	1,006,200
50-21-4010-00	Claims - Prescription Drugs	173,021.33	175,000	155,000	170,000
50-21-4015-00	Claims - RX Drug Rebate	(6,311.77)	(7,000)	(7,000)	(7,000)
	Health Ins Internal Serv Fund Expenditures	1,537,623.50	1,188,300	1,834,500	1,473,200
	Health Ins Internal Serv Fund Excess (Deficit)	(198,130.72)	18,700	(525,500)	-

Capital Expenditure Requests FY 2015				
Dept.	Description	G/L Account	City Council Approved	Lease Purchase
Admin	Folder/Inserter Multiple Departments	01-20-5010-00	\$30,000	Yes-3 yrs
Police	2 Vehicles	01-22-5240-00	65,000	
Police	700 Radio System	01-22-6221-00	254,600	Yes-3 yrs
Fire	Fire Marshal Vehicle	01-23-6023-00	40,000	Yes-3 yrs
Fire	700 Radio System	01-23-6221-00	26,100	Yes-3 yrs
Street	Dump Truck	01-24-5235-00	120,000	
Street	Brehmer Lane	01-24-5410-00	300,000	
Street	Sidewalks	01-24-5465-00	100,000	
Street	Oil Distributor Truck	01-24-6406-00	150,000	Yes-3 yrs
Park	Mower	01-25-5022-00	6,000	
Park	Infield Groomer	01-25-5519-00	18,000	
Park	Sod Cutter	01-25-5520-00	6,000	
Park	Campground Improvements Phase I	01-25-5521-00	220,000	
GENERAL FUND TOTALS			\$1,335,700	
Electric	FB-100 New Circuit	02-21-5210-00	95,000	
Electric	LED Street Light Replacement	02-21-5373-00	40,000	
ELECTRIC TOTALS			\$135,000	
Water	Backhoe	03-21-6120-00	\$125,000	Yes-3 yrs
Water	Air Compressor	03-21-5321-00	35,000	
Water	Bobcat WWTP	03-21-5322-00	60,000	
Water	Dump Truck	03-21-5323-00	100,000	
Water	Zero Turn Mower	03-21-5324-00	10,000	
Water	Water Meters	03-21-5280-00	15,000	
Water	Water Mains	03-21-5301-00	100,000	
Water	Sewer Mains	03-21-5303-00	100,000	
Water	Sewer Taps	03-21-5304-00	2,000	
Water	Manholes	03-21-5305-00	3,000	
Water	Fire Hydrants	03-21-5306-00	2,000	
Water	Knauth Well	03-21-5311-00	650,000	
Water	SCADA	03-21-5313-00	75,000	
Water	Reclaimed Water Master Plan	03-21-5381-00	75,000	
Water	Waste Water Collection Master Plan	03-21-5384-00	150,000	
Water	Fbg Inn and Suites Lift Station Rehab	03-21-5383-00	75,000	
Water	Water Master Plan	03-21-5384-00	150,000	
Water	Hahn Well Rehab	03-21-5385-00	50,000	
Water	Boerner Well #3 Rehab	03-21-5386-00	50,000	
Water	Boerner Well #4 Rehab	03-21-5387-00	50,000	
WATER/SEWER TOTALS			\$1,877,000	
Solid Waste	Cell # 7	05-21-5038-00	\$1,000,000	
Solid Waste	New Office Building	05-21-5172-00	44,000	
Solid Waste	New Scale	05-21-5173-00	62,000	
SOLID WASTE TOTALS			\$1,106,000	
Drainage	Peach/ Bowie and Peach Edison Improv	10-21-4900-00	\$80,000	
Drainage	Discharge Structure and Channel	New Account	200,000	
DRAINAGE TOTALS			\$280,000	
EMS	700 Radio System	06-21-6221-00	\$32,000	Yes-3 yrs
Tourism	CVB Building Improvements	07-21-3264-00	\$75,000	
Police Forfeiture	Police Equipment	17-22-5005-00	\$8,000	
GRAND TOTALS			\$4,418,700	

BONDED DEBT REPORT

	2008 Tax Lmt'd Notes	2010 GO Refunding	2012 GO Pools Swimming	2012 GO Refunding Water (2003 Revenue)	2013 Revenue Water	Totals
Purpose	Water/Sewer	GF/Drain/WT	Pools			
Amount Issued	\$ 6,200,000	\$ 6,070,000	\$ 3,200,000	\$ 1,485,000	\$ 6,500,000	\$ 23,455,000
Outstanding	\$ 1,145,000	\$ 2,185,000	\$ 2,955,000	\$ 995,000	\$ 6,500,000	\$ 13,780,000
Final maturity	2015	2019	2032	2018	2033	
Call Option	Anytime	n/a	Anytime	Anytime	2/15/2017	
Interest Rate	3.34%	2.11%	2.88%	1.07%	3.097%	

REPAYMENT SCHEDULE OF PRINCIPAL AND INTEREST BY ISSUE

YEAR						
2015	\$ 1,164,122.00	\$ 474,275.00	\$ 208,220.12	\$ 254,625.00	\$ 201,305.00	\$ 2,302,547.12
2016		475,975	209,552	252,481	472,047	1,410,055
2017		475,350	210,740	254,880	473,375	1,414,345
2018		477,300	211,784	256,721	469,471	1,415,276
2019		473,800	212,684		470,335	1,156,819
2020			208,512		470,889	679,401
2021			209,268		471,134	680,402
2022			209,881		471,068	680,949
2023			210,349		470,693	681,042
2024			210,674		470,009	680,683
2025-2033			1,684,747		4,239,652	5,924,399
Total P & I Payments	\$ 1,164,122	\$ 2,376,700	\$ 3,786,410	\$ 1,018,708	\$ 8,679,978	\$ 17,025,917
General Fund		\$ 2,059,886	\$ 3,786,410			\$ 5,846,296.00
Drainage		316,815				316,815
Water	\$ 1,164,122.00		-	\$ 1,018,708.00	\$ 8,679,978.00	10,862,808
Total P & I Payments	\$ 1,164,122	\$ 2,376,701	\$ 3,786,410	\$ 1,018,708	\$ 8,679,978	\$ 17,025,919

REPAYMENT SCHEDULE BY FUND

	GEN FUND	DRAINAGE	WATER/SEWER	TOTALS
2015	\$ 619,274.00	\$ 63,221.00	\$ 1,620,052.00	\$ 2,302,547.00
2016	622,080	63,447	724,528	1,410,055
2017	622,726	63,365	728,255	1,414,346
2018	625,460	63,624	726,192	1,415,276
2019	623,326	63,158	470,335	1,156,819
2020	208,512		470,889	679,401
2021	209,268		471,134	680,402
2022	209,881		471,068	680,949
2023	210,349		470,693	681,042
2024-2032	1,895,421		4,709,661	6,605,082
	\$ 5,846,297	\$ 316,815	\$ 10,862,807	\$ 17,025,919
PRINCIPAL ONLY				
General Fund		\$ 1,893,740	\$ 2,955,000	\$ 4,848,740
Drainage		291,261		291,261
Water	\$ 1,145,000		\$ -	\$ 995,000
			\$ -	\$ -
	\$ 1,145,000	\$ 2,185,000	\$ 2,955,000	\$ 995,000
				\$ 6,500,000
				\$ 13,780,000

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

YEAR	TAXABLE PROPERTY VALUATION	TAX RATE PER \$100	TAX LEVY
2014	\$1,439,161,021	\$0.24820	\$3,491,655
2013	1,367,978,114	0.26000	3,430,975
2012	1,345,266,579	0.26470	3,419,252
2011	1,333,415,814	0.24440	3,163,937
2010	1,326,603,931	0.23650	3,059,438
2009	1,345,878,638	0.23190	3,040,998
2008	1,307,991,239	0.23500	2,994,692
2007	1,157,854,287	0.24140	2,758,816
2006	1,010,324,209	0.25660	2,575,716
2005	907,467,986	0.26960	2,353,609
2004	816,044,425	0.28200	2,314,400
2003	750,080,443	0.25670	1,925,456
2002	679,243,822	0.23700	1,609,808
2001	599,708,126	0.25050	1,502,268
2000	548,257,257	0.26510	1,453,429
1999	496,529,372	0.26960	1,335,552
1998	457,445,814	0.26680	1,220,465
1997	412,697,865	0.28800	1,188,570
1996	397,180,313	0.28700	1,139,908
1995	362,136,029	0.30130	1,091,105
1994	317,371,800	0.24600	780,735
1993	298,204,338	0.24880	741,932
1992	284,559,534	0.24980	710,072
1991	272,222,852	0.24374	663,516
1990	282,579,162	0.23275	657,703
1989	287,061,886	0.22283	639,660
1988	278,507,285	0.21893	609,736
1987	272,833,993	0.30300	826,687
1986	268,373,267	0.30300	813,171
1985	202,497,680	0.38800	785,691

**CITY OF FREDERICKSBURG
PROPERTY TAX LEVIES AND COLLECTIONS**

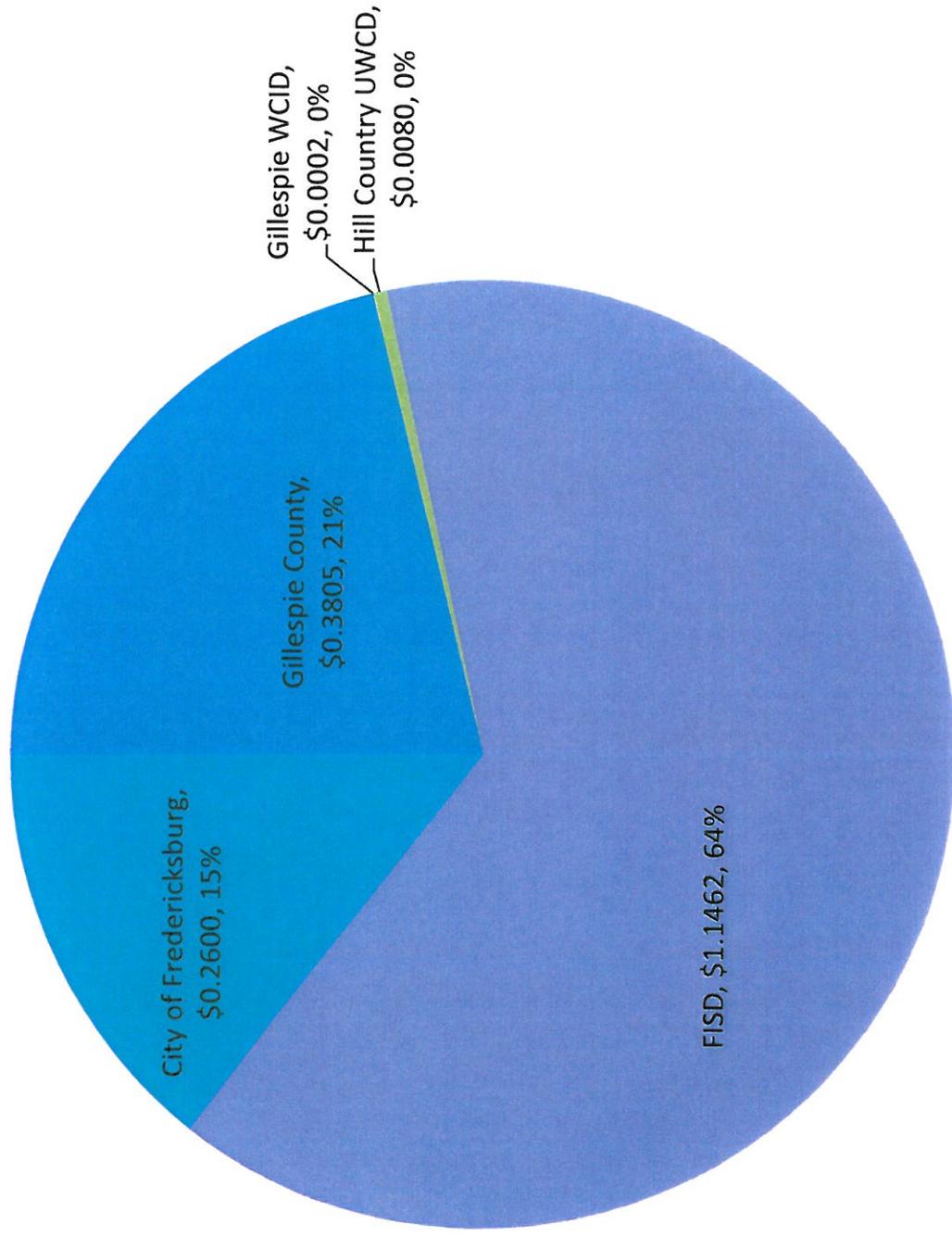
TAX YEAR	TAX LEVIED	COLLECTED BY DUE DATE	% COLLECTED BY DUE DATE	DELINQUENT TAX COLLECTED	PENALTY & INTEREST COLLECTED	TOTAL COLLECTED	TAXES DUE & UNPAID
2013	\$3,432,873	\$3,182,500	92.71%	\$215,597	\$18,304	\$3,416,401	\$34,776
2012	3,413,363	3,148,182	92.23%	250,778	21,663	3,420,623	14,403
2011	3,163,467	2,925,312	92.47%	229,293	26,550	3,181,155	8,862
2010	3,060,238	2,812,214	91.90%	241,764	34,686	3,088,664	6,260
2009	3,042,061	2,750,767	90.42%	285,482	42,634	3,078,883	5,812
2008	2,994,046	2,742,519	91.60%	247,740	39,486	3,029,745	3,787
2007	2,758,368	2,533,055	91.83%	222,296	34,389	2,789,740	3,017
2006	2,575,238	2,381,290	92.47%	190,963	33,156	2,605,409	2,985
2005	2,353,767	2,192,484	93.15%	159,354	21,397	2,373,235	1,930
2004	2,314,327	2,131,890	92.12%	181,689	22,714	2,336,293	748
2003	1,925,456	1,780,610	92.48%	143,245	20,766	1,944,621	1,601
2002	1,609,808	1,486,518	92.34%	122,268	20,559	1,629,345	1,022
2001	1,502,268	1,381,889	91.99%	119,037	17,260	1,518,186	1,342
2000	1,453,429	1,327,973	91.37%	125,301	12,536	1,465,810	155
1999	1,335,552	1,237,070	92.63%	98,482	16,317	1,351,869	0
1998	1,220,465	1,134,489	92.96%	85,976	17,554	1,238,019	0
1997	1,188,570	1,093,906	92.04%	94,664	18,627	1,207,197	0
1996	1,139,908	1,047,941	91.93%	91,967	14,380	1,154,288	0
1995	1,091,105	989,208	90.66%	101,897	9,346	1,100,451	0
1994	780,735	735,841	94.25%	44,894	7,527	788,262	0
1993	741,932	690,955	93.13%	50,977	9,068	751,000	0
1992	710,072	656,349	92.43%	53,723	9,156	719,228	0
1991	663,516	600,190	90.46%	63,326	10,974	674,490	0
1990	657,703	593,570	90.25%	64,133	13,186	670,889	0
1989	639,660	582,103	91.00%	57,557	10,140	649,800	0
1988	609,736	556,578	91.28%	53,158	10,510	620,246	0

2013 Delinquent Tax Collections including Penalties, Interest and Attorney Fees as of July 31, 2014.

PROPERTY TAX RATES

Taxing Entity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Gillespie County	\$0.3162	\$0.3051	\$0.2976	\$0.2770	\$0.2581	\$0.2578	\$0.2621	\$0.2790	\$0.3101	\$0.3805
Gillespie WCID	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0002
Hill Country UWCD	\$0.0083	\$0.0083	\$0.0078	\$0.0070	\$0.0068	\$0.0068	\$0.0070	\$0.0072	\$0.0075	\$0.0080
Fredericksburg ISD	\$1.5862	\$1.5900	\$1.4384	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462
Harper ISD	\$1.3757	\$1.3757	\$1.2598	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400
Doss CCSD	\$1.3600	\$1.3900	\$1.2325	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267
City of Fredericksburg	\$0.2820	\$0.2596	\$0.2566	\$0.2414	\$0.2350	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600
Stonewall WCID	\$0.2661	\$0.2588	\$0.2583	\$0.2558	\$0.2628	\$0.2659	\$0.2949	\$0.3152	\$0.3350	\$0.3350
In Fredericksburg	\$2.1928	\$2.1631	\$2.0005	\$1.6717	\$1.6462	\$1.6428	\$1.6519	\$1.6769	\$1.7286	\$1.7949
In County, FISD	\$1.9108	\$1.9035	\$1.7439	\$1.4303	\$1.4112	\$1.4109	\$1.4154	\$1.4325	\$1.4639	\$1.5349
In County, FISD, Stonewall WD	\$2.1769	\$2.1623	\$2.0022	\$1.6861	\$1.6740	\$1.6768	\$1.7103	\$1.7477	\$1.7989	\$1.8699
In HISD	\$1.7003	\$1.6892	\$1.5653	\$1.3241	\$1.3050	\$1.3047	\$1.3092	\$1.3263	\$1.3577	\$1.4287
IN DCCSD	\$1.6846	\$1.7035	\$1.5380	\$1.2108	\$1.1917	\$1.1914	\$1.1959	\$1.2130	\$1.2444	\$1.3154

2013 Property Taxes Rates in City of Fredericksburg \$1.7949 per \$100 Appraised Value



ORDINANCE NO. 24-016

AN ORDINANCE LEVYING A TAX RATE

FOR THE CITY OF FREDERICKSBURG FOR THE TAX YEAR 2014

Be it ordered and ordained by the City Council of the City of Fredericksburg that we, the City Council of Fredericksburg, do hereby levy and adopt the tax rate on \$100 valuation for this City for the tax year 2014 as follows:

\$0.1992 for the purposes of maintenance and operations
\$0.0490 for the payment of principal and interest on the debt of the City
\$0.2482 total tax rate

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

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

Passed and approved this 2nd day of September, 2014.



Linda Langerhans, Mayor

Attest:



Shelley Britton, City Secretary

