



The City of Fredericksburg

FY 2018 Adopted City Budget

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City of Fredericksburg, Texas

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





CITY OF FREDERICKSBURG

FISCAL YEAR 2018 ADOPTED BUDGET

ADOPTION OF BUDGET

The City Council adopted the FY 2018 budget at its regularly scheduled council meeting on September 18, 2017. The recorded vote on the adoption of the budget is as follows:

Mayor Linda Langerhans	Yes
Council Member Charlie Kiehne	Yes
Council Member Jerry Luckenbach	Yes
Council Member Gary Neffendorf	Yes
Council Member Bobby Watson	Absent

PROPERTY TAX REVENUE INCREASE FOR GENERAL FUND

This budget will raise more revenue from property taxes than last year's budget by an amount of \$243,922, which is a 6.26% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$86,181.

PROPERTY TAX RATES

	<u>FY 2017</u>	<u>FY 2018</u>
Adopted Tax Rate	\$0.2400	\$0.2256
Effective Tax Rate	\$0.2203	\$0.2156
Effective Maintenance & Operations	\$0.2025	\$0.1627
Rollback Rate	\$0.2435	\$0.2726
Effective Debt Rate	\$0.0375	\$0.0629

The total amount of municipal debt obligation secured by property taxes for the City of Fredericksburg is \$8,480,000.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fredericksburg
Texas**

For the Fiscal Year Beginning

October 1, 2016

Executive Director



The City of Fredericksburg

Budget Message



September 6, 2017

Mayor, City Council and Citizens of Fredericksburg,

Introduction

In the development of this proposed 2018 City Budget, we focused on six different priorities which the City Council identified as being important to both the continued progress of our community and our continued strong overall financial position. This includes (1) maintaining a strong financial condition in accordance with our financial management policies; (2) continuing efforts to preserve and protect the excellent quality of life in our community; (3) improving and upgrading the City's infrastructure; (4) providing key technology enhancements that improve efficiencies; (5) providing the highest level of customer services; and (6) focusing on planned quality community growth and development.

The budget process started at the May 30 City Council Retreat when the Council discussed major budget challenges facing the City related to the 2018 Budget. Each City Department then developed their proposed budget based upon their specific needs as well as the City Council's priorities. This was followed by a series of budget meetings involving each Department Head, the Finance Department staff and the City Manager. During these meetings a number of changes were made to the budget requests submitted by City Departments including reductions in certain expenses necessary to balance the Budget.

The City Council then held four work sessions on the Budget including one joint work session with the County Commissioners. An initial public hearing was also held early in the budget process. A second public hearing was held in September as required by State law. In addition, two public hearings were held on the effective tax rate since this rate has increased from last year. Citizen comments made at each of these hearings were noted and considered by the Council in making final changes to the Budget and tax rate.

This proposed 2018 Budget includes several new projects and programs that were discussed at the recent budget work sessions. These items are discussed in this budget message. I believe that, when added to our current programs and services, these new initiatives will help ensure that

Fredericksburg will continue to grow and progress during the coming year while also maintaining our excellent quality of life.

Budget Overview

The total proposed 2018 City Budget is \$47,642,100 including all City funds. As shown on the budget summary page, total expenses exceed total revenues in the proposed Budget by \$3,172,240. As shown on the summary page of the Budget, most of this deficit (\$2,723,151) is in the Water Fund. This is primarily due to the use of prior year utility impact fee revenues to fund several utility capital projects. We also have \$900,000 in utility fund expenses for the MLSS Pump Station that we are carrying forward to next year since this project has not been completed. The Water Fund should still maintain a positive fund balance of over \$3.6 million at the end of next year.

The Budget represents a \$3,861,902 increase over the 2017 Budget of \$43,780,198. This is mainly due to new capital expenditures of over \$6 million which are included on pages 40-41 of the proposed Budget.

As stated above, providing the highest level of customer services is one of our highest priorities in the City of Fredericksburg. In order to address this priority, we are proposing five additional full-time personnel in several key service areas. This includes three employees in our public works operations (Water Department Crew Chief, Water Department Crew Worker and Sanitation Crew Worker). We are also proposing the addition of a second Code Enforcement Officer to focus on the increasing numbers of short-term rental units. And we propose to add a Special Events Coordinator to coordinate the increasing numbers of special events that we attract to our community. Also funding has been included in the Fire Department for additional part-time firefighters that will help reduce our fire response times.

We all share a sense of pride in the high quality of City employees who are dedicated to serving our community. We want to make sure that we offer a competitive compensation package that will allow us to continue to attract and retain experienced and qualified City employees who share our core values. With this in mind, we have included in the proposed Budget a cost of living increase (2%) and a merit increase for qualified employees (2%) which would both be effective on January 1. We have also included funding to address salary compression issues in the Police and Street Departments at a total cost of about \$69,000.

During the past year, our employee health insurance fund has experienced an increase in expenses due to rising medical costs and increased claims. Therefore, this Budget includes a 10% increase in the City funding for employee health insurance contributions.

General Fund

The total General Fund budget proposed for 2018 is \$13,911,000 which represents an increase of about \$1.1 million over the 2017 General Fund Budget. The General Fund budget includes funding for services such as Police, Fire, Parks, Street, Engineering, Health, Development

Services and Municipal Court. It also includes funding for administrative services such as the City Manager, Human Resources, City Secretary, IT and Finance. Some of these services are jointly funded by the County and these costs have increased from last year. The General Fund deficit of \$721,932 will be covered by prior year funds leaving a projected balance in the General Fund of about \$4.1 million at the end of next year. The City Council decided to reduce the General Fund balance in order to fund several major capital improvements during the coming year. However, the estimated fund balance is still well above the fund balance required in the City’s financial management policies.

With regard to General Fund revenues, we have included the increased revenues projected from the proposed new tax rate of \$.2256 per \$100 valuation based upon recent City Council discussions. We have been able to maintain a low property tax rate for a number of years due to our efforts to control expenses as well as continued increases in sales tax revenues.



In terms of other General Fund revenues such as sales taxes, we have tried to be conservative in our projections. For example, in the Budget we are only projecting a \$150,000 increase (2.7%) in sales tax revenues over revenues budgeted for last year. Historically our sales tax revenues have increased at least 4-5% over the amount collected the prior year.

With regard to user fees, the only fee increase we are budgeting in the General Fund is a new \$100 per unit fee for short-term rentals. These rentals have been increasing in numbers over the past several years and are starting to generate a number of concerns related to noise, parking, trash and other issues. Revenues from these fees will be used to improve our registration and inspection of these units and making sure that they comply with all health and safety regulations.

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

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

1. Maintenance and operating costs for new Animal Shelter-\$45,000
2. Purchase of 7 new Police Department vehicles-\$224,300
3. Purchase of new extractor in Fire Department-\$12,500
4. Friendship Lane improvements (Phase 1)-\$425,000
5. Guardrail repair program-\$25,000
6. Sidewalk improvement program-\$100,000
7. City contribution to Relief Route Study-\$50,000
8. Restroom replacement at Lady Bird Johnson Park-\$100,000
9. Lease Purchase of New Mowers in Parks Department-\$46,850
10. Study for Possible Expansion of Historic District-\$20,000

Electric Fund

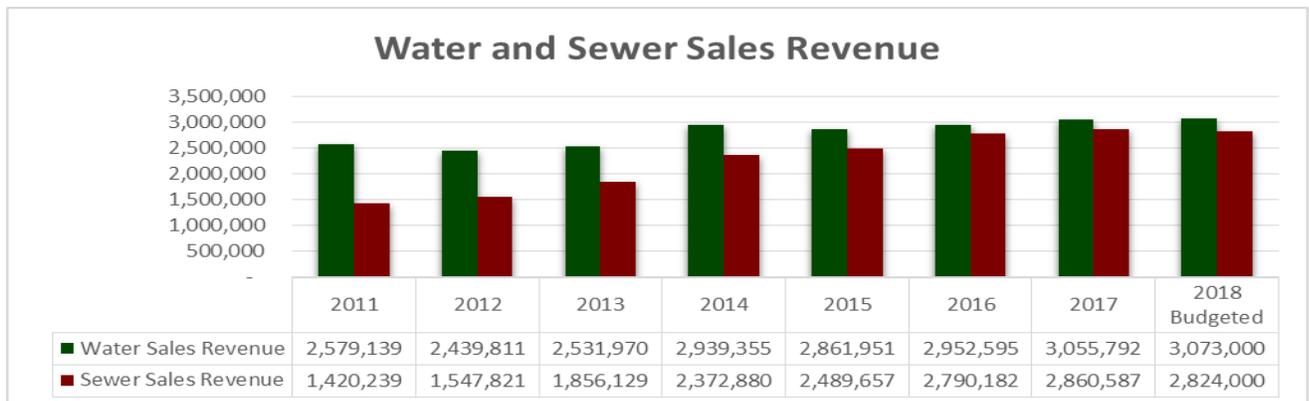
The total proposed Electric Fund Budget for 2018 is \$11,519,364 compared to the 2017 Budget of \$13,016,063. This decrease is due to the reduction in our fuel rates from last year which will decrease both our revenues and expenses for electric services. For example, our budget for power purchases is decreasing about \$1.45 million from 2017.

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

Proposed changes to this Fund include the addition of several capital projects including the Sandcastle URG rehab project (\$35,000), new street light on Main at Washington Street (\$35,000) and installation of new substation breakers (\$20,000).

Water Fund

The Water Fund Budget is always a challenge to prepare due to the fluctuations in water revenues that we experience each year for both residential and commercial customers. Our sewer revenues, on the other hand, tend to be fairly stable from year to year. Our recent history with water and sewer revenues is shown below.



The total Water Fund Budget for 2018 is \$9,112,161 which represents a significant increase from the 2017 Water Fund Budget of \$6,203,546. This is due to the increase in the number of capital expenses as listed below. Also, as previously mentioned the MLSS pump station at the Water Reclamation Plant that was budgeted in 2017 was not completed. Therefore, the remaining funding for this project (\$900,000) has been included in the 2018 Budget. The City Council identified several major capital improvement projects that could be funded with water and sewer impact fees this year. Therefore, the fund balance in the Water Fund has been reduced to cover these projects. We are proposing no increase in any water or sewer fees in the 2018 Budget due to the fact that the Water Fund continues to be in good financial condition.

We have made a large number of major upgrades to our water and sewer system over the past 3-4 years. It is important that we keep up with these improvements so that we can continue to offer quality and dependable utility services to our growing population. Therefore, we have budgeted several major changes and capital improvements in the Water Fund Budget for 2018 including the following:

1. Study on water and sewer impact fees (required by State law)-\$30,000
2. Purchase of new skid loader (\$37,600) and new backhoe (\$93,700)
3. Purchase of water tank site in Stoneridge area-\$35,000
4. Water pressure improvements in Windcrest area-\$885,100
5. San Antonio Street sewer line-\$1,000,000
6. Bell Street water line rehab-\$250,000
7. Utility improvements for new Sports Park-\$670,000
8. Engineering for new Boot Ranch Lift Station-\$340,000
9. Cost sharing for new message boards-\$5,650
10. Fleet leasing costs for new trucks-\$99,600

Golf Fund

The Golf Fund continues to offer a number of financial challenges including the continued deficit supported by the General Fund which is projected to be about \$650,000 in 2017. As the year comes to a close, the Golf Course is expected to undergo major changes during the coming year as the City proceeds with leasing the Golf Course to a private company. However, these changes will not be in place for several months. Therefore, the proposed 2018 Budget assumes that the current operations will continue. Once changes are made to operations in the next several months, we anticipate that amendments to this Budget covering both revenues and expenses will be necessary.

With this in mind, the total proposed Golf Fund Budget is \$1,294,2220 which is about the same amount as the 2017 Golf Fund Budget of \$1,489,664. In this Budget the only fee increase that we are recommending is a \$.50 per small bucket and \$1.00 increase for large buckets at the Golf Range. No other major changes are recommended in the 2018 Golf Fund Budget.

Solid Waste Fund

Our Solid Waste Fund continues to perform well from a financial standpoint and there are no solid waste rate increases proposed in the 2018 Budget. The proposed Solid Waste Fund Budget for next year is \$2,298,842. This is a decrease from the 2017 Budget of \$2,501,758. One reason for this decrease is a reduction in capital expenses. Also, the proposed Budget does not include funding for future landfill cell development which was budgeted at \$200,000 last year. Although we will not budget for this expense in 2018, we will transfer these funds in 2018 for future development of the next landfill cell. The Solid Waste fund balance is increasing in order to provide the funding to cover future closure of the landfill. The funds will be deposited into a separate account to cover post-closure landfill costs.

Major changes in this Fund that are included in the proposed 2018 Budget include the purchase of a new forklift for \$24,000. Over the past several years, we have increased our expenses for capital equipment in the Solid Waste Fund so the remainder of the solid waste equipment is in good shape.

EMS Fund

This is another Fund that represented some major budgetary challenges during the past year due to several reasons. This includes the fact that our number of delinquent accounts have increased. We are also experiencing an increase in costs for medical supplies. As the year comes to a close we are also facing the possibility of a reduction in state funding for Medicaid which could have an impact to our revenues of about \$35,000 during the coming year.

The total proposed 2018 EMS Budget is \$2,542,347. This is an increase over the 2017 EMS budget of \$2,296,600. This will require an increase in County funding support \$454,900 to \$565,093. No EMS fee increases are proposed in the new Budget.

The proposed Budget includes several major changes including the addition of a new ambulance that we discussed at the recent meeting with County Commissioners. Other changes include the purchase of a new power stretcher and increased costs related to computer and software maintenance and vehicle maintenance.

Tourism Fund

The proposed Tourism Fund Budget will increase from \$2,870,539 that was budgeted in 2017 to \$3,184,673 in the 2018 Budget. If this Budget is approved, it will result in a projected fund balance of about \$1 million in the Tourism Fund at the end of next year. The fund balance is increasing due to increases in HOT tax collections with the intent to use these funds in the future for capital improvements or to fund new promotional programs. As discussed at the recent City Council meeting, we will closely monitor HOT revenues over the coming months to ensure that collections meet our projections.

One of the major changes in this Fund is an increase of \$50,000 in funding for HOT tax distributions to local organizations for marketing their events. Other major changes in the Tourism Fund Budget include the addition of the new Special Events Coordinator that was previously discussed. Other new expenses include the Fort Martin Scott Master Plan (\$25,000) and restroom improvements at Markplatz (\$10,000). Also, property maintenance costs for the Visitor's Center (\$12,000) have been moved to the Tourism Fund from the General Fund.

Drainage Fund

The City is planning on major changes in the Drainage Fund during the coming year in order to fund a new vegetation management program.

The Drainage Fund Budget will significantly increase from the 2017 Budget of \$63,500 to a proposed 2018 Budget of \$344,000. This increase will be funded with increases to the current drainage fee with a new residential and commercial fee structure starting at \$3 a month. This fee will be based upon the size of the property rather than a flat rate.

These new fees will allow us to begin a new vegetation management program in about 12 months and make capital improvements to our drainage system that were recommended in the recent Drainage Master Plan. Changes to the Budget from last year include the purchase of necessary equipment for vegetation management and drainage improvements. Also \$50,000 has been added to the Budget for drainage improvements. In addition, \$25,000 for herbicides previously budgeted in the Street Department will now be funded out of the Drainage Fund.

Food and Wine Festival

The 2018 Budget for the Food and Wine Festival is proposed at \$193,900 compared to the current Budget of \$187,700. The Budget includes continued funding of \$25,000 for improvements to Markplatz that were completed this past year.

Emergency Management Fund

This is the fund that supports our Emergency Management Program with funding support from a FEMA grant and joint funding from the City and County. The total Emergency Management Fund Budget in 2018 is proposed at \$170,897 compared to the current Budget of \$155,209. The major reason for this increase is due to personnel changes in terms of the Emergency Management Coordinator position. If approved, this Budget will require an increase in funding from both the City and County from \$61,000 to \$68,800.

Debt Service Fund

The City's Debt Service Fund is proposed for an increase from the current Budget of \$696,344 to \$873,500 in 2018. This is due to debt payments for two new limited tax notes that are funding the new Animal Shelter and the land purchase for the proposed Sports Park. These additional expenses will be funded with an increase in property tax revenues dedicated to this Fund.

Health Insurance Fund

The final major fund included in the Budget is our Health Insurance Fund which has experienced increased expenses during the past year due to an increase in the number of claims and increased medical costs. As previously mentioned, this will require a 10% increase in the City's contribution for employee health insurance. The Health Insurance Fund will increase from \$1,516,000 to \$1,997,200 if the proposed Budget is approved.

Conclusion

We would like to thank all members of the City Council and City staff for their efforts in developing the 2018 Budget. Their team effort resulted in a budget that (1) addresses the Council's priorities; (2) meets the needs of each City department and (3) continues a conservative approach to funding City services. We also want to thank the citizens who offered their comments at the public hearing and during other meetings.

Kent Myers
City Manager

Laura Hollenbeak
Finance Director

City of Fredericksburg

FY 2018 Budget Calendar

May 30	Tuesday	Council Meeting – Budget Schedule, Budget Process, Budget Challenges, and Budget Priorities – City Hall (1 pm - 3:30 pm)
June 6	Tuesday	City Manager Provides Budget Guidance to Department Heads
June 6 - 15		Update Capital Improvement Plan (CIP)
June 6 - 15		Department Heads Prepare Proposed Operating and Capital Budgets
June 21	Wednesday	Publish Notice of Public Hearing (July 5) on Budget
June 19 - June 23		Meetings with City Manager, Finance Department and City Departments
July 5	Wednesday	Five-Year Capital Improvement Plan (CIP) Presentation to Council
July 5	Wednesday	Public Hearing for 2018 Budget
July 5 - 7		City Manager and Finance Director Prepare Balanced Budget
July 11	Tuesday	Present Balanced Proposed City Budget to City Council
July 11	Tuesday	City Council Workshops on Proposed General Fund – LEC (4 pm)
July 24	Monday	City Council Workshops on Proposed Enterprise Fund Budget – City Hall (4 pm)
July 25	Tuesday	Receive Certified Totals from GCAD
July 26	Wednesday	Publish Notice of Public Hearing (August 21) on Budget
July		Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector
August 2	Wednesday	Publish Effective and Rollback Tax Rates
August 7	Monday	Budget Workshop with County Commissioners – City Hall Fire Department Training Room (8:30 am – 10:30 am)
August 14	Monday	Budget Work Session – City Hall Conference Room (4:00 PM)
August 21	Monday	Council Public Hearing on Proposed Budget / Effective Tax Rate submitted to Council / Approve Proposed Tax Rate – LEC 6:00 PM
August 23	Wednesday	Publish Notice of Public Hearings on Tax Rate Increase (if necessary) & Notice of Proposed Tax Rate
August 30	Wednesday	First Public Hearing on Tax Increase (if necessary) City Hall Fire Dept 6:00 PM
August 30	Wednesday	Publish Notice of Public Hearing on Tax Rate Increase (if necessary)
September 5	Tuesday	Second Public Hearing on Tax Increase (if necessary) LEC 6:00 PM
September 6	Wednesday	Publish Notice of Tax Revenue Increase (if necessary)
September 13	Wednesday	Publish Notice of Tax Revenue Increase (if necessary)
September 18	Monday	Council Adopts Separate Budget and Tax Rate Ordinances



The City of Fredericksburg

City Profile

Location



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

Climate

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

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

Topography

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

Local History

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

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

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

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

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

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

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

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

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

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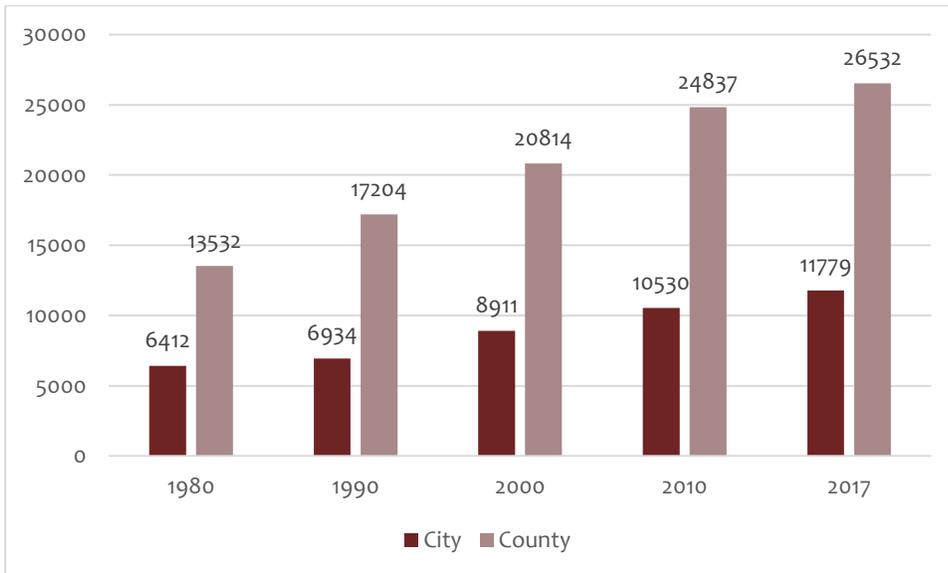
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Population



U.S. CENSUS BUREAU, 2008-2012 AMERICAN COMMUNITY SURVEY
 COUNTY DEMOGRAPHIC PROFILE- GILLESPIE COUNTY, TX PREPARED BY THE RETAIL COACH 2017
 CITY DEMOGRAPHIC PROFILE- FREDERICKSBURG, TX PREPARED BY THE RETAIL COACH 2017

Average Household Income

The estimated average household income for the City of Fredericksburg is \$81,303.

Household Income	Percentage of Population
< \$15,000	9.27%
\$15,000- 24,999	10.87%
\$25,000- 34,999	11.18%
\$35,000- \$49,000	12.42%
\$50,000- \$74,999	17.05%
\$75,000- \$99,999	11.94%
\$100,000- \$149,999	5.26%
\$150,000- \$199,999	6.35%
\$200,000- \$249,000	3.42%
\$250,000- \$499,999	2.46%
\$500,000 +	.07%

CITY DEMOGRAPHIC PROFILE- FREDERICKSBURG, TX PREPARED BY THE RETAIL COACH 2017

Major Area Employers

EMPLOYER	Industry	EMPLOYEES
Hill Country Memorial Hospital	Health care	685
Fredericksburg Independent School District	Public education	510
H.E.B Food Store	Retail grocery	230
Wal-Mart	Retail	220
Knopp Nursing/Retirement Homes	Health care/nursing	185
Gillespie County	Government	177
City of Fredericksburg	Government	163
Allen Keller Company	Heavy construction	110
Fredericksburg Enterprises	Lodging	104
Boot Ranch	Golf resort	98
Security State Bank	Banking/Finance	98
Harper Independent School District	Public education	96
Central Texas Electric Cooperative	Electric utility	90
James Avery Craftsman	Jewelry/Leather	76
Fischer & Wieser Foods	Specialty foods	65
Opa's Smoked Meats	Wholesale meats	60
Mamacita's	Restaurant	60
Becker Vineyards	Winery	60
Grape Creek Vineyards	Winery	55
St. Mary's Catholic School	Private education	41
Kingwood	Custom cabinetry	40
Keg 1 O'neal	Wholesale beverages	38
Wildseed Farms, Inc.	Wild flower seeds	37
Heartland Enterprises	Precision machine parts	34
Heritage School	Private education	32
Chase Bank NA	Banking/Finance	29
Itz Electric	Electrical construction	27

GILLESPIE COUNTY ECONOMIC COMMISSION 2/2016

Employment Levels

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

Economy

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

Top Taxpayers

Name of Taxpayer	2015 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
James Avery Craftsman	\$15,099,410	0.89%
Kenneth K. and Joann Kothe	11,306,915	0.67%
Wal-Mart Real Estate Business Trust	8,660,530	0.51%
Fredericksburg Enterprises, Inc.	8,588,696	0.51%
HEB Grocery	8,367,742	0.50%
MJTJ Investments	7,809,230	0.46%
Heritage Hotels Fredericksburg	7,786,017	0.46%
Fredericksburg Inn	7,157,634	0.42%
Security State Bank and Trust	6,551,560	0.39%
Central Texas Electric Co-op	6,394,330	0.38%
Total	\$87,722,064	5.19%

Education

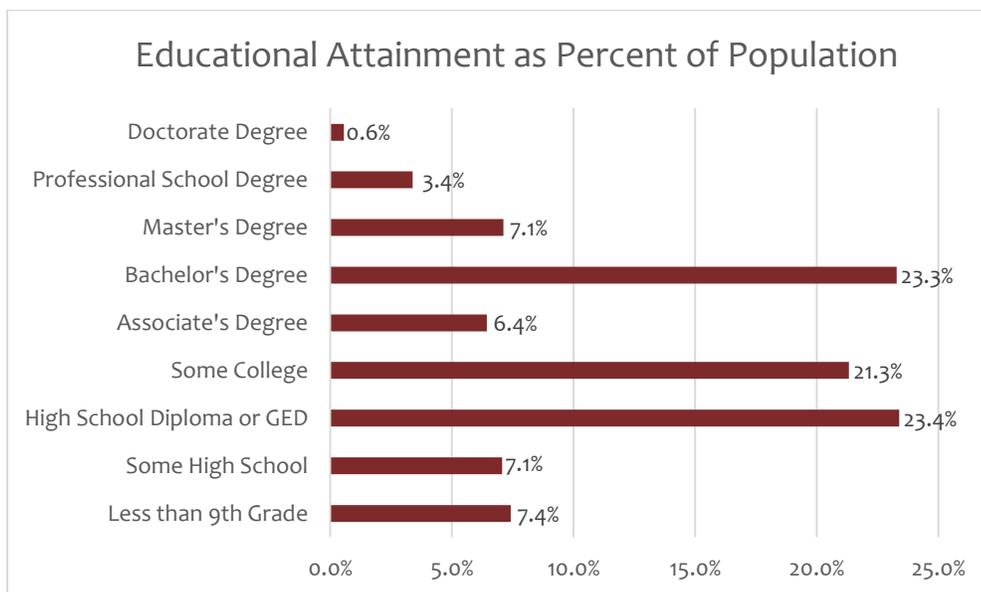
Fredericksburg ISD operates four schools in the county, three of which are in the City, with a total budget of \$32,401,460 for the 2016-2017 school year and \$34,880,167 for the 2017-2018 school year. The high school draws students from throughout Gillespie County.

School Name	Enrollment
Fredericksburg Primary School	334
Stonewall Elementary	98
Fredericksburg Elementary School	1048
Fredericksburg Middle School	706
Fredericksburg High School	940
Gillespie County High School	18

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

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

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



Healthcare

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

Sixty four doctors serve the community in many private practices and three walk-in clinics throughout the city. The Hill Country Mental Health and Developmental Disabilities Center provide children and adult mental health and developmental disabilities services, substance abuse counseling and detoxification services, early childhood intervention programs, and veterans' issues programs. The Good Samaritan Center is a charitable clinic that provides quality and affordable healthcare as well as health and wellness education to those who otherwise wouldn't be able to afford healthcare.

Culture and Recreation

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

Recreation	#
Parks	6
Museums	3
Historic Sites	7
Health Centers	3
Public Golf Courses	1
Theaters	2
Tennis Courts	18
Bed & Breakfast Facilities	450+
Hotel & Motel Rooms	1,167
Libraries	2
RV Parks/Campgrounds	12

Transportation

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

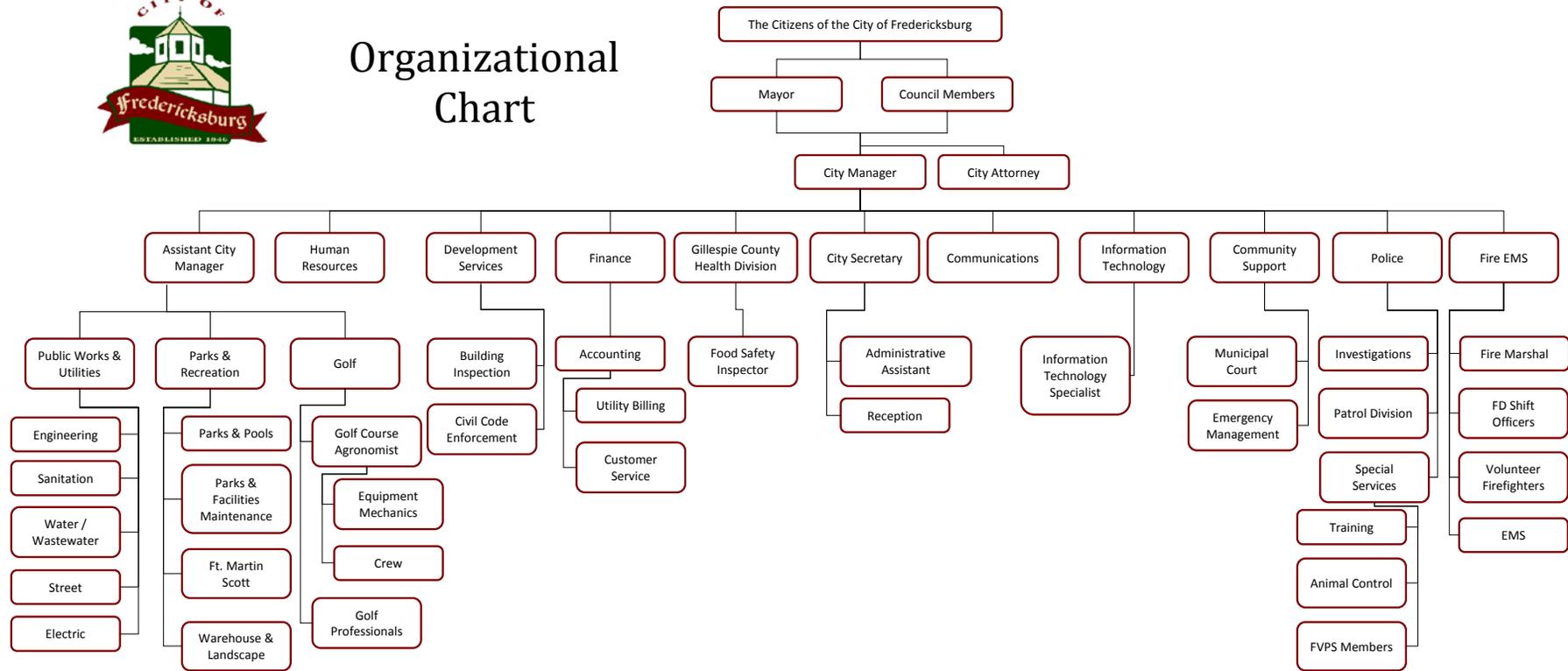
City Organization

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

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



Organizational Chart



Utilities

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

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

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

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

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

Public Safety

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

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

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



The City of Fredericksburg

Budget Revenue and Expenditure Summaries

City of Fredericksburg

2018 Budget



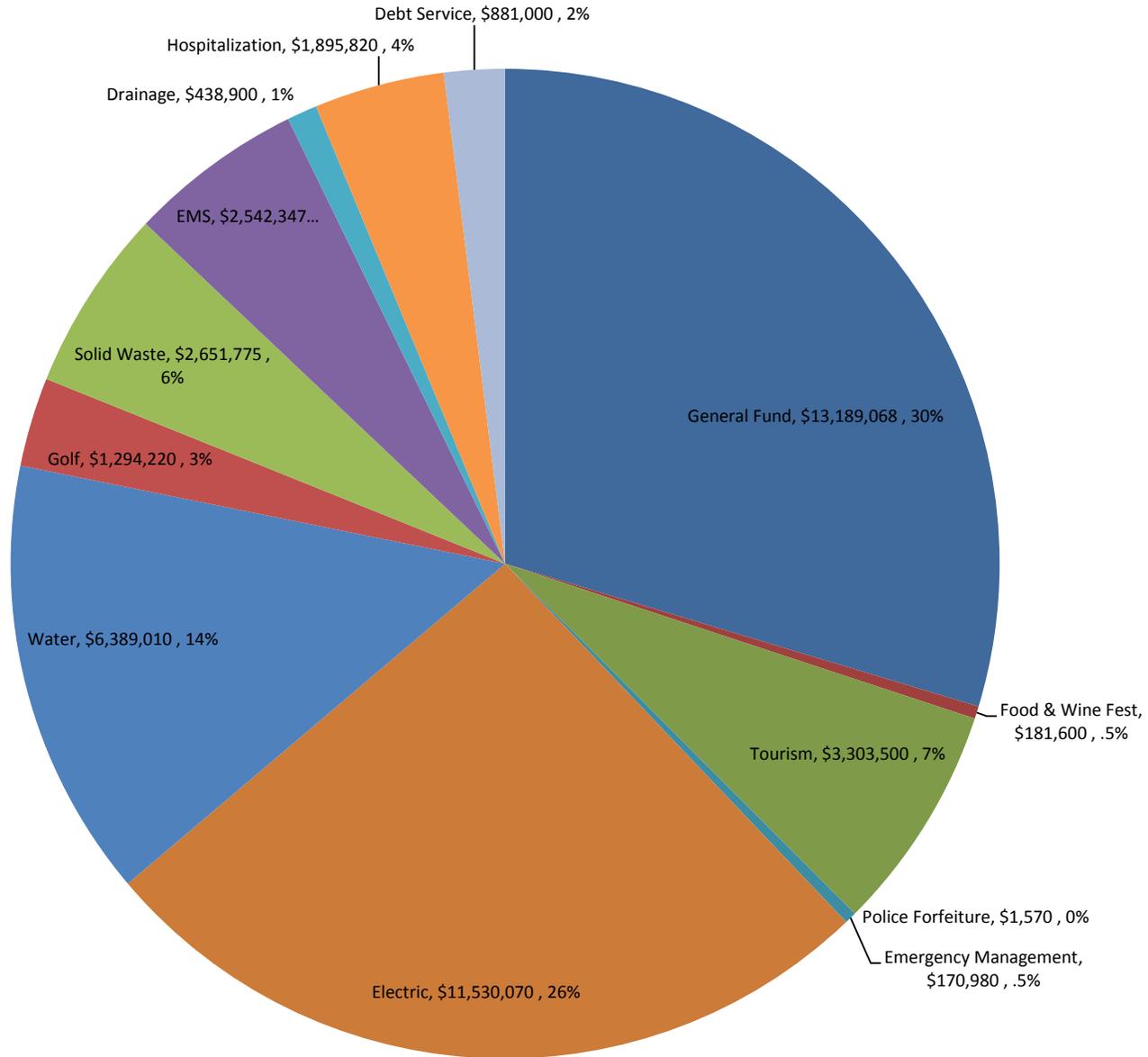
FY 2018 Budgeted Revenues vs Budgeted Expenditures	FY 2018 Budgeted Revenues	FY 2018 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	11,349,369	2,115,802	9,233,567
Police	236,599	4,926,852	(4,690,253)
Fire	594,000	1,273,985	(679,985)
Street	9,500	2,502,523	(2,493,023)
Park	605,100	1,780,685	(1,175,585)
Development Services	174,600	666,709	(492,109)
Health	157,900	208,809	(50,909)
Municipal Court	62,000	186,786	(124,786)
Engineering	-	248,849	(248,849)
Sub-total	13,189,068	13,911,000	(721,932)
Food & Wine Fest	181,600	193,900	(12,300)
Total Governmental Funds	13,370,668	14,104,900	(734,232)
Special Revenue Funds			
Tourism	3,303,500	3,184,673	118,827
Police Forfeiture	1,570	-	1,570
Emergency Management	170,980	170,897	83
Total Special Revenue Funds	3,476,050	3,355,570	120,480
Enterprise Funds			
Electric	11,530,070	11,519,364	10,706
Water & Sewer	6,389,010	9,112,161	(2,723,151)
Golf	1,294,220	1,494,216	(199,996)
Solid Waste	2,651,775	2,298,842	352,933
EMS	2,542,347	2,542,347	-
Drainage	438,900	344,000	94,900
Total Enterprise Funds	24,846,322	27,310,930	(2,464,608)
Internal Service Funds			
Health Insurance	1,895,820	1,997,200	(101,380)
Total Internal Service Funds			
Debt Service	881,000	873,500	7,500
Total All Funds	44,469,860	47,642,100	(3,172,240)



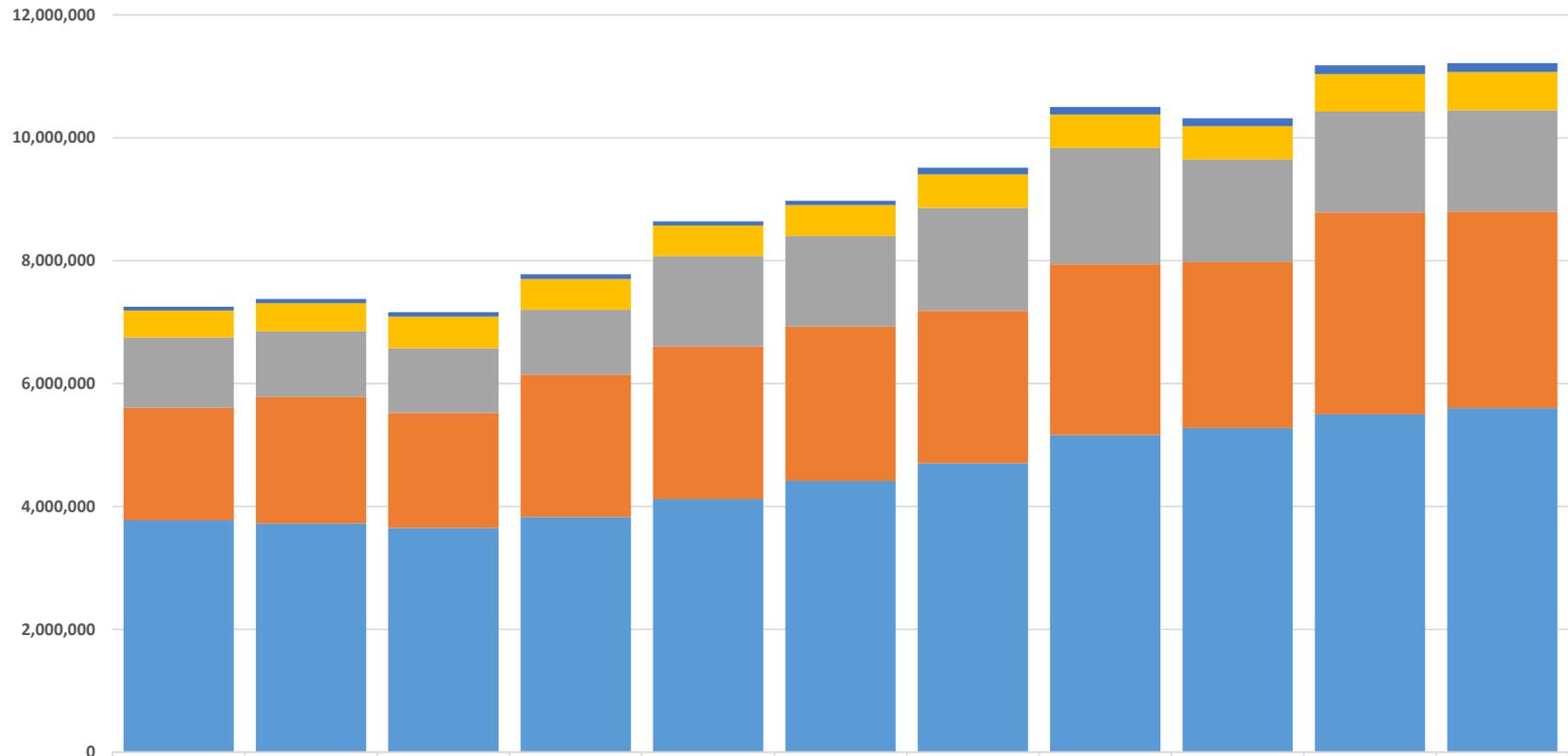
**Budget Revenues
Comparisons by Fund**

	2016 Actual	2017 Budget	2018 Budget	Variance 2018 vs. 2017	
				Budget	
Governmental Funds					
General Fund	11,896,666	12,765,905	13,189,068	423,163	3.31%
FFWF	89,453	190,875	181,600	(9,275)	-4.86%
Total Governmental Funds	11,986,119	12,956,780	13,370,668	413,888	3.19%
Special Revenue Funds					
Tourism	2,804,288	2,917,500	3,303,500	386,000	13.23%
Police Forfeiture	1,933	1,000	1,570	570	57.00%
Emergency Management	135,300	155,315	170,980	15,665	10.09%
Total Special Revenue Funds	2,941,521	3,073,815	3,476,050	402,235	13.09%
Enterprise Funds					
Electric	11,948,250	13,041,900	11,530,070	(1,511,830)	-11.59%
Water	6,355,254	6,250,050	6,389,010	138,960	2.22%
Golf	1,583,336	1,941,800	1,294,220	(647,580)	-33.35%
Solid Waste	2,565,316	2,522,700	2,651,775	129,075	5.12%
EMS	1,991,145	2,296,600	2,542,347	245,747	10.70%
Drainage	159,049	143,100	438,900	295,800	206.71%
Total Enterprise Funds	24,602,350	26,196,150	24,846,322	(1,349,828)	-5.15%
Internal Service Funds					
Health Insurance	1,576,245	1,616,148	1,895,820	279,672	17.30%
Total Internal Service Funds	1,576,245	1,616,148	1,895,820	279,672	17.30%
Debt Service	780,056	711,361	881,000	169,639	23.85%
Total All Funds	41,886,291	44,554,254	44,469,860	(84,394)	-0.19%

City of Fredericksburg FY 2018 Budgeted Revenues \$44,469,860



Revenues from Taxes



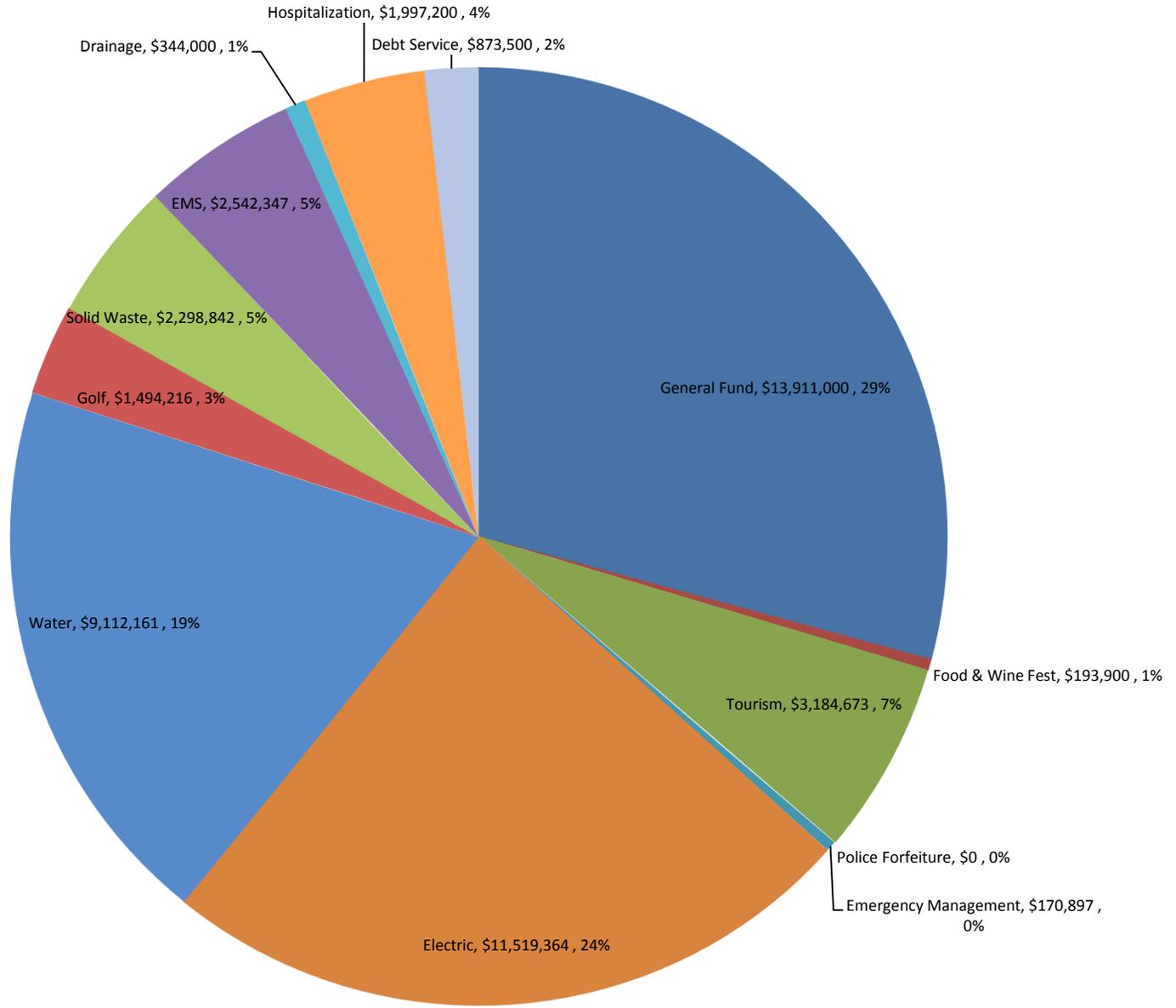
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 Projected	FY 2018 Budgeted
■ Mixed Drinks Tax	60,754	66,123	70,322	75,873	65,783	72,199	107,451	122,723	126,965	143,000	145,900
■ Franchise Tax	437,162	458,438	515,293	498,299	496,411	498,906	543,969	544,208	540,688	610,500	623,000
■ In Lieu of Tax	1,146,100	1,068,300	1,053,200	1,057,200	1,471,900	1,476,700	1,676,800	1,892,300	1,669,500	1,639,829	1,645,669
■ Property Tax	1,829,568	2,061,124	1,869,556	2,316,752	2,485,693	2,513,372	2,483,342	2,781,341	2,700,973	3,286,270	3,201,000
■ Sales Tax	3,775,868	3,722,255	3,651,880	3,829,615	4,118,473	4,414,350	4,701,346	5,160,997	5,278,217	5,500,000	5,600,000



**Budget Expenditures
Comparisons by Fund**

	2016 Actual	2017 Budget	2018 Budget	Variance 2018 vs. 2017 Budget	
Governmental Fund					
Administration	2,626,227	2,479,296	2,115,802	(363,494)	-14.66%
Police	4,328,375	4,654,628	4,926,852	272,224	5.85%
Fire	786,375	1,033,058	1,273,985	240,927	23.32%
Street	2,607,765	2,560,942	2,502,523	(58,419)	-2.28%
Park	1,709,946	1,727,544	1,780,685	53,141	3.08%
Development Services	454,600	517,723	666,709	148,986	28.78%
Health	177,813	193,085	208,809	15,724	8.14%
Municipal Court	152,299	177,440	186,786	9,346	5.27%
Engineering	225,814	259,758	248,849	(10,909)	-4.20%
Sub-total	13,069,214	13,603,474	13,911,000	307,526	2.26%
Food and Wine Festival	138,382	187,700	193,900	6,200	3.30%
Total Governmental Fund	13,207,596	13,791,174	14,104,900	313,726	2.27%
Special Revenue Funds					
Tourism	2,667,052	3,103,339	3,184,673	81,334	2.62%
Police Forfeiture	4,000	1,000	-	(1,000)	-100.00%
Emergency Management	125,615	109,263	170,897	61,634	56.41%
Total Special Revenue Funds	2,796,667	3,213,602	3,355,570	141,968	4.42%
Enterprise Funds					
Electric	11,527,078	13,043,063	11,519,364	(1,523,699)	-11.68%
Water	5,911,052	6,613,514	9,112,161	2,498,647	37.78%
Golf	1,495,454	1,489,664	1,494,216	4,552	0.31%
Solid Waste	2,388,803	2,501,758	2,298,842	(202,916)	-8.11%
EMS	2,167,751	2,326,632	2,542,347	215,715	9.27%
Drainage	232,244	63,500	344,000	280,500	441.73%
Total Enterprise Funds	23,722,382	26,038,131	27,310,930	1,272,799	4.89%
Internal Service Funds					
Health and Life Insurance	1,317,563	1,516,000	1,997,200	481,200	31.74%
Total Internal Service Funds	1,317,563	1,516,000	1,997,200	481,200	31.74%
Debt Service	622,079	696,344	873,500	177,156	25.44%
Total All Funds	41,666,287	45,255,251	47,642,100	2,386,849	5.27%

City of Fredericksburg FY 2018 Budgeted Expenditures
\$47,642,100





CITY OF FREDERICKSBURG FY 2018 PROJECTED BUDGET AND FUND BALANCE

Fund	Estimated Cash 9/30/2017	BUDGET FY 2018 Revenues	BUDGET FY 2018 Expenditures	Increase (Decrease) Fund Balance	Estimated Cash 9/30/2018
General Fund	\$4,366,508	\$13,189,068	(\$13,911,000)	(\$721,932)	\$3,644,576
Food and Wine Fest	142,733	181,600	(193,900)	(12,300)	130,433
Electric	1,097,978	11,530,070	(11,519,364)	10,706	1,108,684
Water	6,473,304	6,389,010	(9,112,161)	(2,723,151)	3,750,153
Golf	(408,835)	1,294,220	(1,494,216)	(199,996)	(608,831)
Solid Waste	1,524,392	2,651,775	(2,298,842)	352,933	1,877,325
EMS	38,737	2,542,347	(2,542,347)	-	38,737
Drainage	131,853	438,900	(344,000)	94,900	226,753
Debt Service	49,902	881,000	(873,500)	7,500	57,402
Tourism	877,110	3,303,500	(3,184,673)	118,827	995,937
Emergency Management	52,675	170,980	(170,897)	83	52,758
Police Forfeiture	17,596	1,570	-	1,570	19,166
Hospitalization Insurance	342,081	1,895,820	(1,997,200)	(101,380)	240,701
Totals	\$14,706,034	\$44,469,860	(\$47,642,100)	(\$3,172,240)	\$11,533,794

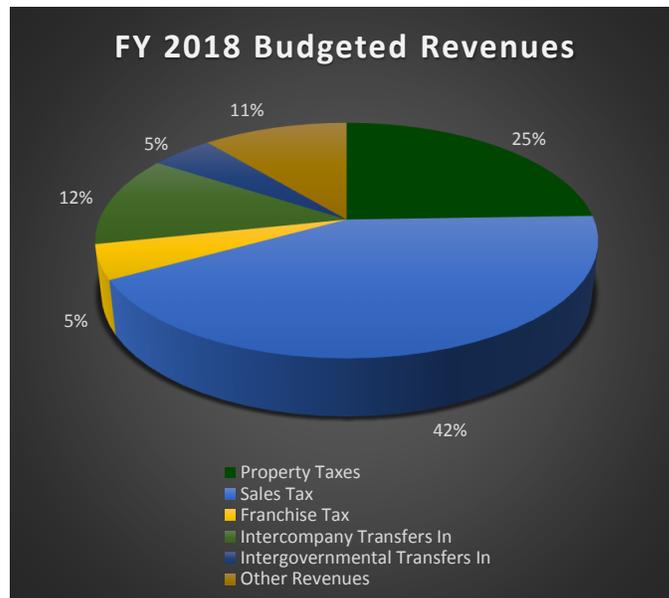


The City of Fredericksburg

General Fund Revenues

General Fund Revenues

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Property Taxes	2,728,633	3,126,500	3,315,470	3,229,500
Sales Tax	5,278,217	5,450,000	5,500,000	5,600,000
Franchise Tax	540,688	562,500	610,500	623,000
Intercompany Transfers In	1,669,500	1,880,640	1,777,829	1,645,669
Intergovernmental Transfers In	398,600	411,100	405,400	631,100
Other Revenues	1,281,028	1,335,165	1,538,937	1,459,799
Total Revenues	11,896,666	12,765,905	13,148,136	13,189,068



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-00-4101-00	Current Ad Valorem Taxes	2,491,092	2,924,000	3,042,870	2,964,000
01-00-4102-00	Delinquent Ad Valorem Taxes	209,881	182,000	243,400	237,000
01-00-4103-00	Penalty & Interest	27,659	20,500	29,200	28,500
01-00-4104-00	Franchise Fees - Charter Comm	165,257	162,500	193,500	197,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	183,357	180,000	213,000	218,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	115,945	140,000	125,000	128,000
01-00-4107-00	In Lieu Of Taxes	1,669,500	1,742,640	1,639,829	1,645,669
01-00-4108-00	1 1/2 % City Sales Tax	5,278,217	5,450,000	5,500,000	5,600,000
01-00-4110-00	Mixed Drinks Tax	126,965	140,000	143,000	145,900
01-00-4113-00	Franchise Tax-CTEC	76,129	80,000	79,000	80,000
01-00-4120-00	Occupational Licenses	27,471	25,000	25,000	25,000
01-00-4121-00	Dog Licenses	165	800	800	1,800
01-00-4122-00	Building Permits	104,595	75,000	85,000	85,000
01-00-4125-00	Gas Inspections & Permits	1,205	1,200	1,200	1,200
01-00-4150-00	Interest Income	21,396	20,000	29,000	30,000
01-00-4163-00	Zoning Fees, Etc	15,720	12,000	12,000	12,000
01-00-4164-00	Temporary Use Permit	425	500	400	400
01-00-4165-00	Miscellaneous Adm Revenues	20,421	16,000	20,000	18,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	2,309	2,000	2,500	2,500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,618	5,618	5,700	5,700
01-00-4169-00	Lease Income - 308 E Austin	2,100	2,100	2,100	2,100
01-00-4175-00	FCVB Maintenance Reimbursement	30,000	30,000	30,000	30,000
01-00-4176-00	Lease Income - 301 Friendship	5,250	12,000	12,000	12,000
01-00-4180-00	Municipal Court Cost Revenue	66,852	62,000	62,000	62,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	4,626	1,000	-	5,000
01-00-4201-00	Police Fines	87,872	85,000	100,000	90,000
01-00-4202-00	Parking Fines	345	450	350	350
01-00-4210-00	LEOSE Annual Allocation	2,565	2,500	2,505	2,500
01-00-4211-00	Open Records-Accident,Incident	2,413	2,000	1,500	1,500
01-00-4213-00	Animal Control Revenue	8,702	8,000	7,300	8,000
01-00-4214-00	Animal Control Donation	457	400	525	400
01-00-4251-00	STEP Grant	7,705	7,000	7,000	7,000
01-00-4252-00	Grant - OOG - Body Cams FY 17	-	26,062	26,062	67,049
01-00-4258-00	Grant - Dept of Justice	6,041	-	2,310	2,000
01-00-4265-00	Miscellaneous Police Revenues	7,538	6,000	4,200	6,000
01-00-4280-00	Child Safety Program	7,365	12,000	11,600	11,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	4,600	8,000	8,000	9,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	322,000	331,900	331,900	550,000
01-00-4315-00	Firehouse Recovery Revenues	29,722	40,000	30,000	35,000
01-00-4365-00	Miscellaneous Fire Dept Rev	120	67,435	67,435	1,000
01-00-4381-00	Proceeds -Sale of Fixed Assets	1,380	2,000	-	8,000
01-00-4401-00	Paving & Construction	460	2,000	500	500
01-00-4403-00	Brush Hauling	550	1,500	500	500
01-00-4465-00	Miscellaneous Street Dept Rev	3,800	5,000	2,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	14,006	41,500	87,000	6,500
01-00-4500-00	Pioneer Pavilion	9,050	16,000	16,000	16,000
01-00-4501-00	Tatsch & Open Air Pavilions	25,375	30,000	31,000	31,000
01-00-4502-00	Camping	361,055	375,000	450,000	450,000
01-00-4505-00	Baseball	2,135	2,000	6,500	6,500
01-00-4506-00	Swimming - Park Pool	29,537	18,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	3,864	7,000	7,000	7,000
01-00-4508-00	Swimming - Registration Fees	950	-	-	-

01-00-4509-00	Soccer	1,080	1,100	1,900	1,900
01-00-4515-00	Donations - Parks & Recreation	-	-	10,000	-
01-00-4520-00	Adelsverein Halle Rental	3,775	3,000	4,000	4,000
01-00-4521-00	Kinder Halle	2,675	3,000	5,000	5,000
01-00-4522-00	Oktoberfest Halle	1,150	1,500	2,000	2,000
01-00-4523-00	Market Square Kitchen Rental	500	200	1,000	1,000
01-00-4530-00	Park Dedication Fee	48,000	40,000	30,000	35,000
01-00-4540-00	Fort Martin Scott Revenue	9,389	12,000	3,500	3,500
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,468	1,500	2,150	2,200
01-00-4559-00	Lease Income - MS - Misc	200	-	-	-
01-00-4560-00	Lease Income - Mkt Sq - SSB	22,016	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	7,666	1,000	15,000	5,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	6,776	6,000	15,900	10,000
01-00-4582-00	Insurance Proceeds Revenue	18,281	-	-	-
01-00-4593-00	Tfer in frm Park DedicationFee	-	138,000	138,000	-
01-00-4765-00	Misc Revenue - Development Ser	656	1,000	10,600	1,000
01-00-4766-00	Short Term Rental Fee	-	-	-	50,000
01-00-4781-00	Proceeds from Sale of Fixed Assets	-	-	7,100	-
01-00-4800-00	Health Fees	98,480	94,000	105,000	103,000
01-00-4801-00	County Health Contribution 1/2	46,600	49,200	43,500	51,100
01-00-4810-00	Food Handler's Class Revenue	540	400	400	400
01-00-4865-00	Miscellaneous Revenue - Health	4,652	400	400	400
01-00-4881-00	Proceeds - Sale of Fixed Assets	-	-	-	3,000
	General Fund Revenues	11,896,666	12,765,905	13,148,136	13,189,068



The City of Fredericksburg

Administration Department

Administrative Department

Description

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

Goals and Objectives

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

In order to meet this goal, we will

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

City Attorney

Description

The City Attorney's Office provides legal advice and guidance to the City Council and City staff. The Office helps ensure that all actions of the City comply with Federal and State laws as well as the City Charter, ordinances and policies.

Goals and Objectives

- Provide responses to legal questions in a timely manner.
- Review all City ordinances and recommend updates to these ordinances as needed.
- Assist City staff in the enforcement of City ordinances and prosecute ordinance violation cases in Municipal Court.
- Attend City Council, Planning and Zoning Commission, and Historic Review Board meetings to provide legal advice.
- Provide effective legal advice to City Council on policy issues.
- Ensure that the City remains compliant with the Texas Open Meetings Act, the Texas Public Information Act, and other applicable State law.

In order to meet this goal, the City Attorney's Office will

- Be accessible to City Council, City staff, and local citizens in order to resolve legal issues.
- Be proactive in identifying any problems with City ordinances and policies.
- Provide training as needed to City Council and City staff on best practices to comply with Federal, State, and local laws and regulations.
- Complete continuing legal education, as needed, to remain current on applicable Federal and State laws and regulations.

What the City Attorney's Office accomplished in 2016- 2017

- Retained a full-time City Attorney to replace the part-time City Attorney who retired.
- Relocated City Attorney offices to City Hall in order to become more accessible to City officials and staff.
- Started comprehensive review of all City ordinances.
- Recommended procedural changes for City Council Executive Sessions to ensure compliance with the Texas Open Meetings Act.

What the City Attorney's Office plans to accomplish in 2017- 2018

- Complete continuing legal education as necessary to remain informed about municipal law trends and recent legislative updates.
- Complete review of all City ordinances and present recommendations to City Council.

- Prepare new ordinances for short-term rentals and other ordinances as requested by the City Council.
- Complete review and recommendations of City purchasing policies.
- Assist in management of City records to ensure compliance with State law.
- Provide training to City Council on best practices and procedures to ensure Council meetings are conducted in full compliance with the Texas Open Meetings Act.

City Council

Description

The Mayor and four City Council members provide leadership and policy direction for the City. They are actively involved in the review and approval of the annual City Budget.

Goals and Objectives

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

In order to meet these goals, we will

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

What we accomplished in 2016-2017:

- Purchased 42 acres adjacent to Oakcrest Park for future development of a sports park and approved bond proposition for the new sports park that will be considered by local voters in November 2017.
- Initiated a community-wide visioning process that will result in a long-range (20-year) vision of the community.
- Completed major improvements to Markplatz including new turf, drainage and electrical improvements.
- Completed downtown parking study.
- Completed Major Transportation Plan.
- Updated City sound ordinance.
- Approved Request for Qualifications (RFQ) for lease of Golf Course.
- Held four quarterly City Council Retreats.
- Approved funding for feasibility study on Relief Route.
- Approved Request for Proposals (RFP) for new hotel/conference center.
- Approved development of Master Plan for the University Center campus.

What we plan to accomplish in 2017-2018:

- Update City ordinances in a number of different areas including parking, short-term rentals and noise regulations.
- Complete community-wide visioning process.
- Complete study on attainable housing and get actively involved in efforts to expand local housing.
- Approve final plans and award construction contract if local voters approve new sports park.
- Continue efforts to expand City office space including selection of a site for a new City Hall.
- Improve coordination of special events with new Special Events Coordinator position.
- Implement lease with new operator of Golf Course.

City Secretary Department

Description

The City Secretary is an officer of the City, appointed by the City Manager. The position of City Secretary is a statutory position required by State Law and the City Charter. In addition to the statutory duties of the position, the City Secretary serves as records management officer and the election administrator.

Goals and Objectives

- Prepare and post all agendas of City Council meetings and keep accurate minutes of the proceedings.
- Coordinate the codification of city ordinances into the City Code of Ordinances.
- Post all legal notices in compliance with state laws and publish all legal ads and notices for the City.
- Serve as the chief election official for the City of Fredericksburg, which includes being responsible for the administration of the City's general and special elections.
- Serve as custodian of the City corporate seal and attest the Mayor's signature on all official documents.
- Issue certain permits and licenses for various operations within the city, including TABC licenses, noise ordinance waivers, and garbage hauling permits.
- Co-Chair the Fredericksburg Food & Wine Fest, raising funds for Market Square.
- Provide front line customer service for every customer who calls City Hall or comes to the reception area.
- Provide administrative assistance to various City departments.
- Serve as Special Events Coordinator.
- Provide Spanish interpretation for various City departments.
- Serve as a Notary.

In order to meet this goal, we will work together to continue to provide excellent customer service to our customers, both inside and outside the City offices.

What we accomplished in 2016-2017

- Held successful Fredericksburg Food & Wine Fest (over \$900,000 raised to date for the continued beautification and maintenance of Market Square), as well as help fund additional work on Market Square for landscaping and maintenance.
- Worked with Market Square Redevelopment Commission to contribute to sod replacement project on Market Square.
- Worked daily to provide excellent customer service to our citizens.

What we plan to accomplish in 2017-2018

- We will hold a successful Food & Wine Fest (Oct 2017) and a problem free Special Election (Nov 2017).

City Secretary Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Number of Open Meetings	44	47	52	55
Agendas/Meetings/Minutes	44	47	52	55
Solicitor's Permits Issued*	11	*	*	*
Public Information Requests Processed	27	30	35	45
Number of Registered Voters	7512	7367	7629	7650
Number of Votes Cast	1212	425	1029	
Average % of Voter Turnout	16%	5.7%	13%	

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

Communications Department

Description

The Communications Department strives to provide the citizens of Fredericksburg with accessible, clear, accurate and timely information in a variety of formats to reach the maximum number of constituents. It is important to the City of Fredericksburg City Council and Staff that an open and transparent connection exists with our citizens.

Goals and Objectives

- We provide answers to questions that citizens have about the issues and projects relevant to them. Our means of contact are expanding as the industry of communications expands technologically.
- We create educational materials for all age groups. These include, presentations, events and publications.
- We strive to make sure that information is clear and connects with our citizens, using formats that are readily accessible and easy to use. On-line presence, email, print media, radio, and public meeting formats are only some of the ways citizens can connect with the City.
- We make it easy for citizens to reach and communicate with elected officials and City staff.

In order to meet this goal, we will work together to continue to provide excellent customer service to our customers, both inside and outside the city offices.

What we accomplished in 2016-2017

- Our twice-monthly City Update available by subscription more than doubled in readership.
- The redesigned City Website offers more availability for citizens.
- Hosted the 3rd Annual Green Solutions Expo at Marketplatz.
- Marketing for City events at Fort Martin Scott has increased attendance of casual visitors and event participation.
- Provided press releases and an open door policy to local and area media concerning information and developing situations.
- Grew Facebook presence with information regarding City programs, special events, meeting reminders, and emergency notifications.
- Increased Facebook audience to 5000.
- Distributed print publications with information on watering restrictions, Public Works services and Parks information to the public.
- Maintained internal communications with employees through newsletters and emails.

What we plan to accomplish in 2017-2018

- Develop new social media policies.
- Meet with each department (Director and several staff members) to determine their communications needs.
- Develop five-year internal and external Communications Plan.
- Actively participate in all emergency exercises including pre-planning activities.
- Expand use of video in communicating information on City projects.
- Improve City's website - Keep all information up-to-date.
- Prepare the annual report on the City's accomplishments.
- Utilize appropriate social media platforms to engage with the public.
- Develop social media campaigns to promote City services and City departments.
- Provide relevant, concise, and timely information to the public, media, and City staff regarding services, activities, project updates, disruptions in service, and city accomplishments

Finance Department

Introduction

The 2017-2018 Budget is presented in an easy-to-read format and should be interesting to readers. The budget message from the City Manager to the Mayor, City Council and Citizens of Fredericksburg outlines the business plan for the 2017-2018 fiscal year.

The budget is one of the most important policy documents provided by the City. It is the document that can help a citizen understand the factors that affect the programs and services provided to the public. It serves multiple purposes, including:

- Policy document – The budget document defines the goals and strategic plan established by the City Council and the objectives of each department to accomplish these goals.
- Financial plan – The budget document provides a financial plan that includes both summary and detail information on revenues and expenditures to ensure that the City operations are funded and reserves are maintained in accordance with our financial management policy.
- Operations guide – The budget document provides detailed objectives for each of the City's departments.
- Communication device – The budget document communicates additional information on City operations to the public.

Basis of Accounting

The basis of accounting is the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds for the City of Fredericksburg are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

Basis of Budgeting

The annual budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental fund type budgets are prepared on a modified accrual basis. Governmental revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred. All proprietary funds are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability is incurred.

Financial Structure

The City of Fredericksburg accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance

In accordance with the requirements of the Governmental Accounting Standards Board (GASB), the City of Fredericksburg describes fund balance as:

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

The City has reserved unassigned fund balance at 90 days of current year budgeted expenditures for both the General and Utility Funds. In other operating funds, the City shall strive to maintain a positive fund balance to provide sufficient reserves for emergencies and revenue shortfalls. Except for special revenue funds, fund balance shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings.

Description

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

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

Goals and Objectives

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

In order to meet these goals, we will

To fulfill these responsibilities, the Finance Department has established and maintains an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles. These statements are issued in the form of the City of Fredericksburg's Basic Financial Statement. The Basic Financial Statement details the City's financial activity and position, which is audited by an independent firm of Certified Public Accountants. The report is the culmination of the City's fiscal year financial activity.

For the Utility Billing aspect of the Finance department, we will continue to treat all customers, the public and fellow personnel of the City of Fredericksburg with the utmost respect and integrity. There are established rules and safeguards between the Utility Billing personnel and the Finance personnel that ensures customer payments are processed efficiently and with minimal errors.

Additionally, the department is instrumental in the compilation of the City of Fredericksburg Budget. The Budget establishes management's fiscal plan for the City and is the control tool employed and referenced throughout the period by City staff. The services, programs, revenues and expenses contained in the Budget reflect the methods and use of resources through which staff intends to accomplish the goals, objectives and long-term plans of the City of Fredericksburg.

What we accomplished in 2016-2017

- Maintained good accounting policies and procedures.
- Expanded our current budget document.

- Received Distinguished Budget Presentation Award.
- Received unmodified, clean opinion on annual audit.
- Monitored customer water usage and alerted them if there is a change in their usage which could indicate a water leak.
- Replaced water meter modules to help with monthly billing, customer assistance, and to detect possible water leaks.
- Implemented credit card usage for multiple departments.
- Attended leadership training, budget training, utility training and investment training.
- Installed new computers for Customer Service Representatives.

What we plan to accomplish in 2017-2018

- Continue to maintain good accounting policies and procedures.
- Continue to receive unmodified, clean opinion on annual audit.
- Continue to obtain the Distinguished Budget Presentation Award from the Government Finance Officers Association.
- Continue to provide excellent customer service to the public and utility billing customers.
- Continue to allow staff to attend training and seminars to increase knowledge.
- Purchase Electsolve Meter Data Management software to help manage readings for billing and to monitor daily activity.
- Purchase of a Mobile Collector to gather reads in the outside area where electric meters and / or repeaters are not available.
- Upgrade Honeywell (Elster) software.
- Provide a more secure work area for Customer Service Representatives.

Finance Department					
	<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Accounting	Complete Audited Financial Statements by March 31	Yes	Yes	Yes	Yes
	Continuing Disclosure Report by March 31	Yes	Yes	Yes	Yes
	Accounts Payable Checks / ACH Payments Processed	4,866	4,858	4,900	4,950
	Actual Revenues (General Fund)	11,948,460	11,896,666	13,148,136	13,425,815
	Actual Expenditures (General Fund)	12,118,256	13,069,214	13,403,480	13,988,322
Utility Billing	Total Number of Electric Accounts	5,618	5,637	5,650	5,670
	Total Number of Water Accounts	5,762	5,857	5,890	5,930
	Total Number of Sewer Accounts	5,448	5,541	5,570	5,610
	Total Number of Refuse Accounts	4,893	4,949	4,965	4,985

Human Resources Department

Description

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

Goals and Objectives

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

In order to meet this goal, we will

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

What we accomplished in 2016-2017

- Implemented results of the salary survey.

What we plan to accomplish in 2017-2018

- Monitor our self-insured group health insurance program. A proposal was made to the City Council to join the pool health insurance in 2016-2017 but it was decided to stay self-funded. Monthly meetings are being scheduled to watch claims and trends and try to manage our costs.
- Incorporate stand-alone policies into the Employee Policy and Procedures Manual.

Human Resources Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Employment Applications Processed	106	178	155	175
Average # FT Employees (Annualized)	159	164	165	170
# FT Employees Hired	18	15	15	14
Annual Turnover %	7%	7.2%	7%	7%
Average Employee Merit Increase	2.5%	2%	2%	2%
COLA Increase	2.5%	1%	1%	2%

Information Technology Department

Description

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

Project Management

- New equipment installs
- Data Center Operations
- Network Operations
 - Network Security
 - Voice
 - Data
 - Fiber Optics
 - Wireless Networks
 - Local and Wide Area Wired Networks
- Radio Communication Services
- Other Shared Technology Initiatives with other Local Public Entities

Help Desk/End User Support

- Desktop/Laptop
- Mobile Devices
- Printer Maintenance
- Internet/Intranet
- Email
- Business Information Systems
- Geographic Information System
- Other Software Support
- Video Surveillance Support

Goals and Objectives

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

In order to meet this goal, we will

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

What we accomplished in 2016-2017:

- Replaced entire SCADA & Utility wireless wide area network system.
- Replaced in-car video hardware/software for all Police Department patrol cars.
- Replaced Video Storage hardware/software for Police Department.
- Implemented Police Department body cameras and associated storage.
- Replaced Police Department in-car mobile data terminals.
- Upgraded video and network in PD interview room.
- Implemented a Mobile Device Management System.
- Added wired and wireless network to City Hall Annex 1.
- Added and/or improved communications to additional SCADA sites.
- Developed and implemented new web based software applications for Parks & Recreation Department.
- Improved RV Park Wi-Fi backhaul system.
- Added additional storage cabinet to Storage Area Network (SAN).
- Replaced network communication system and increased bandwidth to Golf Course
- Added additional staff member.

What we plan to accomplish in 2017-2018

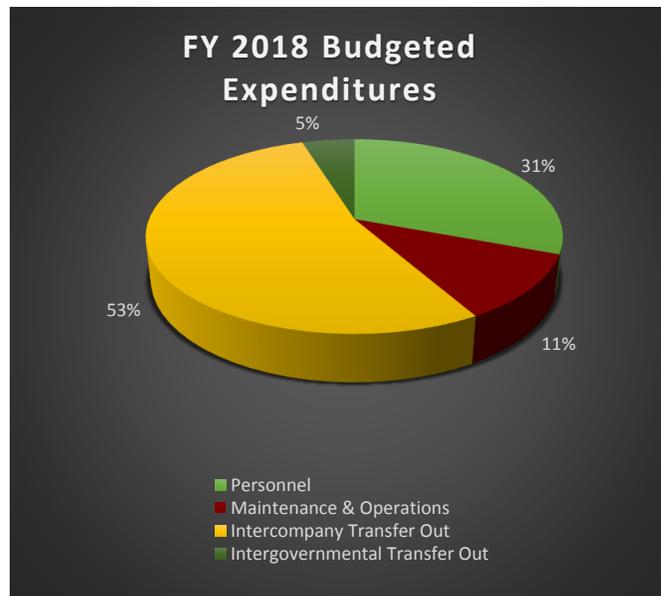
- Implement new records management system for the Police Department.
- Replace existing Police Department e-ticket system with new robust system.
- Continue to deploy improved communications to all wastewater lift stations.
- Provide network and telephone communications to new Animal Shelter.
- Upgrade network Infrastructure and data storage/backup at Visitor's Center.
- Upgrade City-wide satellite campuses network capabilities.

Information Technology Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15*</i>	<i>ACTUAL FY 15-16*</i>	<i>ESTIMATED FY 16-17*</i>	<i>PROJECTED FY 17-18</i>
Director of Information Technology	1	1	1	1
Information Technology Systems Administrator		1	1	1
Information Technology Specialist	1		1	1
Total FTEs	2	2	3	3
Users to IT staff ratio	77	80	55	55

Administration Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	612,949	652,846	723,989	649,548
Maintenance & Operations	272,036	353,000	261,900	233,200
Intercompany Transfer Out	1,116,027	1,324,400	1,295,000	1,130,754
Intergovernmental Transfer Out	101,015	102,300	103,200	102,300
Capital Outlay	524,200	46,750	46,500	-
Total Expenditures	2,626,227	2,479,296	2,430,589	2,115,802

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
City Manager	1	1	1	1
Director of Finance	1	1	1	1
Director of Information Technology	1	1	1	1
City Secretary	1	1	1	1
Human Resources	1	1	1	1
Communications Manager	1	1	1	1
Information Technology Specialist	1	1	1	2
Executive Administrative Assistant	1	1	1	1
Accountants	2	2	2	2
Administrative Assistant	1	1	1	1
Receptionist	1	1	1	1
Utility Billing Officer	1	1	1	1
Accounting Clerk	1	1	1	1
Customer Service Representatives	4	4	4	4
Total	18	18	18	19



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
01-20-1010-00	Salary - Elected Officials	16,800	23,400	23,400	36,600
01-20-1015-00	Regular Wages-City Attorney	18,745	19,200	16,200	26,200
01-20-1016-00	Wages - City Attorney Billings	27,703	29,300	24,500	-
01-20-1030-00	Regular Wages-Office Employees	389,824	418,367	481,800	415,400
01-20-1050-00	Regular Wages - Part Time Emp	2,748	2,000	-	-
01-20-1060-00	Longevity	5,024	5,000	5,350	4,500
01-20-1070-00	Overtime Wages	18,409	13,000	16,000	21,800
01-20-2020-00	Social Security	33,870	39,035	43,395	38,594
01-20-2030-00	Retirement - TMRS	44,318	46,935	52,645	45,854
01-20-2040-00	Uniforms & Clothing	-	-	100	-
01-20-2060-00	Insurance - Hospitalization	55,509	56,609	60,600	60,600
01-20-2090-00	Professional Org - Personal	1,451	1,500	2,700	2,950
01-20-2100-00	Prof Education & Training	16,225	15,000	15,000	18,600
01-20-2204-00	Collection Fees - Del Taxes	3,639	-	-	-
01-20-3010-00	Utilities	25,385	20,000	25,000	25,000
01-20-3020-00	Telephone	1,614	2,000	2,000	2,000
01-20-3030-00	Office Supplies & Forms	6,459	6,500	6,500	6,500
01-20-3040-00	Postage, Freight, Etc	3,051	3,500	2,500	3,000
01-20-3050-00	Ads & Public Notices	4,341	3,500	2,000	2,500
01-20-3060-00	Protocol & Social	12,174	9,500	10,000	10,000
01-20-3070-00	Travel Expenses	7,269	9,000	7,500	9,100
01-20-3080-00	Prof Org & Assoc - City	5,327	4,700	4,700	5,000
01-20-3090-00	Books, Periodicals, Etc	1,069	700	700	700
01-20-3100-00	Safety	550	500	200	250
01-20-3120-00	Audit Expenses	5,500	5,600	5,600	5,700
01-20-3130-00	Legal Expenses	40,367	43,000	43,000	25,000
01-20-3140-00	Contract Professional Services	36,279	50,000	12,000	20,000
01-20-3142-00	GCAD - Prop Tax Collection	32,912	33,200	32,800	32,300
01-20-3160-00	TML Conventions	1,120	4,000	2,500	3,000
01-20-3190-00	Miscellaneous Adm Expenses	7,393	3,000	6,000	4,000
01-20-3200-00	City Share - Appr Dist Exp	68,103	69,100	70,400	70,000
01-20-3213-00	Credit Card/Bank Fees	100	-	-	-
01-20-3220-00	Insurance & Bonds	4,561	2,100	1,900	2,100
01-20-3275-00	City Contr-Emg Medical Serv	442,700	611,200	607,400	724,454
01-20-3276-00	City Contrib - Emerg Mgt	50,750	61,000	35,400	68,800
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	(599)	11,000	11,000	9,100
01-20-4020-00	Janitorial/Housekeeping	4,360	4,000	4,500	4,500
01-20-4030-00	General Property Maintenance	26,194	95,000	35,000	20,000
01-20-4035-00	Visitor Info Center Maint	12,827	10,000	16,000	-
01-20-4036-00	Maintenance 308 E Austin	1,057	2,000	1,000	500
01-20-4040-00	Small Tools & Equipment	11,439	8,800	13,000	10,500
01-20-4060-00	Office Machines Maintenance	1,871	3,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	197	500	500	500
01-20-4070-00	Computer/Software Maintenance	16,728	19,000	19,000	16,400
01-20-4250-00	Election Expenses	4,924	6,000	-	12,000
01-20-4410-00	Gasoline, Oil, & Lubrication	1,441	1,500	2,000	2,000
01-20-4430-00	Vehicle Maint	558	500	500	500
01-20-4435-00	Fleet Lease	2,164	2,600	2,600	4,800
01-20-5071-00	Land Purch - 301 Friendship Ln	524,200	-	-	-
01-20-5150-00	Hill Co Univ Ctr Master Plan	-	46,750	46,500	-
01-20-6004-00	T-fer to Golf (prior deficit)	423,877	452,200	452,200	-
01-20-6005-00	T-fer to Golf(current deficit)	198,700	200,000	200,000	337,500
Administration Dept Expenditures		2,626,227	2,479,296	2,430,589	2,115,802



The City of Fredericksburg

Police Department

Police Department

Mission Statement

It is the mission of the Fredericksburg Police Department and its employees to create a safe working environment wherein employees can pursue the goals of reducing crime, as well as improving the quality of life within the community, through solution and community oriented policing techniques.

Description

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

Goals and Objectives

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

In order to meet this goal, we will

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

What we accomplished in 2016-2017

- Maintained a proactive Police Department in our security efforts and our education efforts.
- Worked closely with our local Crime Stoppers board to increase tip information effects.
- Implemented a Facebook page to release accurate and timely information to the public.
- Began the process of constructing a new Animal Shelter.
- Received over 500 pounds of prescriptions drugs this year through the Police Department's Drug Take Back Program, aimed at reducing prescription drug abuse.
- Completed over 2,300 hours of specialized Police training.
- Received more than \$33,000 in equipment grant funding for 2017, with approximately \$67,000 awarded for 2018.

- Implemented a new Body Cam Video Program for the Patrol Division with grant funds.
- Completed a Citizens' Police Academy Class and increased the number of police volunteers.
- Hosted our Summer Youth Program that provides activities for 100 to 150 local children per week.
- Hosted our Blue Santa program for the community, where the Police Department provided a Christmas meal for approximately 225 deserving families.
- Completed a new Sound Ordinance through the help of a community committee.
- Ranked the 6th safest City in Texas by LendEDU.
- Maintained accreditation with the Texas Police Chiefs Association, Best Practices Program.

What we plan to accomplish in 2017-2018:

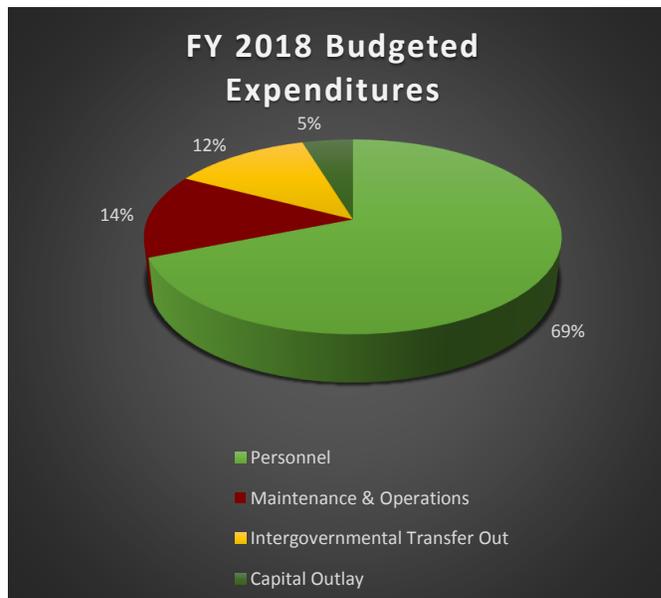
- Implement a new Police Records Management System to keep up with the latest technology and High Police demands.
- Increase awareness of distracted driving through social media notifications and education.
- Complete a full inspection process by the Texas Police Chiefs Association, Best Practices program, which occurs every four years.
- Continue to grow as a department to better support the needs of the community through excellent police service, with qualified and motivated employees who support the goals of the Citizens of Fredericksburg.
- Complete the new Animal Shelter, and with its completion, increase the City's animal adoptions and provide new animal health programs.

Police Department					
	<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Patrol	Average Arrival Time	4	3.25	3	3.5
	Total Call for Service Responses	6504	7938	8809	9689
	Total In-Custody Arrest Reports Generated	434	455	444	444
	Traffic Stops	6973	8979	9810	9900
	Accident Investigations Completed	540	662	605	602
Investigations & Property/ Evidence	Criminal Investigations Assigned	291	297	240	276
	Average Daily Caseload per Investigator	36	42	30	36
	Number of Cases Cleared or Closed	160	119	98	90
	Number of Evidence Items Processed and Stored	896	776	714	745
Records	Completed Requests for Information	543	878	991	1109
Training & Recruitment	State Mandated Training Files Maintained & Updated	36	37	39	39
	Training Classes Conducted by FPD	25	10	9	10
	Number of Officers Trained by FPD	114	168	110	140
	Number of Employee Applications Processed	36	17	20	N/A
Community Service	Community Outreach Programs Conducted	10	10	10	11
	Citizen Police Academy Graduates	0	11	16	15
	Citizen Police Academy Completed	0	1	1	1
	Summer Youth Program Attendees	54	133	137	140
School Resource Officer	Calls for Services on Fisd Campuses	141	77	69	73
	Offenses Committed on Fisd Campuses	72	25	27	29
	Arrests Made from Investigations at Fisd Campuses	3	8	19	20
	Number Students Enrolled in Criminal Justice Classes	128	124	126	115

Police Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	2,832,888	3,047,618	3,046,639	3,391,554
Maintenance & Operations	628,057	704,840	649,341	686,000
Intergovernmental Transfer Out	474,400	615,665	514,100	619,348
Capital Outlay	311,130	204,505	198,562	229,950
Debt Requirement	81,900	82,000	82,000	-
Total Expenditures	4,328,375	4,654,628	4,490,642	4,926,852

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Chief of Police	1	1	1	1
Lieutenants	3	3	3	3
Detectives	4	4	4	4
Sergeants	6	6	6	7
Patrol Officers	16	16	16	16
Animal Control Officers	2	2	2	2
Administrative Assistants	2	2	2	3
Total	34	34	34	36



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

POLICE DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-22-1015-00	Regular Wages - City Attorney	-	-	-	7,300
01-22-1016-00	Wages - City Attorney Billings	8,454	7,500	5,000	-
01-22-1030-00	Regular Wages-Police Employee	1,981,577	2,148,600	2,157,700	2,405,200
01-22-1050-00	Regular Wages - Part-time Emp	17,147	22,500	11,675	6,600
01-22-1060-00	Longevity	21,146	22,100	21,700	22,900
01-22-1070-00	Overtime & Holiday Pay	129,246	132,800	132,800	136,800
01-22-2020-00	Social Security	157,481	178,513	178,159	197,278
01-22-2030-00	Retirement-TMRS	206,163	223,705	224,305	252,076
01-22-2040-00	Uniforms And Clothing	30,957	32,400	30,000	30,000
01-22-2060-00	Insurance - Hospitalization	280,716	279,500	285,300	333,400
01-22-2090-00	Prof Org - Personal	3,679	5,540	5,500	5,900
01-22-2100-00	Prof Education & Training	27,537	34,000	25,000	30,000
01-22-3020-00	Telephone	802	1,100	1,068	1,100
01-22-3030-00	Office Supplies & Forms	5,684	6,000	5,960	6,000
01-22-3040-00	Postage, Freight, Etc	1,349	1,700	1,600	1,700
01-22-3050-00	Ads & Public Notices	573	1,500	300	1,000
01-22-3060-00	Protocol & Social	7,706	7,500	6,900	7,500
01-22-3070-00	Travel Expenses	24,383	24,000	24,000	28,000
01-22-3090-00	Books, Periodicals, Etc	795	2,500	300	1,500
01-22-3100-00	Safety	151	3,000	1,200	1,500
01-22-3130-00	Legal Expenses	15	3,000	-	3,000
01-22-3140-00	Contract Professional Services	9,716	3,000	2,500	3,000
01-22-3170-00	Summer Youth Program Expenses	3,779	3,000	3,000	4,000
01-22-3190-00	Miscellaneous Police Expenses	18,266	21,000	18,000	21,000
01-22-3220-00	Insurance & Bonds	59,338	62,700	59,300	62,700
01-22-3274-00	City Contribution - Dispatch	371,700	497,400	428,750	507,040
01-22-4010-00	Communications	43,084	53,000	53,000	54,000
01-22-4020-00	Janitorial/Housekeeping	-	200	200	200
01-22-4030-00	General Property Maintenance	572	15,500	15,500	1,500
01-22-4040-00	Small Tools & Equipment	-	-	-	2,500
01-22-4070-00	Computer/Software Maintenance	215,173	205,000	200,000	191,500
01-22-4210-00	Firing Range Expenses	1,844	2,000	1,950	2,000
01-22-4211-00	LEOSE Expenditures	-	2,000	2,563	2,500
01-22-4230-00	Animal Control Expenses	11,129	25,000	23,000	45,000
01-22-4250-00	Weapons Maintenance & Supplies	30,667	36,400	32,000	36,300
01-22-4270-00	Police Equipment & Supplies	78,536	86,200	82,000	82,600
01-22-4410-00	Gasoline, Oil, & Lubrication	52,510	60,000	50,000	50,000
01-22-4420-00	Vehicle Maintenance - Autos	23,115	30,000	27,000	30,000
01-22-4500-00	City Share - LEC Expenses	102,700	118,265	85,350	112,308
01-22-4600-00	Substation Expenses	7,655	10,000	7,500	10,000
01-22-5230-00	Police Department Equipment	-	-	-	5,650
01-22-5240-00	Police Vehicles	192,153	204,505	198,562	224,300
01-22-5280-00	Animal Shelter	118,977	-	-	-
01-22-6221-00	700 Radio System - Principal	80,026	81,000	81,000	-
01-22-6222-00	700 Radio System - Interest	1,874	1,000	1,000	-
	Police Dept Expenditures	4,328,375	4,654,628	4,490,642	4,926,852



The City of Fredericksburg

Fire Department

Fire EMS Department

Description

The Fredericksburg Fire EMS Department is a dedicated and committed organization serving our customers through the core values of Customer Service, Leadership, Integrity, and Community. The Fire EMS Department mission is to serve and provide the community with the highest quality of customer service. The department responds to motor vehicle accidents, swift water rescues, Enchanted Rock rescues, wildland fires, structure fires, EMS calls and transfers. They stand ready to help anyone who calls day, night, holidays or weekends. Fredericksburg Firefighters, Emergency Medical Technicians (EMT) and Paramedics take pride and ownership in the community and spend countless hours training, responding to calls, and promoting emergency services safety. We serve with a sense of warmth, pride, friendliness, and passion for the community.

Goals and Objectives

- Provide the highest level of customer service in a safe and efficient manner.
- Provide quality training for fire, emergency medical operations, and emergency management in a safe environment.
- Continually strive to maintain or improve our Insurance Services Office (ISO rating).
- Maintain and create partnerships and relationships with the community
- Provide quality fire prevention, inspections, and emergency services education to our community.
- Strive to maintain or improve membership in the FVFD.
- Continue providing a standard of care that is consistent with the rules and regulations set forth to emergency providers by the Texas Department of Health Services
- Continue providing our Emergency Medical Team members a means to maintain continuing education requirements and educate them in emergency medical care standards practice.

In order to meet this goal, we will

- Continue providing quality customer service by evaluating our daily operations and responses looking for ways to improve.
- Utilize internal and external sources for emergency service training.
- Continually evaluate ISO guidelines as a benchmark to improved services.
- Work as a team with committee and personnel to improve our Fire EMS service to our community.
- Provide fire prevention programs to all schools in our area, and community.

- Perform yearly inspections and evaluate construction plans for fire and life safety code compliance.
- Evaluate ways to recruit additional volunteers.
- Maintain a quality assurance program to ensure the highest quality of customer service and that the highest customer satisfaction is received by every customer.
- Provide a high quality, in-house continuing education program to enhance employee education and maintain the highest medical care standards

What we accomplished in 2016-2017

- Reduced our Insurance Services Office (ISO) Public Protection Classification (PPC) from a Classification of 4 to a Classification of 2.
- Merge two separate City/County Services into a Fire EMS System.
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification.
- Recruited and added additional volunteer personnel.
- Added one additional Firefighter EMT.
- Changed operations to work from two Fire EMS stations with fire apparatus and ambulances in both stations.
- Partnered with Hill Country Memorial Hospital (HCMH) on a fall prevention program.
- Our in house CE program is going strong we have taught approximately 400 continuing education hours for our staff and others in county fire departments.
- We have provided approximately 1400 hours of continuing education for our fulltime staff to maintain their EMS certifications
- We have maintained a strong presence with STRAC (South Texas Regional Advisory Council) by Assistant Chief Jung being on the Executive Board.
- We provided First Aid, CPR and Stop the Bleed certification for all 160 city employees.

What we plan to accomplish in 2017-2018

- Merge the Emergency Management Service into the Fire EMS Department.
- Train additional full time, part time and volunteer personnel to Fire EMS state certification levels.
- Maintain our ISO classification rating.
- Develop a Fire EMS replacement plan for aging apparatus.
- With approval, apply for a Safer Grant to add four additional full time personnel in order to respond with Fire apparatus immediately.
- Train our new EMTs to perform 12 lead ECG's on patients with chest pains.
- Strive to be proactive in the Nation Wide Pharmaceutical shortages.
- Develop and host an EMT class for responders in Gillespie County.

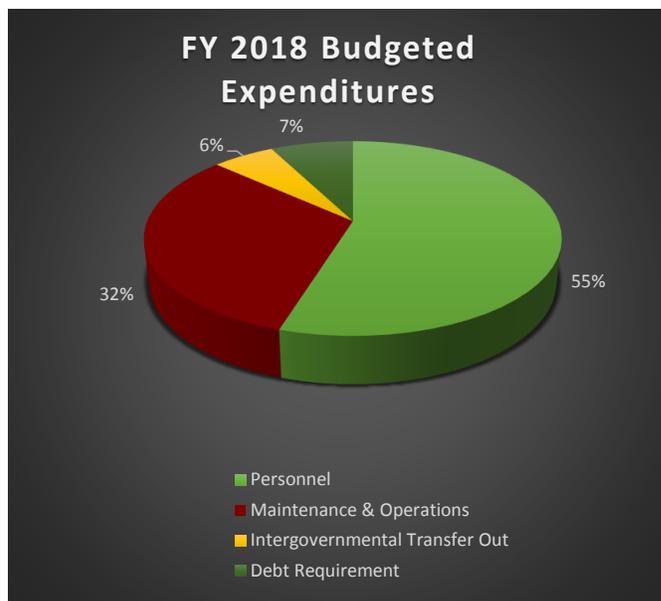
PERFORMANCE MEASURES- FIRE DEPARTMENT	ACTUAL FY 14-15	ACTUAL FY 15-16	ESTIMATED FY 16-17	PROJECTED FY 17-18
Average Turn Out Time (All Calls)			4.81	4.81
Average Turn Out Time (City)			4.67	4.67
Average Turn Out Time (County)			4.89	4.89
Percentage Response 5 Minutes or Less (City)	68%	70%	70%	70%
Percentage Response 5 Minutes or Less (County)	58%	60%	60%	60%
Continuing Education/Training (Hours)	2463	Not Available	3950	3950
Percent of Businesses Inspected	22%	20%	25%	25%
Percent of Inspections Passing on First Inspection	20%	25%	25%	25%
Fire Hydrants Tested	10	37	40	40
Volunteer Hours during Emergency Responses	4795	5944	7600	7600

PERFORMANCE MEASURES- EMS	ACTUAL FY 14-15	ACTUAL FY 15-16	ESTIMATED FY 16-17	PROJECTED FY 17-18
Number of City Responses	1384	1591	1829	2031
City Response Time (min)	3.9	3.7	3.7	3.7
Number of County Responses	782	899	1033	1050
County Response Time (min)	11.3	13.3	13.5	13.0
EMS Transfers	441	507	583	602
Total Number of Billable Patients	2607	2997	3445	3550
Gross Billable Revenue	\$1.68M	\$2.0M	\$1.873M	\$1.873M
Dollars Collected	\$829,000	\$1.0M	\$1.2M	\$1.3M
Average Collection Period (aka Days Sales Outstanding)	45	45	45	45
% of Receivables > 120 Days	7%	7%	7%	7%

Fire Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	420,302	546,023	581,697	698,155
Maintenance & Operations	258,115	276,400	300,348	406,200
Intergovernmental Transfer Out	21,300	28,500	24,500	72,730
Capital Outlay	-	67,335	67,335	-
Debt Requirement	86,658	114,800	113,500	96,900
Total Expenditures	786,375	1,033,058	1,087,380	1,273,985

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Fire Chief	1	1	1	1
Fire Marshal	1	1	1	1
Shift Officer	3	3	3	3
Total	5	5	5	5



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

FIRE DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
01-23-1015-00	Regular Wages - City Attorney	-	-	1,100	1,900
01-23-1016-00	Wages - City Attorney Billings	72	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	290,961	368,041	295,000	323,900
01-23-1050-00	Regular Wages-Part-time Emp	16,131	30,000	30,000	92,000
01-23-1060-00	Longevity	1,451	1,736	1,740	1,700
01-23-1070-00	Overtime Wages	9,799	9,000	120,000	123,600
01-23-2020-00	Social Security	23,612	31,271	34,260	41,547
01-23-2030-00	Retirement-TMRS	29,673	36,665	40,447	44,208
01-23-2040-00	Uniforms And Clothing	3,069	4,000	4,000	6,000
01-23-2050-00	Car Allowance	6,055	8,400	2,450	-
01-23-2060-00	Insurance - Hospitalization	39,479	56,910	52,700	63,300
01-23-2090-00	Professional Org - Personal	3,424	3,200	4,378	4,400
01-23-2100-00	Prof Education & Training	6,085	20,000	20,000	25,000
01-23-2220-00	Firemen's Pension Fund Contr	42,160	42,000	45,800	46,000
01-23-2230-00	Medical Exams	226	1,500	1,500	1,500
01-23-2240-00	Firemen Recertification	1,020	1,200	1,200	1,800
01-23-3010-00	Utilities	10,813	12,000	12,000	12,000
01-23-3020-00	Telephone	1,171	1,800	1,800	1,800
01-23-3030-00	Office Supplies & Forms	1,448	800	1,150	1,150
01-23-3040-00	Postage, Freight, Etc	536	500	500	500
01-23-3050-00	Advertising & Notices	186	400	400	400
01-23-3060-00	Protocol & Social	4,117	3,000	3,000	4,000
01-23-3070-00	Travel Expenses	7,239	17,500	17,500	17,500
01-23-3090-00	Books, Periodicals, Etc	305	2,000	2,000	2,000
01-23-3100-00	Safety	288	500	500	12,500
01-23-3140-00	Contract Professional Services	18,116	2,500	10,320	2,500
01-23-3150-00	Fire Prevention Materials	1,533	1,000	2,400	5,000
01-23-3190-00	Miscellaneous Fire Dept Exp	2,311	2,500	2,900	3,100
01-23-3220-00	Insurance & Bonds	15,567	12,100	12,300	12,300
01-23-3250-00	Conventions	-	500	500	500
01-23-3274-00	City Contribution - Dispatch	21,300	28,500	24,500	28,980
01-23-3277-00	City Contribution - Rural Fire	-	-	-	43,750
01-23-4010-00	Communications Expenses	23,257	24,000	24,000	28,100
01-23-4020-00	Janitorial/Housekeeping	3,151	2,500	3,500	3,500
01-23-4030-00	General Property Maintenance	10,356	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	10,486	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	6,106	7,500	7,500	7,500
01-23-4070-00	Computer/Software Maintenance	9,944	9,800	9,800	10,800
01-23-4090-00	Ladder Maintenance	992	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	24,088	20,000	20,000	46,000
01-23-4210-00	Fire Department Supplies	6,988	8,500	8,500	8,500
01-23-4410-00	Gasoline, Oil, & Lubrication	14,921	14,000	14,000	18,000
01-23-4430-00	Vehicle Maintenance - Trucks	31,280	30,000	30,000	62,300
01-23-4435-00	Fleet Lease	-	-	7,800	26,800
01-23-5310-00	Message Boards	-	-	-	5,650
01-23-5396-00	Brush Truck - 2016	-	67,335	67,335	-
01-23-6023-00	Principal -Fire Marshal Pickup	9,433	9,600	9,600	-
01-23-6024-00	Interest - Fire Marshal Pickup	221	200	200	-
01-23-6221-00	Principal - 700 Radios	6,555	6,700	6,700	-
01-23-6222-00	Interest - 700 Radios	154	100	100	-
01-23-6230-00	Principal - Pumper - Chase	62,752	64,000	64,000	65,200
01-23-6231-00	Interest - Pumper - Chase	7,544	6,400	6,400	5,200
01-23-6232-00	Principal - SCBA Breathing App	-	26,200	26,400	26,000
01-23-6233-00	Interest - SCBA Breathing App	-	1,600	100	500
Fire Dept Expenditures		786,375	1,033,058	1,087,380	1,273,985



The City of Fredericksburg

Street Department

Street Department

Description

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

Goals and Objectives

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

In order to meet this goal, we will

Continue to monitor the streets and roadways. The paving project begins the year before the paving begins, with an evaluation of areas requiring attention by street and engineering personnel. Then in these selected blocks, trees are trimmed, base failures and drainage issues are addressed. This may include excavating failed areas, and patching (levelup) areas to achieve proper drainage and ride quality. After the paving process is completed, excess gravel is removed and the appropriate stripping and pavement markers are reapplied. The Street Department also mows and performs weed control on 128 areas that are logged and recorded. These sites, which may be as small as a couple hundred square feet up to 75 acres in size, are along roadways, alleys, waterways, fields, and detention ponds. Each fall and in early spring the Street Department collects and transports about 3,000 cubic yards of leaves picked up from piles placed on the street by local residents. These leaves are composted for sale at the city landfill.

What we accomplished in 2016-2017

- Prepped and seal coated around 201,000 square yards of paved surfaces. This included reconstruction of the parking area at Pavilion #4 at the Park/Golf Course. Extensive repairs were made on both Pyka Road and West Liveoak streets in preparation for the 2017 project. Traffic control was provided for 3 parades in the center of town and an emergency management training exercise near High School.
- Began using the Work Order Management System (WOMS) to track all City fleet repair costs performed at the repair facility.
- Realigned Lower Crabapple Road near Frederick Road to improve the transition of width in that area.
- Filled and graded the site for the Cross Mountain Park restroom.
- Constructed 19 ADA compliant Ramps.
- Reconstructed 12 driveways.

- Installed 205 feet of handrail.

What we plan to accomplish in 2017-2018

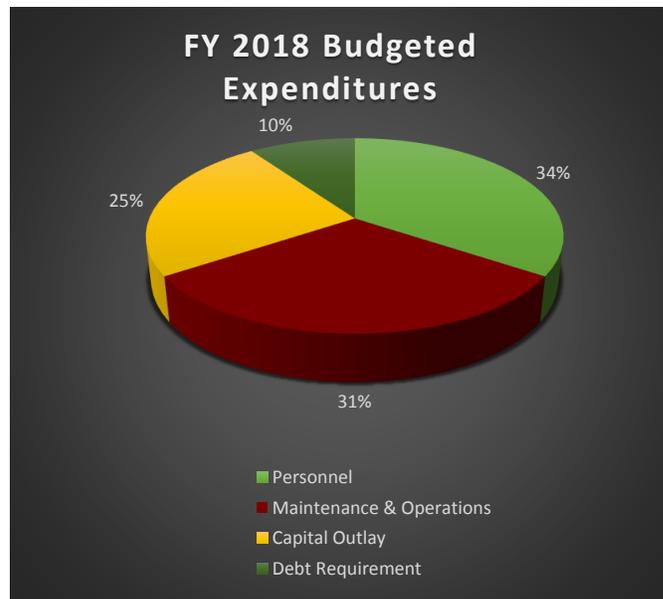
- Prepare and sealcoat 10% of all street surfaces for the paving program.
- Evaluate with engineering and stabilize the areas in the first phase of the Friendship Lane mill and overlay project.

Street Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
New Roads (miles)				
Seal Coated Roads (Miles)square yards	220,000	213,000	191,000	200,000
Chip Seal Repaired (Miles)	14	13	12	12
Man-Hours of General Road Maintenance	10,000 +	10,000 +	10,000+	10,000+
New Sidewalks, Ramps and Driveways (Feet)	N/A	1650	1735 Citywide/603 Main Street	
Patch Materials (Tons)	1600	2000	2,300	4,000 Friendship
Replaced Street Sign man hours	1,500	1,700	1,500	1,600
Base Materials (Tons)	4300	4500	3,300/900 Millings	3,500
Man-Hours of Drainage Operation and Maintenance including mowing, trimming, tree removal, brush hauling, weed control, leaf pick up	-5,800	6,200	6,500	6,000+

Street Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	889,147	967,442	973,656	858,591
Maintenance & Operations	699,552	823,500	780,400	785,600
Capital Outlay	912,285	564,000	568,400	613,150
Debt Requirement	106,781	206,000	198,500	245,182
Total Expenditures	2,607,765	2,560,942	2,520,956	2,502,523

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Street Department Superintendent	1	1	1	1
Assistant Street Dept. Superintendent	1	1	1	1
Mechanics	3	3	3	3
Equipment Operators	9	9	9	9
Total	14	14	14	14



City of Fredericksburg
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**The City of
Fredericksburg**

STREET DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-24-1015-00	Regular Wages - City Attorney	-	-	-	1,900
01-24-1016-00	Wages - City Attorney Billings	3,130	-	1,400	-
01-24-1030-00	Regular Wages-Full Time Emp	614,422	660,600	664,500	576,800
01-24-1050-00	Regular Wages-Part Time Emp	4,817	10,000	10,000	10,000
01-24-1060-00	Longevity	15,713	14,400	13,800	13,800
01-24-1070-00	Overtime Wages	17,544	30,000	30,000	30,000
01-24-2020-00	Social Security	47,686	54,698	55,057	48,386
01-24-2030-00	Retirement - Tmrs	63,133	68,244	68,699	61,005
01-24-2040-00	Uniforms And Clothing	7,629	9,500	9,500	9,500
01-24-2060-00	Insurance - Hospitalization	115,073	120,000	120,700	107,200
01-24-2090-00	Professional Org - Personal	315	300	300	300
01-24-2100-00	Prof. Education & Training	665	500	500	500
01-24-3010-00	Utilities	16,678	22,000	22,000	22,000
01-24-3020-00	Telephone	968	900	900	900
01-24-3030-00	Office Supplies & Forms	425	1,000	1,000	1,000
01-24-3040-00	Postage, Freight, Etc.	38	100	100	100
01-24-3050-00	Ads & Public Notices	701	600	600	600
01-24-3060-00	Protocol & Social	2,467	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	191	1,000	800	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	7,556	8,000	8,000	6,000
01-24-3130-00	Legal Expenses	27	-	-	-
01-24-3140-00	Contract Professional Services	13,393	20,000	15,000	10,000
01-24-3190-00	Miscellaneous Street Dept.exp.	963	1,000	1,000	1,000
01-24-3220-00	Insurance & Bonds	33,309	33,400	30,100	33,400
01-24-4010-00	Communications	5,593	8,700	8,700	10,900
01-24-4020-00	Janitorial/housekeeping	396	1,000	1,000	1,000
01-24-4030-00	General Property Maintenance	5,628	11,500	11,500	6,000
01-24-4040-00	Small Tools & Equipment	2,684	4,000	4,000	3,000
01-24-4060-00	Office Machines Maintenance	965	1,200	1,200	1,200
01-24-4070-00	Computer/Software Maintenance	8,539	30,900	30,900	18,000
01-24-4240-00	Street Supplies	3,826	6,000	6,000	6,000
01-24-4245-00	Sign Materials	17,973	15,000	12,000	15,000
01-24-4250-00	Street & Bridge Maintenance	26,674	26,600	16,000	20,000
01-24-4251-00	Crack Sealing Maintenance	-	-	-	6,000
01-24-4255-00	Street Lighting Power	9,375	9,400	9,400	9,400
01-24-4270-00	Street Marking Paint	5,143	10,000	10,000	10,000
01-24-4330-00	Emulsion	125,871	150,000	135,000	145,000
01-24-4340-00	Rock - Grade 5	104,307	96,000	96,000	96,000
01-24-4345-00	Limestone	21,750	30,000	30,000	30,000
01-24-4350-00	Premix - Type 1A	153,446	175,000	175,000	175,000
01-24-4360-00	Shop Materials & Supplies	16,537	20,000	20,000	5,000
01-24-4410-00	Gasoline, Oil, & Lubrication	29,863	40,000	35,000	40,000
01-24-4430-00	Vehicle Maintenance - Trucks	1,461	4,000	2,000	2,000
01-24-4435-00	Fleet Lease	34,648	47,200	47,200	61,100
01-24-4440-00	Tractor/heavy Equipment Maint.	45,406	45,000	45,000	45,000
01-24-4450-00	Other Equipment Maintenance	1,771	1,000	2,000	1,000
01-24-5410-00	Brehmer Lane	260,254	-	-	-
01-24-5413-00	Discharge Structure & Channel	111,080	209,000	202,500	-
01-24-5464-00	Equipment	-	-	-	5,650
01-24-5465-00	Sidewalks	94,940	100,000	100,000	100,000
01-24-5467-00	Downtown Sidewalk Repairs	24,645	50,000	50,000	-
01-24-5468-00	South Milam St Rehabilitation	344,698	-	-	-

City of Fredericksburg
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**The City of
 Fredericksburg**

STREET DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
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01-24-1016-00	Wages - City Attorney Billings	3,130	-	1,400	-
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01-24-2090-00	Professional Org - Personal	315	300	300	300
01-24-2100-00	Prof. Education & Training	665	500	500	500
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01-24-4345-00	Limestone	21,750	30,000	30,000	30,000
01-24-4350-00	Premix - Type 1A	153,446	175,000	175,000	175,000
01-24-4360-00	Shop Materials & Supplies	16,537	20,000	20,000	5,000
01-24-4410-00	Gasoline, Oil, & Lubrication	29,863	40,000	35,000	40,000
01-24-4430-00	Vehicle Maintenance - Trucks	1,461	4,000	2,000	2,000
01-24-4435-00	Fleet Lease	34,648	47,200	47,200	61,100
01-24-4440-00	Tractor/heavy Equipment Maint.	45,406	45,000	45,000	45,000
01-24-4450-00	Other Equipment Maintenance	1,771	1,000	2,000	1,000
01-24-5410-00	Brehmer Lane	260,254	-	-	-
01-24-5413-00	Discharge Structure & Channel	111,080	209,000	202,500	-
01-24-5464-00	Equipment	-	-	-	5,650
01-24-5465-00	Sidewalks	94,940	100,000	100,000	100,000
01-24-5467-00	Downtown Sidewalk Repairs	24,645	50,000	50,000	-
01-24-5468-00	South Milam St Rehabilitation	344,698	-	-	-

01-24-5469-00	Trailer for Dump Truck	24,472	-	-	-
01-24-5470-00	Thermoplastic Striping Machine	8,846	-	-	-
01-24-5472-00	Tractor for Shredder	43,351	-	-	-
01-24-5473-00	Downtown Parking Plan	-	35,000	35,000	-
01-24-5474-00	Master Thoroughfare Plan	-	120,000	130,900	-
01-24-5475-00	Herbicide-Arundo Donax Control	-	25,000	25,000	-
01-24-5476-00	Bridge Guardrail Upgrade Prog	-	25,000	25,000	25,000
01-24-5477-00	Friendship Lane Rehabilitation				425,000
01-24-5478-00	Relief Route				50,000
01-24-5479-00	Double Shredder				7,500
01-24-6406-00	Principal-Oil Distributor Trk	48,498	49,100	49,100	-
01-24-6407-00	Interest-Oil Distributor Trk	1,136	600	600	-
01-24-6408-00	Principal - Dump Truck	37,747	37,100	37,100	37,600
01-24-6409-00	Interest - Dump Truck	134	900	900	600
01-24-6410-00	Principal - Bobcat	19,197	18,900	18,900	19,300
01-24-6411-00	Interest - Bobcat	68	500	500	300
01-24-6412-00	Principal - Sweeper	-	75,200	72,600	71,400
01-24-6413-00	Interest - Sweeper	-	4,600	300	1,400
01-24-6414-00	Principal - Asphalt Zipper	-	18,000	18,400	18,100
01-24-6415-00	Interest - Asphalt Zipper	-	1,100	100	400
01-24-6416-00	Principal - Tool Carrier/Front End Loader FY	-	-	-	60,380
01-24-6417-00	Interest - Tool Carrier/Front End Loader - FY	-	-	-	400
01-24-6418-00	Principal - Dump Truck FY 2018	-	-	-	35,102
01-24-6419-00	Interest - Dump Truck FY 2018	-	-	-	200
	Street Dept Expenditures	2,607,765	2,560,942	2,520,956	2,502,523



The City of Fredericksburg

Park Department

Parks & Recreation Department

Description

The City of Fredericksburg Parks and Recreation Department maintains 9 parks that encompass approximately 323 acres. These include 1 regional park, 4 community parks, 2 neighborhood parks, and 2 special use parks. The Parks and Recreation Department consists of a Director, a Park Maintenance Superintendent, a Recreation Superintendent, a Warehouse/Landscape Technician, a Facilities Maintenance Technician, a part time Special Use Park Site Manager, 7 full time Park Maintenance Crew members and 1 part time Crew member, 4 part time Park Attendants, and summer lifeguards.

Goals and Objectives

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

What we accomplished in 2016-2017

- Began accepting credit cards as payment at Park Headquarters.
- Began using a new reservation software.
- Replaced restroom partitions at pavilions 3 and 4 at Lady Bird Johnson Park.
- Resurfaced all tennis courts and replaced wind screens with slats.
- Replaced backstop on Field C at Lady Bird Johnson Park.
- Added a new modular restroom to Cross Mountain Park.
- Began first phase of RV Park utility upgrades.
- Created rental forms for all facility reservations.
- Made improvements at both swimming pools to include new programs, streamlined party reservations and new recreation activities.
- Assisted the Gillespie County Leadership Class of 2017 with improvements at Pavilion 2 in Lady Bird Johnson Park.

- Contracted out a new concession operation to provide kayak and canoe rentals at Lady Bird Johnson Park.
- Hired new gardener to improve and maintain gardens at Marktplatz and Lady Bird Johnson Park.
- Coordinated with more than 45 special events held in City parks.
- Added 42 acres to the City parkland.

What we plan to accomplish in 2017-2018

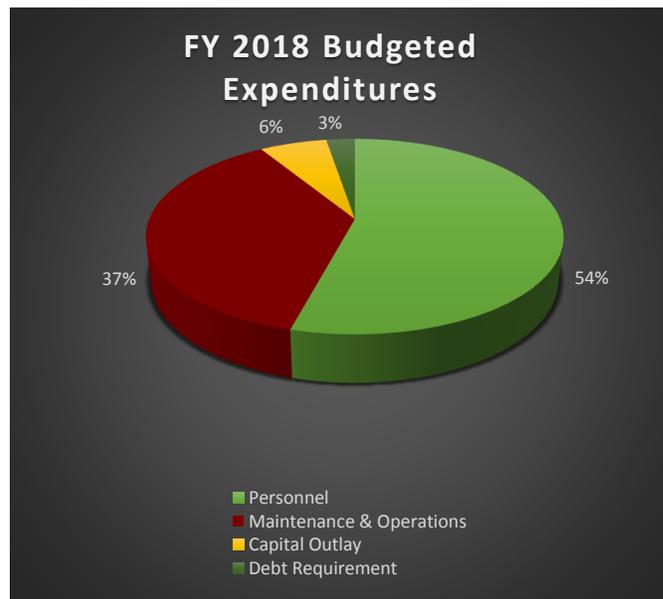
- Educate the citizens on the proposed new Oak Crest Sports Park bond.
- Demolish and build the first of two new restrooms to make ADA complaint at Lady Bird Johnson Park.
- Improve grounds at Cross Mountain Park to make it more inviting.
- Make improvements to the small restroom at Marktplatz.
- Develop a Master Plan for Fort Martin Scott.
- Stabilize the granite gravel trails at Fort Martin Scott.
- Add a stone BBQ Pit to the Tatsch House.
- Create a new online reservation system for the RV Park.

MARKTPLATZ RESERVATIONS							
	<i>KINDER HALLE</i>	<i>OKTOBERFEST</i>	<i>ADELSSVEREIN</i>	<i>KITCHEN</i>	<i>FEST ROOM</i>	<i>ENTIRE</i>	<i>TOTAL</i>
Jan-16	9	0	0	0	0	0	9
Feb-16	0	0	0	0	0	0	0
Mar-16	1	0	1	0	0	0	2
Apr-16	0	0	1	0	0	2	3
May-16	3	0	3	0	0	1	7
Jun-16	6	0	1	1	0	1	9
Jul-16	4	0	2	0	0	0	6
Aug-16	4	0	2	1	0	0	7
Sep-16	0	0	1	0	0	2	3
Oct-16	0	1	1	0	0	3	5
Nov-16	25	0	0	0	0	0	25
Dec-16	31	1	1	1	0	0	34
TOTAL 2016	83	2	13	3	0	9	110
Jan-17	16	0	0	0	0	0	16
Feb-17	0	0	0	0	0	0	0
Mar-17	0	0	0	0	0	0	0
Apr-17	2	0	4	1	0	1	8
May-17	4	1	4	0	0	2	11
Jun-17	7	1	3	1	0	2	14
Jul-17	4	0	2	0	0	0	6
Aug-17	5	0	2	1	0	0	8
Sep-17	0	1	2	0	0	3	6
Oct-17	0	1	1	0	0	3	5
Nov-17	21	1	2	0	0	0	24
Dec-17	31	1	1	1	0	0	34
TOTAL 2017	90	6	21	4	0	11	132

Park Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	812,113	852,494	861,525	964,705
Maintenance & Operations	620,019	632,050	631,800	659,130
Capital Outlay	277,814	243,000	232,835	110,000
Debt Requirement	-	-	-	46,850
Total Expenditures	1,709,946	1,727,544	1,726,160	1,780,685

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director of Parks and Recreation	1	1	1	1
Park Manager/Pool Manager	1	1	1	1
Park Maintenance Superintendent	1	1	1	1
Crew Workers	7	7	7	7
Warehouse/Landscape Technician	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
Total	12	12	12	12



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
Fredericksburg**

PARK DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-25-1015-00	Regular Wages - City Attorney	-	-	-	11,900
01-25-1016-00	Wages - City Attorney Billings	1,044	3,000	10,000	-
01-25-1030-00	Regular Wages-full Time Emp.	448,314	490,100	455,200	513,100
01-25-1050-00	Regular Wages - Part Time Emp	132,714	130,000	160,000	182,000
01-25-1060-00	Longevity	7,842	5,400	6,432	6,200
01-25-1070-00	Overtime Wages	24,251	24,000	24,000	24,000
01-25-2020-00	Social Security	46,847	49,916	50,156	56,396
01-25-2030-00	Retirement-tmrs	47,006	50,578	47,977	54,410
01-25-2040-00	Uniforms And Clothing	4,542	4,500	6,500	4,800
01-25-2050-00	Car Allowance	8,175	8,400	8,460	8,500
01-25-2060-00	Insurance-hospitalization	91,378	86,600	92,800	103,400
01-25-2090-00	Professional Org - Personal	410	500	400	530
01-25-2100-00	Prof. Education & Training	667	2,000	500	2,000
01-25-3010-00	Utilities	183,621	180,000	176,000	184,400
01-25-3020-00	Telephone	3,417	3,800	3,200	3,600
01-25-3030-00	Office Supplies & Forms	1,157	1,800	1,700	1,800
01-25-3040-00	Postage, Freight, Etc.	38	300	500	500
01-25-3050-00	Advertising & Public Notices	1,287	2,000	1,600	2,000
01-25-3060-00	Protocol & Social	4,460	3,000	2,500	3,000
01-25-3070-00	Travel Expenses	3,294	2,000	1,400	2,000
01-25-3090-00	Books, Periodicals, Etc	90	200	-	200
01-25-3100-00	Safety	1,693	2,100	2,000	2,100
01-25-3130-00	Legal Expenses	150	-	-	-
01-25-3140-00	Contract Professional Services	15,693	30,000	23,000	-
01-25-3190-00	Miscellaneous Expenses	81	-	-	-
01-25-3220-00	Insurance & Bonds	16,933	19,800	23,500	23,500
01-25-3280-00	Telephone - Swimming Pools	1,364	1,550	1,300	1,500
01-25-4010-00	Communications	4,333	5,800	5,200	11,100
01-25-4020-00	Janitorial/housekeeping	15,658	17,000	18,500	17,000
01-25-4030-00	General Property Maintenance	9,667	24,000	18,000	24,000
01-25-4040-00	Small Tools & Equipment	15,387	16,000	12,000	16,000
01-25-4060-00	Office Machines Maintenance	477	300	700	700
01-25-4066-00	Cable TV - Campgrounds	19,679	21,000	23,000	24,000
01-25-4070-00	Computer/Software Maintenance	8,319	2,400	1,300	17,100
01-25-4080-00	Roads & Grounds Maintenance	18,389	28,000	21,000	28,000
01-25-4100-00	Market Square Expenses	40,464	35,000	47,000	35,000
01-25-4105-00	Market Square Wi-Fi	29	-	-	-
01-25-4110-00	Ft Martin Scott Maintenance	66,665	23,700	53,000	32,000
01-25-4111-00	Ft Martin Scott Souvenirs	1,468	800	1,100	1,500
01-25-4180-00	July 4th Fireworks	16,000	16,000	16,000	16,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,756	1,500	1,100	1,500
01-25-4200-00	Pavilion Maintenance	7,622	8,000	6,750	8,000
01-25-4220-00	Refuse Supplies	1,949	2,000	1,000	2,000
01-25-4230-00	Swimming Pools Expenses	44,622	40,000	39,000	40,000
01-25-4260-00	Sports Facilities Maintenance	18,583	21,000	21,000	21,000
01-25-4265-00	Playground Maintenance	149	4,000	7,000	4,000
01-25-4270-00	General Operations	5,623	6,000	3,000	6,000
01-25-4275-00	Contract Tree Trimming	2,990	4,000	-	4,000
01-25-4276-00	Christmas Decorations Repair	17,854	20,000	15,000	15,000
01-25-4285-00	Tree Care & Replacement	2,781	5,000	2,600	5,000
01-25-4340-00	Comfort Stations	603	1,200	-	1,200
01-25-4410-00	Gasoline, Oil, & Lubrication	16,801	15,000	19,750	22,000
01-25-4430-00	Vehicle Maintenance - Trucks	3,748	4,100	2,400	3,000

01-25-4435-00	Fleet Lease	29,375	52,700	50,000	68,400
01-25-4440-00	Tractor/heavy Equipment Maint.	3,412	2,500	3,800	2,500
01-25-4450-00	Other Equipment Maintenance	3,827	3,000	3,000	3,000
01-25-4544-00	Ft Martin Scott Event Expenses	7,434	3,000	2,000	3,000
01-25-5521-00	RV Campgrounds Improvements	250,694	-	10,000	10,000
01-25-5523-00	Parks Master Plan	11,746	-	-	-
01-25-5524-00	Utility Vehicle	8,920	-	-	-
01-25-5525-00	Repaint Adelsverein	-	35,000	27,030	-
01-25-5527-00	Replace Bathroom Partitions #4	6,454	7,000	5,428	-
01-25-5528-00	Tennis Court Improvements	-	35,000	30,377	-
01-25-5529-00	BaseballField C-Fence/Backstop	-	28,000	22,000	-
01-25-5530-00	Cross Mountain Park Restroom	-	138,000	138,000	-
01-25-5532-00	LBJ Pecan Restroom Replacement				100,000
01-25-6500-00	Principal - Park Mowers				46,600
01-25-6501-00	Interest - Park Mowers				250
		<hr/>	<hr/>	<hr/>	<hr/>
	Park Dept Expenditures	1,709,946	1,727,544	1,726,160	1,780,685



The City of Fredericksburg

Development Services Department

Development Services

Department

Description

The Development Services Department consists of four divisions, including Planning and Development, Building, Historic Preservation, and Civil Code Enforcement. Department staff consists of the Director of Development Services, Historic Preservation Officer, Development Coordinator, Building Official, Building Inspector and Civil Code Enforcement Officer. The department serves a variety of customers, including builders, developers, contractors, visitors, citizens and other City staff.

Planning and Development Division

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

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

Historic Preservation Division

The Historic Preservation Division is responsible for the implementation of the Historic Preservation Ordinance as it pertains to historic districts and individual landmarks. The function of the division includes the review and approval of Certificates of Appropriateness which are required for all exterior work of designated historic properties. The division also makes recommendations to the Historic Review Board and City Council.

Building Division

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

Civil Code Enforcement

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

Goals and Objectives

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

In order to meet these goals, we will

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

What we accomplished in 2016-2017

- Hired first Historic Preservation Officer to act as liaison to Historic Review Board and accept, review, and comment on applications for Certificates of Appropriateness.
- Updated Historic Preservation Ordinance changing duties from Building Official to Historic Preservation Officer.
- Added review by HPO of all demolitions permit applications.
- Provided staff support for Community Visioning sessions.
- Updated our filing system to include digital copies.
- Updated the Development Services Webpage to include all permits and applications currently available.
- Pursued Code Enforcement code violation cases resulting in better quality of life for tenants.
- Created a catalog to track Building Permits.
- Participated in Attainable Housing Charrette and provided continued support to the ongoing efforts of the City.
- Provided staff support for the Downtown Park Plan.
- Participated in the update to the Transportation Master Plan.
- Facilitated stakeholder meetings and developed an update to the Hill Country University Center Master Plan.
- Prepared the necessary annexation and development agreement for the Frieden project.
- Provided detailed support and guidance to implement the Design Guidelines and Standards for entry corridors.
- Participated in the recruitment and selection process for the hotel and conference center.
- Provide professional staff support to the Planning and Zoning Commission, Historic Review Board and Board of Adjustment.
- Support, facilitate and provide inspection services for a variety of commercial and residential projects.
- Provided weekly reports on permits and inspections.
- Provide weekly reports on code enforcement activity.
- Provide daily support to a variety and very high volume of inquiries submitted to the department.

What we plan to accomplish in 2017-2018

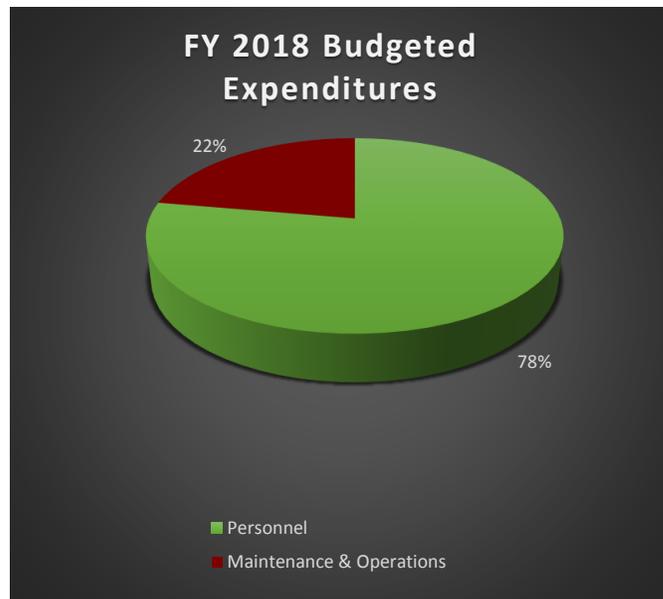
- Complete a historic resources survey to determine size of historic district expansion
- Designate historic landmarks.
- Improve permitting by providing the option for electronic submission.
- Work on accepting payment over the phone or online.
- Assist in the preparation of an ordinance pertaining to fee waivers for affordable housing.
- Develop an amendment to the zoning ordinance requiring a Conditional Use Permit for outdoor music venues.
- Hire an individual to enforce the B&B regulations and continue to refine the regulations currently in place for short term rentals.
- Continue to support the effort to attract and retain affordable housing.
- Continue to implement and provide updates to the variety of development ordinances.
- Continue to provide the highest quality service to the Boards, Commissions and Council.
- Continue to provide the highest quality support to the Development Review Process.

Development Services Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Zoning Cases Processed	20	15	9	12
Plats Reviewed	23	31	27	25
Inspections Conducted	1348	1456	1600	1650
Additions, alterations, accessory building permits issued.	133	129	140	145
Commercial Permits Issued	10	55	40	45
Housing Permits Issued	58	70	50	75
Code Enforcement Cases Addressed	791	827	850	875
Historic – Certificate of Appropriateness	101	107	105	110
Customer Queries(in person/phone)			15,000	15,500
Site Plan Cases Processed	17	24	30	35
Board of Adjustment Cases	3	5	1	3

Development Services

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	386,325	416,323	425,996	518,284
Maintenance & Operations	68,275	101,400	97,420	148,425
Total Expenditures	454,600	517,723	523,416	666,709

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director of Development Services	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Development Coordinator	1	1	1	1
Code Enforcement Officer	1	1	1	2
Historic Preservation Planner	0	0	0	1
Total	5	5	5	7



City of Fredericksburg
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**The City of
 Fredericksburg**

DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-27-1015-00	Regular Wages - City Attorney	-	-	-	25,300
01-27-1016-00	Wages - City Attorney Billings	16,707	14,000	22,700	-
01-27-1040-00	Regular Wages -Planning & Bldg	285,307	301,800	301,800	360,500
01-27-1060-00	Longevity	1,530	1,500	1,500	1,500
01-27-2020-00	Social Security	22,036	24,273	24,939	29,629
01-27-2030-00	Retirement - TMRS	28,989	30,750	31,557	37,955
01-27-2050-00	Car Allowance	-	4,500	4,000	6,000
01-27-2060-00	Insurance - Hospitalization	31,756	39,500	39,500	57,400
01-27-2090-00	Professional Org - Personal	2,078	3,000	3,000	6,695
01-27-2100-00	Prof Education & Training	3,425	5,000	5,000	5,160
01-27-3020-00	Telephone	267	500	500	500
01-27-3030-00	Office Supplies & Forms	1,287	3,000	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	-	100	100	100
01-27-3050-00	Ads & Public Notices	251	500	1,000	600
01-27-3060-00	Protocol & Social	2,149	3,000	3,000	3,000
01-27-3070-00	Travel Expenses	4,288	5,000	5,000	11,150
01-27-3090-00	Books, Periodicals, Etc	131	500	500	500
01-27-3130-00	Legal Expenses	1,196	4,000	3,000	4,000
01-27-3135-00	Nuisance Abatement	2,297	4,000	4,000	4,000
01-27-3140-00	Contract Professional Services	2,408	2,000	2,000	42,000
01-27-3220-00	Insurance & Bonds	3,658	2,200	2,220	2,220
01-27-4010-00	Communications	5,478	8,900	8,900	8,500
01-27-4040-00	Small Tools & Equipment	309	2,000	4,000	5,000
01-27-4060-00	Office Machines Maintenance	142	-	-	-
01-27-4070-00	Computer/Software Maintenance	19,452	28,800	28,800	22,800
01-27-4410-00	Gasoline, Oil, & Lubrication	1,703	2,500	2,500	2,500
01-27-4430-00	Vehicle Maintenance	842	1,500	1,500	1,500
01-27-4435-00	Fleet Lease	3,995	12,400	12,400	13,200
01-27-4710-00	Wayfinding Sign Maintenance	546	2,500	2,500	2,500
01-27-4720-00	Historic Building Maintenance	12,373	10,000	5,000	10,000
	Development Services Dept Expenditures	454,600	517,723	523,416	666,709



The City of Fredericksburg

Health Department

Gillespie County Health Division

Description

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

Goals and Objectives

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

In order to meet this goal, we will

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

What we accomplished in 2016-2017

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

What we plan to accomplish in 2017-2018

We will continue to provide environmental health services to the Citizens and visitors of Gillespie County.

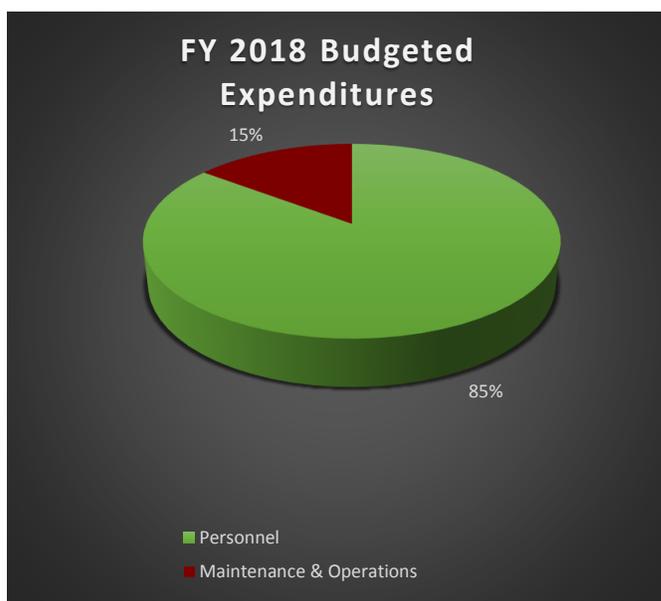
Gillespie County Health Division				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15*</i>	<i>ACTUAL FY 15-16*</i>	<i>ESTIMATED FY 16-17*</i>	<i>PROJECTED FY 17-18</i>
Retail Food Service Inspections	505	541	515	525
Day Care Inspections	9	11	10	10
Foster Home Inspections	4	9	6	6
Independent School District Inspections	3	3	3	3
Retail Health Permits Issued	215	237	242	247
Temporary Health Permits Issued	264	273	270	280
Mobile Food Unit Permits Issued	29	23	30	28

*indicates actual calendar year statistics

Health Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	155,025	171,410	169,700	178,084
Maintenance & Operations	22,788	21,675	20,075	30,725
Total Expenditures	177,813	193,085	189,775	208,809

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director Gillespie County Health Division	1	1	1	1
Food Safety Inspector	1	1	1	1
Total	2	2	2	2



City of Fredericksburg
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**The City of
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HEALTH DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-28-1016-00	Wages - City Attorney Billings	1,628	1,600	100	-
01-28-1030-00	Regular Wages-Full Time Emp	116,562	129,000	129,000	134,600
01-28-1060-00	Longevity	924	1,100	1,100	1,200
01-28-1070-00	Overtime Wages	-	500	500	500
01-28-2020-00	Social Security	8,062	10,113	9,999	10,427
01-28-2030-00	Retirement-TMRS	11,482	12,797	12,652	13,357
01-28-2040-00	Uniforms And Clothing	-	-	50	-
01-28-2060-00	Insurance-Hospitalization	16,367	16,300	16,300	18,000
01-28-2090-00	Professional Org - Personal	530	500	500	500
01-28-2100-00	Prof Education & Training	3,773	1,500	1,500	1,500
01-28-3010-00	Utilities	-	-	-	1,500
01-28-3020-00	Telephone	267	300	400	400
01-28-3030-00	Office Supplies & Forms	555	575	575	575
01-28-3040-00	Postage, Freight, Etc.	-	400	-	400
01-28-3050-00	Advertising & Public Notices	162	300	300	300
01-28-3060-00	Protocol & Social	349	350	350	350
01-28-3070-00	Travel Expenses	1,671	1,500	1,500	1,600
01-28-3090-00	Books, Periodicals, Etc	-	100	100	100
01-28-3100-00	Safety	-	100	-	100
01-28-3130-00	Legal Expenses	34	250	250	250
01-28-3140-00	Contract Professional Services	712	400	200	400
01-28-3213-00	Credit Card/Bank Fees	2,061	-	-	-
01-28-3220-00	Insurance & Bonds	209	2,400	2,400	2,400
01-28-4005-00	Health Dept Supplies	321	300	150	300
01-28-4010-00	Communications	1,838	3,300	3,300	3,300
01-28-4030-00	General Property Maintenance	-	200	-	200
01-28-4040-00	Small Tools & Equipment	5,022	800	1,050	300
01-28-4070-00	Computer/Software Maintenance	1,538	2,000	2,000	5,050
01-28-4410-00	Gasoline, Oil, & Lubrication	622	1,000	600	1,000
01-28-4430-00	Vehicle Maintenance	125	1,000	500	1,000
01-28-4435-00	Fleet Lease	2,999	4,400	4,400	9,200
	Health Dept Expenditures	177,813	193,085	189,775	208,809



The City of Fredericksburg

Municipal Court

Municipal Court

Description

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

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

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

Goals and Objectives

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

In order to meet these goals, we will

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

What we accomplished in 2016-2017

- Managed the transition to a new Presiding Municipal Judge.
- Continued progress towards a "paperless" Court.
- Completed the annual staff education requirements, ensuring current knowledge of both law and procedural issues that are applicable to the Court.
- Continued revision of forms in an effort to clarify information, making the forms easier to read and understand for the public and allowing the Court to process cases in a more efficient manner.

What we plan to accomplish in 2017-2018

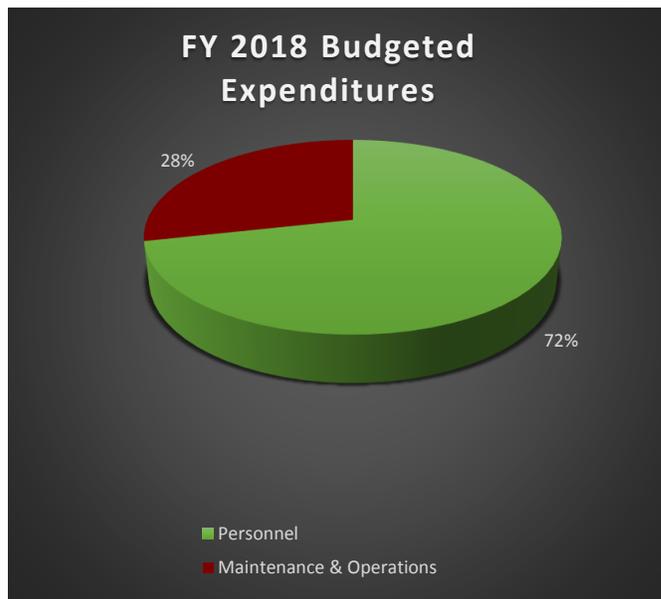
- Manage the transition of the retirement of the long- time Municipal Court Clerk to the appointment and establishment of a new Municipal Court Clerk.
- Ensure that all Court staff continues to meet the annual education requirements.
- Continue public education of the functions of the Municipal Court.
- Continue to identify and resolve any inefficiency in the Court’s operations.
- Continue progress towards becoming a paperless Court to save operation costs and reduce environmental impact of the Court.

Municipal Court				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Traffic Citation Cases Filed	831	1,002	1,019	1,025
Penal Code Cases Filed	198	202	186	200
Other State Law Cases Filed	106	126	120	125
City Ordinance Cases Filed	38	21	24	30
Juvenile Cases Filed	70	46	45	50
Total Cases Filed	1,173	1,397	1,394	1,430
Arrest Warrants Issued	255	319	291	300
Capias Pro Fine Warrants Issued	155	209	206	210
Search Warrants Issued	13	11	5	10
Magistrate Warnings given	279	707	594	625
Emergency Mental Health Hearings held	9	11	18	20
Show Cause Hearings held	459	473	425	475
Total Fines/Costs Collected	\$158,710	\$201,015	\$187,056	\$ 200,000
Fines/Costs Collected Kept by City	\$98,915	\$129,915	\$116,719	\$ 130,000
Fines/Costs Collected remitted to State	\$59,787	\$71,094	\$70,329	\$ 70,000

Municipal Court

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	119,494	124,240	123,480	133,586
Maintenance & Operations	32,805	53,200	52,812	53,200
Total Expenditures	152,299	177,440	176,292	186,786

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Municipal Judge	1	1	1	1
Municipal Court Clerk	1	1	1	1
Total	2	2	2	2



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

MUNICIPAL COURT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-29-1015-00	Regular Wages - City Attorney	-	-	-	4,600
01-29-1016-00	Wages City Attorney Billings	3,148	3,200	3,200	-
01-29-1020-00	Regular Wages-Mun Judge & Clerk	90,012	91,700	91,300	97,300
01-29-1050-00	Part Time Wages - Judge Heupel	1,184	3,000	3,000	3,000
01-29-1060-00	Longevity	820	1,000	1,000	1,000
01-29-1070-00	Overtime Wages	69	-	-	-
01-29-2020-00	Social Security	7,175	7,566	7,535	8,101
01-29-2030-00	Retirement - TMRS	8,852	9,574	9,244	10,084
01-29-2060-00	Insurance - Hospitalization	8,233	8,200	8,200	9,500
01-29-2090-00	Professional Org - Personal	440	400	400	400
01-29-2100-00	Prof Education & Training	560	800	800	800
01-29-3030-00	Office Supplies & Forms	1,952	1,700	1,700	1,700
01-29-3040-00	Postage, Freight, Etc	1,341	2,700	2,700	2,700
01-29-3050-00	Ads & Public Notices	-	-	112	-
01-29-3060-00	Protocol & Social	134	200	200	200
01-29-3070-00	Travel Expenses	912	1,200	1,200	1,200
01-29-3090-00	Books, Periodicals, Etc	41	300	300	300
01-29-3100-00	Safety	-	400	400	400
01-29-3140-00	Contract Professional Services	1,326	1,100	1,100	1,100
01-29-3190-00	Misc Municipal Court Expenses	-	200	200	200
01-29-3213-00	Credit Card/Bank Fees	-	1,700	1,700	1,700
01-29-3220-00	Insurance & Bonds	-	200	200	200
01-29-3273-00	City Contr Mun Court Rent	2,700	3,200	2,700	3,200
01-29-3278-00	City Contr Mun Court Info Sys	22,539	22,000	22,000	22,000
01-29-4040-00	Small Tools & Equipment	35	700	700	700
01-29-4065-00	Office Equipment Rental	594	700	700	700
01-29-4070-00	Computer/Software Maintenance	232	15,700	15,700	15,700
	Municipal Court Expenditures	152,299	177,440	176,292	186,786



The City of Fredericksburg

Engineering Department

Engineering Department

Description

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

Services Provided

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

Goals and Objectives

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

What we accomplished in 2016-2017

- Completed the Transportation Master Plan including an update of the Thoroughfare Master Plan and Transportation CIP.
- Oversaw design and construction of drainage, electrical, and sod improvements on Marktplatz.
- Developed a Floodplain Information Page on the City Website.
- Designed and oversaw construction of sidewalk improvement projects throughout the City and along Main St.
- Completed the Water, Wastewater, Reclaimed Water Master Plan.

- Designed and provided construction administration on Goehmann Lane Pump Station Rebuild.
- Designed MLSS Pump Station Rehabilitation at Water Reclamation Facility.

What we plan to accomplish in 2017-2018

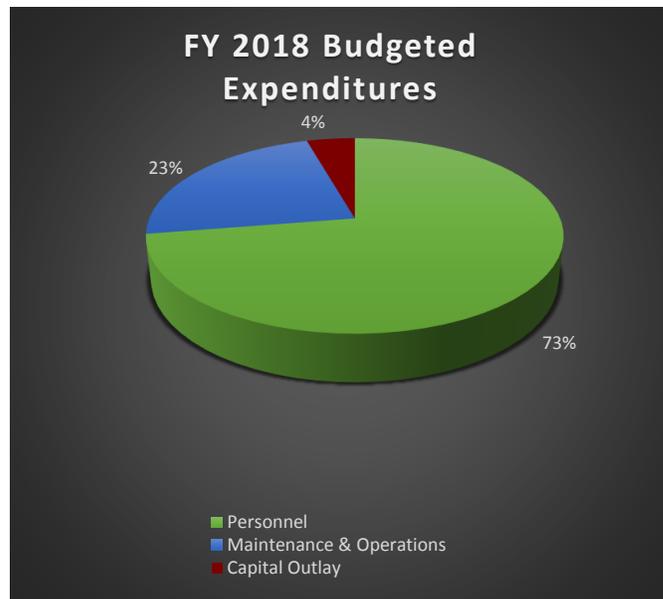
- Complete design and construction of the rehabilitation of Friendship Lane from US 87S and Eagle St.
- Coordinate with TxDOT and Gillespie County on Relief Route Corridor Study.
- Design and construct various drainage improvements throughout the City.
- Continue design and construction of city-wide sidewalk improvement project.
- Construction of MLSS Pump Station at Water Reclamation Facility.
- Design of Lift Station C at Boot Ranch Development.

Engineering Department					
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>GOAL FY 17-18</i>	<i>GOAL 17-18 NOTES</i>
Construction Plans Reviewed	13	18	15	12	Frieden Phase II, Stone Ridge, Assume 3 more subdivisions, Bobby Stewart Tract, Hotel/Conf. Center, Assume 5 Site Construction Plans
# of Active CIP's	14	13	8	10	Sidewalk Imp., Guardrail Replacement Program, Friendship Lane Rehab (87 to Eagle), TxDOT Relief Route Study, Annual Paving Project, San Antonio WW Line Upgrade, Boot Ranch LS Rehab, Drainage Project
CIP Design Contracts Initiated	13	11	5	8	Sidewalk Imp., Guardrail, Friendship Ln, TxDOT Relief, Annual Paving, Boot Ranch LS, Drainage Project, Redundant 290 Water Line
CIP Design Contracts Completed	13	11	5	8	Sidewalk Imp., Guardrail, Friendship Ln, TxDOT Relief, Annual Paving, Boot Ranch LS, Drainage Project, Redundant 290 Water Line
CIP Projects Constructed	12	13	5	6	Sidewalk Imp., Guardrail, Friendship Ln, Annual Paving, Boot Ranch LS, Drainage Project,
Design Contracts Completed on Schedule	13	13	5	8	
Project Designs (under/over) Budget	13/0	11/0	5/0	8/0	
Project Construction (under/over) Budget	12/0	10/1	5/0	6/0	

Engineering Department

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	168,057	163,458	161,470	180,349
Maintenance & Operations	31,216	61,300	61,800	57,500
Capital Outlay	26,541	35,000	35,000	11,000
Total Expenditures	225,814	259,758	258,270	248,849

Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director of Public Works and Utilities	1	1	1	1
Assistant Director of Public Works and Utilities	1	1	1	1
Assistant City Engineer	1	1	1	1
Engineering Technician	1	1	1	1
Construction Inspector/Safety Officer	1	1	1	1
Total	5	5	5	5



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
Fredericksburg**

ENGINEERING DEPT EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
01-30-1035-00	Regular Wages - Engineering	129,296	121,800	125,200	137,200
01-30-1050-00	Regular Wages - Part Time Emp	-	2,500	-	1,000
01-30-1060-00	Longevity	1,050	800	800	900
01-30-1070-00	Overtime Wages	1,737	3,000	200	1,000
01-30-2020-00	Social Security	9,706	9,800	9,654	10,718
01-30-2030-00	Retirement - TMRS	12,775	12,158	12,216	13,632
01-30-2060-00	Insurance - Hospitalization	13,492	13,400	13,400	15,900
01-30-2090-00	Professional Org - Personal	456	1,000	1,000	1,000
01-30-2100-00	Prof Education & Training	3,187	4,000	4,000	4,000
01-30-3030-00	Office Supplies & Forms	749	200	200	200
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	107	200	400	300
01-30-3060-00	Protocol & Social	1,068	500	500	500
01-30-3070-00	Travel Expenses	1,122	2,000	5,000	1,000
01-30-3080-00	Prof Org & Assoc - City	-	500	500	500
01-30-3090-00	Books, Periodicals, Etc	-	200	200	200
01-30-3100-00	Safety	148	200	200	200
01-30-3140-00	Contract Professional Services	803	500	500	500
01-30-3220-00	Insurance & Bonds	80	600	600	600
01-30-4010-00	Communications	8,182	12,000	12,000	9,000
01-30-4040-00	Small Tools & Equipment	2,707	1,500	1,000	1,000
01-30-4060-00	Office Machines Maintenance	1,120	1,200	2,000	2,000
01-30-4067-00	Storage Rental Fee	2,502	2,800	3,500	3,500
01-30-4070-00	Computer/Software Maintenance	7,279	16,100	16,000	16,000
01-30-4300-00	Engineering Supplies & Exp	309	500	500	500
01-30-4410-00	Gasoline, Oil & Lubrication	1,134	1,200	1,400	1,200
01-30-4430-00	Vehicle Maintenance	264	100	200	400
01-30-4435-00	Fleet Lease	-	15,800	11,900	14,700
01-30-5100-00	Update Aerial Photos	10,981	11,000	11,000	11,000
01-30-5101-00	Survey/GPS Equipment	15,560	-	-	-
01-30-5102-00	Base Station - GPS SurveyEquip	-	24,000	24,000	-
	Engineering Dept Expenditures	225,814	259,758	258,270	248,849
	Total General Fund Expenditures	13,069,214	13,603,474	13,403,480	13,911,000
	General Fund Excess (Deficit)	(1,172,548)	(837,569)	(255,344)	(721,932)



The City of Fredericksburg

Electric Fund

Electric Department

Description

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

Goals and Objectives

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

In order to meet this goal, we will

- Conduct activities with the highest integrity and intensions.

What we accomplished in 2016-2017

- Treaty House Wine – 241 E. Austin.
- New FISD Primary School – 1110 S. Adams.
- New High School addition- 1107 S. HWY 16.
- LBJ Park New Lift Station – LBJ Park.
- Mistletoe Development – 210 Mistletoe.
- Pacific War Zone – 201 Lee St.
- Keidal Korner – 401 E. Main.
- Relocate poles for Customers – 308 E. Centre, 602 N. Orange and 509 W. Austin.
- Upgrade Mahaley's Café – 341 E. Main.
- City Animal Shelter – 339 Hollmig.
- Fort Martin Scott URD – E. Main.
- Ongoing Construction of New FB-100 Circuit.

What we plan to accomplish in 2017-2018

- Altdorf Rehab – 301 W. Main.
- New Strip Center – 1218 W. Austin.
- New Strip Center – 805. W. Main.
- O’Reilly Auto Parts – E. Main.
- St. Joseph’s Hall Rehab – 212 W. San Antonio.
- Ongoing Construction of New FB-100 Circuit.

Electric Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
<i>Led lights changed out</i>	120	62	132	140
<i>Substation breakers replaced</i>	1	1	0	1
<i>Loss time accidents</i>	0	0	0	0
<i>Solar installations</i>	2	1	0	3

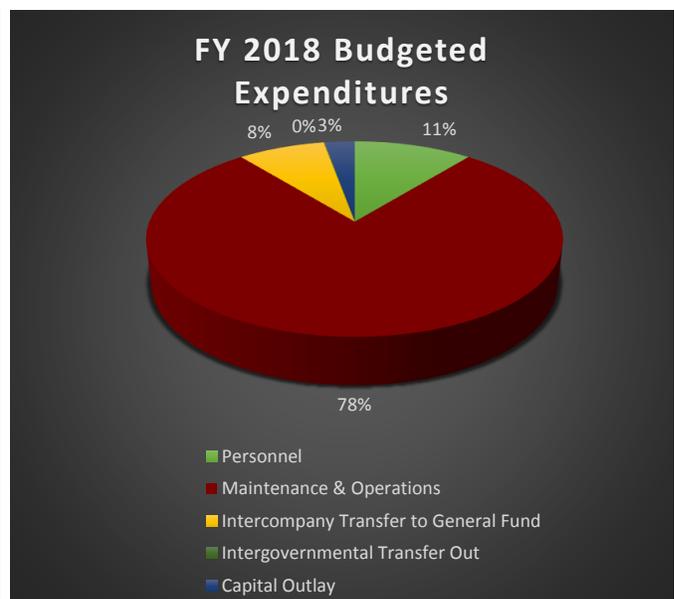
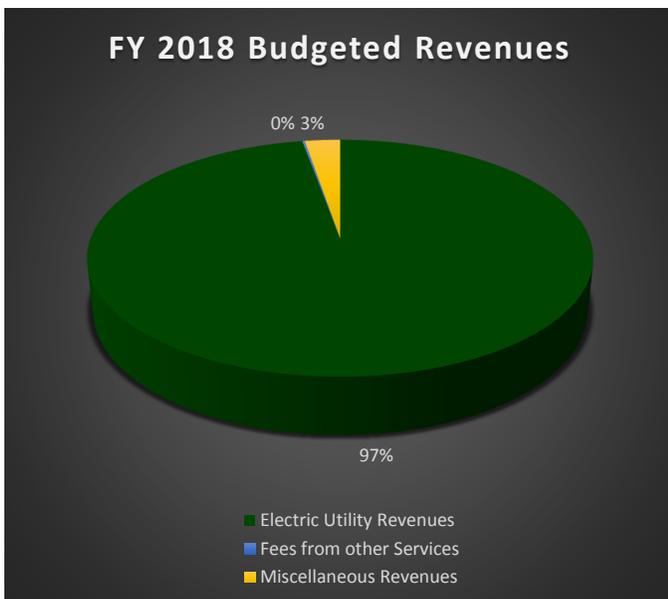
Electric Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Electric Utility Revenues	11,643,781	12,761,500	11,181,900	11,203,900
Fees from other Services	21,239	17,000	25,000	22,000
Miscellaneous Revenues	283,230	263,400	275,670	304,170
Total Revenues	11,948,250	13,041,900	11,482,570	11,530,070

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	1,093,951	1,254,411	1,177,799	1,251,019
Maintenance & Operations	9,379,787	10,374,100	8,913,900	9,015,799
Intercompany Transfer to General Fund	955,900	1,043,352	918,606	922,406
Intergovernmental Transfer Out	10,600	14,200	12,250	14,490
Capital Outlay	86,840	357,000	372,700	315,650
Total Expenditures	11,527,078	13,043,063	11,395,255	11,519,364

Electric Fund Excess (Deficit)	421,172	(1,163)	87,315	10,706
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Electric Department Superintendent	1	1	1	1
Assistant Electric Department Superintendent	1	1	1	1
Line Technician	4	4	4	4
Lineman Helper	-	-	1	1
Total	6	6	7	7



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
02-00-4101-00	Residential Sales	4,685,201	5,200,000	4,490,000	4,500,000
02-00-4102-00	Commercial Sales	6,752,624	7,350,000	6,500,000	6,510,000
02-00-4104-00	Public Streets & Hwy Lights	39,360	45,000	35,400	35,400
02-00-4106-00	Security Lights	86,454	86,500	86,500	86,500
02-00-4110-00	Forfeited Discounts	80,143	80,000	70,000	72,000
02-00-4114-00	Temporary Fee	2,625	2,500	2,000	2,000
02-00-4115-00	Transformer Fee	6,975	5,500	7,000	7,000
02-00-4125-00	Electric Permits & Inspections	11,639	9,000	16,000	13,000
02-00-4140-00	Fiber Optic Lease	30,526	30,000	38,300	37,600
02-00-4150-00	Interest Income	3,846	3,500	7,500	7,700
02-00-4165-00	Miscellaneous Elect Revenue	194,066	175,000	175,000	200,000
02-00-4170-00	Christmas Lights	870	900	870	870
02-00-4179-00	Debt Proceeds - Golf Course	53,921	54,000	54,000	54,000
02-00-4181-00	Proceeds -Sale of Fixed Assets	-	-	-	4,000
	Electric Fund Revenues	11,948,250	13,041,900	11,482,570	11,530,070

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
02-21-1015-00	Regular Wages - City Attorney	7,498	7,700	7,700	1,000
02-21-1016-00	Wages - City Attorney Billings	2,117	3,000	600	-
02-21-1030-00	Regular Wages-Full Time Emp	766,405	883,930	833,100	886,300
02-21-1050-00	Regular Wages - Part Time Emp	2,631	2,500	-	-
02-21-1060-00	Longevity	9,572	10,900	10,000	10,000
02-21-1070-00	Overtime & Stand-by Wages	55,720	58,000	58,000	60,400
02-21-2020-00	Social Security	61,880	73,901	69,569	73,264
02-21-2030-00	Retirement-TMRS	82,076	93,270	88,030	93,854
02-21-2040-00	Uniforms & Clothing	3,587	4,200	4,200	4,900
02-21-2050-00	Car Allowance	8,892	9,000	9,000	9,000
02-21-2060-00	Insurance-Hospitalization	93,573	108,010	97,600	112,300
02-21-2090-00	Professional Org - Personal	720	800	800	800
02-21-2100-00	Prof Education & Training	11,314	11,000	5,000	12,300
02-21-2206-00	Customer Collections & Records	2,100	2,000	2,000	2,000
02-21-3010-00	Utilities	11,057	14,000	13,000	14,000
02-21-3020-00	Telephone	3,455	6,000	4,000	4,000
02-21-3030-00	Office Supplies & Forms	6,128	10,000	6,000	6,000
02-21-3040-00	Postage, Freight, Etc	9,202	12,000	8,000	8,000
02-21-3050-00	Advertising & Public Notices	1,362	4,000	1,000	1,000
02-21-3060-00	Protocol & Social	5,895	10,000	10,000	10,000
02-21-3070-00	Travel Expenses	4,436	10,500	5,000	10,000
02-21-3080-00	Prof Org & Assoc - City	7,549	5,000	4,000	4,000
02-21-3090-00	Books Periodicals, Etc	90	200	200	200
02-21-3100-00	Safety	8,506	8,500	7,500	8,000
02-21-3120-00	Audit Expenses	4,500	4,600	4,600	4,700
02-21-3130-00	Legal Expenses	27,824	10,000	-	10,000
02-21-3140-00	Contract Prof Services	27,430	35,000	45,000	45,000
02-21-3160-00	Economic, Ind & Bus Dev	56,040	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	9,095	15,000	15,000	15,000
02-21-3200-00	Uncollectible Accounts	15,862	19,000	19,000	19,000
02-21-3203-00	Bad Debt Recovery	(8,166)	(8,500)	(8,500)	(8,500)
02-21-3213-00	Bank Fees	5,245	5,300	4,900	5,300
02-21-3220-00	Insurance & Bonds	12,045	12,600	12,400	12,400
02-21-3250-00	In Lieu Of Taxes	955,900	1,043,352	918,606	922,406
02-21-3274-00	City Contribution - Dispatch	10,600	14,200	12,250	14,490
02-21-4010-00	Communications	13,456	15,000	14,000	13,500
02-21-4020-00	Janitorial/Housekeeping	3,761	3,500	3,500	3,500
02-21-4030-00	General Property Maintenance	12,117	23,000	23,500	23,000
02-21-4032-00	Satellite TV Service	93	-	300	300
02-21-4040-00	Small Tools & Equipment	21,428	20,000	20,000	20,000
02-21-4041-00	Tool Repair	2,011	1,500	500	1,500
02-21-4060-00	Office Equipment Maintenance	6,576	7,100	4,500	5,000
02-21-4065-00	Office Equipment Rental	3,189	3,600	5,600	5,600
02-21-4070-00	Computer/Software Maintenance	73,727	83,500	83,500	71,500
02-21-4230-00	Street Light Maintenance	48,451	30,000	13,000	15,000
02-21-4239-00	Street Lighting Power	39,372	45,000	36,000	36,000
02-21-4240-00	Power Purchases	7,289,492	8,250,000	6,800,000	6,800,000
02-21-4241-00	Transmission Provider Fees	1,425,159	1,438,300	1,500,000	1,500,000
02-21-4251-00	Inventory Shrinkage	(3,810)	-	-	-
02-21-4264-00	SCADA Maintenance	-	-	1,000	1,000
02-21-4270-00	Contract Tree Trimming	74,147	80,000	70,000	80,000
02-21-4280-00	Meter Maintenance & Expenses	15,659	10,000	18,000	16,000
02-21-4290-00	Transformer Maintenance	55,314	50,000	50,000	50,000
02-21-4300-00	Underground Line Maintenance	6,623	2,000	12,000	15,000
02-21-4310-00	Overhead Line Maintenance	26,258	20,000	16,000	20,000
02-21-4312-00	Christmas Lights	3,413	3,000	3,500	3,500
02-21-4330-00	Maint Of Station Equipment	-	1,000	-	1,000

02-21-4362-00	Fiber Optic Network Maint	77	-	-	-
02-21-4364-00	Pole Maintenance	9,379	2,000	1,500	10,000
02-21-4375-00	Fiber Optic Network Maint	785	1,000	500	1,000
02-21-4376-00	Meter Data Mgt System Maint	-	-	-	25,000
02-21-4410-00	Gasoline, Oil, & Lubrication	8,145	10,000	10,500	10,000
02-21-4430-00	Vehicle Maintenance - Trucks	21,111	29,000	9,000	29,000
02-21-4435-00	Fleet Lease	2,164	2,600	2,600	20,200
02-21-5210-00	Inventory Purchases	42,703	182,000	221,700	175,000
02-21-5240-00	Meters	2,101	-	5,000	5,000
02-21-5250-00	Transformers	22,617	-	-	-
02-21-5264-00	SCADA	-	15,000	2,000	-
02-21-5265-00	Other Equipment	-	-	-	5,650
02-21-5364-00	Pole, Towers, & Fixtures	7,364	-	-	-
02-21-5366-00	Underground Conduit	1,553	-	-	-
02-21-5367-00	Underground Conductors	10,503	-	-	-
02-21-5373-00	Street Lighting & Signal Sys	-	40,000	44,000	40,000
02-21-5380-00	Meter Data Management System	-	120,000	100,000	-
02-21-5381-00	Sandcastle URG Rehab	-	-	-	35,000
02-21-5382-00	Replace Substation Breakers	-	-	-	20,000
02-21-5383-00	Light @ Main & Washington	-	-	-	35,000
	Electric Fund Expenditures	11,527,078	13,043,063	11,395,255	11,519,364
	Electric Fund Excess (Deficit)	421,172	(1,163)	87,315	10,706



The City of Fredericksburg

Water Fund

Water/Wastewater Department

Description

The Water/Wastewater Department delivers the best quality of service possible for the citizens and guest of Fredericksburg.

Goals and Objectives

- To maintain the water and wastewater distribution and collection systems.
- To provide the best product and customer service possible to the citizens and guest of Fredericksburg.

In order to meet this goal, we will

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

What we accomplished in 2016-2017

- Installed lift station at LBJ RV Park.
- Started upgrading sewer lines at RV Park.
- Started Installing water and electric pedestals.

What we plan to accomplish in 2017-2018

- Finish work at LBJ R.V. Park.
- Start work on 2" water main replacement.
- Start valve and hydrant maintenance program.
- Work on Windcrest pressure zone.

Water Department					
	PERFORMANCE MEASURES	ACTUAL FY 14-15	ACTUAL FY 15-16	ESTIMATED FY 16-17	PROJECTED FY 17-18
Construction, Maintenance, & Repair	Water Taps Installed	3	7	7	10
	Number of Customer Service Calls	579	415	250	300
	Number of Water Leaks Repaired	34	30	32	35
	% of Water Main Leaks Responded to within 24 Hours	100	100	100	100
	Line Locates, Spotted, and Marked	583	654	700	800
	Linear Footage of Water Main Replaced	895	0	0	1000
	Linear Footage of New Water Mains Constructed In-House	1000	0	0	1000
	Number of New Fire Hydrants Installed	2	0	0	0
	Number of Fire Hydrants Replaced	0	0	3	3
	Number of Fire Hydrant Repaired	3	4	5	5
	Total Number of Fire Hydrants	577	577	600	625
Water Treatment	Average Daily Ground Water Distributed (MG)	1.91	1.92	1.95	2.0
	Peak Day (MGD)	4.09	4.10	5.00	5.00
	Lowest Safe Operating Capacity (MGD)	0.5	0.5	0.5	0.5
Waste Water	Average Daily Wastewater Treatment (MG)	0.917	1.146	1.144	1.150
	Number of Sanitary Sewer Overflows	0	0	0	0
	% of Sanitary Sewer Overflow Calls Responded to Within 24 hours	N/A	N/A	N/A	N/A
	Customer Service Calls	720			
	% of Customer Service Calls Responded to Within 24 hours	100	100	100	100
	Footage of Collection Lines Inspected	0	0	500	1000
	Footage of Collection Lines Cleaned	35,842			
	Wastewater Treated (MG)	383.5	418.4	417.5	419.75
	Average Daily Effluent Water	0.649	0.724	0.709	0.700
Bio-Solids Produced (Cu. Yds.)	2,816	2,696	2,760	2,840	

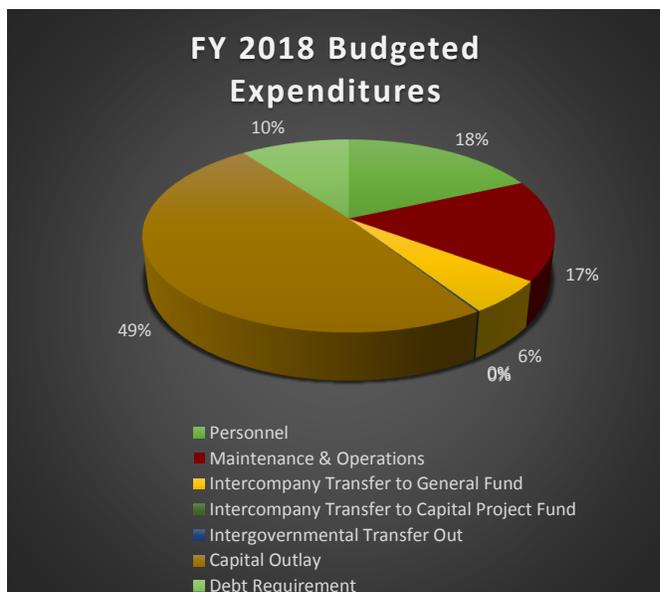
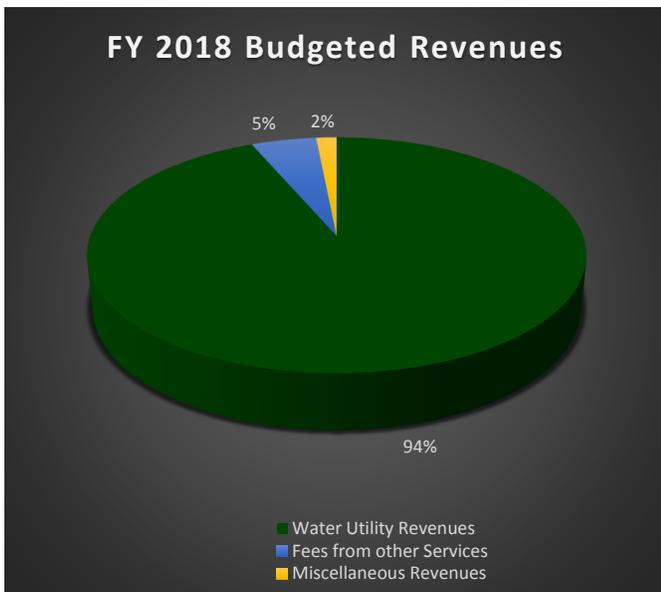
Water Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Water Utility Revenues	5,806,937	5,832,000	5,881,000	5,974,000
Fees from other Services	472,647	281,800	287,500	316,500
Miscellaneous Revenues	75,670	136,250	107,010	98,510
Total Revenues	6,355,254	6,250,050	6,275,510	6,389,010

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	1,404,316	1,471,550	1,407,553	1,668,800
Maintenance & Operations	1,381,390	1,447,400	1,424,100	1,541,100
Intercompany Transfer to General Fund	508,400	497,472	502,041	511,121
Intercompany Transfer to Capital Project Fund	44,214	-	-	-
Intergovernmental Transfer Out	10,600	14,200	12,250	14,490
Capital Outlay	1,801,469	2,158,092	1,210,092	4,454,050
Debt Requirement	760,663	1,024,800	961,100	922,600
Total Expenditures	5,911,052	6,613,514	5,517,136	9,112,161

Water Fund Excess (Deficit)	444,202	(363,464)	758,374	(2,723,151)
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Water Department Superintendent	1	1	1	1
Distribution Collection Foreman	1	1	1	1
Water Production Operator	1	1	1	1
Crew Chiefs	2	2	2	2
Crew Workers	9	9	9	8
Wastewater Plant Manager	0	0	0	1
Wastewater Plant Operator	0	0	0	1
Total	14	14	14	15



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

WATER FUND REVENUES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
03-00-4102-00	Water Connection Charges	13,550	12,100	8,000	8,000
03-00-4103-00	Water Permits & Inspections	14,439	15,400	16,000	20,000
03-00-4105-00	Water Sales - Residential	1,877,319	1,900,000	1,910,000	1,957,000
03-00-4106-00	Water Sales - Multi Family	102,766	100,000	105,000	106,000
03-00-4107-00	Water Sales - Commercial	972,510	980,000	985,000	1,010,000
03-00-4110-00	Forfeited Discounts	44,442	44,000	45,000	45,000
03-00-4118-00	Effluent Sales	19,718	48,000	28,000	32,000
03-00-4150-00	Interest Income	4,538	3,000	11,500	12,000
03-00-4160-00	Lease Income - Weimers	-	-	860	860
03-00-4161-00	City Farm Lease-Meier	600	-	-	-
03-00-4165-00	Miscellaneous Water Revenue	2,737	3,000	3,000	3,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	21,365	62,000	10,000	6,000
03-00-4182-00	Insurance Proceeds Revenue	-	31,650	31,650	31,650
03-00-4200-00	Effluent Sales On Demand	8,270	5,500	5,500	5,500
03-00-4202-00	Sewer Connection Charges	7,575	6,800	16,000	8,000
03-00-4205-00	Sewer Sales - Residential	1,568,975	1,550,000	1,580,000	1,572,000
03-00-4206-00	Sewer Sales - Multi Family	131,595	130,000	133,000	133,000
03-00-4207-00	Sewer Sales - Commercial	1,089,612	1,080,000	1,095,000	1,119,000
03-00-4265-00	Miscellaneous Sewer Revenue	46,430	36,600	50,000	45,000
03-00-4361-00	Water Sales - Warehouse	1,133	-	-	-
03-00-4500-00	Water Impact Fee	198,720	121,000	121,000	125,000
03-00-4505-00	Sewer Impact Fee	228,960	121,000	121,000	150,000
	Water Fund Revenues	6,355,254	6,250,050	6,275,510	6,389,010

WATER FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
03-21-1015-00	Regular Wages - City Attorney	7,498	7,700	7,700	7,300
03-21-1016-00	Wages - City Attorney Billings	11,337	8,000	8,000	-
03-21-1030-00	Reg. Wages-full Time Emp.	915,183	981,999	940,300	1,125,800
03-21-1050-00	Regular Wages - Part Time Emp	2,367	1,000	1,000	2,000
03-21-1060-00	Longevity	15,224	13,100	10,700	10,300
03-21-1070-00	Overtime & Stand-by Wages	99,048	90,000	90,000	92,400
03-21-2020-00	Social Security	77,667	84,288	80,914	94,692
03-21-2030-00	Retirement - Tmrs	102,127	106,557	102,289	121,108
03-21-2040-00	Uniforms & Clothing	9,314	8,000	8,000	10,000
03-21-2050-00	Car Allowance	9,114	9,200	9,200	9,300
03-21-2060-00	Insurance - Hospitalization	155,438	161,706	149,450	195,900
03-21-2090-00	Professional Org. - Personal	520	1,500	1,500	1,500
03-21-2100-00	Prof. Education & Training	12,731	11,000	7,000	12,300
03-21-3010-00	Utilities	16,835	24,000	24,000	24,000
03-21-3020-00	Telephone	4,593	7,500	7,500	7,500
03-21-3030-00	Office Supplies & Forms	6,796	10,000	10,000	10,000
03-21-3040-00	Postage, Freight, Etc.	11,587	13,000	13,000	13,000
03-21-3050-00	Advertising & Public Notices	2,829	3,000	3,000	3,000
03-21-3060-00	Protocol & Social	7,262	7,000	7,000	7,000
03-21-3070-00	Travel Expenses	2,843	5,000	4,000	5,000
03-21-3080-00	Prof. Org. & Assoc. - City	1,245	1,300	1,300	1,300
03-21-3090-00	Books, Periodicals, Etc.	465	500	500	500
03-21-3101-00	Safety	10,272	9,000	9,000	9,000
03-21-3120-00	Audit Expense	4,000	4,100	4,100	4,200
03-21-3130-00	Legal Expense	116,357	20,000	-	10,000
03-21-3140-00	Contract Prof. Services	13,668	15,000	13,000	45,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	4,085	5,500	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	8,383	6,000	8,400	8,400
03-21-3213-00	Bank Fees	5,245	5,200	5,000	5,000
03-21-3220-00	Insurance & Bonds	30,268	34,200	33,400	33,400
03-21-3250-00	In Lieu Of Taxes	508,400	497,472	502,041	511,121
03-21-3274-00	City Contribution - Dispatch	10,600	14,200	12,250	14,490
03-21-4010-00	Communications	19,618	24,800	24,800	21,600
03-21-4020-00	Janitorial/housekeeping	5,384	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	14,892	22,000	22,000	22,000
03-21-4040-00	Small Tools & Equipment	23,276	23,000	23,000	23,000
03-21-4060-00	Office Machines Maintenance	6,495	7,000	7,000	7,000
03-21-4065-00	Office Equipment Rental	3,244	2,000	2,000	2,000
03-21-4070-00	Computer/software Maintenance	58,418	68,300	68,300	55,800
03-21-4160-00	Fluoridation Expenses	10,263	7,000	7,000	2,500
03-21-4165-00	Water Treatment Expenditures	-	-	5,000	5,000
03-21-4170-00	Water Testing	21,195	12,000	12,000	12,000
03-21-4171-00	Sewage Testing	48,086	37,000	37,000	37,000
03-21-4175-00	Water System Permit Fees	-	15,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	16,513	16,000	16,000	18,000
03-21-4190-00	Misc. Water & Sewer Expenses	2,262	2,500	3,000	3,000
03-21-4200-00	Water Service Maintenance	7,817	10,000	10,000	10,000
03-21-4220-00	Power Purchases - Wells	187,686	196,000	191,800	200,000
03-21-4230-00	Fire Hydrant Maintenance	46	3,000	10,000	20,000
03-21-4235-00	Effluent SO2 Treatment	-	30,000	30,000	30,000
03-21-4240-00	Water Main Maintenance	5,911	5,000	15,000	15,000
03-21-4250-00	Water Pump Equip. Maintenance	85,729	50,000	50,000	50,000
03-21-4254-00	Boot Ranch Effluent Line Maint	47,380	50,000	25,000	25,000
03-21-4255-00	Lady Bird Effluent Sys Maint	702	10,000	10,000	10,000
03-21-4260-00	Water Meter Maintenance	837	2,000	2,000	4,000
03-21-4264-00	SCADA Maintenance	-	-	5,000	1,000
03-21-4270-00	Tank & Tower Maintenance	1,077	3,000	26,000	26,000

03-21-4280-00	Chlorinator Maintenance	4,209	6,000	6,000	6,000
03-21-4290-00	Sewer Plant Maintenance	136,800	175,000	180,000	160,000
03-21-4291-00	Sewer Lift Station Maintenance	42,912	125,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	2,086	3,500	3,500	3,500
03-21-4320-00	Pumping Power - Sewer	160,993	160,000	160,000	160,000
03-21-4340-00	Sewer Main Maintenance	10,722	5,000	5,000	15,000
03-21-4341-00	Sewer Line Maint/reimbursement	977	2,500	2,500	2,500
03-21-4350-00	Sewer Plant Supplies	100,642	100,000	100,000	90,000
03-21-4360-00	Sewer Service Maintenance	1,597	2,000	3,000	5,000
03-21-4376-00	Meter Data Mgt System Maint	-	-	-	25,000
03-21-4410-00	Gasoline, Oil, & Lubrication	23,519	22,000	22,000	22,000
03-21-4430-00	Vehicle Maintenance - Trucks	3,308	2,000	2,000	2,000
03-21-4435-00	Fleet Lease	44,097	36,000	36,000	99,600
03-21-4440-00	Tractor/heavy Equipment Maint.	6,569	10,000	10,000	10,000
03-21-4450-00	Other Equipment Maintenance	2,141	2,000	2,000	2,000
03-21-4610-00	Transfer Out to Fund 26	44,214	-	-	-
03-21-5210-00	Inventory Purchases	18,650	35,000	50,000	50,000
03-21-5250-00	Other Capital Items	-	5,000	-	5,650
03-21-5280-00	Water Meters	11,965	15,000	15,000	15,000
03-21-5301-00	Water Mains	15,317	8,000	8,000	50,000
03-21-5302-00	Water Taps	3,454	2,000	2,000	5,000
03-21-5303-00	Sewer Mains	2,983	8,000	8,000	50,000
03-21-5304-00	Sewer Taps	1,077	2,000	2,000	2,000
03-21-5305-00	Manholes	-	3,000	-	-
03-21-5306-00	Fire Hydrants	-	2,000	2,000	10,000
03-21-5311-00	Knauth Well	519,983	-	-	-
03-21-5313-00	SCADA	63,973	25,000	75,000	55,000
03-21-5315-00	Sewer Vacuum / Cleaner Truck	-	54,358	54,358	-
03-21-5381-00	Reclaimed Water Master Plan	89,619	-	-	-
03-21-5382-00	WasteWaterCollectionMasterPlan	147,936	-	-	-
03-21-5383-00	Fbg Inn&Stes LiftStation Rehab	-	48,124	48,124	-
03-21-5384-00	Water Master Plan	150,980	-	-	-
03-21-5388-00	Lower Crabapple Water Line	506,603	-	-	-
03-21-5389-00	GoehmannLn PumpStation Rebuild	10,530	215,610	215,610	-
03-21-5408-00	Land Purchase - Water Easement	15,672	-	-	-
03-21-5409-00	WWTP Office / Lab / Workshop	110,613	365,000	365,000	-
03-21-5411-00	Camera Equipment	88,916	-	-	-
03-21-5412-00	TDS&Chloride Remediation Study	43,200	-	-	-
03-21-5413-00	Meter Data Management System	-	120,000	100,000	-
03-21-5414-00	MLSS Pump Station	-	1,000,000	165,000	900,000
03-21-5415-00	Bell St Water Line Rehab Proj	-	250,000	100,000	250,000
03-21-5416-00	Stone Ridge Elevated Tank Site	-	-	-	35,000
03-21-5418-00	San Antonio St Sewer Line Repl	-	-	-	1,000,000
03-21-5419-00	Fairgrounds/Sports Park Utilities	-	-	-	670,000
03-21-5420-00	Windcrest Area Pressure Improv	-	-	-	885,100
03-21-5421-00	Boot Ranch Lift Station	-	-	-	340,000
03-21-5422-00	Skid Steer	-	-	-	37,600
03-21-5423-00	Backhoe	-	-	-	93,700
03-21-6120-00	Principal - Backhoe	35,308	35,800	35,800	-
03-21-6121-00	Interest - Backhoe	827	400	400	-
03-21-6310-00	Principal - 2012 GO Refunding	245,000	250,000	250,000	255,000
03-21-6311-00	Interest - 2012 GO Refunding	7,481	4,900	4,900	1,800
03-21-6312-00	Principal - 2013 Revenue Bonds	275,000	285,000	285,000	290,000
03-21-6313-00	Interest - 2013 Revenue Bonds	197,047	188,400	188,700	179,500
03-21-6314-00	Principal - Asphalt Zipper	-	18,000	18,400	18,100
03-21-6315-00	Interest- Asphalt Zipper	-	1,100	100	400
03-21-6316-00	Principal -Sewer Press Machine	-	147,100	106,800	105,100
03-21-6317-00	Interest - Sewer Press Machine	-	9,000	400	2,100
03-21-6318-00	Principal - Dump Truck	-	32,700	25,700	25,300
03-21-6319-00	Interest - Dump Truck	-	2,000	100	500
03-21-6320-00	Principal-2EmergencyGenerators	-	32,700	31,900	31,400
03-21-6321-00	Interest -2EmergencyGenerators	-	2,000	100	600

03-21-6322-00	Principal - Mini Excavator	-	14,800	12,700	12,500
03-21-6323-00	Interest - Mini Excavator	-	900	100	300
		<hr/>	<hr/>	<hr/>	<hr/>
	Water Fund Expenditures	5,911,052	6,613,514	5,517,135	9,112,161
	Water Fund Excess (Deficit)	444,202	(363,464)	758,375	(2,723,151)



The City of Fredericksburg

Golf Fund

Golf Department

Description

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

Goals and Objectives

To provide the best municipal golf experience in Texas while keeping golf affordable for residents. To attract outside events and tournaments to Fredericksburg adding to the local economy.

Operational Review and Management

- An outside company, Integrity Golf, was hired to conduct an operational review of Lady Bird golf course.
- Their findings were that we were understaffed but because of benefits we should immediately find a professional employment agency to take over operations of the golf course.
- The City has currently narrowed their search to one company and is in negotiations for a third party to take over management of the course.

What that means for the budget

- The budget presented has no capital improvement or infer structure replacement funds.
- There may be budget amendments presented to Council based on negotiations.
- The transition to new management model has not started as of this publication date.
- Labor costs for those employees wishing to stay with the City will be absorbed into other departments and new positions developed.

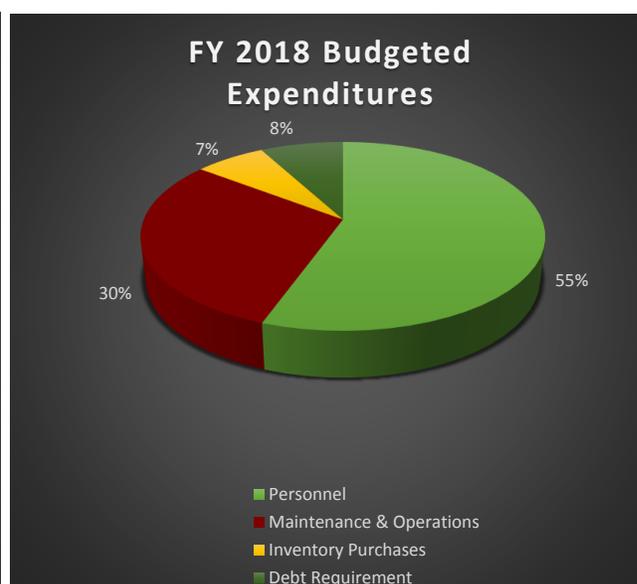
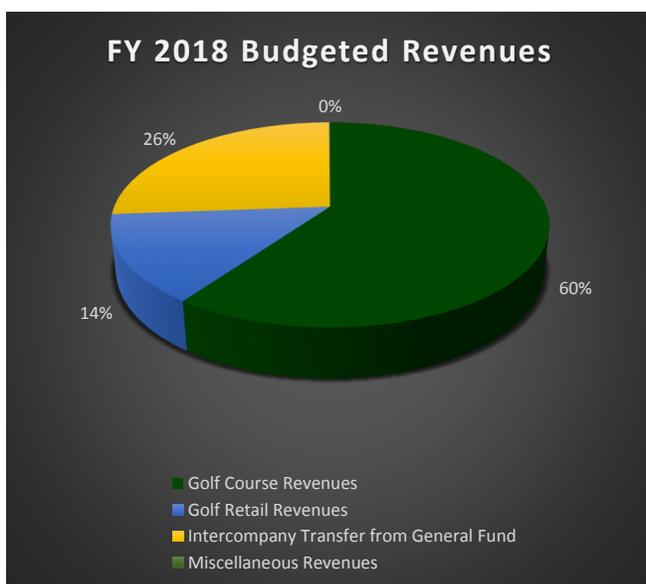
Golf Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Golf Course Revenues	771,691	1,104,800	738,000	775,000
Golf Retail Revenues	186,778	184,200	158,000	180,500
Intercompany Transfer from General Fund	622,577	652,200	652,200	337,500
Miscellaneous Revenues	2,290	600	1,220	1,220
Total Revenues	1,583,336	1,941,800	1,549,420	1,294,220

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	739,832	789,314	782,756	828,916
Maintenance & Operations	502,477	471,850	404,170	447,500
Inventory Purchases	132,719	100,000	90,000	100,000
Debt Requirement	120,426	128,500	127,000	117,800
Total Expenditures	1,495,454	1,489,664	1,403,926	1,494,216

Golf Fund Excess (Deficit)	87,882	452,136	145,494	(199,996)
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director of Golf	1	1	1	1
Senior Golf Professional	1	1	1	1
Assistant Golf Professional	1	1	1	1
Outside Services	1	1	1	1
Head Agronomist	1	1	1	1
Mechanic	1	1	1	1
Maintenance Crew Workers	7	7	7	7
Total	13	13	13	13



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

GOLF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
04-00-4101-00	Green Fees	529,115	817,800	500,000	520,000
04-00-4102-00	Golf Cart Rental Fees	211,040	252,000	210,000	220,000
04-00-4103-00	Driving Range Revenues	31,536	35,000	28,000	35,000
04-00-4104-00	Concession Revenues	20,359	-	-	-
04-00-4108-00	Meeting Room Revenue	2,150	6,000	1,000	2,000
04-00-4119-00	Lease Income - Grill	4,770	7,200	7,500	7,500
04-00-4150-00	Interest Income	30	100	20	20
04-00-4161-00	Transfer From General Fund	622,577	652,200	652,200	337,500
04-00-4165-00	Miscellaneous Golf Revenues	2,261	500	1,200	1,200
04-00-4700-00	Merchandise Sales	150,164	160,000	140,000	160,000
04-00-4702-00	Club Rental	4,632	5,000	4,000	5,000
04-00-4704-00	Ball Retrieval	-	1,500	1,500	1,500
04-00-4706-00	Handicap Dues	4,702	4,500	4,000	4,500
	Golf Fund Revenues	1,583,336	1,941,800	1,549,420	1,294,220

GOLF COURSE EXPENDITURES - MAINTENANCE

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
04-41-1015-00	Regular Wages - City Attorney	-	-	-	1,900
04-41-1016-00	Wages - City Attorney Billings	1,130	-	900	-
04-41-1030-00	Regular Wages - Full-time	361,932	399,650	392,300	412,800
04-41-1040-00	Regular Wages - Part-time Emp.	-	5,000	-	-
04-41-1060-00	Longevity	5,066	5,700	5,600	6,100
04-41-1070-00	Overtime Wages	3,963	6,000	6,000	6,000
04-41-2020-00	Social Security	27,515	31,851	30,967	32,650
04-41-2030-00	Retirement - T.m.r.s.	36,032	39,819	39,185	41,826
04-41-2040-00	Uniforms Expense	4,695	4,000	4,000	4,000
04-41-2060-00	Insurance - Hospitalization	69,129	69,900	69,900	77,100
04-41-2090-00	Prof. Org. - Personal	726	1,000	900	1,000
04-41-2100-00	Prof. Education & Training	200	1,000	500	750
04-41-3010-00	Utilities	8,797	10,000	8,000	8,000
04-41-3020-00	Telephone	3,082	3,500	3,000	3,500
04-41-3030-00	Office Supplies & Expenses	343	1,000	1,000	1,000
04-41-3040-00	Postage, Freight, Etc.	1,513	1,350	1,500	1,350
04-41-3050-00	Advertising & Public Notices	56	1,000	1,000	1,000
04-41-3060-00	Protocol & Social	1,354	1,500	1,000	500
04-41-3070-00	Travel	7,891	8,000	1,000	1,000
04-41-3080-00	Prof. Org. & Assoc. - City	-	500	-	500
04-41-3090-00	Books, Periodicals, Etc	-	500	-	500
04-41-3100-00	Safety	2,637	2,500	1,500	1,500
04-41-3120-00	Audit Expenses	750	800	800	800
04-41-3130-00	Legal Expenses	-	200	-	-
04-41-3140-00	Contract Professional Services	2,349	14,600	10,000	10,000
04-41-3213-00	Credit Card/Bank Fees	50	-	-	-
04-41-3220-00	Insurance & Bonds	10,123	9,800	8,200	8,200
04-41-4010-00	Communications	2,085	3,200	3,000	3,200
04-41-4020-00	Janitorial & Housekeeping	703	1,600	1,600	1,500
04-41-4030-00	General Property Maint.	91,253	10,000	6,000	8,000
04-41-4031-00	Club House Maintenance	1,759	2,000	2,000	2,000
04-41-4040-00	Small Tools & Equipment	2,579	4,000	5,000	4,000
04-41-4060-00	Office Equipment Maint.	106	500	-	500
04-41-4065-00	Office Equipment Rental	864	800	800	800
04-41-4070-00	Computer/software Maintenance	3,020	6,000	4,500	5,000
04-41-4220-00	Golf Cart Maint.	3,357	2,800	1,500	2,500
04-41-4230-00	Sprinkler System Maint.	7,065	6,500	9,000	6,500
04-41-4231-00	Pump Station Maintenance	63	3,000	500	3,000
04-41-4232-00	Effluent SO2 Treatment	14,691	-	-	-
04-41-4235-00	Biological Pond Maintenance	4,591	4,200	4,000	4,200
04-41-4240-00	Course & Greens Maint.	16,031	17,000	17,000	20,000
04-41-4241-00	Fertilizer	12,901	16,000	16,000	20,000
04-41-4242-00	Chemicals	15,739	25,000	25,000	25,000
04-41-4243-00	Seed	7,862	8,200	-	2,000
04-41-4244-00	Sand	5,674	15,000	10,000	13,000
04-41-4245-00	Soil Analysis & Treatment	480	1,500	1,000	1,500
04-41-4250-00	General Operations	-	500	3,000	1,000
04-41-4270-00	Driving Range Expenses	6,454	8,500	8,500	8,500
04-41-4285-00	Tree Care & Replacement	-	5,000	6,050	5,000
04-41-4410-00	Gasoline, Oil, & Lubrication	16,250	18,000	18,000	18,000
04-41-4430-00	Vehicle Maint. - Trucks	82	100	-	-
04-41-4435-00	Fleet Lease	6,007	6,000	6,000	6,000
04-41-4440-00	Tractor/equipment Maint.	571	1,600	12,000	2,000
04-41-4441-00	Mower Maintenance	18,103	15,000	15,000	15,000
04-41-4450-00	Other Equipment Maintenance	3,198	1,700	4,500	4,000
04-41-4451-00	Maintenance Equipment Lease	83,417	83,500	69,000	101,400
04-41-6085-00	Principal - Solid Waste Loan	45,024	45,500	45,500	46,000

04-41-6086-00	Interest - Solid Waste Loan	8,898	8,500	8,500	8,000
04-41-6087-00	Principal - Electric Loan	45,024	45,500	45,500	46,000
04-41-6088-00	Interest - Electric Loan	8,898	8,500	8,500	8,000
04-41-6089-00	Principal - Mowers - Prof Turf	8,974	11,500	11,500	-
04-41-6090-00	Interest - Mowers - Prof Turf	972	600	600	-
04-41-6091-00	Principal - Sprayer - TCF 2015	2,637	6,700	6,700	9,600
04-41-6092-00	Interest - Sprayer - TCF 2015	-	1,700	200	200
		<hr/>	<hr/>	<hr/>	<hr/>
	Golf Course Expenditures - Maintenance	994,665	1,014,870	963,202	1,023,377

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
04-42-1030-00	Regular Wages - Full-time	148,199	147,550	152,800	160,600
04-42-1040-00	Regular Wages - Part-time Emp.	19,372	18,000	18,000	18,000
04-42-1060-00	Longevity	1,830	1,600	1,600	1,800
04-42-1070-00	Overtime Wages	1,449	3,000	3,000	3,000
04-42-2020-00	Social Security	12,971	13,016	13,418	14,030
04-42-2030-00	Retirement - T.m.r.s.	14,643	14,728	15,236	16,209
04-42-2040-00	Uniforms Expense	764	1,000	1,000	1,000
04-42-2060-00	Insurance - Hospitalization	31,142	28,500	28,850	31,900
04-42-2090-00	Prof. Org. - Personal	1,078	-	-	-
04-42-2100-00	Prof. Education & Training	75	1,000	1,000	1,000
04-42-3010-00	Utilities	19,307	15,000	15,000	15,000
04-42-3020-00	Telephone	3,258	3,000	2,800	3,000
04-42-3030-00	Office Supplies & Expenses	9,498	9,000	3,500	5,000
04-42-3040-00	Postage, Freight, Etc.	2,159	1,700	2,000	2,000
04-42-3050-00	Advertising & Public Notices	7,662	6,500	6,500	6,500
04-42-3060-00	Protocol & Social	1,193	1,600	2,000	600
04-42-3070-00	Travel	1,676	2,500	500	2,500
04-42-3080-00	Prof. Org. & Assoc. - City	125	200	200	200
04-42-3090-00	Books, Periodicals, Etc	-	200	-	-
04-42-3100-00	Safety	508	400	300	400
04-42-3120-00	Audit Expenses	750	800	800	800
04-42-3130-00	Legal Expenses	92	-	-	-
04-42-3140-00	Contract Professional Services	4,817	4,000	2,000	2,000
04-42-3213-00	Credit Card/Bank Fees	24,660	25,000	24,000	25,000
04-42-3220-00	Insurance & Bonds	10,050	9,800	9,420	9,800
04-42-4010-00	Communications	7,473	11,300	11,000	11,100
04-42-4020-00	Janitorial & Housekeeping	9,282	11,500	10,500	11,500
04-42-4030-00	General Property Maint.	8,377	22,000	10,000	10,000
04-42-4031-00	Club House Maintenance	6,405	6,000	2,000	4,000
04-42-4032-00	Cable Tv	2,902	2,400	2,500	2,500
04-42-4033-00	Security Alarm Monitoring Fee	324	400	400	400
04-42-4040-00	Small Tools & Equipment	5,404	1,500	400	500
04-42-4060-00	Office Equipment Maint.	-	500	-	500
04-42-4065-00	Office Equipment Rental	950	1,600	1,000	1,000
04-42-4070-00	Computer/software Maintenance	3,841	6,500	5,000	5,500
04-42-4250-00	General Operations	1,531	500	-	500
04-42-4258-00	COGS - Pro Shop	3,415	-	-	-
04-42-4259-00	COGS - Pro Shop(Non Inventory)	-	2,500	4,000	3,000
04-42-4261-00	Grill Supplies	888	-	-	-
04-42-5210-00	Inventory Purchases - Retail	123,603	100,000	90,000	100,000
04-42-5211-00	Inventory Purchases - Beverage	4,384	-	-	-
04-42-5212-00	Inventory Purchases - Food	4,732	-	-	-
	Golf Course Expenditures - Golf Shop	500,789	474,794	440,724	470,839
	Total Golf Course Expenditures	1,495,454	1,489,664	1,403,926	1,494,216
	Golf Fund Excess (Deficit)	87,882	452,136	145,494	(199,996)



The City of Fredericksburg

Solid Waste Fund

Solid Waste Department

Description

The Sanitation Department oversees a Type 1 Subtitle D Sanitary Landfill for 5,500 residential customers; a brush chipping and leaf collection program; and a recycling center that collects aluminum, corrugated cardboard, newsprint, office waste, mixed paper, magazines, plastic, and steel.

Goals and Objectives

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

In order to meet these goals, we will

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

What we accomplished in 2017-2018

- Purchased a new automated garbage truck.
- Purchased a new landfill compactor with lugs designed to better break down waste helping to increase the compaction rate.
- Replaced the recycle center pickup.
- Began offering commercial grade tested leaf compost at the landfill.
- Solicited bids for purchasing the scrap metal from the landfill and awarded the contract to a new vendor.
- Partnered with Call2Recycle and began accepting small rechargeable batteries at the landfill and the Recycle Center.
- Upgraded the scrap metal drop off area by partnering with a new vendor to build safer and more user friendly catwalk.

What we plan to accomplish in 2017-2018

- Purchase a new forklift for the recycle center.
- Update our current waste can tracking system with a more efficient GIS program.
- Increase advertising to increase the sale of compost and mulch.
- Lower the number of garbage can violators through education and code enforcement.

Solid Waste Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Solid Waste Placed In Landfill (tons)	30,168.27	32,067	33,000	33,000
Leaf Compost sold (yards)	0	0	422	450
Amount of Chipped Material Collected (tons)	478.09	404.47	319.32	350
Material Recycled (tons)	946.51	935.68	940	950
Brush diverted from landfill (tons)	1747.19	2553.41	2770.88	3000
Special Waste (Deceased Animals) (tons)	28.89	37.72	38	38
Mulch Sold (yards)	972	840	850	875
Leachate Pumped (gal)	320,000	506,000	490,000	500,000
Grit Trap Waste Processed (tons)	325.22	463.23	500	500
Sewage Sludge Landfilled (tons)	1839.37	1952.35	2000	2000
Tires Recycled	1881	1200	1205	1500
Used Motor Oil (gal)	1182	2019	1472	1500
Oil Filters	64	64	57	65
Paint and Liquids Processed (gal)	1385	1536	1876	2000
Batteries	51	51	54	60

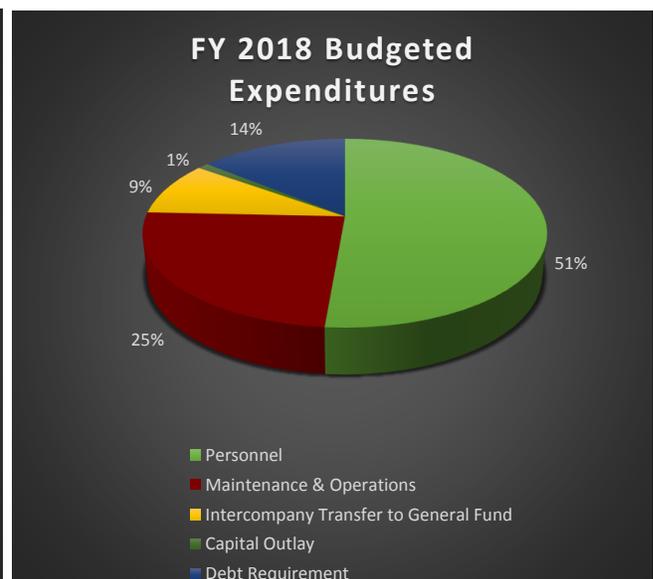
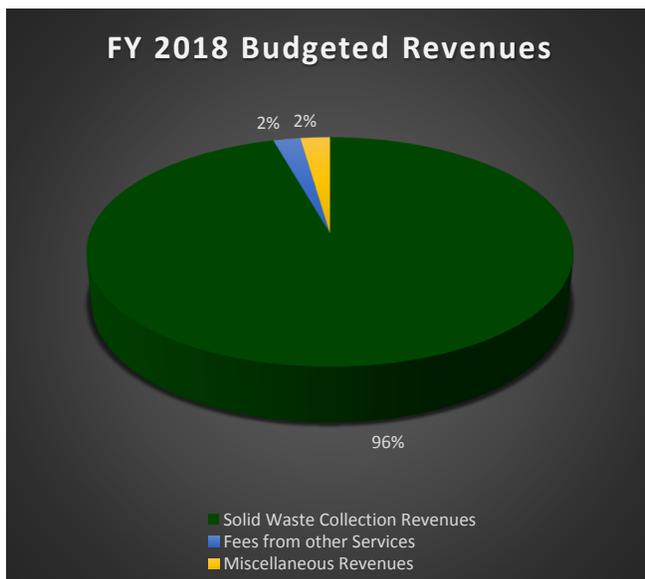
Solid Waste Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Solid Waste Collection Revenues	2,433,298	2,330,100	2,535,000	2,535,000
Fees from other Services	33,941	30,200	56,200	56,200
Miscellaneous Revenues	98,078	162,400	148,575	60,575
Total Revenues	2,565,317	2,522,700	2,739,775	2,651,775

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	1,045,016	1,105,642	1,091,307	1,180,155
Maintenance & Operations	484,875	554,500	505,045	560,045
Intercompany Transfer to General Fund	205,200	201,816	219,182	212,142
Capital Outlay	421,717	200,000	200,000	24,000
Debt Requirement	231,995	439,800	431,000	322,500
Total Expenditures	2,388,803	2,501,758	2,446,534	2,298,842

Solid Waste Fund Excess (Deficit)	176,514	20,942	293,241	352,933
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Sanitation Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Heavy Equipment Operators	2	2	2	2
Sanitation Collectors	3	3	3	4
Recycling Center Coordinator	1	1	1	1
Recycling Center Operator	1	1	1	1
Brush Crew Chipper Operators	2	2	2	2
Gate Attendant	1	1	1	1
Total	12	12	12	13



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
05-00-4101-00	Garbage Collection Revenues	917,557	920,000	924,000	924,000
05-00-4102-00	Landfill Fees	1,505,827	1,400,000	1,600,000	1,600,000
05-00-4103-00	Recycling Revenues	33,791	30,000	56,000	56,000
05-00-4104-00	Com Garbage Hauling Permit	150	200	200	200
05-00-4110-00	Forfeited Discounts	9,913	10,100	11,000	11,000
05-00-4150-00	Interest Income	4,065	2,400	3,600	3,600
05-00-4165-00	Miscellaneous Revenue	106	-	975	975
05-00-4167-00	Debt Proceeds - Golf Course	53,921	54,000	54,000	54,000
05-00-4181-00	Proceeds -Sale of Fixed Assets	39,987	106,000	90,000	2,000
	Solid Waste Fund Revenues	2,565,317	2,522,700	2,739,775	2,651,775

SOLID WASTE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
05-21-1015-00	Regular Wages - City Attorney	3,749	3,900	3,900	-
05-21-1016-00	Wages - City Attorney Billings	263	-	200	-
05-21-1030-00	Regular Wages - Full-time Emp.	700,830	753,899	740,000	799,200
05-21-1050-00	Regular Wages - Part-time Emp.	9,592	1,000	5,500	1,000
05-21-1060-00	Longevity	9,159	9,400	9,400	9,900
05-21-1070-00	Overtime Wages	53,555	56,000	56,000	58,400
05-21-2020-00	Social Security	57,201	63,051	62,348	66,440
05-21-2030-00	Retirement - T.m.r.s.	74,304	79,686	78,360	85,015
05-21-2040-00	Uniforms & Clothing	6,438	6,000	5,500	6,500
05-21-2060-00	Ins. - Hospitalization	129,925	132,706	130,100	153,700
05-21-2090-00	Professional Org. - Personal	-	1,200	1,200	1,200
05-21-2100-00	Prof. Education & Training	2,718	2,300	2,200	3,600
05-21-3010-00	Utilities	11,489	15,000	13,200	15,000
05-21-3020-00	Telephone	2,282	5,000	2,200	5,000
05-21-3030-00	Office Supplies & Exp.	6,019	12,000	6,000	6,000
05-21-3040-00	Postage, Freight, Etc.	14,958	12,000	7,000	7,000
05-21-3050-00	Ads & Public Notices	760	1,000	1,000	1,000
05-21-3060-00	Protocol & Social	3,800	2,500	3,300	3,300
05-21-3070-00	Travel Exp.	2,575	2,000	1,200	1,500
05-21-3080-00	Prof. Org & Assoc. - City	100	-	100	100
05-21-3090-00	Books, Periodicals, Etc	45	-	45	45
05-21-3100-00	Safety	4,385	4,000	4,600	4,500
05-21-3120-00	Audit Expenses	2,500	2,500	2,500	2,600
05-21-3140-00	Contract Professional Services	7,424	4,000	2,000	4,000
05-21-3190-00	Miscellaneous Landfill Expense	1,774	1,000	-	-
05-21-3200-00	Uncollectible Accounts	1,195	1,000	1,000	1,300
05-21-3213-00	Bank Fees	5,245	5,300	4,900	4,900
05-21-3220-00	Insurance & Bonds	29,399	25,000	23,200	23,200
05-21-3250-00	In Lieu Of Taxes	205,200	201,816	219,182	212,142
05-21-4000-00	Permit Fees	25,703	30,000	34,700	35,000
05-21-4010-00	Communications	5,085	7,500	5,000	8,200
05-21-4020-00	Janitorial/housekeeping	3,833	4,000	3,500	4,000
05-21-4030-00	General Property Maintenance	11,122	15,000	15,000	15,000
05-21-4031-00	Dumpster Maintenance	26,784	27,000	27,000	27,000
05-21-4032-00	Trash Can Maintenance	21	2,000	2,000	2,000
05-21-4040-00	Small Tools & Equipment	4,263	3,000	3,000	3,000
05-21-4060-00	Office Machine Maintenance	5,928	4,000	4,000	4,000
05-21-4065-00	Office Equipment Rental	3,210	3,800	5,700	5,700
05-21-4070-00	Computer/software Maintenance	14,769	16,800	20,000	14,000
05-21-4265-00	Recycling Expenses	14,781	20,000	13,000	15,000
05-21-4266-00	Grinding Of Debris	31,650	45,000	45,000	45,000
05-21-4268-00	Tire Disposal	3,418	6,000	5,400	5,400
05-21-4270-00	Water Monitoring Exp.	20,943	30,000	26,000	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	15,878	16,000	27,000	20,000
05-21-4360-00	Materials & Supplies	6,320	6,000	5,800	6,000
05-21-4410-00	Gasoline	55,935	65,000	69,400	70,000
05-21-4430-00	Vehicle Maintenance	5,589	5,000	2,500	2,500
05-21-4431-00	AGC Maintenance	30,150	35,000	4,300	35,000
05-21-4432-00	Chipper Maintenance	15,187	8,000	6,500	7,000
05-21-4433-00	Leaf Loader Maintenance	5,568	8,000	8,000	8,000
05-21-4435-00	Fleet Lease	15,883	22,600	22,600	30,000
05-21-4440-00	Tractor-heavy Equipment Maint	66,186	25,000	20,000	25,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-5038-00	Cell #7	247,301	-	-	-
05-21-5553-00	Rebuild Existing Scraper	174,416	-	-	-
05-21-5554-00	Fund Landfill Cell Development	-	200,000	200,000	-
05-21-5558-00	Forklift	-	-	-	24,000
05-21-6500-00	Principal - 953 D Track Loader	66,404	-	-	-

05-21-6501-00	Interest - 953 D Track Loader	891	-	-	-
05-21-6502-00	Principal-924 Wheel Loader-Cat	37,229	37,800	37,800	-
05-21-6503-00	Interest-924 Wheel Loader-Cat	1,011	500	500	-
05-21-6504-00	Principal - Leaf Loader	60,030	58,900	58,900	27,800
05-21-6505-00	Interest - Leaf Loader	213	1,400	1,400	400
05-21-6506-00	Principal -SideLoad GarbageTrk	65,983	64,800	64,800	27,800
05-21-6507-00	Interest -SideLoad Garbage Trk	235	1,500	1,500	400
05-21-6508-00	Principal - Chipper Truck	-	18,700	19,000	18,700
05-21-6509-00	Interest - Chipper Truck	-	1,200	100	400
05-21-6510-00	Principal - Garbage Truck	-	103,000	105,000	103,400
05-21-6511-00	Interest - Garbage Truck	-	6,300	400	2,000
05-21-6512-00	Principal - Compactor	-	137,300	141,100	138,900
05-21-6513-00	Interest - Compactor	-	8,400	500	2,700
		<hr/>	<hr/>	<hr/>	<hr/>
	Solid Waste Fund Expenditures	2,388,803	2,501,758	2,446,534	2,298,842
	Solid Waste Fund Excess (Deficit)	176,514	20,942	293,241	352,933



The City of Fredericksburg

EMS Emergency Medical Services

Fire EMS Department

Description

The Fredericksburg Fire EMS Department is a dedicated and committed organization serving our customers through the core values of Customer Service, Leadership, Integrity, and Community. The Fire EMS Department mission is to serve and provide the community with the highest quality of customer service. The department responds to motor vehicle accidents, swift water rescues, Enchanted Rock rescues, wildland fires, structure fires, EMS calls and transfers. They stand ready to help anyone who calls day, night, holidays or weekends. Fredericksburg Firefighters, Emergency Medical Technicians (EMT) and Paramedics take pride and ownership in the community and spend countless hours training, responding to calls, and promoting emergency services safety. We serve with a sense of warmth, pride, friendliness, and passion for the community.

Goals and Objectives

- Provide the highest level of customer service in a safe and efficient manner.
- Provide quality training for fire, emergency medical operations, and emergency management in a safe environment.
- Continually strive to maintain or improve our Insurance Services Office (ISO rating).
- Maintain and create partnerships and relationships with the community
- Provide quality fire prevention, inspections, and emergency services education to our community.
- Strive to maintain or improve membership in the FVFD.
- Continue providing a standard of care that is consistent with the rules and regulations set forth to emergency providers by the Texas Department of Health Services
- Continue providing our Emergency Medical Team members a means to maintain continuing education requirements and educate them in emergency medical care standards practice.

In order to meet this goal, we will

- Continue providing quality customer service by evaluating our daily operations and responses looking for ways to improve.
- Utilize internal and external sources for emergency service training.
- Continually evaluate ISO guidelines as a benchmark to improved services.
- Work as a team with committee and personnel to improve our Fire EMS service to our community.
- Provide fire prevention programs to all schools in our area, and community.

- Perform yearly inspections and evaluate construction plans for fire and life safety code compliance.
- Evaluate ways to recruit additional volunteers.
- Maintain a quality assurance program to ensure the highest quality of customer service and that the highest customer satisfaction is received by every customer.
- Provide a high quality, in-house continuing education program to enhance employee education and maintain the highest medical care standards

What we accomplished in 2016-2017

- Reduced our Insurance Services Office (ISO) Public Protection Classification (PPC) from a Classification of 4 to a Classification of 2.
- Merge two separate City/County Services into a Fire EMS System.
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification.
- Recruited and added additional volunteer personnel.
- Added one additional Firefighter EMT.
- Changed operations to work from two Fire EMS stations with fire apparatus and ambulances in both stations.
- Partnered with Hill Country Memorial Hospital (HCMH) on a fall prevention program.
- Our in house CE program is going strong we have taught approximately 400 continuing education hours for our staff and others in county fire departments.
- We have provided approximately 1400 hours of continuing education for our fulltime staff to maintain their EMS certifications
- We have maintained a strong presence with STRAC (South Texas Regional Advisory Council) by Assistant Chief Jung being on the Executive Board.
- We provided First Aid, CPR and Stop the Bleed certification for all 160 city employees.

What we plan to accomplish in 2017-2018

- Merge the Emergency Management Service into the Fire EMS Department.
- Train additional full time, part time and volunteer personnel to Fire EMS state certification levels.
- Maintain our ISO classification rating.
- Develop a Fire EMS replacement plan for aging apparatus.
- With approval, apply for a Safer Grant to add four additional full time personnel in order to respond with Fire apparatus immediately.
- Train our new EMTs to perform 12 lead ECG's on patients with chest pains.
- Strive to be proactive in the Nation Wide Pharmaceutical shortages.
- Develop and host an EMT class for responders in Gillespie County.

PERFORMANCE MEASURES- FIRE DEPARTMENT	ACTUAL FY 14-15	ACTUAL FY 15-16	ESTIMATED FY 16-17	PROJECTED FY 17-18
Average Turn Out Time (All Calls)			4.81	4.81
Average Turn Out Time (City)			4.67	4.67
Average Turn Out Time (County)			4.89	4.89
Percentage Response 5 Minutes or Less (City)	68%	70%	70%	70%
Percentage Response 5 Minutes or Less (County)	58%	60%	60%	60%
Continuing Education/Training (Hours)	2463	Not Available	3950	3950
Percent of Businesses Inspected	22%	20%	25%	25%
Percent of Inspections Passing on First Inspection	20%	25%	25%	25%
Fire Hydrants Tested	10	37	40	40
Volunteer Hours during Emergency Responses	4795	5944	7600	7600

PERFORMANCE MEASURES- EMS	ACTUAL FY 14-15	ACTUAL FY 15-16	ESTIMATED FY 16-17	PROJECTED FY 17-18
Number of City Responses	1384	1591	1829	2031
City Response Time (min)	3.9	3.7	3.7	3.7
Number of County Responses	782	899	1033	1050
County Response Time (min)	11.3	13.3	13.5	13.0
EMS Transfers	441	507	583	602
Total Number of Billable Patients	2607	2997	3445	3550
Gross Billable Revenue	\$1.68M	\$2.0M	\$1.873M	\$1.873M
Dollars Collected	\$829,000	\$1.0M	\$1.2M	\$1.3M
Average Collection Period (aka Days Sales Outstanding)	45	45	45	45
% of Receivables > 120 Days	7%	7%	7%	7%

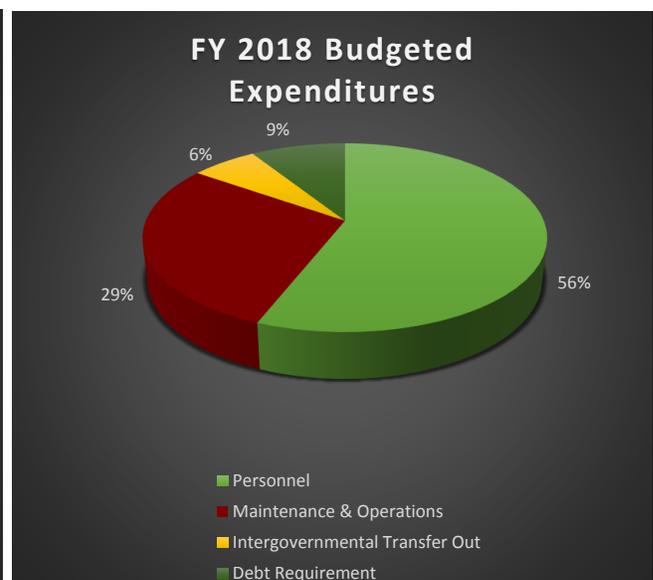
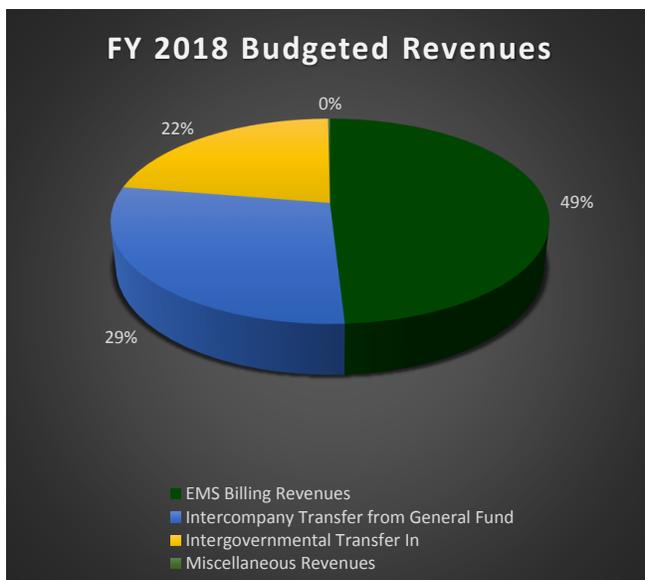
EMS Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
EMS Billing Revenues	1,100,991	1,227,000	1,248,300	1,248,300
Intercompany Transfer from General Fund	442,700	611,200	585,803	724,454
Intergovernmental Transfer In	442,700	454,900	451,053	565,093
Miscellaneous Revenues	4,754	3,500	3,514	4,500
Total Revenues	1,991,145	2,296,600	2,288,670	2,542,347

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	1,215,164	1,349,307	1,329,295	1,422,962
Maintenance & Operations	677,137	658,625	664,325	731,625
Intergovernmental Transfer Out	116,800	156,300	134,750	159,360
Debt Requirement	158,651	162,400	160,300	228,400
Total Expenditures	2,167,752	2,326,632	2,288,670	2,542,347

EMS Fund Excess (Deficit)	(176,607)	(30,032)	-	-
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
EMS Manager	1	1	1	1
EMS Shift Lieutenant	1	1	1	1
Account Administrator/Paramedic	1	1	1	1
Shift Commanders	3	3	3	3
Paramedics	9	9	9	9
Total	15	15	15	15



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
06-00-4101-00	Ems Revenues	1,904,784	1,900,000	1,873,300	1,873,300
06-00-4102-00	City Funds	442,700	611,200	585,803	724,454
06-00-4103-00	County Funds	442,700	454,900	451,053	565,093
06-00-4150-00	Interest Income	41	50	50	50
06-00-4165-00	Miscellaneous Ems Revenue	2,237	50	50	50
06-00-4170-00	Donations	462	400	400	400
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	1,000	1,000	2,000
06-00-4200-00	Grant - Swt Trauma Grant	2,014	2,000	2,014	2,000
06-00-4302-00	Medicare Disallowed	(522,913)	(480,000)	(480,000)	(480,000)
06-00-4303-00	Medicaid Disallowed	(121,103)	(74,000)	(26,000)	(26,000)
06-00-4304-00	Other Disallowed	(159,777)	(119,000)	(119,000)	(119,000)
	EMS Fund Revenues	1,991,145	2,296,600	2,288,670	2,542,347

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
06-21-1015-00	Regular Wages - City Attorney	-	-	-	1,900
06-21-1016-00	Wages - City Attorney Billings	1,438	2,000	1,000	-
06-21-1030-00	Regular Wages-full Time Emp	583,695	676,205	645,000	696,000
06-21-1050-00	Reg Wages - Part Time Emp	62,991	100,000	100,000	100,000
06-21-1060-00	Longevity	8,187	7,900	7,150	8,000
06-21-1070-00	Overtime	283,508	266,000	277,000	285,000
06-21-2020-00	Social Security	68,721	78,191	78,806	83,454
06-21-2030-00	Retirement - Tmrs	84,476	92,164	90,039	97,108
06-21-2040-00	Uniforms & Clothing	7,846	6,000	6,700	9,000
06-21-2060-00	Insurance-hospitalization	114,301	120,847	123,600	142,500
06-21-2090-00	Professional Org - Personal	720	500	600	600
06-21-2100-00	Prof Education & Training	10,847	12,500	12,500	12,500
06-21-2110-00	Prof Education Instructor	499	1,000	1,000	1,000
06-21-2221-00	Medical Vaccinations & Tests	-	1,500	1,500	6,000
06-21-2240-00	Ems Re-certification	1,370	2,200	2,200	2,200
06-21-3010-00	Utilities	12,999	15,000	15,000	15,000
06-21-3020-00	Telephone	3,309	6,000	6,000	6,000
06-21-3030-00	Office Supplies & Forms	3,147	5,000	5,000	5,000
06-21-3040-00	Postage, Freight, Etc	2,941	3,500	3,500	3,500
06-21-3050-00	Advertising & Public Notices	279	1,200	1,200	1,200
06-21-3060-00	Protocol & Social	2,926	5,000	5,000	5,000
06-21-3070-00	Travel Expenses	8,214	12,500	12,500	12,500
06-21-3080-00	Prof Org & Assoc - City	1,000	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	164	300	300	300
06-21-3100-00	Safety	2,167	2,200	2,600	7,600
06-21-3120-00	Audit Expenses	3,000	3,100	3,100	3,200
06-21-3140-00	Contract Prof Services	5,743	6,900	6,900	6,900
06-21-3150-00	First Responder Reimbursement	2,004	2,500	2,500	2,500
06-21-3190-00	Miscellaneous Ems Expense	877	-	800	2,500
06-21-3200-00	Uncollectible Accounts	436,743	350,000	350,000	350,000
06-21-3201-00	Bad Debt Recovery	(7,746)	(10,000)	(6,800)	(6,800)
06-21-3213-00	Credit Card/Bank Fees	4,758	4,000	4,500	4,500
06-21-3220-00	Insurance & Bonds	26,893	23,000	21,000	23,000
06-21-3250-00	Conventions	1,960	2,000	2,000	2,000
06-21-3274-00	City Contribution - Dispatch	116,800	156,300	134,750	159,360
06-21-4010-00	Communication Expenses	13,598	15,500	16,000	18,800
06-21-4020-00	Janitorial/housekeeping	2,129	4,500	4,500	4,500
06-21-4021-00	Hazardous Waste Disposal	739	725	725	725
06-21-4025-00	Ems Medical Equipment	50,257	48,000	51,000	83,000
06-21-4030-00	General Property Maintenance	12,182	19,000	19,000	19,000
06-21-4032-00	TV Service	1,520	1,500	1,700	2,100
06-21-4040-00	Small Tools & Equipment	1,083	3,000	3,000	3,000
06-21-4050-00	Ems Equipment Maintenance	12,298	13,000	13,000	13,000
06-21-4060-00	Office Equipment Maintenance	550	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	69	-	-	-
06-21-4070-00	Computer/software Maintenance	15,873	50,000	50,000	57,200
06-21-4150-00	Disposable Linen	1,793	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	-	2,000	1,000	2,000
06-21-4170-00	Oxygen	2,646	3,500	3,500	3,500
06-21-4410-00	Diesel, Oil & Lubrication	18,870	28,000	28,000	28,000
06-21-4430-00	Vehicle Maintenance	18,717	14,000	14,000	20,000
06-21-4435-00	Fleet Lease	-	-	-	4,600
06-21-6221-00	Principal - 700 Radios	8,826	9,000	9,000	-
06-21-6222-00	Interest - 700 Radios	207	100	100	-
06-21-6600-00	Principle - Ambulance - HCB	52,924	-	-	-
06-21-6601-00	Int Exp - Ambulance - HCB	951	-	-	-
06-21-6604-00	Prinicpal - 4 Heart Monitors	45,336	44,500	44,500	39,900

06-21-6605-00	Interest - 4 Heart Monitors	161	1,100	1,100	600
06-21-6606-00	Principal - Ambulance Remount	50,068	49,200	49,200	44,800
06-21-6607-00	Interest - Ambulance Remount	178	1,200	1,200	700
06-21-6608-00	Principal - Ambulance Remount	-	54,000	55,000	54,200
06-21-6609-00	Interest - Ambulance Remount	-	3,300	200	1,100
06-21-6610-00	Principal - Ambulance	-	-	-	86,700
06-21-6611-00	Interest - Ambulance	-	-	-	400
		<hr/>	<hr/>	<hr/>	<hr/>
	EMS Fund Expenditures	2,167,752	2,326,632	2,288,670	2,542,347
	EMS Fund Excess (Deficit)	(176,607)	(30,032)	-	-



The City of Fredericksburg

Tourism Fund

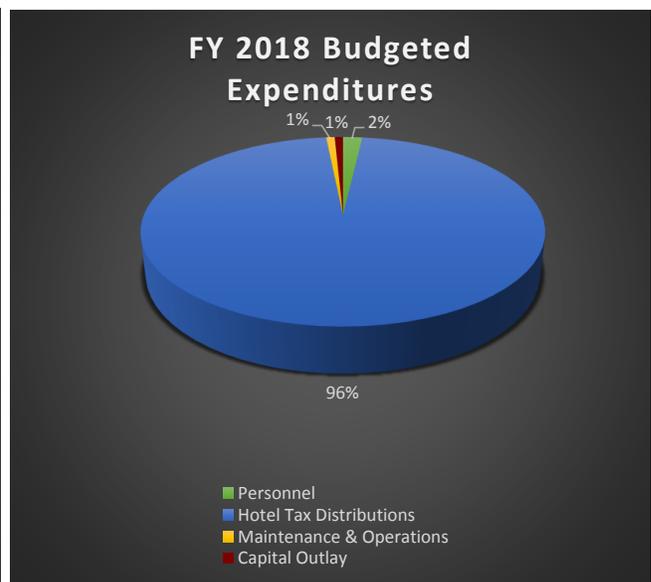
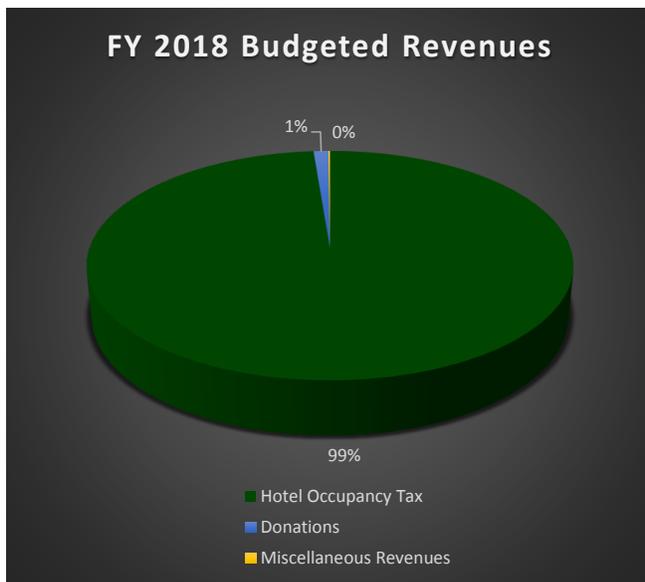
Tourism Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Hotel Occupancy Tax	2,789,687	2,878,000	3,091,705	3,262,000
Donations	12,500	37,500	37,500	37,500
Miscellaneous Revenues	2,101	2,000	3,800	4,000
Total Revenues	2,804,288	2,917,500	3,133,005	3,303,500

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	14,595	15,825	17,547	58,350
Hotel Tax Distributions	2,652,457	3,087,514	2,912,805	3,075,723
Maintenance & Operations	-	-	-	25,600
Capital Outlay	-	-	-	25,000
Total Expenditures	2,667,052	3,103,339	2,930,352	3,184,673

Tourism Fund Excess (Deficit)	137,236	(185,839)	202,653	118,827
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Special Events Coordinator	-	-	-	1
Ft Martin Scott Site Manager - Part time	1	1	1	-
Total	1	1	1	1



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
07-00-4109-00	7% Hotel Occupancy Tax	2,789,687	2,878,000	3,091,705	3,262,000
07-00-4116-00	Marktplatz Imp - Pledges/Don	12,500	37,500	37,500	37,500
07-00-4150-00	Interest Income	2,101	2,000	3,800	4,000
	Tourism Fund Revenues	2,804,288	2,917,500	3,133,005	3,303,500

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
07-21-1030-00	Regular Wages - Full-time Emp	-	-	-	43,900
07-21-1050-00	Regular Wages - Part-time Emp	13,558	14,700	16,300	-
07-21-2020-00	Social Security	1,037	1,125	1,247	3,400
07-21-2030-00	Retirement	-	-	-	4,350
07-21-2060-00	Health Insurance	-	-	-	6,700
07-21-3259-00	Hotel Tax Dist - CVB 5/7	1,878,600	2,055,714	2,055,714	2,330,000
07-21-3260-00	Hotel Tax Distributions	454,600	614,200	614,200	652,100
07-21-3262-00	Hotel Tax Dist -Golf Marketing	45,000	45,000	43,623	43,623
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,000	30,000	30,000	30,000
07-21-3264-00	Tax Dist - CVB Bldg Improv	-	110,000	-	-
07-21-3265-00	Hotel Tax Dist-Ft Martin Scott	192,858	19,000	19,000	-
07-21-3267-00	Tax Dist - CVB Grounds Maint	20,000	20,000	20,000	20,000
07-21-3268-00	HotelTaxDist-Marktplatz Imp	31,399	193,600	130,268	-
07-21-4030-00	General Property Maintenance - CVB	-	-	-	12,000
07-21-4031-00	MarktPlatz Restrooms Maintenance	-	-	-	10,000
07-21-4435-00	Fleet Lease	-	-	-	3,600
07-21-5000-00	Ft Martin Scott Master Plan	-	-	-	25,000
	Tourism Fund Expenditures	2,667,052	3,103,339	2,930,352	3,184,673
	Tourism Fund Excess (Deficit)	137,236	(185,839)	202,653	118,827



The City of Fredericksburg

Drainage Fund

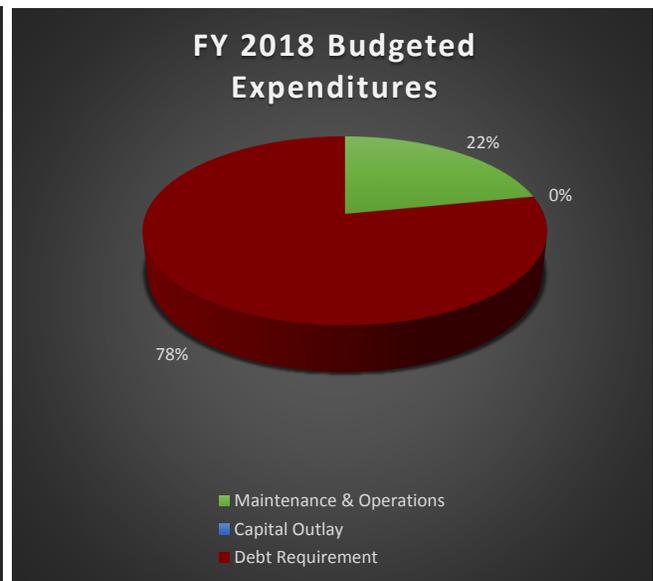
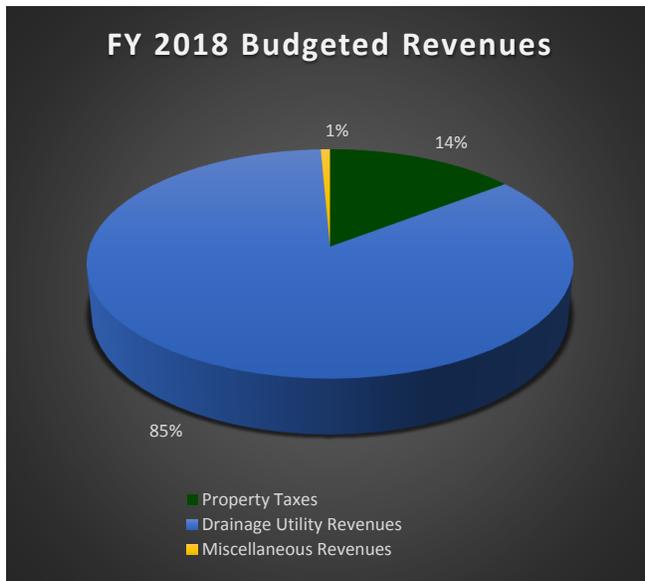
Drainage Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Property Taxes	79,375	64,000	51,490	64,000
Drainage Utility Revenues	77,820	77,600	78,500	371,800
Miscellaneous Revenues	1,854	1,500	3,100	3,100
Total Revenues	159,049	143,100	133,090	438,900

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Maintenance & Operations	350	100	250	75,200
Capital Outlay	168,448	-	-	-
Debt Requirement	63,447	63,400	63,400	268,800
Total Expenditures	232,245	63,500	63,650	344,000

Drainage Fund Excess (Deficit)	(73,196)	79,600	69,440	94,900
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
Fredericksburg**

DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
10-00-4101-00	Current Ad Valorem Taxes	73,497	57,600	47,790	59,200
10-00-4102-00	Delinquent Ad Valorem Taxes	5,088	5,800	3,300	4,200
10-00-4103-00	Penalty & Interest	791	600	400	600
10-00-4110-00	Forfeited Discounts	685	700	700	700
10-00-4150-00	Interest Income	1,844	1,500	3,100	3,100
10-00-4165-00	Misc Revenue	10	-	-	-
10-00-4250-00	Drainage Utility Revenues	77,134	76,900	77,800	371,100
	Drainage Fund Revenues	159,049	143,100	133,090	438,900

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
10-21-3130-00	Legal Expenses	164	-	-	-
10-21-3140-00	Contract Professional Services	100	-	150	100
10-21-3200-00	Bad Debt Expense	86	100	100	100
10-21-4100-00	Herbicide	-	-	-	25,000
10-21-4900-00	Drainage Projects	-	-	-	50,000
10-21-5100-00	Master Drainage Plan	168,447	-	-	-
10-21-6079-00	Principal-2010 Ref GO I&S Bond	56,653	58,000	58,000	60,000
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	6,795	5,400	5,400	3,700
10-21-6084-00	Principal - Wheel Loader	-	-	-	47,200
10-21-6085-00	Interest - Wheel Loader	-	-	-	300
10-21-6086-00	Principal - Dump Truck	-	-	-	27,700
10-21-6087-00	Interest - Dump Truck	-	-	-	200
10-21-6088-00	Principal - Bucket Truck	-	-	-	45,000
10-21-6089-00	Interest - Bucket Truck	-	-	-	300
10-21-6090-00	Principal - Chipper	-	-	-	18,900
10-21-6091-00	Interest - Chipper	-	-	-	100
10-21-6092-00	Principal - Mowers	-	-	-	6,200
10-21-6093-00	Interest - Mowers	-	-	-	100
10-21-6094-00	Principal - Tractor & Shredder	-	-	-	16,700
10-21-6095-00	Interest - Tractor & Shredder	-	-	-	100
10-21-6096-00	Principal - Miscellaneous Equipment	-	-	-	3,400
10-21-6097-00	Interest - Miscellaneous Equipment	-	-	-	100
10-21-6098-00	Principal - Backhoe	-	-	-	31,800
10-21-6099-00	Interest - Backhoe	-	-	-	200
10-21-6100-00	Principal - Herbicide Applicator	-	-	-	6,700
10-21-6101-00	Interest - Herbicide Applicator	-	-	-	100
	Drainage Fund Expenditures	232,245	63,500	63,650	344,000
	Drainage Fund Excess (Deficit)	(73,196)	79,600	69,440	94,900



The City of Fredericksburg

Food and Wine Fest

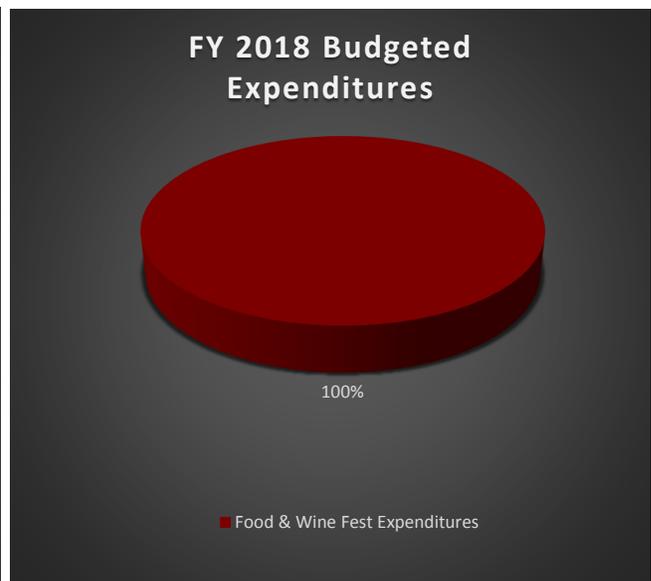
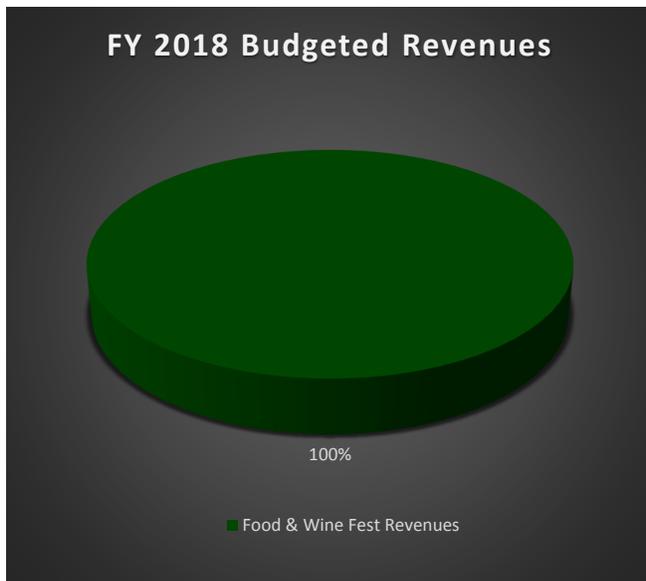
Food & Wine Fest Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Food & Wine Fest Revenues	89,453	190,875	185,395	181,600
Total Revenues	89,453	190,875	185,395	181,600

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Food & Wine Fest Expenditures	138,383	187,700	209,339	193,900
Total Expenditures	138,383	187,700	209,339	193,900

Food & Wine Fest Fund Excess (Deficit)	(48,930)	3,175	(23,944)	(12,300)
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

FFWF FUND REVENUES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
11-00-1000-00	Gate	6,870	85,000	67,200	70,000
11-00-1005-00	Booth Fees	4,800	6,600	9,500	6,900
11-00-1010-00	Souvenirs	322	6,300	3,200	4,500
11-00-1015-00	Wine Sales	2,361	46,000	38,900	40,000
11-00-1020-00	Auction	50	10,000	14,300	10,000
11-00-1025-00	Patron Party	29,985	16,700	23,500	23,500
11-00-1030-00	Friday Party	15,160	11,000	12,000	12,000
11-00-1035-00	Thursday Party	5,161	4,000	5,760	4,000
11-00-1040-00	Cooking School	886	1,000	1,275	1,500
11-00-1911-00	25 @ 5	200	625	1,760	1,500
11-00-1932-00	Paver Sales	300	-	300	-
11-00-1940-00	Donations	22,515	3,000	6,500	6,500
11-00-4150-00	Interest Income	629	450	1,100	1,200
11-00-4165-00	Miscellaneous Revenue	214	200	100	-
FFWF Fund Revenues		89,453	190,875	185,395	181,600

FFWF FUND EXPENDITURES

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
11-25-0001-00	Wine	4,219	38,000	30,940	28,000
11-25-0002-00	Souvenirs	4,157	3,000	4,500	4,500
11-25-0003-00	Wine Glasses	-	10,000	15,000	10,000
11-25-0004-00	Advertising/Production	31,953	20,000	27,652	25,000
11-25-0005-00	Management Fees	22,800	24,900	17,000	17,000
11-25-0006-00	Patron Party	15,772	15,000	19,722	19,000
11-25-0007-00	Friday Party	10,368	10,900	10,173	10,000
11-25-0008-00	Entertainment/Sound	-	6,700	7,000	7,000
11-25-0009-00	Rentals/Tents	13,110	12,300	11,370	12,300
11-25-0011-00	Set-up	1,595	1,700	1,744	1,700
11-25-0012-00	Clean-up	1,372	2,000	2,300	2,500
11-25-0013-00	Security	1,771	2,800	2,806	3,000
11-25-0014-00	Electrical	750	1,500	2,043	2,500
11-25-0015-00	Postage	1,912	2,500	2,300	2,500
11-25-0016-00	Printing	149	500	2,640	3,000
11-25-0017-00	Signs & Banners	906	500	-	500
11-25-0018-00	Supplies	1,992	800	830	800
11-25-0019-00	Auction	1,660	1,000	1,401	1,500
11-25-0020-00	Misc Labor	100	600	400	600
11-25-0021-00	Miscellaneous	1,264	500	4,319	1,200
11-25-0022-00	Bank Charges	1,928	200	2,410	3,000
11-25-0023-00	Thursday Night Party	2,597	2,800	4,736	4,800
11-25-0024-00	Cooking School	1,000	2,000	1,808	2,000
11-25-0025-00	Administration Expense	6,434	2,000	10,245	-
11-25-1021-00	Food And Winefest Expenses	-	500	-	500
11-25-1022-00	Market Sq Pledge Improvements	10,575	25,000	20,000	25,000
11-25-1040-00	Fund Cash Drawers	-	-	6,000	6,000
FFWF Fund Expenditures		138,383	187,700	209,339	193,900
FFWF Fund Excess (Deficit)		(48,930)	3,175	(23,944)	(12,300)



The City of Fredericksburg

Emergency Management

Emergency Management Division

Description

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

Goals and Objectives

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

In order to meet these goals, we will

- Aggressively create and update emergency planning documents.
- Create a City/County specific Hazard Mitigation Plan and conduct monthly Hazard Mitigation committee meetings.
- Conduct a minimum of two discussion based exercises and one operationally based exercise involving the Emergency Operations Center and first responders.
- Conduct Fire Prevention and Awareness training to schools and businesses along with Incident Command System and Emergency Management related courses.
- Actively promote Hazard Mitigation, Animal Issues, Donations Steering Group, and Volunteer programs.

What we accomplished in 2016 – 2017

We updated 6 of the 22 annexes of the Emergency Operations Plan and created a City Continuity of Operations plan resulting in an Advanced Level of Planning Preparedness as certified by the Texas Division of Emergency Management. We conducted 11 regular meetings of both the City and County Hazard Mitigation Committees, 2 public Hazard Mitigation meetings and 3 plan development meetings for the new Fredericksburg / Gillespie County Hazard Mitigation Plan. We conducted Severe Storms/Flooding/Tornados and Terrorism Threats discussion based exercises and a Hazardous Materials/Decontamination operations based exercise. Fire Prevention and Hazard Awareness training was provided to 1710 local school Administrators and Students over 34 hours. Additional fire awareness and fire extinguisher training was provided to 55 business owners, employees and residents over a 5 hour period. We also conducted ICS 300 and ICS 400 courses dealing with the Incident Command systems to students throughout the State.

What we plan to accomplish in 2017– 2018

We plan to complete a new Fredericksburg / Gillespie County Hazard Mitigation Plan and a Gillespie County Continuity of Operations Plan. We will also complete the update and revision of five annexes in our Emergency Operations Plan. With the implementation of the new Fredericksburg / Gillespie County Hazard Mitigation Plan and the regular Hazard Mitigation meetings we plan to reduce vulnerability to natural hazards and manmade threats. We are planning four exercises for FY 2018 including Hazardous Materials Tabletop, an Electrical Brown Out Workshop, a Search and Rescue Drill, along with a Point of Distribution Drill. We will continue to conduct Fire Prevention and Awareness training along with ICS courses. We will also actively promote Hazard Mitigation, Animal Issues, Donations Steering Group, and Volunteer programs.

Emergency Management Department

<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 14-15</i>	<i>ACTUAL FY 15-16</i>	<i>ESTIMATED FY 16-17</i>	<i>PROJECTED FY 17-18</i>
Plans originated or updated	3	4	8	7
Hazard Mitigation meetings conducted	11	25	13	13
Exercises Conducted	4	3	3	4
Fire Prevention / Awareness Training hours	30.5	40	39	45
ICS Courses Conducted	3	3	2	2
Community Outreach meetings	8	12	12	12

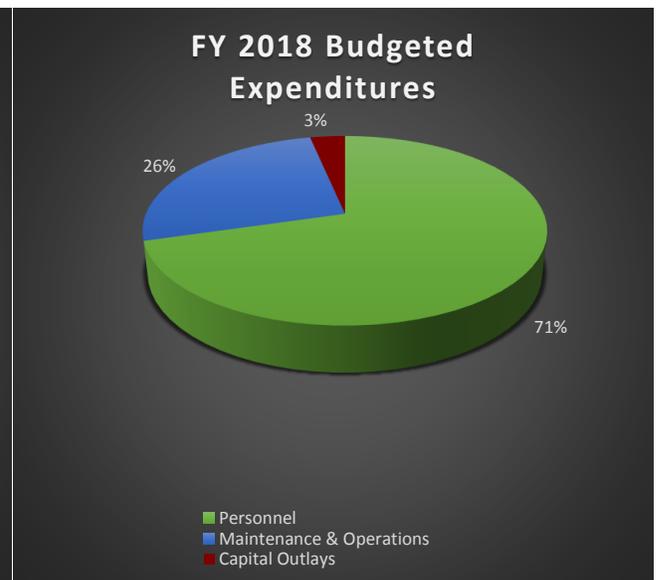
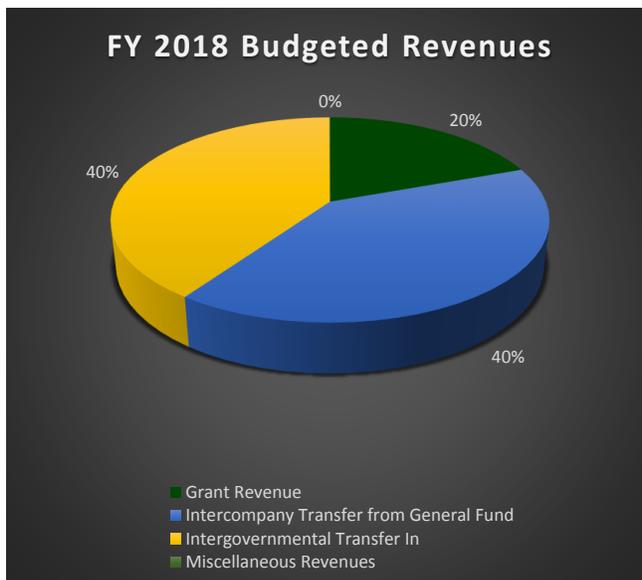
Emergency Management Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Grant Revenue	33,800	33,300	33,300	33,300
Intercompany Transfer from General Fund	50,750	61,000	35,400	68,800
Intergovernmental Transfer In	50,750	61,000	35,400	68,800
Miscellaneous Revenues	-	15	75	80
Total Revenues	135,300	155,315	104,175	170,980

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Personnel	88,710	70,763	60,278	120,447
Maintenance & Operations	36,906	38,500	43,800	44,800
Capital Outlays	-	-	-	5,650
Total Expenditures	125,616	109,263	104,078	170,897

Emergency Management Fund Excess (Deficit)	9,684	46,052	97	83
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Director of Emergency Management	1	1	1	1
Assistant Director of Emergency Management	1	1	1	-
Total	2	2	2	1



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
Fredericksburg**

EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
14-00-4101-00	Fema	33,800	33,300	33,300	33,300
14-00-4102-00	County Funds	50,750	61,000	35,400	68,800
14-00-4103-00	City Funds	50,750	61,000	35,400	68,800
14-00-4150-00	Interest Income	-	15	75	80
14-00-4165-00	Miscellaneous Revenues	-	-	-	-
Emergency Management Fund Revenues		135,300	155,315	104,175	170,980

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
14-21-1016-00	Wages - City Attorney Billings	528	1,000	-	-
14-21-1030-00	Regular Wages-full Time Emp.	67,313	58,300	50,400	101,100
14-21-1060-00	Longevity	356	264	250	600
14-21-1070-00	Overtime Wages	794	-	-	-
14-21-2020-00	Social Security	4,786	4,557	3,875	7,780
14-21-2030-00	Retirement-tmrs	6,640	5,766	4,903	9,967
14-21-2060-00	Insurance-hosp. Ins.	8,294	876	850	1,000
14-21-2090-00	Professional Org.-personal	390	600	400	600
14-21-2100-00	Prof. Education & Training	737	800	600	800
14-21-3010-00	Utilities	227	-	3,600	600
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	1,482	1,500	1,000	3,800
14-21-3030-00	Office Supplies	764	800	600	800
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	174	400	400	400
14-21-3060-00	Protocal & Social	2,347	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	4,792	4,800	4,800	4,800
14-21-3090-00	Books, Periodicals, Etc.	75	200	200	200
14-21-3140-00	Contract Professional Services	358	400	400	400
14-21-3150-00	Emer Mgt Materials	2,122	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	80	300	300	300
14-21-3250-00	Conventions	905	1,000	700	1,000
14-21-4010-00	Communications Expense	11,324	10,500	10,500	10,500
14-21-4030-00	General Property Maintenance	2,732	-	5,000	1,000
14-21-4040-00	Small Tools & Equipment	4	-	200	200
14-21-4070-00	Computer/software Maintenance	2,537	4,900	3,000	4,900
14-21-4410-00	Gasoline, Oil, & Lubrication	784	1,000	1,000	1,200
14-21-4430-00	Vehicle Maintenance	71	500	300	2,500
14-21-5240-00	Capital Items	-	-	-	5,650
Emergency Management Fund Expenditure:		125,616	109,263	104,078	170,897
Emergency Management Excess (Deficit)		9,684	46,052	97	83



The City of Fredericksburg

Debt Service Fund

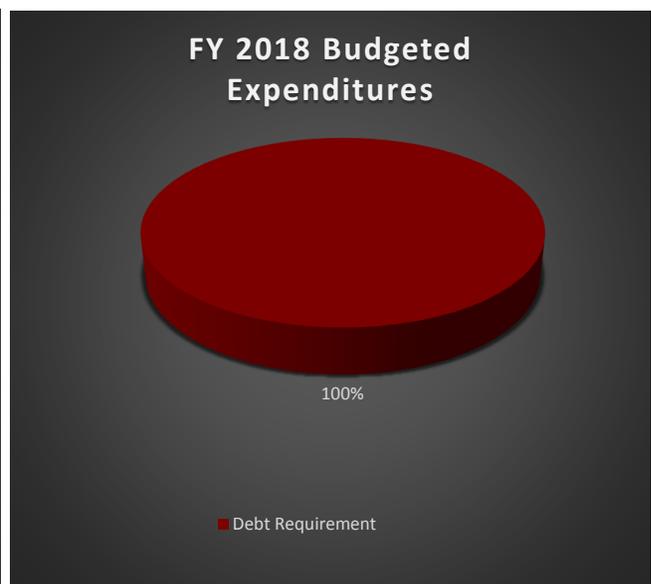
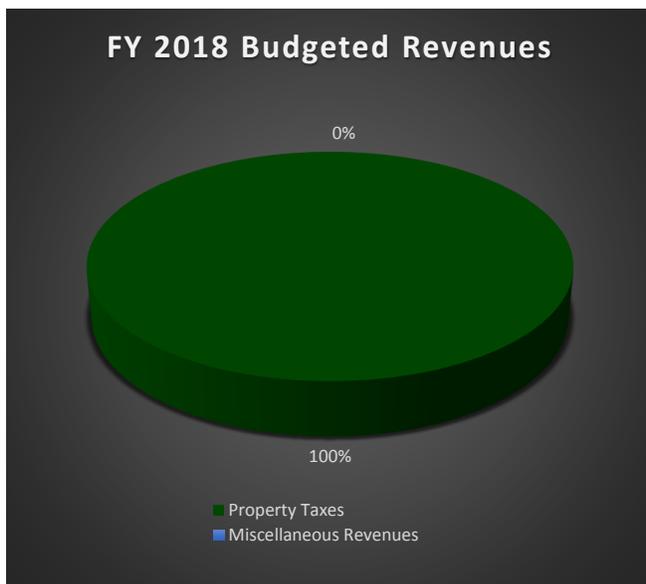
Debt Service Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Property Taxes	778,245	708,800	573,016	881,000
Miscellaneous Revenues	1,811	2,561	2,461	-
Total Revenues	780,056	711,361	575,477	881,000

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Debt Requirement	622,079	696,344	696,400	873,500
Total Expenditures	622,079	696,344	696,400	873,500

Debt Service Fund Excess (Deficit)	157,977	15,017	(120,923)	7,500
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
Fredericksburg**

DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
15-00-4150-00	Interest Income	165	100	-	-
15-00-4165-00	Miscellaneous Revenue	-	-	-	-
15-00-4204-00	Curr Taxes-Gen Obl Bonds	720,613	671,000	525,016	820,000
15-00-4205-00	Del Taxes-Gen Obl Bonds	49,882	34,100	42,000	53,000
15-00-4206-00	Penalty & Int-Gen Obl Bonds	7,751	3,700	6,000	8,000
15-00-4600-00	Tfer in frm F27-2016 Lmted Tax	1,647	-	-	-
15-00-4601-00	Tfer in from Cap Proj Fund 28	-	2,461	2,461	-
	Debt Service Fund Revenues	780,058	711,361	575,477	881,000

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
15-21-3030-00	Bank Fees	-	-	-	-
15-21-6079-00	Principal-2010 Ref GO I&S Bond	368,348	377,100	377,100	390,100
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	44,180	35,000	35,000	23,700
15-21-6304-00	Principal - 2012 GO Bonds	130,000	135,000	135,000	140,000
15-21-6305-00	Interest - 2012 GO Bonds	79,552	75,800	75,800	71,800
15-21-6306-00	Principal - 2016 Tax Lmted Note	-	55,000	55,000	50,000
15-21-6307-00	Interest - 2016 Tax Lmted Note	-	18,444	18,500	19,600
15-21-6308-00	Principal - 2017 Lmted Tax & Rev CO's	-	-	-	30,000
15-21-6309-00	Interest - 2017 Lmted Tax & Rev CO's	-	-	-	148,300
	Debt Service Fund Expenditures	622,080	696,344	696,400	873,500
	Debt Service Fund Excess (Deficit)	157,978	15,017	(120,923)	7,500



The City of Fredericksburg

Police Forfeiture

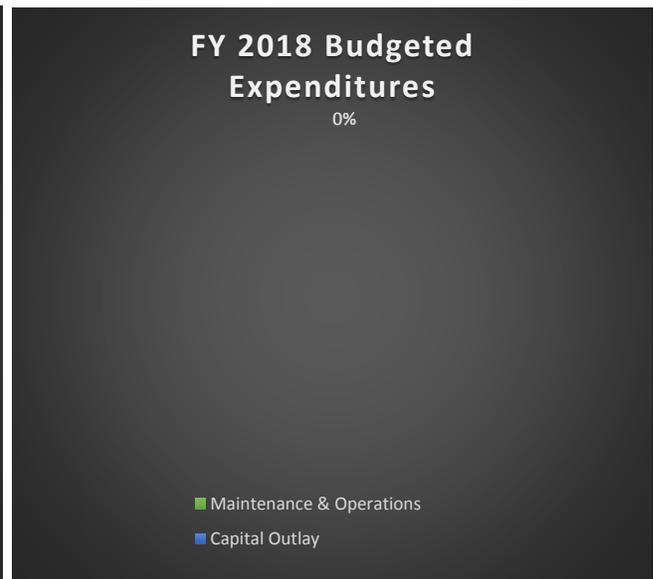
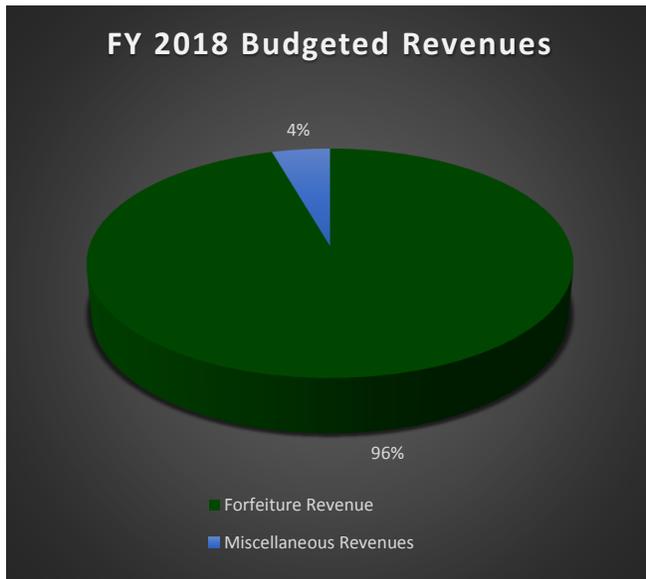
Police Forfeiture

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Forfeiture Revenue	1,898	1,000	2,182	1,500
Miscellaneous Revenues	35	-	70	70
Total Revenues	1,933	1,000	2,252	1,570

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Maintenance & Operations	4,000	-	-	-
Capital Outlay	-	1,000	-	-
Total Expenditures	4,000	1,000	-	-

Police Forfeiture Fund Excess (Deficit)	(2,067)	-	2,252	1,570
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2018 Budget Analysis



**The City of
 Fredericksburg**

POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
17-00-4101-00	Forfeiture Revenue	1,898	1,000	2,182	1,500
17-00-4150-00	Interest Income	35	-	70	70
17-00-4165-00	Miscellaneous Revenues	-	-	-	-
17-00-4170-00	Federal Funds	-	-	-	-
	Police Forfeiture Fund Revenues	1,933	1,000	2,252	1,570

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
17-22-3190-00	Miscellaneous Expenses	4,000	-	-	-
17-22-4200-00	Office Rental	-	-	-	-
17-22-5005-00	Police Dept Equipment	-	1,000	-	-
17-22-5015-00	Computer Equipment	-	-	-	-
	Police Forfeiture Fund Expenditures	4,000	1,000	-	-
	Police Forfeiture Fund Excess (Deficit)	(2,067)	-	2,252	1,570



The City of Fredericksburg

Health Insurance Fund

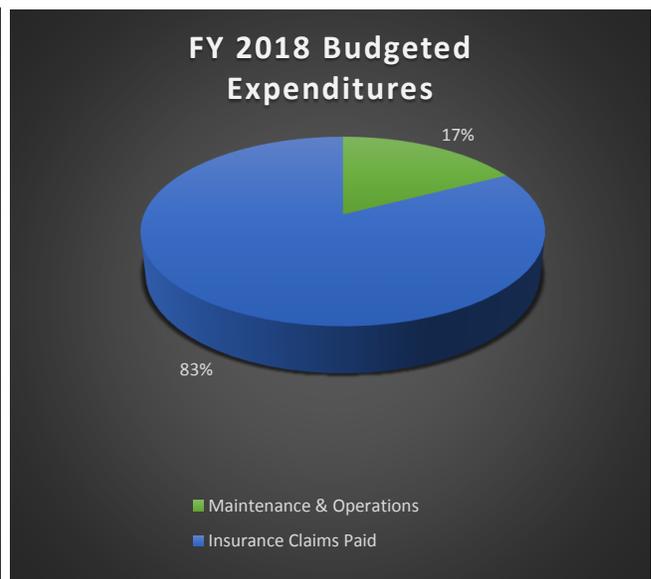
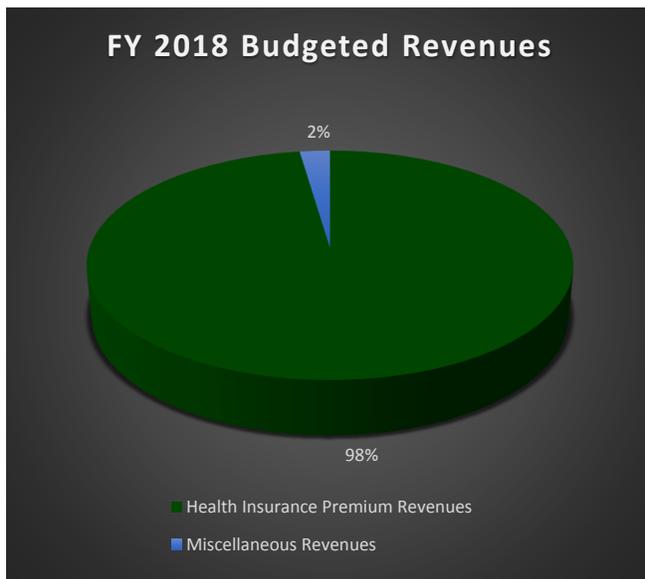
Health Insurance Fund

Revenues	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Health Insurance Premium Revenues	1,541,055	1,574,648	1,582,848	1,851,820
Miscellaneous Revenues	35,191	41,500	44,000	44,000
Total Revenues	1,576,246	1,616,148	1,626,848	1,895,820

Expenditures	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
Maintenance & Operations	340,328	361,000	362,200	347,200
Insurance Claims Paid	977,234	1,155,000	1,670,000	1,650,000
Total Expenditures	1,317,562	1,516,000	2,032,200	1,997,200

Health Insurance Fund Excess (Deficit)	258,684	100,148	(405,352)	(101,380)
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Staffing	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
None	-	-	-	-
Total	-	-	-	-





HEALTH INSURANCE INTERNAL SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
50-00-4000-00	Employee Hosp Premium Revenue	1,253,127	1,283,548	1,283,548	1,501,315
50-00-4005-00	Dependent Hosp Premium Revenue	280,405	291,100	291,100	346,005
50-00-4015-00	Cobra	7,523	-	8,200	4,500
50-00-4025-00	Stop Loss Refunds-specific	33,071	40,000	40,000	40,000
50-00-4030-00	Stop Loss Refund-aggregate	-	-	-	-
50-00-4150-00	Interest Income	2,120	1,500	4,000	4,000
50-00-4165-00	Miscellaneous Revenue	-	-	-	-
	Health Ins Internal Serv Fund Revenues	1,576,246	1,616,148	1,626,848	1,895,820

HEALTH INSURANCE INTERNAL SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted
50-21-2000-00	Administration Fees	65,044	63,000	63,000	63,000
50-21-3005-00	Specific Stop Loss Reinsurance	220,824	230,000	230,000	230,000
50-21-3006-00	Subrogation Proceeds	-	-	1,200	1,200
50-21-3010-00	Aggregate Stop Loss Reinsuranc	12,269	14,000	14,000	14,000
50-21-3140-00	Contract Professional Services	29,831	30,000	30,000	15,000
50-21-3190-00	Misc Expenses	12,360	24,000	24,000	24,000
50-21-4000-00	Claims Paid	849,989	1,000,000	1,500,000	1,500,000
50-21-4010-00	Claims - Prescription Drugs	166,311	165,000	200,000	180,000
50-21-4015-00	Claims - RX Drug Rebate	(39,066)	(10,000)	(30,000)	(30,000)
	Health Ins Internal Serv Fund Expenditures	1,317,562	1,516,000	2,032,200	1,997,200
	Health Ins Internal Serv Fund Excess (Deficit)	258,684	100,148	(405,352)	(101,380)



The City of Fredericksburg

Capital Expenditure Requests

**Capital Expenditure Requests
FY 2018**

Dept.	Description	G/L Account	Requested	Approved	Lease Purchase
Police	Police Department Equipment	01-22-5230-00	\$ 5,650	\$ 5,650	
Police	Police Vehicles	01-22-5240-00	224,300	224,300	
Fire	Message Boards	01-23-5310-00	5,650	5,650	
Street	Sidewalks	01-24-5465-00	100,000	100,000	
Street	Bridge Guardrail Upgrade Prog	01-24-5476-00	25,000	25,000	
Street	Friendship Lane Rehabilitation	01-24-5477-00	425,000	425,000	
Street	Relief Route	01-24-5478-00	50,000	50,000	
Street	Shredder	01-24-5479-00	7,500	7,500	
Street	Message Boards	01-24-5464-00	5,650	5,650	
Street	Tool Carrier/Front End Loader	01-24-6417-00	60,780	60,780	Yes-3Yrs
Street	Dump Truck	01-24-6418-00	35,302	35,302	Yes-3Yrs
Park	RV Campgrounds Improvements	01-25-5521-00	10,000	10,000	
Park	LBJ Pecan Restroom Replacement	01-25-5532-00	100,000	100,000	
Park	Park Mowers (2)	01-25-6500-00	46,850	46,850	Yes-3Yrs
Engineering	Aerial Photos	01-30-5100-00	11,000	11,000	
GENERAL FUND TOTALS			\$ 1,112,682	\$ 1,112,682	

Electric	Meters	02-21-5240-00	\$ 50,000	\$ 50,000	
Electric	Other Equipment - Message Boards	02-21-5265-00	5,650	5,650	
Electric	Street Lighting & Signal System	02-21-5373-00	40,000	40,000	
Electric	Sandcastle URG Rehab	02-21-5381-00	35,000	35,000	
Electric	Replace Substation Breakers	02-21-5382-00	20,000	20,000	
Electric	Light @ Main & Washington	02-21-5383-00	35,000	35,000	
ELECTRIC TOTALS			\$ 185,650	\$ 185,650	

Water	Other Capital Items - Message Boards	03-21-5250-00	\$ 5,650	\$ 5,650	
Water	Water Meters	03-21-5280-00	15,000	15,000	
Water	Water Mains	03-21-5301-00	50,000	50,000	
Water	Water Taps	03-21-5302-00	5,000	5,000	
Water	Sewer Mains	03-21-5303-00	50,000	50,000	
Water	Sewer Taps	03-21-5304-00	2,000	2,000	
Water	Fire Hydrants	03-21-5306-00	10,000	10,000	
Water	SCADA	03-21-5313-00	55,000	55,000	
Water	MLSS Pump Station	03-21-5414-00	900,000	900,000	
Water	Bell Street Water Line Rehab	03-21-5415-00	250,000	250,000	
Water	Stone Ridge Elevated Tank Site	03-21-5416-00	35,000	35,000	
Water	San Antonio St Sewer Line Replacement	03-21-5418-00	1,000,000	1,000,000	
Water	Fairgrounds/Sports Park Utilities	03-21-5419-00	670,000	670,000	
Water	Windcrest Area Pressure Improvements	03-21-5420-00	885,100	885,100	
Water	Boot Ranch Lift Station	03-21-5421-00	340,000	340,000	
Water	Skid Steer	03-21-5422-00	37,600	37,600	
Water	Backhoe	03-21-5423-00	93,700	93,700	
WATER/SEWER TOTALS			\$ 4,404,050	\$ 4,404,050	

Solid Waste	Forklift	05-21-5558-00	\$ 24,000	\$ 24,000	
SOLID WASTE TOTALS			\$ 24,000	\$ 24,000	

EMS	Ambulance	06-21-6610-00	\$ 87,100	\$ 87,100	Yes-3Yrs
EMS TOTALS			\$ 87,100	\$ 87,100	

Dept.	Description	G/L Account	Requested	Approved	Lease Purchase
Tourism	Ft Martin Scott Master Plan	07-21-5000-00	\$ 25,000	\$ 25,000	
TOURISM TOTALS			\$ 25,000	\$ 25,000	
Drainage	Wheel Loader	10-21-6084-00	\$ 47,500	\$ 47,500	Yes-3Yrs
	Dump Truck	10-21-6086-00	27,900	27,900	Yes-3Yrs
	Bucket Truck	10-21-6088-00	45,300	45,300	Yes-3Yrs
	Chipper	10-21-6090-00	19,000	19,000	Yes-3Yrs
	Mowers (2)	10-21-6092-00	6,300	6,300	Yes-3Yrs
	Tractor & Shredder	10-21-6094-00	16,800	16,800	Yes-3Yrs
	Miscellaneous Equipment	10-21-6096-00	3,500	3,500	Yes-3Yrs
	Backhoe	10-21-6098-00	32,000	32,000	Yes-3Yrs
	Herbicide Applicator	10-21-6100-00	6,800	6,800	Yes-3Yrs
DRAINAGE TOTALS			\$ 205,100	\$ 205,100	
Emergency Mgt	Capital Items - Message Boards	14-21-5240-00	\$ 5,650	\$ 5,650	
EMERGENCY MANAGEMENT TOTALS			\$ 5,650	\$ 5,650	
GRAND TOTALS			\$ 6,024,232	\$ 6,024,232	



The City of Fredericksburg

Capital Improvement Plan

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 6/27/2017
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Project ID #:	FD1
Project Name:	Replacement of SCBA (1/2)
Project Location:	Fire Station - 124 West Main

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 26,500	\$ 26,500	\$ 26,500					\$ 79,500

Funding Sources	
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General Fund - Fire Dept	\$ 79,500
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Project Description

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

Project Justification

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



O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	S2
Project Name:	Sidewalk Improvements
Project Location:	Various Locations

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000	\$ 1,700,000

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

General Fund - Street Dept	\$ 1,700,000
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Project Description

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



Project Justification

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



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 7/18/2017

Project ID #: S18
 Project Name: Bridge Guardrail Upgrade Program
 Project Location: Various locations

Fiscal Year Plan

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			\$ 125,000

Funding Sources

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

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	S19
Project Name:	Friendship Lane Rehabilitation - Phase 1
Project Location:	Friendship Lane (Hwy 87 to Eagle Street)

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 425,000						\$ 425,000

Funding Sources	
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General Fund - Street Dept	\$ 425,000
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Project Description

This project includes a 2" mill and overlay of Friendship Lane from US 87 S. to Eagle Street to remove and replace failing Hot Mix Asphaltic Concrete (HMAC) Pavement. Restoration of all pavement markings and markers, base repair (as required), traffic control, and erosion control is included.



Project Justification

Friendship Lane is showing signs of stress and deterioration between Highway 16 South to East Highway 290. Deterioration of the pavement is allowing water to penetrate into the subgrade through cracks. This project will take place in three sectioned phases.

O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	7/18/2017
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Project ID #:	S23
Project Name:	Relief Route - TxDOT Corridor & Feasibility Study
Project Location:	

Fiscal Year Plan								
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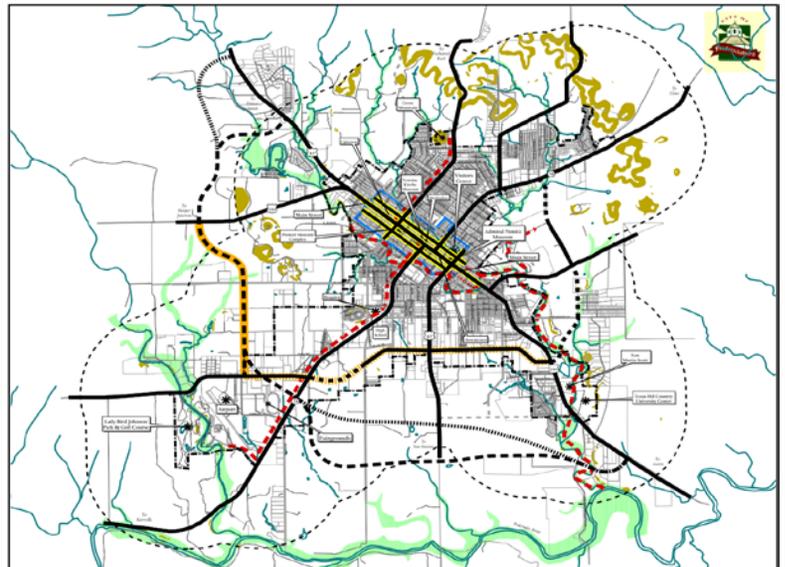
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 50,000						\$ 50,000

Funding Sources	
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General Fund - Street Dept	\$ 50,000
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Project Description

This study is a jointly funded project between TxDOT, the City, and Gillespie County that will include collection of data, such as updated traffic counts, to support the need for a new state roadway that would connect US 290E to US 87N. The study will consider a number of different alternatives in terms of roadway location, ROW width and access points. It will also include an implementation plan showing how, if approved, the project can be funded and constructed in the future.



Project Justification

The City and Gillespie County have committed \$50,000 each toward this study.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
------------------------------------	------------------------

Project ID #:	P24
Project Name:	Lady Bird Park Campground Infrastructure Replacement
Project Location:	Lady Bird Park Campground Area

Fiscal Year Plan								
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 10,000	\$ 10,000	\$ 10,000				\$ 30,000

Funding Sources	
General Fund - Parks Dept	\$ 30,000

Project Description
 Infrastructure replacement including water and sewer services in the Lady Bird Park Campground area. This is an ongoing project being performed in house.

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



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	P47
Project Name:	RV Park Restroom Renovations - 2 Restrooms (One per FY)
Project Location:	Lady Bird RV Park

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 100,000	\$ 100,000					\$ 200,000

Funding Sources	
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General Fund - Parks Dept	\$ 200,000
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Project Description

This project includes complete demolition and reconstruction of two restroom facilities in Lady Bird RV Park.



Project Justification

The existing facilities were built in the 60's, are not ADA compliant, and are in need of major repairs. Demolition will be done in house to save on expenses.

O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	P50
Project Name:	Granite Gravel Trail Repairs / Stabilization
Project Location:	Fort Martin Scott

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 25,000						\$ 25,000

Funding Sources	
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General Fund - Parks Dept	\$ 25,000
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Project Description

Repair and stabilize eroded areas of existing trail through Fort Martin Scott.



Project Justification

Current granite gravel trails through certain sloped areas of Fort Martin Scott badly erode during rain events causing the trails to become unsafe for visitors to walk on.

O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	EMS1
Project Name:	Replace 4 Cardiac Monitors
Project Location:	N/A

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
\$ 45,500	\$ 45,600	\$ 40,500						\$ 131,600

Funding Sources	
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Enterprise Funds - EMS	\$ 131,600
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Project Description

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



Project Justification

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

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
------------------------------------	------------------------

Project ID #:	EMS2
Project Name:	Remount Ambulance - Med 4
Project Location:	N/A

Fiscal Year Plan								
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
\$ 50,250	\$ 50,400	\$ 45,500						\$ 146,150

Funding Sources	
Enterprise Funds - EMS	\$ 146,150

Project Description
Project includes remounting of EMS Med 4, new chassis, refurbishing box, and total rework. This will be a 3-year lease - purchase.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	EMS3
Project Name:	Remount Ambulance - Med 3
Project Location:	N/A

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 55,200	\$ 55,300	\$ 55,300					\$ 165,800

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

Enterprise Funds - EMS	\$ 165,800
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Project Description

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/29/2017
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Project ID #:	EMS4
Project Name:	Replace Ambulance - MED2
Project Location:	N/A

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 87,100	\$ 87,100	\$ 87,100				\$ 261,300

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

Enterprise Funds - EMS	\$ 261,300
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Project Description

Project includes complete replacement of EMS Med 2. This will include a new chassis and new box.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
------------------------------------	------------------------

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

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000					\$ 160,000

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

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

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	7/18/2017
------------------------------------	--------------	------------------

Project ID #:	E8
Project Name:	Sandcastle URD Rehab
Project Location:	Sandcastle Addition

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 35,000						\$ 35,000

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

Enterprise Funds - Electric Dept	\$ 35,000
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Project Description

Rehab / Replacement of underground conductor and transformers in Sandcastle Addition area.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
------------------------------------	------------------------

Project ID #:	E12
Project Name:	Replace 5 Substation Breakers
Project Location:	TBD

Fiscal Year Plan								
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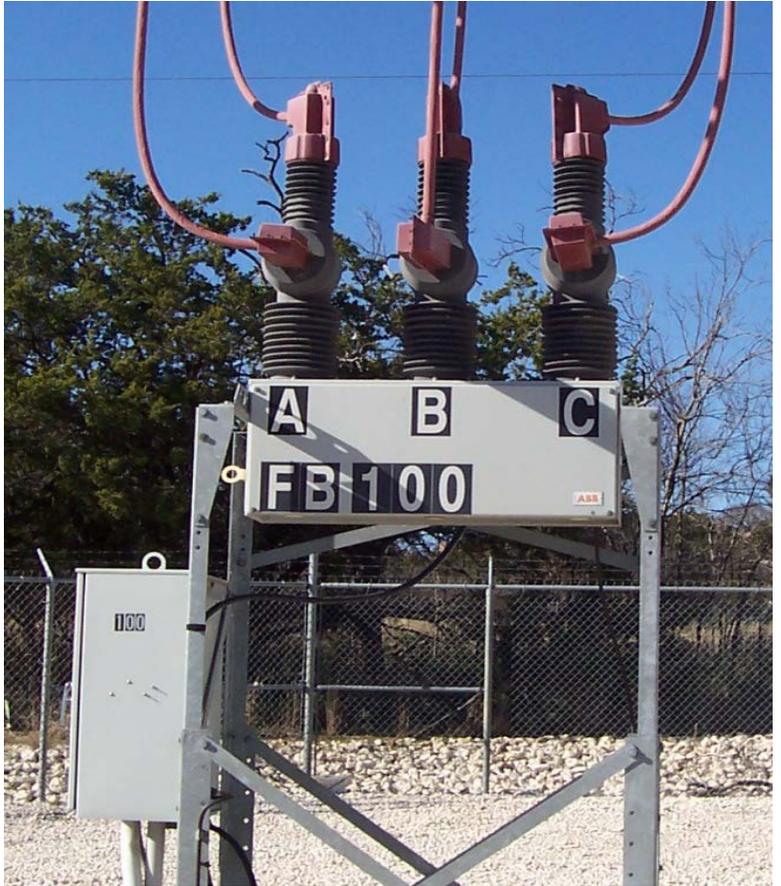
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			\$ 100,000

Funding Sources	
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Enterprise Funds - Electric Dept	\$ 100,000
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Project Description

Replacement of breakers FB-30, FB-100, FB-20, FB-50, and FB-10. Breakers need to be replaced by 2028.



Project Justification

O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG
CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 7/18/2017

Project ID #: E13
 Project Name: Light at Main and Washington
 Project Location: Intersection of Main and Washington

Fiscal Year Plan

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources

Enterprise Funds - Electric Dept	\$ 35,000
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Project Description

This project would include street light pole & luminary installation on the southwest and northwest corners of the intersection of Main and Washington.

Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

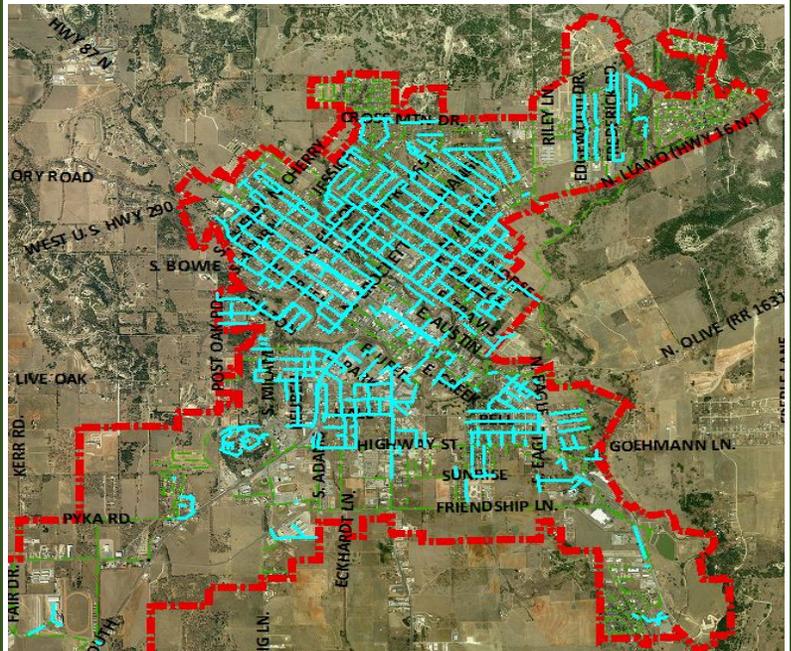
Project Summary Information	Date:	7/18/2017
------------------------------------	--------------	------------------

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

Fiscal Year Plan								
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 700,000	\$ 1,000,000

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

Project Description
 Allocation of \$50,000 annually for a systematic approach of the replacement of aging, under-sized sewer mains throughout the City.



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

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	9/29/2017
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Project ID #:	W16
Project Name:	WRF Office / Lab / Workshop
Project Location:	WRF Facility

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 340,000	\$ 110,000						\$ 450,000

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

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



Project Justification

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

O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

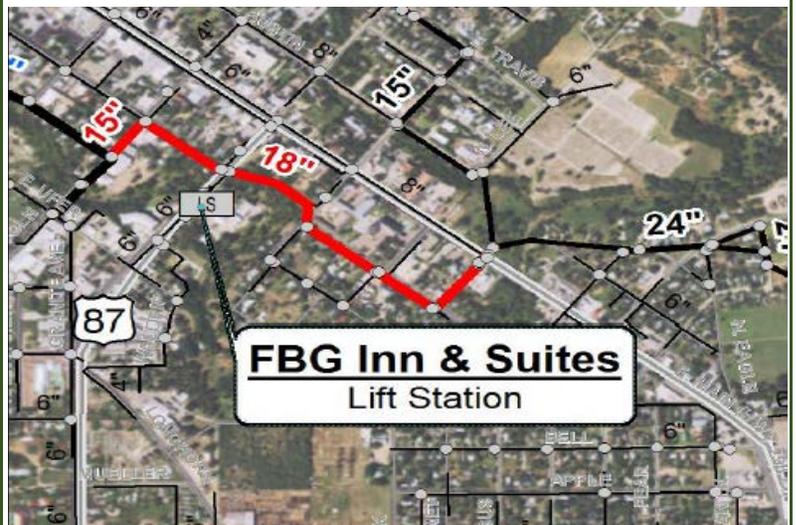
Project Summary Information	Date: 9/29/2017
------------------------------------	------------------------

Project ID #:	W18
Project Name:	San Antonio Street Sewer Line Replacement - Phase 1 & 2
Project Location:	San Antonio Street

Fiscal Year Plan								
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 1,000,000	\$ 1,898,200					\$ 2,898,200

Funding Sources	
Enterprise Fund - Water Dept	\$ 2,898,200

Project Description
 Longstanding CIP project to replace and expand the existing 12", 10" and 8" sewer line to 18" and 15" along Antonio Street from Llano to Lee Street.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/29/2017
------------------------------------	------------------------

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

Fiscal Year Plan								
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 165,000	\$ 900,000						\$ 1,065,000

Funding Sources	
Enterprise Fund - Water Dept	\$ 1,065,000

Project Description
 Rehabilitation of the mixed liquor suspended solids feed pumps at the Water Reclamation Facility. Project has been awarded to Payton Construction. Project schedule is 9 months from July 2017.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/29/2017
------------------------------------	------------------------

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

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 250,000						\$ 250,000

Funding Sources	
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Enterprise Fund - Water Dept	\$ 250,000
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Project Description

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



Project Justification

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

O&M Impact if Project is Not Completed

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Notes

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CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/29/2017

Project ID #: W58
 Project Name: Windcrest Area Pressure Improvements
 Project Location: Windcrest Area

Fiscal Year Plan

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 885,100						\$ 885,100

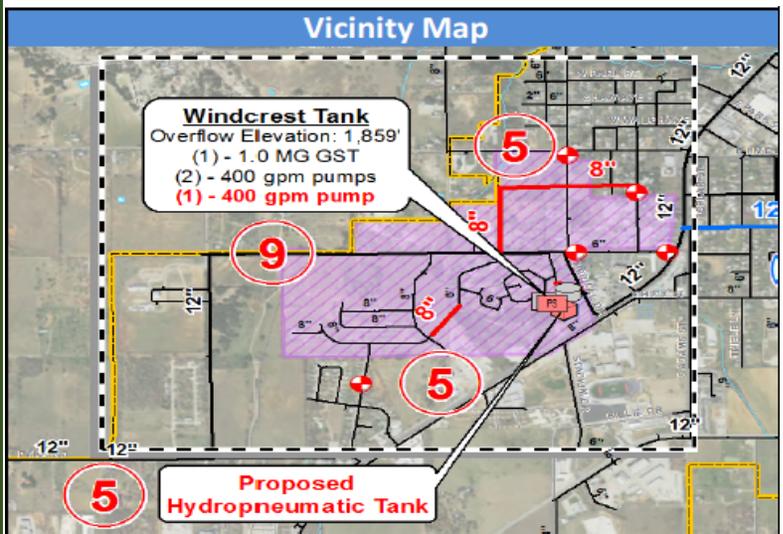
Funding Sources

Enterprise Fund - Water Dept	\$ 885,100
------------------------------	------------

Project Description

The project expands the service area of the Windcrest pressure plane and improves low pressures. This project includes additional piping, a hydropneumatic tank, and new valves.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 9/29/2017
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Project ID #:	W68
Project Name:	Boot Ranch Lift Station Rehabilitation and Expansion (Design & Construction)
Project Location:	Boot Ranch

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 340,000	\$ 2,874,300					\$ 3,214,300

Funding Sources	
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Enterprise Fund - Water Dept	\$ 3,214,300
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Project Description

An additional lift station is proposed and eliminates the pumping requirements for the existing lift station. Rehabilitation of existing Lift Station C is also needed due to major corrosion.



Project Justification

Current condition of Lift Station C puts this facility at high risk for failure. The lift station is highly critical as it is responsible for pumping all Boot Ranch flow to the City. Pumping flow from current lift station requires pumps to overcome extremely high elevations causing design issues.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/29/2017

Project ID #: W80
 Project Name: Fairgrounds / Oak Crest Sports Park Utilities
 Project Location: Fairgrounds / Oak Crest Sports Park

Fiscal Year Plan

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 670,000						\$ 670,000

Funding Sources

Enterprise Fund - Water Dept	\$ 670,000
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Project Description

Project includes the water, sanitary sewer, and reclaimed water utility infrastructure to the proposed Sports Park. Additionally, an effluent pond and pump station on the Gillespie County Fair Association property will be constructed for irrigation of the Sports Park.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 9/29/2017

Project ID #: W81
 Project Name: Land Purchase for Stone Ridge Elevated Tank Site
 Project Location: Stone Ridge

Fiscal Year Plan

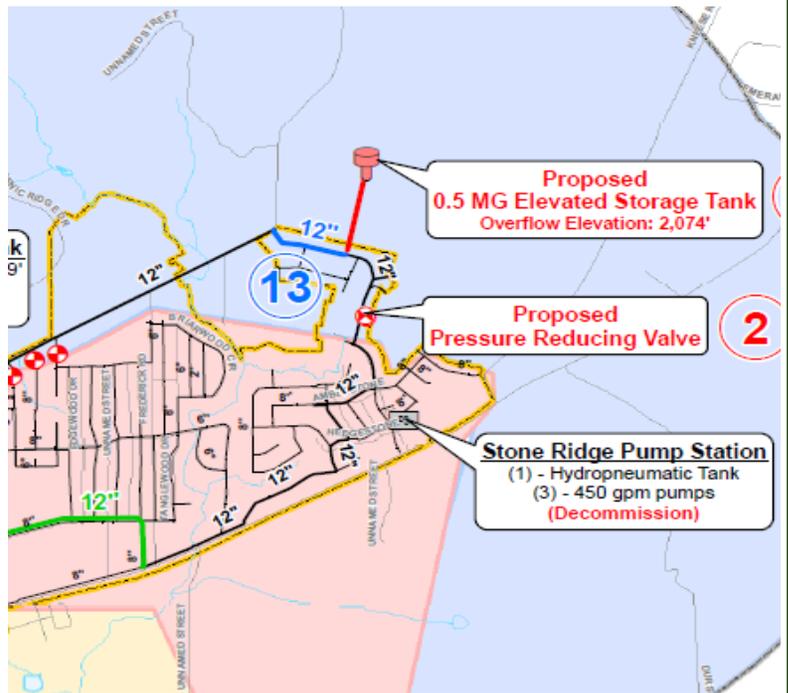
Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources

Enterprise Fund - Water Dept \$ 35,000

Project Description

Purchase of property in Stone Ridge for a future 0.5 MG elevated water storage tank in the North Pressure Plane. Sale of property agreed to in Stone Ridge Annexation Agreement.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
------------------------------------	------------------------

Project ID #:	D1
Project Name:	Drainage Projects
Project Location:	TBD

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

Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 500,000	\$ 800,000

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

Enterprise Funds - Drainage	\$ 800,000
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Project Description

Design and construct various drainage improvement projects throughout the City. Allocate \$50,000 to \$100,000 per year.



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 7/18/2017
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Project ID #:	T1
Project Name:	Fort Martin Scott Master Plan
Project Location:	Fort Martin Scott

Fiscal Year Plan								
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Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Future	Total
		\$ 25,000						\$ 25,000

Funding Sources	
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Tourism	\$ 25,000
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Project Description

Project would include the planning for future construction and expansion of Fort Martin Scott.



Project Justification



O&M Impact if Project is Not Completed
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Notes



The City of Fredericksburg

Bond Debt

Bonded Debt - FY 2018

	2010	2012	2012	2013	2016	2017	
	GO Refunding	GO Pools	GO Refunding	Revenue	Limited Tax Notes	Cert of Obligation	Totals
Purpose	GF/Drainage	Swimming Pools	Water (2003 Revenue)	Water	Animal Shelter General Fund	Park Land General Fund	
Amount Issued	\$ 6,070,000	\$ 3,200,000	\$ 1,485,000	\$ 6,500,000	\$ 1,530,000	\$ 3,530,000	\$ 22,315,000
Outstanding	\$ 910,000	\$ 2,565,000	\$ 255,000	\$ 5,940,000	\$ 1,475,000	\$ 3,530,000	\$ 14,675,000
Final maturity	2019	2032	2018	2033	2023	2037	
Call Option	n/a	Anytime	Anytime	2/15/2017	2/15/2020	n/a	
Interest Rate	2.11%	2.88%	1.07%	3.10%	1.39%	3.00%	
Repayment Schedule of Principal and Interest by Issue							
2018	\$ 477,300.02	\$ 211,784	\$ 256,721	\$ 469,471.15	\$ 69,535	\$ 178,212	\$ 1,663,023
2019	473,800.00	212,684		470,335.00	73,996	178,625	1,409,439
2020		208,512		470,889.15	351,732	250,400	1,281,533
2021		209,268		471,133.60	352,596	250,975	1,283,973
2022		209,881		471,068.35	352,971	251,400	1,285,320
2023		210,349		470,693.40	352,756	251,675	1,285,474
2024		210,674		470,008.75		251,800	932,483
2025		210,855		469,014.40		251,775	931,644
2026		210,892		472,632.93		251,600	935,125
2027		210,785		470,864.33		251,275	932,924
2028-2037		1,052,215		2,827,140.64		2,504,063	6,383,418
Total P & I Payments	951,100	3,157,898	256,721	7,533,252	1,553,586	4,871,799	18,324,356
General Fund	\$ 824,318	\$ 3,157,898			\$ 1,553,586	\$ 4,871,799	\$ 10,407,601
Drainage	126,782						126,782
Water			\$ 256,721	\$ 7,533,252			7,789,973
Total P & I Payments	\$ 951,100	\$ 3,157,898	\$ 256,721	\$ 7,533,252	\$ 1,553,586	\$ 4,871,799	18,324,356
Repayment Schedule by Fund							
	General Fund	Drainage	Water/Sewer				Totals
2018	\$ 873,207	\$ 63,624	\$ 726,192				\$ 1,663,023
2019	875,946	63,158	470,335				1,409,439
2020	810,644		470,889				1,281,533
2021	812,840		471,134				1,283,973
2022	814,251		471,068				1,285,320
2023	814,780		470,693				1,285,474
2024	462,474		470,009				932,483
2025	462,630		469,014				931,644
2026	462,492		472,633				935,125
2027	251,275		470,864				722,139
2028-2033	3,767,063		2,827,141				6,594,203
Total P & I Payments	\$ 10,407,602	\$ 126,782	\$ 7,789,973				\$ 18,324,356
Prinipal Only							
General Fund	\$ 788,697	\$ 2,565,000			\$ 1,475,000	\$ 3,530,000	\$ 8,358,697
Drainage	121,303						121,303
Water			\$ 255,000	\$ 5,940,000			6,195,000
	\$ 910,000	\$ 2,565,000	\$ 255,000	\$ 5,940,000	\$ 1,475,000	\$ 3,530,000	\$ 14,675,000



The City of Fredericksburg

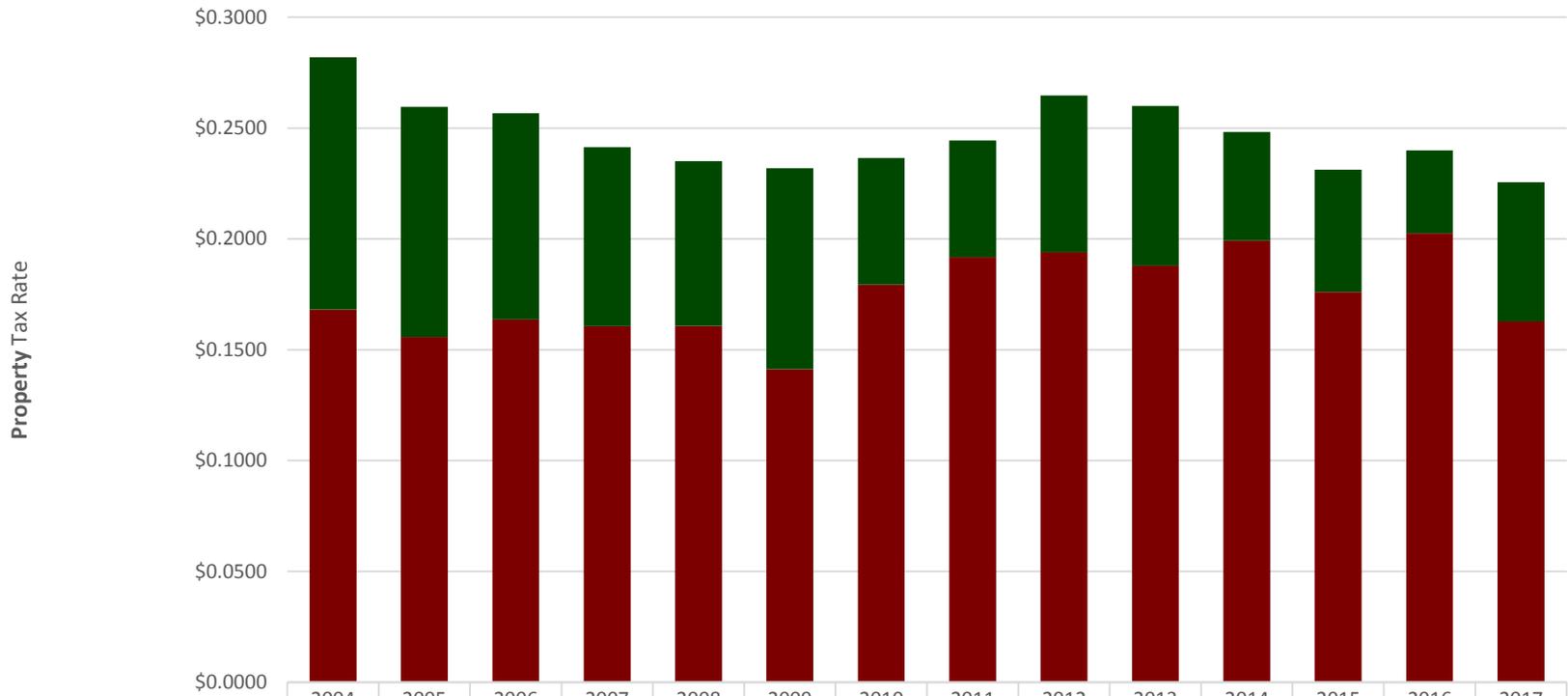
Property Tax

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

YEAR	TAXABLE PROPERTY VALUATION	TAX RATE PER \$100	TAX LEVY
2017	\$1,914,609,081	0.22560	\$4,149,790
2016	1,688,909,385	0.24000	3,897,126
2015	1,554,482,922	0.23130	3,509,541
2014	1,439,161,021	0.24820	3,493,996
2013	1,367,978,114	0.26000	3,430,975
2012	1,345,266,579	0.26470	3,419,252
2011	1,333,415,814	0.24440	3,163,937
2010	1,326,603,931	0.23650	3,059,438
2009	1,345,878,638	0.23190	3,040,998
2008	1,307,991,239	0.23500	2,994,692
2007	1,157,854,287	0.24140	2,758,816
2006	1,010,324,209	0.25660	2,575,716
2005	907,467,986	0.26960	2,353,609
2004	816,044,425	0.28200	2,314,400
2003	750,080,443	0.25670	1,925,456
2002	679,243,822	0.23700	1,609,808
2001	599,708,126	0.25050	1,502,268
2000	548,257,257	0.26510	1,453,429
1999	496,529,372	0.26960	1,335,552
1998	457,445,814	0.26680	1,220,465
1997	412,697,865	0.28800	1,188,570
1996	397,180,313	0.28700	1,139,908
1995	362,136,029	0.30130	1,091,105
1994	317,371,800	0.24600	780,735
1993	298,204,338	0.24880	741,932
1992	284,559,534	0.24980	710,072
1991	272,222,852	0.24374	663,516
1990	282,579,162	0.23275	657,703
1989	287,061,886	0.22283	639,660
1988	278,507,285	0.21893	609,736
1987	272,833,993	0.30300	826,687
1986	268,373,267	0.30300	813,171
1985	202,497,680	0.38800	785,691

PROPERTY TAX RATE HISTORY														
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CITY OF FREDERICKSBURG	\$0.2820	\$0.2596	\$0.2566	\$0.2414	\$0.2350	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600	\$0.2482	\$0.2313	\$0.2400	\$0.2256
Gillespie County	\$0.3162	\$0.3051	\$0.2976	\$0.2770	\$0.2581	\$0.2578	\$0.2621	\$0.2790	\$0.3101	\$0.3805	\$0.3971	\$0.4147	\$0.4342	\$0.3999
Gillespie WCID	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002
Hill Country UWCD	\$0.0083	\$0.0083	\$0.0078	\$0.0070	\$0.0068	\$0.0068	\$0.0070	\$0.0072	\$0.0075	\$0.0080	\$0.0085	\$0.0078	\$0.0078	\$0.0071
Fredericksburg ISD	\$1.5862	\$1.5900	\$1.4384	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462
Harper ISD	\$1.3757	\$1.3757	\$1.2598	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400
Doss CCSD	\$1.3600	\$1.3900	\$1.2325	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267
Stonewall WCID	\$0.2661	\$0.2588	\$0.2583	\$0.2558	\$0.2628	\$0.2659	\$0.2949	\$0.3152	\$0.3350	\$0.3350	\$0.3633	\$0.3550	\$0.3813	\$0.3767
In Fredericksburg	\$2.1928	\$2.1631	\$2.0005	\$1.6717	\$1.6462	\$1.6428	\$1.6519	\$1.6769	\$1.7286	\$1.7949	\$1.8002	\$1.8002	\$1.8284	\$1.7790
In County, Fisd	\$1.9108	\$1.9035	\$1.7439	\$1.4303	\$1.4112	\$1.4109	\$1.4154	\$1.4325	\$1.4639	\$1.5349	\$1.5520	\$1.5689	\$1.5884	\$1.5534
In County, Fisd, Stonewall WD	\$2.1769	\$2.1623	\$2.0022	\$1.6861	\$1.6740	\$1.6768	\$1.7103	\$1.7477	\$1.7989	\$1.8699	\$1.9153	\$1.9239	\$1.9697	\$1.9301
In HISD	\$1.7003	\$1.6892	\$1.5653	\$1.3241	\$1.3050	\$1.3047	\$1.3092	\$1.3263	\$1.3577	\$1.4287	\$1.4458	\$1.4627	\$1.4822	\$1.4472
IN DCCSD	\$1.6846	\$1.7035	\$1.5380	\$1.2108	\$1.1917	\$1.1914	\$1.1959	\$1.2130	\$1.2444	\$1.3154	\$1.3325	\$1.3494	\$1.3689	\$1.3339
CITY OF FREDERICKSBURG TAX RATE	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Maintenance & Operations	\$0.1681	\$0.1557	\$0.1636	\$0.1606	\$0.1608	\$0.1413	\$0.1794	\$0.1917	\$0.1940	\$0.1879	\$0.1992	\$0.1761	\$0.2025	\$0.1627
Interest & Sinking	\$0.1139	\$0.1039	\$0.0930	\$0.0808	\$0.0742	\$0.0906	\$0.0571	\$0.0527	\$0.0707	\$0.0721	\$0.0490	\$0.0552	\$0.0375	\$0.0629
Total Tax Rate	\$0.2820	\$0.2596	\$0.2566	\$0.2414	\$0.2350	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600	\$0.2482	\$0.2313	\$0.2400	\$0.2256

Property Tax Rate History



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Interest & Sinking	\$0.1139	\$0.1039	\$0.0930	\$0.0808	\$0.0742	\$0.0906	\$0.0571	\$0.0527	\$0.0707	\$0.0721	\$0.0490	\$0.0552	\$0.0375	\$0.0629
Maintenance & Operations	\$0.1681	\$0.1557	\$0.1636	\$0.1606	\$0.1608	\$0.1413	\$0.1794	\$0.1917	\$0.1940	\$0.1879	\$0.1992	\$0.1761	\$0.2025	\$0.1627



The City of Fredericksburg

Ordinances

ORDINANCE NO. 27-013

AN ORDINANCE OF THE CITY OF FREDERICKSBURG, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT AND ACCOUNT.

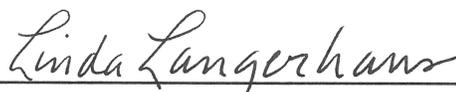
WHEREAS, the City Manager of the City of Fredericksburg has prepared a proposed budget for the fiscal year 2017-2018 and the City Council of the City of Fredericksburg has conducted a public hearing on the proposed budget and now approves such budget;

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

SECTION 1: Subject to the applicable provisions of State Law and the City Charter, and after a public hearing as required by both, the budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018 as filed and submitted by the City Manager and adjusted by the City Council, containing estimates of revenues and resources for the year, as well as estimates of expenditures for operations, activities, purchases, and projects is hereby approved and adopted.

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

Passed and approved this 18th day of September, 2017.


Linda Langerhans, Mayor

Attest:

Approved as to form:


Shelley Britton, City Secretary


Daniel Jones, City Attorney

ORDINANCE NO. 27-014

AN ORDINANCE LEVYING A TAX RATE

FOR THE CITY OF FREDERICKSBURG FOR THE TAX YEAR 2017

Be it ordered and ordained by the City Council of the City of Fredericksburg that we, the City Council of Fredericksburg, do hereby levy and adopt the tax rate on \$100 valuation for this City for the tax year 2017 as follows:

\$0.1627 for the purposes of maintenance and operations

\$0.0629 for the payment of principal and interest on the debt of the City

\$0.2256 total tax rate

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.6 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$225.60.

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

Passed and approved this 18th day of September, 2017.


Linda Langerhans, Mayor

Attest:

Approved as to form:


Shelley Britton, City Secretary


Daniel Jones, City Attorney



The City of Fredericksburg

Financial Management Policy

Comprehensive Financial Management Policy Statements

Purpose

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

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

Objectives

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

I. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

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

A. *Accounting Practices and Principles*

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

B. *Financial and Management Reporting*

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

C. *Annual Audit*

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

D. *Signature of Checks*

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

E. *Compliance with Council Policy Statements*

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

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

II. BUDGET AND LONG RANGE FINANCIAL PLANNING

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

A. *Balanced Budget*

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

B. *Current Funding Basis (Recurring Revenues)*

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

C. *Use of Non-Recurring Revenues*

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

D. *Tax Rate*

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

E. *Pay As You Go Capital Projects*

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

F. *Revenue Estimating for Budgeting*

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

and local grants, in order to leverage local dollars.

G. *Budget Preparation*

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

H. *Budget Management*

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

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

I. *Amended Budget*

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

J. *Performance Measurement*

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

K. *Operating Deficits*

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

- Deferral of capital equipment purchases

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

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

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

L. Long-Range Financial Plans

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

III. REVENUES

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

A. *Balance and Diversification in Revenue Sources*

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

B. *User Fees – General Fund*

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

C. *User Fees – Enterprise Funds*

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

D. *One-Time/Unpredictable Revenue Sources*

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

E. *Revenue Collection*

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

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

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

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

G. *Bond Revenue Coverage Requirements*

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

IV. EXPENDITURES

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

A. *Maintenance of Capital Assets*

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

B. *Periodic Program/Services Reviews*

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

C. *Purchasing*

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

The following shows a summary of approval requirements for purchases.

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

D. *Budget*

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

Budgeted Capital Items

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

E. *Contracts and Change Orders*

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

V. RESERVES

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

A. *General Fund Unrestricted Fund Balance*

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

B. *Tourism Fund*

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

C. *Utility Enterprise Funds/Unreserved Working Capital*

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

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

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

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

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

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

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

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

D. *Other Enterprise Funds/Unreserved Working Capital*

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

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

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

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

E. *Solid Waste Fund*

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

F. *EMS – Emergency Medical Services*

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

G. *Debt Service Fund Unreserved Fund Balance*

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

H. *Internal Service Fund/Health Insurance Fund*

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

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

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

VI. CAPITAL EXPENDITURES AND IMPROVEMENTS

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

A. *Capitalization Threshold for Tangible Capital Assets*

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

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

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

necessary.

C. *Infrastructure Evaluation and Replacement/Rehabilitation*

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

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

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

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

E. *Capital Expenditure Financing*

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

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

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

G. *Capital Improvements/Project Reporting*

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

VII. DEBT

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

A. *Use of Debt Financing*

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

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

B. *Affordability*

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

C. *Types of Long-Term Debt*

1. General Obligation Bonds (GO)

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

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

2. Certificates of Obligation

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

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

3. Revenue Bonds

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

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

D. *Debt Structures*

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

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

E. *Debt Refunding*

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

F. *Interest Earnings on Debt Proceeds*

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

G. *Bond Elections*

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

H. *Sale Process*

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

I. *Underwriting Syndicates*

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

J. *Bond Ratings*

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

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

K. *Covenant Compliance*

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

L. *Arbitrage Rebate Monitoring and Reporting*

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

M. *Lease/Purchase Agreements*

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

VIII. CASH MANAGEMENT AND INVESTMENTS

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

A. *Investment Management*

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

B. *Investment Strategy*

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

C. *Interest Income*

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

D. *Arbitrage Investments*

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

E. *Depository*

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

F. *Collateralization of Deposits*

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

IX. GRANTS AND INTERGOVERNMENTAL REVENUES

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

A. *Grant Guidelines*

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

B. *Grant Review Process*

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

C. *Budgeting for Grant Expenditures*

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

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

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

X. FINANCIAL CONSULTANTS

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

A. *Selection of Auditors*

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

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

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

B. *Arbitrage*

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

C. *Delinquent Tax Collection Attorney*

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

D. *Bond Counsel*

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

E. *Financial Advisory Services*

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

F. *Depository Bank*

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



The City of Fredericksburg

Glossary

Glossary

ACCOUNT

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

ACCOUNT NUMBER

A line item code defining appropriation.

ACCRUAL ACCOUNTING

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

AD VALOREM TAX

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

AMENDED BUDGET

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

APPROVED BUDGET

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

ASSESSED VALUATION

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

ASSESSED VALUE

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

ASSETS

Property owned by the City that has monetary value.

AUDIT

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

BAD DEBT

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

BALANCE SHEET

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

BALANCED BUDGET

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

BONDS

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

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET ADJUSTMENT

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

BUDGET AMENDMENT

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

BUDGET CALENDAR

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

BUDGET DOCUMENT

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

BUDGET ORDINANCE

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

BUDGET PERIOD

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

BUDGET POLICIES

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

BUDGET TRANSFER

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUDGETED FUNDS

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

CAPITAL ASSETS

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

CAPITAL BUDGET

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

CAPITAL EQUIPMENT BUDGET

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

CAPITAL EXPENDITURES

Funds used to acquire or improve long-term assets.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CAPITALIZATION THRESHOLD

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

CASH MANAGEMENT

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

CERTIFICATE OF DEPOSIT

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

CERTIFICATE OF OBLIGATION

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

CHART OF ACCOUNTS

A chart detailing the system of general ledger accounts.

CITY COUNCIL

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

CITY MANAGER

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

CODE ENFORCEMENT

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

COMPARATIVE DATA

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

CONTRACTUAL OBLIGATIONS

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

CONTRACTUAL SERVICES

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

COST

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

COST OF LIVING ADJUSTMENT (COLA)

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

CURRENT

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

CURRENT TAXES

Taxes that are levied and due within one year.

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEFICIT

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

DELINQUENT TAXES

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

DEPARTMENT

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

DEPRECIATION

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

DISBURSEMENT

Payment for goods and services in cash or by check.

ENDING BALANCE

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

ENTERPRISE FUND

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

ESTIMATED REVENUE

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

EXPENSES

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

EXTRA TERRITORIAL JURISDICTION (ETJ)

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

FEES

Fees are charges for services.

FISCAL YEAR

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

FIXED ASSETS

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

FIXED COST

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

FRANCHISE FEE

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

FUND

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

FUND BALANCE

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

FUNDING SOURCE

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

FUND STATEMENT

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

GENERAL FUND

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS (G.O. BONDS)

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GOVERNMENTAL ACCOUNTING

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

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB)

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

GRANT

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

HOTEL OCCUPANCY TAX (HOT)

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

INFRASTRUCTURE

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

INSURANCE SERVICES OFFICE (ISO)

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

INTERFUND TRANSFERS

All interfund transactions except loans and reimbursements.

INTERGOVERNMENTAL REVENUE

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

INTERNAL SERVICE FUND

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

INVENTORY

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

INVESTMENTS

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

LEVY

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

LIABILITY

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

LINE ITEM

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

LINE-ITEM BUDGET

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

LONG-TERM DEBT

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

MAINTENANCE

Cost of upkeep of property or equipment.

MANDATE

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

MATURITIES

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

MISSION

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

MODIFIED ACCRUAL

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

NET WORKING CAPITAL

Current Assets less Current Liabilities.

NON-DEPARTMENTAL

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

NON-RECURRING REVENUE

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

NOTES

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

OPERATING FUND

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

OPERATING RESERVES

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

OPERATING TRANSFERS

Monies transferred between funds.

ORDINANCE

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

OVERHEAD

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

PERFORMANCE MEASURES

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

PERSONNEL SERVICES

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

PROPERTY TAX

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

PROPERTY TAX RATE

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

PROPRIETARY FUND

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

RATING

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

RECONCILIATION

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

REDUCTION

To reduce line items due to budgetary constraints.

REFUNDING

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

REIMBURSEMENTS

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

REPLACEMENT COST

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

REQUISITION

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

RESERVE

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

RESOURCES

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

RESOLUTION

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

RETAINED EARNINGS

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

REVENUE

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

REVENUE BONDS

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

SELF-INSURED

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

SERVICES

Professional or technical expertise purchased from external sources.

SINKING FUND

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

SUPPLIES

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

TAX LEVY

The total amount to be raised by general property taxes.

TAX RATE

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

TAXES

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

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

TRANSFERS

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

UNRESERVED FUND BALANCE

Undesignated monies available for appropriations.

WORKING CAPITAL

Working capital is excess of current assets over current liabilities.

