



***City of Fredericksburg
Proposed Budget
FY 2021***

***For Discussion Purposes Only
August 24, 2020***

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$91,060.65.

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August 18, 2020

Mayor, City Council and Citizens of Fredericksburg,

The development of this year's proposed City Budget has been very challenging because of the decline in revenues we are experiencing due to COVID-19. As our local economy has faced a downturn in business activity, our finances have been impacted. This includes sales taxes, mixed drink taxes and HOT revenues. However, the City has been proactive in dealing with these challenges by making major reductions to expenditures over the past six months. We are also fortunate to have fund balances available that we can utilize when we experience significant decreases to our revenues or major unexpected expenses.

The proposed Budget represents a culmination of a lot of time and effort over the past two months. During this period the City Council has held four budget work sessions which have included the review of all City funds. This included one meeting involving the County Commissioners. At each of these work sessions changes were recommended to the initial proposed budget. These changes have all be made and a separate listing of these changes is included in the attached Budget.

A second public hearing on the proposed City Budget is scheduled for next Monday, August 24 at 6:00 p.m. This meeting is intended to get citizen input on the proposed Budget before the City Council considers adoption next month. Copies of this proposed Budget are available at City Hall and the proposed Budget is included for review on the City website www.fbgtx.org. Following the public hearing on August 24, the City Council will also vote on a preliminary property tax rate. This preliminary rate sets the maximum amount that can be approved by the City Council in September.

Budget Overview

In preparing this year's proposed Budget we recognized that the City exists in a new financial environment where both residents and businesses are facing hardships related to COVID-19. This is expected to have a continued financial impact to the City that will require us to exercise additional controls over our expenses to offset decreases in revenues. This year's proposed Budget is basically focused on maintaining the current quality level of City services. We have not proposed any major increases or expansion of these services. And we are not proposing any

new programs. We are also maintaining a very conservative approach to revenues with little reliance on new or increased revenues. For example, we have not included any proposed increases in utility fees in the Budget. In summary, this proposed Budget can be perceived as maintaining the status quo as we continue to work through the current COVID-19 crisis in our community.

The total proposed FY 2021 Budget is \$63,392,208 which represents a significant decrease from last year's approved Budget of \$70,354,022. Most of this decrease can be attributed to the completion of most of our water improvement projects funded by our utility bonds issued several years ago. Some of this decrease is due to reductions to other capital improvements and decreases in major equipment purchases.

In terms of personnel costs, we have not added any salary increases or any new or increased employee benefits. Also, our Health Insurance Fund is still doing well with a current balance of about \$500,000. We are not proposing any increases in contributions to this Fund. We have, however, budgeted a full year of the cost increase for our enhanced TMRS retirement benefits that were approved by the City Council last year.

Only two new positions are included in this year's proposed Budget. This includes one new Patrol Officer and one new Arborist in our Vegetation Management program. The new Arborist will help us continue our efforts to beautify the community which was identified as one of the City Council's budget priorities this year.

In terms of new capital costs, we have added several capital improvements that will help the City continue our focus on maintaining our infrastructure. This includes sidewalk improvements, water and sewer improvements and purchase of new electric meters. We have also included funding for completion of several capital projects that are now underway such as the 290E water main and the new Electric Department building. These capital improvements along with vehicle and equipment purchases are included in a separate listing included in the proposed Budget.

General Fund Revenues

As shown in the attached information, our FY 2021 General Fund revenues are budgeted at \$14,787,359. This represents a decrease from the original FY 2020 Budget which included total General Fund revenues of \$15,437,218. We have adopted a conservative approach to our revenue projections for next year due to the uncertainties related to the current pandemic. Therefore, most of the General Fund revenue items are projected to be at about the same level as the current year.

During the budget process one of the primary topics for discussion every year is the proposed property tax rate. In recognition of the financial hardships that many residents and businesses are facing, the City Council has discussed ways to minimize the impact from property taxes. While the final property tax rate will not be approved until next month, at this time the City Council has proposed the no new revenue tax rate. If approved, this would reduce our property tax rate from \$.227284 to \$.220775 per \$100 valuation.

Other major revenue sources in the General Fund include sales taxes, mixed drink taxes, payment in lieu of taxes and franchise fees. In terms of sales tax revenues, it is very difficult to project a budget for these revenues during the next 12 months due to the many uncertainties that we are facing. However, we have not experienced a major decrease in sales taxes over the past several months. We are proposing a budget for sales taxes of \$5.5 million. This represents about a \$700,000 decrease (about 11.3%) from the sales tax revenues collected last year. Due to the importance of this revenue source, we plan to closely monitor these revenues over the coming year.

One major change in General Fund revenues that we are proposing is to increase the payment in lieu of taxes charged to the Enterprise Funds from 8% to 9%. We have also added the Drainage Fund as one of the Enterprise Funds that is charged for payment in lieu of taxes. This increase can be accomplished without requiring any rate increase for any of these operations.

The only other major change in revenues that has been included for the General Fund is an increase in fees charged at our RV Park. We have postponed any increase in RV Park fees over the past two years while we were in the process of completing capital improvements to the park. Since many of our RV spaces are reserved a year in advance, we will not get the full benefit of this increase until the following budget year. The Council agreed to approve this rate increase at their recent meeting.

General Fund Expenses

The proposed FY 2021 General Fund Budget includes total expenses of \$15,668,204. This represents a decrease from the original FY 2020 Budget of \$15,979,398. As shown on the attached Budget Summary report, the proposed expenses would result in a deficit of \$880,845. This year we have proposed to use some of our fund balance to cover this deficit. With the use of this fund balance, we still project that we will have about \$4.4 million in fund balance at the end of the next fiscal year. This exceeds our fund balance requirements by \$490,993.

One of the positive aspects of our proposed Budget is a reduction in the City costs for operation of the Golf Course. Touchstone Golf Company LLC has continued to do a great job in increasing our revenues and decreasing costs for operation of the Golf Course. This year we are proposing a decrease in our city contribution to the Golf Course from \$300,000 to \$150,000. According to Touchstone officials, we are on schedule to reach a break-even point on the Golf Course during the next fiscal year.

Another positive outcome of this year's budget process is that all departments reduced their expenses during the mid-year budget process due to decreased revenues. In many cases, departments have not added back to their budgets the amounts previously budgeted for these costs in areas such as social and protocol. However, we have increased some of our training costs in the proposed Budget. We are hoping that we can pursue employee training next year since very little training was provided in the current year due to cost and travel concerns.

As previously stated, the only new personnel-related cost included in the General Fund is the addition of one new Patrol Officer in the Police Department. In terms of new capital costs, we have included funding for new police vehicles, sidewalk improvements, shelving for the new Parks Maintenance Building and partial funding for the new playground at Marktplatz. We have also added back to the General Fund Budget the full funding of our annual street maintenance program.

Special Revenue Funds

Our Special Revenue Funds include the five funds shown on the budget summary page. This includes the Emergency Management Fund, the Tourism Fund and the Animal Shelter Fund which is funded by donations. The Animal Shelter Fund has adequate fund balances from previous donations to cover their proposed costs. The Emergency Management Fund includes funding support from both the City and the County. This funding would increase from \$90,269 to \$93,784 for each entity according to the proposed Budget.

The largest Special Revenue Fund is our Tourism Fund which includes HOT revenues and expenses. Most of these funds are allocated to the Convention and Visitor's Bureau (CVB) to help attract additional visitors to our community. The proposed Tourism Fund Budget is \$3,509,403 compared to the original FY 2020 Tourism Fund Budget of \$3,725,410. The proposed Tourism Fund Budget includes a deficit of \$36,434. However, there is fund balance available to cover this small deficit.

This year City staff worked closely with CVB staff in developing projections for HOT revenues for the coming year. This revenue is very difficult to project due to the uncertainties related to the virus. We are projecting HOT Revenues of \$3,465,319 which is about the same as last fiscal year when we collected \$3,399,949 in HOT revenues.

In terms of Tourism Fund expenses, we have allocated the normal 5/7ths of HOT funds to the CVB this year. This will result in total payments to the CVB of \$2,475,228. We have also budgeted \$200,000 for Marktplatz improvements that will be spent once another \$1.2 million is raised in local donations.

Enterprise Funds

In terms of our various Enterprise Funds, it is worthwhile to note that we are not proposing any increases in rates, fees or charges for utilities, EMS or other services funded in the Enterprise Funds. We would like to hold the line on the current rates, fees, and charges due to the financial impact that many of our customers are currently facing. We have developed conservative budgets in each of these funds that will allow us to provide these services without requiring rate increases.

The proposed Electric Fund Budget does include a deficit of \$1,048,442. This is primarily due to the remaining cost (\$300,000) for completion of the Electric Services Building that was funded last year with Electric Revenue Notes. There is fund balance available in the Electric

Fund to cover the remaining deficit. Once again, fund balance is available to cover this remaining deficit.

In both the Electric Fund and Water Fund, we have budgeted capital costs which are listed in the Budget document. This includes several water and sewer projects funded by annual water revenues, impact fee revenues and the fund balance in our Water Bond Fund. In the Electric Department we have budgeted the replacement of our electric meters at a cost of \$204,000 over the next five years.

As previously mentioned, one new position has been requested for the Drainage Fund. No other new positions are included for any of the Enterprise Funds.

Other Funds

The City also maintains a Capital Project Fund, Internal Service Fund for health insurance, and a debt service fund. The Capital Project Fund provides funding to complete the current major water bond project improvements. No other major changes are proposed in these funds.

Closing Comments

In closing I have four primary concerns that I wanted to offer regarding our financial status that I recommend that we address in the next year or two. These concerns will be discussed during the development of our five-year financial plan later this year.

First, we have postponed the election for the major street improvement projects previously discussed in depth by the City Council. This postponement was due to the Sports Park election and, more recently the pandemic that we are now facing. However, the need for these improvements has not diminished and I recommend that we consider referring some of these projects to the voters in November 2021.

My second concern deals with smaller street improvements such as the extension of Sunrise, the extension of Windcrest and the intersection improvements recommended in the recent Kimley-Horn study. In past years we were able to budget for some of these types of projects such as improvements on Friendship Lane. However, due to our limited revenues, we have a real challenge budgeting for these types of smaller street improvements on an annual basis. I suggest that we consider a dedicated revenue source such as Street Impact Fees that would provide us with some new funding to finance some of these improvements.

My third concern is that we have no funding available for future parking improvements. At some time in the very near future, we are going to need to fund additional parking in the downtown area. This might include purchase of property and paving additional parking spaces. We need to be more proactive in addressing this issue by considering parking fees in the downtown area. I believe that, if we do not identify a revenue source and begin certain parking improvements, we might be facing some real challenges in meeting increased visitor demand in the next several years.

My final concern is finding funds to finance an update to our Comprehensive Plan. Our current Plan is outdated and does not include new developments and property annexed over the past several years. With a new Development Services Director coming on board early next year, we need to try to fund the costs (about \$200,000) for this Comprehensive Plan Update.

We look forward to the comments during the public hearing. Please let Laura Hollenbeak, our Finance Director, or me know if you have any questions prior to this hearing.

Kent Myers
City Manager

FY 2020 Projected and FY 2021 Requested Budget Changes at July 22, July 28, & August 12, 2020 CC Budget Workshops

G/L Account	Description	FY 2020		FY 2021		Increase / (Decrease)
		Projected	Revised	Projected	Revised	
General Fund Revenues						
01-00-4101-00	Current Ad Valorem Taxes		3,843,900	3,950,000	3,843,900	(106,100)
01-00-4102-00	Delinquent Ad Valorem Taxes		307,500	332,000	307,500	(24,500)
01-00-4103-00	Penalty & Interest		33,800	34,000	33,800	(200)
01-00-4108-00	1 1/2% City Sales Tax	5,500,000.00	5,500,000	5,800,000	5,500,000	(300,000)
01-00-4110-00	Mixed Drink Tax	180,600	167,850	185,000	160,000	(25,000)
01-00-4280-00	Child Safety		16,000	11,000	16,000	5,000
01-00-4282-00	FSD Police Officer Reimbursement		87,000	37,252	87,000	49,748
01-00-4301-00	County of Gillespie - Fire Contribution		732,235	732,235	712,833	(20,402)
	General Fund Revenues	5,680,600	6,167,850	11,082,487	10,661,033	(421,454)
GF Administrative Expenditures						
01-20-3275-00	City Contribution - Fmg Medical Services		139,048	987,747	1,006,845	19,098
01-20-6005-00	Tfer to Golf - (current deficit)		139,048	-	139,048	139,048
	GF Administrative Expenditures	-	139,048	987,747	1,146,449	158,702
Police Expenditures						
01-22-1030-00	Regular Wages - Police Employee		2,596,924	2,615,644	2,596,924	(18,720)
01-22-2020-00	Social Security		215,513	216,945	215,513	(1,432)
01-22-2030-00	TWRS		479,563	476,384	476,384	(3,179)
01-22-2040-00	Uniforms & Clothing		45,500	47,866	47,866	2,366
01-22-2060-00	Insurance - Hospitalization		340,924	349,860	349,860	8,936
01-22-3274-00	City Contribution - Dispatch		516,650	516,650	556,816	40,166
01-22-4070-00	Computer/Software Maintenance		185,045	185,045	193,862	8,817
01-22-4250-00	Weapons Maintenance & Supplies		62,347	57,800	62,347	4,547
01-22-4270-00	Police Equipment & Supplies		142,175	122,200	142,175	19,975
01-22-4500-00	City Share - LEC Expenses		154,791	101,688	101,688	(53,103)
01-22-5240-00	Police Vehicles		245,019	-	245,019	245,019
	Police Expenditures	-	4,735,062	4,988,454	4,988,454	253,392
Fire Expenditures						
01-23-3274-00	City Contribution - Dispatch		29,523	31,818	31,818	2,295
01-23-3277-00	City Contribution - Rural Fire		47,290	52,427	52,427	5,137
01-23-3080-00	Prof Org & Assoc - City		-	350	350	350
	Fire Expenditures	-	76,813	84,595	84,595	7,782
Street Expenditures						
01-24-3140-00	Contract Professional Services		10,000	10,000	1,000	(9,000)
	Street Expenditures	-	10,000	10,000	1,000	(9,000)
Park Expenditures						
NEW	Park Maintenance Storage & Shelving		40,000	-	40,000	40,000
NEW	Playground		87,000	-	87,000	87,000
	Park Expenditures	-	127,000	127,000	127,000	127,000
Development Services Expenditures						
01-27-1040-00	Regular Wages - Planning & Zoning		462,064	493,445	31,381	31,381
01-27-2020-00	Social Security		35,524	37,925	2,401	2,401
01-27-2030-00	Retirement - TWRS		78,849	84,178	5,329	5,329
01-27-3130-00	Legal Expenses	200,000	175,000	-	-	-
	Development Services Expenditures	200,000	615,548	576,437	615,548	39,111
	General Fund Revenue Total	5,680,600	6,167,850	11,082,487	10,661,033	(421,454)
	General Fund Expenditure Total	200,000	314,048	6,386,059	6,963,046	576,987
	General Fund Net Amount	5,480,600	5,853,802	4,696,428	3,697,987	(998,441)

Notes

FY 2021 GF Property Tax Revenue using NNR tax rate \$0.220775, M&O Rate \$0.184625
 FY 2021 GF Property Tax Revenue using NNR tax rate \$0.220775, M&O Rate \$0.184625
 FY 2021 GF Property Tax Revenue using NNR tax rate \$0.220775, M&O Rate \$0.184625
 FY 2020 Sales Tax revenue increase-FY 2021 less due to COVID and future economic uncertainty
 Bars closed due to COVID - less mixed drink tax collected
 Revised Child Safety - Received County Budget 7/28
 Revised per Steve's contract information
 Revised - received County budget 7/28

EMS expenses increased - Romney PTO pay out and County Dispatch
 Add GF Tfer to Golf (current deficit)

Added 1 new police officer
 Revised City Contribution - Dispatch - Police 7/29 - received County Budget 7/28
 Added 1 new police officer
 Added 1 new police officer
 Added 1 new police officer
 Revised City Share - LEC Expenses - Police 7/29 - received County Budget 7/28
 Added 7 police vehicles, including vehicle for new officer

Revised - received County budget 7/28
 Revised - received County budget 7/28
 add \$350 for Prof Org & Assoc - City

Reduce Contract Professional Services

Need shed to house park equipment instead of trailering when Pk Maint moves
 Playground funded with \$55K Park Dedication Fees, matching grant, & \$32K cash

Added PTO pay out for Brian J
 Added PTO pay out for Brian J
 Added PTO pay out for Brian J
 Reduce FY 2020 legal expenses \$25K

G/L Account	Description	FY 2020 Projected	FY 2020 Projected Revised	Increase / (Decrease)	FY 2021 Projected	FY 2021 Projected Revised	Increase / (Decrease)	Notes
Electric Fund Expenditures								
02-21-3274-00	City Contribution - Dispatch		15,909		14,761	15,909	1,148	Revised - received County budget 7/28
02-21-5287-00	Main St Decorative Lighting		330,000		-	330,000	330,000	Council approved project 7/28, CASH
02-21-5381-00	Sandcastle Rehab Project		35,000		-	35,000	35,000	Council approved project 7/28, CASH
NEW	Meter Replacement Project		204,000		-	204,000	204,000	Council approved project 7/28, FINANCE
NEW	Forklift		45,000		-	45,000	45,000	Council approved project 7/28, CASH
	Electric Fund Expenditures		629,909		14,761	629,909	615,148	
Water Fund Expenditures								
03-21-3274-00	City Contribution - Dispatch		15,909		14,761	15,909	1,148	Revised - received County budget 7/28
03-21-5421-00	Boat Ranch Lift Station		1,800,000		-	1,800,000	1,800,000	Council approved project 7/28, CASH
03-21-5433-00	Green Meadows Lift Station Rehab		150,000		-	150,000	150,000	Council approved project 7/28, CASH
NEW	Water Line Connection at Fort MS		35,000		-	35,000	35,000	Council approved project 7/28, CASH
NEW	South Heights PS Remodel		56,000		-	56,000	56,000	Council approved project 7/28, CASH
NEW	Valve Insertion Machine		79,000		-	79,000	79,000	Council approved project 7/28, CASH
NEW	Forklift		45,000		15,000	45,000	30,000	Council approved project 7/28, CASH
NEW	West Live Oak Water & Sewer		1,155,000		-	1,155,000	1,155,000	Council approved project 7/28, W&S Impact Fees
	Water Fund Expenditures		3,335,909		29,761	3,335,909	3,306,148	
Solid Waste Expenditures								
NEW	Leaf Loader (split with Drainage)		130,000		-	130,000	130,000	Council approved project 7/28, CASH
NEW	Chipper Truck		108,000		-	108,000	108,000	Council approved project 7/28, CASH
NEW	Chipper		65,000		-	65,000	65,000	Council approved project 7/28, CASH
	Solid Waste Expenditures		303,000		-	303,000	303,000	
EMS Fund Revenues								
06-00-4102-00	City Funds		1,006,845		987,747	1,006,845	19,098	
06-00-4103-00	County Funds		831,846		825,372	831,846	6,474	
	EMS Fund Revenues		1,838,691		1,813,119	1,838,691	25,572	
EMS Fund Expenditures								
06-21-1030-00	Regular Wages - Full Time Employee		815,421		805,031	815,421	10,390	Adjust for Romney's PTO pay out & new hire
06-21-2020-00	Social Security		794		103,503	104,297	794	Adjust for Romney's PTO pay out & new hire
06-21-2030-00	Retirement - TMRS		206,029		204,265	206,029	1,764	Adjust for Romney's PTO pay out & new hire
06-21-3274-00	City Contribution - Dispatch		174,999		162,376	174,999	12,623	Revised - received County budget 7/28
	EMS Fund Expenditures		1,300,746		1,275,175	1,300,746	25,571	
	EMS Fund Revenues		1,838,691		1,813,119	1,838,691	25,572	
	EMS Fund Expenditures		1,300,746		1,275,175	1,300,746	25,571	
	EMS Fund Net Amount		537,945		537,944	537,945	1	
Tourism Fund Revenues								
07-00-4135-00	Sponsorship Revenues		3,650		6,400	3,650	(2,750)	Reduced due to COVID (previously \$6,400), \$2,750 moved from Parks (souvenir sales)
	Tourism Fund Revenues		3,650		6,400	3,650	(2,750)	
Tourism Fund Expenditures								
07-21-5710-00	Markplatz Improvements		200,000		-	200,000	200,000	Added \$200,000 for Markplatz Improvements - requested by Tim Crenwelge
	Tourism Fund Expenditures		200,000		-	200,000	200,000	
	Tourism Fund Revenues		3,650		6,400	3,650	(2,750)	
	Tourism Fund Expenditures		200,000		6,400	200,000	(2,750)	
	Tourism Fund Net Amount		(196,350)		6,400	(196,350)	(202,750)	
Drainage/Veg Mgt Expenditures								
10-21-1030-00	Regular Wages - Full Time Employee		133,275		97,915	133,275	35,360	Add new employee - Council approved 7/28
10-21-2020-00	Social Security		10,211		7,506	10,211	2,705	Add new employee - Council approved 7/28
10-21-2030-00	Retirement - TMRS		22,664		16,660	22,664	6,004	Add new employee - Council approved 7/28
10-21-2040-00	Uniforms and Clothing		1,800		1,500	1,800	300	Add new employee - Council approved 7/28
10-21-2060-00	Health Insurance		29,046		20,110	29,046	8,936	Add new employee - Council approved 7/28
NEW	Leaf Loader (split with Solid Waste)		130,000		-	130,000	130,000	Council approved project 7/28, CASH
	Drainage/Veg Mgt Expenditures		326,996		143,691	326,996	183,305	
Capital Project Fund - Water & Wastewater Fund Revenues								
NEW	North Llano Water Line		1,170,000		-	1,170,000	1,170,000	Council approved project 7/28, Water Revenue Bond
NEW	East Main Street Water Line Rehab		1,053,000		-	1,053,000	1,053,000	Council approved project 7/28, Water Revenue Bond
	Capital Project Fund - Water & Wastewater Fu		2,223,000		-	2,223,000	2,223,000	
Health Insurance Fund								
50-00-4000-00	Employee Hosp Premium Revenue		1,501,315		1,501,315	1,519,188	17,873	Added 1 new Police, Added 1 new Drainage employee
	Health Insurance Fund		1,501,315		1,501,315	1,519,188	17,873	

City of Fredericksburg
2021 Budget Summary



FY 2021 Budgeted Revenues vs Budgeted Expenditures	FY 2021 Budgeted Revenues	FY 2021 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	12,553,681	2,501,997	10,051,684
Police	291,500	5,640,275	(5,348,775)
Fire	742,033	1,626,821	(884,788)
Street	11,000	2,196,755	(2,185,755)
Park	647,200	2,138,387	(1,491,187)
Development Services	285,800	888,804	(603,004)
Health	162,745	231,189	(68,444)
Municipal Court	93,400	191,145	(97,745)
Engineering	-	252,830	(252,830)
Sub-total	14,787,359	15,668,204	(880,845)
Food & Wine Fest	64,025	76,360	(12,335)
Total Governmental Funds	14,851,384	15,744,564	(893,180)
Special Revenue Funds			
Tourism	3,472,969	3,509,403	(36,434)
Police Forfeiture	2,050	5,500	(3,450)
Emergency Management	215,768	215,768	(0)
Animal Shelter	100	85,709	(85,609)
Parks & Recreation	9,410	9,412	(2)
Total Special Revenue Funds	3,700,297	3,825,792	(125,495)
Enterprise Funds			
Electric	11,251,711	12,300,153	(1,048,442)
Water & Sewer	8,389,541	10,716,247	(2,326,706)
Golf	139,614	139,614	0
Solid Waste	2,753,521	2,818,462	(64,940)
EMS	2,906,717	2,906,717	(0)
Drainage / Vegetation Mgt	619,900	642,359	(22,459)
Total Enterprise Funds	26,061,004	29,523,552	(3,462,547)
Capital Project Fund			
Water & Wastewater	-	11,510,260	(11,510,260)
Total Capital Project Fund		11,510,260	(11,510,260)
Internal Service Funds			
Health Insurance	2,014,297	1,975,200	39,097
Total Internal Service Funds			
Debt Service	819,215	812,841	6,374
Total All Funds	47,446,197	63,392,208	(15,946,011)

* MarkPlatz Playground funded with \$55K prior year Park Dedication Fees and a \$55K grant

* Animal Shelter funded with donations

* Electric building construction funded with prior year fund balance from FY 2020 Electric Revenue Notes

* Water & Sewer \$1,155,000 capital project to be paid with W&S Impact Fees

* Police Forfeiture funded with prior fiscal year fund balance

* Water & Sewer Capital Project Fund is funded with prior year fund balance from FY 2018 Bond Proceeds

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**The City of
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GENERAL FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-00-4019-00	CARES - Coronavirus Relief Fund	-	-	126,819	-
01-00-4101-00	Current Ad Valorem Taxes	3,340,821	3,820,948	3,820,948	3,843,900
01-00-4102-00	Delinquent Ad Valorem Taxes	331,893	303,532	332,000	307,500
01-00-4103-00	Penalty & Interest	33,620	33,389	34,000	33,800
01-00-4104-00	FranchiseFee-CharterCommCable	242,028	244,500	251,759	255,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	174,454	110,000	120,000	67,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	124,308	125,000	125,000	128,000
01-00-4107-00	In Lieu Of Taxes	1,798,600	1,800,523	1,817,035	2,067,181
01-00-4108-00	1 1/2 % City Sales Tax	6,207,234	5,234,900	6,000,000	5,500,000
01-00-4110-00	Mixed Drinks Tax	177,932	180,600	167,850	160,000
01-00-4113-00	Franchise Tax-CTEC	87,833	87,833	87,833	88,000
01-00-4120-00	Occupational Licenses	54,275	53,600	60,000	55,000
01-00-4121-00	Dog Licenses	862	1,000	800	800
01-00-4122-00	Building Permits	127,215	120,000	100,000	100,000
01-00-4125-00	Gas Inspections & Permits	1,344	1,200	1,200	1,200
01-00-4126-00	Mun Ct Building Security Fund	-	-	1,255	4,900
01-00-4127-00	Truancy Prevention&DiversionFd	-	-	1,281	5,000
01-00-4128-00	Municipal Court Jury Fund	-	-	25	4,000
01-00-4129-00	Municipal Court TechnologyFund	-	-	1,024	1,000
01-00-4130-00	MunicipalCt Time Pmt Reimb Fee	-	-	612	3,500
01-00-4150-00	Interest Income	134,522	100,000	58,676	60,000
01-00-4163-00	Zoning Fees, Etc	36,260	22,000	20,000	18,000
01-00-4164-00	Temporary Use Permit	450	400	400	400
01-00-4165-00	Miscellaneous Adm Revenues	33,166	38,000	30,000	30,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	170	500	500	500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,962	6,000	6,000	6,000
01-00-4169-00	Lease Income - 308 E Austin	4,725	6,600	6,000	6,000
01-00-4170-00	Lease Income - 306 E Austin	5	-	-	-
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	-	-	-
01-00-4176-00	Lease Income - 301 Friendship	1,000	-	-	-
01-00-4180-00	Municipal Court Cost Revenue	74,677	55,000	65,000	75,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	8,650	-	-	-
01-00-4191-00	Transfer In from Fund 15	22,177	-	-	-
01-00-4201-00	Police Fines	97,903	75,000	85,000	88,000
01-00-4202-00	Parking Fines	1,885	1,200	1,600	1,500
01-00-4210-00	LEOSE Annual Allocation	2,453	2,400	2,408	2,400
01-00-4211-00	Open Records-Accident,Incident	2,202	2,000	500	1,000
01-00-4213-00	Animal Control Revenue	15,302	17,500	24,000	22,000
01-00-4214-00	Gill Co Animal Control Contrib	17,560	15,000	15,000	15,000
01-00-4252-00	Police Dept Grant Revenue	-	71,021	71,021	-
01-00-4258-00	Grant - Dept of Justice	4,531	3,000	3,600	3,600
01-00-4265-00	Miscellaneous Police Revenues	16,192	29,000	70,000	25,000
01-00-4266-00	Summer Youth Program	75	100	-	-
01-00-4280-00	Child Safety Program	11,444	11,000	11,000	16,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	47,410	40,000	30,000	30,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	87,000	30,000	87,000
01-00-4301-00	County Of Gillespie-Fire Contr	603,492	733,235	733,235	712,833
01-00-4315-00	Firehouse Recovery Revenues	29,033	20,000	15,000	15,000
01-00-4316-00	Fire Department Fee Revenue	4,890	4,500	4,000	4,000
01-00-4321-00	Grant-TX Forest Service	9,900	-	-	-
01-00-4365-00	Miscellaneous Fire Dept Rev	180	200	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	4,250	-	-	10,000
01-00-4401-00	Paving & Construction	12,667	1,000	1,000	1,000

01-00-4403-00	Brush Hauling	-	-	260	-
01-00-4465-00	Miscellaneous Street Dept Rev	11,425	3,000	3,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	2,586	35,000	35,000	8,000
01-00-4500-00	Pioneer Pavilion	9,723	7,000	7,000	8,000
01-00-4501-00	Tatsch & Open Air Pavilions	30,815	16,000	12,000	15,000
01-00-4502-00	Camping	489,722	341,000	341,000	475,000
01-00-4505-00	Baseball	7,275	2,000	2,000	7,000
01-00-4506-00	Swimming - Park Pool	30,177	18,000	18,000	25,000
01-00-4507-00	Swimming - Town Pool	6,081	-	1,000	5,000
01-00-4509-00	Soccer	800	500	675	700
01-00-4510-00	Concessions	636	500	491	-
01-00-4515-00	Donations - Parks & Recreation	346	-	-	-
01-00-4520-00	Adelsverein Halle Rental	4,900	2,550	1,500	1,500
01-00-4521-00	Kinder Halle	2,500	3,000	3,500	1,500
01-00-4522-00	Oktoberfest Halle	2,575	300	300	750
01-00-4523-00	Market Square Kitchen Rental	1,300	500	300	500
01-00-4524-00	Fest Room Rental	-	150	-	250
01-00-4530-00	Park Dedication Fee - South	9,500	10,000	25,000	20,000
01-00-4531-00	Park Dedication Fees - North	53,500	-	-	1,000
NEW	Playground Grant	-	-	-	55,000
01-00-4540-00	Fort Martin Scott Revenue	7,044	-	-	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,754	1,500	1,500	-
01-00-4559-00	Lease Income - MS - Misc	28	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	1,993	2,500	2,500	2,000
01-00-4566-00	Reserve America Fees Revenue	27,165	15,000	15,000	25,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	12,350	9,000	9,000	4,000
01-00-4582-00	Insurance Proceeds Revenue	2,768	-	-	-
01-00-4702-00	Code Enforcement Fines	1,894	1,000	1,000	1,000
01-00-4703-00	Technology Fee	8,055	6,200	9,500	8,500
01-00-4704-00	Water Waiver Fee	6,300	3,000	5,000	4,000
01-00-4765-00	Misc Revenue - Development Ser	179	200	200	200
01-00-4766-00	Short Term Rental Fee	37,800	55,550	65,000	97,500
01-00-4767-00	Short Term Rental Fee PAY PAL	6,600	6,750	6,750	-
01-00-4768-00	STR Fee ACH	22,200	2,700	2,700	-
01-00-4781-00	Proceeds - Sale of Fixed Asset	6,700	8,000	-	-
01-00-4800-00	Health Fees	110,993	105,000	104,000	93,600
01-00-4801-00	County Health Contribution 1/2	55,773	61,690	60,355	68,445
01-00-4810-00	Food Handler's Class Revenue	210	200	200	200
01-00-4865-00	Miscellaneous Revenue - Health	730	500	500	500
	General Fund Revenues	14,940,948	14,176,971	15,067,812	14,787,359

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ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-20-1010-00	Salary - Elected Officials	36,600	36,600	36,600	36,600
01-20-1030-00	Regular Wages-Office Employees	410,382	461,701	463,526	441,593
01-20-1060-00	Longevity	2,889	2,990	3,013	3,123
01-20-1070-00	Overtime Wages	16,304	19,000	19,000	19,000
01-20-2020-00	Social Security	33,179	39,802	39,944	38,274
01-20-2030-00	Retirement - TMRS	49,908	74,054	74,385	78,739
01-20-2040-00	Uniforms & Clothing	442	-	-	-
01-20-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	47,043	53,444	50,500	49,061
01-20-2090-00	Professional Org - Personal	3,746	6,000	6,000	5,000
01-20-2100-00	Prof Education & Training	14,790	10,000	10,000	10,000
01-20-3010-00	Utilities	25,063	26,000	26,000	26,000
01-20-3020-00	Telephone	2,103	3,000	3,000	2,000
01-20-3030-00	Office Supplies & Forms	5,706	6,000	6,000	6,000
01-20-3040-00	Postage, Freight, Etc	3,294	3,000	3,000	3,500
01-20-3050-00	Ads & Public Notices	10,561	5,000	5,000	5,000
01-20-3060-00	Protocol & Social	11,582	4,000	4,000	6,000
01-20-3070-00	Travel Expenses	10,486	6,000	6,000	7,000
01-20-3080-00	Prof Org & Assoc - City	3,636	3,000	3,000	3,000
01-20-3090-00	Books, Periodicals, Etc	379	500	500	500
01-20-3100-00	Safety	1,163	500	500	500
01-20-3120-00	Audit Expenses	8,685	7,400	7,400	7,540
01-20-3130-00	Legal Expenses	50,427	40,000	40,000	40,000
01-20-3140-00	Contract Professional Services	28,652	10,000	10,000	10,000
01-20-3142-00	GCAD - Prop Tax Collection	31,767	32,900	32,900	32,937
01-20-3160-00	TML Conventions	2,980	500	500	2,500
01-20-3190-00	Miscellaneous Adm Expenses	6,759	5,000	5,000	3,000
01-20-3200-00	City Share - Appr Dist Exp	70,426	72,600	72,600	72,953
01-20-3213-00	Credit Card/Bank Fees	139	-	200	200
01-20-3220-00	Insurance & Bonds	4,528	4,300	4,200	4,300
01-20-3239-00	Incentive Mgt Fee - Touchston	-	-	67,569	83,380
01-20-3240-00	City Contribution -Golf Course	333,924	300,000	300,000	150,000
01-20-3275-00	City Contr-Emg Medical Serv	726,319	840,601	945,023	1,006,845
01-20-3276-00	City Contrib - Emerg Mgt	76,262	90,269	88,407	93,784
01-20-3280-00	Chamber Of Comm Contribution	5,000	2,500	2,500	2,500
01-20-4010-00	Communications	6,311	9,600	9,600	10,710
01-20-4020-00	Janitorial/Housekeeping	4,612	6,000	6,000	8,000
01-20-4030-00	General Property Maintenance	15,140	20,000	20,000	19,500
01-20-4036-00	Maintenance 308 E Austin	108	500	500	500
01-20-4040-00	Small Tools & Equipment	8,016	9,450	9,450	10,780
01-20-4060-00	Office Machines Maintenance	1,472	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	87	500	500	500
01-20-4070-00	Computer/Software Maintenance	24,537	26,300	26,300	25,119
01-20-4250-00	Election Expenses	6,293	7,000	7,000	14,070
01-20-4410-00	Gasoline, Oil, & Lubrication	1,814	1,500	1,500	1,500
01-20-4430-00	Vehicle Maint	497	500	500	500
01-20-4435-00	Fleet Lease	4,633	13,100	4,700	5,000
01-20-5012-00	Capital Equipment	4,657	-	-	-
01-20-5155-00	Fuel Island	502	-	-	-
01-20-6004-00	T-fer to Golf (prior deficit)	201,865	-	-	-
01-20-6005-00	T-fer to Golf(current deficit)	145,938	133,334	139,048	139,604
01-20-6021-00	Principal - Computer/Software	4,383	4,500	4,384	4,384
01-20-6022-00	Interest - Computer/Software	-	270	-	-

01-20-6023-00	Principal - Computer/Software	-	3,000	3,000	3,000
01-20-6024-00	Interest - Computer/Software	-	30	-	-
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	Administration Dept Expenditures	2,471,987	2,410,245	2,576,748	2,501,997

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POLICE DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-22-1015-00	Regular Wages - City Attorney	573	-	-	-
01-22-1030-00	Regular Wages-Police Employee	2,386,747	2,323,475	2,375,152	2,596,924
01-22-1050-00	Regular Wages - Part-time Emp	-	11,600	7,000	11,600
01-22-1060-00	Longevity	24,368	23,316	22,824	23,635
01-22-1070-00	Overtime & Holiday Pay	137,874	188,000	180,000	185,000
01-22-2020-00	Social Security	186,257	194,800	197,751	215,513
01-22-2030-00	Retirement-TMRS	289,768	386,393	394,946	476,384
01-22-2040-00	Uniforms And Clothing	23,457	34,000	34,000	47,866
01-22-2050-00	Car Allowance	16,800	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	325,407	341,000	327,500	349,860
01-22-2090-00	Prof Org - Personal	2,893	4,100	2,500	3,850
01-22-2100-00	Prof Education & Training	37,943	34,000	24,000	55,250
01-22-3020-00	Telephone	934	1,100	1,056	1,100
01-22-3030-00	Office Supplies & Forms	3,895	6,000	5,300	5,500
01-22-3040-00	Postage, Freight, Etc	1,437	1,700	1,650	1,700
01-22-3050-00	Ads & Public Notices	1,483	1,200	1,400	1,300
01-22-3060-00	Protocol & Social	7,277	6,000	4,800	7,000
01-22-3070-00	Travel Expenses	19,872	19,000	12,000	30,500
01-22-3090-00	Books, Periodicals, Etc	1,788	2,500	1,200	2,000
01-22-3100-00	Safety	515	1,500	1,650	1,500
01-22-3130-00	Legal Expenses	2,200	3,000	-	3,000
01-22-3140-00	Contract Professional Services	6,836	7,500	7,300	25,250
01-22-3170-00	Summer Youth Program Expenses	2,327	4,000	-	4,000
01-22-3190-00	Miscellaneous Police Expenses	18,762	24,000	11,000	20,000
01-22-3220-00	Insurance & Bonds	70,150	56,000	62,100	62,100
01-22-3274-00	City Contribution - Dispatch	452,064	516,650	516,650	556,816
01-22-4010-00	Communications	52,727	46,100	46,100	51,240
01-22-4020-00	Janitorial/Housekeeping	33	200	180	200
01-22-4030-00	General Property Maintenance	132	3,000	2,000	3,000
01-22-4040-00	Small Tools & Equipment	1,438	2,000	1,600	2,000
01-22-4070-00	Computer/Software Maintenance	291,188	215,000	215,000	193,862
01-22-4210-00	Firing Range Expenses	1,526	5,900	4,800	4,200
01-22-4211-00	LEOSE Expenditures	-	2,400	2,408	2,400
01-22-4230-00	Animal Control Expenses	45,060	30,000	30,000	30,950
01-22-4250-00	Weapons Maintenance & Supplies	48,892	46,500	42,000	62,347
01-22-4270-00	Police Equipment & Supplies	67,358	102,000	95,000	142,175
01-22-4410-00	Gasoline, Oil, & Lubrication	71,837	78,000	58,500	60,500
01-22-4420-00	Vehicle Maintenance - Autos	21,551	21,000	21,000	21,000
01-22-4500-00	City Share - LEC Expenses	228,564	154,791	154,791	101,688
01-22-4600-00	Substation Expenses	6,657	9,000	9,000	9,000
01-22-5155-00	Fuel Island	5,016	-	-	-
01-22-5240-00	Police Vehicles	161,510	195,622	195,622	245,019
01-22-6021-00	Principal - Computer/Software	3,498	3,600	3,498	3,498
01-22-6022-00	Interest - Computer/Software	-	300	-	-
01-22-6023-00	Principal - Computer/Software	-	2,750	2,750	2,750
01-22-6024-00	Interest - Computer/Software	-	30	-	-
	Police Dept Expenditures	5,028,613	5,125,827	5,092,828	5,640,275

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FIRE DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-23-1015-00	Regular Wages - City Attorney	143	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	354,229	395,348	394,236	381,670
01-23-1050-00	Regular Wages-Part-time Emp	89,658	100,000	100,000	100,000
01-23-1060-00	Longevity	2,104	2,500	2,502	3,128
01-23-1070-00	Overtime Wages	161,145	188,107	188,107	188,107
01-23-2020-00	Social Security	44,186	52,475	52,391	51,477
01-23-2030-00	Retirement-TMRS	59,295	89,768	89,598	97,279
01-23-2040-00	Uniforms And Clothing	5,682	4,000	4,000	6,000
01-23-2050-00	Car Allowance	-	-	-	-
01-23-2060-00	Insurance - Hospitalization	72,538	74,000	78,200	74,000
01-23-2090-00	Professional Org - Personal	6,406	6,000	6,000	6,000
01-23-2100-00	Prof Education & Training	29,178	20,500	-	40,000
01-23-2220-00	Firemen's Pension Fund Contr	37,374	46,000	46,000	46,000
01-23-2230-00	Medical Exams	-	1,500	1,500	1,500
01-23-2240-00	Firemen Recertification	2,150	1,800	1,800	2,500
01-23-3010-00	Utilities	12,741	12,000	12,000	12,000
01-23-3020-00	Telephone	2,250	1,800	1,800	1,800
01-23-3030-00	Office Supplies & Forms	2,788	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	42	500	500	500
01-23-3050-00	Advertising & Notices	-	400	400	400
01-23-3060-00	Protocol & Social	6,026	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	13,125	11,500	11,500	18,500
01-23-3080-00	Prof Org & Assoc - City	200	-	-	350
01-23-3090-00	Books, Periodicals, Etc	1,586	2,500	2,500	4,000
01-23-3100-00	Safety	7,478	9,500	9,500	9,500
01-23-3140-00	Contract Professional Services	1,611	2,500	2,500	3,500
01-23-3150-00	Fire Prevention Materials	9,135	10,000	10,000	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	3,100	3,500	3,500	3,500
01-23-3220-00	Insurance & Bonds	16,163	17,000	18,360	18,360
01-23-3250-00	Conventions	1,100	-	-	-
01-23-3274-00	City Contribution - Dispatch	25,832	29,523	29,523	31,818
01-23-3277-00	City Contribution - Rural Fire	56,250	47,290	47,290	52,427
01-23-4010-00	Communications Expenses	20,006	32,900	32,900	34,322
01-23-4020-00	Janitorial/Housekeeping	3,015	4,500	4,500	4,500
01-23-4030-00	General Property Maintenance	12,920	3,500	3,500	20,000
01-23-4040-00	Small Tools & Equipment	10,008	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	4,124	6,500	6,500	6,500
01-23-4070-00	Computer/Software Maintenance	13,304	18,700	18,700	22,428
01-23-4090-00	Ladder Maintenance	981	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	35,612	35,000	35,000	45,000
01-23-4210-00	Fire Department Supplies	4,910	12,000	12,000	12,000
01-23-4410-00	Gasoline, Oil, & Lubrication	15,624	19,000	19,000	22,000
01-23-4430-00	Vehicle Maintenance - Trucks	61,939	70,000	70,000	70,000
01-23-4435-00	Fleet Lease	19,689	19,700	19,760	20,500
01-23-5155-00	Fuel Island	1,003	-	-	-
01-23-5300-00	SCBA Breathing Apparatus	-	17,000	17,000	-
01-23-6021-00	Prinicipal - Computer/Software	1,258	1,400	1,259	1,259
01-23-6022-00	Interest - Computer/Software	-	100	-	-
01-23-6023-00	Prinicipal - Computer/Software	-	1,250	1,250	1,250
01-23-6024-00	Interest - Computer/Software	-	20	-	-
01-23-6230-00	Principal - Pumper - Chase	66,417	67,700	67,686	68,979
01-23-6231-00	Interest - Pumper - Chase	3,879	2,700	2,611	1,318
01-23-6232-00	Principal - SCBA Breathing App	26,210	-	-	-

01-23-6233-00	Interest - SCBA Breathing App	242	-	-	-
01-23-6234-00	Prinicpal - Pumper FY 2020	-	100,000	109,348	93,962
01-23-6235-00	Interest - Pumper FY 2020	-	457	-	15,386
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	Fire Dept Expenditures	1,324,657	1,565,538	1,557,821	1,626,821

City of Fredericksburg
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STREET DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-24-1015-00	Regular Wages - City Attorney	143	-	-	-
01-24-1030-00	Regular Wages-Full Time Emp	626,711	621,279	627,348	688,120
01-24-1050-00	Regular Wages-Part Time Emp	278	3,000		
01-24-1060-00	Longevity	13,400	13,870	13,862	14,430
01-24-1070-00	Overtime Wages	25,956	27,000	27,000	30,000
01-24-2020-00	Social Security	49,677	50,884	51,118	56,040
01-24-2030-00	Retirement - Tmrs	75,855	102,076	102,370	124,387
01-24-2040-00	Uniforms And Clothing	5,204	8,700	8,700	8,800
01-24-2060-00	Insurance - Hospitalization	114,244	107,353	109,200	115,700
01-24-2090-00	Professional Org - Personal	495	500	500	500
01-24-2100-00	Prof. Education & Training	314	1,200	500	1,000
01-24-3010-00	Utilities	21,014	22,000	22,000	23,000
01-24-3020-00	Telephone	956	1,400	1,400	1,400
01-24-3030-00	Office Supplies & Forms	284	600	600	1,000
01-24-3040-00	Postage, Freight, Etc.	-	100	100	100
01-24-3050-00	Ads & Public Notices	590	750	750	750
01-24-3060-00	Protocol & Social	2,402	1,500	1,500	1,500
01-24-3070-00	Travel Expenses	1,257	400	400	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	4,065	3,500	3,500	4,000
01-24-3130-00	Legal Expenses	189	-	-	100
01-24-3140-00	Contract Professional Services	747	2,500	1,000	1,000
01-24-3190-00	Miscellaneous Street Dept.exp.	569	1,200	1,000	1,200
01-24-3220-00	Insurance & Bonds	40,500	34,800	37,780	37,780
01-24-4010-00	Communications	4,830	11,400	11,400	11,430
01-24-4020-00	Janitorial/housekeeping	1,180	1,000	1,000	1,000
01-24-4030-00	General Property Maintenance	1,095	6,000	6,000	26,000
01-24-4040-00	Small Tools & Equipment	4,616	5,000	5,000	5,000
01-24-4060-00	Office Machines Maintenance	722	400	400	700
01-24-4070-00	Computer/Software Maintenance	17,327	20,500	20,500	22,009
01-24-4240-00	Street Supplies	1,889	5,000	5,000	5,000
01-24-4245-00	Sign Materials	23,330	12,000	12,000	20,000
01-24-4250-00	Street & Bridge Maintenance	30,211	12,000	12,000	20,000
01-24-4251-00	Crack Sealing Maintenance	2,578	5,000	5,000	5,000
01-24-4255-00	Street Lighting Power	9,765	10,000	10,000	10,000
01-24-4270-00	Street Marking Paint	4,306	10,000	10,000	10,000
01-24-4330-00	Emulsion	147,258	125,000	125,000	250,000
01-24-4340-00	Rock - Grade 5	117,752	50,000	50,000	100,000
01-24-4345-00	Limestone	3,116	5,000	5,000	25,000
01-24-4350-00	Premix - Type 1A	202,346	100,000	100,000	200,000
01-24-4360-00	Shop Materials & Supplies	8,792	6,500	6,500	9,000
01-24-4410-00	Gasoline, Oil, & Lubrication	40,558	33,000	33,000	41,000
01-24-4430-00	Vehicle Maintenance - Trucks	303	1,000	1,000	1,000
01-24-4435-00	Fleet Lease	61,584	60,400	76,000	80,000
01-24-4440-00	Tractor/heavy Equipment Maint.	40,811	40,000	40,000	40,000
01-24-4450-00	Other Equipment Maintenance	30	3,000	3,000	3,000
01-24-5110-00	Street Dept Equipment	8,411	-	-	-
01-24-5155-00	Fuel Island	3,177	-	-	-
01-24-5465-00	Sidewalks	49,991	13,000	13,000	100,000
01-24-5476-00	Bridge Guardrail Upgrade Prog	396	-	-	-
01-24-5480-00	Friendship Lane Mill & Overlay	503,152	-	-	-
01-24-5481-00	Steam Pressure Washer	4,875	-	-	-
01-24-5483-00	Transportation Traffic Study	-	75,000	73,800	-

01-24-6021-00	Principal - Computer/Software	1,258	1,400	1,259	1,259
01-24-6022-00	Interest - Computer/Software	-	100	-	-
01-24-6023-00	Principal - Computer/Software	-	1,250	1,250	1,250
01-24-6024-00	Interest - Computer/Software	-	20	-	-
01-24-6412-00	Principal - Sweeper	72,012	-	-	-
01-24-6413-00	Interest - Sweeper	671	-	-	-
01-24-6414-00	Principal - Asphalt Zipper	17,954	-	-	-
01-24-6415-00	Interest - Asphalt Zipper	170	-	-	-
01-24-6416-00	Principal - ToolCarrier/Loader	59,371	60,700	60,375	-
01-24-6417-00	Interest - Tool Carrier/Loader	2,024	1,100	1,021	-
01-24-6418-00	Principal - Dump Truck FY2018	34,515	35,100	35,099	-
01-24-6419-00	Interest - Dump Truck FY2018	1,176	600	594	-
01-24-6420-00	Principal-Dump Truck 8YD FY19	34,123	32,400	32,329	33,135
01-24-6421-00	Interest - Dump Truck 8YD FY19	-	1,800	1,794	908
01-24-6422-00	Principal - Maintainer FY 2020	-	66,667	63,057	61,219
01-24-6423-00	Interest - Maintainer FY 2020	-	-	-	1,838
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	Street Dept Expenditures	2,502,523	1,816,149	1,832,206	2,196,755

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PARKS DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-25-1015-00	Regular Wages - City Attorney	931	-	-	-
01-25-1030-00	Regular Wages-full Time Emp.	585,818	609,540	609,542	703,807
01-25-1050-00	Regular Wages - Part Time Emp	179,503	152,000	152,000	159,000
01-25-1060-00	Longevity	8,270	8,300	8,290	8,570
01-25-1070-00	Overtime Wages	18,704	15,000	15,000	18,000
01-25-2020-00	Social Security	60,711	63,361	60,040	68,037
01-25-2030-00	Retirement-tmrs	70,206	97,228	96,950	124,018
01-25-2040-00	Uniforms And Clothing	4,341	5,200	5,500	5,200
01-25-2050-00	Car Allowance	8,484	8,500	8,484	8,484
01-25-2060-00	Insurance-hospitalization	111,318	108,882	111,000	122,250
01-25-2090-00	Professional Org - Personal	610	500	500	500
01-25-2100-00	Prof. Education & Training	1,820	2,000	3,075	3,000
01-25-3010-00	Utilities	204,653	227,000	225,000	240,000
01-25-3020-00	Telephone	1,801	1,200	1,200	1,500
01-25-3030-00	Office Supplies & Forms	899	800	800	2,200
01-25-3040-00	Postage, Freight, Etc.	119	125	75	100
01-25-3050-00	Advertising & Public Notices	1,047	2,200	2,000	3,000
01-25-3060-00	Protocol & Social	2,911	1,200	1,200	2,800
01-25-3070-00	Travel Expenses	544	700	700	1,000
01-25-3090-00	Books, Periodicals, Etc	76	200	200	200
01-25-3100-00	Safety	646	2,000	1,750	2,400
01-25-3130-00	Legal Expenses	337	-	322	500
01-25-3140-00	Contract Professional Services	22,892	4,500	4,500	5,000
01-25-3190-00	Miscellaneous Expenses	316	500	1,600	500
01-25-3213-00	Credit Card/Bank Fees	5	1,500	2,000	6,000
01-25-3214-00	Reserve America Fees Expense	29,396	25,000	24,000	25,000
01-25-3220-00	Insurance & Bonds	20,171	25,000	26,800	26,800
01-25-3280-00	Telephone - Swimming Pools	1,205	1,200	1,150	1,200
01-25-4010-00	Communications	5,986	11,400	11,400	11,495
01-25-4019-00	COVID-19 Coronavirus Expense	-	6,000	8,500	-
01-25-4020-00	Janitorial/housekeeping	18,440	21,000	20,000	21,000
01-25-4030-00	General Property Maintenance	8,331	10,000	10,000	14,000
01-25-4040-00	Small Tools & Equipment	18,996	21,000	21,000	26,000
01-25-4060-00	Office Machines Maintenance	767	700	1,410	1,500
01-25-4066-00	TV Services	22,570	21,000	21,000	22,000
01-25-4070-00	Computer/Software Maintenance	12,150	18,000	18,000	14,281
01-25-4080-00	Roads & Grounds Maintenance	20,552	22,500	22,000	32,000
01-25-4100-00	Market Square Expenses	38,861	30,000	30,000	35,000
01-25-4110-00	Ft Martin Scott Maintenance	26,174	18,000	18,000	-
01-25-4111-00	Ft Martin Scott Souvenirs	2,467	1,700	1,700	-
01-25-4180-00	July 4th Fireworks	20,000	23,000	23,000	25,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,124	1,000	900	1,700
01-25-4200-00	Pavilion Maintenance	5,304	6,000	6,500	8,000
01-25-4220-00	Refuse Supplies	648	-	-	1,500
01-25-4230-00	Swimming Pools Expenses	49,477	40,000	40,000	64,000
01-25-4260-00	Sports Facilities Maintenance	32,825	15,000	14,000	25,000
01-25-4261-00	Cost of Goods Sold	27	100	-	100
01-25-4265-00	Playground Maintenance	749	-	-	4,000
01-25-4270-00	General Operations	2,772	3,000	1,600	5,000
01-25-4275-00	Contract Tree Trimming	6,960	-	-	4,000
01-25-4276-00	Christmas Decorations Repair	9,850	6,000	6,000	8,000
01-25-4285-00	Tree Care & Replacement	570	-	-	-
01-25-4340-00	Comfort Stations	3,060	3,000	3,000	2,000

01-25-4410-00	Gasoline, Oil, & Lubrication	24,051	16,000	15,000	20,000
01-25-4430-00	Vehicle Maintenance - Trucks	2,133	1,200	1,000	3,000
01-25-4435-00	Fleet Lease	72,021	78,000	75,400	80,000
01-25-4440-00	Tractor/heavy Equipment Maint.	4,344	3,000	2,800	3,500
01-25-4450-00	Other Equipment Maintenance	3,703	1,800	2,000	4,500
01-25-4544-00	Ft Martin Scott Event Expenses	5,630	-	-	-
01-25-4545-00	Programming	-	5,500	5,500	7,500
01-25-4546-00	Special Events	-	4,100	5,200	5,150
01-25-5155-00	Fuel Island	1,170	-	-	-
01-25-5521-00	RV Campgrounds Improvements	30,043	13,000	15,000	-
01-25-5533-00	LBJ Field A Lights	174,884	-	-	-
01-25-5534-00	Oakcrest Field A/B Fence/Upgra	38,234	-	-	-
01-25-5535-00	LBJ Field C Lights	174,385	-	-	-
01-25-5536-00	LBJ Field A Improvements	10,073	-	-	-
01-25-5537-00	OFP Restroom Upgrades	11,423	-	-	-
01-25-5538-00	Oakcrest Park Restroom Upgrade	14,742	-	-	-
01-25-5540-00	RV Park Restroom Replacement	-	4,500	4,500	-
01-25-5541-00	Fort Trail Stabilization	-	22,600	22,550	-
01-25-5543-00	MarktPlatz Pedestal Replace	-	14,000	14,000	-
01-25-5544-00	Oktoberfest Repaint/Repair	-	60,000	63,000	-
01-25-5545-00	Kinder Halle Repaint/Repairs	-	56,000	54,000	-
01-25-5546-00	MarktPlatz Arbor Repair/Repaint	-	56,000	54,000	-
01-25-5547-00	MarktPlatz Light Pole Replace	-	24,000	23,300	-
NEW	Park Maintenance Storage & Shelving	-	-	-	40,000
NEW	Playground - MarktPlatz	-	-	-	87,000
01-25-6021-00	Principal - Computer/Software	2,258	2,400	2,259	2,259
01-25-6022-00	Interest - Computer/Software	-	200	-	-
01-25-6023-00	Principal - Computer/Software	-	1,500	1,500	1,500
01-25-6024-00	Interest - Computer/Software	-	20	-	-
01-25-6500-00	Principal - Park Mowers (2)	45,820	46,600	46,594	-
01-25-6501-00	Interest - Park Mowers (2)	1,562	800	788	-
01-25-6502-00	Principal - Skid Steer	10,717	10,200	10,154	10,407
01-25-6503-00	Interest - Skid Steer	-	600	564	286
01-25-6504-00	Principal - 5' Deck Mower	5,577	5,300	5,284	5,416
01-25-6505-00	Interest - 5' Deck Mower	-	300	294	149
01-25-6506-00	Principal - Dump Trailer	3,084	3,000	2,922	2,995
01-25-6507-00	Interest- Dump Trailer	-	200	163	83
	Parks Dept Expenditures	2,282,244	2,072,856	2,069,460	2,138,387

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DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-27-1015-00	Regular Wages - City Attorney	2,005	-	-	-
01-27-1040-00	Regular Wages -Planning & Bldg	410,876	442,568	444,350	493,445
01-27-1060-00	Longevity	1,619	2,000	1,988	2,301
01-27-1070-00	Overtime Wages	-	-	-	-
01-27-2020-00	Social Security	28,571	34,009	34,145	37,925
01-27-2030-00	Retirement - TMRS	47,708	68,108	68,379	84,178
01-27-2040-00	Uniforms & Clothing	145	-	-	-
01-27-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	54,869	58,300	55,800	60,947
01-27-2090-00	Professional Org - Personal	3,172	5,000	3,000	3,000
01-27-2100-00	Prof Education & Training	3,936	5,000	3,000	3,000
01-27-3020-00	Telephone	311	500	500	500
01-27-3030-00	Office Supplies & Forms	3,046	2,700	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	346	250	250	250
01-27-3050-00	Ads & Public Notices	171	750	1,200	1,200
01-27-3060-00	Protocol & Social	2,579	1,500	1,500	2,000
01-27-3070-00	Travel Expenses	5,534	5,000	2,000	2,500
01-27-3090-00	Books, Periodicals, Etc	2,249	500	750	750
01-27-3130-00	Legal Expenses	49,647	200,000	175,000	40,000
01-27-3131-00	Plat Recording Fees	-	500	500	500
01-27-3135-00	Nuisance Abatement	1,775	2,000	2,000	4,000
01-27-3140-00	Contract Professional Services	24,914	49,300	49,300	47,000
01-27-3213-00	Credit Card/Bank Fees	232	300	250	-
01-27-3220-00	Insurance & Bonds	2,046	2,800	2,800	2,800
01-27-4010-00	Communications	11,244	8,500	8,500	9,530
01-27-4040-00	Small Tools & Equipment	2,470	2,000	2,000	2,000
01-27-4070-00	Computer/Software Maintenance	35,733	38,000	38,000	32,795
01-27-4410-00	Gasoline, Oil, & Lubrication	2,033	2,000	2,000	2,000
01-27-4430-00	Vehicle Maintenance	122	1,000	500	500
01-27-4435-00	Fleet Lease	19,290	19,300	27,200	28,000
01-27-4720-00	Historic Building Maintenance	9,900	13,000	13,000	15,000
01-27-6021-00	Principal - Computer/Software	2,383	2,500	2,384	2,384
01-27-6022-00	Interest - Computer/Software	-	200	-	-
01-27-6023-00	Principal - Computer/Software	-	1,800	1,800	1,800
01-27-6024-00	Interest - Computer/Software	-	20	-	-
	Development Services Dept Exp	734,925	975,405	950,596	888,804

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HEALTH DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-28-1030-00	Regular Wages-Full Time Emp	137,537	142,621	142,430	144,103
01-28-1060-00	Longevity	1,218	1,320	1,315	1,412
01-28-1070-00	Overtime Wages	-	500		
01-28-2020-00	Social Security	9,376	11,050	10,996	11,132
01-28-2030-00	Retirement-TMRS	15,767	22,128	22,022	24,708
01-28-2040-00	Uniforms And Clothing	79	200		
01-28-2060-00	Insurance-Hospitalization	17,962	18,000	17,963	17,963
01-28-2090-00	Professional Org - Personal	450	500	200	350
01-28-2100-00	Prof Education & Training	635	450	450	500
01-28-3010-00	Utilities	1,414	1,500	1,500	1,500
01-28-3020-00	Telephone	311	400	400	400
01-28-3030-00	Office Supplies & Forms	362	300	250	300
01-28-3040-00	Postage, Freight, Etc.	-	200	200	200
01-28-3050-00	Advertising & Public Notices	-	300	300	300
01-28-3060-00	Protocol & Social	134	50	50	100
01-28-3070-00	Travel Expenses	1,032	1,000	1,000	1,100
01-28-3090-00	Books, Periodicals, Etc	47	50	50	50
01-28-3100-00	Safety	-	100	100	100
01-28-3130-00	Legal Expenses	-	250	100	250
01-28-3140-00	Contract Professional Services	373	500	500	500
01-28-3220-00	Insurance & Bonds	1,291	1,100	1,000	1,000
01-28-4005-00	Health Dept Supplies	228	300	300	300
01-28-4010-00	Communications	2,115	3,300	3,300	4,695
01-28-4019-00	COVID-19 Coronavirus Expense	-	-	50	50
01-28-4030-00	General Property Maintenance	29	400	100	200
01-28-4040-00	Small Tools & Equipment	229	300	300	300
01-28-4070-00	Computer/Software Maintenance	3,305	9,000	9,000	8,142
01-28-4410-00	Gasoline, Oil, & Lubrication	569	600	600	600
01-28-4430-00	Vehicle Maintenance	14	250	250	250
01-28-4435-00	Fleet Lease	9,497	9,600	9,600	9,600
01-28-6021-00	Principal - Computer/Software	333	400	334	334
01-28-6022-00	Interest - Computer/Software	-	100	-	-
01-28-6023-00	Principal - Computer/Software	-	750	750	750
01-28-6024-00	Interest - Computer/Software	-	10	-	-
	Health Dept Expenditures	204,308	227,529	225,410	231,189

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**The City of
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MUNICIPAL COURT DEPT EXPENDITURES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-29-1015-00	Regular Wages - City Attorney	358	-	-	-
01-29-1020-00	Regular Wages-Mun Judge & Clerk	95,443	100,108	96,184	98,994
01-29-1050-00	Part Time Wages	7,179	6,000	6,000	6,000
01-29-1060-00	Longevity	83	225	222	185
01-29-2020-00	Social Security	7,806	8,134	7,834	8,046
01-29-2030-00	Retirement - TMRS	10,910	15,371	14,769	16,841
01-29-2060-00	Insurance - Hospitalization	9,026	9,500	5,300	9,473
01-29-2090-00	Professional Org - Personal	405	400	400	400
01-29-2100-00	Prof Education & Training	850	100	100	500
01-29-3010-00	Utilities	624	1,500	1,200	1,500
01-29-3020-00	Telephone	15	300	300	300
01-29-3030-00	Office Supplies & Forms	2,463	2,000	2,000	2,400
01-29-3040-00	Postage, Freight, Etc	58	700	700	700
01-29-3050-00	Ads & Public Notices	-	200	150	200
01-29-3060-00	Protocol & Social	120	200	25	150
01-29-3070-00	Travel Expenses	1,184	700	700	1,000
01-29-3090-00	Books, Periodicals, Etc	-	200	50	150
01-29-3100-00	Safety	22	400	400	400
01-29-3140-00	Contract Professional Services	894	300	1,200	1,500
01-29-3190-00	Misc Municipal Court Expenses	1,606	500	500	750
01-29-3220-00	Insurance & Bonds	230	300	300	300
01-29-3273-00	Municipal Court Office Lease	20,654	20,600	20,600	22,000
01-29-3278-00	City Contr Mun Court Info Sys	1,002	-	-	-
01-29-4010-00	Communications Expense	10	300	300	260
01-29-4019-00	COVID-19 Coronavirus Expense	-	-	125	125
01-29-4030-00	General Property Maintenance	47,022	-	600	750
01-29-4040-00	Small Tools & Equipment	3,232	200	200	200
01-29-4060-00	Office Machines Maintenance	30	100	100	100
01-29-4065-00	Office Equipment Rental	698	700	700	1,000
01-29-4070-00	Computer/Software Maintenance	2,072	15,700	15,700	15,737
01-29-6021-00	Principal - Computer/Software	333	400	334	334
01-29-6022-00	Interest - Computer/Software	-	100	-	-
01-29-6023-00	Principal - Computer/Software	-	850	850	850
01-29-6024-00	Interest - Computer/Software	-	10	-	-
	Municipal Court Dept Expenditures	214,330	186,098	177,843	191,145

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ENGINEERING DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
01-30-1035-00	Regular Wages - Engineering	122,896	125,100	124,938	126,267
01-30-1060-00	Longevity	558	670	667	742
01-30-2020-00	Social Security	8,989	9,775	9,609	9,716
01-30-2030-00	Retirement - TMRS	14,067	19,268	19,243	21,566
01-30-2060-00	Insurance - Hospitalization	14,049	14,100	14,000	14,031
01-30-2090-00	Professional Org - Personal	635	500	500	500
01-30-2100-00	Prof Education & Training	785	500	500	2,500
01-30-3030-00	Office Supplies & Forms	460	400	400	400
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	296	500	500	500
01-30-3060-00	Protocol & Social	625	500	500	500
01-30-3070-00	Travel Expenses	538	200	200	1,000
01-30-3080-00	Prof Org & Assoc - City	100	500	500	500
01-30-3090-00	Books, Periodicals, Etc	101	200	200	200
01-30-3100-00	Safety	130	450	450	450
01-30-3140-00	Contract Professional Services	14,696	1,000	1,000	1,000
01-30-3220-00	Insurance & Bonds	1,417	1,100	1,100	1,100
01-30-4010-00	Communications	6,649	9,000	9,000	10,075
01-30-4040-00	Small Tools & Equipment	934	1,000	1,000	1,000
01-30-4060-00	Office Machines Maintenance	722	1,500	1,500	1,500
01-30-4067-00	Storage Rental Fee	3,185	3,300	3,300	3,300
01-30-4070-00	Computer/Software Maintenance	21,956	24,800	24,800	23,299
01-30-4300-00	Engineering Supplies & Exp	-	250	250	250
01-30-4410-00	Gasoline, Oil & Lubrication	2,312	1,500	1,500	2,000
01-30-4430-00	Vehicle Maintenance	28	-	-	-
01-30-4435-00	Fleet Lease	14,699	14,700	16,000	16,000
01-30-5100-00	Update Aerial Photos	-	22,000	22,000	11,000
01-30-5155-00	Fuel Island	167	-	-	-
01-30-6021-00	Principal - Computer/Software	2,383	2,500	2,384	2,384
01-30-6022-00	Interest - Computer/Software	-	200	-	-
01-30-6023-00	Principal - Computer/Software	-	850	850	850
01-30-6024-00	Interest - Computer/Software	-	10	-	-
	Engineering Dept Expenditures	233,375	256,573	257,090	252,830

City of Fredericksburg
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**The City of
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ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
02-00-4101-00	Residential Sales	4,811,023	4,886,000	4,579,000	4,624,790
02-00-4102-00	Commercial Sales	6,681,911	5,957,200	6,150,000	6,150,000
02-00-4104-00	Public Streets & Hwy Lights	24,051	25,500	21,000	21,000
02-00-4106-00	Security Lights	78,452	80,000	76,000	76,000
02-00-4110-00	Forfeited Discounts	66,437	70,000	50,000	70,000
02-00-4114-00	Temporary Fee	3,375	3,000	3,000	3,000
02-00-4115-00	Transformer Fee	17,100	9,000	18,000	9,000
02-00-4125-00	Electric Permits & Inspections	22,891	18,000	18,000	18,000
02-00-4140-00	Fiber Optic Lease	31,572	38,000	38,000	38,000
02-00-4150-00	Interest Income	44,405	18,000	20,293	12,000
02-00-4165-00	Miscellaneous Elect Revenue	390,066	175,000	140,000	175,000
02-00-4170-00	Christmas Lights	750	1,200	1,000	1,000
02-00-4179-00	Debt Proceeds - Golf Course	53,921	54,000	53,921	53,921
02-00-4183-00	Proceeds-ElecSystmRevNotes2020	-	2,300,000	2,300,000	-
	Electric Fund Revenues	12,225,954	13,634,900	13,468,214	11,251,711

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
02-21-1015-00	Regular Wages - City Attorney	72	-	-	-
02-21-1030-00	Regular Wages-Full Time Emp	881,206	985,256	979,393	1,021,878
02-21-1060-00	Longevity	8,561	8,950	8,941	9,155
02-21-1070-00	Overtime & Stand-by Wages	70,736	60,000	70,000	60,000
02-21-2020-00	Social Security	70,148	80,647	80,963	83,464
02-21-2030-00	Retirement-TMRS	110,144	161,405	162,137	185,257
02-21-2040-00	Uniforms & Clothing	2,908	4,500	2,800	2,800
02-21-2050-00	Car Allowance	9,003	9,000	9,003	9,003
02-21-2060-00	Insurance-Hospitalization	111,728	123,312	123,300	124,665
02-21-2090-00	Professional Org - Personal	500	800	800	800
02-21-2100-00	Prof Education & Training	12,514	6,000	8,000	12,500
02-21-2206-00	Customer Collections & Records	697	500	500	500
02-21-3010-00	Utilities	14,554	14,500	14,500	14,500
02-21-3020-00	Telephone	5,248	3,400	2,000	2,000
02-21-3030-00	Office Supplies & Forms	6,755	6,500	4,500	6,500
02-21-3040-00	Postage, Freight, Etc	12,821	12,500	8,500	12,500
02-21-3050-00	Advertising & Public Notices	1,592	1,200	1,200	1,200
02-21-3060-00	Protocol & Social	4,230	12,000	10,000	12,000
02-21-3070-00	Travel Expenses	12,031	10,000	12,000	12,000
02-21-3080-00	Prof Org & Assoc - City	10,752	10,000	10,000	10,000
02-21-3090-00	Books Periodicals, Etc	381	100	-	100
02-21-3100-00	Safety	8,475	8,200	8,250	8,250
02-21-3120-00	Audit Expenses	7,702	6,500	6,500	6,620
02-21-3140-00	Contract Prof Services	46,517	42,000	44,000	28,000
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	1,803	10,000	3,000	10,000
02-21-3200-00	Uncollectible Accounts	10,728	8,600	10,000	10,000
02-21-3203-00	Bad Debt Recovery	(5,116)	(3,500)	(2,800)	(3,000)
02-21-3213-00	Bank Fees	3,685	3,000	3,000	3,600
02-21-3220-00	Insurance & Bonds	15,058	12,300	11,600	11,600
02-21-3250-00	In Lieu Of Taxes	978,100	906,792	893,457	1,012,654
02-21-3261-00	Issuance Costs-ELSystemRevNote	-	44,830	-	-
02-21-3274-00	City Contribution - Dispatch	12,916	14,761	14,761	15,909
02-21-4010-00	Communications	15,112	13,800	13,800	14,900
02-21-4020-00	Janitorial/Housekeeping	4,466	4,500	3,000	4,500
02-21-4030-00	General Property Maintenance	12,832	12,000	14,000	13,500
02-21-4032-00	Satellite TV Service	790	650	700	700
02-21-4040-00	Small Tools & Equipment	21,386	12,000	12,000	47,780
02-21-4041-00	Tool Repair	524	1,500	500	1,500
02-21-4060-00	Office Equipment Maintenance	3,179	5,000	3,000	3,000
02-21-4065-00	Office Equipment Rental	4,414	5,600	4,000	4,000
02-21-4070-00	Computer/Software Maintenance	58,345	95,500	95,500	107,963
02-21-4230-00	Street Light Maintenance	28,880	5,500	3,000	5,500
02-21-4239-00	Street Lighting Power	24,056	26,500	21,500	21,500
02-21-4240-00	Power Purchases	7,104,262	6,500,000	5,800,000	6,000,000
02-21-4241-00	Transmission Provider Fees	1,571,436	1,524,000	1,600,000	1,624,000
02-21-4251-00	Inventory Shrinkage	(120)	500	500	500
02-21-4264-00	SCADA Maintenance	1,251	1,500	1,250	1,500
02-21-4270-00	Contract Tree Trimming	80	-	-	-
02-21-4280-00	Meter Maintenance & Expenses	36,917	16,000	10,000	16,000
02-21-4290-00	Transformer Maintenance	73,109	50,000	40,000	50,000
02-21-4300-00	Underground Line Maintenance	12,789	15,000	11,000	15,000
02-21-4310-00	Overhead Line Maintenance	19,761	20,000	15,000	20,000
02-21-4312-00	Christmas Lights	9,507	3,000	3,000	3,000
02-21-4330-00	Maint Of Station Equipment	1,557	1,000	-	1,000
02-21-4362-00	Fiber Optic Network Maint	423	-	-	-

02-21-4364-00	Pole Maintenance	17,024	11,000	10,000	11,000
02-21-4375-00	Fiber Optic Network Maint	-	1,200	1,000	1,200
02-21-4376-00	Meter Data Mgt System Maint	69,739	29,500	12,000	12,000
02-21-4410-00	Gasoline, Oil, & Lubrication	10,796	10,000	10,000	10,000
02-21-4430-00	Vehicle Maintenance - Trucks	27,949	20,000	6,000	20,000
02-21-4435-00	Fleet Lease	12,508	12,500	12,500	13,000
02-21-4999-00	Disposals	6,660	-	-	-
02-21-5155-00	Fuel Island	1,003	-	-	-
02-21-5210-00	Inventory Purchases	(1,187)	175,000	-	175,000
02-21-5240-00	Meters	3,544	11,000	3,500	11,000
02-21-5250-00	Transformers	17,185	40,000	30,000	40,000
02-21-5262-00	Fiber Optic Network	2,039	-	-	-
02-21-5265-00	Other Equipment	9,976	-	-	-
02-21-5275-00	Electric Department Building	70,432	2,300,000	2,000,000	300,000
02-21-5286-00	Boom Truck FY 2020	-	35,000	-	-
02-21-5287-00	Main St Decorative Lighting	-	112,500	112,500	330,000
02-21-5364-00	Pole, Towers, & Fixtures	7,011	-	6,000	6,000
02-21-5365-00	Overhead Conductors & Devices	6,166	-	5,000	5,000
02-21-5366-00	Underground Conduit	1,444	-	2,000	2,000
02-21-5367-00	Underground Conductors	18,409	-	15,000	15,000
02-21-5373-00	Street Lighting & Signal Sys	11,639	5,000	5,000	40,000
02-21-5380-00	Meter Data Management System	8,825	-	-	-
02-21-5381-00	Sandcastle Rehab Project	-	-	-	35,000
02-21-5382-00	Replace Sub-Station Breaker	-	-	-	20,000
02-21-5383-00	Light at Main & Washington	-	35,000	-	-
NEW ACCT	Meter Replacement Project	-	-	-	204,000
NEW ACCT	Forklift	-	-	-	45,000
02-21-6021-00	Principal - Computer/Software	4,800	5,000	4,800	4,800
02-21-6022-00	Interest - Computer/Software	-	300	-	-
02-21-6023-00	Principal - Computer/Software	-	3,000	3,000	3,000
02-21-6024-00	Interest - Computer/Software	-	30	-	-
02-21-6203-00	Principal - Electric Warehouse	-	280,000	280,000	265,000
02-21-6204-00	Interest - Electric Warehouse	-	20,072	20,073	35,855
	Electric Fund Expenditures	11,793,365	14,039,705	12,746,427	12,300,153
	Electric Fund Excess (Deficit)	432,589	(404,805)	721,787	(1,048,442)

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WATER FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
03-00-4102-00	Water Connection Charges	10,025	7,500	1,500	2,500
03-00-4103-00	Water Permits & Inspections	28,228	22,000	22,000	20,000
03-00-4105-00	Water Sales - Residential	2,256,398	2,647,500	2,823,000	2,851,230
03-00-4106-00	Water Sales - Multi Family	121,084	139,600	133,000	133,000
03-00-4107-00	Water Sales - Commercial	1,114,932	1,267,600	1,290,000	1,290,000
03-00-4110-00	Forfeited Discounts	34,316	31,000	35,000	35,000
03-00-4118-00	Effluent Sales	31,335	50,000	50,000	50,000
03-00-4150-00	Interest Income	135,492	400,000	515,036	50,000
03-00-4160-00	Lease Income - Weimers	861	860	861	861
03-00-4161-00	City Farm Lease-Meier	600	600	600	600
03-00-4163-00	Proceeds from Land Sale	150,000	-	-	-
03-00-4165-00	Miscellaneous Water Revenue	15,785	3,000	2,000	3,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	81,687	34,000	13,500	10,000
03-00-4200-00	Effluent Sales On Demand	4,912	5,500	5,000	5,000
03-00-4202-00	Sewer Connection Charges	9,700	7,500	1,500	2,500
03-00-4205-00	Sewer Sales - Residential	1,641,835	1,781,500	1,935,000	1,954,350
03-00-4206-00	Sewer Sales - Multi Family	149,010	154,000	150,000	150,000
03-00-4207-00	Sewer Sales - Commercial	1,160,468	1,246,780	1,228,000	1,228,000
03-00-4265-00	Miscellaneous Sewer Revenue	125,324	175,000	175,000	150,000
03-00-4305-00	FEMA Grant-Severe Storms 2015	37,061	-	-	-
03-00-4361-00	Water Sales - Warehouse	3,018	2,000	3,000	3,500
03-00-4500-00	Water Impact Fee	165,643	232,000	235,000	250,000
03-00-4505-00	Sewer Impact Fee	179,565	183,000	185,000	200,000
	Water Fund Revenues	7,457,280	8,390,940	8,803,997	8,389,541

WATER FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
03-21-1015-00	Regular Wages - City Attorney	573	-	-	-
03-21-1030-00	Reg. Wages-full Time Emp.	1,176,605	1,268,471	1,268,174	1,311,114
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	1,000	2,000
03-21-1060-00	Longevity	12,175	12,900	12,856	13,527
03-21-1070-00	Overtime & Stand-by Wages	160,524	110,000	110,000	110,000
03-21-2020-00	Social Security	98,234	106,593	106,490	109,903
03-21-2030-00	Retirement - Tmrs	154,681	213,062	213,106	243,602
03-21-2040-00	Uniforms & Clothing	7,316	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,300	9,228	9,228
03-21-2060-00	Insurance - Hospitalization	193,537	200,862	200,000	202,589
03-21-2090-00	Professional Org. - Personal	1,170	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	8,470	8,000	8,000	8,000
03-21-3010-00	Utilities	20,924	20,000	21,700	22,000
03-21-3020-00	Telephone	4,741	5,000	3,500	3,500
03-21-3030-00	Office Supplies & Forms	7,410	6,000	5,000	6,000
03-21-3040-00	Postage, Freight, Etc.	12,404	10,000	7,100	7,100
03-21-3050-00	Advertising & Public Notices	5,274	3,500	1,500	1,500
03-21-3060-00	Protocol & Social	8,674	4,000	4,000	6,000
03-21-3070-00	Travel Expenses	10,835	3,000	3,000	8,000
03-21-3080-00	Prof. Org. & Assoc. - City	-	500	200	500
03-21-3090-00	Books, Periodicals, Etc.	116	250	250	250
03-21-3101-00	Safety	15,143	9,000	9,000	10,000
03-21-3120-00	Audit Expense	7,288	6,200	6,200	6,310
03-21-3130-00	Legal Expense	1,892	10,000	2,100	2,100
03-21-3140-00	Contract Prof. Services	58,655	30,000	25,000	20,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	5,700	5,500	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	8,796	8,400	8,400	8,500
03-21-3213-00	Bank Fees	3,695	3,000	3,000	3,600
03-21-3220-00	Insurance & Bonds	36,291	37,900	40,700	40,700
03-21-3250-00	In Lieu Of Taxes	596,600	675,227	704,320	755,059
03-21-3259-00	CostOfIssue-2020UtilRevRefBond	-	76,903	-	-
03-21-3274-00	City Contribution - Dispatch	12,916	14,761	14,761	15,909
03-21-4010-00	Communications	28,484	22,100	22,100	23,130
03-21-4020-00	Janitorial/housekeeping	4,525	4,000	3,500	4,000
03-21-4030-00	General Property Maintenance	26,000	27,000	20,000	26,500
03-21-4040-00	Small Tools & Equipment	37,516	30,450	30,450	37,780
03-21-4060-00	Office Machines Maintenance	3,144	5,000	3,000	3,000
03-21-4065-00	Office Equipment Rental	4,414	4,500	4,000	4,000
03-21-4070-00	Computer/software Maintenance	92,825	179,100	157,000	162,091
03-21-4160-00	Fluoridation Expenses	8,609	10,000	11,000	12,500
03-21-4165-00	Water Treatment Expenditures	10,539	10,000	10,000	12,000
03-21-4170-00	Water Testing	22,135	13,000	13,000	13,000
03-21-4171-00	Sewage Testing	56,216	40,000	42,500	42,500
03-21-4175-00	Water System Permit Fees	14,342	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	20,229	20,000	17,250	17,500
03-21-4190-00	Misc. Water & Sewer Expenses	13,823	5,000	7,500	8,500
03-21-4200-00	Water Service Maintenance	7,464	10,000	5,000	7,500
03-21-4210-00	Operation Of Field	-	50,000	50,000	50,000
03-21-4220-00	Power Purchases - Wells	201,398	200,000	200,000	205,000
03-21-4230-00	Fire Hydrant Maintenance	2,822	5,000	5,000	5,000
03-21-4235-00	Effluent SO2 Treatment	12,000	30,000	25,000	25,000
03-21-4240-00	Water Main Maintenance	36,919	30,000	30,000	65,000
03-21-4250-00	Water Pump Equip. Maintenance	54,091	50,000	45,000	50,000
03-21-4251-00	Inventory Shrinkage	1,637	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	15,772	15,000	12,500	12,500
03-21-4255-00	Lady Bird Effluent Sys Maint	185	10,000	10,000	10,000
03-21-4260-00	Water Meter Maintenance	40,384	10,000	10,000	5,000
03-21-4264-00	SCADA Maintenance	4,233	2,000	4,500	4,500

03-21-4270-00	Tank & Tower Maintenance	14,236	20,000	20,000	20,000
03-21-4280-00	Chlorinator Maintenance	4,912	7,500	7,500	7,500
03-21-4290-00	Sewer Plant Maintenance	99,179	130,000	130,000	150,000
03-21-4291-00	Sewer Lift Station Maintenance	112,942	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	3,726	3,500	6,000	6,000
03-21-4320-00	Pumping Power - Sewer	169,329	170,000	175,000	175,000
03-21-4340-00	Sewer Main Maintenance	14,835	15,000	12,500	15,000
03-21-4341-00	Sewer Line Maint/reimbursement	425	1,250	1,250	1,250
03-21-4350-00	Sewer Plant Supplies	78,910	92,500	92,500	100,000
03-21-4360-00	Sewer Service Maintenance	795	5,000	2,500	5,000
03-21-4370-00	Road Material	26,726	25,000	25,000	25,000
03-21-4376-00	Meter Data Mgt System Maint	67,267	-	-	-
03-21-4410-00	Gasoline, Oil, & Lubrication	38,957	32,000	32,000	32,000
03-21-4430-00	Vehicle Maintenance - Trucks	6,437	3,000	6,500	6,500
03-21-4435-00	Fleet Lease	87,184	182,600	139,700	165,000
03-21-4440-00	Tractor/heavy Equipment Maint.	11,675	12,500	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,651	2,500	1,500	2,000
03-21-4620-00	Transfer out to Fund 29	899,527	-	-	-
03-21-5155-00	Fuel Island	2,341	-	-	-
03-21-5210-00	Inventory Purchases	48,211	125,000	100,000	100,000
03-21-5250-00	Other Capital Items	6,699	18,000	30,000	-
03-21-5280-00	Water Meters	32,398	5,000	12,500	5,000
03-21-5301-00	Water Mains	15,993	50,000	25,000	50,000
03-21-5302-00	Water Taps	7,020	5,000	3,500	5,000
03-21-5303-00	Sewer Mains	16,826	50,000	25,000	50,000
03-21-5304-00	Sewer Taps	1,010	2,000	2,000	2,000
03-21-5305-00	Manholes	1,421	2,500	2,500	2,500
03-21-5306-00	Fire Hydrants	2,770	-	-	-
03-21-5313-00	SCADA	44,000	40,000	35,000	40,000
03-21-5345-00	Green Meadows Lift Station	10,729	-	-	-
03-21-5385-00	Hahn Well Rehab	53,689	-	-	-
03-21-5413-00	Meter Data Management System	8,825	-	-	-
03-21-5414-00	MLSS Pump Station	(81,112)	-	-	-
03-21-5415-00	Bell St Water Line Rehab Proj	-	100,000	100,000	225,000
03-21-5418-00	San Antonio St Sewer Line Repl	1,085,673	-	-	-
03-21-5421-00	Boot Ranch Lift Station	231,115	-	-	1,800,000
03-21-5422-00	Skid Steer	2,023	-	-	-
03-21-5426-00	Water & Sewer - The Beginning	92,494	-	-	-
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	60,472	-	-	-
03-21-5430-00	John Deere 60" Zero Turn	10,785	-	-	-
03-21-5431-00	John Deere Gator	9,576	-	-	-
03-21-5433-00	GreenMeadows LiftStation Rehab	-	750,000	125,000	150,000
03-21-5434-00	Boot Ranch Lift Station Pumps	-	33,000	33,000	-
03-21-5436-00	Decommission Windcrest Lift St	-	8,000	8,000	-
03-21-5437-00	Access Road Boerner Well Field	-	20,000	20,000	-
03-21-5438-00	Wastewater Modeling Software	-	21,000	21,000	-
NEW ACCT	West Live Oak Water & Sewer				1,155,000
NEW ACCT	Water line Connection at Fort MS				35,000
NEW ACCT	South Heights PS Remodel				56,000
NEW ACCT	Forklift				45,000
NEW ACCT	Valve Insertion Machine				79,000
03-21-6021-00	Principal - Computer/Software	6,133	6,400	6,134	6,134
03-21-6022-00	Interest - Computer/Software	-	400	-	-
03-21-6023-00	Principal - Computer/Software	-	4,000	4,000	4,000
03-21-6024-00	Interest - Computer/Software	-	40	-	-
03-21-6312-00	Principal - 2013 Revenue Bonds	300,000	310,000	310,000	-
03-21-6313-00	Interest - 2013 Revenue Bonds	170,335	160,900	82,845	-
03-21-6314-00	Principal - Asphalt Zipper	17,954	-	-	-
03-21-6315-00	Interest- Asphalt Zipper	170	-	-	-
03-21-6316-00	Principal -Sewer Press Machine	106,016	-	-	-
03-21-6317-00	Interest - Sewer Press Machine	988	-	-	-
03-21-6318-00	Principal - Dump Truck	25,507	-	-	-
03-21-6319-00	Interest - Dump Truck	238	-	-	-
03-21-6320-00	Principal-2EmergencyGenerators	22,996	-	-	-
03-21-6321-00	Interest -2EmergencyGenerators	295	-	-	-
03-21-6322-00	Principal - Mini Excavator	11,294	-	-	-

03-21-6323-00	Interest - Mini Excavator	118	-	-	-
03-21-6324-00	Principal-Water MeterChangeout	463,328	410,600	410,544	423,148
03-21-6325-00	Interest-Water Meter Changeout	-	52,800	52,785	40,181
03-21-6326-00	Principal - Dump Truck 2018	30,044	28,500	28,465	29,175
03-21-6327-00	Interest - Dump Truck 2018	-	1,600	1,580	800
03-21-6328-00	Principal-Dump Truck 14Yd 2018	35,814	34,000	33,932	34,778
03-21-6329-00	Interest-Dump Truck 14Yd 2018	-	1,900	1,883	953
03-21-6330-00	Principal - Backhoe - 2018	35,445	33,600	33,582	34,419
03-21-6331-00	Interest - Backhoe - 2018	-	1,900	1,864	944
03-21-6332-00	Principal - Valve Machine-2018	20,039	19,000	18,986	19,460
03-21-6333-00	Interest - Valve Machine-2018	-	1,100	1,054	534
03-21-6334-00	Principal -Emergency Generator	29,733	28,200	28,171	28,873
03-21-6335-00	Interest - Emergency Generator	-	1,600	1,563	792
03-21-6336-00	Principal - 2018 Util Rev Bond	660,000	475,000	475,000	500,000
03-21-6337-00	Interest - 2018 Util Rev Bond	517,989	703,900	703,825	679,450
03-21-6338-00	Principal - Boom Truck FY 2020	-	55,000	56,492	54,846
03-21-6339-00	Interest - Boom Truck FY 2020	-	550	-	1,647
03-21-6340-00	Prinipal - Bobcat Excavator	-	14,000	13,888	13,483
03-21-6341-00	Interest - Bobcat Excavator	-	140	-	405
03-21-6342-00	Principal - 2020 UtilRevRefBond	-	-	-	350,000
03-21-6343-00	Interest - 2020 UtilRevRef Bond	-	46,571	46,571	91,483
	Water Fund Expenditures	9,130,678	8,106,030	7,191,999	10,716,247
	Water Fund Excess (Deficit)	(1,673,398)	284,910	1,611,998	(2,326,706)

City of Fredericksburg
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GOLF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
04-00-4150-00	Interest Income	8	-	5	10
04-00-4161-00	Transfer From General Fund	347,803	133,334	139,048	139,604
04-00-4165-00	Miscellaneous Golf Revenues	55	-	-	-
	Golf Fund Revenues	347,866	133,334	139,053	139,614

GOLF COURSE EXPENDITURES - MAINTENANCE

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
04-41-1015-00	Regular Wages - City Attorney	143	-	-	-
04-41-1030-00	Regular Wages - Full-time	8,291	8,500	8,618	8,746
04-41-1060-00	Longevity	17	100	21	24
04-41-2020-00	Social Security	622	658	661	671
04-41-2030-00	Retirement - T.m.r.s.	968	1,317	1,323	1,489
04-41-2040-00	Uniforms Expense	105	-	-	-
04-41-2060-00	Insurance - Hospitalization	482	650	475	626
04-41-3030-00	Office Supplies & Expenses	7	-	-	-
04-41-3120-00	Audit Expenses	26	150	150	155
04-41-3220-00	Insurance & Bonds	1,720	2,600	2,600	2,600
04-41-4010-00	Communications	127	-	100	-
04-41-4070-00	Computer/software Maintenance	172	-	10	-
04-41-4410-00	Gasoline, Oil, & Lubrication	3,169	-	100	-
04-41-4435-00	Fleet Lease	(499)	-	5,900	6,000
04-41-4999-00	Disposals	300	-	-	-
04-41-6085-00	Principal - Solid Waste Loan	46,394	46,900	46,861	47,332
04-41-6086-00	Interest - Solid Waste Loan	7,527	7,100	7,061	6,591
04-41-6087-00	Principal - Electric Loan	46,394	46,900	46,861	47,332
04-41-6088-00	Interest - Electric Loan	7,527	7,100	7,061	6,591
	Golf Course Expenditures - Maintenance	123,494	121,975	127,802	128,157

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
04-42-1030-00	Regular Wages - Full-time	6,402	6,535	6,531	6,602
04-42-1060-00	Longevity	13	100	16	19
04-42-2020-00	Social Security	475	508	501	507
04-42-2030-00	Retirement - T.m.r.s.	727	1,016	1,003	1,124
04-42-2060-00	Insurance - Hospitalization	430	450	450	450
04-42-3020-00	Telephone	39	-	-	-
04-42-3120-00	Audit Expenses	26	150	150	155
04-42-3220-00	Insurance & Bonds	1,194	2,600	2,600	2,600
04-42-4010-00	Communications	3	-	-	-
04-42-4070-00	Computer/software Maintenance	13	-	-	-
04-42-4250-00	General Operations	1,840	-	-	-
	Golf Course Expenditures - Golf Shop	11,161	11,359	11,251	11,457
	Total Golf Course Expenditures	134,655	133,334	139,053	139,614
	Golf Fund Excess (Deficit)	213,211	-	(0)	0

* Beginning January 1, 2018, the City of Fredericksburg entered into an Agreement with Touchstone Golf to manage the Golf Course. The budgeted revenues are funded by the City's General Fund to cover expenditures the City is responsible for. These expenditures include personnel, maintenance and operations, and debt.

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SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
05-00-4101-00	Garbage Collection Revenues	964,534	963,000	984,900	1,000,000
05-00-4102-00	Landfill Fees	1,684,081	1,650,000	1,628,971	1,620,000
05-00-4103-00	Recycling Revenues	25,672	5,600	10,860	10,000
05-00-4104-00	Com Garbage Hauling Permit	50	100	100	100
05-00-4110-00	Forfeited Discounts	7,359	7,400	5,000	5,000
05-00-4150-00	Interest Income	33,185	8,000	12,715	8,000
05-00-4165-00	Miscellaneous Revenue	860	200	1,264	500
05-00-4167-00	Debt Proceeds - Golf Course	53,921	54,000	53,921	53,921
05-00-4181-00	Proceeds -Sale of Fixed Assets	29,200	43,000	43,000	56,000
	Solid Waste Fund Revenues	2,798,863	2,731,300	2,740,731	2,753,521

SOLID WASTE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
05-21-1030-00	Regular Wages - Full-time Emp.	891,929	860,388	858,976	903,924
05-21-1050-00	Regular Wages - Part-time Emp.	418	1,000	-	-
05-21-1060-00	Longevity	9,737	8,600	8,300	8,980
05-21-1070-00	Overtime Wages	67,938	69,000	66,228	70,000
05-21-2020-00	Social Security	69,332	71,833	71,413	75,192
05-21-2030-00	Retirement - T.m.r.s.	110,444	143,400	143,013	166,897
05-21-2040-00	Uniforms & Clothing	3,794	3,900	3,172	3,900
05-21-2060-00	Ins. - Hospitalization	160,931	157,741	157,900	163,090
05-21-2090-00	Professional Org. - Personal	20	1,200	201	250
05-21-2100-00	Prof. Education & Training	1,014	3,600	1,108	3,600
05-21-3010-00	Utilities	12,458	15,000	11,706	15,000
05-21-3020-00	Telephone	2,244	3,000	1,071	2,500
05-21-3030-00	Office Supplies & Exp.	6,529	7,000	4,410	7,000
05-21-3040-00	Postage, Freight, Etc.	12,414	11,000	10,926	12,000
05-21-3050-00	Ads & Public Notices	1,930	1,000	447	1,000
05-21-3060-00	Protocol & Social	3,864	2,000	2,000	2,000
05-21-3070-00	Travel Exp.	649	1,500	733	1,500
05-21-3080-00	Prof. Org & Assoc. - City	-	100	128	100
05-21-3090-00	Books, Periodicals, Etc	116	45	-	45
05-21-3100-00	Safety	4,089	4,500	2,723	4,500
05-21-3120-00	Audit Expenses	4,363	3,600	3,600	3,665
05-21-3140-00	Contract Professional Services	7,621	7,626	14,050	1,000
05-21-3190-00	Miscellaneous Landfill Expense	427	1,000	276	1,000
05-21-3200-00	Uncollectible Accounts	799	2,000	353	1,000
05-21-3213-00	Bank Fees	3,652	3,000	3,000	3,600
05-21-3220-00	Insurance & Bonds	23,210	26,000	33,760	33,760
05-21-3250-00	In Lieu Of Taxes	223,900	218,504	219,259	247,817
05-21-4000-00	Permit Fees	28,710	30,000	37,557	45,000
05-21-4010-00	Communications	5,171	8,700	3,996	9,810
05-21-4020-00	Janitorial/housekeeping	4,216	5,000	4,211	5,000
05-21-4030-00	General Property Maintenance	16,657	15,000	10,682	16,500
05-21-4031-00	Dumpster Maintenance	25,249	27,000	22,701	27,000
05-21-4032-00	Trash Can Maintenance	12,235	1,000	-	1,000
05-21-4040-00	Small Tools & Equipment	8,686	8,950	11,667	12,780
05-21-4060-00	Office Machine Maintenance	3,853	4,000	2,870	4,000
05-21-4065-00	Office Equipment Rental	4,413	4,000	3,393	4,000
05-21-4070-00	Computer/software Maintenance	19,334	20,200	30,398	19,610
05-21-4265-00	Recycling Expenses	14,077	10,000	11,505	15,000
05-21-4266-00	Grinding Of Debris	28,134	21,400	21,360	50,000
05-21-4268-00	Tire Disposal	5,334	5,400	4,942	5,400
05-21-4270-00	Water Monitoring Exp.	31,137	35,000	21,231	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	21,286	20,000	9,761	15,000
05-21-4360-00	Materials & Supplies	6,685	6,000	5,756	6,000
05-21-4410-00	Gasoline	90,771	80,000	77,073	85,000
05-21-4430-00	Vehicle Maintenance	1,522	2,000	2,451	2,500
05-21-4431-00	AGC Maintenance	23,690	35,000	13,947	35,000
05-21-4432-00	Chipper Maintenance	8,328	7,000	10,467	8,000
05-21-4433-00	Leaf Loader Maintenance	9,220	9,000	14,262	10,000
05-21-4435-00	Fleet Lease	29,299	46,100	40,500	45,000
05-21-4440-00	Tractor-heavy Equipment Maint	73,644	40,000	46,555	45,000
05-21-4450-00	Other Equipment Maintenance	8	-	-	-
05-21-4500-00	Landfill Closure &post Closure	-	-	-	-
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-5039-00	Cell #8 Design&Airspace Survey	46,000	-	-	-
05-21-5040-00	Cell #8 Construction	-	847,200	847,200	-
05-21-5153-00	Golf Cart	-	6,930	6,930	-
05-21-5155-00	Fuel Island	502	-	-	-
05-21-5559-00	Replace Windscreens (100')	23,000	23,000	-	-

NEW	Chipper				65,000
NEW	Chipper Truck				108,000
NEW	Leaf Loader (split with Drainage)				130,000
05-21-6021-00	Principal - Computer/Software	1,333	1,800	1,334	1,334
05-21-6022-00	Interest - Computer/Software	-	200	-	-
05-21-6023-00	Principal - Computer/Software	-	1,250	1,250	1,250
05-21-6024-00	Interest - Computer/Software	-	20	-	-
05-21-6508-00	Principal - Chipper Truck	18,807	-	-	-
05-21-6509-00	Interest - Chipper Truck	175	-	-	-
05-21-6510-00	Principal - Garbage Truck	58,307	-	-	-
05-21-6511-00	Interest - Garbage Truck	971	-	-	-
05-21-6512-00	Principal - Compactor	140,046	-	-	-
05-21-6513-00	Interest - Compactor	1,305	-	-	-
05-21-6514-00	Principal - Garbage Truck FY19	106,365	100,800	100,774	103,286
05-21-6515-00	Interest - Garbage Truck FY19	-	5,600	5,592	2,831
05-21-6516-00	Principal-Dump Truck 14YD FY19	36,425	34,600	34,510	35,371
05-21-6517-00	Interest-Dump Truck 14YD FY19	-	2,000	1,915	970
05-21-6518-00	Principal - Track Loader	-	80,310	81,499	79,124
05-21-6519-00	Interest - Track Loader	-	805	-	2,376
	Solid Waste Fund Revenues	2,528,715.41	3,226,802	3,161,037	2,818,462
	Solid Waste Fund Excess (Deficit)	270,147	(495,502)	(420,306)	(64,940)

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EMS FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
06-00-4019-00	COVID-19 Coronavirus Relief Fund	-	-	35,330	-
06-00-4101-00	Ems Revenues	2,401,608	2,200,000	2,000,000	2,000,000
06-00-4102-00	City Funds	726,319	840,601	945,023	1,006,845
06-00-4103-00	County Funds	584,241	678,225	782,647	831,846
06-00-4150-00	Interest Income	139	100	50	25
06-00-4165-00	Miscellaneous Ems Revenue	8,868	-	-	-
06-00-4170-00	Donations	425	-	-	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	8,000	-	8,000
06-00-4302-00	Medicare Disallowed	(668,566)	(550,000)	(600,000)	(600,000)
06-00-4303-00	Medicaid Disallowed	(106,270)	(80,000)	(100,000)	(100,000)
06-00-4304-00	Other Disallowed	(236,118)	(210,000)	(240,000)	(240,000)
	EMS Fund Revenues	2,710,646	2,886,926	2,823,050	2,906,717

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
06-21-1015-00	Regular Wages - City Attorney	143	-	-	-
06-21-1030-00	Regular Wages-full Time Emp	743,868	795,100	747,828	815,421
06-21-1050-00	Reg Wages - Part Time Emp	133,213	140,000	140,000	150,000
06-21-1060-00	Longevity	8,640	9,500	9,193	9,858
06-21-1070-00	Overtime	351,060	388,086	388,086	388,086
06-21-2020-00	Social Security	91,660	101,950	98,311	104,297
06-21-2030-00	Retirement - Tmrs	125,178	182,719	175,430	206,029
06-21-2040-00	Uniforms & Clothing	9,044	8,000	8,000	10,000
06-21-2060-00	Insurance-hospitalization	148,125	155,100	146,200	155,500
06-21-2090-00	Professional Org - Personal	703	600	600	600
06-21-2100-00	Prof Education & Training	8,203	10,000	10,000	20,000
06-21-2110-00	Prof Education Instructor	-	2,500	2,500	2,500
06-21-2206-00	Customer Collections & Records	902	-	-	-
06-21-2221-00	Medical Vaccinations & Tests	-	5,000	5,000	5,000
06-21-2240-00	Ems Re-certification	1,900	2,200	2,200	2,200
06-21-3010-00	Utilities	11,788	13,500	13,500	13,500
06-21-3020-00	Telephone	3,172	5,000	5,000	5,000
06-21-3030-00	Office Supplies & Forms	2,442	4,000	4,000	4,000
06-21-3040-00	Postage, Freight, Etc	3,198	3,500	3,500	3,500
06-21-3050-00	Advertising & Public Notices	-	100	100	600
06-21-3060-00	Protocol & Social	3,100	4,000	4,000	5,000
06-21-3070-00	Travel Expenses	6,439	6,500	6,500	12,500
06-21-3080-00	Prof Org & Assoc - City	500	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	-	900	900	900
06-21-3100-00	Safety	6,954	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	4,931	4,200	4,200	4,275
06-21-3140-00	Contract Prof Services	874	12,400	12,400	12,400
06-21-3150-00	First Responder Reimbursement	2,124	3,000	3,000	3,000
06-21-3190-00	Miscellaneous Ems Expense	2,539	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	393,226	350,000	350,000	350,000
06-21-3201-00	Bad Debt Recovery	(22,216)	7,100	(12,000)	(12,000)
06-21-3213-00	Credit Card/Bank Fees	4,067	4,500	6,000	6,000
06-21-3220-00	Insurance & Bonds	25,183	21,500	23,700	23,700
06-21-3250-00	Conventions	1,840	-	-	2,000
06-21-3274-00	City Contribution - Dispatch	142,077	162,376	162,376	174,999
06-21-4010-00	Communication Expenses	20,632	39,300	39,300	38,493
06-21-4020-00	Janitorial/housekeeping	1,015	3,000	3,000	3,000
06-21-4021-00	Hazardous Waste Disposal	656	725	725	725
06-21-4025-00	Ems Medical Equipment	67,938	75,000	75,000	75,000
06-21-4029-00	Maintenance Agreement - Towers	-	2,500	2,500	2,500
06-21-4030-00	General Property Maintenance	12,596	23,000	23,000	23,000
06-21-4032-00	TV Service	2,111	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	10,401	39,000	39,000	39,000
06-21-4050-00	Ems Equipment Maintenance	16,596	23,000	23,000	23,000
06-21-4060-00	Office Equipment Maintenance	515	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	30	-	-	300
06-21-4070-00	Computer/software Maintenance	22,105	28,050	28,050	34,227
06-21-4150-00	Disposable Linen	1,304	3,000	3,000	3,000
06-21-4160-00	Disinfecting Chemicals	702	2,000	2,000	2,000
06-21-4170-00	Oxygen	3,405	4,000	4,000	4,000
06-21-4410-00	Diesel, Oil & Lubrication	29,532	29,500	29,500	29,500
06-21-4430-00	Vehicle Maintenance	18,384	20,000	20,000	20,000
06-21-4435-00	Fleet Lease	5,969	17,000	13,500	14,500
06-21-5155-00	Fuel Island	1,839	-	-	-
06-21-5260-00	EMS Capital Medical Equipment	33,849	-	-	-
06-21-5261-00	Generator for South Station	-	21,897	-	-
06-21-5600-00	Heart Monitor	-	34,000	-	-
06-21-6021-00	Principal - Computer/Software	2,000	1,800	2,000	2,000
06-21-6022-00	Interest - Computer/Software	-	200	-	-

06-21-6023-00	Principal - Computer/Software	-	1,500	1,500	1,500
06-21-6024-00	Interest - Computer/Software	-	20	-	-
06-21-6608-00	Principal - Ambulance Remount	51,777	-	-	-
06-21-6609-00	Interest - Ambulance Remount	509	-	-	-
06-21-6610-00	Principal - Ambulance	78,663	80,000	79,993	-
06-21-6611-00	Interest - Ambulance	2,681	1,400	1,352	-
06-21-6612-00	Principal - Ambulance FY 2020	-	95,000	96,406	93,596
06-21-6613-00	Interest - Ambulance FY 2020	-	950	-	2,810
		<hr/>	<hr/>	<hr/>	<hr/>
	EMS Fund Expenditures	2,600,084	2,964,873	2,823,050	2,906,717
	EMS Fund Excess (Deficit)	110,561	(77,947)	(0)	(0)

City of Fredericksburg
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**The City of
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TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
07-00-4109-00	7% Hotel Occupancy Tax	3,399,949	2,900,000	3,094,947	3,465,319
07-00-4130-00	Hotel Occupancy Tx Dist Refund	1,061	-	-	-
07-00-4135-00	Sponsorship Revenues	4,875	6,000	7,300	3,650
07-00-4150-00	Interest Income	21,283	13,000	8,139	4,000
	Tourism Fund Revenues	3,459,668	2,939,000	3,110,386	3,472,969

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
07-21-1030-00	Regular Wages - Full-time Emp	66,022	68,327	68,283	83,388
07-21-1050-00	Regular Wages - Part-time Emp	11,508	15,000	15,500	25,000
07-21-1060-00	Longevity	-	100	92	181
07-21-1070-00	Overtime	-	-	415	500
07-21-2020-00	Social Security	5,820	6,383	6,448	8,344
07-21-2030-00	Retirement - TMRS	7,498	10,483	10,539	14,275
07-21-2060-00	Health Insurance	8,936	8,950	8,950	10,277
07-21-2090-00	Professional Org - Personal	235	-	-	300
07-21-2100-00	Prof Education & Training	236	400	59	1,000
07-21-3140-00	Contract Professional Services	-	97,600	97,600	97,600
07-21-3220-00	Insurance & Bonds	313	3,750	3,370	3,370
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,330,000	2,023,304	2,210,676	2,475,228
07-21-3260-00	Hotel Tax Distributions	653,244	506,000	480,000	480,000
07-21-3261-00	Hotel Tax Distribution-Special	87,611	-	-	-
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,000	-	-	-
07-21-3267-00	Tax Dist - CVB Grounds Maint	20,000	21,000	21,000	21,000
07-21-4019-00	COVID-19 Coronavirus Expense	-	-	2,000	-
07-21-4030-00	General Property Maintenance CVB	17,550	13,000	26,450	34,000
07-21-4031-00	Marktplatz Restroom Maint.	-	-	-	6,000
07-21-4172-00	Music Licensing	890	900	900	900
07-21-4173-00	Special Events	19,727	31,000	31,000	34,700
07-21-4174-00	Special Events - Equipment	7,082	600	775	1,000
07-21-4175-00	175th Anniversary Celebration	-	100,000	100,000	-
07-21-4177-00	Fort Martin Scott Event	-	6,000	-	6,000
07-21-4410-00	Gasoline, Oil & Lubrication	122	840	840	840
07-21-4435-00	Fleet Lease	5,166	5,200	5,200	5,500
07-21-5000-00	Ft Martin Scott Master Plan	10,000	-	-	-
07-21-5700-00	Art Guild Building Improvement	36,765	-	-	-
07-21-5701-00	MarktPlatz Improvements	-	50,000	13,539	200,000
07-21-5710-00	Christmas Lights	28,001	27,191	27,191	-
07-21-5711-00	History of Fbg Documentary	-	50,000	50,000	-
	Tourism Fund Expenditures	3,384,893	3,200,928	3,180,827	3,509,403
	Tourism Fund Excess (Deficit)	74,774	(261,928)	(70,441)	(36,434)

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**The City of
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DRAINAGE FUND REVENUES

Account Number	Description	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
10-00-4101-00	Current Ad Valorem Taxes	45,770	-	-	-
10-00-4102-00	Delinquent Ad Valorem Taxes	2,867	-	-	-
10-00-4103-00	Penalty & Interest	363	-	-	-
10-00-4110-00	Forfeited Discounts	1,960	3,000	2,400	3,400
10-00-4150-00	Interest Income	9,774	9,000	3,103	1,500
10-00-4250-00	Drainage Utility Revenues	32,896	-	-	-
10-00-4260-00	Drainage Rev Residential	164,028	283,200	286,000	290,000
10-00-4261-00	Drainage Rev Commercial	182,518	316,800	324,000	325,000
	Drainage Fund Revenues	440,176	612,000	615,503	619,900

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
10-21-1030-00	Regular Wages - Full Time Emp	13,618	100,570	96,959	133,275
10-21-1060-00	Longevity	-	100	50	200
10-21-1070-00	Overtime Wages	3,314	-	-	-
10-21-2020-00	Social Security	1,286	7,701	7,421	10,211
10-21-2030-00	Retirement - TMRS	2,017	15,422	14,862	22,664
10-21-2040-00	Uniforms and Clothing	-	3,600	1,500	1,800
10-21-2060-00	Health Insurance	3,286	20,150	18,500	29,046
10-21-2090-00	Professional Org. - Personal	-	750	750	750
10-21-2100-00	Prof Education & Training	-	3,000	1,500	2,000
10-21-3030-00	Office Supplies	148	200	200	1,500
10-21-3040-00	Postage, Freight, Etc.	-	300	100	100
10-21-3050-00	Advertising & Public Notices	230	300	100	100
10-21-3060-00	Protocol & Social	-	500	500	500
10-21-3090-00	Books, Periodicals, Etc	-	300	100	300
10-21-3100-00	Safety	72	1,500	1,200	1,500
10-21-3130-00	Legal Expenses	-	170	50	150
10-21-3140-00	Contract Professional Services	33,170	-	-	1,000
10-21-3200-00	Bad Debt Expense	78	-	-	-
10-21-3220-00	Insurance & Bonds	-	200	400	400
10-21-3250-00	In Lieu of Taxes	-	-	-	55,791
10-21-4010-00	Communications	-	6,000	-	-
10-21-4040-00	Small Tools & Equipment	16,519	7,645	7,645	6,000
10-21-4060-00	Office Machines Maintenance	-	450	100	450
10-21-4070-00	Computer/Software Maintenance	54	750	-	1,660
10-21-4100-00	Herbicide-Arundo Donax Control	455	10,000	5,000	5,000
10-21-4285-00	Tree Care & Replacement	59	5,000	1,000	5,000
10-21-4410-00	Gasoline, Oil, & Lubricants	33	5,000	5,000	10,000
10-21-4430-00	Vehicle Maintenance - Trucks	31	750	750	750
10-21-4435-00	Fleet Lease	-	18,000	16,500	20,000
10-21-4440-00	Tractor/Heavy Equipment Maint	-	3,750	3,750	5,000
10-21-4450-00	Other Equipment Maintenance	-	3,000	3,000	3,500
10-21-4900-00	Drainage Projects	2,729	100,000	75,000	100,000
10-21-5000-00	Skid Steer 2019	43,542	1,500	1,500	1,500
10-21-5010-00	Chipper 2019	55,620	-	-	-
10-21-5011-00	Utility Trailer with Dump Bed	8,695	-	-	-
10-21-5012-00	Zero Turn Mowers (2)	19,809	-	-	-
10-21-5013-00	Dump Truck - FY 2020	-	89,704	89,704	-
NEW	Leaf Loader (split with SW)	-	-	-	130,000
10-21-6079-00	Principal-2010 Ref GO I&S Bond	61,318	-	-	-
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	1,840	-	-	-
10-21-6088-00	Principal - Bucket Truck	-	50,361	50,851	49,369
10-21-6089-00	Interest - Bucket Truck	-	-	-	1,483
10-21-6098-00	Principal - Backhoe	-	31,584	41,360	40,154
10-21-6099-00	Interest - Backhoe	-	-	-	1,206
	Drainage Fund Expenditures	267,921	488,257	445,352	642,359
	Drainage Fund Excess (Deficit)	172,255	123,743	170,151	(22,459)

City of Fredericksburg
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**The City of
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FOOD AND WINE FEST FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
11-00-1000-00	Gate	69,351	62,000	53,416	9,750
11-00-1005-00	Booth Fees	8,475	8,000	7,800	8,300
11-00-1010-00	Souvenirs	4,383	3,000	8,468	-
11-00-1015-00	Wine / Beer Sales	28,525	25,000	25,992	-
11-00-1020-00	Auction	11,710	8,000	9,920	-
11-00-1025-00	Patron Party	26,875	27,500	7,875	19,875
11-00-1030-00	Friday Party	8,320	11,000	4,320	7,200
11-00-1035-00	Thursday Party	6,790	6,500	1,905	5,000
11-00-1040-00	Cooking School	3,650	3,500	1,840	3,000
11-00-1912-00	HOT Funds Revenue	-	10,000	10,000	10,000
11-00-1932-00	Paver Sales	75	-	-	-
11-00-1940-00	Donations	11,850	9,000	6,300	-
11-00-4150-00	Interest Income	4,023	4,200	1,841	900
11-00-4165-00	Miscellaneous Revenue	708	75	8,014	-
	Food and Wine Fest Fund Revenues	184,734	177,775	147,691	64,025

FOOD AND WINE FEST FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
11-25-0001-00	Wine	25,373	24,000	24,818	-
11-25-0002-00	Souvenirs	7,559	4,000	6,831	-
11-25-0003-00	Wine Glasses	8,983	5,000	2,129	5,000
11-25-0004-00	Advertising/Production	20,332	22,000	11,129	22,000
11-25-0005-00	Management Fees	17,900	16,600	16,500	16,600
11-25-0006-00	Patron Party	15,180	17,000	16,455	-
11-25-0007-00	Friday Party	8,033	9,000	4,667	-
11-25-0008-00	Entertainment/Sound	5,400	5,500	5,600	-
11-25-0009-00	Rentals/Tents	13,763	13,000	12,977	960
11-25-0011-00	Set-up	795	800	1,200	-
11-25-0012-00	Clean-up	2,709	3,000	2,434	-
11-25-0013-00	Security	3,416	3,500	3,904	-
11-25-0014-00	Electrical	1,355	1,700	1,525	-
11-25-0015-00	Postage	2,726	2,300	1,229	2,300
11-25-0016-00	Printing	2,197	3,000	999	3,000
11-25-0017-00	Signs & Banners	515	500	323	500
11-25-0018-00	Supplies	879	2,000	115	2,000
11-25-0019-00	Auction	5,642	500	195	500
11-25-0021-00	Miscellaneous	587	500	98	500
11-25-0022-00	Bank Charges	2,470	3,000	2,327	3,000
11-25-0023-00	Thursday Night Party	4,216	4,500	5,032	-
11-25-0024-00	Cooking School	750	2,000	1,210	-
11-25-1022-00	Market Sq Pledge Improvements	20,000	20,000	20,000	20,000
11-25-1040-00	Fund Cash Drawers	6,000	6,000	7,000	-
	Food and Wine Fest Fund Expenditures	176,779	169,400	148,696	76,360
	Food and Wine Fest Fund Excess (Deficit)	7,956	8,375	(1,005)	(12,335)

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**The City of
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EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
14-00-4101-00	Fema	-	28,000	28,000	28,000
14-00-4102-00	County Funds	76,262	90,269	88,407	93,784
14-00-4103-00	City Funds	76,262	90,269	88,407	93,784
14-00-4150-00	Interest Income	1,115	900	481	200
	Emergency Management Fund Revenues	153,638	209,438	205,295	215,768

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
14-21-1030-00	Regular Wages-full Time Emp.	104,237	109,454	109,063	109,182
14-21-1060-00	Longevity	654	710	708	630
14-21-2020-00	Social Security	8,012	8,427	8,397	8,401
14-21-2030-00	Retirement-tmrs	11,900	16,877	16,817	18,646
14-21-2060-00	Insurance-hosp. Ins.	911	6,950	3,900	10,814
14-21-2090-00	Professional Org.-personal	150	600	600	600
14-21-2100-00	Prof. Education & Training	36	800	800	800
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	492	3,800	3,800	3,800
14-21-3030-00	Office Supplies	230	500	500	500
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	-	400	400	400
14-21-3060-00	Protocal & Social	2,320	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	4,263	6,500	6,500	6,500
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	51	400	400	400
14-21-3150-00	Emer Mgt Materials	3,020	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	208	920	890	890
14-21-3250-00	Conventions	1,244	1,000	1,000	1,000
14-21-4010-00	Communications Expense	18,189	19,100	19,093	19,648
14-21-4030-00	General Property Maintenance	-	400	400	400
14-21-4040-00	Small Tools & Equipment	50	1,000	1,000	1,000
14-21-4070-00	Computer/software Maintenance	1,418	5,400	5,309	6,439
14-21-4410-00	Gasoline, Oil, & Lubrication	1,246	1,200	1,200	1,200
14-21-4430-00	Vehicle Maintenance	33	-	-	-
14-21-4435-00	Fleet Lease	6,737	11,000	11,000	11,000
14-21-6021-00	Principal - Computer/Software	1,258	1,400	1,259	1,259
14-21-6022-00	Interest - Computer/Software	-	100	-	-
14-21-6023-00	Principal - Computer/Software	-	1,400	1,259	1,259
14-21-6024-00	Interest - Computer/Software	-	100	-	-
	Emergency Management Fund Revenues	171,660	209,438	205,295	215,768
	Emergency Management Fund Excess (Deficit)	(18,022)	-	(0)	(0)

City of Fredericksburg
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**The City of
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DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
15-00-4150-00	Interest Income	402	400	130	75
15-00-4204-00	Curr Taxes-Gen Obl Bonds	634,823	751,000	764,177	763,840
15-00-4205-00	Del Taxes-Gen Obl Bonds	45,701	60,000	46,900	49,000
15-00-4206-00	Penalty & Int-Gen Obl Bonds	5,944	6,600	6,100	6,300
	Debt Service Fund Revenues	686,871	818,000	817,307	819,215

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
15-21-4191-00	Transfer Out to Fund 01	22,177	-	-	-
15-21-6079-00	Principal-2010 Ref GO I&S Bond	398,682	-	-	-
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	11,960	-	-	-
15-21-6304-00	Principal - 2012 GO Bonds	145,000	145,000	145,000	150,000
15-21-6305-00	Interest - 2012 GO Bonds	67,684	63,600	63,512	59,269
15-21-6306-00	Principal - 2016 Tax Lmted Note	55,000	335,000	335,000	340,000
15-21-6307-00	Interest - 2016 Tax Lmted Note	18,996	16,800	16,732	12,597
15-21-6308-00	Principal-2017 LmtedTax&RevCO's	70,000	145,000	145,000	150,000
15-21-6309-00	Interest-2017 LmtedTax&RevCo's	108,625	105,400	105,400	100,975
	Debt Service Fund Expenditures	898,124	810,800	810,644	812,841
	Debt Service Fund Excess (Deficit)	(211,253)	7,200	6,663	6,374

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POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
17-00-4101-00	Forfeiture Revenue	6,935	2,000	4,780	2,000
17-00-4150-00	Interest Income	208	100	122	50
	Police Forfeiture Fund Revenues	7,143	2,100	4,902	2,050

POLICE FORFEITURE FUND EXPENSES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
17-22-3190-00	Miscellaneous Expenses	8,748	-	-	-
17-22-5005-00	Police Dept Equipment	-	4,000	4,000	5,500
	Police Forfeiture Fund Expenditures	8,748	4,000	4,000	5,500
	Police Forfeiture Fund Excess (Deficit)	(1,604)	(1,900)	902	(3,450)



CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
29-00-4600-00	Transfer in from Fund 03	899,527	-	-	-
W & WW Capital Project Fund Revenues		899,527	-	-	-

CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2019 Actual	2020 Adopted	2020 Projected	2021 Requested
29-21-5391-00	16" Water Line 290 E	459,998	6,129,200	835,000	5,294,200
29-21-5392-00	Pump Station & New Tank 290 E	431,460	6,742,700	2,749,640	3,993,060
29-21-5393-00	Cross Mountain Storage Tank	145,042	2,243,500	1,700,000	-
29-21-5394-00	Boot Ranch Storage Tank	145,042	1,718,800	1,718,800	-
NEW	North Llano Water Line	-	-	-	1,170,000
NEW	East Main Street Water Line Rehab	-	-	-	1,053,000
W & WW Capital Project Fund Expenditures		1,181,542	16,834,200	7,003,440	11,510,260
W & WW Capital Project Fund Excess (Deficit)		(282,015)	(16,834,200)	(7,003,440)	(11,510,260)

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ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
42-00-4150-00	Interest Revenue	272	700	136	100
42-00-4214-00	AnimalShelter/Control Donation	400,399	499,522	-	-
	Animal Shelter Special Rev Acct Fund Revenue	400,671	500,222	136	100

ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
42-22-1030-00	Regular Wages	-	38,234	37,743	39,234
42-22-1060-00	Longevity	-	-	-	60
42-22-1070-00	Overtime Wages	-	-	-	-
42-22-2020-00	Social Security	-	2,925	2,887	3,006
42-22-2030-00	Retirement - TMRS	-	5,857	5,782	6,672
42-22-2060-00	Health Insurance	-	8,950	8,937	8,937
42-22-3030-00	Office Supplies & Forms	322	-	-	-
42-22-3220-00	Insurance & Bonds	-	6,300	-	-
42-22-4030-00	General Property Maintenance	300	5,500	3,800	4,500
42-22-4035-00	Animal Control Expenses	-	28,000	20,000	20,300
42-22-4040-00	Small Tools & Equipment	3,718	5,000	3,000	3,000
42-22-4070-00	Computer/Software Maintenance	-	500	400	-
42-22-5210-00	Animal Shelter Capital Equip	11,100	24,800	25,218	-
42-22-5240-00	Animal Shelter Vehicle	49,220	-	-	-
	Animal Shelter Special Rev Acct Fund Expend	64,659	126,066	107,767	85,709
	Animal Shelter Special Rev Acct Fund Excess	336,012	374,156	(107,631)	(85,609)

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

City of Fredericksburg
FY 2021 Budget Analysis



**The City of
 Fredericksburg**

PARKS & RECREATION SPECIAL REVENUE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
45-00-4150-00	Interest Revenue	0	-	10	10
45-00-4550-00	LBJ Park Revenue	-	500	450	500
45-00-4551-00	Cross Mountain Revenue	1,000	500	2,020	500
45-00-4552-00	Sports Revenue	-	250	-	250
45-00-4553-00	Parks General Revenue	-	1,000	-	500
45-00-4554-00	Fort Martin Scott Revenue	1,681	3,600	3,500	4,000
45-00-4555-00	Marktplatz Revenue	205	300	11,500	400
45-00-4556-00	Programs Revenue	712	2,500	3,400	3,000
45-00-4557-00	Swimming Pools Revenue	210	250	-	250
Parks & Recreation Special Revenue Fund Revenues		3,808	8,900	20,880	9,410

PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
45-25-4550-00	LBJ Park Expense	-	500	300	500
45-25-4551-00	Cross Mountain Expense	966	500	2,020	500
45-25-4552-00	Sports Expense	-	250	-	250
45-25-4553-00	Parks General Expense	-	1,000	-	500
45-25-4554-00	Fort Martin Scott Expense	-	3,600	2,000	4,000
45-25-4555-00	Marktplatz Expense	-	300	11,000	400
45-25-4556-00	Programs Expense	-	2,500	3,000	3,000
45-25-4557-00	Swimming Pools Expense	-	250	-	262
Parks & Recreation Special Revenue Fund Expenditures		966	8,900	18,320	9,412
Parks & Recreation Special Revenue Fund Excess (Deficit)		2,842	-	2,560	(2)

City of Fredericksburg
FY 2021 Budget Analysis



**The City of
 Fredericksburg**

HEALTH INSURANCE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
50-00-4000-00	Employee Hosp Premium Revenue	1,411,000	1,480,465	1,437,285	1,519,188
50-00-4005-00	Dependent Hosp Premium Revenue	356,314	370,000	382,640	383,609
50-00-4015-00	Cobra	2,890	-	10,410	10,000
50-00-4025-00	Stop Loss Refunds-specific	109,873	100,000	178,850	100,000
50-00-4150-00	Interest Income	11,413	12,500	3,058	1,500
	Health Insurance Fund Revenues	1,891,490	1,962,965	2,012,243	2,014,297

HEALTH INSURANCE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>2020 Projected</u>	<u>2021 Requested</u>
50-21-2000-00	Administration Fees	66,113	70,632	70,600	71,000
50-21-3005-00	Specific Stop Loss Reinsurance	216,962	231,120	231,150	235,500
50-21-3006-00	Subrogation Proceeds	(673)	-	505	600
50-21-3010-00	Aggregate Stop Loss Reinsuranc	13,715	12,960	14,700	14,900
50-21-3140-00	Contract Professional Services	15,261	15,000	15,500	15,700
50-21-4000-00	Claims Paid	1,207,381	1,400,000	1,400,000	1,430,000
50-21-4010-00	Claims - Prescription Drugs	301,687	250,000	250,000	260,000
50-21-4015-00	Claims - RX Drug Rebate	(36,215)	(52,000)	(52,000)	(52,500)
	Health Insurance Fund Expenditures	1,784,230	1,927,712	1,930,455	1,975,200
	Health Insurance Fund Excess (Deficit)	107,260	35,253	81,788	39,097

Fund Balance Analysis

Estimate at 8/12/2020

	General Fund	Electric	Wastewater	Golf	Solid Waste	EMS	Tourism	Drainage	FFWF	Emg Mgt	Debt Service	Police Forfeiture	W&S Capital Project	Animal Shelter	Parks & Rec Special	Health Ins
Unreserved Cash Portion of Fund Balance at 9/30/2019	\$ 4,961,080	\$ 2,470,524	\$ 2,119,794	\$ 116,907	\$ 1,877,585	\$ 45,510	\$ 1,053,131	\$ 355,613	\$ 158,293	\$ 22,935	\$ 45,335	\$ 15,608	\$ 17,469,880	\$ 336,375	\$ 2,842	\$ 355,579
FY 2020 Estimated Revenues	15,067,812	13,468,214	8,803,997	139,053	2,740,731	2,823,050	3,110,386	615,503	147,691	205,295	817,307	4,902	-	136	20,880	2,012,243
FY 2020 Estimated Expenditures	14,740,002	12,746,427	7,191,999	139,053	3,161,037	2,823,050	3,180,827	445,352	148,696	205,295	810,644	4,000	7,003,440	107,767	18,320	1,930,455
Estimated Cash Portion of Fund Balance at 9/30/2020	\$ 5,288,889	\$ 3,192,311	\$ 3,731,792	\$ 116,907	\$ 1,457,279	\$ 45,510	\$ 982,690	\$ 525,764	\$ 157,288	\$ 22,935	\$ 51,998	\$ 16,510	\$ 10,466,440	\$ 228,744	\$ 5,402	\$ 437,367
Reserves - 3 months expenditures	\$ 3,685,001	\$ 836,607	\$ 1,798,000	\$ 34,763	\$ 790,259	\$ -	\$ 265,069	\$ 111,338	\$ 37,174	\$ -	\$ -	\$ 1,000	\$ -	\$ 26,942	\$ 4,580	\$ 482,614
Over / (Under) Reserve at 9/30/2020	\$ 1,603,888	\$ 2,355,704	\$ 1,933,792	\$ 82,144	\$ 667,020	\$ 45,510	\$ 717,621	\$ 414,426	\$ 120,114	\$ 22,935	\$ 51,998	\$ 15,510	\$ 10,466,440	\$ 201,802	\$ 822	\$ (45,247)
FY 2021 Projected Revenues	14,787,359	11,251,711	8,389,541	139,614	2,753,521	2,906,717	3,472,969	619,900	64,025	215,768	819,215	2,050	-	100	9,410	2,014,297
FY 2021 Projected Expenditures	15,668,204	12,300,153	10,716,247	139,614	2,818,462	2,906,717	3,509,403	642,359	76,360	215,768	812,841	5,500	11,510,260	85,709	9,412	1,975,200
Estimated Cash Portion of Fund Balance at 9/30/2021	\$ 4,408,044	\$ 2,143,869	\$ 1,405,086	\$ 116,907	\$ 1,392,338	\$ 45,510	\$ 946,256	\$ 503,305	\$ 144,953	\$ 22,935	\$ 58,372	\$ 13,060	\$ (1,043,820)	\$ 143,135	\$ 5,400	\$ 476,464
Reserves - 3 months expenditures	\$ 3,917,051	\$ 933,653	\$ 2,679,062	\$ 34,904	\$ 704,616	\$ -	\$ 292,450	\$ 160,590	\$ 19,090	\$ -	\$ -	\$ 1,375	\$ -	\$ 21,427	\$ 2,353	\$ 493,800
Over / (Under) Reserve at 9/30/2021	\$ 490,993	\$ 1,210,216	\$ (1,273,976)	\$ 82,004	\$ 687,723	\$ 45,510	\$ 653,806	\$ 342,715	\$ 125,863	\$ 22,935	\$ 58,372	\$ 11,685	\$ (1,043,820)	\$ 121,707	\$ 3,047	\$ (17,336)

* Electric - Power Purchase and Transmission Provider Fees and Elec Sys Rev Notes Rev & Exp are not included in the Fund Balance reserve requirement

* W&S - \$1,155,000 West Live Oak Water & Sewer to be funded with W&S Impact Fees

* Tourism - Minimum of 30 days of operating expenditures - 1st Quarterly payment due Oct 1

* EMS - Fund Balance is not required

* Debt Service - Fund Balance reserve as required by bond ordinances or covenants

* W&S Capital Project - Funded with prior fiscal year bond proceeds

* Animal Shelter funded with donations

**Capital Expenditure Requests
FY 2021**

Dept.	Description	G/L Account	Requested	Funding Source	Included in FY 2021 Budget Worksheet
Police	Police Vehicles	01-22-5240-00	245,019	Cash	Yes
Street	TIS Short-term Project Design	01-24-3140-00	150,000	Cash	No
Street	Sidewalks	01-24-5465-00	100,000	Cash	Yes
Park	RV Restroom Improvements	01-25-5540-00	240,000	Cash	No
Park	Park Maintenance Storage & Shelving	NEW	40,000	Cash	Yes
Park	Playground	NEW	87,000	PK Dedication Fees/Cash	Yes
Engineering	Update Aerial Photos	01-30-5100-00	11,000	Cash	Yes
GENERAL FUND TOTALS			\$ 873,019		

Electric	Meters	02-21-5240-00	11,000	Cash	Yes
Electric	Transformers	02-21-5250-00	40,000	Cash	Yes
Electric	Electric Department Building	02-21-5275-00	300,000	Revenue Notes	Yes
Electric	Main Street Decorative Lighting	02-21-5287-00	330,000	Cash	Yes
Electric	Poles, Towers, & Fixtures	02-21-5364-00	6,000	Cash	Yes
Electric	Overhead Conductors & Devices	02-21-5365-00	5,000	Cash	Yes
Electric	Underground Conduit	02-21-5366-00	2,000	Cash	Yes
Electric	Underground Conductors	02-21-5367-00	15,000	Cash	Yes
Electric	Street Lighting & Signal System	02-21-5373-00	40,000	Cash	Yes
Electric	Sandcastle URG Rehab	02-21-5381-00	35,000	Cash	Yes
Electric	Replace Substation Breakers	02-21-5382-00	20,000	Cash	Yes
Electric	Forklift	NEW	45,000	Cash	Yes
Electric	Electric Meter Replacement Project	NEW	204,000	Finance	Yes
ELECTRIC TOTALS			\$ 1,053,000		

Water	Other Capital Items	03-21-5250-00	\$ 15,000	Cash	No
Water	Water Meters	03-21-5280-00	5,000	Cash	Yes
Water	Water Mains	03-21-5301-00	50,000	Cash	Yes
Water	Water Taps	03-21-5302-00	5,000	Cash	Yes
Water	Sewer Mains	03-21-5303-00	50,000	Cash	Yes
Water	Sewer Taps	03-21-5304-00	2,000	Cash	Yes
Water	Manholes	03-21-5305-00	2,500	Cash	Yes
Water	SCADA	03-21-5313-00	40,000	Cash	Yes
Water	Bell Street Water Line Rehab	03-21-5415-00	225,000	Cash	Yes
Water	Boot Ranch Lift Station	03-21-5421-00	1,800,000	Cash	Yes
Water	Green Meadows Lift Station Rehab	03-21-5433-00	150,000	Cash	Yes
Water	West Live Oak Water & Sewer	NEW	1,155,000	W&S Impact Fees	Yes
Water	Water Line Connection at Fort Martin Scott	NEW	35,000	Cash	Yes
Water	South Heights Pump Station Remodel	NEW	56,000	Cash	Yes
Water	Forklift	NEW	45,000	Cash	Yes
Water	Valve Insertion Machine	NEW	79,000	Cash	Yes
WATER & SEWER TOTALS			\$ 3,714,500		

W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	5,294,200	Rev Bond	Yes
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	3,993,060	Rev Bond	Yes
Water	North Llano Water	NEW	1,170,000	Rev Bond	Yes
Water	East Main Street Water Line Rehab	NEW	1,053,000	Rev Bond	Yes
W&S CAPITAL PROJECTS TOTALS			\$ 11,510,260		

Solid Waste	Chipper	NEW	65,000	Cash	Yes
Solid Waste	Chipper Truck	NEW	108,000	Cash	Yes
Solid Waste	Leaf Loader	NEW	130,000	Cash	Yes
SOLID WASTE TOTALS			\$ 303,000		

Tourism	MarktPlatz Improvements	07-21-5701-00	\$ 200,000	Cash	Yes
TOURISM FUND TOTALS			\$ 200,000		

Drainage/Veg Mgt	Skid Steer	10-21-5000-00	\$ 1,500	Cash	Yes
Drainage/Veg Mgt	Leaf Loader	NEW	\$ 130,000	Cash	Yes
DRAINAGE / VEGETATION MGT			\$ 131,500		

Police Forfeiture	Police Department Equipment	17-22-5005-00	\$ 5,500	Cash	Yes
POLICE FORFEITURE TOTALS			\$ 5,500		

GRAND TOTALS			\$ 17,790,779		
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2020 Tax Rate Scenarios - Certified Totals at 7/24/2020

8/8/2020 12:30

<u>2019</u>	<u>2020</u>	
\$2,264,476,553	\$2,335,426,220	Taxable Value (Not under Protest)
<u>19,359,886</u>	<u>28,466,659</u>	Taxable Value of Properties Under Protest
\$2,283,836,439	\$2,363,892,879	Total Appraised Value (Includes New)



FOR DISCUSSION PURPOSES ONLY

<u>(492,442,962)</u>	<u>(511,666,279)</u>	Less Frozen Homestead Values
\$1,791,393,477	\$1,852,226,600	Total Taxable (Non Frozen) Values
(1,571,030)	(464,700)	Less Taxable Value of Properties Annexed
<u>(64,561,340)</u>	<u>(41,245,908)</u>	Less Taxable Value of New Improvements & New Personal Property Located in New Improvements
(66,132,370)	(41,710,608)	Adjustments to Taxable Value
\$1,725,261,107	\$1,810,515,992	Adjusted Taxable Value
<u>3,576,192</u>	<u>3,997,169</u>	Adjusted Prior Year Taxes
0.207284	0.220775	No New Revenue Tax Rate

\$0.227284	\$0.XXXXXX	Adopted Tax Rate
\$0.207284	\$0.220775	No New Revenue Tax Rate (formerly Effective Tax Rate)
\$0.245636	\$0.241311	Voter Approval Tax Rate (formerly Rollback Tax Rate)

TOTAL TAXES

		2020 No New Revenue Tax and Increases	%of Levy	2020 Non frozen Tax Amount	2020 Frozen Tax Amount	2020 Total Tax Amount	2019 Total Tax Amount	Tax Revenue Increase (Decrease)	Incremental Revenue Increase (Decrease)
Cents	Percentage								
	NO NEW REVENUE	0.220775	100.00%	\$ 4,089,253	\$ 875,027	\$ 4,964,281	\$ 4,908,764	\$ 55,517	
0.50	2.3%	0.225775	100.00%	4,181,865	875,027	5,056,892	4,908,764	148,128	92,611
1.00	4.5%	0.230775	100.00%	4,274,476	875,027	5,149,503	4,908,764	240,739	92,611
1.25	5.7%	0.233275	100.00%	4,320,782	875,027	5,195,809	4,908,764	287,045	46,306
1.50	6.8%	0.235775	100.00%	4,367,087	875,027	5,242,115	4,908,764	333,351	46,306
1.75	7.9%	0.238275	100.00%	4,413,393	875,027	5,288,420	4,908,764	379,656	46,306
2.00	9.1%	0.240775	100.00%	4,459,699	875,027	5,334,726	4,908,764	425,962	46,306
2.0536	VOTER APPROVAL	0.241311	100.00%	\$ 4,469,627	875,027	5,344,654	4,908,764	435,890	9,928

MAINTENANCE & OPERATIONS

		2020 No New Revenue Tax and Increases	%of Levy	2020 Non frozen Tax Amount	2020 Frozen Tax Amount	2020 Total Tax Amount	2019 Total Tax Amount	Tax Revenue Increase (Decrease)	
Cents	Percentage								
	NO NEW REVENUE	0.184625	83.63%	\$ 3,419,673	\$ 731,749	\$ 4,151,423	\$ 4,098,102	\$ 53,321	
0.50	2.7%	0.189625	83.99%	3,512,285	734,922	4,247,207	4,098,102	149,105	\$95,784
1.00	5.4%	0.194625	84.34%	3,604,896	737,958	4,342,854	4,098,102	244,752	95,647
1.25	6.8%	0.197125	84.50%	3,651,202	739,427	4,390,628	4,098,102	292,526	47,775
1.50	8.1%	0.199625	84.67%	3,697,507	740,865	4,438,372	4,098,102	340,270	47,743
1.75	9.5%	0.202125	84.83%	3,743,813	742,272	4,486,085	4,098,102	387,983	47,713
2.00	10.8%	0.204625	84.99%	3,790,119	743,651	4,533,769	4,098,102	435,667	47,684
3.00	VOTER APPROVAL	0.205161	85.02%	3,800,047	743,942	4,543,989	4,098,102	445,887	10,220

INTEREST & SINKING

		2020 No New Revenue Tax Rate	%of Levy	2020 Non frozen Tax Amount	2020 Frozen Tax Amount	2020 Total Tax Amount	2019 Total Tax Amount	Tax Revenue Increase (Decrease)	
	NO NEW REVENUE	0.036150	16.37%	\$ 669,580	\$ 143,278	\$ 812,858	\$ 810,662	\$ 2,196	

Tax Rate Comparison

0.220775 No New Revenue Tax Rate (formerly Effective Tax Rate)

x.xxxxxx Proposed Property Tax Rate

0.241311 Voter Approval Tax Rate (formerly Rollback Tax Rate)

2020 Property Tax Rate Comparison									
Property Value	No New Revenue 0.220775	0.225775	0.230775	0.233275	0.235775	0.238275	0.240775	Voter Approval 0.241311	Voter Approval vs No New Revenue
100,000	220.78	225.78	230.78	233.28	235.78	238.28	240.78	241.31	20.54
125,000	275.97	282.22	288.47	291.59	294.72	297.84	300.97	301.64	25.67
150,000	331.16	338.66	346.16	349.91	353.66	357.41	361.16	361.97	30.80
175,000	386.36	395.11	403.86	408.23	412.61	416.98	421.36	422.29	35.94
200,000	441.55	451.55	461.55	466.55	471.55	476.55	481.55	482.62	41.07
225,000	496.74	507.99	519.24	524.87	530.49	536.12	541.74	542.95	46.21
250,000	551.94	564.44	576.94	583.19	589.44	595.69	601.94	603.28	51.34
275,000	607.13	620.88	634.63	641.51	648.38	655.26	662.13	663.61	56.47
300,000	662.33	677.33	692.33	699.83	707.33	714.83	722.33	723.93	61.61
325,000	717.52	733.77	750.02	758.14	766.27	774.39	782.52	784.26	66.74
332,275	733.58	750.19	766.81	775.11	783.42	791.73	800.04	801.82	68.24
350,000	772.71	790.21	807.71	816.46	825.21	833.96	842.71	844.59	71.88
375,000	827.91	846.66	865.41	874.78	884.16	893.53	902.91	904.92	77.01
400,000	883.10	903.10	923.10	933.10	943.10	953.10	963.10	965.24	82.14
425,000	938.29	959.54	980.79	991.42	1,002.04	1,012.67	1,023.29	1,025.57	87.28
450,000	993.49	1,015.99	1,038.49	1,049.74	1,060.99	1,072.24	1,083.49	1,085.90	92.41
475,000	1,048.68	1,072.43	1,096.18	1,108.06	1,119.93	1,131.81	1,143.68	1,146.23	97.55
500,000	1,103.88	1,128.88	1,153.88	1,166.38	1,178.88	1,191.38	1,203.88	1,206.56	102.68
550,000	1,214.26	1,241.76	1,269.26	1,283.01	1,296.76	1,310.51	1,324.26	1,327.21	112.95
600,000	1,324.65	1,354.65	1,384.65	1,399.65	1,414.65	1,429.65	1,444.65	1,447.87	123.22
650,000	1,435.04	1,467.54	1,500.04	1,516.29	1,532.54	1,548.79	1,565.04	1,568.52	133.48
700,000	1,545.43	1,580.43	1,615.43	1,632.93	1,650.43	1,667.93	1,685.43	1,689.18	143.75
750,000	1,655.81	1,693.31	1,730.81	1,749.56	1,768.31	1,787.06	1,805.81	1,809.83	154.02
800,000	1,766.20	1,806.20	1,846.20	1,866.20	1,886.20	1,906.20	1,926.20	1,930.49	164.29
850,000	1,876.59	1,919.09	1,961.59	1,982.84	2,004.09	2,025.34	2,046.59	2,051.14	174.56
900,000	1,986.98	2,031.98	2,076.98	2,099.48	2,121.98	2,144.48	2,166.98	2,171.80	184.82
950,000	2,097.36	2,144.86	2,192.36	2,216.11	2,239.86	2,263.61	2,287.36	2,292.45	195.09
1,000,000	2,207.75	2,257.75	2,307.75	2,332.75	2,357.75	2,382.75	2,407.75	2,413.11	205.36

* Average Taxable Home Value

R.V. Rates		Daily	Weekly	Monthly	# of Pull Thrus	Daily Pull Thru/Back-in fee	Notes	Amenities
Oakwood	\$37-\$57	\$225-\$345	\$495-\$595	30 pull thrus	Varies - monthly is on 1-1 basis	Metered electric for monthly only, Discounts for various memberships	Wi-Fi, Cable, Laundry facility, Rally room, 2 night minimum for holidays & special events, extra \$5/\$30 for more than 4 people	
Fredericksburg RV	\$54-\$58	\$315-\$345	\$500-\$525	100 - All pull thrus	Same rate	Metered electric for monthly only, Discounts for various memberships daily only, higher rates for March/April	Wi-Fi, Cable, Meeting facilities, Laundry Facility, extra \$4/\$24/\$55 for more then 2	
Heritage Oaks RV	\$ 60.00	\$ 340.00	\$ 700.00	35 (53 back ins)	Same rate	Application required, metered electric	Guest fees	
Jellystone RV	\$58-\$74	N/A	N/A	13	Varies	weekly/monthly be special request only	daily depends on time of the year, Wi-Fi, electric included	
Hill Country RV	\$ 35.00	\$ 180.00	\$ 390.00	65 - All pull thrus	Same rate	Metered electric for monthly only	Wi-Fi, Cable, Laundry Facility, extra \$2.50/\$12.50/\$50 for more then 2	
Vineyards	\$45-\$60	\$300-\$360	not advertised	74 pull thrus	Same rate	Discounts for various memberships	Wi-Fi, Cable, Laundry, Rally room, extra cost for more then 2 people	
Lady Bird (current)	\$ 40.00	\$ 240.00	\$ 450.00	22 pull thrus	Same rate	New rates went into effect 10/1/16, ~100 RV spots	Wi-Fi, Cable, electric included, no extra for more people	
Lady Bird (Option 0: 35%)	\$ 54.00	\$ 324.00	\$ 607.50				Tier 1 - monthly	
Lady Bird (Option 1: 30%)	\$ 52.00	\$ 312.00	\$ 585.00				Tier 1 - Pull thrus/Horseshoe loop	
Lady Bird (Option 2: 25%)	\$ 50.00	\$ 300.00	\$ 562.50				Tier 2 - monthly	
Lady Bird (Option 3: 20%)	\$ 48.00	\$ 288.00	\$ 540.00				Tier 2 - All other spots	
Lady Bird (Option 4: 15%)	\$ 46.00	\$ 276.00	\$ 517.50					
Lady Bird (Option 5: 10%)	\$ 44.00	\$ 264.00	\$ 495.00					

