



The City of Fredericksburg

FY 2016 Adopted City Budget

TABLE OF CONTENTS

FISCAL YEAR 2016 ADOPTED BUDGET	1
BUDGET MESSAGE	2
CITY COUNCIL AND MISSION STATEMENT	8
HISTORY OF FREDERICKSBURG	9
VEREINS KIRCHE HISTORY	12

BUDGET REVENUE AND EXPENDITURE SUMMARIES

BUDGET REVENUES COMPARISONS BY FUND	14
REVENUES FROM TAXES	16
BUDGET EXPENDITURES COMPARISONS BY FUND	17
CASH RESERVES	19

GENERAL FUND

GENERAL FUND REVENUES	21
ADMINISTRATIVE DEPARTMENT EXPENDITURES	23
POLICE DEPARTMENT EXPENDITURES	25
FIRE DEPARTMENT EXPENDITURES	26
STREET DEPARTMENT EXPENDITURES	27
PARK DEPARTMENT EXPENDITURES	29
DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES	31
HEALTH DEPARTMENT EXPENDITURES	32
MUNICIPAL COURT EXPENDITURES	33
ENGINEERING DEPARTMENT EXPENDITURES	34

ENTERPRISE FUNDS

ELECTRIC FUND REVENUES	35
ELECTRIC FUND EXPENDITURES	36
WATER FUND REVENUES	38
WATER FUND EXPENDITURES	39
GOLF FUND REVENUES	41
GOLF FUND EXPENDITURES	42
SOLID WASTE FUND REVENUES	47
SOLID WASTE FUND EXPENDITURES	48
EMS FUND REVENUES	50
EMS FUND EXPENDITURES	51

TOURISM FUND

TOURISM FUND REVENUES AND EXPENDITURES	53
--	----

DRAINAGE FUND	
<hr/>	
DRAINAGE FUND REVENUES AND EXPENDITURES	54
FREDERICKSBURG FOOD AND WINE FEST	
<hr/>	
FREDERICKSBURG FOOD AND WINE FEST REVENUES AND EXPENDITURES	55
EMERGENCY MANAGEMENT	
<hr/>	
EMERGENCY MANAGEMENT FUND REVENUES AND EXPENDITURES	56
DEBT SERVICE	
<hr/>	
DEBT SERVICE FUND REVENUES AND EXPENDITURES	57
POLICE FORFEITURE	
<hr/>	
POLICE FORFEITURE REVENUES AND EXPENDITURES	58
CAPITAL PROJECTS – 2013 WATER & WASTEWATER REVENUE BOND	
<hr/>	
CAPITAL PROJECT FUND REVENUES AND EXPENDITURES	59
INTERNAL SERVICE FUND	
<hr/>	
HEALTH INSURANCE FUND REVENUES AND EXPENDITURES	60
CAPITAL EXPENDITURE REQUESTS	
<hr/>	
CAPITAL EXPENDITURE REQUESTS	62
CAPITAL IMPROVEMENT PLAN	
<hr/>	
CAPITAL IMPROVEMENT PLAN	63
BOND DEBT	
<hr/>	
BONDED DEBT	85
TOTAL OUTSTANDING BONDS CHART – ALL FUNDS	86
TOTAL OUTSTANDING BONDS CHART – GENERAL FUND / DRAINAGE BONDS	87
TOTAL OUTSTANDING BONDS CHART – WATER BONDS	88
PROPERTY TAXES	
<hr/>	
PROPERTY VALUATION AND TAX RATE HISTORY	90
PROPERTY TAX LEVIES AND COLLECTIONS	91

PROPERTY TAX RATE HISTORY	92
PROPERTY TAX RATES IN CITY OF FREDERICKSBURG	93

FUND BALANCE ANALYSIS

FUND BALANCE ANALYSIS – GOVERNMENTAL FUNDS	95
FUND BALANCE ANALYSIS – ELECTRIC FUND	97
FUND BALANCE ANALYSIS – WATER FUND	99
FUND BALANCE ANALYSIS – SOLID WASTE FUND	101
FUND BALANCE ANALYSIS – DRAINAGE FUND	103

ORDINANCES

BUDGET ORDINANCE	105
TAX ORDINANCE	106



CITY OF FREDERICKSBURG

FISCAL YEAR 2016 ADOPTED BUDGET

ADOPTION OF BUDGET

The City Council adopted the FY 2016 budget at its regularly scheduled council meeting on September 8, 2015. 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 revenue from property taxes than last year's budget by an amount of \$77,040, which is a 2.2% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$74,250.

PROPERTY TAX RATES

	<u>FY 2015</u>	<u>FY 2016</u>
Adopted Tax Rate	\$0.2482	\$0.2313
Effective Tax Rate	\$0.2482	\$0.2313
Effective Maintenance & Operations	\$0.1992	\$0.1761
Rollback Rate	\$0.2605	\$0.2696
Effective Debt Rate	\$0.0490	\$0.0552

The total amount of municipal debt obligation secured by property taxes for the City of Fredericksburg is \$4,600,000.



September 2, 2015

Mayor and City Council,

It is my pleasure to present the final FY 2016 City Budget which includes all City funds. Over the past six weeks we have held five budget work sessions, a public hearing on the budget and two public hearings on the proposed tax rate. As a result of these meetings and discussions, a number of revisions were made to the proposed budget that was presented to you in mid-July. These changes are listed on the attached spread sheet for your review. This budget message includes some of the major changes made by the Council during the budgetary process.

The annual City Budget defines the level of programs, services and capital projects that the City will provide during the coming year. As such, this document represents the City Council's policy primary policy statement on what you would like the City to accomplish over the next 12 months. I want to thank each of you for your diligence in thoroughly reviewing the budget and making changes that you believe addresses the needs and interests of our community. I also want to recognize and express my appreciation to our Finance Director, Laura Hollenbeak, and her staff for the numerous hours they have spent the past two months preparing budgetary information.

The attached Budget is currently balanced in all City funds. The General Fund includes revenues from property taxes set at the effective tax rate of \$.2313 per \$100 of valuation. The General Fund Budget will maintain a fund balance of about \$4 million at the end of next year which is about \$1 million over the amount required in our financial management policies. The Electric Fund and Drainage Fund also exceed the fund balance requirements. The Water Fund and Solid Waste Fund include projected fund balances that are below our requirements. However, the financial status of these funds is expected to improve in the coming year and should meet the fund balance requirements in the next 12-18 months.

There are only three fee increases included in this year's Budget. This includes increases in electric rates (3%) and the elimination of the 1,000 gallons of water consumption used for the minimum monthly sewer charges. These two rate adjustments are the final changes that were recommended by our utility rate consultant two years ago. The Budget also includes an increase in RV Park fees due to the costs for improvements that are underway at the Park that will continue over the next two years. These fee increases will be considered by the City Council at your September 21 meeting.

In the development of this year's Budget, City staff attempted to meet five strategic goals which I established. All new and increased funding should be in line with the following goals:

1. Maintain Strong City Financial Position in Accordance with New Financial Management Policies.
2. Continue Efforts on Preserving the High Quality of Life that Local Residents Enjoy.

City of Fredericksburg

126 West Main Street • Fredericksburg, TX 78624 • Phone: 830-997-7521 • Fax: 830-997-1861

3. Improve and Upgrade Infrastructure to Serve Both the Current Population and Future Development.
4. Strive for the Highest Possible Level of Customer Services.
5. Remain Committed to Planned Quality Community Growth.

I am pleased to report that the Budget includes a number of new programs and enhanced services that our local citizens should recognize and appreciate. These are highlighted in this budget message. I am personally very excited about the coming year and the opportunity to implement some of the improvements that are included in this Budget.

BUDGET OVERVIEW

The total FY 2016 Budget, including all operating and capital funds, is \$ 42,674,000 which is a decrease of about \$5 million from the current amended budget of slightly over \$47.6 million. One of the primary reasons for this decrease is the fact that our Water Fund and Solid Waste Fund both included major capital improvement projects in the current amended budget. Another factor is that we amended our budget this year to include a transfer to cover the costs of Park Pool and the purchase of the Heineman property.

The City is dedicated to a high level of customer services. In order to meet this goal, it is important that we continue to have an adequate level of city staffing and that we offer a salary and benefit package that will attract and retain a highly qualified work force. With this in mind, this Budget includes four additional full-time employees. These new positions include a new Journeyman in the Electric Department and a new Executive Assistant who will work for the City Manager and Public Works Director. In addition, a full-time Fire Chief and Firefighter are included in the Budget with a portion of their salary paid by the County.

In terms of salaries and benefits, the Budget includes several changes that should help us continue to recruit and retain a highly qualified group of employees. First of all, a 1 % across the board cost-of-living increase is included in the Budget that will be effective on January 1. The Budget also includes a 2% average merit increase for employees effective on January 1. This will allow us to continue with our performance based merit increase program that was initiated last year. In addition, the proposed Budget includes funding for a new salary study (\$30,000) that will allow us to review the compensation levels for all of our positions to ensure that we are maintaining fair and competitive salary levels. The Budget includes a 2% average salary adjustment for positions recommended for increase in the salary study.

The only other change in salaries and benefits is a 10% increase in the City's funding for employee health insurance costs. As you well know, health and medical costs continue to increase for all organizations including the City of Fredericksburg. We are hopeful that we can control our claims in the coming year that will allow us to participate in the TML health insurance pool in the next 12-18 months. In the meantime, the Budget includes an increase of 10% in employee health insurance contributions to our self-funded program. This increased funding should allow us to maintain a positive balance in our Health Insurance Fund in the coming year. The costs for dependent health insurance paid by employees

will be assessed over the next several months and a recommended rate should be ready for the Council's consideration in November.

GENERAL FUND

The total General Fund Budget for next year is \$12,260,650 which is a decrease of about \$867,700 from the current amended General Fund Budget of \$13,128,392. As previously mentioned, this Budget is decreasing due to several major new expenses that were added to the current year's Budget. The General Fund Budget includes funding for basic City services such as Police, Fire, Street, Parks, Health, Development Services and Municipal Court. It also covers the costs for administrative support services such as Human Resources, Finance, City Secretary, IT and City Manager. Some of these services are jointly funded by Gillespie County and will be discussed and were discussed with the County Commissioners at a joint meeting last month.

With regard to General Fund revenues, we have included funding for property taxes based upon an estimated effective tax rate of \$.2313. This is a reduction of our current tax rate of \$.2482 due to the increase in property values that we have experienced over the past year. We have included in the Budget the increase in sales tax revenues discussed by the Council. Even with this increase, we continue to be conservative in our projections of all General Fund revenues including sales tax revenues. As previously mentioned, the only change in General Fund fees is the increase in RV Park fees.

One of the major changes in General Fund expenses is the elimination of the costs for the City dispatch center. Our dispatching costs are now payable to the County. As recommended by the Council during the budget process, we have allocated the City's costs for dispatching services to City departments based upon the percentage of calls that the dispatch center handles for these services. Other major changes in General Fund expenses include the following:

1. Addition of New Executive Assistant Position Supporting City Manager and Public Works Director.
2. Addition of Funding of Comprehensive Salary Survey.
3. Building Repairs at City Hall including Sealing of Rock Facing.
4. Building Repairs at 308 E. Austin including Roof Repairs and Foundation Repairs.
5. Addition of Part-Time Administrative Assistant Position in Police Department.
6. Purchase of 6 New Vehicles in Police Department with New Vehicle Replacement Program.
7. Addition of New Fire Chief (January 1) and New Firefighter (April 1).
8. Addition of Funding for Sidewalk Repairs for Downtown Area and Continuation of Sidewalk Improvement Program.
9. Major Roadway Improvements on Milam Street.
10. RV Park Improvements Phase 1.
11. Replacement of Survey Equipment in Engineering Division.
12. Addition of Contract Employee in Engineering Division.
13. New Street and Parks Department Equipment. (See Capital Expenditure Listing)

ELECTRIC FUND

The total 2016 Budget for the Electric Fund is \$13,831,425 which is slightly less than the current budget of \$14,225,400. This Budget is balanced with a projection that revenues will exceed expenses by about \$122,000. As previously mentioned, it is proposed that fees for electric services increase 3% in the coming year.

One of the major changes in this Fund is the addition of a new Journeyman position to help keep up with an increased workload in this Department. Funding is also included in the Electric Fund for completion of the new work order system and the meter data management system. The Budget also includes funding to continue the LED street light replacement program.

WATER FUND

The Budget for the Water Fund in FY 2016 is \$5,539,625 which represents a significant decrease from the current Water Fund Budget of about \$2.6 million. This is due to the fact that several major capital improvements are included in the current year's Budget. The Budget is balanced with \$600,000 in excess revenues over expenses. This is primarily due to the fact that our annual debt payments for Limited Tax Notes were completed this year. It is important that we continue to build the fund balance in the Water Fund to meet the requirements of our financial management policies and to offset costs for capital improvement projects that are included in our Capital Improvement Plan (CIP) over the next several years.

The only change in fees proposed for the Water Fund is the elimination of the 1,000 gallons of water consumption used to set monthly sewer charges. This will result in an increase of about \$200,000 in sewer revenues next year.

There are several major expenses included in the Water Fund Budget for next year including the following:

1. Final Phase of Leak Detection Program.
2. Knauth Well Field Pump #2 Improvements.
3. Major Improvements to Water and Sewer Mains.
4. Completion of Improvements to Water Reclamation Plant Offices.
5. Upgrades to Lift Stations SCADA Systems.
6. Partial Funding for Sewer Line Replacement on San Antonio Street.
7. TDS & Chloride Remediation Study.
8. New Sewer Line Camera Equipment.

GOLF FUND

The FY 2016 Budget for the Golf Fund was a major discussion topic during the recent discussions on the 2016 Budget. These discussions resulted in a number of changes to the Budget including the closure of the Golf Course Grill and relocation of a limited food service operation to the Pro Shop area. The specific revisions to the budget that resulted from these changes are listed on the attached spreadsheet.

The total Golf Course Budget for next year was reduced from \$1,886,600 this year to \$1,544,600 next year which is an 18.13% decrease. This will result in a reduction in the Golf Course subsidy from the General Fund to \$198,700 next year. As previously mentioned, we will be closely monitoring the revenues and expenses of the Golf Course during the coming year. Additional cost reductions may be necessary particularly if our revenue projections do not meet budget.

In terms of Golf Fund expenses, we are attempting to control costs in the coming year due to our efforts to control the deficit that the Golf Course has experienced the past two years. Therefore, very few new or increased expenses for the Golf Fund are included in this Budget. We have reduced personnel costs due to the recent retirement of one of the Golf Course employees and the elimination of two full-time and two part-time positions in the Grill. We have added a lease for a new large mower. We have also added funding for new carpet, tables and chairs at the Pro Shop which need to be replaced due to normal wear and tear. We plan to wait at least several months to expend these funds to ensure that the Course is meeting revenue projections.

SOLID WASTE FUND

The Solid Waste Fund Budget for next year totals \$2,255,625 which is \$927,675 less than the current Budget. This is due to several major capital expenditures that are funded this year including the new landfill cell and new office building. This Fund is balanced with an excess of \$68,175 in revenues over expenses. No solid waste fee increases are proposed in the coming year.

New expenses proposed in this Fund for next year include the addition of several new pieces of equipment. This includes a new side load garbage truck and leaf loader. We are also proposing to rebuild the existing scraper or purchase a used scraper in the coming year.

EMS FUND

The EMS Fund Budget is set at \$2,007,425 next year which is an increase of about \$209,000 over the current budget. The increase in our collection of EMS charges will help to offset some of this increase. However, the Budget does include an increase in funding support from the City and County from \$350,900 to \$442,700 for each entity.

This increase in City and County funding is due primarily to several new major expenditures included in the EMS Fund next year. This includes the purchase of four new cardiac monitors to replace the existing monitors which will soon become obsolete. The Budget also includes the remount of a new ambulance unit. Both of these expenses are proposed for 3-year lease purchase financing.

TOURISM FUND

The Tourism Fund Budget for next year totals \$2,470,100 which is \$77,100 less than the current Budget. This Budget will result in \$161,200 in revenues exceeding expenses. Several new expenses are included in this Fund next year. This includes \$55,000 for improvements at Fort Martin Scott. Also the part-time employee at Fort Martin Scott that was added this year will be paid from this Fund. In addition, we are

proposing that \$20,000 be added to the Tourism Fund Budget for improvements to the grounds at the Visitor's Center.

DRAINAGE FUND

Our Drainage Fund is a relatively small fund with expenses of \$213,500 for next year. There are no new drainage improvements included in this Budget for next year. Instead we have included a Drainage Master Plan in the Budget. Once completed, this plan will provide a number of direct benefits to the City including prioritization of drainage problem areas using a formal ranking system and development of a new stormwater utility fee to fund the drainage improvements.

HEALTH INSURANCE FUND

As previously mentioned, we have included a 10% increase in funding for employee health insurance next year. This will result in a total budget for this Fund of \$1,608,000 to cover all health insurance expenses. The Budget includes the continuation of our current self-insured program. This funding should be sufficient to cover our costs during the coming year. It is our hope that claims can be controlled in the next year so that we can join the TML insurance pool in the near future.

EMERGENCY MANAGEMENT FUND

Our final major City fund covers expenses related to our emergency management operations and these expenses are shared with the County. Next year our budget for emergency management will be \$135,300 with no major changes proposed for these operations in 2016. If approved, this Budget will result in a decrease in funding from both the City and County from \$55,000 to \$50,750. The primary reason for this decrease is that we were notified recently that our FEMA grant had increased to \$33,800.

SUMMARY

Thank you for this opportunity to serve as your City Manager and assist in preparing and presenting next year's Budget. Every year we try to improve the budget process and the final budget document. I believe that this year's budget process went much smoother than the previous year even though we had new personnel in the Finance Department that were involved with the Budget. When we present you the final budget document in the next 30 days I think that you will be impressed with the continued enhancements to this report. As in the past, we welcome your input on how we can improve any area of the budget for next year.


Kent Myers
City Manager

CITY COUNCIL



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

MISSION STATEMENT

The mission of the City of Fredericksburg is to provide a high level of city services creating an environment of pride among our City employees and trust among our citizens and visitors. These services will be delivered in an honest, reliable, caring and quality manner with a willingness to go the extra mile in order to satisfy our customers.

City of Fredericksburg History

Fredericksburg, the county seat of Gillespie County, is seventy miles west of Austin in the central part of the county. The town was one of a projected series of German settlements from the Texas coast to the land north of the Llano River, originally the ultimate destination of the German immigrants sent to Texas by the Adelsverein. In August 1845 John O. Meusebach left New Braunfels with a surveying party to select a site for a second settlement en route to the Fisher-Miller Land Grant. He eventually chose a tract of land sixty miles northwest of New Braunfels, where two streams met four miles above the Pedernales River; the streams were later named Barons Creek, in Meusebach's honor, and Town Creek. Meusebach was impressed by the abundance of water, stone, and timber and upon his return to New Braunfels arranged to buy 10,000 acres on credit. The first wagontrain of 120 settlers arrived from New Braunfels on May 8, 1846, after a sixteen-day journey, accompanied by an eight-man military escort provided by the Adelsverein. Surveyor Hermann Wilke laid out the town, which Meusebach named Fredericksburg after Prince Frederick of Prussia, an influential member of the Adelsverein. Each settler received one town lot and ten acres of farmland nearby. The town was laid out like the German villages along the Rhine, from which many of the colonists had come, with one long, wide main street roughly paralleling Town Creek. The earliest houses in Fredericksburg were built simply, of post oak logs stuck upright in the ground. These were soon replaced by Fachwerk houses, built of upright timbers with the spaces between filled with rocks and then plastered or whitewashed over.

The colonists planted corn, built storehouses to protect their provisions and trade goods, and prepared for the arrival of more immigrant trains, which came throughout the summer. Within two years Fredericksburg had grown into a thriving town of almost 1,000, despite an epidemic that spread from Indianola and New Braunfels and killed between 100 and 150 residents in the summer and fall of 1846. The first two years also saw the opening of a wagon road between Fredericksburg and Austin; the signing of the Meusebach-Comanche Treaty, which effectively eliminated the threat of Indian attack; the opening of the first privately owned store, by J. L. Ransleben; the construction of the Vereins-Kirche, which served for fifty years as a church, school, fortress, and meeting hall; the formal organization of Gillespie County by the Texas legislature, which made Fredericksburg the county seat; the founding of Zodiac, a nearby settlement, by a group of Mormons under Lyman Wight; the construction of the Nimitz Hotel; and the establishment by the United States Army of Fort Martin Scott, which became an important market for the merchants and laborers of Fredericksburg, two miles east of town. After the signing of the Treaty of Guadalupe Hidalgo in 1849, Fredericksburg also benefited from its situation as the last town before El Paso on the Emigrant or Upper El Paso Road.

Religion played an important part in the lives of the German settlers of Gillespie County. Devout farmers drove as much as twenty miles into town for religious services and built Fredericksburg's characteristic Sunday houses for use on weekends and religious holidays. Though most of the original colonists were members of the Evangelical Protestant Church, there were also Lutherans, Methodists, and Catholics. Initially, all communions held services in the Vereins-Kirche, but in 1848 the Catholics built their own church, which was supplanted in 1860 by the Marienkirche (old St. Mary's Church). Also in 1848 the German missionary Father Menzel erected a large wooden cross on Cross Mountain just north of Fredericksburg. The Methodists withdrew from the Vereins-Kirche around the same time, and another group left the Evangelical Protestants in 1852 and formed Zion's Evangelical Lutheran Church under Rev. Philip F. Zizelman. Their church building, completed the following year, was the first Lutheran church in the Hill Country.

The German settlers were also passionate believers in the importance of education. The first school in Fredericksburg was established under Johann Leyendecker, in whose home Catholic services were held immediately after the town's founding. Leyendecker was succeeded as teacher a year later by Jacob Brodbeck, who was in turn succeeded by Rev. Gottlieb Burchard Dangers. In 1852 Heinrich Ochs replaced Dangers; Ochs remained an important figure in the community until his death in 1897. The first public school, with August Siemering as teacher, and the first official Catholic school in Fredericksburg were established in 1856.

Fredericksburg, like many of the German communities in south central Texas, generally supported the Union in the Civil War. Still, despite widespread opposition to slavery and secession on philosophical grounds, a number of Fredericksburg residents supported the Confederacy. Charles H. Nimitz organized the Gillespie Rifles for the Confederate Army and was later appointed enrolling officer for the frontier district. The Fredericksburg Southern Aid Society subscribed more than \$5,000 in food and clothing for Confederate soldiers in 1861. In general, however, the people of Fredericksburg and Gillespie County suffered under Confederate martial law, imposed in 1862, and from the depredations of such outlaws as James P. Waldrip. Waldrip, the leader of a notorious gang, was shot by an unknown assassin beneath a live oak tree outside the Nimitz Hotel in 1867.

The bitter experience of the Civil War strengthened the traditional German determination not to get involved in state and national affairs. The Germans tried to maintain their independence by steadfastly refusing to learn or use English. The first newspaper in the county was the German-language Fredericksburg Wochenblatt, established in 1877, and a teamster who drove freight from Austin to Fredericksburg in the 1880s claimed that the local sheriff, who spoke German and broken English, was the only person in Fredericksburg who could act as an interpreter for him. The most authoritative history of early Fredericksburg was *Fest-Ausgabe zum fuenfzig-jaehrigen Jubilaeum der deutschen Kolonie Friedrichsburg*, written by Robert G. Penniger for the town's fiftieth-anniversary celebration in 1896. Not until after 1900 were the first purely English-speaking teachers employed in Fredericksburg's public schools.

As the town grew in size and importance, however, its self-imposed isolation was beginning to break down. The first Gillespie County Fair was held in 1881 at Fort Martin Scott and moved to Fredericksburg in 1889. The fair, celebrated as the first in Texas, soon attracted relatively large numbers of visitors to Fredericksburg. The town got its first electric-light company in 1896 and its first ice factory in 1907; by 1904 the estimated population had risen to 1,632. Another factor in Fredericksburg's decreasing insularity was the construction of the San Antonio, Fredericksburg and Northern Railway, the first train of which rolled into Fredericksburg on November 17, 1913, and was greeted with a three-day celebration. The railroad was reorganized as the Fredericksburg and Northern in 1917 and remained in operation until July 25, 1942, when it died, a victim of improved roads and automobiles.

By World War I a number of residents of Fredericksburg considered Penniger's editorial newspaper too pro-German. Another symbol of change was the spring 1928 vote to incorporate, a move the people of Fredericksburg had resisted for eighty-two years because they preferred to use the county as the unit of local government: why, they reasoned, pay two sets of public officials when one would suffice? At the time of the vote Fredericksburg was the largest unincorporated town in the United States, and the increasing size and complexity of both the town and the county made a change necessary. The 1930 United States census, the first in which Fredericksburg was included, gave the town's population as 2,416. Thereafter the population grew slowly but steadily, reaching 3,544 in 1940, 3,847 in 1950, 4,629 in 1960, 5,326 in 1970, and 6,412 in 1980. As Fredericksburg grew it became the principal manufacturing center of Gillespie County. At various times it has had a furniture factory, a cement plant, a poultry-dressing plant, granite and limestone quarries, a mattress factory, a peanut-oil plant, a sewing factory, a metal and iron works, and a tannery. As early as 1930, however,

the town was also becoming known as a resort center, with a tourist camp and hunting and fishing opportunities; a significant part of the town's economy continues to depend upon its ability to attract the tourist trade. One of the organizations that has helped make Fredericksburg an important tourist center is the Gillespie County Historical Society, founded in 1934 to preserve local history and traditions. Its immediate goal was the completion, with the help of the Civil Works Administration, of a replica of the Vereins-Kirche, which had been torn down in 1897. When it was completed in 1936 for the Texas Centennial celebration, the structure became the home of the Pioneer Museum. After the museum was moved in 1955 the new Vereins-Kirche became the home of the Gillespie County archives. Another local structure of some historical significance is the Admiral Nimitz Center in the old Nimitz Hotel, commemorating native son Adm. Chester W. Nimitz, a hero of World War II.

In the 1980s Fredericksburg had thirty-eight restaurants, thirteen motels, a resort farm, a campground, three art galleries, and twenty antique stores. In addition, the town was the site of a number of annual events, many of which recall Fredericksburg's German pioneer past, which attracted visitors from throughout the state. Among these events were the Wild Game Dinner (for men only) in March and the Damenfest (for women only) in October, both of which benefit the Fredericksburg Heritage Foundation; the Easter Fires Pageant; the Founders Day celebration, on the Saturday nearest May 8, which benefits the Gillespie County Historical Society; A Night in Old Fredericksburg, in July; Oktoberfest; and the Kristkindl Market and Candlelight Homes Tour, both in December. The Gillespie County Fair is held in Fredericksburg on the third weekend in August; the fairgrounds are also the site of racing meets on Memorial Day and the Fourth of July and a hunter-jumper horse show in June. In 1990 the population was 6,934, and in 2000 the community had 8,911 inhabitants and 910 businesses.

BIBLIOGRAPHY: Don Hampton Biggers, *German Pioneers in Texas* (Fredericksburg, Texas: Fredericksburg Publishing, 1925). Sara Kay Curtis, *A History of Gillespie County, Texas, 1846-1900* (M.A. thesis, University of Texas, 1943). Gillespie County Historical Society, *Pioneers in God's Hills* (2 vols. Austin: Von Boeckmann-Jones, 1960, 1974). Ella Amanda Gold, *The History of Education in Gillespie County* (M.A. thesis, University of Texas, 1945). Sarah Sam Gray, *The German-American Community of Fredericksburg, Texas and Its Assimilation* (M.A. thesis, University of Texas, 1929). Richard Zelade, *Hill Country* (Austin: Texas Monthly Press, 1983).

Martin Donell Kohout, "FREDERICKSBURG, TX," *Handbook of Texas Online* (<http://www.tshaonline.org/handbook/online/articles/hff03>). Published by the Texas State Historical Association.

VEREINS KIRCHE



An undated picture of the Vereins Kirche sometime after its reconstruction in 1936

In 1847, just one year after the first German settlers arrived, the first public building was constructed by the people of Fredericksburg. Designed by Dr. Schubert of the Adelsverein, it was called the Vereins-Kirche or Society Church. The building was constructed in an ancient German style known as "Carolingian Octagon". Each side of the Vereins, which originally stood in the middle of Main Street, was eighteen feet long and eighteen feet high. An octagonal roof rose ten feet with an octagonal cupola raised another ten feet.

Throughout the years the original Vereins Kirche was used by all religious groups, served as the first school, city hall and the center pavilion for Fredericksburg's 50th Anniversary Celebration in 1896. But most importantly, it was the central gathering place for a community which thrived because of its common bond.

In 1897 the building had fallen into disrepair and was considered an obstacle for traffic. The Vereins-Kirche was torn down. When the Gillespie County Historical Society was formed in 1934, it set as its first goal the construction of a replica of the old Vereins-Kirche in Fredericksburg's "Old Market Square". The present day Vereins-Kirche was completed for the Texas Centennial in 1936.

The spirit of the first settlers of Fredericksburg and the focus on community continues today. As the City develops there is still a dedication to keeping the roots of Fredericksburg as our guide while we build the future. Honoring our heritage is as strong today as it was to the dedicated group that reconstructed the "Society Church" back in the heart of Fredericksburg in 1936.



Vereins Kirche just after the construction of Marktplatz pavilions in the 1990's

Growth in Fredericksburg continues. New

and improved sidewalks, a master plan for park improvements, additional master plans for both utilities and drainage, and continued work at Fort Martin Scott are highlights of upcoming projects this year. Businesses have continued to grow and new ones have been proposed. There is no doubt that Fredericksburg is dynamic, growing and changing.

Businesses have continued to grow and new ones have been proposed. There is no doubt that Fredericksburg is dynamic, growing and changing.

But with all of the forward thinking and planning, there remains at the midpoint of this city a Vereins-Kirche to ever bring the focus back to what is important to the citizens of Fredericksburg; a common vision of community based on values and ideals held by the settlers who first put at the town's center a "Society Church".



The City of Fredericksburg

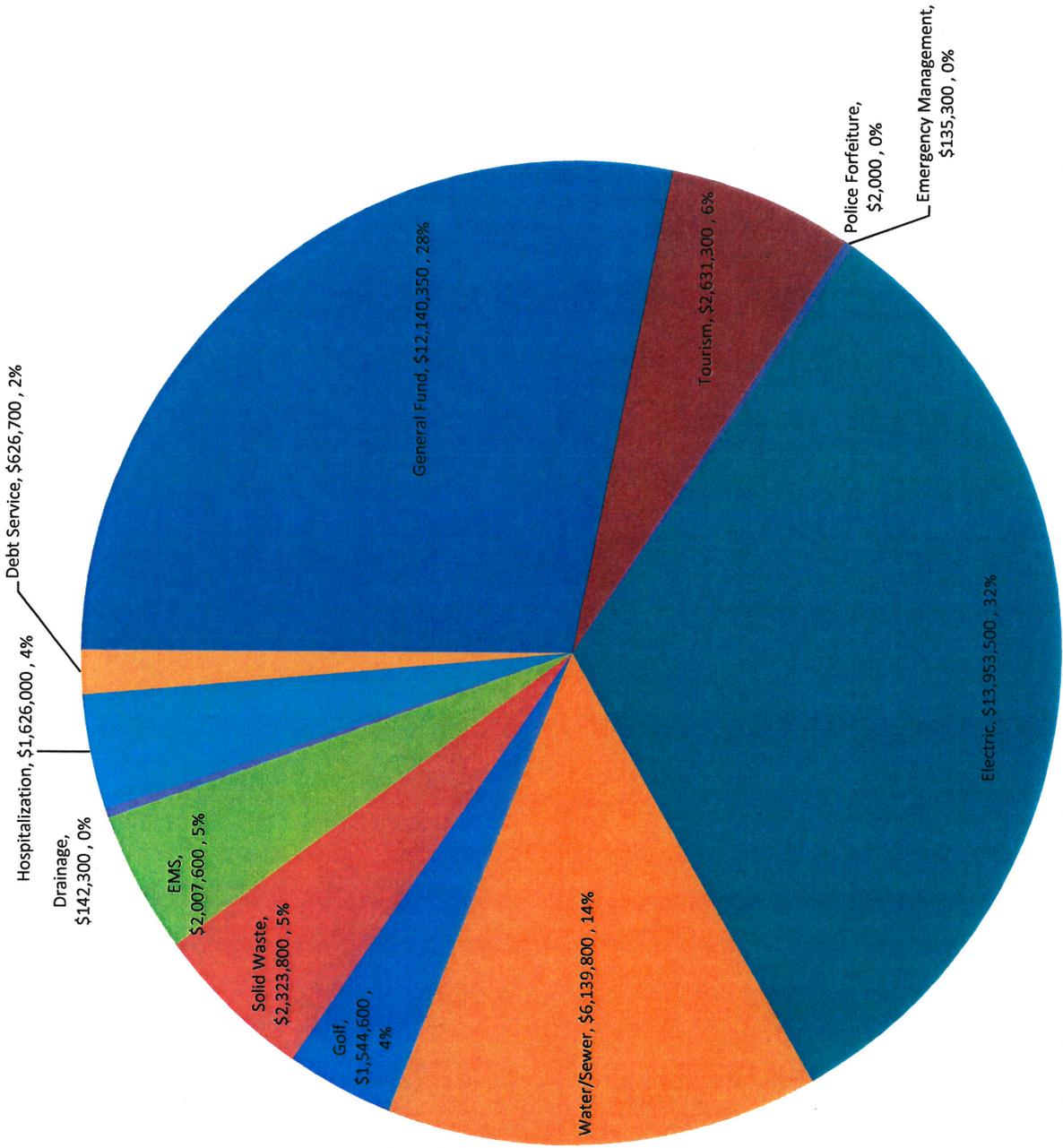
City of Fredericksburg
2016 Budget



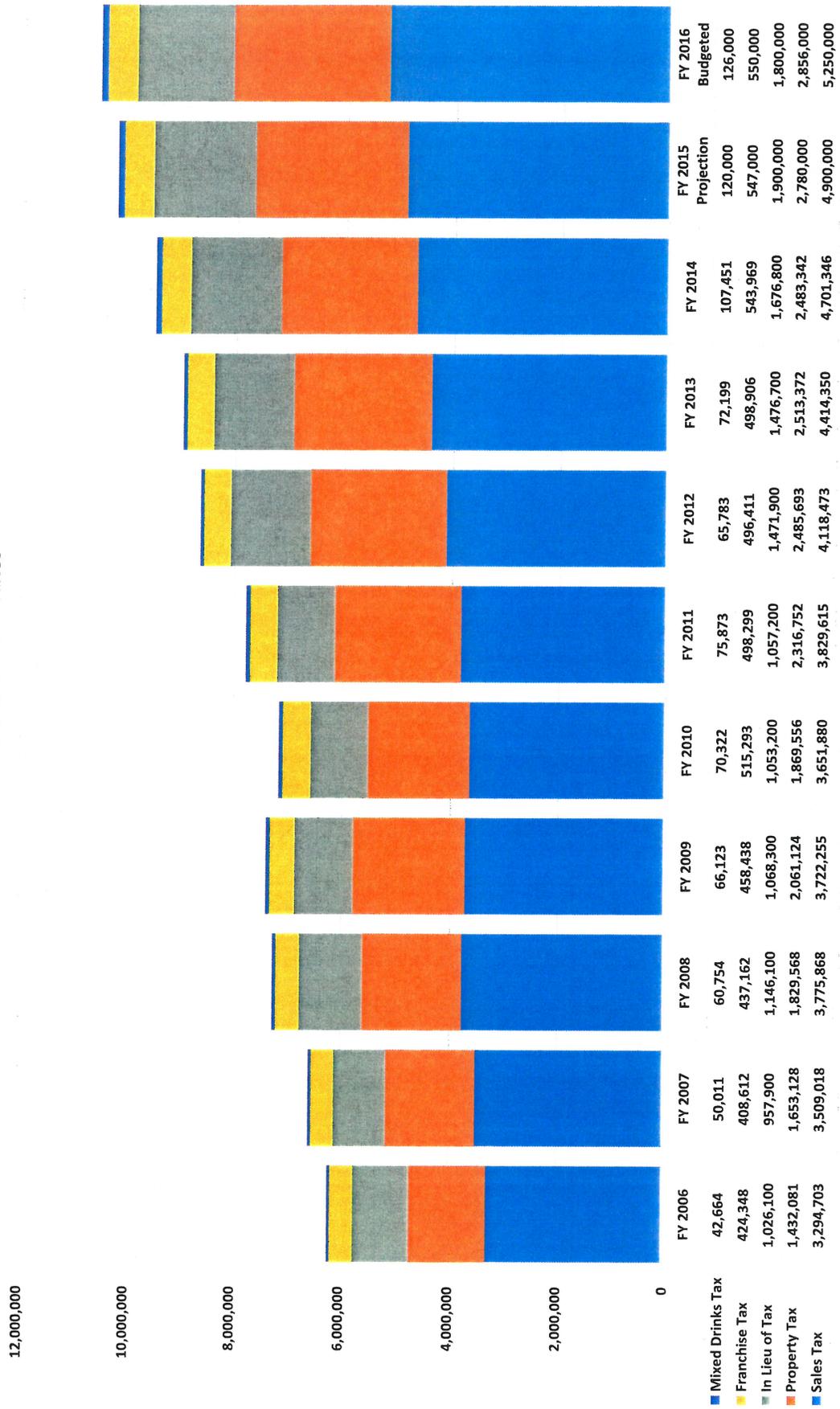
**Budget Revenues
Comparisons by Fund**

	2014 Actual	2015 Budget	2016 Budget	Variance 2016 vs. 2015 Budget	
Governmental Funds					
General Fund	10,902,453	11,757,080	11,926,400	169,320	1.44%
FFWF	195,841	198,000	213,950	15,950	8.06%
Total Governmental Funds	11,098,293	11,955,080	12,140,350	185,270	1.55%
Special Revenue Funds					
Tourism	2,309,617	2,401,300	2,631,300	230,000	9.58%
Police Forfeiture	833	2,120	2,000	(120)	-5.66%
Emergency Management	101,776	135,200	135,300	100	0.07%
Total Special Revenue Funds	2,412,226	2,538,620	2,768,600	229,980	9.06%
Enterprise Funds					
Electric	12,963,294	14,159,900	13,953,500	(206,400)	-1.46%
Water and Sewer	5,947,941	7,975,600	6,139,800	(1,835,800)	-23.02%
Golf	1,585,123	1,786,600	1,544,600	(242,000)	-13.55%
Solid Waste	2,065,021	2,370,000	2,323,800	(46,200)	-1.95%
EMS	1,916,342	1,792,100	2,007,600	215,500	12.02%
Drainage	379,690	134,000	142,300	8,300	6.19%
Total Enterprise Funds	24,857,412	28,218,200	26,111,600	(2,106,600)	-7.47%
Internal Service Funds					
Health Insurance	1,305,729	1,573,200	1,626,000	52,800	3.36%
Total Internal Service Funds	1,305,729	1,573,200	1,626,000	52,800	3.36%
Debt Service	654,666	605,000	626,700	21,700	3.59%
Total All Funds	40,328,327	44,890,100	43,273,250	(1,616,850)	-3.60%

City of Fredericksburg FY 2016 Budgeted Revenues
\$43,273,250



Revenues from Taxes

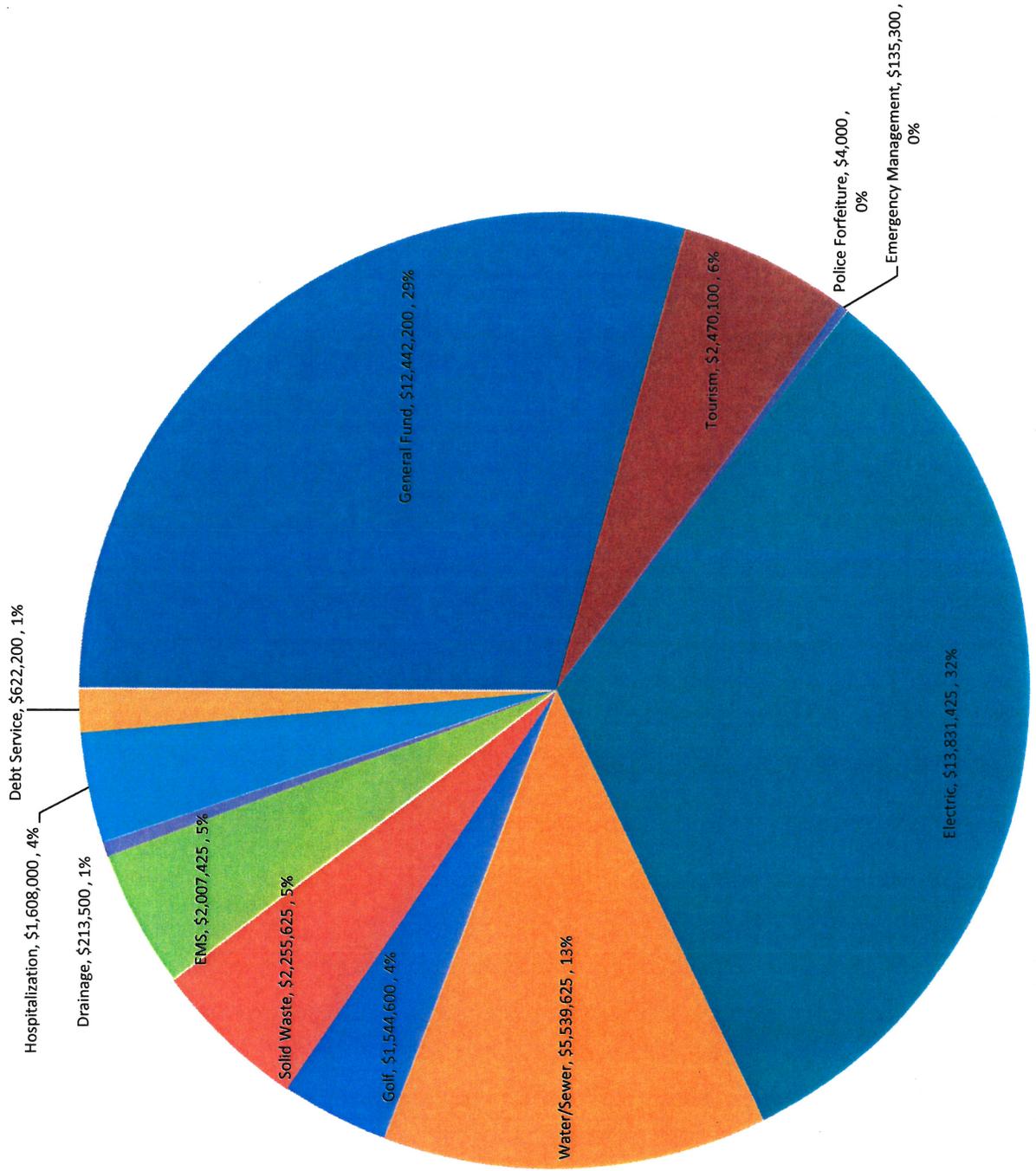




**Budget Expenditures
Comparisons by Fund**

	2014 Actual	2015 Budget	2016 Budget	Variance	
				2016 vs. 2015 Budget	
Governmental Fund					
Administrative	2,128,207	1,944,492	1,669,475	(275,017)	-14.14%
Police	3,798,241	4,094,700	4,350,425	255,725	6.25%
Fire	732,098	799,600	858,100	58,500	7.32%
Street	1,932,305	2,799,900	2,507,425	(292,475)	-10.45%
Park	1,330,818	2,521,600	1,860,600	(661,000)	-26.21%
Development Services	445,933	434,500	442,925	8,425	1.94%
Health	146,623	167,400	181,900	14,500	8.66%
Municipal Court	-	153,600	158,800	5,200	3.39%
Engineering	-	212,600	231,000	18,400	8.65%
Food and Wine Festival	154,253	155,800	181,550	25,750	16.53%
Total Governmental Fund	10,668,478	13,284,192	12,442,200	(841,992)	-6.34%
Special Revenue Funds					
Tourism	2,301,838	2,547,200	2,470,100	(77,100)	-3.03%
Police Forfeiture	-	8,000	4,000	(4,000)	-50.00%
Emergency Management	122,117	135,200	135,300	100	0.07%
Total Special Revenue Funds	2,423,956	2,690,400	2,609,400	(81,000)	-3.01%
Enterprise Funds					
Electric	13,012,676	14,225,400	13,831,425	(393,975)	-2.77%
Water and Sewer	5,191,825	8,183,800	5,539,625	(2,644,175)	-32.31%
Golf	1,565,442	1,886,600	1,544,600	(342,000)	-18.13%
Solid Waste	1,777,194	3,183,300	2,255,625	(927,675)	-29.14%
EMS	1,802,721	1,798,000	2,007,425	209,425	11.65%
Drainage	336,539	344,500	213,500	(131,000)	-38.03%
Total Enterprise Funds	23,686,397	29,621,600	25,392,200	(4,229,400)	-14.28%
Internal Service Funds					
Health and Life Insurance	1,894,386	1,473,200	1,608,000	134,800	9.15%
Total Internal Service Funds	1,894,386	1,473,200	1,608,000	134,800	9.15%
Debt Service	652,145	619,400	622,200	2,800	0.45%
Total All Funds	39,325,362	47,688,792	42,674,000	(5,014,792)	-10.52%

City of Fredericksburg FY 2016 Budgeted Expenditures
\$42,674,000





**CITY OF FREDERICKSBURG
FY 2016 PROJECTED BUDGET AND CASH RESERVES**

Fund	Estimated Cash 9/30/2015	BUDGET FY 2016 Revenues	BUDGET FY 2016 Expenditures	(Draw down) Add to Cash Reserve	Restricted Cash For Debt Payments	Estimated Unrestricted Cash 9/30/2016
General Fund	\$4,834,267	\$11,926,400	(\$12,260,650)	(\$334,250)	(\$288,600)	\$4,211,417
Food and Wine Fest	212,003	213,950	(181,550)	32,400	-	244,403
Electric	875,854	13,953,500	(13,831,425)	122,075	-	997,929
Water	1,143,241	6,139,800	(5,539,625)	600,175	(760,800)	982,616
Golf	(560,370)	1,544,600	(1,544,600)	-	(168,800)	(729,170)
Solid Waste	259,562	2,323,800	(2,255,625)	68,175	(229,700)	98,037
EMS	(455,366)	2,007,600	(2,007,425)	175	(164,000)	(619,191)
Drainage	279,859	142,300	(213,500)	(71,200)	(63,500)	145,159
Debt Service	8,028	626,700	(622,200)	4,500	-	12,528
Tourism	683,359	2,631,300	(2,470,100)	161,200	-	844,559
Emergency Management	(36,791)	135,300	(135,300)	-	-	(36,791)
Police Forfeiture	9,489	2,000	(4,000)	(2,000)	-	7,489
Hospitalization Insurance	176,770	1,626,000	(1,608,000)	18,000	-	194,770
Totals	\$7,429,905	\$43,273,250	(\$42,674,000)	\$599,250	(\$1,675,400)	\$6,353,755



The City of Fredericksburg



GENERAL FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-00-4101-00	Current Ad Valorem Taxes	2,300,484	2,592,500	2,600,000	2,675,500
01-00-4102-00	Delinquent Ad Valorem Taxes	182,858	214,100	180,000	180,500
01-00-4103-00	Penalty & Interest	25,217	22,400	18,000	23,000
01-00-4104-00	Gross Rec Tax-Time Warner	158,351	158,000	160,000	160,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	167,693	170,000	172,000	172,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	142,587	125,000	140,000	140,000
01-00-4107-00	In Lieu Of Taxes	1,676,800	1,956,200	1,900,000	1,800,000
01-00-4108-00	1 1/2 % City Sales Tax	4,701,346	4,900,000	4,900,000	5,250,000
01-00-4110-00	Mixed Drinks Tax	107,451	113,000	120,000	126,000
01-00-4113-00	Franchise Tax-CTEC	75,338	80,000	75,000	78,000
01-00-4120-00	Occupational Licenses	26,060	20,000	21,000	22,000
01-00-4121-00	Dog Licenses	1,140	1,200	1,000	1,100
01-00-4122-00	Building Permits	88,278	70,000	70,000	75,000
01-00-4125-00	Gas Inspections & Permits	1,244	800	1,000	1,200
01-00-4150-00	Interest Income	8,869	9,300	9,300	9,400
01-00-4163-00	Zoning Fees, Etc	15,430	12,000	12,000	14,000
01-00-4164-00	Temporary Use Permit	300	500	500	500
01-00-4165-00	Miscellaneous Adm Revenues	15,733	27,500	16,000	16,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	1,115	1,000	2,100	2,000
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,400	-	5,500	5,500
01-00-4168-00	Chamber of Commerce Rental Rev	8,740	-	-	-
01-00-4169-00	Lease Income - 308 E Austin	2,305	2,100	2,100	2,100
01-00-4170-00	Lease Income - 306 E Austin	205	-	-	-
01-00-4171-00	Lease Income - GCAD	-	-	-	12,000
01-00-4175-00	FCVB Maintenance Reimbursement	-	30,000	30,000	30,000
01-00-4180-00	Municipal Court Cost Revenue	6,151	8,500	32,100	62,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	1,601	60	-	-
01-00-4201-00	Police Fines	130,709	150,000	90,000	72,000
01-00-4202-00	Parking Fines	165	500	400	400
01-00-4210-00	LEOSE Annual Allocation	-	-	2,553	2,500
01-00-4211-00	Open Records-Accident,Incident	3,419	3,000	2,600	2,500
01-00-4213-00	Animal Control Revenue	7,782	24,000	10,500	10,000
01-00-4214-00	Animal Control Donation	14,135	-	1,000	1,000
01-00-4251-00	STEP Grant	-	-	7,000	7,000
01-00-4258-00	Grant - Dept of Justice	1,024	-	-	-
01-00-4265-00	Miscellaneous Police Revenues	7,290	3,500	11,332	4,000
01-00-4266-00	Summer Youth Program	710	-	200	200
01-00-4280-00	Child Safety Program	11,055	12,000	12,000	12,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	26	5,720	5,500	1,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	331,200	329,400	329,400	322,000
01-00-4315-00	Firehouse Recovery Revenues	-	20,000	10,000	13,000
01-00-4365-00	Miscellaneous Fire Dept Rev	-	1,000	-	-
01-00-4381-00	Proceeds -Sale of Fixed Assets	16,358	-	-	1,000
01-00-4401-00	Paving & Construction	10,603	2,000	-	2,000
01-00-4403-00	Brush Hauling	820	1,000	1,400	1,500
01-00-4465-00	Miscellaneous Street Dept Rev	10,817	2,000	9,000	5,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	3,850	9,500	11,200	1,000
01-00-4500-00	Pioneer Pavilion	14,350	14,000	14,000	14,000
01-00-4501-00	Tatsch & Open Air Pavilions	27,183	27,500	27,500	27,500
01-00-4502-00	Camping	336,498	340,000	330,000	340,000
01-00-4505-00	Baseball	595	2,000	2,000	2,000
01-00-4506-00	Swimming - Park Pool	27,762	17,000	17,000	17,000

01-00-4507-00	Swimming - Town Pool	8,423	10,000	8,000	8,000
01-00-4508-00	Swimming - Registration Fees	550	600	600	600
01-00-4509-00	Soccer	-	1,000	1,100	1,100
01-00-4510-00	Concessions	-	600	600	600
01-00-4515-00	Donations - Parks & Recreation	129	-	-	-
01-00-4520-00	Adelsverein Halle Rental	4,875	4,000	4,000	4,000
01-00-4521-00	Kinder Halle	4,375	3,500	3,500	3,500
01-00-4522-00	Oktoberfest Halle	1,928	1,500	2,000	2,000
01-00-4523-00	Market Square Kitchen Rental	25	200	200	200
01-00-4530-00	Park Dedication Fee	-	1,000	-	-
01-00-4540-00	Fort Martin Scott Revenue	13,545	15,000	17,000	17,000
01-00-4541-00	Ft Martin Scott Souvenir Sales	1,250	1,000	1,000	1,000
01-00-4542-00	Misc Taxable Rev - Ft Martin S	451	500	-	-
01-00-4543-00	Ft Martin Scott - Parking Fees	200	-	-	-
01-00-4544-00	Ft Martin Scott - Event Revenues	100	-	-	-
01-00-4558-00	Market Square Wi-Fi	-	16,500	16,500	-
01-00-4559-00	Lease Income - MS - Misc	915	800	100	100
01-00-4560-00	Lease Income - Mkt Sq - SSB	21,902	22,000	22,000	5,500
01-00-4565-00	Miscellaneous Park Revenue	7,694	6,000	4,000	1,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	-	1,000	1,200	-
01-00-4765-00	Misc Revenue - Development Ser	256	37,000	37,400	-
01-00-4800-00	Health Fees	90,753	85,000	88,000	88,000
01-00-4801-00	County Health Contribution 1/2	37,080	40,800	39,900	46,600
01-00-4810-00	Food Handler's Class Revenue	380	300	600	400
01-00-4865-00	Miscellaneous Revenue - Health	575	500	450	400
	General Fund Revenues	10,902,453	11,757,080	11,640,335	11,926,400



ADMINISTRATIVE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
01-20-1010-00	Salary - Elected Officials	16,800	16,800	16,800	16,800
01-20-1015-00	Regular Wages-City Attorney	62,003	17,800	17,800	18,500
01-20-1016-00	Wages - City Attorney Billings	-	30,000	22,600	28,000
01-20-1020-00	Regular Wages-Mun Judge & Clerk	81,297	-	-	-
01-20-1030-00	Regular Wages-Office Employees	340,840	341,300	320,500	379,200
01-20-1035-00	Regular Wages-Engineering	115,468	-	-	-
01-20-1050-00	Regular Wages - Part Time Emp	6,834	5,000	2,300	2,000
01-20-1060-00	Longevity	7,328	4,200	4,500	4,900
01-20-1070-00	Overtime Wages	17,620	15,000	16,600	15,000
01-20-2020-00	Social Security	47,067	33,000	30,700	35,600
01-20-2030-00	Retirement - TMRS	54,347	42,900	40,200	42,900
01-20-2040-00	Uniforms & Clothing	17	-	-	-
01-20-2060-00	Insurance - Hospitalization	49,923	42,100	48,200	53,500
01-20-2090-00	Professional Org - Personal	2,903	1,200	1,200	1,200
01-20-2100-00	Prof Education & Training	6,583	5,000	6,000	12,500
01-20-2204-00	Collection Fees - Del Taxes	7,840	7,000	7,000	7,000
01-20-3010-00	Utilities	11,798	10,000	14,000	20,000
01-20-3020-00	Telephone	3,649	4,500	3,500	3,500
01-20-3030-00	Office Supplies & Forms	10,370	7,500	6,500	6,500
01-20-3040-00	Postage, Freight, Etc	3,805	4,000	3,500	3,500
01-20-3050-00	Ads & Public Notices	3,411	4,000	3,500	3,500
01-20-3060-00	Protocol & Social	10,867	7,500	8,500	8,500
01-20-3070-00	Travel Expenses	8,074	7,000	9,000	9,000
01-20-3080-00	Prof Org & Assoc - City	4,762	3,500	4,200	4,200
01-20-3090-00	Books, Periodicals, Etc	803	1,500	1,000	1,000
01-20-3100-00	Safety	1,231	1,000	500	500
01-20-3120-00	Audit Expenses	5,500	5,500	5,500	5,500
01-20-3130-00	Legal Expenses	73,530	15,000	42,000	43,000
01-20-3140-00	Contract Professional Services	21,999	75,000	20,000	23,100
01-20-3142-00	County/GCAD - Prop Tax Collection	32,620	40,000	52,000	32,100
01-20-3160-00	TML Conventions	3,863	4,500	4,000	4,000
01-20-3190-00	Miscellaneous Adm Expenses	5,947	6,000	8,500	7,000
01-20-3200-00	City Share - Gill Central Appr Dist Exp	58,943	62,000	60,000	65,400
01-20-3202-00	Bad Debt Expense	1,540	-	-	-
01-20-3213-00	Credit Card/Bank Fees	44	-	-	-
01-20-3220-00	Insurance & Bonds	5,114	5,200	5,200	4,700
01-20-3273-00	City Contr Mun Court Rent	2,475	-	-	-
01-20-3274-00	City Contribution - Dispatch	-	17,800	53,800	-
01-20-3275-00	City Contr-Emg Medical Serv	395,760	350,900	350,900	442,700
01-20-3276-00	City Contrib - Emerg Mgt	50,880	55,000	55,000	50,750
01-20-3278-00	CityContr-MunCourt ComputerExp	18,436	-	-	-
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	40,135	8,500	15,000	15,000
01-20-4020-00	Janitorial/Housekeeping	2,574	3,500	3,000	3,000
01-20-4030-00	General Property Maintenance	4,864	76,000	76,000	26,000
01-20-4035-00	Visitor Info Center Maint	17,259	16,000	10,000	10,000
01-20-4036-00	Maintenance 308 E Austin	339	12,000	500	18,500
01-20-4040-00	Small Tools & Equipment	6,620	2,800	2,800	8,800
01-20-4060-00	Office Machines Maintenance	3,233	2,800	2,800	2,800
01-20-4065-00	Office Equipment Rental	161	500	500	500
01-20-4070-00	Computer/Software Maintenance	17,856	7,500	14,000	18,625
01-20-4250-00	Election Expenses	2,556	2,500	2,200	2,500
01-20-4300-00	Engineering Supplies & Exp	629	-	-	-

01-20-4410-00	Gasoline, Oil, & Lubrication	6,211	2,900	1,000	1,500
01-20-4430-00	Vehicle Maint	648	400	400	400
01-20-4435-00	Fleet Lease	-	1,300	1,300	2,600
01-20-5010-00	Furniture & Fixtures	6,127	10,000	-	-
01-20-5059-00	Land Purchase - Mitchell - Friendship	-	298,892	300,000	-
01-20-5261-00	IT Warehouse Improvements	39,803	-	3,000	-
01-20-6005-00	T-fer to Golf(current deficit)	421,900	245,200	575,006	198,700
	Administrative Dept Expenditures	2,128,207	1,944,492	2,258,006	1,669,475



POLICE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-22-1015-00	Regular Wages - City Attorney	6,237	-	-	-
01-22-1016-00	Wages - City Attorney Billings	-	7,500	1,500	7,500
01-22-1030-00	Regular Wages-Police Employee	1,877,518	2,010,500	1,900,000	2,025,800
01-22-1050-00	Regular Wages - Part-time Emp	15,536	16,500	9,000	21,000
01-22-1060-00	Longevity	22,320	23,700	21,200	21,500
01-22-1070-00	Overtime & Holiday Pay	114,607	130,000	120,000	132,800
01-22-2020-00	Social Security	149,622	167,400	157,000	169,000
01-22-2030-00	Retirement-TMRS	178,100	218,700	205,700	210,300
01-22-2040-00	Uniforms And Clothing	27,049	30,000	30,000	39,700
01-22-2060-00	Insurance - Hospitalization	205,302	256,000	280,000	287,400
01-22-2090-00	Prof Org - Personal	1,950	3,000	3,000	4,100
01-22-2100-00	Prof Education & Training	27,158	24,900	28,000	34,000
01-22-3020-00	Telephone	47	1,000	-	1,000
01-22-3030-00	Office Supplies & Forms	6,181	6,000	6,000	6,400
01-22-3040-00	Postage, Freight, Etc	1,010	1,500	1,500	1,700
01-22-3050-00	Ads & Public Notices	-	200	1,800	1,500
01-22-3060-00	Protocol & Social	9,377	6,500	6,500	7,500
01-22-3070-00	Travel Expenses	18,027	19,000	19,000	24,000
01-22-3090-00	Books, Periodicals, Etc	1,843	2,000	2,000	3,500
01-22-3100-00	Safety	521	2,000	2,000	3,000
01-22-3130-00	Legal Expenses	508	2,000	200	3,000
01-22-3140-00	Contract Professional Services	1,919	1,500	3,600	9,100
01-22-3170-00	Summer Youth Program Expenses	1,471	3,000	3,000	3,000
01-22-3190-00	Miscellaneous Police Expenses	19,231	21,000	18,000	21,000
01-22-3220-00	Insurance & Bonds	53,462	54,000	54,000	58,900
01-22-3274-00	City Contribution - Dispatch	-	215,100	215,000	371,700
01-22-4010-00	Communications	58,004	56,000	56,000	60,700
01-22-4020-00	Janitorial/Housekeeping	-	200	-	200
01-22-4030-00	General Property Maintenance	-	1,000	1,700	1,500
01-22-4070-00	Computer/Software Maintenance	93,963	139,200	120,000	153,925
01-22-4210-00	Firing Range Expenses	1,104	1,800	1,800	2,000
01-22-4230-00	Animal Control Expenses	18,790	37,000	17,000	19,000
01-22-4250-00	Weapons Maintenance & Supplies	30,183	32,300	26,000	39,000
01-22-4270-00	Police Equipment & Supplies	42,067	39,700	39,000	91,000
01-22-4410-00	Gasoline, Oil, & Lubrication	139,881	110,000	92,000	88,000
01-22-4420-00	Vehicle Maintenance - Autos	46,717	35,000	32,000	35,000
01-22-4500-00	City Share - LEC Expenses	443,100	185,400	273,000	102,700
01-22-4600-00	Substation Expenses	10,743	15,500	8,000	10,000
01-22-5240-00	Police Vehicles	108,961	65,000	65,400	197,000
01-22-5280-00	Animal Shelter	-	-	18,000	-
01-22-6010-00	Principal - Software - Chase	63,068	64,400	64,400	-
01-22-6020-00	Interest - Software - Chase	2,664	1,400	1,400	-
01-22-6221-00	700 Radio System - Principal	-	87,300	81,700	80,100
01-22-6222-00	700 Radio System - Interest	-	500	200	1,900
Police Dept Expenditures		3,798,241	4,094,700	3,985,600	4,350,425



FIRE DEPT EXPENDITURES

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-23-1015-00	Regular Wages - City Attorney	909	-	-	-
01-23-1016-00	Wages - City Attorney Billings	-	3,000	200	-
01-23-1030-00	Regular Wages-Full Time Emp	276,520	270,900	273,000	350,200
01-23-1050-00	Regular Wages-Part-time Emp	24,521	31,800	25,000	25,000
01-23-1060-00	Longevity	1,871	2,000	1,800	1,500
01-23-1070-00	Overtime Wages	21,437	9,000	18,000	9,000
01-23-2020-00	Social Security	24,065	24,270	24,400	29,500
01-23-2030-00	Retirement-TMRS	26,900	28,730	30,200	34,700
01-23-2040-00	Uniforms And Clothing	1,116	3,800	3,700	3,800
01-23-2060-00	Insurance - Hospitalization	36,347	49,300	45,600	32,500
01-23-2090-00	Professional Org - Personal	1,585	2,600	3,100	3,200
01-23-2100-00	Prof Education & Training	5,729	9,000	7,500	7,500
01-23-2220-00	Firemen's Pension Fund Contr	47,510	50,000	46,000	46,000
01-23-2230-00	Medical Exams	611	1,500	700	1,500
01-23-2240-00	Firemen Recertification	866	900	850	1,000
01-23-3010-00	Utilities	10,931	12,000	12,000	12,000
01-23-3020-00	Telephone	7,008	5,000	1,000	2,000
01-23-3030-00	Office Supplies & Forms	161	500	450	500
01-23-3040-00	Postage, Freight, Etc	317	500	400	500
01-23-3050-00	Advertising & Notices	144	300	300	400
01-23-3060-00	Protocol & Social	1,910	2,000	2,200	3,000
01-23-3070-00	Travel Expenses	6,799	13,000	13,000	14,500
01-23-3090-00	Books, Periodicals, Etc	-	2,000	1,500	2,000
01-23-3100-00	Safety	269	500	500	500
01-23-3130-00	Legal Expenses	65	-	-	-
01-23-3140-00	Contract Professional Services	2,286	1,800	1,800	2,800
01-23-3150-00	Fire Prevention Materials	1,278	1,000	1,000	1,000
01-23-3190-00	Miscellaneous Fire Dept Exp	2,839	2,500	2,500	2,500
01-23-3220-00	Insurance & Bonds	15,043	12,500	12,900	12,700
01-23-3250-00	Conventions	270	500	250	500
01-23-3274-00	City Contribution - Dispatch	-	17,800	-	21,300
01-23-4010-00	Communications Expenses	26,477	28,000	27,500	28,000
01-23-4020-00	Janitorial/Housekeeping	3,341	2,500	2,500	2,500
01-23-4030-00	General Property Maintenance	19,340	17,000	16,500	17,000
01-23-4040-00	Small Tools & Equipment	11,712	12,000	11,500	12,000
01-23-4060-00	SCBA Maintenance	10,807	7,500	7,250	7,500
01-23-4070-00	Computer/Software Maintenance	3,863	4,000	4,000	4,000
01-23-4090-00	Ladder Maintenance	1,071	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	11,420	20,000	18,500	20,000
01-23-4210-00	Fire Department Supplies	11,591	8,500	7,500	8,500
01-23-4410-00	Gasoline, Oil, & Lubrication	12,119	15,000	13,000	14,000
01-23-4430-00	Vehicle Maintenance - Trucks	30,757	30,000	35,000	30,000
01-23-6023-00	Principal -Fire Marshal Pickup	-	13,900	11,400	11,200
01-23-6024-00	Interest - Fire Marshal Pickup	-	100	30	300
01-23-6221-00	Principal - 700 Radios	-	8,500	8,000	7,800
01-23-6222-00	Interest - 700 Radios	-	500	20	200
01-23-6230-00	Principal - Pumper - Chase	69,988	61,600	61,600	62,800
01-23-6231-00	Interest - Pumper - Chase	307	8,700	8,800	7,600
	Fire Dept Expenditures	732,098	799,600	766,050	858,100



STREET DEPT EXPENDITURES

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-24-1015-00	Regular Wages - City Attorney	4,942	2,100	-	-
01-24-1016-00	Wages - City Attorney Billings	-	-	2,400	2,400
01-24-1030-00	Regular Wages-Full Time Emp	529,192	641,600	574,200	615,200
01-24-1050-00	Regular Wages-Part Time Emp	26,109	20,000	10,000	10,000
01-24-1060-00	Longevity	14,950	13,600	14,200	14,900
01-24-1070-00	Overtime Wages	28,290	30,000	30,000	30,000
01-24-2020-00	Social Security	44,199	54,200	48,300	51,500
01-24-2030-00	Retirement - Tmrs	51,773	69,300	60,500	63,700
01-24-2040-00	Uniforms And Clothing	8,792	8,700	8,700	8,700
01-24-2060-00	Insurance - Hospitalization	78,044	117,000	117,000	117,400
01-24-2090-00	Professional Org - Personal	118	300	300	300
01-24-2100-00	Prof. Education & Training	784	500	500	500
01-24-3010-00	Utilities	17,718	15,000	25,000	25,000
01-24-3020-00	Telephone	785	900	900	900
01-24-3030-00	Office Supplies & Forms	722	1,100	1,100	1,100
01-24-3040-00	Postage, Freight, Etc.	8	100	100	100
01-24-3050-00	Ads & Public Notices	392	600	600	600
01-24-3060-00	Protocol & Social	1,178	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	210	1,000	1,000	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	8,142	9,600	9,600	9,600
01-24-3130-00	Legal Expenses	196	-	-	-
01-24-3140-00	Contract Professional Services	21,871	35,000	26,000	27,600
01-24-3190-00	Miscellaneous Street Dept.exp.	2,133	2,500	2,500	2,500
01-24-3220-00	Insurance & Bonds	36,925	34,500	27,200	34,900
01-24-4010-00	Communications	2,518	600	600	600
01-24-4020-00	Janitorial/housekeeping	766	1,500	1,500	1,500
01-24-4030-00	General Property Maintenance	3,497	3,500	3,500	3,500
01-24-4040-00	Small Tools & Equipment	5,449	5,200	5,200	5,200
01-24-4060-00	Office Machines Maintenance	739	700	700	700
01-24-4070-00	Computer/Software Maintenance	2,023	18,000	7,500	12,125
01-24-4240-00	Street Supplies	7,045	8,000	8,000	8,000
01-24-4245-00	Sign Materials	17,875	30,000	30,000	30,000
01-24-4250-00	Street & Bridge Maintenance	29,001	21,600	21,600	21,600
01-24-4255-00	Street Lighting Power	-	9,400	9,400	9,400
01-24-4270-00	Street Marking Paint	14,336	15,000	15,000	15,000
01-24-4330-00	Emulsion	282,446	350,000	200,000	200,000
01-24-4340-00	Rock - Grade 5	82,734	95,700	95,700	96,000
01-24-4345-00	Limestone	16,893	20,000	40,000	20,000
01-24-4350-00	Premix - Type 1A	153,202	175,000	100,000	175,000
01-24-4360-00	Shop Materials & Supplies	25,500	20,000	20,000	20,000
01-24-4410-00	Gasoline, Oil, & Lubrication	65,621	70,800	50,000	50,000
01-24-4430-00	Vehicle Maintenance - Trucks	6,274	9,000	9,000	9,000
01-24-4435-00	Fleet Lease	-	25,100	25,100	36,500
01-24-4440-00	Tractor/heavy Equipment Maint.	46,116	45,000	45,000	45,000
01-24-4450-00	Other Equipment Maintenance	95	1,000	1,000	1,000
01-24-5006-00	Morning Glory Rd Rebuild	21,380	-	-	-
01-24-5235-00	Dump Truck	-	207,000	86,600	-
01-24-5409-00	Orange Street Construction	38,597	25,000	25,000	-
01-24-5410-00	Brehmer Lane	-	350,000	417,500	-
01-24-5420-00	T Signal-HeritageHill/TxRanger	5,193	-	5,193	-
01-24-5463-00	Austin Street Bridge	82,355	-	-	-
01-24-5464-00	Equipment	38,070	81,100	105,000	-

01-24-5465-00	Sidewalks	107,107	100,000	100,000	100,000
01-24-5466-00	Fuel Island	-	-	22,000	-
01-24-5467-00	Downtown Sidewalk Repairs	-	-	-	50,000
01-24-5468-00	South Milam Street Rehabilitation	-	-	-	350,000
01-24-5469-00	Trailer for Dump Truck	-	-	-	28,000
01-24-5470-00	Thermoplastic Striping Machine	-	-	-	30,000
01-24-5471-00	Sand Spreader Attachment	-	-	-	12,500
01-24-5472-00	Tractor for Shredder	-	-	-	40,000
01-24-6406-00	Principal-Oil Distributor Trk	-	51,600	52,600	51,500
01-24-6407-00	Interest-Oil Distributor Trk	-	300	200	1,200
01-24-6408-00	Principal - Dump Truck	-	-	-	39,000
01-24-6409-00	Interest - Dump Truck	-	-	-	3,000
01-24-6410-00	Principal - Bobcat	-	-	-	20,000
01-24-6411-00	Interest - Bobcat	-	-	-	2,000
		<hr/>	<hr/>	<hr/>	<hr/>
	Street Dept Expenditures	1,932,305	2,799,900	2,465,193	2,507,425



PARK DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
01-25-1015-00	Regular Wages - City Attorney	3,051	-	-	-
01-25-1016-00	Wages - City Attorney Billings	-	3,000	3,000	3,000
01-25-1030-00	Regular Wages-full Time Emp.	391,580	417,700	375,000	443,900
01-25-1050-00	Regular Wages - Part Time Emp	102,564	119,000	115,000	115,600
01-25-1060-00	Longevity	7,177	7,000	6,700	6,500
01-25-1070-00	Overtime Wages	28,330	20,000	24,000	24,000
01-25-2020-00	Social Security	40,776	44,200	40,100	45,400
01-25-2030-00	Retirement-tmrs	38,717	46,100	41,200	45,900
01-25-2040-00	Uniforms And Clothing	4,312	4,000	4,200	4,200
01-25-2050-00	Car Allowance	8,778	9,800	9,800	9,800
01-25-2060-00	Insurance-hospitalization	63,292	76,700	77,500	90,600
01-25-2090-00	Professional Org - Personal	239	500	500	500
01-25-2100-00	Prof. Education & Training	1,716	2,000	2,000	2,000
01-25-3010-00	Utilities	169,359	150,000	172,000	170,000
01-25-3020-00	Telephone	3,232	3,000	3,000	3,000
01-25-3030-00	Office Supplies & Forms	1,986	1,800	1,800	1,800
01-25-3040-00	Postage, Freight, Etc.	44	300	300	300
01-25-3050-00	Advertising & Public Notices	1,232	2,200	1,500	2,000
01-25-3060-00	Protocol & Social	2,984	2,600	2,600	2,600
01-25-3070-00	Travel Expenses	2,781	2,000	2,000	2,000
01-25-3080-00	Prof. Org. & Assoc. - City	60	-	-	-
01-25-3090-00	Books, Periodicals, Etc	-	200	200	200
01-25-3100-00	Safety	947	1,000	1,000	1,000
01-25-3130-00	Legal Expenses	98	500	100	-
01-25-3140-00	Contract Professional Services	1,238	15,300	13,000	3,900
01-25-3190-00	Miscellaneous Expenses	24	-	7,500	-
01-25-3220-00	Insurance & Bonds	16,851	16,300	15,900	17,100
01-25-3280-00	Telephone - Swimming Pools	1,211	1,000	1,000	1,000
01-25-4010-00	Communications	3,812	1,000	4,000	4,000
01-25-4020-00	Janitorial/housekeeping	14,468	17,000	15,000	17,000
01-25-4030-00	General Property Maintenance	13,004	12,000	15,000	14,000
01-25-4040-00	Small Tools & Equipment	13,439	16,500	15,000	16,000
01-25-4060-00	Office Machines Maintenance	224	300	300	300
01-25-4066-00	Cable TV - Campgrounds	13,902	13,000	15,000	20,000
01-25-4070-00	Computer/Software Maintenance	664	1,500	700	700
01-25-4080-00	Roads & Grounds Maintenance	22,606	28,000	20,000	28,000
01-25-4100-00	Market Square Expenses	40,363	52,000	44,000	40,000
01-25-4105-00	Market Square Wi-Fi	-	19,400	19,400	-
01-25-4110-00	Ft Martin Scott Maintenance	29,800	16,000	16,000	11,000
01-25-4111-00	Ft Martin Scott Souvenirs	348	500	500	500
01-25-4180-00	July 4th Fireworks	15,000	15,000	15,000	16,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	11,111	1,000	1,500	1,500
01-25-4200-00	Pavilion Maintenance	11,215	9,000	11,000	11,000
01-25-4220-00	Refuse Supplies	294	2,000	1,500	2,000
01-25-4230-00	Swimming Pools Expenses	18,111	71,000	37,000	40,000
01-25-4260-00	Sports Facilities Maintenance	23,736	21,000	20,000	21,000
01-25-4265-00	Playground Maintenance	3,732	4,000	4,000	4,000
01-25-4270-00	General Operations	6,831	4,000	17,000	6,000
01-25-4275-00	Contract Tree Trimming	4,300	4,000	5,000	4,000
01-25-4276-00	Christmas Decorations Repair	8,248	10,000	10,000	20,000
01-25-4277-00	Cross Mountain -Signage/Improv	4,182	-	-	-
01-25-4285-00	Tree Care & Replacement	1,886	5,000	4,000	5,000
01-25-4340-00	Comfort Stations	-	-	1,200	1,200

01-25-4410-00	Gasoline, Oil, & Lubrication	29,385	34,600	24,000	30,000
01-25-4430-00	Vehicle Maintenance - Trucks	5,450	4,100	4,100	4,100
01-25-4435-00	Fleet Lease	-	4,200	4,200	41,000
01-25-4440-00	Tractor/heavy Equipment Maint.	2,986	4,000	15,000	5,000
01-25-4450-00	Other Equipment Maintenance	1,705	3,000	5,000	3,000
01-25-4544-00	Ft Martin Scott Event Expenses	-	-	-	17,000
01-25-5022-00	Mower	24,134	6,000	6,000	-
01-25-5050-00	Pickup Truck	24,188	-	-	-
01-25-5090-00	Park Pool Shade Structure	21,911	-	-	-
01-25-5091-00	Walk Behind Floor Scrubber	7,692	-	-	-
01-25-5092-00	Ft Martin S Connect to Rangers	6,018	3,500	3,500	-
01-25-5093-00	Town Pool	20,359	-	-	-
01-25-5094-00	Playground Shade Covers	33,135	-	-	-
01-25-5519-00	Infield Groomer	-	18,000	19,000	-
01-25-5520-00	Sod Cutter	-	6,000	6,000	-
01-25-5521-00	RV Campgrounds Improv Phase I	-	220,000	220,000	425,000
01-25-5522-00	Land Purch-Heinemann-Friendshp	-	361,100	391,100	-
01-25-5523-00	Parks Master Plan	-	11,500	11,500	-
01-25-5524-00	Utility Vehicle	-	-	-	9,000
01-25-5525-00	Repaint Adelsverein	-	-	-	35,000
01-25-5526-00	Hydraulic Hole Digger	-	-	-	5,000
01-25-5527-00	Replace Bathroom Partitions #4	-	-	-	7,000
01-25-6011-00	T-fer to Capital Projects-Pool	-	576,200	576,200	-
	Park Dept Expenditures	1,330,818	2,521,600	2,498,600	1,860,600



DEVELOPMENT SERVICES DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
01-27-1015-00	Regular Wages - City Attorney	26,052	-	-	-
01-27-1016-00	Wages - City Attorney Billings	-	25,000	17,000	17,000
01-27-1040-00	Regular Wages - Planning & Bldg	185,570	233,300	231,000	246,000
01-27-1050-00	Regular Wages - Part Time	-	1,200	1,200	1,200
01-27-1060-00	Longevity	1,111	1,400	1,400	1,600
01-27-1070-00	Overtime Wages	313	500	400	300
01-27-2020-00	Social Security	15,260	20,000	19,200	20,400
01-27-2030-00	Retirement - TMRS	19,364	26,300	25,200	25,500
01-27-2060-00	Insurance - Hospitalization	20,151	21,900	31,900	33,300
01-27-2090-00	Professional Org - Personal	2,147	2,300	2,300	2,900
01-27-2100-00	Prof Education & Training	2,478	5,700	5,000	5,000
01-27-3020-00	Telephone	316	500	500	500
01-27-3030-00	Office Supplies & Forms	3,053	3,000	3,000	4,000
01-27-3040-00	Postage, Freight, Etc	19	100	100	100
01-27-3050-00	Ads & Public Notices	264	300	300	300
01-27-3060-00	Protocol & Social	1,037	2,000	2,000	2,000
01-27-3070-00	Travel Expenses	1,274	3,000	3,000	3,500
01-27-3090-00	Books, Periodicals, Etc	56	500	500	500
01-27-3130-00	Legal Expenses	6,052	4,500	4,500	4,500
01-27-3131-00	Plat Recording Fees	131	-	-	-
01-27-3135-00	Nuisance Abatement	32,247	4,000	4,000	5,000
01-27-3140-00	Contract Professional Services	97,521	11,000	21,700	900
01-27-3220-00	Insurance & Bonds	3,876	4,000	6,800	3,500
01-27-4010-00	Communications	3,454	6,500	6,500	6,500
01-27-4040-00	Small Tools & Equipment	2,556	2,000	2,000	3,000
01-27-4070-00	Computer/Software Maintenance	20,321	26,000	11,300	17,625
01-27-4410-00	Gasoline, Oil, & Lubrication	962	3,000	2,000	2,500
01-27-4430-00	Vehicle Maintenance	280	500	1,000	1,000
01-27-4435-00	Fleet Lease	-	-	-	6,800
01-27-4710-00	Wayfinding Sign Maintenance	66	1,000	1,000	2,500
01-27-4720-00	Historic Building Maintenance	-	25,000	25,000	25,000
	Development Services Dept Expenditures	445,933	434,500	429,800	442,925



HEALTH DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-28-1015-00	Regular Wages - City Attorney	738	-	-	-
01-28-1016-00	Wages - City Attorney Billings	-	800	800	800
01-28-1030-00	Regular Wages-Full Time Emp	101,543	112,300	109,000	118,300
01-28-1060-00	Longevity	732	900	900	1,000
01-28-1070-00	Overtime Wages	-	500	-	500
01-28-2020-00	Social Security	6,986	8,800	8,500	9,300
01-28-2030-00	Retirement-TMRS	9,223	11,600	11,200	11,600
01-28-2060-00	Insurance-Hospitalization	12,252	14,200	16,100	16,300
01-28-2090-00	Professional Org - Personal	215	500	500	650
01-28-2100-00	Prof Education & Training	3,790	4,000	3,500	4,500
01-28-3020-00	Telephone	204	400	-	250
01-28-3030-00	Office Supplies & Forms	463	800	600	500
01-28-3040-00	Postage, Freight, Etc.	19	400	-	400
01-28-3050-00	Advertising & Public Notices	394	400	400	400
01-28-3060-00	Protocol & Social	100	600	300	400
01-28-3070-00	Travel Expenses	1,279	1,000	1,000	1,600
01-28-3090-00	Books, Periodicals, Etc	-	200	100	200
01-28-3100-00	Safety	33	100	80	100
01-28-3130-00	Legal Expenses	102	300	300	300
01-28-3140-00	Contract Professional Services	48	100	100	500
01-28-3213-00	Credit Card/Bank Fees	1,522	1,600	1,700	1,700
01-28-4005-00	Health Dept Supplies	55	500	250	300
01-28-4010-00	Communications	1,378	1,200	1,200	1,500
01-28-4030-00	General Property Maintenance	-	200	200	200
01-28-4040-00	Small Tools & Equipment	700	200	350	2,200
01-28-4070-00	Computer/Software Maintenance	2,993	3,000	2,100	1,800
01-28-4410-00	Gasoline, Oil, & Lubrication	1,663	1,800	1,000	1,000
01-28-4430-00	Vehicle Maintenance	191	1,000	1,000	1,000
01-28-4435-00	Fleet Lease	-	-	-	4,600
01-28-5010-00	Furniture & Fixtures	-	-	7,500	-
	Health Dept Expenditures	146,623	167,400	168,680	181,900



MUNICIPAL COURT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
01-29-1016-00	Wages City Attorney Billings	-	-	7,500	3,000
01-29-1020-00	Regular Wages-Mun Judge & Clerk	-	76,400	76,500	84,200
01-29-1050-00	Part Time Wages	-	7,500	-	-
01-29-1060-00	Longevity	-	800	800	900
01-29-1070-00	Overtime Wages	-	500	-	-
01-29-2020-00	Social Security	-	6,600	6,500	6,800
01-29-2030-00	Retirement - TMRS	-	7,900	8,600	8,500
01-29-2060-00	Insurance - Hospitalization	-	7,100	8,500	8,200
01-29-2090-00	Professional Org - Personal	-	400	400	400
01-29-2100-00	Prof Education & Training	-	800	800	800
01-29-3010-00	Utilities	-	300	-	-
01-29-3020-00	Telephone	-	300	-	-
01-29-3030-00	Office Supplies & Forms	-	1,500	1,500	1,500
01-29-3040-00	Postage, Freight, Etc	-	3,300	2,700	2,700
01-29-3050-00	Ads & Public Notices	-	-	110	-
01-29-3060-00	Protocol & Social	-	200	200	200
01-29-3070-00	Travel Expenses	-	900	1,100	1,100
01-29-3090-00	Books, Periodicals, Etc	-	300	300	300
01-29-3100-00	Safety	-	400	400	400
01-29-3140-00	Contract Professional Services	-	-	700	1,100
01-29-3190-00	Misc Municipal Court Expenses	-	600	200	200
01-29-3213-00	Credit Card/Bank Fees	-	1,700	1,700	1,700
01-29-3273-00	City Contr Mun Court Rent	-	3,200	3,200	3,200
01-29-3278-00	City Contr Mun Court Info Sys	-	14,700	14,700	14,700
01-29-4040-00	Small Tools & Equipment	-	700	700	700
01-29-4065-00	Office Equipment Rental	-	-	700	700
01-29-4070-00	Computer/Software Maintenance	-	17,500	17,500	17,500
	Municipal Court Expenditures	-	153,600	155,310	158,800



ENGINEERING DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
01-30-1035-00	Regular Wages - Engineering	-	124,900	121,000	110,200
01-30-1050-00	Regular Wages - Part time	-	-	-	2,500
01-30-1060-00	Longevity	-	1,300	1,300	1,400
01-30-1070-00	Overtime Wages	-	4,800	4,800	3,500
01-30-2020-00	Social Security	-	10,100	9,800	9,000
01-30-2030-00	Retirement - TMRS	-	13,200	12,400	11,100
01-30-2060-00	Insurance - Hospitalization	-	12,400	13,900	10,700
01-30-2090-00	Professional Org - Personal	-	2,500	2,500	2,500
01-30-2100-00	Prof Education & Training	-	5,400	5,400	5,400
01-30-3030-00	Office Supplies & Forms	-	7,100	7,100	7,100
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	-	200	200	200
01-30-3060-00	Protocol & Social	-	500	500	500
01-30-3070-00	Travel Expenses	-	2,500	2,500	2,500
01-30-3080-00	Prof Org & Assoc - City	-	1,000	1,000	1,000
01-30-3090-00	Books, Periodicals, Etc	-	200	200	200
01-30-3100-00	Safety	-	200	200	200
01-30-3140-00	Contract Professional Services	-	-	-	700
01-30-4010-00	Communications	-	4,500	5,500	5,500
01-30-4040-00	Small Tools & Equipment	-	2,000	2,000	2,000
01-30-4060-00	Office Machines Maintenance	-	4,000	4,000	4,000
01-30-4067-00	Storage Rental Fee	-	2,800	2,800	2,800
01-30-4070-00	Computer/Software Maintenance	-	7,300	7,300	7,300
01-30-4300-00	Engineering Supplies & Exp	-	500	500	500
01-30-4410-00	Gasoline, Oil & Lubrication	-	3,000	1,500	1,500
01-30-4430-00	Vehicle Maintenance	-	2,000	1,000	1,000
01-30-5100-00	Update Aerial Photos	-	-	-	11,500
01-30-5101-00	Survey/GPS Equipment	-	-	-	26,000
	Engineering Dept Expenditures	-	212,600	207,600	231,000



ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
02-00-4101-00	Residential Sales	5,167,712	5,740,800	5,401,500	5,563,500
02-00-4102-00	Commercial Sales	7,219,046	7,897,900	7,628,000	7,856,800
02-00-4104-00	Public Streets & Hwy Lights	49,536	50,400	51,600	53,100
02-00-4106-00	Security Lights	80,436	82,400	82,400	84,900
02-00-4110-00	Forfeited Discounts	111,358	103,000	106,000	109,200
02-00-4114-00	Temporary Fee	2,850	2,500	2,500	2,500
02-00-4115-00	Transformer Fee	6,600	2,500	6,300	6,500
02-00-4125-00	Electric Permits & Inspections	9,742	9,000	13,000	13,400
02-00-4140-00	Fiber Optic Lease	29,876	30,000	30,000	30,000
02-00-4150-00	Interest Income	4,157	4,200	3,700	3,700
02-00-4165-00	Miscellaneous Elect Revenue	249,149	182,000	200,000	175,000
02-00-4170-00	Christmas Lights	875	1,200	865	900
02-00-4179-00	Debt Proceeds - Golf Course	27,000	54,000	54,000	54,000
02-00-4181-00	Proceeds -Sale of Fixed Assets	4,957	-	1,150	-
	Electric Fund Revenues	12,963,294	14,159,900	13,581,015	13,953,500

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
02-21-1015-00	Regular Wages - City Attorney	10,492	7,100	7,100	7,400
02-21-1016-00	Wages - City Attorney Billings	-	4,000	15,000	10,000
02-21-1030-00	Regular Wages-Full Time Emp	736,525	732,000	732,000	810,100
02-21-1050-00	Regular Wages - Part Time Emp	-	-	2,500	2,500
02-21-1060-00	Longevity	10,024	9,500	9,100	9,700
02-21-1070-00	Overtime & Stand-by Wages	55,915	58,000	58,000	58,000
02-21-2020-00	Social Security	60,414	62,800	63,100	68,700
02-21-2030-00	Retirement-TMRS	72,091	82,600	82,700	86,100
02-21-2040-00	Uniforms & Clothing	3,228	3,000	3,000	3,000
02-21-2050-00	Car Allowance	8,549	9,500	9,500	9,600
02-21-2060-00	Insurance-Hospitalization	70,522	81,900	93,400	92,300
02-21-2090-00	Professional Org - Personal	450	800	800	800
02-21-2100-00	Prof Education & Training	11,093	13,700	6,700	13,700
02-21-2206-00	Customer Collections & Records	1,629	2,000	2,000	2,000
02-21-3010-00	Utilities	19,095	18,000	20,000	14,000
02-21-3020-00	Telephone	4,819	6,000	6,000	6,000
02-21-3030-00	Office Supplies & Forms	13,723	15,000	15,000	15,000
02-21-3040-00	Postage, Freight, Etc	11,789	12,000	12,000	12,000
02-21-3050-00	Advertising & Public Notices	2,523	4,400	4,400	4,400
02-21-3060-00	Protocol & Social	4,393	10,000	10,000	10,000
02-21-3070-00	Travel Expenses	5,670	10,500	10,500	10,500
02-21-3080-00	Prof Org & Assoc - City	4,292	6,000	6,000	6,000
02-21-3090-00	Books Periodicals, Etc	88	500	500	500
02-21-3100-00	Safety	7,805	8,500	8,500	8,500
02-21-3120-00	Audit Expenses	4,500	4,500	4,500	4,500
02-21-3130-00	Legal Expenses	52,361	75,500	75,500	25,000
02-21-3140-00	Contract Prof Services	45,626	55,000	55,000	26,300
02-21-3160-00	Economic, Ind & Bus Dev	40,000	40,000	40,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	19,374	8,000	8,000	8,000
02-21-3200-00	Uncollectible Accounts	16,752	19,000	19,000	19,000
02-21-3203-00	Bad Debt Recovery	(5,554)	(6,500)	(6,500)	(6,500)
02-21-3213-00	Bank Fees	4,657	4,700	4,700	4,700
02-21-3220-00	Insurance & Bonds	12,929	12,200	11,900	11,900
02-21-3250-00	In Lieu Of Taxes	1,037,000	1,132,800	1,086,500	1,116,300
02-21-3274-00	City Contribution - Dispatch	-	13,500	13,500	10,600
02-21-4010-00	Communications	17,552	7,200	20,000	20,000
02-21-4020-00	Janitorial/Housekeeping	3,251	3,500	3,500	3,500
02-21-4030-00	General Property Maintenance	13,389	17,000	17,000	17,000
02-21-4040-00	Small Tools & Equipment	24,708	20,000	20,000	20,000
02-21-4041-00	Tool Repair	1,278	1,500	1,500	1,500
02-21-4060-00	Office Equipment Maintenance	4,887	6,000	6,000	6,000
02-21-4065-00	Office Equipment Rental	161	-	1,759	1,800
02-21-4070-00	Computer/Software Maintenance	43,974	60,500	60,500	81,625
02-21-4230-00	Street Light Maintenance	64,846	3,000	3,000	3,000
02-21-4239-00	Street Lighting Power	-	51,000	51,000	45,000
02-21-4240-00	Power Purchases	8,595,596	9,656,400	9,140,100	9,231,500
02-21-4241-00	Transmission Provider Fees	1,223,712	1,325,000	1,295,000	1,308,000
02-21-4251-00	Inventory Shrinkage	50,386	-	-	-
02-21-4270-00	Contract Tree Trimming	39,206	80,000	70,000	80,000
02-21-4280-00	Meter Maintenance & Expenses	7,322	8,000	8,000	8,000
02-21-4290-00	Transformer Maintenance	51,873	4,000	4,000	4,000
02-21-4300-00	Underground Line Maintenance	7,392	2,000	2,000	2,000
02-21-4310-00	Overhead Line Maintenance	28,221	20,000	20,000	20,000
02-21-4312-00	Christmas Lights	5,381	3,000	3,000	3,000
02-21-4330-00	Maint Of Station Equipment	-	1,000	1,000	1,000
02-21-4364-00	Pole Maintenance	24,045	2,000	2,000	2,000
02-21-4375-00	Fiber Optic Network Maint	832	1,000	1,000	1,000
02-21-4410-00	Gasoline, Oil, & Lubrication	29,173	27,900	27,900	27,900
02-21-4430-00	Vehicle Maintenance - Trucks	48,461	29,400	29,400	29,400

02-21-4435-00	Fleet Lease	-	1,300	1,300	2,600
02-21-5210-00	Inventory Purchases	113,363	270,000	270,000	270,000
02-21-5227-00	TX Rangers Secondary Elec Serv	16,937	14,000	13,803	-
02-21-5240-00	Meters	5,060	-	-	-
02-21-5250-00	Transformers	10,153	-	-	-
02-21-5261-00	WarehouseImp-Fiber Optic Panel	50,000	-	-	-
02-21-5271-00	Substation Breakers	19,800	-	939	-
02-21-5280-00	Bucket Truck - 2013	112,397	-	-	-
02-21-5364-00	Pole, Towers, & Fixtures	6,056	-	-	-
02-21-5365-00	Overhead Conductors & Devices	1,196	-	-	-
02-21-5366-00	Underground Conduit	2,504	-	-	-
02-21-5367-00	Underground Conductors	8,621	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	(54)	40,000	40,000	40,000
02-21-5380-00	Meter Data Management System	-	-	-	65,000
02-21-5390-00	Work Order System	-	15,900	15,900	-
02-21-6200-00	Principal - Bucket Truck(3 yr)	36,828	37,600	37,600	-
02-21-6201-00	Interest - Bucket Truck (3 yr)	1,398	700	700	-
	Electric Fund Expenditures	13,012,676	14,225,400	13,657,801	13,831,425
	Electric Fund Excess (Deficit)	(49,382)	(65,500)	(76,786)	122,075



WATER FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
03-00-4101-00	Water Sales	2,939,355	-	-	-
03-00-4102-00	Water Connection Charges	17,200	14,000	11,500	11,600
03-00-4103-00	Water Permits & Inspections	16,380	14,000	17,600	17,700
03-00-4105-00	Water Sales - Residential	-	2,239,100	1,730,500	2,000,000
03-00-4106-00	Water Sales - Multi Family	-	113,900	99,900	99,900
03-00-4107-00	Water Sales - Commercial	-	853,600	905,600	905,600
03-00-4110-00	Forfeited Discounts	49,669	50,000	45,500	46,000
03-00-4118-00	Effluent Sales	33,128	31,000	13,300	13,400
03-00-4150-00	Interest Income	5,496	5,000	2,300	2,400
03-00-4160-00	Lease Income - Weimers	2,553	2,600	-	-
03-00-4161-00	City Farm Lease-Meier	-	600	1,200	600
03-00-4165-00	Miscellaneous Water Revenue	7,326	6,500	8,200	8,300
03-00-4181-00	Proceeds -Sale of Fixed Assets	-	35,200	41,400	-
03-00-4200-00	Effluent Sales On Demand	4,988	3,000	3,700	3,700
03-00-4201-00	Sewer Sales	2,372,880	-	-	-
03-00-4202-00	Sewer Connection Charges	15,156	12,000	13,800	13,900
03-00-4205-00	Sewer Sales - Residential	-	1,369,500	1,347,735	1,475,500
03-00-4206-00	Sewer Sales - Multi Family	-	151,200	127,800	129,300
03-00-4207-00	Sewer Sales - Commercial	-	979,900	1,034,000	1,072,300
03-00-4265-00	Miscellaneous Sewer Revenue	24,110	18,000	36,300	36,600
03-00-4361-00	Water Sales - Warehouse	413	500	1,400	1,400
03-00-4500-00	Water Impact Fee	223,008	1,956,000	1,977,900	143,300
03-00-4505-00	Sewer Impact Fee	236,280	120,000	156,700	158,300
	Water Fund Revenues	5,947,941	7,975,600	7,576,335	6,139,800

WATER FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
03-21-1015-00	Regular Wages - City Attorney	9,850	7,100	7,200	7,400
03-21-1016-00	Wages - City Attorney Billings	-	1,600	10,000	1,600
03-21-1030-00	Reg. Wages-full Time Emp.	896,817	955,400	930,000	976,500
03-21-1050-00	Regular Wages - Part Time Emp	-	1,000	2,500	1,000
03-21-1060-00	Longevity	14,269	13,600	13,200	13,400
03-21-1070-00	Overtime & Stand-by Wages	84,217	85,000	85,000	85,000
03-21-2020-00	Social Security	74,715	82,200	80,200	83,000
03-21-2030-00	Retirement - Tmrs	89,407	108,000	105,300	104,200
03-21-2040-00	Uniforms & Clothing	8,567	8,000	8,000	8,000
03-21-2050-00	Car Allowance	8,762	9,700	9,800	9,800
03-21-2060-00	Insurance - Hospitalization	119,831	150,100	164,000	160,800
03-21-2090-00	Professional Org. - Personal	733	1,500	1,500	1,500
03-21-2100-00	Prof. Education & Training	8,750	11,200	11,200	11,200
03-21-3010-00	Utilities	20,748	24,000	24,000	24,000
03-21-3020-00	Telephone	5,914	10,000	10,000	10,000
03-21-3030-00	Office Supplies & Forms	12,085	12,000	12,000	12,000
03-21-3040-00	Postage, Freight, Etc.	13,532	16,000	16,000	16,000
03-21-3050-00	Advertising & Public Notices	3,301	6,500	6,500	6,500
03-21-3060-00	Protocol & Social	4,367	4,000	4,000	4,000
03-21-3070-00	Travel Expenses	4,260	9,000	9,000	9,000
03-21-3080-00	Prof. Org. & Assoc. - City	249	500	500	500
03-21-3090-00	Books, Periodicals, Etc.	88	1,500	1,000	1,000
03-21-3101-00	Safety	2,016	7,300	7,300	7,300
03-21-3120-00	Audit Expense	4,000	4,000	4,000	4,000
03-21-3130-00	Legal Expense	1,685	15,500	35,000	20,000
03-21-3140-00	Contract Prof. Services	65,405	40,000	40,000	27,800
03-21-3160-00	Econ., Ind. & Bus. Development	10,000	10,000	10,000	14,000
03-21-3200-00	Uncollectible Accounts	6,345	7,000	7,000	7,000
03-21-3210-00	Hahn Well Lease Payments	6,000	6,000	6,000	6,000
03-21-3213-00	Bank Fees	4,657	4,400	4,900	5,000
03-21-3220-00	Insurance & Bonds	27,470	25,600	25,400	28,800
03-21-3250-00	In Lieu Of Taxes	475,800	635,300	606,100	491,200
03-21-3262-00	Interest Exp - 2008 Tax Lmtd	56,919	19,200	19,122	-
03-21-3274-00	City Contribution - Dispatch	-	13,500	13,500	10,600
03-21-4010-00	Communications	29,027	18,600	18,600	18,600
03-21-4020-00	Janitorial/housekeeping	3,905	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	15,706	12,000	12,000	12,000
03-21-4040-00	Small Tools & Equipment	32,124	40,000	40,000	40,000
03-21-4060-00	Office Machines Maintenance	5,012	7,000	7,000	7,000
03-21-4065-00	Office Equipment Rental	161	-	-	-
03-21-4070-00	Computer/software Maintenance	46,500	60,500	60,500	64,625
03-21-4160-00	Fluoridation Expenses	7,705	7,000	7,000	7,000
03-21-4170-00	Water Testing	13,759	12,000	12,000	12,000
03-21-4171-00	Sewage Testing	44,238	30,000	30,000	30,000
03-21-4175-00	Water System Permit Fees	12,992	15,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	15,267	16,000	16,000	16,000
03-21-4190-00	Misc. Water & Sewer Expenses	2,933	5,000	5,000	5,000
03-21-4200-00	Water Service Maintenance	5,210	5,000	5,000	5,000
03-21-4220-00	Power Purchases - Wells	197,246	230,000	196,000	196,000
03-21-4230-00	Fire Hydrant Maintenance	280	3,000	3,000	3,000
03-21-4240-00	Water Main Maintenance	11,271	3,500	7,777	3,500
03-21-4250-00	Water Pump Equip. Maintenance	51,331	75,000	75,000	75,000
03-21-4251-00	Inventory Shrinkage	12,000	-	-	-
03-21-4254-00	Boot Ranch Effluent System Maint	40,040	35,000	35,000	35,000
03-21-4255-00	Lady Bird Effluent System Maint	8,917	12,000	12,000	12,000
03-21-4260-00	Water Meter Maintenance	5,482	4,000	2,000	2,000
03-21-4270-00	Tank & Tower Maintenance	3,741	6,000	6,000	6,000
03-21-4280-00	Chlorinator Maintenance	13,732	15,000	15,000	15,000
03-21-4290-00	Sewer Plant Maintenance	253,208	250,000	250,000	250,000

03-21-4291-00	Sewer Lift Station Maintenance	55,735	75,000	75,000	75,000
03-21-4305-00	Manhole Maintenance	1,371	-	-	-
03-21-4320-00	Pumping Power - Sewer	158,444	160,000	160,000	160,000
03-21-4340-00	Sewer Main Maintenance	3,113	7,000	7,000	7,000
03-21-4341-00	Sewer Line Maint/reimbursement	-	2,500	2,500	2,500
03-21-4350-00	Sewer Plant Supplies	71,400	100,000	100,000	100,000
03-21-4360-00	Sewer Service Maintenance	1,283	2,100	2,100	2,100
03-21-4410-00	Gasoline, Oil, & Lubrication	50,989	47,200	35,000	35,000
03-21-4430-00	Vehicle Maintenance - Trucks	5,198	5,900	5,900	5,900
03-21-4435-00	Fleet Lease	-	9,200	9,200	57,000
03-21-4440-00	Tractor/heavy Equipment Maint.	13,690	15,000	15,000	15,000
03-21-4450-00	Other Equipment Maintenance	6,941	4,000	4,000	4,000
03-21-5210-00	Inventory Purchases	(6,937)	80,000	50,000	50,000
03-21-5250-00	Other Capital Items	61,311	15,900	15,900	15,900
03-21-5280-00	Water Meters	10,265	15,000	15,000	15,000
03-21-5301-00	Water Mains	91,727	100,000	50,000	50,000
03-21-5302-00	Water Taps	11,878	-	2,500	2,500
03-21-5303-00	Sewer Mains	1,082	100,000	10,000	50,000
03-21-5304-00	Sewer Taps	3,049	2,000	2,000	2,000
03-21-5305-00	Manholes	-	3,000	3,000	3,000
03-21-5306-00	Fire Hydrants	-	2,000	2,000	2,000
03-21-5311-00	Knauth Well Field Pump #2	7,761	650,000	610,000	293,100
03-21-5313-00	SCADA	5,116	75,000	75,000	75,000
03-21-5321-00	Air Compressor	-	35,000	28,000	-
03-21-5322-00	Bobcat WWTP	-	60,000	35,313	-
03-21-5323-00	Dump Truck	-	100,000	86,281	-
03-21-5324-00	Zero Turn Mower	-	10,000	10,000	-
03-21-5381-00	Reclaimed Water Master Plan	-	75,000	75,000	-
03-21-5382-00	WasteWaterCollectionMasterPlan	-	150,000	150,000	-
03-21-5383-00	Fbg Inn&Stes LiftStation Rehab	-	75,000	75,000	-
03-21-5384-00	Water Master Plan	-	150,000	150,000	-
03-21-5385-00	Hahn Well Rehab	-	50,000	35,000	-
03-21-5386-00	Boerner Well #3 Rehab	-	50,000	15,000	-
03-21-5387-00	Boerner Well #4 Rehab	-	50,000	50,000	-
03-21-5388-00	Lower Crabapple Water Line	-	1,092,400	1,092,400	-
03-21-5408-00	Land Purchase - Basse Water Easement	-	-	14,671	-
03-21-5409-00	WWTP Office / Lab / Workshop	-	-	-	450,000
03-21-5410-00	San Antonio Street Sewer Line Replacement	-	-	-	175,000
03-21-5411-00	Camera Equipment	-	-	-	80,000
03-21-5412-00	TDS & Chloride Remediation Study	-	-	-	50,000
03-21-6079-00	Principal-2010 Ref GO I&S Bond	211,200	-	-	-
03-21-6082-00	Interest-2010 Ref GO I&S Bonds	4,224	-	-	-
03-21-6120-00	Principal - Backhoe	-	43,000	36,100	35,400
03-21-6121-00	Interest - Backhoe	-	200	100	800
03-21-6301-00	Principal-2008 Ltd Tax Notes	1,100,000	1,145,000	1,145,000	-
03-21-6310-00	Principal - 2012 GO Refunding	245,000	245,000	245,000	245,000
03-21-6311-00	Interest - 2012 GO Refunding	11,401	9,700	9,700	7,500
03-21-6312-00	Principal - 2013 Revenue Bonds	-	-	-	275,000
03-21-6313-00	Interest - 2013 Revenue Bonds	194,036	201,400	201,400	197,100
	Water Fund Expenditures	5,191,824	8,183,800	7,828,164	5,539,625
	Water Fund Excess (Deficit)	756,118	(208,200)	(251,829)	600,175



GOLF FUND REVENUES

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
04-00-4101-00	Green Fees	563,986	775,000	550,000	707,000
04-00-4102-00	Golf Cart Rental Fees	217,512	303,800	200,000	280,000
04-00-4103-00	Driving Range Revenues	29,823	35,000	33,000	35,000
04-00-4104-00	Concession Revenues	182,409	240,000	182,000	147,300
04-00-4108-00	Meeting Room Revenue	3,253	5,000	4,000	5,000
04-00-4150-00	Interest Income	86	100	70	100
04-00-4161-00	Transfer From General Fund	421,900	245,200	575,006	198,700
04-00-4165-00	Miscellaneous Golf Revenues	3,424	5,000	5,000	5,000
04-00-4700-00	Merchandise Sales	151,625	165,000	155,000	155,000
04-00-4702-00	Club Rental	5,020	5,000	5,000	5,000
04-00-4704-00	Ball Retrieval	180	1,500	1,500	1,500
04-00-4706-00	Handicap Dues	5,905	6,000	5,000	5,000
	Golf Fund Revenues	1,585,123	1,786,600	1,715,576	1,544,600

GOLF COURSE EXPENDITURES - MAINTENANCE

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
04-41-1015-00	Regular Wages - City Attorney	875	-	-	-
04-41-1016-00	Wages - City Attorney Billings	-	1,400	600	1,000
04-41-1030-00	Regular Wages - Full-time	313,919	316,300	314,000	341,900
04-41-1040-00	Regular Wages - Part-time Emp.	17,542	50,000	12,000	30,000
04-41-1060-00	Longevity	7,623	5,600	4,700	5,100
04-41-1070-00	Overtime Wages	5,783	6,000	5,000	6,000
04-41-2020-00	Social Security	25,337	29,100	25,800	29,400
04-41-2030-00	Retirement - T.m.r.s.	29,147	33,200	32,700	34,100
04-41-2040-00	Uniforms Expense	3,654	4,000	4,000	4,000
04-41-2060-00	Insurance - Hospitalization	47,808	58,900	57,700	60,900
04-41-2090-00	Prof. Org. - Personal	843	1,000	1,000	1,000
04-41-2100-00	Prof. Education & Training	624	1,000	500	1,000
04-41-3010-00	Utilities	13,024	15,000	10,000	15,000
04-41-3020-00	Telephone	2,789	3,500	2,400	3,500
04-41-3030-00	Office Supplies & Expenses	2,353	1,000	1,000	1,000
04-41-3040-00	Postage, Freight, Etc.	916	1,000	1,000	1,350
04-41-3050-00	Advertising & Public Notices	674	4,000	1,000	2,500
04-41-3060-00	Protocol & Social	371	1,500	600	1,500
04-41-3070-00	Travel	7,874	7,800	7,800	8,000
04-41-3080-00	Prof. Org. & Assoc. - City	-	1,000	100	1,000
04-41-3090-00	Books, Periodicals, Etc	75	500	-	500
04-41-3100-00	Safety	2,309	2,500	1,000	2,500
04-41-3120-00	Audit Expenses	500	500	500	750
04-41-3130-00	Legal Expenses	63	200	-	200
04-41-3140-00	Contract Professional Services	1,220	3,000	3,000	4,600
04-41-3213-00	Credit Card/Bank Fees	8,536	9,400	9,000	-
04-41-3220-00	Insurance & Bonds	12,486	9,100	7,100	10,050
04-41-4010-00	Communications	1,527	2,000	2,000	2,000
04-41-4020-00	Janitorial & Housekeeping	1,159	1,600	600	1,600
04-41-4030-00	General Property Maint.	3,136	104,500	104,500	4,500
04-41-4031-00	Club House Maintenance	2,494	2,000	2,000	2,000
04-41-4033-00	Security Alarm Monitoring Fee	33	-	-	-
04-41-4040-00	Small Tools & Equipment	1,982	3,200	4,000	4,000
04-41-4060-00	Office Equipment Maint.	-	600	-	600
04-41-4065-00	Office Equipment Rental	681	800	600	800
04-41-4070-00	Computer/software Maintenance	4,580	5,000	3,200	6,000
04-41-4220-00	Golf Cart Maint.	2,783	2,800	2,000	2,800
04-41-4230-00	Sprinkler System Maint.	2,550	5,000	6,500	6,500
04-41-4231-00	Pump Station Maintenance	850	3,000	1,000	3,000
04-41-4232-00	Effluent SO2 Treatment	16,671	35,000	20,000	30,000
04-41-4235-00	Biological Pond Maintenance	4,851	4,200	4,200	4,200
04-41-4240-00	Course & Greens Maint.	15,471	16,000	17,000	17,000
04-41-4241-00	Fertilizer	11,386	16,000	16,000	16,000
04-41-4242-00	Chemicals	17,439	25,000	25,000	25,000
04-41-4243-00	Seed	6,357	6,500	8,200	8,200
04-41-4244-00	Sand	11,212	15,000	12,000	15,000
04-41-4245-00	Soil Analysis & Treatment	534	1,500	1,500	1,500
04-41-4250-00	General Operations	48	500	100	500
04-41-4270-00	Driving Range Expenses	7,467	8,000	7,000	8,500
04-41-4285-00	Tree Care & Replacement	-	5,000	-	5,000
04-41-4410-00	Gasoline, Oil, & Lubrication	28,001	42,600	22,000	25,000
04-41-4430-00	Vehicle Maint. - Trucks	1,109	-	-	-
04-41-4435-00	Fleet Lease	-	4,200	4,200	6,000
04-41-4440-00	Tractor/equipment Maint.	1,290	1,600	1,000	1,600
04-41-4441-00	Mower Maintenance	10,888	15,000	15,000	15,000
04-41-4450-00	Other Equipment Maintenance	1,604	1,500	1,700	1,700
04-41-4451-00	Maintenance Equipment Lease	22,229	35,000	35,000	50,000
04-41-6061-00	Principal - Mowers - HCB 2011	26,807	-	-	-
04-41-6062-00	Interest - Mowers - HCB 2011	792	-	-	-

04-41-6083-00	Principal - Cart Lease 2012	42,454	44,100	44,100	45,700
04-41-6084-00	Interest - Cart Lease 2012	8,267	6,700	6,700	5,100
04-41-6085-00	Principal - Solid Waste Loan	22,200	44,600	44,600	45,100
04-41-6086-00	Interest - Solid Waste Loan	4,800	9,400	9,400	8,900
04-41-6087-00	Principal - Electric Loan	22,200	44,600	44,600	45,100
04-41-6088-00	Interest - Electric Loan	4,800	9,400	9,400	8,900
04-41-6089-00	Principal - Mowers - Prof Turf	6,101	8,600	8,600	9,000
04-41-6090-00	Interest - Mowers - Prof Turf	1,670	1,400	1,400	1,000
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Golf Course Expenditures - Maintenance	824,768	1,098,400	987,600	999,650

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
04-42-1030-00	Regular Wages - Full-time	156,774	166,300	163,800	139,600
04-42-1040-00	Regular Wages - Part-time Emp.	24,303	28,000	19,000	28,000
04-42-1060-00	Longevity	1,847	2,100	3,000	1,400
04-42-1070-00	Overtime Wages	2,850	4,000	2,000	3,000
04-42-2020-00	Social Security	14,148	15,400	14,400	13,200
04-42-2030-00	Retirement - T.m.r.s.	14,253	17,400	17,000	13,900
04-42-2040-00	Uniforms Expense	266	1,000	400	1,000
04-42-2060-00	Insurance - Hospitalization	26,520	30,700	32,400	28,500
04-42-2090-00	Prof. Org. - Personal	714	800	-	-
04-42-2100-00	Prof. Education & Training	1,133	-	299	1,000
04-42-3010-00	Utilities	7,416	7,500	7,000	12,000
04-42-3020-00	Telephone	2,649	3,000	2,600	3,000
04-42-3030-00	Office Supplies & Expenses	3,180	6,000	3,800	6,000
04-42-3040-00	Postage, Freight, Etc.	1,288	1,000	1,000	1,350
04-42-3050-00	Advertising & Public Notices	368	1,500	1,500	6,500
04-42-3060-00	Protocol & Social	591	1,600	1,000	1,600
04-42-3070-00	Travel	1,453	2,500	2,577	2,500
04-42-3080-00	Prof. Org. & Assoc. - City	3,819	-	-	-
04-42-3090-00	Books, Periodicals, Etc	-	200	-	200
04-42-3100-00	Safety	483	400	250	400
04-42-3120-00	Audit Expenses	500	500	500	750
04-42-3130-00	Legal Expenses	65	-	-	-
04-42-3140-00	Contract Professional Services	3,100	3,500	3,000	4,000
04-42-3213-00	Credit Card/Bank Fees	8,536	9,400	9,000	25,600
04-42-3220-00	Insurance & Bonds	5,728	5,300	6,200	10,050
04-42-4010-00	Communications	3,961	3,200	3,600	4,000
04-42-4020-00	Janitorial & Housekeeping	3,579	3,600	4,000	11,500
04-42-4030-00	General Property Maint.	4,618	5,000	3,000	22,000
04-42-4031-00	Club House Maintenance	3,176	4,000	15,500	6,000
04-42-4032-00	Cable TV	831	800	800	2,400
04-42-4033-00	Security Alarm Monitoring Fee	132	200	150	400
04-42-4040-00	Small Tools & Equipment	3,123	1,500	200	1,500
04-42-4060-00	Office Equipment Maint.	-	500	100	500
04-42-4065-00	Office Equipment Rental	708	600	550	1,600
04-42-4070-00	Computer/software Maintenance	4,048	3,000	2,200	5,500
04-42-4250-00	General Operations	307	500	300	500
04-42-4259-00	COGS - Pro Shop(Non Inventory)	10,186	1,000	2,500	2,500
04-42-4261-00	Grill Supplies	-	-	-	2,000
04-42-5210-00	Inventory Purchases	105,227	85,000	90,000	100,000
04-42-5211-00	Inventory Purchases - Beverage	-	-	-	56,000
04-42-5212-00	Inventory Purchases - Food	-	-	-	25,000
	Golf Course Expenditures - Golf Shop	421,878	417,000	413,626	544,950

GOLF COURSE EXPENDITURES - GRILL

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
04-43-1030-00	Regular Wages - Full-time	101,950	107,100	108,900	-
04-43-1040-00	Regular Wages - Part-time Emp.	5,496	18,000	13,000	-
04-43-1060-00	Longevity	427	600	600	-
04-43-1070-00	Overtime Wages	4,149	4,000	1,200	-
04-43-2020-00	Social Security	8,359	10,000	9,500	-
04-43-2030-00	Retirement - T.m.r.s.	9,426	11,300	11,200	-
04-43-2040-00	Uniforms Expense	168	1,000	200	-
04-43-2060-00	Insurance - Hospitalization	20,400	23,600	28,100	-
04-43-2090-00	Prof. Org. - Personal	-	300	-	-
04-43-2100-00	Prof. Education & Training	22	300	-	-
04-43-3010-00	Utilities	7,417	6,000	6,500	-
04-43-3020-00	Telephone	2,504	2,700	2,400	-
04-43-3030-00	Office Supplies & Expenses	1,593	1,000	1,000	-
04-43-3040-00	Postage, Freight, Etc.	653	700	700	-
04-43-3050-00	Advertising & Public Notices	103	2,000	100	-
04-43-3060-00	Protocol & Social	428	1,000	100	-
04-43-3070-00	Travel	199	500	200	-
04-43-3080-00	Prof. Org. & Assoc. - City	350	500	-	-
04-43-3100-00	Safety	857	500	500	-
04-43-3120-00	Audit Expenses	500	500	500	-
04-43-3140-00	Contract Professional Services	-	500	-	-
04-43-3213-00	Credit Card/Bank Fees	8,536	9,400	9,000	-
04-43-3220-00	Insurance & Bonds	4,399	4,100	6,200	-
04-43-4010-00	Communications	224	1,000	200	-
04-43-4020-00	Janitorial & Housekeeping	7,910	7,500	7,500	-
04-43-4030-00	General Property Maint.	3,683	3,000	3,200	-
04-43-4031-00	Club House Maintenance	6,306	8,500	6,000	-
04-43-4032-00	Cable TV	1,627	1,000	1,500	-
04-43-4033-00	Security Alarm Monitoring Fee	99	200	150	-
04-43-4040-00	Small Tools & Equipment	-	500	-	-
04-43-4060-00	Office Equipment Maint.	-	500	200	-
04-43-4065-00	Office Equipment Rental	689	1,000	600	-
04-43-4070-00	Computer/software Maintenance	3,048	2,500	2,000	-
04-43-4250-00	General Operations	1,044	1,000	500	-
04-43-4261-00	Grill Supplies	6,969	9,000	6,000	-
04-43-5210-00	Inventory Purchases - Food	49,120	60,000	51,000	-
04-43-5211-00	Inventory Purchases - Beverage	50,278	60,000	46,000	-
	Golf Course Expenditures - Grill	308,930	361,300	324,750	-

GOLF COURSE EXPENDITURES - MEETING ROOM

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
04-44-3010-00	Utilities	7,416	6,500	6,500	-
04-44-3220-00	Insurance & Bonds	-	400	-	-
04-44-4020-00	Janitorial & Housekeeping	2,315	2,500	2,500	-
04-44-4030-00	General Property Maintenance	135	500	-	-
	Golf Course Expenditures - Meeting Room	9,866	9,900	9,000	-
	Total Golf Course Expenditures	1,565,442	1,886,600	1,734,976	1,544,600
	Golf Course Excess (Deficit)	19,681	(100,000)	(19,400)	-



SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
05-00-4101-00	Garbage Collection Revenues	755,064	889,400	899,000	900,000
05-00-4102-00	Landfill Fees	1,221,796	1,360,000	1,320,000	1,330,000
05-00-4103-00	Recycling Revenues	31,822	31,000	23,000	23,000
05-00-4104-00	Com Garbage Hauling Permit	25	200	200	200
05-00-4105-00	Lease Income	200	2,400	-	-
05-00-4110-00	Forfeited Discounts	9,602	10,000	11,200	11,200
05-00-4150-00	Interest Income	3,452	2,600	2,400	2,400
05-00-4165-00	Miscellaneous Revenue	1,060	1,000	7,100	1,000
05-00-4167-00	Debt Proceeds - Golf Course	27,000	54,000	54,000	54,000
05-00-4181-00	Proceeds -Sale of Fixed Assets	15,000	19,400	19,400	2,000
	Solid Waste Fund Revenues	2,065,021	2,370,000	2,336,300	2,323,800

SOLID WASTE FUND EXPENDITURES

Account Number	Description	2014	2015	2015	2016
		Actual	Adopted	Projected	Adopted
05-21-1015-00	Regular Wages - City Attorney	2,090	3,600	3,600	3,700
05-21-1016-00	Wages - City Attorney Billings	-	500	300	-
05-21-1030-00	Regular Wages - Full-time Emp.	671,043	697,800	691,600	695,300
05-21-1050-00	Regular Wages - Part-time Emp.	2,030	15,600	2,500	1,000
05-21-1060-00	Longevity	10,192	9,900	9,700	9,200
05-21-1070-00	Overtime Wages	58,234	56,000	56,000	56,000
05-21-2020-00	Social Security	54,714	60,000	58,500	58,600
05-21-2030-00	Retirement - T.m.r.s.	65,297	77,400	76,700	73,500
05-21-2040-00	Uniforms & Clothing	7,982	6,000	6,000	6,000
05-21-2060-00	Ins. - Hospitalization	94,875	115,700	127,000	129,700
05-21-2090-00	Professional Org. - Personal	220	1,200	1,200	1,200
05-21-2100-00	Prof. Education & Training	2,004	2,300	2,300	2,300
05-21-3010-00	Utilities	12,100	12,000	15,000	15,000
05-21-3020-00	Telephone	4,302	5,000	5,000	5,000
05-21-3030-00	Office Supplies & Exp.	11,133	12,000	12,000	12,000
05-21-3040-00	Postage, Freight, Etc.	9,764	12,000	12,000	12,000
05-21-3050-00	Ads & Public Notices	1,732	1,000	2,500	1,000
05-21-3060-00	Protocol & Social	3,592	2,500	2,500	2,500
05-21-3070-00	Travel Exp.	1,286	2,000	2,000	2,000
05-21-3080-00	Prof. Org & Assoc. - City	25	-	75	-
05-21-3090-00	Books, Periodicals, Etc	88	100	100	100
05-21-3100-00	Safety	1,916	3,000	3,000	3,000
05-21-3120-00	Audit Expenses	2,500	2,500	2,500	2,500
05-21-3130-00	Legal Expenses	270	500	-	-
05-21-3140-00	Contract Professional Services	2,513	10,000	10,000	12,400
05-21-3190-00	Miscellaneous Landfill Expense	2,515	3,500	3,500	3,500
05-21-3200-00	Uncollectible Accounts	2,908	700	1,000	1,000
05-21-3213-00	Bank Fees	4,657	4,400	4,400	4,400
05-21-3220-00	Insurance & Bonds	17,344	15,600	16,400	20,800
05-21-3250-00	In Lieu Of Taxes	164,000	188,100	186,900	185,900
05-21-4000-00	Permit Fees	26,517	35,000	35,000	35,000
05-21-4010-00	Communications	7,806	3,000	5,000	5,000
05-21-4020-00	Janitorial/housekeeping	3,178	3,000	3,000	3,000
05-21-4030-00	General Property Maintenance	16,673	15,000	15,000	15,000
05-21-4031-00	Dumpster Maintenance	18,233	27,000	27,000	27,000
05-21-4032-00	Trash Can Maintenance	450	2,000	2,000	2,000
05-21-4040-00	Small Tools & Equipment	2,497	3,000	3,000	3,000
05-21-4060-00	Office Machine Maintenance	4,270	2,500	4,000	4,000
05-21-4065-00	Office Equipment Rental	161	3,800	3,800	3,800
05-21-4070-00	Computer/software Maintenance	17,645	18,000	18,000	26,825
05-21-4265-00	Recycling Expenses	11,810	28,000	28,000	28,000
05-21-4266-00	Grinding Of Debris	30,296	35,000	35,000	35,000
05-21-4268-00	Tire Disposal	2,442	6,000	6,000	6,000
05-21-4270-00	Water Monitoring Exp.	31,866	30,000	30,000	30,000
05-21-4271-00	Methane Gas Monitoring Exp.	9,827	15,000	15,000	15,000
05-21-4360-00	Materials & Supplies	2,971	6,000	6,000	6,000
05-21-4410-00	Gasoline	108,384	97,900	90,000	90,000
05-21-4430-00	Vehicle Maintenance	8,600	11,600	11,600	10,000
05-21-4431-00	AGC Maintenance	25,699	40,000	40,000	40,000
05-21-4432-00	Chipper Maintenance	6,337	8,000	8,000	8,000
05-21-4433-00	Leaf Loader Maintenance	1,776	8,000	8,000	8,000
05-21-4435-00	Fleet Lease	-	900	900	16,700
05-21-4440-00	Tractor-heavy Equipment Maint	30,944	70,000	50,000	50,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-5038-00	Cell #7	-	1,000,000	1,100,000	-
05-21-5172-00	New Office Building - FY 2015	-	44,000	45,603	-
05-21-5173-00	New Scale - FY 2015	-	62,000	61,645	-
05-21-5390-00	Work Order Management System	-	5,300	9,625	-
05-21-5550-00	Mower	8,400	-	-	-

05-21-5553-00	Rebuild Existing Scraper	-	-	-	185,000
05-21-6025-00	Principal-Chipper Truck\$88,000	117,339	119,600	119,600	-
05-21-6026-00	Interest - Chipper Truck	4,453	2,300	2,300	-
05-21-6500-00	Principal - 953 D Track Loader	67,072	65,600	65,600	66,400
05-21-6501-00	Interest - 953 D Track Loader	223	1,800	1,800	900
05-21-6502-00	Principal-924 Wheel Loader-Cat	-	38,100	37,300	37,300
05-21-6503-00	Interest-924 Wheel Loader-Cat	-	1,000	1,000	1,000
05-21-6504-00	Principal - Leaf Loader	-	-	-	61,000
05-21-6505-00	Interest - Leaf Loader	-	-	-	2,700
05-21-6506-00	Principal - Side Load Garbage Truck	-	-	-	58,000
05-21-6507-00	Interest - Side Load Garbage Truck	-	-	-	2,400
		<hr/>	<hr/>	<hr/>	<hr/>
	Solid Waste Fund Expenditures	1,777,194	3,183,300	3,257,048	2,255,625
	Solid Waste Fund Excess (Deficit)	287,828	(813,300)	(920,748)	68,175



EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
06-00-4101-00	Ems Revenues	1,687,905	1,537,000	1,900,000	1,800,000
06-00-4102-00	City Funds	395,760	350,900	281,900	442,700
06-00-4103-00	County Funds	395,760	350,900	281,900	442,700
06-00-4150-00	Interest Income	150	200	50	50
06-00-4165-00	Miscellaneous Ems Revenue	465	500	500	500
06-00-4170-00	Donations	-	100	26	100
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	-	10,000	2,500
06-00-4200-00	Grant - Swt Trauma Grant	6,534	6,500	6,500	6,000
06-00-4215-00	LCRA Grant Revenue	-	24,000	24,000	-
06-00-4302-00	Medicare Disallowed	(431,039)	(368,800)	(500,080)	(500,000)
06-00-4303-00	Medicaid Disallowed	(48,404)	(34,000)	(64,377)	(76,800)
06-00-4304-00	Other Disallowed	(90,790)	(75,200)	(95,760)	(110,150)
	EMS Fund Revenues	1,916,342	1,792,100	1,844,659	2,007,600

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
06-21-1015-00	Regular Wages - City Attorney	2,126	2,500	1,000	1,000
06-21-1016-00	Wages - City Attorney Billings	-	2,400	-	-
06-21-1030-00	Regular Wages-full Time Emp	644,644	606,100	628,000	600,800
06-21-1050-00	Reg Wages - Part Time Emp	70,434	75,300	65,000	70,000
06-21-1060-00	Longevity	12,881	6,600	6,600	7,500
06-21-1070-00	Overtime	277,898	278,000	280,000	266,000
06-21-2020-00	Social Security	74,523	74,300	75,100	72,300
06-21-2030-00	Retirement - Tmrs	82,790	90,200	92,200	84,100
06-21-2040-00	Uniforms & Clothing	7,919	9,000	7,000	9,000
06-21-2060-00	Insurance-hospitalization	89,870	124,500	125,400	105,600
06-21-2090-00	Professional Org - Personal	-	500	500	500
06-21-2100-00	Prof Education & Training	3,009	6,500	5,500	5,500
06-21-2110-00	Prof Education Instructor	-	3,000	3,000	3,000
06-21-2221-00	Medical Vaccinations & Tests	-	1,500	1,500	1,500
06-21-2240-00	Ems Re-certification	872	1,500	1,500	1,500
06-21-3010-00	Utilities	17,542	17,000	17,000	17,000
06-21-3020-00	Telephone	5,719	8,000	6,000	8,000
06-21-3030-00	Office Supplies & Forms	6,157	5,000	5,000	5,000
06-21-3040-00	Postage, Freight, Etc	2,339	3,500	2,500	3,500
06-21-3050-00	Advertising & Public Notices	1,312	1,200	1,500	1,200
06-21-3060-00	Protocol & Social	2,045	4,000	4,000	5,000
06-21-3070-00	Travel Expenses	6,033	7,000	8,000	9,000
06-21-3080-00	Prof Org & Assoc - City	900	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	597	300	300	300
06-21-3100-00	Safety	2,829	2,200	2,200	2,200
06-21-3120-00	Audit Expenses	3,000	3,000	3,000	3,000
06-21-3130-00	Legal Expenses	95	600	600	600
06-21-3140-00	Contract Prof Services	3,961	6,000	3,800	6,900
06-21-3150-00	First Responder Reimbursement	972	2,000	2,000	2,000
06-21-3190-00	Miscellaneous Ems Expense	1,315	32,000	34,000	2,000
06-21-3200-00	Uncollectible Accounts	173,637	154,000	198,000	198,000
06-21-3201-00	Bad Debt Recovery	(5,929)	(4,000)	(4,500)	(4,500)
06-21-3213-00	Credit Card/Bank Fees	2,016	1,700	2,300	2,500
06-21-3220-00	Insurance & Bonds	20,600	18,600	20,000	25,000
06-21-3250-00	Conventions	1,680	2,000	1,200	2,000
06-21-3274-00	City Contribution-Dispatch - EMS	-	-	-	116,800
06-21-4010-00	Communication Expenses	16,516	17,000	17,000	17,000
06-21-4020-00	Janitorial/housekeeping	4,160	4,500	4,500	4,500
06-21-4025-00	Ems Medical Equipment	53,749	48,000	48,000	48,000
06-21-4030-00	General Property Maintenance	10,252	17,000	15,500	17,000
06-21-4040-00	Small Tools & Equipment	3,314	4,500	4,500	4,500
06-21-4050-00	Ems Equipment Maintenance	14,480	13,000	13,000	13,000
06-21-4060-00	Office Equipment Maintenance	2,247	2,000	2,000	2,000
06-21-4070-00	Computer/software Maintenance	16,543	19,500	19,500	47,125
06-21-4150-00	Disposable Linen	2,119	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	453	2,000	2,000	2,000
06-21-4170-00	Oxygen	1,919	2,500	2,500	2,500
06-21-4410-00	Diesel, Oil & Lubrication	43,953	37,500	33,500	33,500
06-21-4430-00	Vehicle Maintenance	8,487	15,000	14,000	14,000
06-21-6221-00	Principal - 700 Radios	-	10,500	10,800	10,600
06-21-6222-00	Interest - 700 Radios	-	500	100	300
06-21-6600-00	Principle - Ambulance - HCB	51,017	52,000	52,000	53,000
06-21-6601-00	Int Exp - Ambulance - HCB	2,932	2,000	2,000	1,000
06-21-6602-00	Principal - Ambulance - HCB2	54,991	-	-	-
06-21-6603-00	Int Exp - Ambulance - HCB2	1,804	-	-	-

06-21-6604-00	Principal - 4 Heart Monitors	-	-	-	45,000
06-21-6605-00	Interest - 4 Heart Monitors	-	-	-	2,000
06-21-6606-00	Principal - Ambulance Remount	-	-	-	50,000
06-21-6607-00	Interest - Ambulance Remount	-	-	-	2,100
		<hr/>	<hr/>	<hr/>	<hr/>
	EMS Fund Expenditures	1,802,721	1,798,000	1,844,600	2,007,425
	EMS Fund Excess (Deficit)	113,621	(5,900)	59	175



TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
07-00-4109-00	7% Hotel Occupancy Tax	2,308,196	2,400,000	2,500,000	2,630,000
07-00-4150-00	Interest Income	1,421	1,300	1,300	1,300
	Tourism Fund Revenues	2,309,617	2,401,300	2,501,300	2,631,300

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
07-21-1050-00	Regular Wages - Part-time Emp	-	-	-	10,700
07-21-2020-00	Social Security	-	-	-	800
07-21-3259-00	Hotel Tax Dist - CVB 5/7	1,563,600	1,784,300	1,714,300	1,878,600
07-21-3260-00	Hotel Tax Distributions	432,625	430,000	430,000	430,000
07-21-3261-00	Hotel Tax Distribution-Special	250,613	-	-	-
07-21-3262-00	Hotel Tax Dist -Golf Marketing	55,000	45,000	45,000	45,000
07-21-3263-00	Tax Dist - CVB Bldg Maint	-	30,000	30,000	30,000
07-21-3264-00	Tax Dist - CVB Bldg Improv	-	75,000	75,000	-
07-21-3265-00	Hotel Tax Dist-Ft Martin Scott	-	182,900	182,900	55,000
07-21-3267-00	Tax Dist - CVB Grounds Maint	-	-	-	20,000
	Tourism Fund Expenditures	2,301,838	2,547,200	2,477,200	2,470,100
	Tourism Fund Excess (Deficit)	7,779	(145,900)	24,100	161,200



DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
10-00-4101-00	Current Ad Valorem Taxes	278,606	51,900	60,200	57,700
10-00-4102-00	Delinquent Ad Valorem Taxes	21,581	4,300	4,100	5,900
10-00-4103-00	Penalty & Interest	2,085	500	500	900
10-00-4110-00	Forfeited Discounts	796	1,000	700	700
10-00-4150-00	Interest Income	1,347	1,300	1,200	1,200
10-00-4250-00	Drainage Utility Revenues	75,276	75,000	75,900	75,900
	Drainage Fund Revenues	379,690	134,000	142,600	142,300

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
10-21-3040-00	Postage, Freight, Etc.	-	200	-	-
10-21-3130-00	Legal Expenses	-	1,000	200	-
10-21-3140-00	Contract Professional Services	167	-	100	-
10-21-3200-00	Bad Debt Expense	87	-	100	-
10-21-4068-00	Discharge Structure & Channel	-	200,000	315,000	-
10-21-4900-00	Drainage Projects	35,183	80,000	80,000	-
10-21-5100-00	Master Drainage Plan	-	-	-	150,000
10-21-6079-00	Principal-2010 Ref GO I&S Bond	287,452	55,400	55,400	56,700
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	13,650	7,900	7,900	6,800
	Drainage Fund Expenditures	336,539	344,500	458,700	213,500
	Drainage Fund Excess (Deficit)	43,152	(210,500)	(316,100)	(71,200)

City of Fredericksburg
FY 2016 Budget Analysis



**The City of
 Fredericksburg**

FFWF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
11-00-1000-00	Gate	77,152	78,000	88,300	95,000
11-00-1005-00	Booth Fees	10,872	10,500	8,900	10,000
11-00-1010-00	Souvenirs	7,704	8,000	6,300	7,000
11-00-1015-00	Wine Sales	45,973	47,000	45,500	46,000
11-00-1020-00	Auction	9,362	9,800	13,000	14,000
11-00-1025-00	Patron Party	18,763	16,000	16,300	16,500
11-00-1030-00	Friday Party	9,068	7,500	10,600	10,800
11-00-1035-00	Thursday Party	3,043	2,000	2,900	4,000
11-00-1040-00	Cooking School	3,625	1,500	1,600	2,000
11-00-1910-00	Food And Winefest Revenues	-	7,400	-	-
11-00-1911-00	25 @ 5	-	-	-	650
11-00-1932-00	Paver Sales	300	-	-	-
11-00-1940-00	Donations	6,500	7,000	6,500	7,000
11-00-4150-00	Interest Income	465	400	550	500
11-00-4165-00	Miscellaneous Revenue	3,015	2,900	200	500
	FFWF Fund Revenues	195,841	198,000	200,650	213,950

FFWF FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
11-25-0001-00	Wine	32,881	33,000	38,000	36,000
11-25-0002-00	Souvenirs	6,012	6,400	5,200	5,500
11-25-0003-00	Wine Glasses	11,764	12,800	12,400	11,000
11-25-0004-00	Advertising/Production	16,752	16,000	21,200	17,000
11-25-0005-00	Management Fees	24,840	24,900	24,900	24,900
11-25-0006-00	Patron Party	8,842	8,400	14,400	15,000
11-25-0007-00	Friday Party	7,465	6,500	8,400	11,100
11-25-0008-00	Entertainment/Sound	5,050	5,000	5,000	6,700
11-25-0009-00	Rentals/Tents	10,906	10,500	9,700	11,000
11-25-0011-00	Set-up	1,595	1,600	1,600	1,700
11-25-0012-00	Clean-up	1,797	2,000	1,500	1,800
11-25-0013-00	Security	2,376	2,400	2,800	2,800
11-25-0014-00	Electrical	1,348	1,200	1,300	1,500
11-25-0015-00	Postage	2,402	2,500	2,200	2,500
11-25-0016-00	Printing	1,996	3,000	2,500	2,500
11-25-0017-00	Signs & Banners	-	200	200	500
11-25-0018-00	Supplies	1,482	1,000	1,400	1,200
11-25-0019-00	Auction	2,011	1,000	900	1,000
11-25-0020-00	Misc Labor	276	400	600	600
11-25-0021-00	Miscellaneous	12,318	1,500	500	500
11-25-0022-00	Bank Charges	2,061	1,800	1,300	1,500
11-25-0023-00	Thursday Night Party	-	1,400	650	700
11-25-0024-00	Cooking School	-	1,300	2,900	2,200
11-25-0025-00	Administration Expense	80	-	3,600	2,000
11-25-1021-00	Food And Winefest Expenses	-	5,000	-	350
11-25-1022-00	Market Square Pledge Improvements	-	-	7,250	20,000
11-25-1040-00	Fund Cash Drawers	-	6,000	-	-
	FFWF Fund Expenditures	154,253	155,800	170,400	181,550
	FFWF Fund Excess (Deficit)	41,587	42,200	30,250	32,400



EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
14-00-4101-00	Fema	-	25,200	30,100	33,800
14-00-4102-00	County Funds	50,880	55,000	46,675	50,750
14-00-4103-00	City Funds	50,880	55,000	46,675	50,750
14-00-4150-00	Interest Income	16	-	-	-
Emergency Management Fund Revenues		101,776	135,200	123,450	135,300

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
14-21-1015-00	Regular Wages - City Attorney	1,389	-	-	-
14-21-1016-00	Wages - City Attorney Billings	-	3,000	1,000	3,000
14-21-1030-00	Regular Wages-full Time Emp.	65,794	68,500	68,700	72,100
14-21-1060-00	Longevity	219	300	300	400
14-21-1070-00	Overtime Wages	1,006	1,000	1,000	1,000
14-21-2020-00	Social Security	4,775	5,600	5,500	5,900
14-21-2030-00	Retirement-tmrs	6,122	7,400	7,200	7,400
14-21-2060-00	Insurance-hosp. Ins.	6,754	10,200	8,900	9,000
14-21-2090-00	Professional Org.-personal	385	600	400	600
14-21-2100-00	Prof. Education & Training	458	800	800	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	3,462	3,300	1,600	3,000
14-21-3030-00	Office Supplies	413	500	200	800
14-21-3040-00	Postage, Freight, Etc.	68	100	100	100
14-21-3050-00	Advertising & Notices	708	400	400	400
14-21-3060-00	Protocal & Social	2,800	3,000	2,300	2,800
14-21-3070-00	Travel Expenses	3,846	4,000	5,300	4,300
14-21-3090-00	Books, Periodicals, Etc.	37	200	200	200
14-21-3140-00	Contract Professional Services	662	300	200	400
14-21-3150-00	Emer Mgt Materials	2,959	3,500	2,000	3,500
14-21-3250-00	Conventions	895	1,000	250	1,000
14-21-4010-00	Communications Expense	9,639	10,500	9,500	10,500
14-21-4040-00	Small Tools & Equipment	185	-	-	-
14-21-4070-00	Computer/software Maintenance	1,840	3,000	100	100
14-21-4090-00	Dtn Comp Maint	-	500	500	500
14-21-4410-00	Gasoline, Oil, & Lubrication	1,922	1,500	1,000	1,500
14-21-4430-00	Vehicle Maintenance	779	1,000	1,000	1,000
Emergency Management Fund Expenditures		122,117	135,200	123,450	135,300
Emergency Management Excess (Deficit)		(20,341)	-	-	-



DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
15-00-4150-00	Interest Income	79	200	100	100
15-00-4204-00	Curr Taxes-Gen Obl Bonds	603,338	554,200	590,400	590,700
15-00-4205-00	Del Taxes-Gen Obl Bonds	46,734	45,800	36,000	31,800
15-00-4206-00	Penalty & Int-Gen Obl Bonds	4,515	4,800	4,000	4,100
	Debt Service Fund Revenues	654,666	605,000	630,500	626,700

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
15-21-6079-00	Principal-2010 Ref GO I&S Bond	381,348	359,700	359,700	368,400
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	59,001	51,400	51,400	44,200
15-21-6304-00	Principal - 2012 GO Bonds	125,000	125,000	125,000	130,000
15-21-6305-00	Interest - 2012 GO Bonds	86,797	83,300	83,300	79,600
	Debt Service Fund Expenditures	652,145	619,400	619,400	622,200
	Debt Service Fund Excess (Deficit)	2,521	(14,400)	11,100	4,500



POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
17-00-4101-00	Forfeiture Revenue	816	2,120	3,800	2,000
17-00-4150-00	Interest Income	17	-	-	-
	Police Forfeiture Fund Revenues	833	2,120	3,800	2,000

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
17-22-5005-00	Police Dept Equipment	-	8,000	4,000	4,000
	Police Forfeiture Fund Expenditures	-	8,000	4,000	4,000
	Police Forfeiture Fund Excess (Deficit)	833	(5,880)	(200)	(2,000)



CAPTIAL PROJECT FUND REVENUES
2013 WATER & WASTEWATER REVENUE BOND CONSTRUCTION

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
26-00-4150-00	Interest Revenue	-	7,500	-	-
	Capital Project Fund Revenues	-	7,500	-	-

CAPTIAL PROJECT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Adopted</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>
26-21-5365-00	2013 Rev Bond - WRF Improv	495,327	3,177,000	1,191,700	1,727,600
26-21-5366-00	South Heights Storage Tank	77,485	1,075,000	905,200	-
26-21-5367-00	Goehmann Storage Tank	75,760	1,078,000	977,600	-
26-21-5368-00	Windcrest Tank	87,038	545,000	713,000	-
26-21-5369-00	Pressure Plane-12" Water Main	75,760	-	-	-
	Capital Project Fund Expenditures	811,370	5,875,000	3,787,500	1,727,600
	Capital Project Fund Excess (Deficit)	(811,370)	(5,867,500)	(3,787,500)	(1,727,600)



HEALTH INSURANCE INTERNAL SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
50-00-4000-00	Employee Hosp Premium Revenue	940,147	1,288,700	1,267,700	1,315,100
50-00-4005-00	Dependent Hosp Premium Revenue	250,553	270,500	262,600	302,400
50-00-4010-00	Employee Life Premium Revenue	2,098	-	-	-
50-00-4015-00	Cobra	14,369	13,000	16,700	8,100
50-00-4025-00	Stop Loss Refunds-specific	97,379	-	204,000	-
50-00-4150-00	Interest Income	1,183	1,000	400	400
	Health Ins Internal Serv Fund Revenues	1,305,729	1,573,200	1,751,400	1,626,000

HEALTH INSURANCE INTERNAL SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted
50-21-2000-00	Administration Fees	60,473	65,500	62,000	65,000
50-21-3000-00	Life And Ad&d Premium Expenses	2,159	-	-	-
50-21-3005-00	Specific Stop Loss Reinsurance	187,510	195,000	217,000	218,000
50-21-3006-00	Subrogation Proceeds	(5,318)	-	-	-
50-21-3010-00	Aggregate Stop Loss Reinsuranc	12,509	15,000	13,000	14,000
50-21-3140-00	Contract Professional Services	24,054	27,000	30,000	30,000
50-21-3190-00	Misc Expenses	1,352	1,500	20,000	20,000
50-21-4000-00	Claims Paid	1,467,644	1,006,200	1,000,000	1,000,000
50-21-4010-00	Claims - Prescription Drugs	149,262	170,000	323,000	270,000
50-21-4015-00	Claims - RX Drug Rebate	(5,257)	(7,000)	(13,500)	(9,000)
	Health Ins Internal Serv Fund Expenditures	1,894,386	1,473,200	1,651,500	1,608,000
	Health Ins Internal Serv Fund Excess (Deficit)	(588,657)	100,000	99,900	18,000



The City of Fredericksburg

**Capital Expenditure Requests
FY 2016**

Dept.	Description	G/L Account	Requested	Approved by CC	Lease Purchase
Police	6 Police Vehicles	01-22-5240-00	\$197,000	\$197,000	
Street	Dump Truck		120,000	42,000	Yes-3 yrs
Street	Sidewalks	01-24-5465-00	100,000	100,000	
Street	Downtown Sidewalk Repairs	01-24-5467-00	50,000	50,000	
Street	South Milam Street Rehabilitation	01-24-5468-00	350,000	350,000	
Street	Trailer for Dump Truck	01-24-5469-00	28,000	28,000	
Street	Bobcat		60,000	22,000	Yes- 3 yrs
Street	Thermoplastic Striping Machine	01-24-5470-00	30,000	30,000	
Street	Sand Spreader Attachment	01-24-5471-00	12,500	12,500	
Street	Tractor for Shredder	01-24-5472-00	40,000	40,000	
Park	RV Campground Improvements Phase 1	01-25-5521-00	850,000	425,000	
Park	Utility Vehicle	01-25-5524-00	9,000	9,000	
Park	Repaint Adelsverein	01-25-5525-00	35,000	35,000	
Park	Hydraulic Hole Digger	01-25-5526-00	5,000	5,000	
Park	Replace Bathroom Partitions #4	01-25-5527-00	7,000	7,000	
Engineering	Update Aerial Photos	01-30-5100-00	11,500	11,500	
Engineering	Survey/GPS Equipment	01-30-5101-00	52,000	26,000	
GENERAL FUND TOTALS			\$1,957,000	\$1,390,000	

Electric	Street Lighting & Signal Sys	02-21-5373-00	\$40,000	\$40,000	
Electric	Meter Data Management System	02-21-5380-00	65,000	65,000	
ELECTRIC TOTALS			\$105,000	\$105,000	

Water	Water Meters	03-21-5280-00	\$15,000	\$15,000	
Water	Water Mains	03-21-5301-00	100,000	50,000	
Water	Water Taps	03-21-5302-00	2,500	2,500	
Water	Sewer Mains	03-21-5303-00	100,000	50,000	
Water	Sewer Taps	03-21-5304-00	2,000	2,000	
Water	Manholes	03-21-5305-00	3,000	3,000	
Water	Fire Hydrants	03-21-5306-00	2,000	2,000	
Water	SCADA	03-21-5313-00	75,000	75,000	
Water	Knauth Well Field Pump #2	03-21-5370-00	293,100	293,100	
Water	WWTP Office / Lab / Workshop	03-21-5409-00	400,000	450,000	
Water	San Antonio St. Sewer Line Replacement	03-21-5410-00	620,000	175,000	
Water	Camera Equipment	03-21-5411-00	-	80,000	
Water	TDS & Chloride Remediation Study	03-21-5412-00	50,000	50,000	
WATER/SEWER TOTALS			\$1,662,600	\$1,247,600	

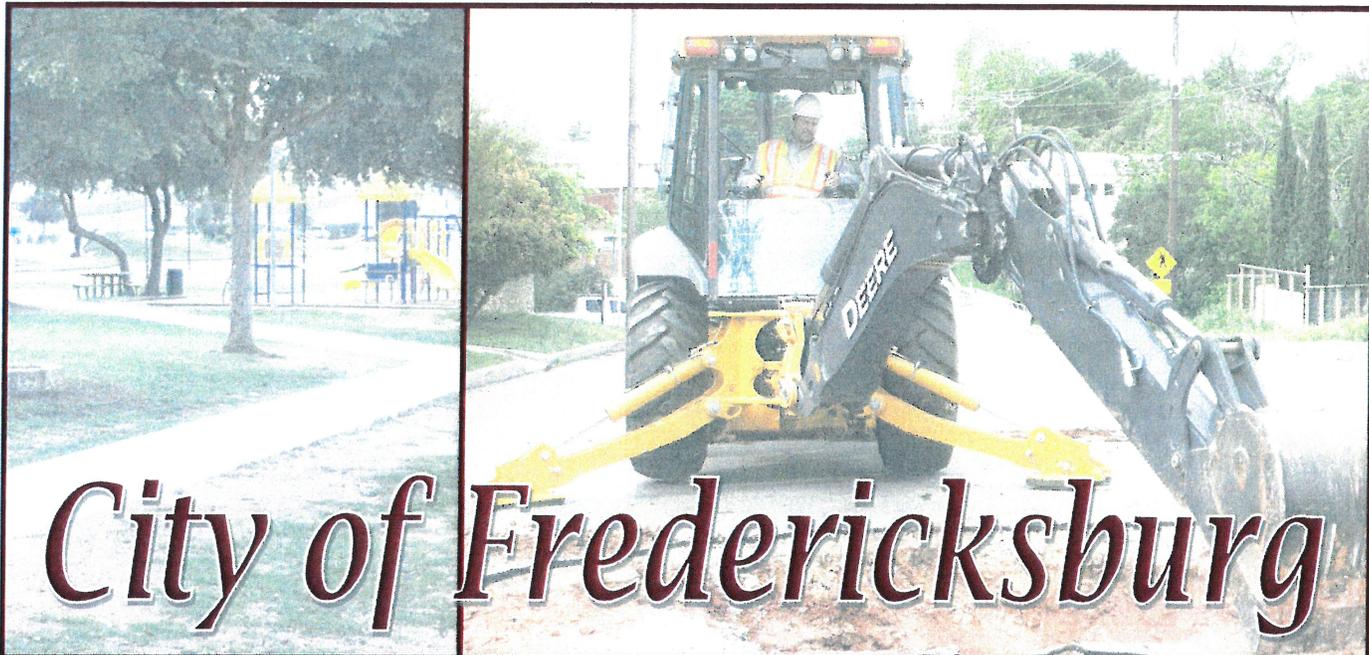
Solid Waste	New Leaf Loader		185,000	63,700	Yes - 3yrs
Solid Waste	Rebuild Existing Scraper	05-21-5553-00	125,000	185,000	
Solid Waste	New Side Load Garbage Truck		175,000	60,400	Yes - 3yrs
SOLID WASTE TOTALS			\$485,000	\$309,100	

EMS	4 Heart Monitors		\$169,100	\$47,000	Yes - 3 yrs
EMS	Ambulance Remount		150,000	52,100	Yes - 3 yrs
EMS TOTALS			\$319,100	\$99,100	

Drainage	Master Drainage Plan	10-21-5100-00	75,000	150,000	
DRAINAGE TOTALS			\$75,000	\$150,000	

Capital Projects	2013 Rev Bond - WRF Improv	26-21-5365-00	\$1,727,600	\$1,727,600	
CAPITAL PROJECTS TOTALS			\$1,727,600	\$1,727,600	

GRAND TOTALS			\$6,331,300	\$5,028,400	
---------------------	--	--	--------------------	--------------------	--

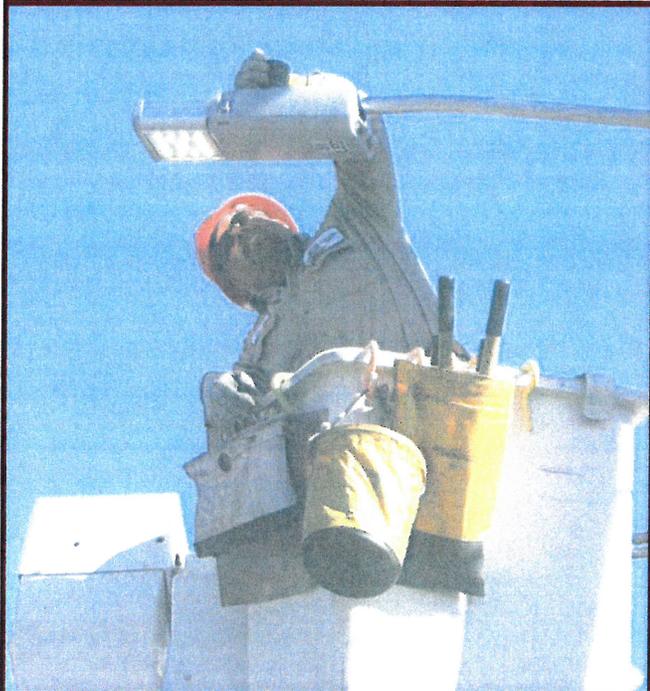


City of Fredericksburg



Capital Improvement Plan

FY2016



CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: S2
 Project Name: Sidewalk Improvements
 Project Location: Various Locations

Fiscal Year Plan

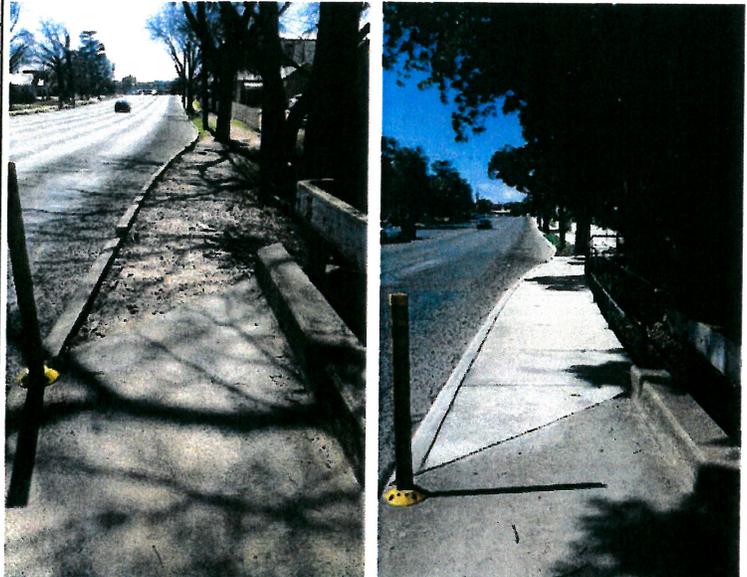
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
\$ 107,107	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,300,000	\$ 2,007,107

Funding Sources

General Fund - Street Dept \$ 2,007,107

Project Description

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



Project Justification

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



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: S4
 Project Name: Main Street Sidewalk Repairs
 Project Location: Various Locations Along Main Street

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000

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

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

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



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: S5
 Project Name: South Milam Street Rehabilitation
 Project Location: South Milam Street from Fulton to Highway 16 South

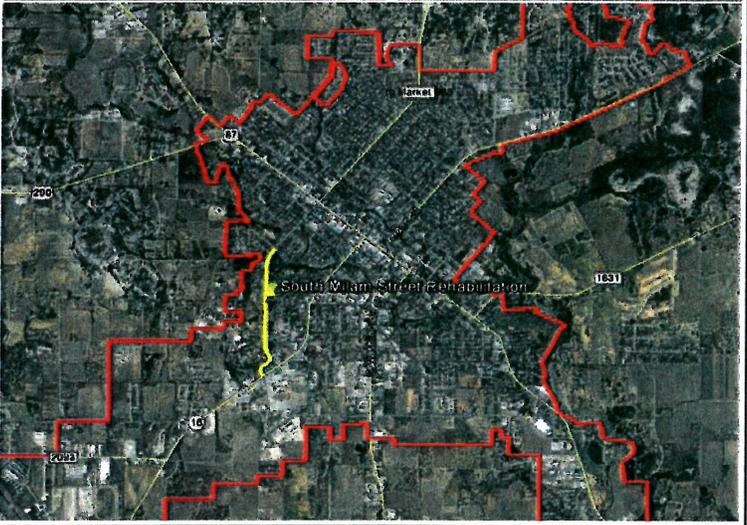
Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 350,000						\$ 350,000

Funding Sources
 General Fund - Street Dept \$ 350,000

Project Description
 Rehabilitation of South Milam Street from Fulton to Highway 16 South would include the milling of the existing pavement and overlaying with 1 1/2" of hotmix.



Project Justification
 South Milam Street is showing signs of stress and deterioration between Fulton Street and Highway 16 South. Deterioration of the pavement is allowing water to penetrate into the subgrade through cracks.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: P6
 Project Name: Lady Bird Park Campground Infrastructure Replacement & Lift Station Repairs/Renovation, Phase 2
 Project Location: Lady Bird Park Campground Area

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 425,000						\$ 425,000

Funding Sources	
General Fund - Parks Dept	\$ 425,000

Project Description
 Infrastructure replacement including water and sewer services in the Lady Bird Park Campground area. Phase 2 includes replacement in the first half of the RV park.



Project Justification
 Service lines in the RV park were installed in the late 60's. Tree roots have caused many issues with the sewer services.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/15/2015

Project ID #: P38
 Project Name: Repaint Adelsverein
 Project Location: Markt Platz

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 35,000						\$ 35,000

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

Project Description
 Repainting of the Adelsverein pavilion at Markt Platz

Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	9/15/2015
Project ID #:		P39						
Project Name:		Replace Bathroom Partitions - Pavilion #4						
Project Location:		Lady Bird Park						
Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 7,000						\$ 7,000
Funding Sources								
General Fund - Parks Dept		\$ 7,000						
Project Description								
Replacement of bathroom partitions at Pavilion #4.								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information Date: **9/15/2015**

Project ID #: EMS1
 Project Name: Replace 4 Cardiac Monitors
 Project Location: N/A

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 47,000	\$ 47,000	\$ 47,000				\$ 141,000

Funding Sources	
Enterprise Funds - EMS	\$ 141,000

Project Description
 Replacement of 4 cardiac monitors with Physio Control LP-15 monitors that are carried in all ambulances. This will be a 3-year lease - purchase.



Project Justification
 Replacement of 4 cardiac monitors with Physio Control LP-15 monitors that are carried in all ambulances is required. Current cardiac monitors are 2 years past their useful life. The manufacturer is no longer honoring maintenance on these out dated machines.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	9/15/2015
Project ID #:		EMS2						
Project Name:		Remount Ambulance - Med 4						
Project Location:		N/A						
Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 52,100	\$ 52,100	\$ 52,100				\$ 156,300
Funding Sources								
Enterprise Funds - EMS			\$ 156,300					
Project Description								
Project includes remounting of EMS Med 4, new chassis, refurbishing box, and total rework. This will be a 3-year lease - purchase.								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								



CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

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

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				\$ 160,000

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

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

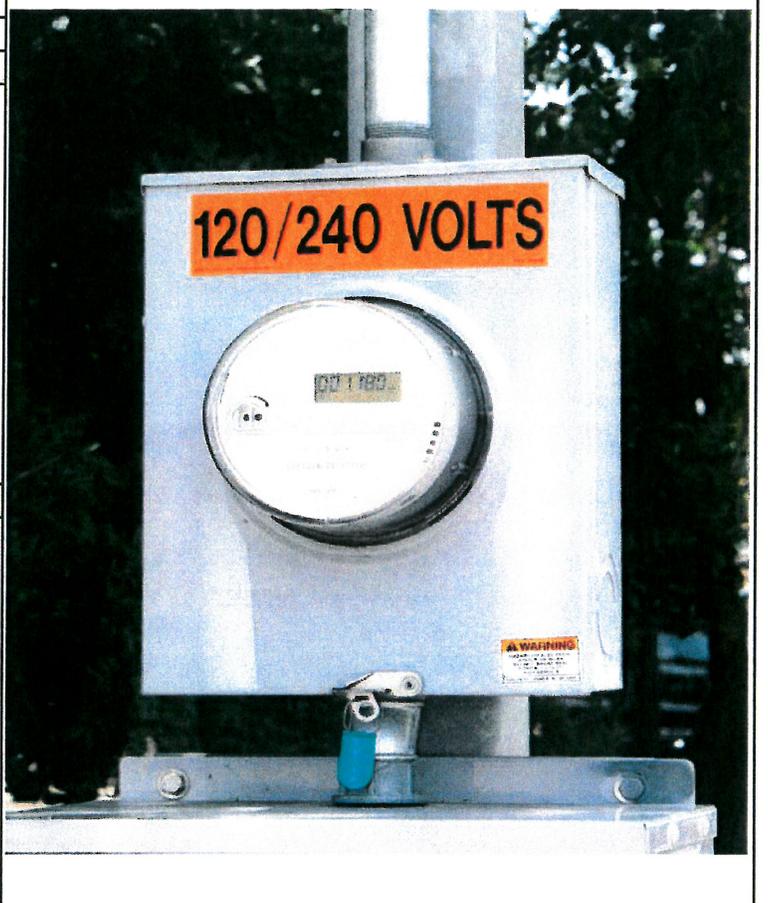
Project Summary Information **Date:** 6/17/2015

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

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 65,000						\$ 65,000

Funding Sources
 Enterprise Funds - Electric Dept \$ 65,000

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

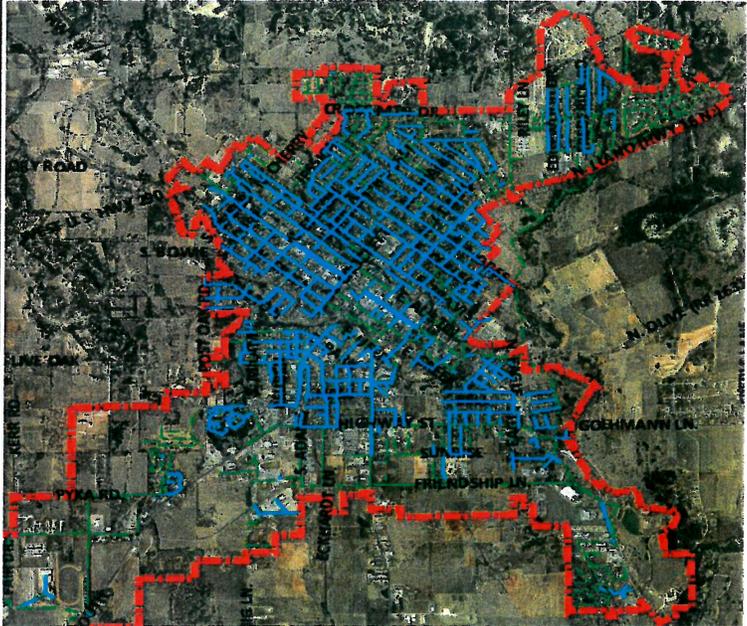
Project Summary Information **Date:** 9/15/2015

Project ID #: W3
 Project Name: Replacement of Existing Sewer Mains - System Wide
 Project Location: City-wide

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
\$ 1,083	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,400,000	\$ 1,951,083

Funding Sources	
Enterprise Fund - Water Dept	\$ 1,951,083

Project Description
 Allocation of \$100,000 annually for a systematic approach of the replacement of aging, under-sized sewer mains throughout the City.



Project Justification
 The replacement of aging, under-sized sewer mains throughout the City would alleviate the numerous stoppages and lack of manholes for proper access for maintenance. Project would allocate the requested amount each year in conjunction with a sister project of 2" water line replacement as well as our street paving project.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

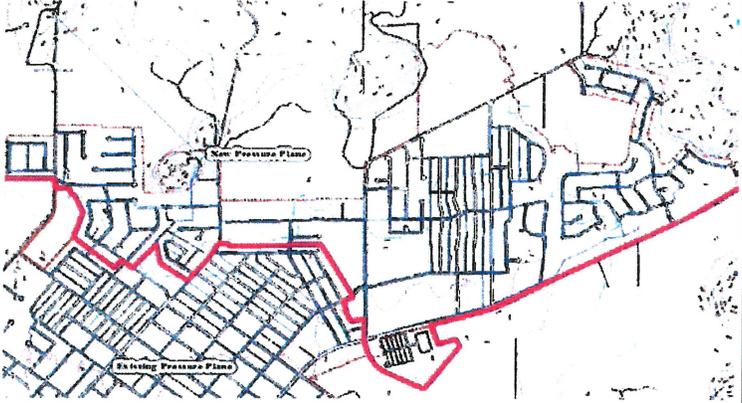
Project ID #: W7
 Project Name: Water Main - High Pressure Zone
 Project Location: From Cross Mountain Tank to Lower Crabapple Road

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
\$ 75,760	\$ 90,763	\$ 1,092,400						\$ 1,258,923

Funding Sources	
Bond Funds	\$ 166,523
Impact Fees	\$ 1,092,400

Project Description

This project is the design and construction of a secondary feed to the high pressure zone in one area. Project will include a pressure reducing valve (PRV). The estimated cost is based on approximately 8,500 LF of pipe.



Project Justification

Providing a secondary feed to the high pressure zone in one area will eliminate the single feed into this zone.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: W8
 Project Name: WWTP Improvements
 Project Location: WWTP Facility

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
\$ 495,327	\$ 3,028,753							\$ 3,524,080

Funding Sources	
Bond Funds	\$ 3,524,080

Project Description



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	9/15/2015
Project ID #:		W10						
Project Name:		Knauth Well Recompletion, Equipment, and Installation						
Project Location:		Knauth Well K-2						
Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
\$ 7,761	\$ 650,000	\$ 293,100						\$ 950,861
Funding Sources								
Enterprise Fund - Water Dept		\$ 950,861						
Project Description								
<p>Recompletion of K-2 Well. This project consists of installation of equipment including motor, pump, transmission line, and disinfection equipment.</p>								
Project Justification								
<p>Recompletion of the K-2 Well provides redundancy in the Knauth Well Field.</p>								
O&M Impact if Project is Not Completed								
Notes								

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

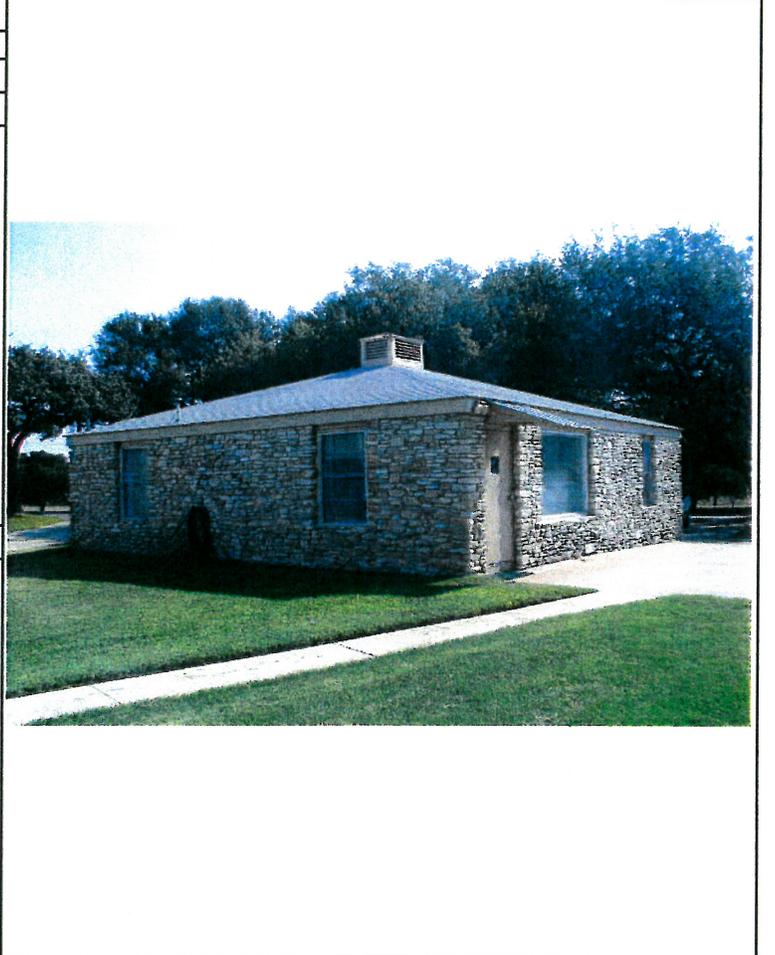
Project Summary Information **Date:** 9/15/2015

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

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 450,000						\$ 450,000

Funding Sources	
Enterprise Fund - Water Dept	\$ 450,000

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



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

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/15/2015

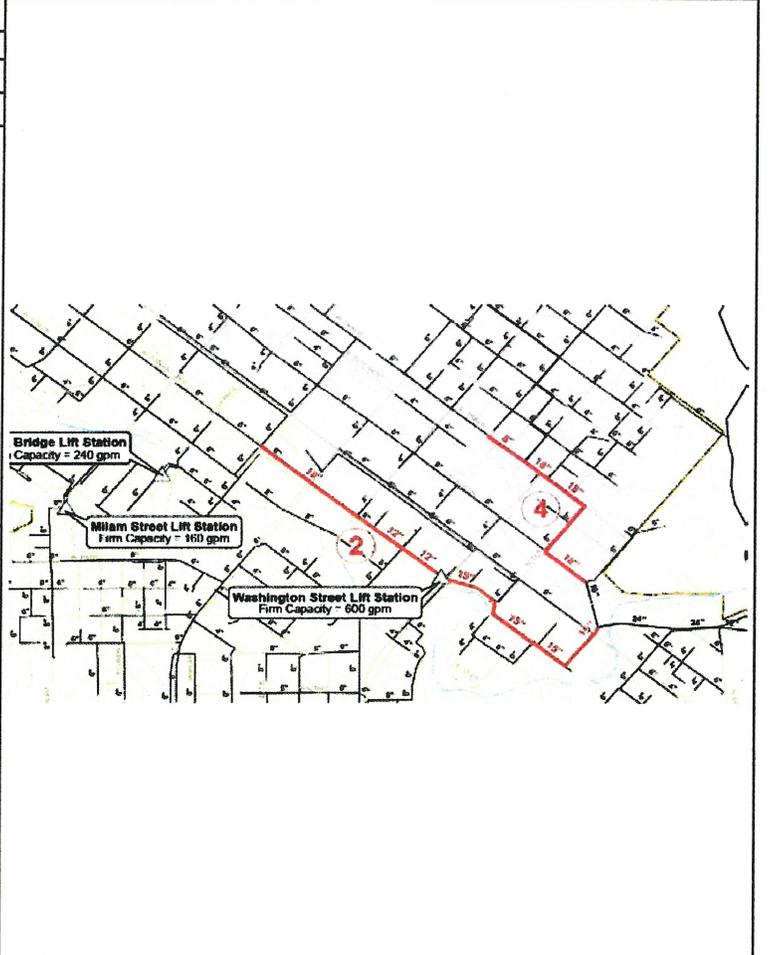
Project ID #: W18
 Project Name: San Antonio Street Sewer Line Replacement
 Project Location: San Antonio Street

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 175,000	\$ 445,000					\$ 620,000

Funding Sources	
Enterprise Fund - Water Dept	\$ 620,000

Project Description
 Longstanding CIP project to replace an aging sewer main in San Antonio Street. Project to be completed in phases.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	6/17/2015
Project ID #:		W22						
Project Name:		TDS & Chlorine Remediation Study						
Project Location:		N/A						
Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 50,000						\$ 50,000
Funding Sources								
Enterprise Fund - Water Dept		\$ 50,000						
Project Description								
Sampling and study to identify sources of TDS and chlorine in sewer system and Barons Creek.								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

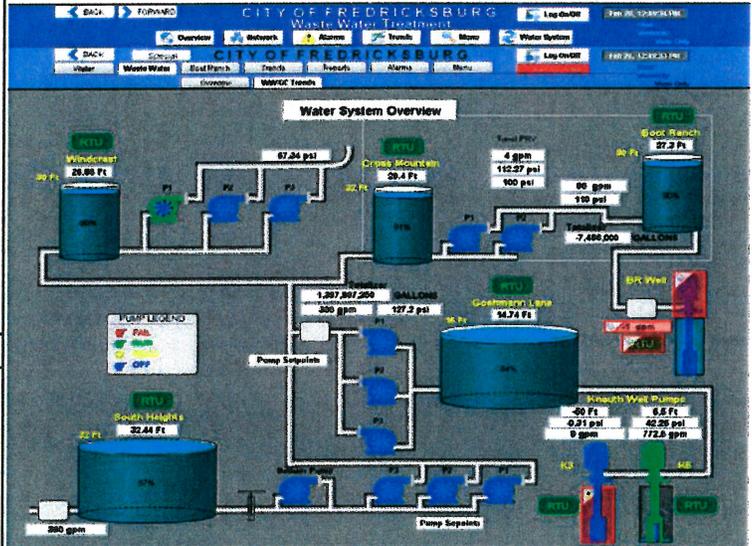
Project Summary Information **Date:** 6/17/2015

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

Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 75,000						\$ 75,000

Funding Sources	
Enterprise Fund - Water Dept	\$ 75,000

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 6/17/2015

Project ID #: D3
 Project Name: Drainage Master Plan
 Project Location: N/A

Fiscal Year Plan								
Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Future	Total
		\$ 150,000						\$ 150,000

Funding Sources	
Enterprise Funds - Drainage	\$ 150,000

Project Description
 Development of a Master Drainage Plan for the City of Fredericksburg to provide an evaluation of existing flooding conditions, flood control measures, and needed drainage improvements.



Project Justification

O&M Impact if Project is Not Completed

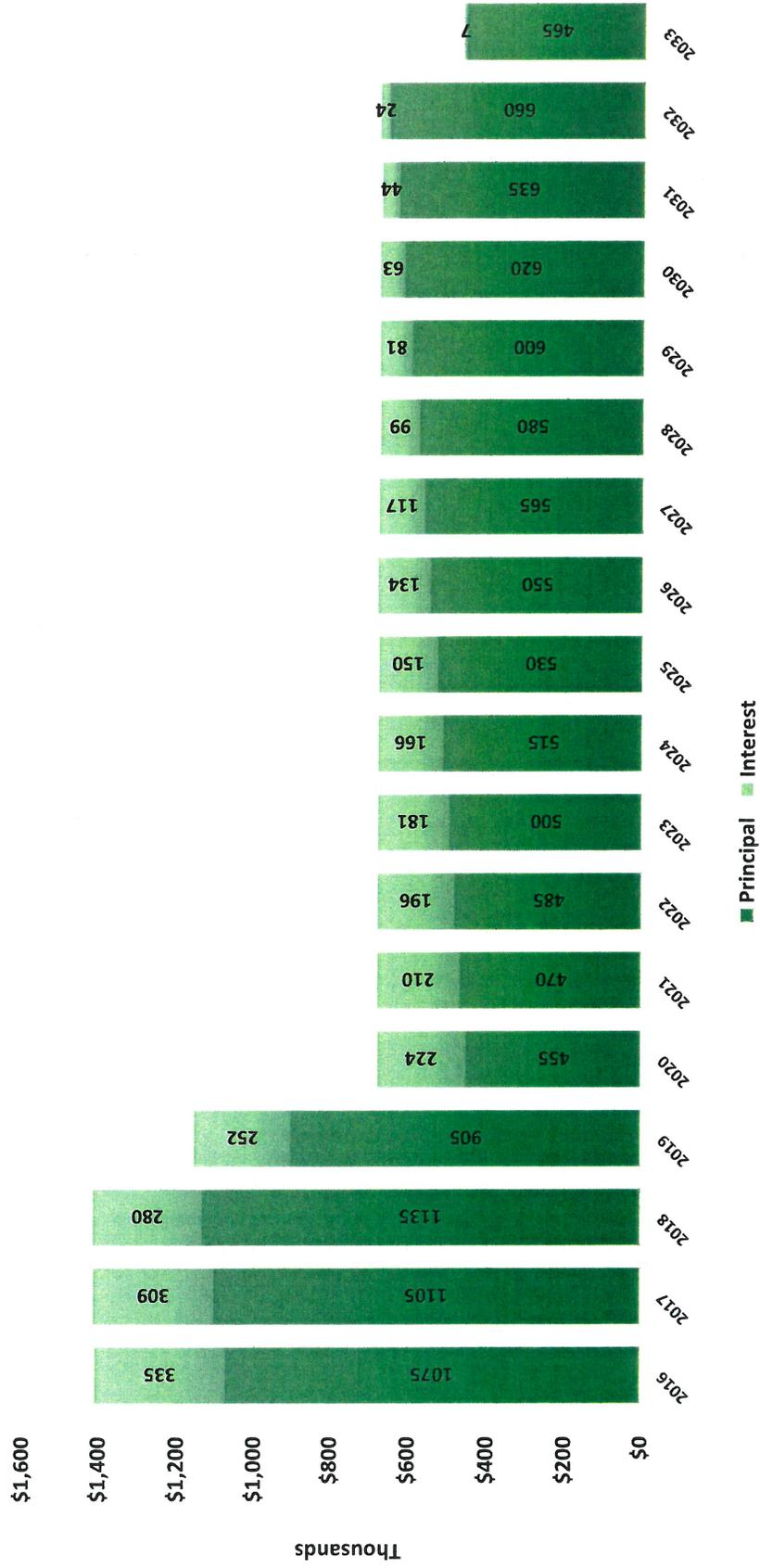
Notes



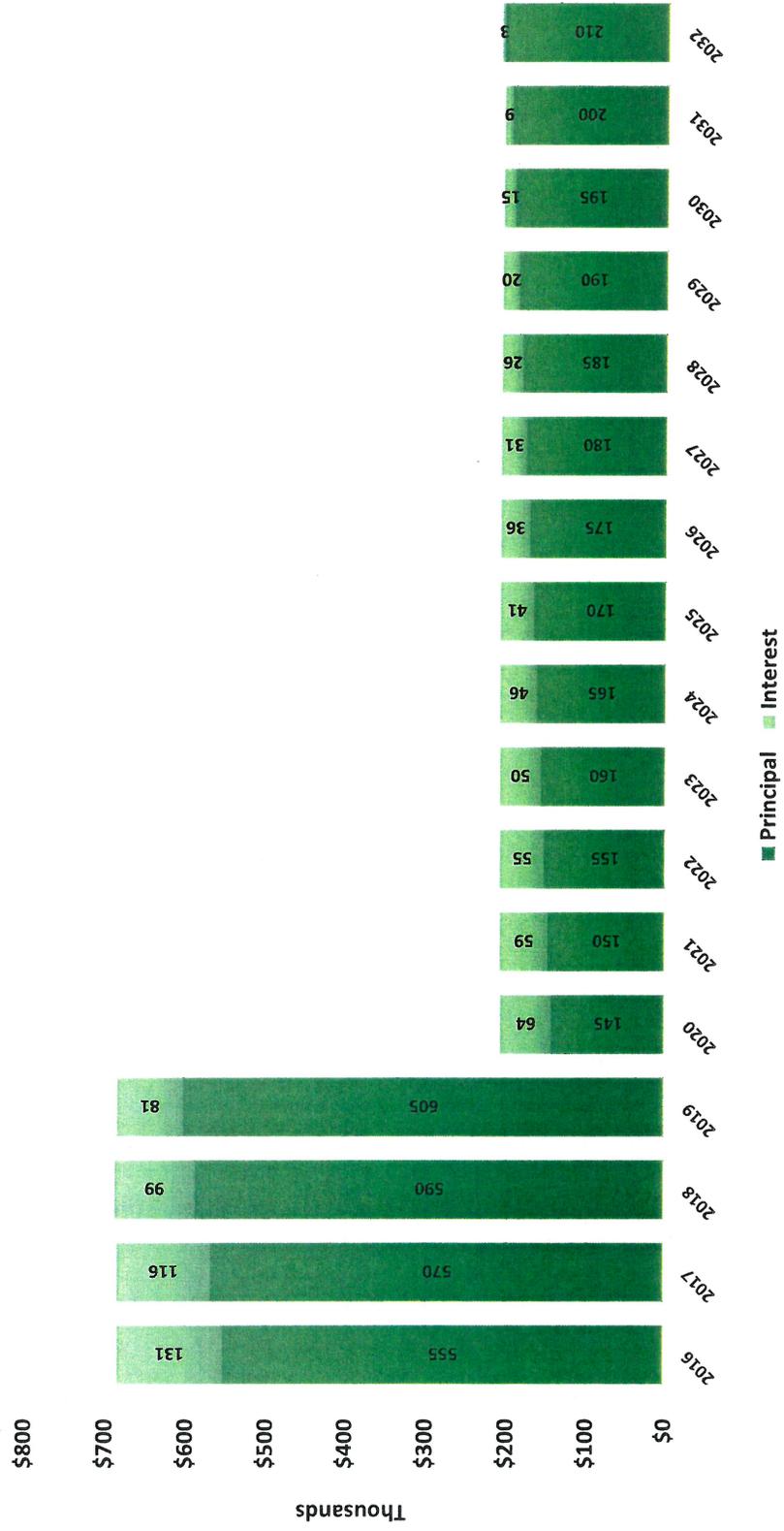
The City of Fredericksburg

Bonded Debt - FY 2016					
	2010 GO Refunding	2012 GO Pools	2012 GO Refunding	2013 Revenue	Totals
Purpose	GF/Drain/WT	Swimming Pools	Water (2003 Revenue)	Water	
Amount Issued	\$ 6,070,000	\$ 3,200,000	\$ 1,485,000	\$ 6,500,000	\$ 17,255,000
Outstanding	\$ 1,770,000	\$ 2,830,000	\$ 750,000	\$ 6,500,000	\$ 11,850,000
Final maturity	2019	2032	2018	2033	
Call Option	n/a	Anytime	Anytime	2/15/2017	
Interest Rate	2.11%	2.88%	1.07%	3.097%	
Repayment Schedule of Principal and Interest by Issue					
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		210,855		469,014	679,869
2026-2033		1,473,892		3,770,638	5,244,530
Total P & I Payments	\$ 1,902,425	\$ 3,578,190	\$ 764,083	\$ 8,478,673	\$ 14,723,371
General Fund	\$ 1,648,832	\$ 3,578,190			\$ 5,227,022
Drainage	253,593				253,593
Water			\$ 764,083	\$ 8,478,673	9,242,756
Total P & I Payments	\$ 1,902,425	\$ 3,578,190	\$ 764,083	\$ 8,478,673	\$ 14,723,371
Repayment Schedule by Fund					
	General Fund	Drainage	Water/Sewer		Totals
2016	\$ 622,080	\$ 63,447	\$ 724,528		\$ 1,410,055
2017	622,726	63,364	728,255		1,414,345
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	210,674		470,009		680,683
2025	210,855		469,014		679,869
2026-2032	1,473,892		3,770,638		5,244,530
Total P & I Payments	\$ 5,227,023	\$ 253,593	\$ 9,242,755		\$ 14,723,371
Principal Only					
General Fund	\$ 1,534,059	\$ 2,830,000			\$ 4,364,059
Drainage	235,941				235,941
Water			\$ 750,000	\$ 6,500,000	7,250,000
	\$ 1,770,000	\$ 2,830,000	\$ 750,000	\$ 6,500,000	\$ 11,850,000

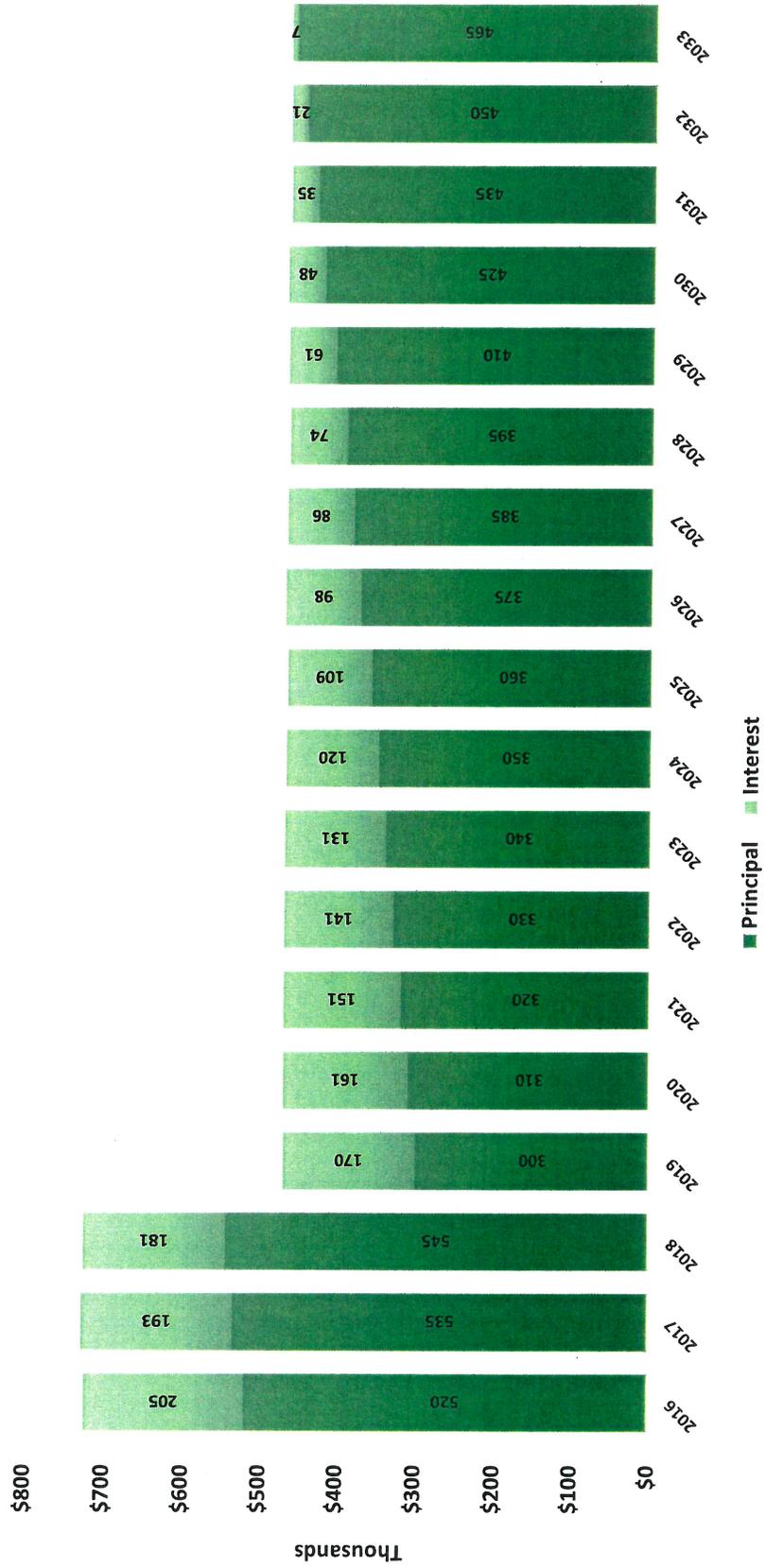
Total Outstanding Bonds - All Funds



Total Outstanding General Fund / Drainage Bonds



Total Outstanding Water Bonds





The City of Fredericksburg

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

YEAR	TAXABLE PROPERTY VALUATION	TAX RATE PER \$100	TAX LEVY
2015	\$1,576,665,933	\$0.23130	\$3,570,975
2014	1,439,161,021	0.24820	3,496,895
2013	1,367,978,114	0.26000	3,434,869
2012	1,345,266,579	0.26470	3,414,952
2011	1,333,415,814	0.24440	3,166,138
2010	1,326,603,931	0.23650	3,058,701
2009	1,345,878,638	0.23190	3,040,194
2008	1,307,991,239	0.23500	2,996,599
2007	1,157,854,287	0.24140	2,760,734
2006	1,010,324,209	0.25660	2,577,777
2005	907,467,986	0.26960	2,354,380
2004	816,044,425	0.28200	2,314,327
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

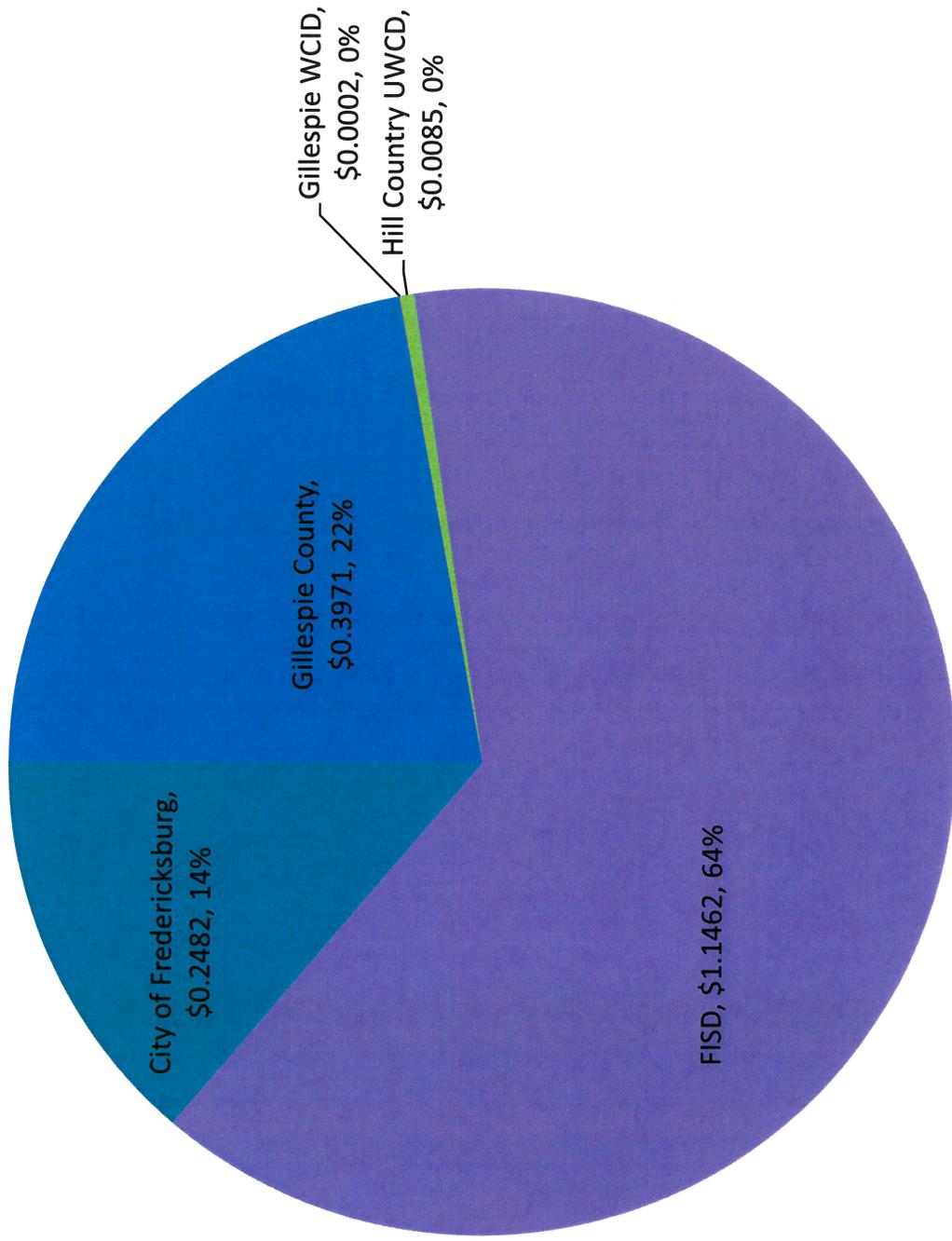
**CITY OF FREDERICKSBURG
PROPERTY TAX LEVIES AND COLLECTIONS**

TAX YEAR	TAX LEVIED	COLLECTED BY DUE DATE	% COLLECTED BY DUE DATE	DELINQUENT TAX COLLECTED	PENALTY & INTEREST COLLECTED	TOTAL COLLECTED	TAXES DUE & UNPAID
2014	\$3,496,895	\$3,266,518	93.41%	182,130	\$15,040	\$3,463,688	\$48,247
2013	3,434,869	3,182,500	92.65%	236,201	25,059	3,443,760	16,168
2012	3,414,952	3,148,182	92.19%	255,862	21,663	3,425,707	10,908
2011	3,166,138	2,925,312	92.39%	233,844	26,550	3,185,706	6,982
2010	3,058,701	2,812,214	91.94%	241,451	34,686	3,088,351	5,036
2009	3,040,194	2,750,767	90.48%	283,888	42,634	3,077,289	5,539
2008	2,996,599	2,742,519	91.52%	250,476	39,486	3,032,481	3,604
2007	2,760,734	2,533,055	91.75%	224,571	34,389	2,792,015	3,108
2006	2,577,777	2,381,290	92.38%	193,423	33,156	2,607,869	3,064
2005	2,354,380	2,192,484	93.12%	159,970	21,413	2,373,867	1,926
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

PROPERTY TAX RATE HISTORY

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

2014 Property Taxes Rates in City of Fredericksburg \$1.8002 per \$100 Appraised Value





The City of Fredericksburg

Fund Balance Analysis - Governmental Funds

	Total	General Fund	FFWF
Cash Portion of Fund Balance at 9/30/2014	\$ 6,494,575.22	\$ 6,312,822.31	\$ 181,752.91
FY 2015 Budgeted Revenues	11,496,400.00	11,298,400.00	198,000.00
FY 2015 Budgeted Expenditures	11,660,200.00	11,504,400.00	155,800.00
Estimated Cash Portion of Fund Balance at 9/30/2015	\$ 6,330,775.22	\$ 6,106,822.31	\$ 223,952.91
Adjust 2015 Revenues - Major Variances from Budget			
In Lieu of Taxes	146,900.00	146,900.00	
1 1/2% City Sales Tax	200,000.00	200,000.00	
Mixed Drinks Tax	15,000.00	15,000.00	
Proceeds - Sale of Fixed Assets - Administration	60.00	60.00	
Animal Control Revenue	18,000.00	18,000.00	
Proceeds - Sale of Fixed Assets - Fire	4,720.00	4,720.00	
Proceeds - Sale of Fixed Assets - Street	9,500.00	9,500.00	
Ft Martin Scott Revenue	10,000.00	10,000.00	
Market Square Wi-Fi	16,500.00	16,500.00	
Proceeds - Sale of Fixed Assets - Park	1,000.00	1,000.00	
Development Services - Misc Revenue	37,000.00	37,000.00	
FFWF	2,650.00	-	2,650.00
Administration	(46,560.00)	(46,560.00)	
Police	(55,635.06)	(55,635.06)	
Fire	(11,000.00)	(11,000.00)	
Street	7,100.00	7,100.00	
Park	(13,400.00)	(13,400.00)	
Development Services	400.00	400.00	
Health	2,350.00	2,350.00	
Additional (Less) Revenues for Amended Budget	344,584.94	341,934.94	2,650.00
Adjust 2015 Expenditures - Major Variances from Budget			
Administrative - Contract Prof Services - Architect Services - City Hall	(10,000.00)	(10,000.00)	
Administrative - General Property Maintenance - Mold	20,000.00	20,000.00	
Land Purch - Mitchell - Friendship	300,000.00	300,000.00	
Police - Computer/Software Maint - Police Dept Server	30,000.00	30,000.00	
Police - Animal Control Exp - Animal Shelter Plans	18,000.00	18,000.00	
Street - Dump Truck	(120,000.00)	(120,000.00)	
Street - Orange Street Construction	25,000.00	25,000.00	
Street - Brehmer Lane	117,500.00	117,500.00	
Street - T Signal - Heritage Hill/Tx Ranger	5,193.00	5,193.00	
Street - Equipment - Flat Wheel Roller	105,000.00	105,000.00	
Street - Fuel Island	22,000.00	22,000.00	
Park - Skate Park Sidewalks	13,300.00	13,300.00	
Park - Market Square WiFi	19,400.00	19,400.00	
Park - Ft Martin Scott Maintenance	10,000.00	10,000.00	
Park - Ft Martin Scott Connect to Rangers	3,500.00	3,500.00	
Park - Land Purchase - Heineman - Friendship Ln	361,100.00	361,100.00	
Park - Park Master Plan	11,500.00	11,500.00	
Park - Additional Funding for Pool Project	576,200.00	576,200.00	
Development Services - Old Fair Park Master Plan	10,000.00	10,000.00	
Administrative	313,514.00	313,514.00	
Police	(109,100.00)	(109,100.00)	
Fire	(33,550.00)	(33,550.00)	

Street	(334,707.00)	(334,707.00)	
Park	(23,000.00)	(23,000.00)	
Development Services	(4,700.00)	(4,700.00)	
Health	1,280.00	1,280.00	
Municipal Court	1,710.00	1,710.00	
Engineering	(5,000.00)	(5,000.00)	
FFWF	14,600.00	-	14,600.00
Additional (Less) Expenditures for Amended Budget	1,338,740.00	1,324,140.00	14,600.00
Less Restricted Cash for Debt Payments	(290,350.00)	(290,350.00)	-
Estimated Cash Portion of Fund Balance at 9/30/2015	\$ 5,046,270.16	\$ 4,834,267.25	\$ 212,002.91
Fund Balance Reserve Requirement	3,177,147.50	3,134,547.50	42,600.00
Over (Under) Reserve at 9/30/2015	1,869,122.66	1,699,719.75	169,402.91
FY 2016 Projected Revenues	12,140,350.00	11,926,400.00	213,950.00
FY 2016 Projected Expenditures	12,442,200.00	12,260,650.00	181,550.00
Less Restricted Cash for Debt Payments	(288,600.00)	(288,600.00)	-
Estimated Cash Portion of Fund Balance at 9/30/2016	\$ 4,455,820.16	\$ 4,211,417.25	\$ 244,402.91
Fund Balance Reserve Requirement	3,038,400.00	2,993,012.50	45,387.50
Over (Under) Reserve at 9/30/2016	1,417,420.16	1,218,404.75	199,015.41

* Estimated Cash Portion of Fund Balance indicates unrestricted, available for use funds

Fund Balance Analysis - Electric Fund

	Electric
Cash Portion of Fund Balance at 9/30/14	\$ 990,940.44
FY 2015 Budgeted Revenues	14,159,900.00
FY 2015 Budgeted Expenditures	14,120,500.00
 Estimated Cash Portion of Fund Balance at 9/30/2015	 <u><u>\$ 1,030,340.44</u></u>
 Adjust 2015 Revenues - Major Variances from Budget	
Electric Revenue Variances	
Residential Sales	(339,300.00)
Commercial Sales	(269,900.00)
Public Streets & Hwy Lights	1,200.00
Forfeited Discounts	3,000.00
Transformer Fee	3,800.00
Electric Permits & Inspections	4,000.00
Interest Income	(500.00)
Misc Electric Revenue	18,000.00
Christmas Lights	(335.00)
Proceeds - Sale of Fixed Assets	1,150.00
Additional (Less) Revenues for Amended Budget	(578,885.00)
 Adjust 2015 Expenditures - Major Variances from Budget	
Legal Expenses - CTEC	75,000.00
TX Rangers Secondary Electric Service	14,000.00
Work Order System	15,900.00
Wages - City Attorney Billings	11,000.00
Regular Wages - Part Time Emp	2,500.00
Longevity	(400.00)
Social Security	300.00
Retirement - TMRS	100.00
Insurance - Hospitalization	11,500.00
Prof Education & Training	(7,000.00)
Utilities	2,000.00
Insurance & Bonds	(300.00)
In Lieu of Taxes	(46,300.00)
Communications	12,800.00
Office Equipment Rental	1,759.08
Power Purchases	(516,300.00)
Transmission Provider Fees	(30,000.00)
Contract Tree Trimming	(10,000.00)
TX Rangers Secondary Elec Serv	(197.00)

Substation Breakers	939.00
Additional (Less) Expenditures for Amended Budget	<u>(462,698.92)</u>
Less Restricted Cash for Debt Payments	(38,300.00)
Estimated Cash Portion of Fund Balance at 9/30/2015	<u>\$ 875,854.36</u>
Fund Balance Reserve Requirement	796,100.27
Over (Under) Reserve at 9/30/2015	79,754.09
FY 2016 Projected Revenues	13,953,500.00
FY 2016 Projected Expenditures	<u>13,831,425.00</u>
Less Restricted Cash for Debt Payments	-
Estimated Cash Portion of Fund Balance at 9/30/2016	<u>\$ 997,929.36</u>
Fund Balance Reserve Requirement	822,981.25
Over (Under) Reserve at 9/30/2016	174,948.11

* Power Purchase and Transmission Provider Fees are not included in the Fund Balance Reserve Requirement.

Fund Balance Analysis - Water Fund

	Water
Cash Portion of Fund Balance at 9/30/14	\$ 3,032,369.17
FY 2015 Budgeted Revenues	6,104,400.00
FY 2015 Budgeted Expenditures	6,928,600.00
 Estimated Cash Portion of Fund Balance at 9/30/2015	 <u>\$ 2,208,169.17</u>
 Adjust 2015 Revenues - Major Variances from Budget	
Proceeds - Sale of Fixed Assets	35,200.00
Water Impact Fees - Boot Ranch	1,836,000.00
Water Connection Charges	(2,500.00)
Water Permits & Inspections	3,600.00
Water Sales - Residential	(508,600.00)
Water Sales - Multi Family	(14,000.00)
Water Sales - Commercial	52,000.00
Forfeited Discounts	(4,500.00)
Effluent Sales	(17,700.00)
Interest Income	(2,700.00)
Lease Income - Weimers	(2,600.00)
City Farm Lease-Meier	600.00
Miscellaneous Water Revenue	1,700.00
Proceeds -Sale of Fixed Assets	6,200.00
Effluent Sales On Demand	700.00
Sewer Connection Charges	1,800.00
Sewer Sales - Residential	(21,765.15)
Sewer Sales - Multi Family	(23,400.00)
Sewer Sales - Commercial	54,100.00
Miscellaneous Sewer Revenue	18,300.00
Water Sales - Warehouse	900.00
Water Impact Fee	21,900.00
Sewer Impact Fee	36,700.00
Additional (Less) Revenues for Amended Budget	1,471,934.85
 Adjust 2015 Expenditures - Major Variances from Budget	
In Lieu of Taxes	146,900.00
Other Capital Items	15,900.00
Regular Wages - City Attorney	100.00
Wages - City Attorney Billings	8,400.00
Reg. Wages-full Time Emp.	(25,400.00)
Regular Wages - Part Time Emp	1,500.00
Longevity	(400.00)
Social Security	(2,000.00)
Retirement - Tmrs	(2,700.00)

Car Allowance	100.00
Insurance - Hospitalization	13,900.00
Books, Periodicals, Etc.	(500.00)
Legal Expense	19,500.00
Bank Fees	500.00
Insurance & Bonds	(200.00)
In Lieu Of Taxes	(29,200.00)
Interest Exp - 2008 Tax Lmtd	(78.50)
Power Purchases - Wells	(34,000.00)
Water Main Maintenance	4,277.00
Water Meter Maintenance	(2,000.00)
Gasoline, Oil, & Lubrication	(12,200.00)
Inventory Purchases	(30,000.00)
Water Mains	(50,000.00)
Water Taps	2,500.00
Sewer Mains	(90,000.00)
Knauth Well	(40,000.00)
Air Compressor	(7,000.00)
Bobcat WWTP	(24,687.00)
Dump Truck	(13,719.00)
Hahn Well Rehab	(15,000.00)
Boerner Well #3 Rehab	(35,000.00)
Lower Crabapple Water Line	1,092,400.00
Land Purchase - Basse Water Easement	14,671.00
Principal - Backhoe	(6,900.00)
Interest - Backhoe	(100.00)
Additional (Less) Expenditures for Amended Budget	<u>899,563.50</u>
Less Restricted Cash for Debt Payments	(1,637,300.00)
Estimated Cash Portion of Fund Balance at 9/30/2015	<u><u>\$ 1,143,240.52</u></u>
Fund Balance Reserve Requirement	1,547,715.88
Over (Under) Reserve at 9/30/2015	(404,475.36)
FY 2016 Projected Revenues	6,139,800.00
FY 2016 Projected Expenditures	<u>5,539,625.00</u>
Less Restricted Cash for Debt Payments	(760,800.00)
Estimated Cash Portion of Fund Balance at 9/30/2016	<u><u>\$ 982,615.52</u></u>
Fund Balance Reserve Requirement	1,194,706.25
Over (Under) Reserve at 9/30/2016	(212,090.73)

Fund Balance Analysis - Solid Waste

	<u>Solid Waste</u>
Cash Portion of Fund Balance at 9/30/14	\$ 1,407,909.95
FY 2015 Budgeted Revenues	2,350,600.00
FY 2015 Budgeted Expenditures	3,178,000.00
 Estimated Cash Portion of Fund Balance at 9/30/2015	 <u>\$ 580,509.95</u>
 Adjust 2015 Revenues - Major Variances from Budget	
Proceeds - Sale of Fixed Assets	19,400.00
Garbage Collection Revenues	9,600.00
Landfill Fees	(40,000.00)
Recycling Revenues	(8,000.00)
Lease Income	(2,400.00)
Forfeited Discounts	1,200.00
Interest Income	(200.00)
Miscellaneous Revenue	6,100.00
Additional (Less) Revenues for Amended Budget	<u>(14,300.00)</u>
 Adjust 2015 Expenditures - Major Variances from Budget	
Work Order System	5,300.00
Wages - City Attorney Billings	(200.00)
Regular Wages - Full-time Emp	(6,200.00)
Regular Wages - Part-time Emp	(13,100.00)
Longevity	(200.00)
Social Security	(1,500.00)
Retirement - TMRS	(700.00)
Ins. - Hospitalization	11,300.00
Utilities	3,000.00
Ads & Public Notices	1,500.00
Prof. Org & Assoc. - City	75.00
Legal Expenses	(500.00)
Uncollectible Accounts	300.00
Insurance & Bonds	800.00
In Lieu Of Taxes	(1,200.00)
Communications	2,000.00
Office Machine Maintenance	1,500.00
Gasoline	(7,900.00)
Tractor-heavy Equipment Maint	(20,000.00)
Cell #7	100,000.00
New Office Building - FY 2015	1,603.00
New Scale - FY 2015	(355.00)

Work Order Management System	4,325.00
Principal-924 Wheel Loader-Cat	<u>(800.00)</u>
Additional (Less) Expenditures for Amended Budget	79,048.00
Less Restricted Cash for Debt Payments	(227,600.00)
Estimated Cash Portion of Fund Balance at 9/30/2015	<u>\$ 259,561.95</u>
Fund Balance Reserve Requirement	757,362.00
Over (Under) Reserve at 9/30/2015	(497,800.05)
FY 2016 Projected Revenues	2,323,800.00
FY 2016 Projected Expenditures	<u>2,255,625.00</u>
Less Restricted Cash for Debt Payments	(229,700.00)
Estimated Cash Portion of Fund Balance at 9/30/2016	<u>\$ 98,036.95</u>
Fund Balance Reserve Requirement	506,481.25
Over (Under) Reserve at 9/30/2016	(408,444.30)

Fund Balance Analysis - Drainage Fund

	<u>Drainage</u>
Cash Portion of Fund Balance at 9/30/14	\$ 659,258.68
FY 2015 Budgeted Revenues	134,000.00
FY 2015 Budgeted Expenditures	344,500.00
Estimated Cash Portion of Fund Balance at 9/30/2015	<u>\$ 448,758.68</u>
Adjust 2015 Revenues - Major Variances from Budget	
Current Ad Valorem Taxes	8,300.00
Delinquent Ad Valorem Taxes	(200.00)
Forfeited Discounts	(300.00)
Interest Income	(100.00)
Drainage Utility Revenues	900.00
Additional (Less) Revenues for Amended Budget	<u>8,600.00</u>
Adjust 2015 Expenditures - Major Variances from Budget	
Postage, Freight, Etc	(200.00)
Legal Expenses	(800.00)
Contract Professional Services	100.00
Bad Debt Expense	100.00
Discharge Structure & Channel	115,000.00
Additional (Less) Expenditures for Amended Budget	<u>114,200.00</u>
Less Restricted Cash for Debt Payments	(63,300.00)
Estimated Cash Portion of Fund Balance at 9/30/2015	<u>\$ 279,858.68</u>
Fund Balance Reserve Requirement	98,850.00
Over (Under) Reserve at 9/30/2015	181,008.68
FY 2016 Projected Revenues	142,300.00
FY 2016 Projected Expenditures	<u>213,500.00</u>
Less Restricted Cash for Debt Payments	(63,500.00)
Estimated Cash Portion of Fund Balance at 9/30/2016	<u>\$ 145,158.68</u>
Fund Balance Reserve Requirement	37,500.00
Over (Under) Reserve at 9/30/2016	107,658.68



The City of Fredericksburg

ORDINANCE NO. 25-014

AN ORDINANCE OF THE CITY OF FREDERICKSBURG, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT AND ACCOUNT.

WHEREAS, the City Manager of the City of Fredericksburg has prepared a proposed budget for the fiscal year 2015-2016 and the City Council of the City of Fredericksburg has conducted a public hearing on the proposed budget and now approves such budget;

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

SECTION 1: Subject to the applicable provisions of State Law and the City Charter, and after a public hearing as required by both, the budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as filed and submitted by the City Manager and adjusted by the City Council, containing estimates of revenues and resources for the year, as well as estimates of expenditures for operations, activities, purchases, and projects is hereby approved and adopted.

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

Passed and approved this 8th day of September, 2015.



Linda Langerhans, Mayor

Attest:

Approved as to form:


Shelley Britton, City Secretary
Pat McGowan, City Attorney

ORDINANCE NO. 25-015

AN ORDINANCE LEVYING A TAX RATE

FOR THE CITY OF FREDERICKSBURG FOR THE TAX YEAR 2015

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 2015 as follows:

\$0.1761 for the purposes of maintenance and operations

\$0.0552 for the payment of principal and interest on the debt of the City

\$0.2313 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 8th day of September, 2015.



Linda Langerhans, Mayor

Attest:

Approved as to form:



Shelley Britton, City Secretary



Pat McGowan, City Attorney

