



The City of Fredericksburg

FY 2019 Adopted City Budget

TABLE OF CONTENTS

MISSION STATEMENT	4
FISCAL YEAR 2019 ADOPTED BUDGET	5
BUDGET MESSAGE	8
BUDGET CALENDAR	16

CITY PROFILE

GEOGRAPHIC INFORMATION	19
HISTORY	20
DEMOGRAPHIC AND ECONOMIC INFORMATION	22
CITY ORGANIZATION	30

BUDGET REVENUE AND EXPENDITURE SUMMARIES

BUDGET REVENUES AND EXPENDITURES BY FUND	35
BUDGET REVENUES COMPARISONS BY FUND	36
REVENUES FROM TAXES	38
BUDGET EXPENDITURES COMPARISONS BY FUND	39
FUND BALANCE	41

GENERAL FUND

GENERAL FUND REVENUES SUMMARY	43
GENERAL FUND REVENUES	44
ADMINISTRATION DEPARTMENT NARRATIVES	47
ADMINISTRATION DEPARTMENT EXPENDITURE SUMMARY	66
ADMINISTRATION DEPARTMENT EXPENDITURES	67
POLICE DEPARTMENT NARRATIVE	70
POLICE DEPARTMENT EXPENDITURE SUMMARY	73
POLICE DEPARTMENT EXPENDITURES	74
FIRE DEPARTMENT NARRATIVE	76
FIRE DEPARTMENT EXPENDITURE SUMMARY	79
FIRE DEPARTMENT EXPENDITURES	80
STREET DEPARTMENT NARRATIVE	83
STREET DEPARTMENT EXPENDITURE SUMMARY	85
STREET DEPARTMENT EXPENDITURES	86
PARK DEPARTMENT NARRATIVE	89
PARK DEPARTMENT EXPENDITURE SUMMARY	92
PARK DEPARTMENT EXPENDITURES	93
DEVELOPMENT SERVICES DEPARTMENT NARRATIVE	96
DEVELOPMENT SERVICES DEPARTMENT EXPENDITURE SUMMARY	100
DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES	101
HEALTH DEPARTMENT NARRATIVE	103
HEALTH DEPARTMENT EXPENDITURE SUMMARY	104
HEALTH DEPARTMENT EXPENDITURES	105
MUNICIPAL COURT NARRATIVE	107
MUNICIPAL COURT EXPENDITURE SUMMARY	109

MUNICIPAL COURT EXPENDITURES	110
ENGINEERING DEPARTMENT NARRATIVE	112
ENGINEERING DEPARTMENT EXPENDITURE SUMMARY	115
ENGINEERING DEPARTMENT EXPENDITURES	116

ENTERPRISE FUNDS

ELECTRIC FUND NARRATIVE	118
ELECTRIC FUND REVENUE AND EXPENDITURE SUMMARY	120
ELECTRIC FUND REVENUES	121
ELECTRIC FUND EXPENDITURES	122
WATER FUND NARRATIVE	125
WATER FUND REVENUE AND EXPENDITURE SUMMARY	127
WATER FUND REVENUES	128
WATER FUND EXPENDITURES	129
GOLF FUND NARRATIVE	133
GOLF FUND REVENUE AND EXPENDITURE SUMMARY	134
GOLF FUND REVENUES	135
GOLF FUND EXPENDITURES	136
SOLID WASTE FUND NARRATIVE	140
SOLID WASTE FUND REVENUE AND EXPENDITURE SUMMARY	142
SOLID WASTE FUND REVENUES	143
SOLID WASTE FUND EXPENDITURES	144
EMS FUND NARRATIVE	147
EMS FUND REVENUE AND EXPENDITURE SUMMARY	150
EMS FUND REVENUES	151
EMS FUND EXPENDITURES	152

TOURISM FUND

TOURISM FUND REVENUE AND EXPENDITURE SUMMARY	155
TOURISM FUND REVENUES AND EXPENDITURES	156

DRAINAGE FUND

DRAINAGE FUND REVENUE AND EXPENDITURE SUMMARY	158
DRAINAGE FUND REVENUES	159
DRAINAGE FUND EXPENDITURES	160

FREDERICKSBURG FOOD AND WINE FEST

FREDERICKSBURG FOOD AND WINE FEST REVENUE AND EXPENDITURE SUMMARY	162
FREDERICKSBURG FOOD AND WINE FEST REVENUES AND EXPENDITURES	163

EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT FUND NARRATIVE	165
EMERGENCY MANAGEMENT FUND REVENUE AND EXPENDITURE SUMMARY	167
EMERGENCY MANAGEMENT FUND REVENUES AND EXPENDITURES	168

DEBT SERVICE

DEBT SERVICE FUND REVENUE AND EXPENDITURE SUMMARY	170
DEBT SERVICE FUND REVENUES AND EXPENDITURES	171

POLICE FORFEITURE

POLICE FORFEITURE REVENUE AND EXPENDITURE SUMMARY	173
POLICE FORFEITURE REVENUES AND EXPENDITURES	174

WATER & WASTEWATER CAPITAL PROJECT FUND

WATER & WASTEWATER CAPITAL PROJECT FUND REVENUE AND EXPENDITURE SUMMARY	176
WATER & WASTEWATER CAPITAL PROJECT FUND REVENUE AND EXPENDITURES	177

HEALTH INSURANCE FUND

HEALTH INSURANCE FUND REVENUE AND EXPENDITURE SUMMARY	179
HEALTH INSURANCE FUND REVENUES AND EXPENDITURES	180

CAPITAL EXPENDITURE REQUESTS

CAPITAL EXPENDITURE REQUESTS	182
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CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN	186
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BOND DEBT

BONDED DEBT	214
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PROPERTY TAXES

PROPERTY VALUATION AND TAX RATE HISTORY	216
PROPERTY TAX RATE HISTORY	217

ORDINANCES

BUDGET ORDINANCE	220
TAX ORDINANCE	221

FINANCIAL MANAGEMENT POLICY

FINANCIAL MANAGEMENT POLICY	223
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GLOSSARY

GLOSSARY	249
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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 2019 ADOPTED BUDGET

ADOPTION OF BUDGET

The City Council adopted the FY 2019 budget at its regularly scheduled council meeting on September 17, 2018. The recorded vote on the adoption of the budget is as follows:

Mayor Linda Langerhans	No
Council Member Charlie Kiehne	Yes
Council Member Jerry Luckenbach	Yes
Council Member Tom Musselman	Yes
Council Member Gary Neffendorf	No

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 \$248,479, which is a 6.87% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$94,344.

PROPERTY TAX RATES

	<u>FY 2018</u>	<u>FY 2019</u>
Adopted Tax Rate	\$0.2256	\$0.2256
Effective Tax Rate	\$0.2156	\$0.2167
Effective Maintenance & Operations	\$0.1627	\$0.1880
Rollback Rate	\$0.2726	\$0.2283
Effective Debt Rate	\$0.0629	\$0.0376

The total amount of municipal debt obligation secured by property taxes for the City of Fredericksburg is \$7,810,000.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fredericksburg
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director



The City of Fredericksburg

Budget Message



September 25, 2018

Mayor, City Council and Citizens of Fredericksburg,

Introduction

In the development of this proposed 2019 City Budget, we focused on several major goals and priorities which the City Council identified as being important for the continued progress of our community and to continue our strong overall financial position. This includes (1) maintaining a solid financial status in accordance with our financial management policies; (2) continuing efforts to preserve our excellent quality of life; (3) improving and upgrading the City's infrastructure; (4) providing key technology enhancements that improve efficiencies; (5) focusing on planned community growth and development; and (6) continuing focus on our core value of providing excellent customer services.

The budget process started at the City Council Retreat held in May when the Council discussed their major budget priorities. This Retreat resulted in policy guidance from the City Council early in the budget process. 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 numerous changes were made to the budget requests submitted by City Departments. This included several reductions in expenses necessary to balance the Budget.

The City Council then held six 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 proposed property tax rate of \$.22830 since this rate was higher than the effective tax rate of \$.21670. Citizen comments made at each of these hearings were noted and carefully considered by the Council in making final changes to the Budget and tax rate.

This proposed 2019 Budget includes several new projects and programs which are discussed in this budget message. I believe that when these new projects and programs are added to our

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current programs and services, we will be positioned to continue to grow and progress during the coming year while also maintaining a low property tax rate and excellent quality of life.

Budget Overview

The total adopted City Budget is \$68,592,029 including all City funds. As shown on the budget summary page, total expenses exceed total revenues in the proposed Budget by \$2,707,518. This budget summary page shows that most of this deficit is in the Water Fund (\$1,293,693) and the Electric Fund (\$528,204). This deficit will be covered with the use of prior year fund balances and all funds will have positive fund balances at the end of next year.

The Budget represents about a \$21 million increase over the 2018 adopted Budget of \$47,642,100. This is mainly due to new capital expenses particularly for water improvements. The 2019 Budget includes a new Capital Project Fund for water and wastewater improvements with a total budget of \$18,384,200. These new expenses will be funded by a Utility System Revenue Bond that the City will issue during the next several months.

As stated above, providing excellent customer services is one of the City's highest priorities. To ensure that this priority is addressed, we are adding three new firefighter/paramedic positions which will decrease our response times. We are also adding one full-time employee and one part-time employee in the Parks Department. The full-time employee will assist with maintaining an increasing amount of parks facilities while the part-time person will provide staffing at Fort Martin Scott. The Budget also includes funding for three employees to start our new vegetation management program.

We are fortunate to have highly dedicated City employees who serve our community throughout the year. It is important that we continue to offer these employees a competitive compensation package. This will allow us to continue to attract and retain experienced and qualified employees who share our core values. Therefore, we have included in the proposed Budget a cost of living increase (2%) and a merit increase for qualified employees (2%) with these increases to be effective on January 1.

General Fund

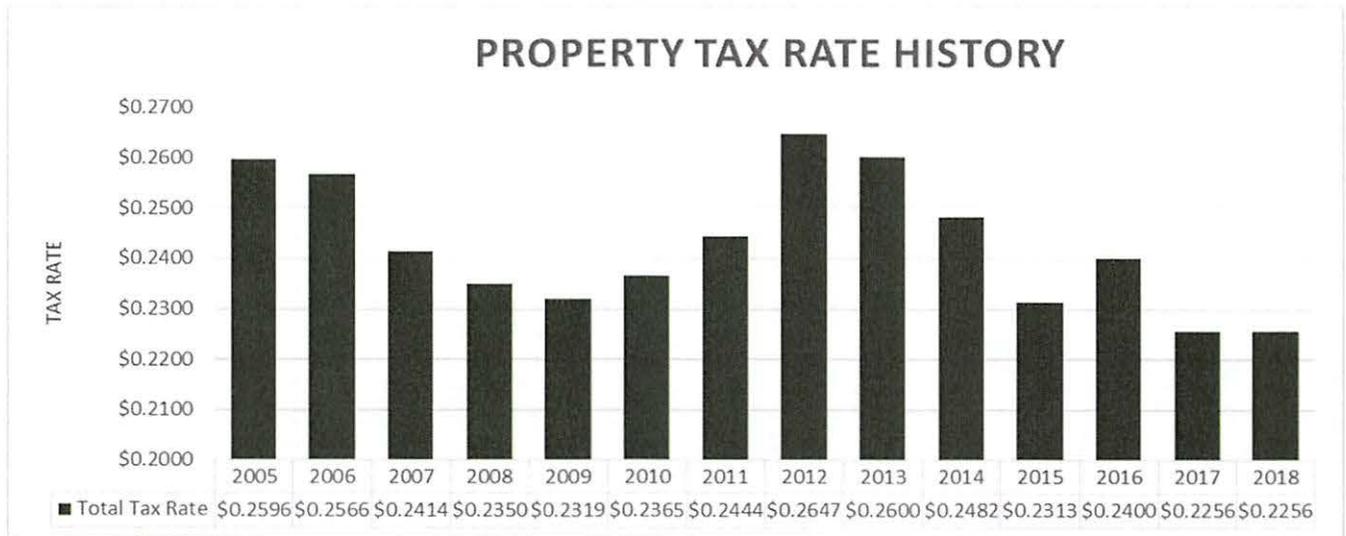
The total General Fund budget approved for 2019 is \$15,291,062 which represents an increase of about \$1.38 million over the 2018 General Fund Budget. The General Fund budget includes funding for services such as Police, Fire, Parks, Street, Engineering, Health, Development Services and Municipal Court. 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 \$636,669 will be covered by prior year funds.

In terms of General Fund revenues, we have included the increased revenues projected from the approved property tax rate of \$.2256 per \$100 valuation. Although this is the same tax rate set

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last year, it represents an increase of 4.1% over our effective tax rate. We have been able to maintain a low property tax rate for the past several years due to our efforts to control expenses as well as continued increases in sales taxes and other revenues.



In terms of other General Fund revenues, we have tried to be conservative in our projections. For example, in the Budget we are only projecting a 2% increase in sales tax revenues from what we estimate will be collected during the current year. Historically our sales tax revenues have increased at least 4-5% over the amounts collected the prior years.

In terms of user fees, it has been several years since we have increased fees covering several different services. For this reason, we conducted a fee study comparing our fees to the user fees charged by other cities of our size in this area. This study resulted in an increase in both our building permit fees and EMS fees and the approval of new fees covering fire inspection services. We have also included revenues from a major increase in our storm water fees.

The General Fund Budget includes several major changes and improvements as well as new equipment purchases. This includes the following:

1. Major improvements to the ballfields at Lady Bird Johnson and Oakcrest Parks
2. Purchase of five new police vehicles
3. Friendship Lane improvements
4. Traffic study in Windcrest area
5. Sidewalk improvement program
6. Purchase of new dump truck for Street Department
7. Purchase of new equipment in the Parks Department including new dump trailer and deck mower

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One of the major changes that has taken place in the past year that impacts the General Fund is the privatization of the Golf Course. Effective on January 1, 2018 the City entered into a contract with Touchstone Golf to oversee the management and operation of the Course. This change will significantly decrease the General Fund subsidy for the Golf Course. In the 2019 Budget we have allocated \$145,938 for the General Fund support for the Golf Course and an additional \$230,000 to cover the contract services provided by Touchstone. The General Fund support for the Golf Course has been over \$650,000 in both 2017 and 2018.

Electric Fund

The total Electric Fund Budget for 2019 is \$12,597,804 compared to the 2018 Budget of \$11,519,364. This increase is primarily due to the funding for construction of a new Electric Services Building that is being financed over a three-year period at a cost of about \$844,000 per year. This new facility will provide the Electric Department with a larger more secure building that will serve their needs for the next 20 years. The Budget includes use of about \$528,000 in prior year fund balance to make the first payment on the building. This will still leave a projected fund balance of over \$2 million at the end of next year.

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 additional major capital expenses projected over the next several years.

Other proposed changes to the Electric Fund include new software/computer equipment; replacement of the light at the corner of Washington and Main Streets; replacement of several substation breakers and the rehab of the Sandcastle URG.

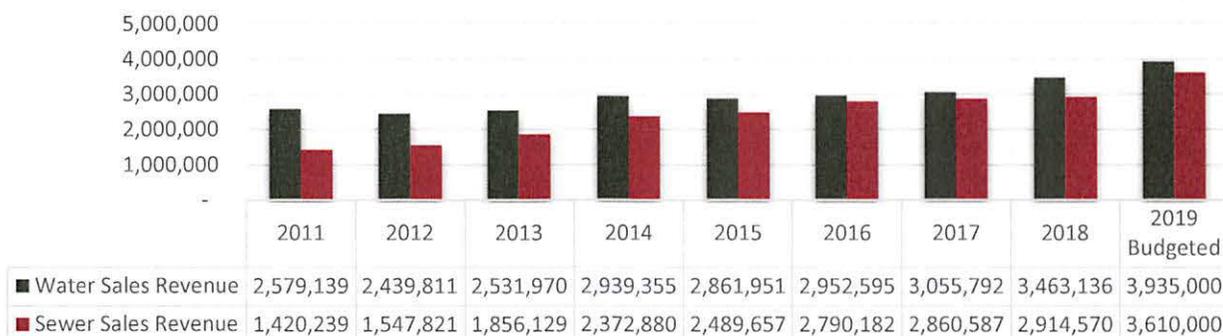
Water Fund

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. During drought periods, we realize rather large increases in summer water use. Our sewer revenues, on the other hand, tend to be stable from year to year. Our recent history with water and sewer revenues is shown below.

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Water and Sewer Sales Revenue



The total Water Fund Budget for 2019 is \$9,635,253 which represents an increase from the 2018 Water Fund Budget of \$9,112,161. However, this does not include funds from a Utility System Revenue Bond issue this will be discussed below. To help fund the new bonds, a 25% increase in water rates is included in the Budget to be effective in January. However, the actual rate increase may be phased in over the next two years.

We have made numerous major upgrades to our water and sewer system over the past 5 years. It is important that we continue with these improvements so that we can offer quality and dependable utility services to our growing population. Therefore, in addition to the improvements funded by the new bonds, we have also budgeted several major capital improvements in the Water Fund Budget for 2019 including the following:

1. Bell Street water line rehab-\$250,000
2. San Antonio Street sewer line replacement-\$800,000
3. Boot Ranch lift station engineering-\$265,000
4. Utility extension for the Beginnings Subdivision-\$160,000
5. Oversizing utility services for hotel/conference center-\$865,000
6. Sewer extension to Highway 290E area-\$1,515,000

The Water Fund also includes funding for new vehicles and equipment including a new dump truck, backhoe, emergency generator and excavator. In addition, \$500,000 has been included in the Budget for the lease purchase financing for replacement of our water meters during the coming year.

Capital Project Fund

This year we have added a new Capital Project Fund to cover the revenues and expenses related to the Utility Revenue Bond project. The total expenses budgeted from the bond proceeds is \$18,384,200. These expenses include funding for three new water storage tanks, new water main

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servicing the east side of the City and a new water pump station. These improvements should be completed in about 18 months.

Golf Fund

As previously stated, the Golf Course has experienced major changes with the hiring of Touchstone Golf to manage and operate the Course. The new firm has already made major improvements to the Course including the food and beverage operations. They have also reduced our labor costs which decreases the subsidy from the General Fund. The 2019 Budget for City expenses related to the Golf Course is set at \$145,938 which is covered by the General Fund. Most of this expense (\$108,000) consists of a loan payment to the Electric Fund and Solid Waste Fund that was previously used to finance improvements to the Golf Course.

The Budget also includes payment of \$230,000 from the General Fund to Touchstone Golf for their management and operation of the Course. This is much less than prior years and we expect that this payment will continue to decrease over the next several years.

Solid Waste Fund

Our Solid Waste Fund continues to perform well from a financial standpoint and there are no solid waste rate increases included in the 2019 Budget. The Solid Waste Fund Budget for next year is \$2,783,118 This is an increase from the 2018 Budget of \$2,298,842. This increased Budget will require the use of \$103,443 in prior year reserves. However, this will still result in a projected balance in the Solid Waste Fund of over \$1.4 million at the end of next year.

There are several reasons for the increase in the Solid Waste Fund expenditures during 2019. This includes the addition of \$200,000 in funding for the Solid Waste Cell Reserve Fund and \$50,000 to begin the design of the new landfill cell. Also, the Budget includes funding for the purchase of new windshields at the landfill, new garbage truck and new dump truck.

EMS Fund

The total 2019 EMS Fund Budget is \$2,725,610. This is an increase over the 2018 EMS budget of \$2,542,347. This will require an increase in County funding support for EMS from \$565,093 to \$584,242. The Budget also includes increases in EMS fees and new charges covering medical supplies. With these increases, we will be able to control the costs to the City and County for these services in the coming year.

The Budget includes several major changes including the addition of three new firefighter/paramedic positions with ½ of the costs funded by the EMS Fund and ½ of the expenses funded by the General Fund. We have also included funds for replacement of the generator at the South Station and new capital medical equipment.

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Tourism Fund

The Tourism Fund Budget will increase from \$3,184,673 that was budgeted in 2018 to \$3,237,774 in the 2019 Budget. This Budget will allow us to continue to build up fund balance in the Tourism Fund. We should have over \$1 million in this Fund at the end of next year. These funds will be available for the City Council to appropriate for future tourism-related projects.

During the past year, we experienced several months when HOT revenues did not meet our budget projections. During the final months of the fiscal year, revenues rebounded. However, due to these recent fluctuations, we decided to take a conservative approach in projecting HOT revenues in the 2019 Budget. In addition, we have continued to fund the CVB at its current level of \$2,330,000 in the coming year.

One of the major changes in the Tourism Fund Budget is the funding for the Special Events Coordinator position for an entire year. In addition, we are adding expenses for supplies and materials for special events. We are also added funding for a part-time position at Fort Martin Scott.

Drainage Fund

The Drainage Fund Budget will increase from the 2018 Budget of \$344,000 to \$477,607 in 2019. This increase will be funded with increases in the current drainage fee for residential and commercial property owners. If approved by the Council in early 2019, 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 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 \$30,000 has been added to the Budget for drainage improvements. In addition, three new positions have been added to start the new vegetation management program.

Food and Wine Festival

The 2019 Budget for the Food and Wine Festival is set at \$181,040 compared to the current Budget of \$193,900. The Budget includes continued funding of \$25,000 for improvements to Marktplatz that were completed several years ago.

Emergency Management Fund

This fund supports our Emergency Management Program with financial support from a FEMA grant and joint funding from the City and County. The total Emergency Management Fund

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Budget in 2019 is \$186,023 compared to the current Budget of \$170,897. This Budget will require an increase in funding from both the City and County from \$68,800 to \$76,262.

Debt Service Fund

The City's Debt Service Fund is proposed for an increase from the current Budget of \$873,500 to \$876,100 in 2019. This Fund is stable due to the lack of additional General Fund debt service financing expected during 2019.

Health Insurance Fund

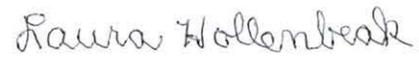
The final major fund included in the Budget is our Health Insurance Fund which continues to experience increased expenses due to an increase in the number of employees and an increase in the number of medical claims. However, even with these increases, we have not included any increased funding from either the City's contribution rate or the employee contribution rate for dependent coverages. The Health Insurance Fund Budget will increase from \$1,997,200 to \$2,069,000 in 2019.

Conclusion

We would like to thank all members of the City Council and City staff for their efforts in developing the 2019 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 budget meetings.



Kent Myers
City Manager



Laura Hollenbeak
Finance Director

City of Fredericksburg

FY 2019 Budget Calendar

May 22	Tuesday	Council Meeting- Budget Schedule, Budget Process, Budget Challenges, and Budget Priorities-Cardinal Room (1 PM)
May 24	Thursday	City Manager Provides Budget Guidance to Department Heads
May 7-30		Develop Proposed Capital Improvement Plan
May 25- June 8		Department Heads Prepare Proposed Operating and Capital Budgets
June 13-22		Meetings with City Manager, Finance Department, and City Departments
July 2	Monday	Five-Year Capital Improvement Plan (CIP) and Water/Wastewater Rate Study Presentation to Council
July 2	Monday	Public Hearing for Citizen Input on 2019 Budget
June 25- July 3		City Manager and Finance Director Prepare Balanced Budget
July 5	Thursday	Present Balanced Proposed City Budget to City Council
July 9	Monday	City Council Workshop on Proposed General Fund Budget- City Hall (4 PM)
July 23	Monday	City Council Workshop on Proposed Enterprise Fund Budget Including Stormwater Fee and Water/Wastewater Rate Discussion- City Hall (4 PM)
July 25	Wednesday	Receive Certified Property Values from GCAD
August 1	Wednesday	Publish Notice of Public Hearing on Budget
July 30	Monday	Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector City
August 1	Wednesday	Publish Effective and Rollback Tax Rates
August 6	Monday	Budget Workshop with County Commissioners- City Hall Fire Department Training Room (8:30 AM- 10:30 AM)
August 13	Monday	Budget Meeting (Tentative) City Hall (4PM)
August 20	Monday	Council Public Hearing on Proposed Budget/Effective Tax Rate Submitted to Council/Approve Proposed Tax Rate
August 22	Wednesday	Publish Notice of Public Hearings on Tax Rate Increase (if necessary)
August 29	Wednesday	First Public Hearing on Tax Increase (if necessary)-City Hall 6 PM
August 29	Wednesday	Publish Notice of Public Hearings on Tax Rate Increase (if necessary)

September 5	Wednesday	Second Public Hearing on Tax Increase (if necessary)-City Hall 6 PM
September 5	Wednesday	Publish Notice of Tax Revenue Increase (if necessary)
September 12	Wednesday	Publish Notice of Tax Revenue Increase (if necessary)
September 17	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	65 F
Average High Temp.– Summer	92 F
Average Low Temp.– Winter	31 F
Annual Average Precipitation	31.52”
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 townfolk 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 piped 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 nineteenth 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.

Bibliography

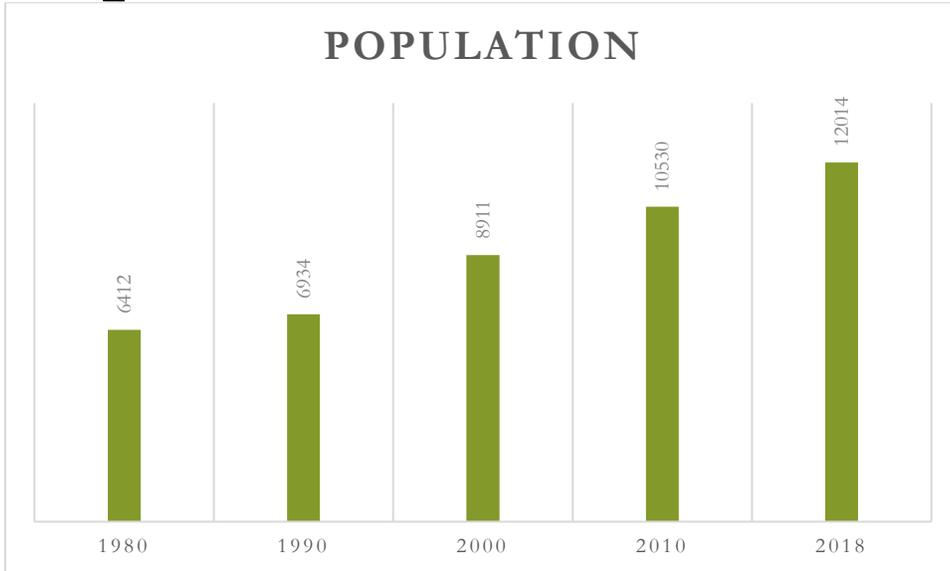
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Population



U.S. CENSUS BUREAU, 2008-2012 AMERICAN COMMUNITY SURVEY
CITY DEMOGRAPHIC PROFILE- FREDERICKSBURG, TX PREPARED BY THE RETAIL COACH 2018

Average Household Income

The estimated average household income for the City of Fredericksburg is \$84,301.

Household Income	Percentage of Population
< \$15,000	9.15%
\$15,000- 24,999	9.99%
\$25,000- 34,999	12.32%
\$35,000- \$49,000	13.42%
\$50,000- \$74,999	14.54%
\$75,000- \$99,999	12.43%
\$100,000- \$149,999	8.98%
\$150,000- \$199,999	6.21%
\$200,000- \$249,000	3.57%
\$250,000- \$499,999	2.92%
\$500,000 +	1.06%

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 97.3%. White Collar jobs account for 53.84% of the employment, Service Industries and Farm 27.31%, and Blue Collar jobs account for 18.85%.

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	2017 Taxable Assessed Valuation
James Avery Craftsman	\$18,429,290
Wal-Mart Real Estate Business Trust	9,346,340
Heritage Hotels Fredericksburg	8,464,676
Fredericksburg Enterprises, Inc.	7,343,200
Fredericksburg Inn	7,304,991
Kenneth K. and Joann Kothe	6,443,701
WCMF, INC	5,683,520
Kenneth K. and Joann Kothe	5,563,571
Central Texas Electric Co-op	6,394,330
Fredericksburg Terraces at Creek Street Apartments	5,355,000
Total	\$80,328,619

Healthcare

Hill Country Memorial is a nonprofit, non-tax-supported health care organization with a reputation for delivering remarkable care. Since opening in 1971, HCM has become an 86-bed hospital with state-of-the-art ICU and surgical capabilities. The organization provides 20 services including immediate care, a birthing center, and joint replacement and is consistently ranked one of the nation’s top hospitals. Today, HCM’s 700 employees and 200 volunteers share the vision to “Empower Others. Create Healthy.” Hill Country Memorial’s strength comes from its deep roots in Fredericksburg and Gillespie County, and in return the community continues to support HCM through its Foundation.

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	3
Tennis Courts	18
Bed & Breakfast Facilities	1,000
Hotel & Motel Rooms	1,100
Libraries	1
RV Parks/Campgrounds	10

Local Destinations

- 1 Catholic Cemetery
- 2 City Hall and Fire Station
- 3 Der Stadt Friedhof Cemetery
- 4 Cross Mountain
- 5 Fredericksburg Theater Company
- 6 Fredericksburg Herb Farm
- 7 Fredericksburg Brewing Company
- 8 Fredericksburg Winery
- 9 Gillespie County Courthouse
- 10 Gillespie County Historical Society Center
- 11 Enchanted Rock State Natural Area
- 12 Hill Country Memorial Hospital & Wellness Ctr.
- 13 Marktplatz
(Weaver-Körbe Museum, Midburn & playground)
- 14 National Museum of the Pacific War
- 15 Pacific Combat Zone
- 16 Pioneer Memorial Public Library
- 17 Pioneer Museum Complex & Visitor Welcome Center
- 18 Post Office
- 19 Rookbox Theater
- 20 St. Joseph's Hall
- 21 St. Mary's Catholic Church/Marienkirche
- 22 Visitor Information Center
(Public Parking, Lod, Bus and RV day parking)
- 23 Admiral Nimitz Museum
- 24 Fort Martin Scott
- 25 Gillespie County Fairgrounds
- 26 Gillespie County Airport
- 27 Lady Bird Johnson Park and Golf Course

Legend

- Public Parking
- Visitor Information
- Public Restrooms
- Historic District Boundary
- ATM
- Shopping & Dining
- Park
- West Main Street
- East Main Street



SCAN THIS
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listing of lodging,
restaurants,
attractions, events
and more!

Fredericksburg Visitor
Information Center
302 East Austin Street
1-888-997-3600
or (830)997-6523

Fredericksburg

THE TEXAS HILL COUNTRY

Education

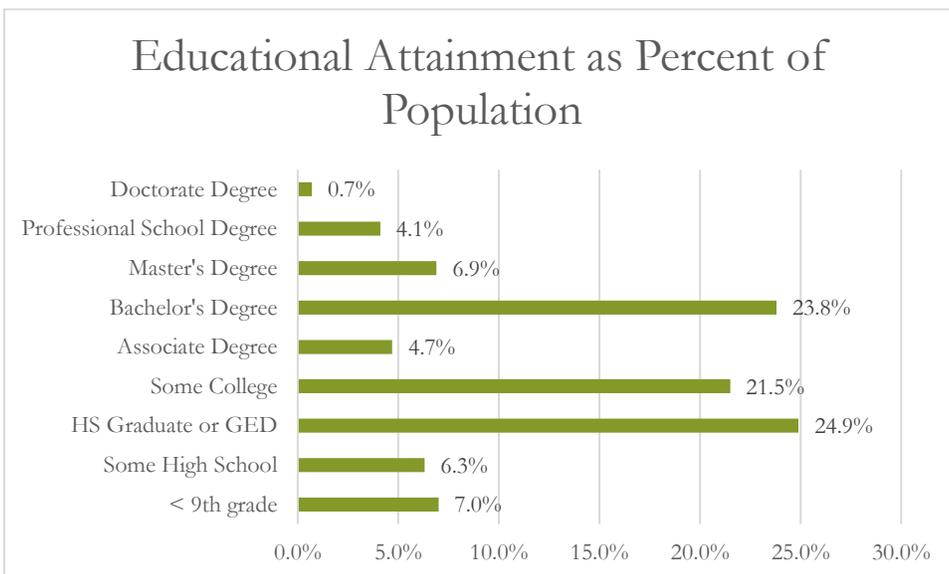
Fredericksburg ISD operates four schools in the county, three of which are in the City, with a total adopted expenditure budget of \$44,063,487 for the 2017-2018 school year. The high school draws students from throughout Gillespie County.

School Name	Enrollment
Fredericksburg Primary School	541
Stonewall Elementary	90
Fredericksburg Elementary School	853
Fredericksburg Middle School	687
Fredericksburg High School	989
Gillespie County High School	27

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 500 students.

The Hill Country University Center serves as a post-secondary education center for Central Texas College and Texas Tech University. The program was established in 2002 and moved into the current \$5.5 million, state-of-the-art Academic Center in 2010. A University Center Master Plan was adopted in September 2017, with updating programming including nursing, visual arts, performing arts, and vocational training. The campus will also expand to include student housing, the Texas Center for Wine and Culinary Arts, walking and biking trails, and abundant green space.

Compared with the rest of the State of Texas, Fredericksburg residents’ educational attainment is above average. 93% of residents age 25 years and older have obtained at least a high school diploma, compared to 81.2% of those in the same age range for the state. 34.1% of residents age 25 years and older have at least a bachelor’s degree, compared to 33.1% overall in the state.



Transportation

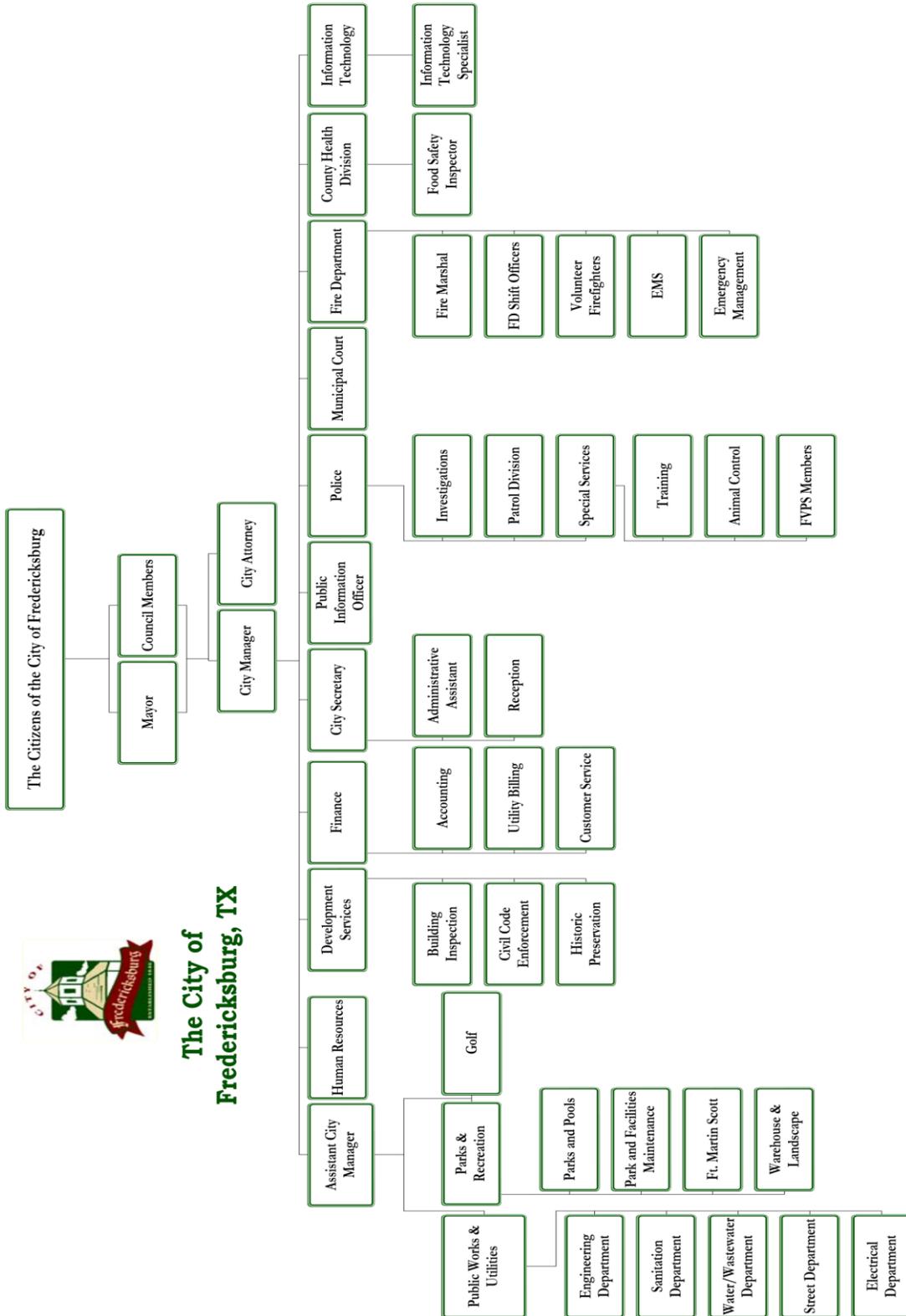
Air Service	
Nearest Airport	Gillespie County Airport
Runway Length	5,001 ft.
Runway Surface	Asphalt
Weight Capacity	30,000 lbs. single wheel
Lighted	Yes
Fuel	AvGas and Jet Fuel 24 hour
Instrument Approaches	L-NAV Runway 14, GPS LPV Runway 32
Airports Nearby	
Commercial Service	San Antonio International
	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	
Fredericksburg Shuttle	
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.

Organization Chart



**The City of
Fredericksburg, TX**

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, 7 sergeants, 16 officers, three detectives, and two animal control officers, as well as a number of volunteers in police support.

The Fire EMS 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

2019 Budget



FY 2019 Budgeted Revenues vs Budgeted Expenditures	FY 2019 Budgeted Revenues	FY 2019 Budgeted Expenditures	Revenues in Excess (Deficiency) of Expenditures
Governmental Funds			
Administrative	12,435,367	2,153,319	10,282,048
Police	166,500	5,218,180	(5,051,680)
Fire	638,492	1,386,836	(748,344)
Street	41,000	2,680,114	(2,639,114)
Park	761,800	2,442,369	(1,680,569)
Development Services	338,100	750,117	(412,017)
Health	159,474	215,247	(55,773)
Municipal Court	69,000	181,037	(112,037)
Engineering	-	263,843	(263,843)
Sub-total	14,609,733	15,291,062	(681,329)
Food & Wine Fest	169,175	181,040	(11,865)
Total Governmental Funds	14,778,908	15,472,102	(693,194)
Special Revenue Funds			
Tourism	3,309,500	3,237,774	71,726
Police Forfeiture	2,100	-	2,100
Emergency Management	186,024	187,523	(1,499)
Total Special Revenue Funds	3,497,624	3,425,297	72,327
Enterprise Funds			
Electric	12,069,600	12,597,804	(528,204)
Water & Sewer	8,341,560	9,635,253	(1,293,693)
Golf	145,938	145,938	-
Solid Waste	2,679,675	2,783,118	(103,443)
EMS	2,725,610	2,725,610	-
Drainage / Vegetation Mgt	524,410	477,607	46,803
Total Enterprise Funds	26,486,793	28,365,330	(1,878,537)
Capital Project Fund			
Water & Wastewater	18,500,000	18,384,200	115,800
Total Capital Project Fund			
Internal Service Funds			
Health Insurance	1,878,976	2,069,000	(190,024)
Total Internal Service Funds			
Debt Service	697,550	876,100	(178,550)
Total All Funds	65,839,851	68,592,029	(2,752,178)

*\$570,375 Park Expenditures funded with proceeds from land sale to County during FY 2018

*\$2,540,000 Water & Sewer Expenditures funded with W&S Impact Fee Reserves

City of Fredericksburg
2019 Budget

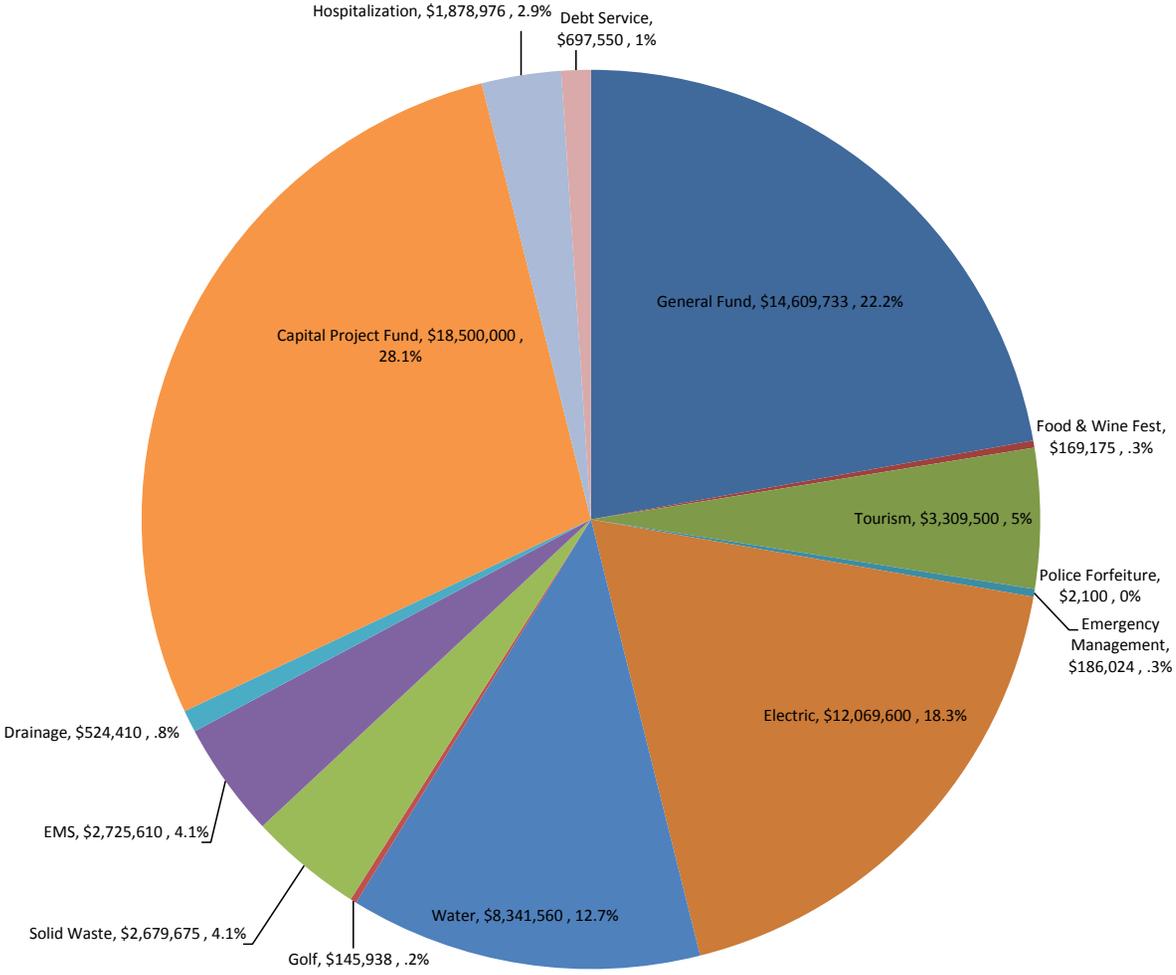


Budget Revenues
Comparisons by Fund

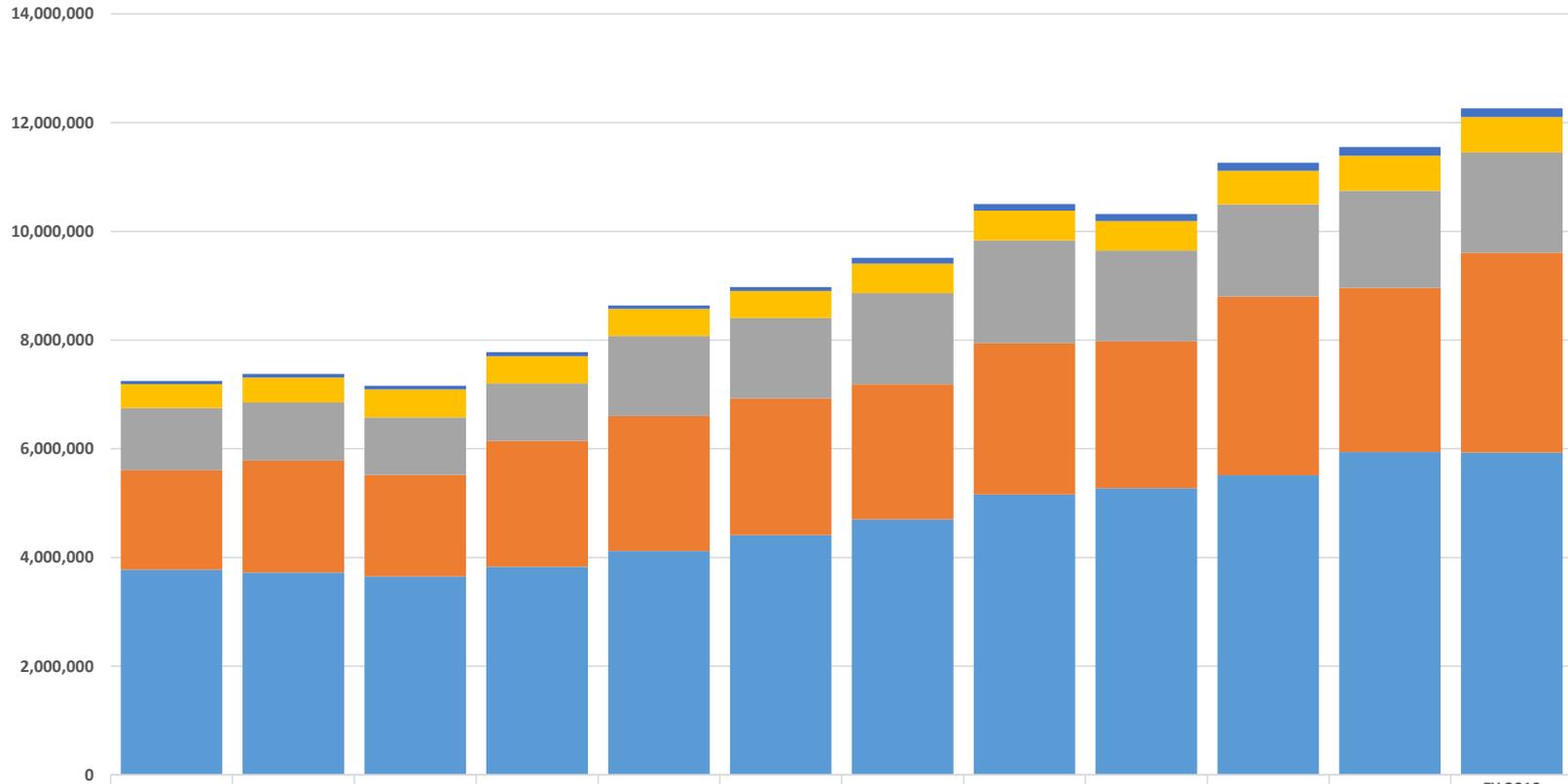
	2017 Actual	2018 Budget	2019 Budget	Variance 2019 vs. 2018 Budget	
Governmental Funds					
General Fund	13,132,110	13,901,130	14,609,733	708,603	5.10%
FFWF	183,336	181,600	169,175	(12,425)	-6.84%
Total Governmental Funds	13,315,446	14,082,730	14,778,908	696,178	4.94%
Special Revenue Funds					
Tourism	3,044,115	3,303,500	3,309,500	6,000	0.18%
Police Forfeiture	6,347	1,570	2,100	530	33.76%
Emergency Management	122,071	170,980	186,024	15,044	8.80%
Total Special Revenue Funds	3,172,533	3,476,050	3,497,624	21,574	0.62%
Enterprise Funds					
Electric	11,748,819	11,530,070	12,069,600	539,530	4.68%
Water	6,636,162	6,389,010	8,341,560	1,952,550	30.56%
Golf	1,540,344	1,753,447	145,938	(1,607,509)	-91.68%
Solid Waste	2,860,817	2,651,775	2,679,675	27,900	1.05%
EMS	2,347,062	2,542,347	2,725,610	183,263	7.21%
Drainage	133,892	146,200	524,410	378,210	258.69%
Total Enterprise Funds	25,267,096	25,012,849	26,486,793	1,473,944	5.89%
Capital Project Fund					
Water & Wastewater	-	-	18,500,000	18,500,000	
Total Capital Project Fund	-	-	18,500,000	18,500,000	
Internal Service Funds					
Health Insurance	1,610,706	1,895,820	1,878,976	(16,844)	-0.89%
Total Internal Service Funds	1,610,706	1,895,820	1,878,976	(16,844)	-0.89%
Debt Service	567,693	881,000	697,550	(183,450)	-20.82%
Total All Funds	43,933,474	45,348,449	65,839,851	20,491,402	45.19%

City of Fredericksburg FY 2019 Budgeted Revenues

\$65,839,851



Revenues from Taxes



	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019 Budgeted
■ Mixed Drinks Tax	60,754	66,123	70,322	75,873	65,783	72,199	107,451	122,723	126,965	143,055	162,858	160,000
■ Franchise Tax	437,162	458,438	515,293	498,299	496,411	498,906	543,969	544,208	540,688	622,598	642,817	651,500
■ 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	1,692,600	1,785,600	1,847,267
■ 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	3,288,511	3,021,790	3,676,300
■ 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	5,513,575	5,938,723	5,928,800

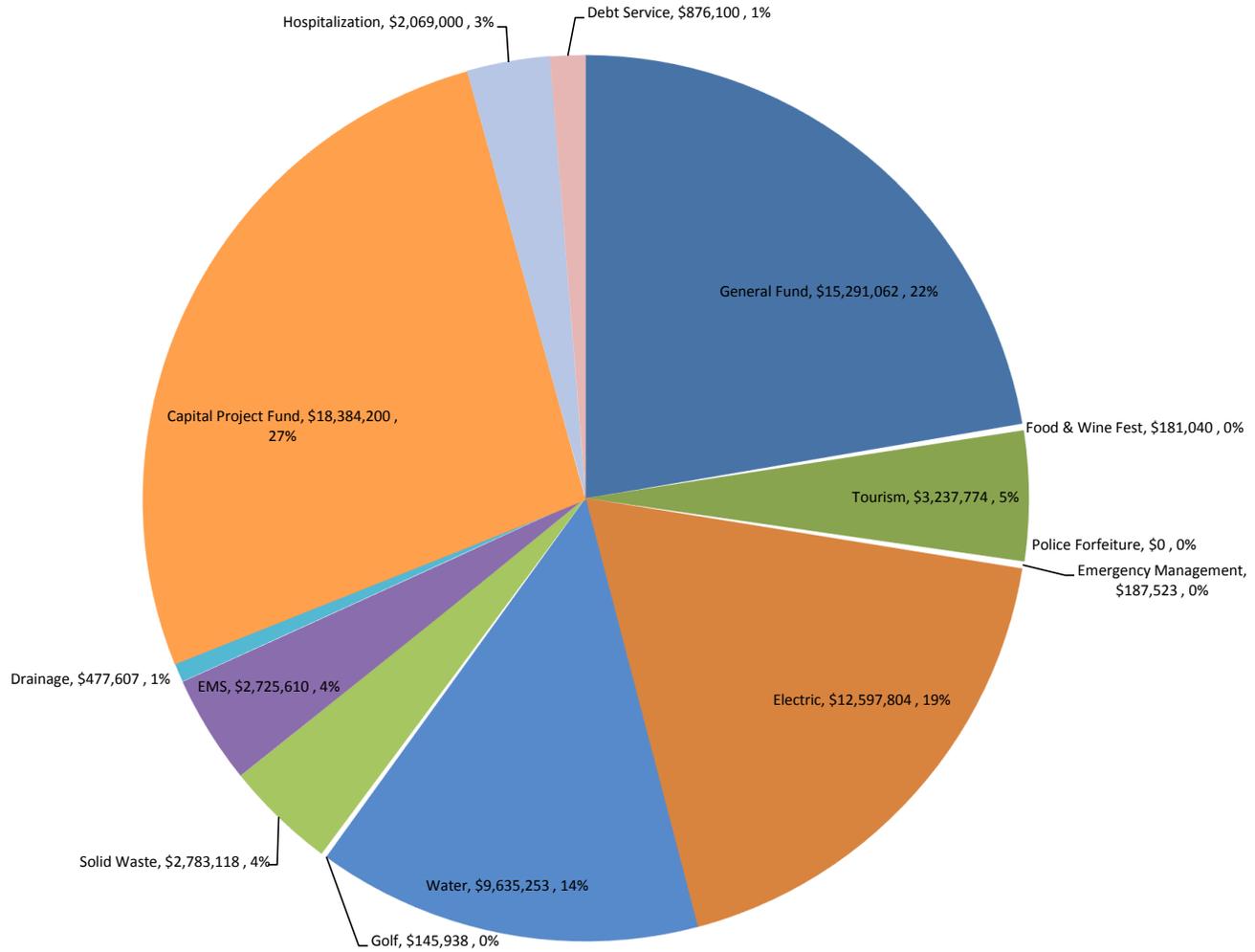
City of Fredericksburg
2019 Budget



Budget Expenditures
Comparisons by Fund

	2017 Actual	2018 Budget	2019 Budget	Variance 2019 vs. 2018 Budget	
Governmental Fund					
Administration	2,493,731	2,632,117	2,153,319	(478,798)	-18.19%
Police	4,573,740	5,098,256	5,218,180	119,924	2.35%
Fire	1,049,648	1,273,985	1,386,836	112,851	8.86%
Street	2,437,973	2,502,523	2,680,114	177,591	7.10%
Park	1,713,072	1,680,685	2,442,369	761,684	45.32%
Development Services	501,597	666,709	750,117	83,408	12.51%
Health	184,063	208,809	215,247	6,438	3.08%
Municipal Court	158,236	246,786	181,037	(65,749)	-26.64%
Engineering	246,421	248,849	263,843	14,994	6.03%
Sub-total	13,358,481	14,558,719	15,291,062	732,343	5.03%
Food and Wine Festival	185,192	193,900	181,040	(12,860)	-6.63%
Total Governmental Fund	13,543,673	14,752,619	15,472,102	719,483	4.88%
Special Revenue Funds					
Tourism	2,922,770	3,204,673	3,237,774	33,101	1.03%
Police Forfeiture	3,053	-	-	-	-
Emergency Management	93,661	170,897	187,523	16,626	9.73%
Total Special Revenue Funds	3,019,484	3,375,570	3,425,297	49,727	1.47%
Enterprise Funds					
Electric	11,314,407	11,519,364	12,597,804	1,078,440	9.36%
Water	5,295,016	7,673,773	9,635,253	1,961,480	25.56%
Golf	1,438,268	1,494,216	145,938	(1,348,278)	-90.23%
Solid Waste	2,192,457	2,298,842	2,783,118	484,276	21.07%
EMS	2,269,377	2,542,347	2,725,610	183,263	7.21%
Drainage	63,562	138,900	477,607	338,707	243.85%
Total Enterprise Funds	22,573,087	25,667,442	28,365,330	2,697,888	10.51%
Capital Project Fund					
Water & Wastewater	-	-	18,384,200	18,384,200	
Total Capital Project Fund	-	-	18,384,200	18,384,200	
Internal Service Funds					
Health and Life Insurance	1,738,198	1,997,200	2,069,000	71,800	3.60%
Total Internal Service Funds	1,738,198	1,997,200	2,069,000	71,800	3.60%
Debt Service	696,169	873,500	876,100	2,600	0.30%
Total All Funds	41,570,612	46,666,331	68,592,029	21,925,698	46.98%

**City of Fredericksburg FY 2019 Budgeted Expenditures
\$68,592,029**





CITY OF FREDERICKSBURG FY 2019 PROJECTED BUDGET AND FUND BALANCE

Fund	Estimated Cash 9/30/2018	BUDGET FY 2019 Revenues	BUDGET FY 2019 Expenditures	Increase (Decrease) Fund Balance	Estimated Cash 9/30/2019
General Fund	\$5,016,033	\$14,609,733	(\$15,291,062)	(\$681,329)	\$4,334,704
Food and Wine Fest	142,465	169,175	(181,040)	(11,865)	130,600
Electric	2,112,734	12,069,600	(12,597,804)	(528,204)	1,584,530
Water	7,965,756	8,341,560	(9,635,253)	(1,293,693)	6,672,063
Golf	(100,180)	145,938	(145,938)	-	(100,180)
Solid Waste	2,203,344	2,679,675	(2,783,118)	(103,443)	2,099,901
EMS	82,890	2,725,610	(2,725,610)	-	82,890
Drainage	189,873	524,410	(477,607)	46,803	236,676
Capital Project Fund	-	18,500,000	(18,384,200)	115,800	115,800
Debt Service	256,588	697,550	(876,100)	(178,550)	78,038
Tourism	967,017	3,309,500	(3,237,774)	71,726	1,038,743
Emergency Management	3,628	186,024	(187,523)	(1,499)	2,129
Police Forfeiture	24,171	2,100	-	2,100	26,271
Hospitalization Insurance	251,209	1,878,976	(2,069,000)	(190,024)	61,185
Totals	\$19,115,528	\$65,839,851	(\$68,592,029)	(\$2,752,178)	\$16,363,350

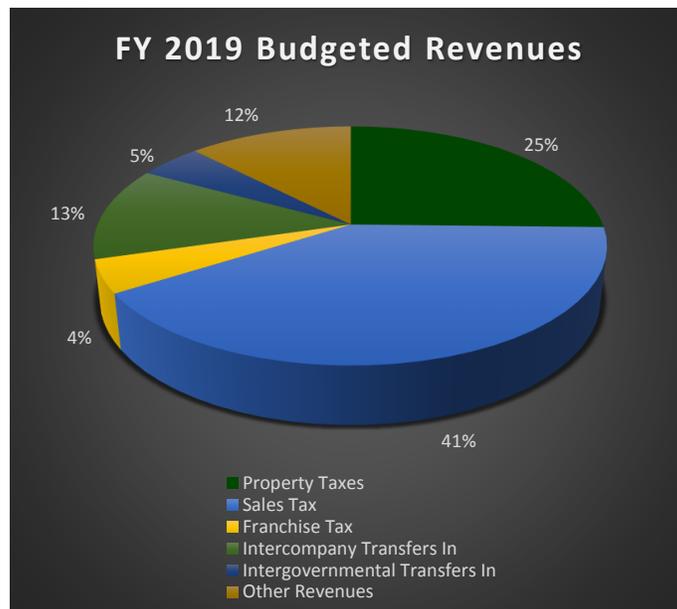


The City of Fredericksburg

General Fund Revenues

General Fund Revenues

Revenues	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
Property Taxes	3,311,945	3,229,500	3,049,024	3,703,500
Sales Tax	5,513,575	5,600,000	5,812,600	5,928,800
Franchise Tax	622,598	623,000	637,700	651,500
Intercompany Transfers In	1,692,600	1,645,669	1,746,124	1,847,267
Intergovernmental Transfers In	411,100	631,100	627,567	689,266
Other Revenues	1,580,292	2,171,861	2,430,187	1,789,400
Total Revenues	13,132,110	13,901,130	14,303,202	14,609,733



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

GENERAL FUND REVENUES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-00-4101-00	Current Ad Valorem Taxes	3,042,871	2,964,000	2,780,524	3,404,000
01-00-4102-00	Delinquent Ad Valorem Taxes	245,641	237,000	240,000	272,300
01-00-4103-00	Penalty & Interest	23,433	28,500	28,500	27,200
01-00-4104-00	FranchiseFee-CharterCommCable	203,313	197,000	220,000	225,000
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	212,209	218,000	185,000	189,000
01-00-4106-00	Gross Rec Tax - Atmos Energy	127,563	128,000	142,000	145,000
01-00-4107-00	In Lieu Of Taxes	1,692,600	1,645,669	1,746,124	1,847,267
01-00-4108-00	1 1/2 % City Sales Tax	5,513,575	5,600,000	5,812,600	5,928,800
01-00-4110-00	Mixed Drinks Tax	143,055	145,900	155,000	160,000
01-00-4113-00	Franchise Tax-CTEC	79,513	80,000	90,700	92,500
01-00-4120-00	Occupational Licenses	25,890	25,000	25,000	25,000
01-00-4121-00	Dog Licenses	838	1,800	1,000	1,000
01-00-4122-00	Building Permits	103,538	85,000	90,000	188,000
01-00-4125-00	Gas Inspections & Permits	993	1,200	1,200	1,200
01-00-4150-00	Interest Income	33,442	30,000	47,000	50,000
01-00-4163-00	Zoning Fees, Etc	12,635	12,000	16,000	16,000
01-00-4164-00	Temporary Use Permit	300	400	400	400
01-00-4165-00	Miscellaneous Adm Revenues	20,882	34,430	44,000	38,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	2,402	2,500	1,500	1,500
01-00-4167-00	Lease Inc-Cell Tower-City Hall	5,731	5,700	5,800	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	12,000	12,000	12,000	12,000
01-00-4180-00	Municipal Court Cost Revenue	65,679	62,000	69,000	69,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	5,000	5,000	5,000
01-00-4201-00	Police Fines	78,601	90,000	90,000	90,000
01-00-4202-00	Parking Fines	660	350	820	500
01-00-4210-00	LEOSE Annual Allocation	2,506	2,500	2,500	2,500
01-00-4211-00	Open Records-Accident,Incident	1,670	1,500	1,500	1,500
01-00-4213-00	Animal Control Revenue	9,568	8,000	10,000	8,000
01-00-4214-00	Animal Control Donation	1,857	400	4,000	4,000
01-00-4251-00	STEP Grant	7,661	7,000	-	-
01-00-4252-00	Police Dept Grant Revenue	26,062	88,248	88,248	-
01-00-4258-00	Grant - Dept of Justice	2,310	2,000	1,731	2,000
01-00-4265-00	Miscellaneous Police Revenues	6,453	6,000	14,500	6,000
01-00-4280-00	Child Safety Program	11,102	11,000	11,000	11,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	12,367	9,000	21,000	10,000
01-00-4282-00	FISD Police Officer Reimburse	30,000	30,000	30,000	30,000
01-00-4301-00	County Of Gillespie-Fire Contr	331,900	550,000	551,443	603,492
01-00-4315-00	Firehouse Recovery Revenues	24,761	35,000	22,000	22,000
01-00-4316-00	Fire Department Fees	-	-	-	11,000
01-00-4365-00	Miscellaneous Fire Dept Rev	67,335	1,000	1,000	1,000
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	8,000	4,800	1,000
01-00-4401-00	Paving & Construction	3,029	500	1,000	1,000
01-00-4403-00	Brush Hauling	680	500	-	-
01-00-4465-00	Miscellaneous Street Dept Rev	9,551	2,000	14,200	10,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	100,000	6,500	11,300	30,000
01-00-4500-00	Pioneer Pavilion	17,880	16,000	8,000	10,000
01-00-4501-00	Tatsch & Open Air Pavilions	33,600	31,000	30,500	31,000
01-00-4502-00	Camping	443,355	450,000	600,000	600,000
01-00-4505-00	Baseball	5,440	6,500	6,500	6,500
01-00-4506-00	Swimming - Park Pool	30,212	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	8,497	7,000	7,000	7,000

01-00-4509-00	Soccer	3,430	1,900	1,200	1,200
01-00-4510-00	Concessions	820	-	-	-
01-00-4515-00	Donations - Parks & Recreation	10,000	-	2,000	500
01-00-4520-00	Adelsverein Halle Rental	5,250	4,000	4,500	4,500
01-00-4521-00	Kinder Halle	4,675	5,000	5,200	5,200
01-00-4522-00	Oktoberfest Halle	2,550	2,000	2,250	2,300
01-00-4523-00	Market Square Kitchen Rental	1,275	1,000	1,200	1,200
01-00-4530-00	Park Dedication Fee	24,500	35,000	5,000	15,000
01-00-4540-00	Fort Martin Scott Revenue	2,673	3,500	2,700	3,100
01-00-4541-00	Ft Martin Scott Souvenir Sales	1,919	2,200	1,700	1,800
01-00-4565-00	Miscellaneous Park Revenue	17,148	5,000	5,500	5,000
01-00-4566-00	Reserve America Fees Revenue	-	-	27,000	36,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	15,900	684,433	684,538	6,500
01-00-4765-00	Misc Revenue - Development Ser	10,694	1,000	-	-
01-00-4766-00	Short Term Rental Fee	-	50,000	98,000	98,000
01-00-4767-00	Short Term Rental Fee PAY PAL	-	-	1,200	1,500
01-00-4781-00	Proceeds - Sale of Fixed Asset	7,150	-	-	8,000
01-00-4800-00	Health Fees	105,854	103,000	102,000	103,000
01-00-4801-00	County Health Contribution 1/2	49,200	51,100	46,124	55,774
01-00-4810-00	Food Handler's Class Revenue	770	400	160	200
01-00-4865-00	Miscellaneous Revenue - Health	1,045	400	840	500
01-00-4881-00	Proceeds - Sale of Fixed Asset	-	3,000	3,600	-
	General Fund Revenues	13,132,110	13,901,130	14,303,202	14,609,733



The City of Fredericksburg

Administration Department

Administration

Description

City Administration provides overall management of the City including the oversight of all City departments; preparation of the annual budget; 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 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.
- Oversee all City departments to ensure that employees are productive, professional and responsive.

In order to meet this goal, the Administration Department will

- Continue to focus on both short-term and long-term planning.
- Look for opportunities for continued improvement of City services.
- Set a positive leadership example for other employees in terms of professionalism, integrity, dedication and leadership.
- Recognize employees who go the extra mile to serve customers.
- Train employees on leadership skills.
- 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.

What Administration Department accomplished in 2017-18

- Conducted Leadership Succession Training class involving 12 employees.
- Negotiated economic development agreement on major hotel/conference center project.
- Proposed new comprehensive short-term rental (STR) enforcement program including new ordinance, new software and new Code Enforcement Officer.

- Hired a highly qualified new City Secretary.
- Developed legislative package for presentation to legislative delegation.
- Submitted application for Dark Sky Community recognition to the International Dark Sky Association.
- Prepared 2019 City Budget that addresses City Council priorities and community needs.
- Developed concept for new community event on New Year's Eve.

What the Administrative Department plans to accomplish in 2018-19

- Complete retail study in cooperation with the Convention and Visitors Bureau (CVB) and the Economic Development Commission (EDC) and assist in recruiting new retailers.
- Make community presentations on new long-range community visioning report.
- Meet with legislative members to gain support for legislative proposals during the 2019 legislative session.
- Continue to play an active role in supporting the Relief Route Task Force.
- Prepare 2020 City Budget that addresses City Council priorities and community needs.
- Work with the Board of the Texas Center for Wine and Culinary Arts to develop a new facility at the University Center.
- If approved by the City Council, develop proposed bond election for presentation to the voters in May 2019.
- Conduct final Succession Leadership training class.
- Work with EDC and other local groups in an effort to expand broadband services throughout the community.
- Continue efforts to attract more affordable housing to the community.

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 raised by City Council and City staff.
- Draft, review, and revise City ordinances upon request of City Council and City staff.
- Assist City code enforcement staff with the interpretation of City ordinances, and prosecute code violations and Class C Misdemeanor cases in Municipal Court.
- Attend City Council, Planning and Zoning Commission, Board of Adjustment, and Historic Review Board meetings to provide legal advice and ensure compliance with the City Charter, ordinances and policies.
- Provide legal advice and guidance 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 and City staff 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 on an annual basis to remain current on applicable Federal and State laws and regulations.

What the City Attorney's Office accomplished in 2017- 2018

- Issued fifteen (15) formal written memorandums, providing legal opinions to City Council and/or City Staff.
- Drafted the City's new Short Term Rental ordinance as requested by the City Council, and provided legal guidance to City staff in implementing said ordinance.
- Drafted ordinances related to smoking e-cigarettes and signs on Markt Platz, as requested by the City Council.
- Processed thirty one (31) requests for information under the Texas Public Information Act, drafting and submitting legal briefs to the Office of the Attorney General on behalf of the City.
- Provided legal guidance to City Council and City Staff in the drafting, review, and negotiation of the City's contract with Touchstone Golf, related to the private management of the City's public golf course.

- Provided legal guidance to City Council and City Staff in the drafting, review, and negotiation of the City's contract with the Seven Hills Resort and Conference Center, related to the economic development and construction of a 150 room full service hotel and conference center in the City.
- Collaborated with the City's Director of Finance to draft the City's Procurement Policy.

What the City Attorney's Office plans to accomplish in 2018- 2019

- Complete continuing legal education annually to remain informed about municipal law trends and recent legislative updates.
- Draft new ordinances, or make revisions to current ordinances, as requested by the City Council.
- Assist the Director of Finance in bidding and drafting City bank depository contracts.
- Provide training to City Council and other City boards on best practices and procedures, as needed, to ensure public meetings are conducted in full compliance with the Texas Open Meetings Act.
- Provide legal guidance to code enforcement staff to expedite prosecution of code violation cases.

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 and they approve new ordinance and zoning changes.

Goals and Objectives

- Provide for sustainable community growth.
- Support efforts to improve the local economy.
- Ensure City spending is managed and controlled while meeting the major needs and interests of local citizens.
- 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 land use and rezoning requests.
- Monitor and control City expenses to insure that taxes remain at a reasonable level.

What we accomplished in 2017-18

- Coordinated a community-wide visioning process that will result in a long-range (20-year) vision of the community.
- Updated short-term rental (STR) ordinance and employed new Code Enforcement Officer to implement this ordinance.
- Approved agreement with Touchstone Golf Company to manage and operate the Lady Bird Johnson Municipal Golf Course.
- Held five City Council Retreats to discuss major issues facing the City.
- Participated with the County and TXDOT on feasibility study on Relief Route.
- Improved coordination of special events by hiring of first full-time Special Events Coordinator.
- Approved new economic development agreement for hotel/conference center.
- Approved plans for new Sports Park.
- Approved several annexations that will provide opportunities for new growth and development.

What we plan to accomplish in 2018-19

- Complete community-wide visioning report and present to local agencies.

- Continue active efforts to support affordable local housing.
- Complete several additional annexations along major corridors into the City.
- Approve funding for Water Revenue Bond Project.
- Approve final plans for new Vegetation Management Program.
- Continue efforts to expand City office space.
- Start construction on new facility for Electric Department.
- Consider expansion of Historic District.
- Consider changes to City ordinances including standardized business ordinance and regulations regarding wine tasting rooms.
- Work with County and School District on state legislation that will benefit local community.

City Secretary

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. The City Secretary's Office serves as a resource for Citizens and a link between citizens and the City organization. The Department works to meet their goals through the City's Mission Statement and Core Values.

Goals and Objectives

- Support, facilitate and strengthen the City of Fredericksburg government.
- Improve public access to municipal records and other information.
- Safeguard and enrich the municipal election and records management processes.
- Provide continuity for Fredericksburg City Government by recording its legislative actions, both contemporary and archival.
- Provide daily assistance to all administrative departments of the City of Fredericksburg government.
- 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.
- Publish all legal and public hearing notices for the City in compliance with state laws.
- Serve as the election official for the City of Fredericksburg general and special elections.
- Serve as Secretary on several City Boards.
- 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.
- Provide front line customer service for every customer who calls City Hall or comes to the reception area.
- Maintain City office supplies and various office equipment.
- Maintain City Secretary's Office website page.
- Provide Spanish interpretation for various City departments.
- Serve as a Notary.

What we accomplished in 2017-2018

- 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.
- Served as Treasurer for City Secretaries Hill Country Chapter.
- Assisted Human Resource Department in maintaining Unifirst billing and training for transferring billing to Finance Department.
- Transition of City Secretary at the end of September.
- Trained on Open Meeting Act.

- Trained on Public Information Act.
- Trained on Records Management for Local Government.
- Participated in City Hall Open House and Touch-A-Truck event.
- Held City of Fredericksburg election.
- Organized and filed Contracts, Ordinances, Minutes, etc.
- Indexed Minutes, Ordinances and Contracts.
- 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 2018-2019

- Support and assist other Departments
- Improve public access to municipal records and other information.
- Safeguard and enrich the municipal election and records management processes.
- Create user friendly TABC license sign off process for the City.
- Create an Open Records Request process.
- Provide access to all Ordinances, Resolutions, Contracts, Agreements, Leases and Deeds through electronic means.
- Create a City-wide Records Management Program
 - Assign Administrative Assistant as the Records Management Coordinator after Program is created and training has been provided.
 - Develop a Department Records Liaison Team and Destruction Team.
 - Maintain the Records Management Program with regular tracking and destruction according to the State Library of Archives.
- Create a City Code Plan to ensure that Ordinances are sent for codification after every meeting and that departments and residents have access to updated versions of the City Code.
- Maintain and track reports of all Hotel Occupancy Tax recipients.
- Provide training for employees in areas to assist with strengthening customer service and efficiency as well as cross training.
- Make changes in processes to be more cost effective and user friendly.

City Secretary				
PERFORMANCE MEASURES	ACTUAL FY 15-16	ACTUAL FY 16-17	ESTIMATED FY 17-18	PROJECTED FY 18-19
Number of Open Meetings	47	52	55	45
Agendas/Meetings/Minutes	47	52	55	45
Public Information Requests Processed	30	35	45	45
Number of Registered Voters	7367	7629	7650	-
Number of Votes Cast	425	1029		
Average % of Voter Turnout	5.7%	13%		
City Election Ballot by Mail			300	325
*Maintain Boxes of Records in Storage				
*Destruction of records according to TSLAC				
*Records Management Meetings and Training				
*Ordinances Submitted for Codifications				
*HOT applications mailed out / HOT Recipients Filing Quarterly Reports				

*New tracking items for the upcoming FY 2019 to be completed when processes are completed.

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 the 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 2017-2018

- 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.
- Purchased Electsolve Meter Data Management software to help manage readings for billing and to monitor daily activity.
- Implemented credit card usage for multiple departments.
- Attended leadership training, budget training, utility training and investment training.

What we plan to accomplish in 2018-2019

- 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.
- Provide a more secure work area for Finance Department Personnel.
- Purchase new water meters and software to help manage reads and monitor daily activity / usage.
- Cross train Finance Department Personnel.

Finance Department					
	<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>PROJECTED FY 18-19</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	4858	4900	4612	4900
	Actual Revenues (General Fund)	11,896,666	13,148,136	13,425,815	14,486,948
	Actual Expenditures (General Fund)	13,069,214	13,403,480	13,988,322	14,256,652
Utility Billing	Total Number of Electric Accounts	5637	5650	5672	5690
	Total Number of Water Accounts	5857	5890	5977	5990
	Total Number of Sewer Accounts	5541	5570	5629	5650
	Total Number of Refuse Accounts	4949	4965	4976	4985

Public Information Office

Description

Effective communication with the public and our employees is the goal of the Public Information Office. Whether it is through a phone call, email, social media, the City website, messages via our Constant Contact account, or a face to face visit, it is important to us to make sure the public and employees are receiving the information they need.

Communication is not just talking... it's listening as well. We want to hear from you! Communities and governments that are engaged communicate better.

The role of the Public Information Officer (PIO) is to plan, coordinate, and manage the operations and activities of the City of Fredericksburg's Public Information Office to assure the City's key messages reach the public by coordinating dissemination of news by way of all media outlets utilized by the City. The PIO provides advice and counsel to City staff and officials in the management of community relations issues and serves as the City's primary media liaison. The PIO also serves as the Public Information Officer in the event of the activation of the Incident Command System.

The Public Information Office is responsible for disseminating accurate, reliable and timely information to employees and the public. The City utilizes several methods to communicate with employees and the public. These methods include email, the City website, social media channels, Constant Contact distribution, the local newspaper, and the local radio station.

Goals and Objectives

The City of Fredericksburg is working to create an organizational culture that values and utilizes open, two-way communication that includes listening to the public and employees. How citizens and employees wish to be communicated with, what information they wish to receive, and how often they wish to receive it, must be understood to be able to accomplish the goal of communicating effectively.

The City of Fredericksburg has identified several goals to be adopted throughout the organization. These include:

- Continue efforts of transparency.
- Keep citizens, visitors, and employees informed.
- Better engagement of citizens.
- Disseminate information that is clear, concise, and accurate.
- Have more conversations and gather more feedback from citizens.
- Increase public participation.
- Identify new channels to distribute information.
- Put a human face on local government.

In order to meet these goals, 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 2017-2018

- Prepared the 2017 Annual Report that was very well received.
- Published the City Update and Employee Newsletters on a regular basis each month.
- Created a Comprehensive Communication Plan that highlights goals, objectives, and specific actions that staff will take to assist the organization in connecting and engaging with citizens, visitors, and employees.
- Provided press releases to local and area media concerning information and developing situations.
- Grew Facebook and Twitter presence with information regarding City programs, special events, meeting reminders, and emergency notifications.
- Increased Facebook audience to over 6,000 followers.
- Met with each department (Director and staff members) to determine their communication needs.
- Maintained internal communications with employees through newsletters and emails.
- Actively participated in all emergency exercises including pre-planning activities.
- Began incorporating more video into communication efforts.

What we plan to accomplish in 2018-2019

- Develop new social media policies.
- Continue active participation 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 and educational materials 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

Human Resources

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 2017-2018

- Adopted a new Harassment Policy which includes a more detailed procedure for reporting and investigating complaints.
- Took steps to change our insurance plan year to align with calendar year and deductible year.
- Made more appearances at outlying offices and recognized celebration weeks for different departments.

What we plan to accomplish in 2018-2019

- Continue to monitor our self-insured group health insurance program and offer more assistance and encouragement in getting all employees in for a wellness check. We will also continue to monitor our claims throughout the year to manage our fund and stay on top of costs.
- Improve open enrollment process by offering more information and holding benefit fair prior to open enrollment.
- Improve TMRS benefits by increasing either the contribution rate or the updated service credit rate to provide a more robust retirement for our employees.

Human Resources				
PERFORMANCE MEASURES	ACTUAL FY 15-16	ACTUAL FY 16-17	ESTIMATED FY 17-18	PROJECTED FY 18-19
Employment Applications Processed	178	155	167	155
Average # FT Employees (Annualized)	164	165	156	158
# FT Employees Hired	15	15	15	12
Annual Turnover %	7.2%	7%	5.8%	5%
Average Employee Merit Increase	2%	2%	2%	1%
COLA Increase	1%	1%	2%	1.5%

Information Technology (IT) 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 2017-2018

- Provided IT Support for the transition of the management of Lady Bird Golf Course to Touchstone Golf.
- Implemented New World Cad Mobile App for all Police, Fire and EMS.
- Upgraded in-car routers on all Police Department patrol cars.
- Installed routers and mobile data terminals in ambulances and 1st out fire vehicles.
- Provided IT support for implementation of VueWorks enterprise asset management solution.
- Provided IT support and configured communications for ElectSolve operational data management system.
- Continued deploying MobileIron mobile device management system.
- Upgraded equipment for Marktplatz Wi-Fi.
- Completed network and telephone communications to new Animal Shelter.
- Set up Dark Skies Monitoring Station at Lady Bird Johnson Park.
- Establish communication link to Lady Bird Johnson Park Pool.

What we plan to accomplish in 2018-2019

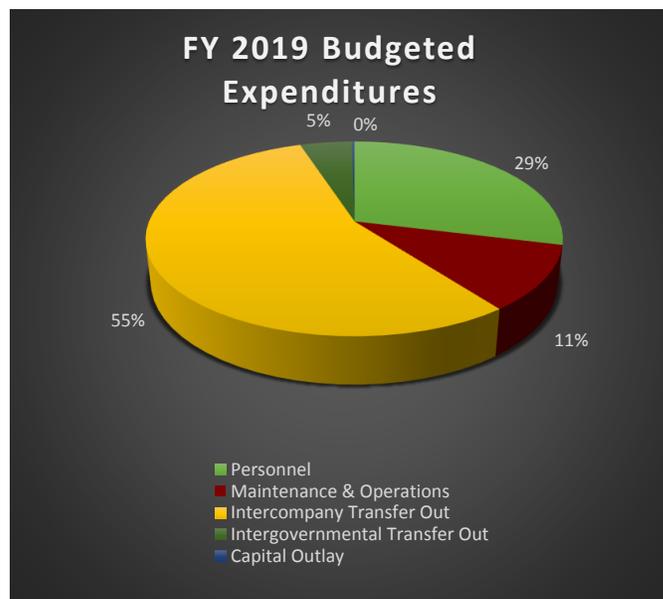
- Implement new records management system for the Police Department.
- Replace existing Police Department e-ticket system with new robust system.
- Continue to deploy improved communications to all wastewater lift stations.
- Upgrade network Infrastructure and data storage/backup at Visitor’s Center.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

Information Technology Department				
PERFORMANCE MEASURES	ACTUAL FY 15-16*	ACTUAL FY 16-17*	ESTIMATED FY 17-18*	PROJECTED FY 18-19
Director of Information Technology	1	1	1	1
Information Technology Systems Administrator	1	1	1	1
Information Technology Specialist		1	1	1
Total FTEs	2	3	3	3
Users to IT staff ratio	80	54	54	55

Administration Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	730,056	649,548	639,953	621,096
Maintenance & Operations	272,036	353,000	261,900	233,200
Intercompany Transfer Out	1,336,754	1,505,919	1,874,493	1,190,868
Intergovernmental Transfer Out	103,135	102,300	100,100	102,955
Capital Outlay	51,750	-	-	5,200
Total Expenditures	2,493,731	2,610,767	2,876,446	2,153,319

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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	2	2	2
Accountants	2	2	2	2
Administrative Assistant	2	2	2	2
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	19	19	19



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
Fredericksburg**

ADMINISTRATION DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-20-1010-00	Salary - Elected Officials	23,400	36,600	36,600	36,600
01-20-1015-00	Regular Wages-City Attorney	27,055	26,200	27,100	-
01-20-1016-00	Wages - City Attorney Billings	20,651	-	-	-
01-20-1030-00	Regular Wages-Office Employees	481,873	415,400	410,000	421,700
01-20-1050-00	Regular Wages - Part Time Emp	560	-	-	-
01-20-1060-00	Longevity	5,329	4,500	5,300	4,100
01-20-1070-00	Overtime Wages	17,144	21,800	21,800	21,800
01-20-2020-00	Social Security	40,682	38,594	38,311	37,041
01-20-2030-00	Retirement - TMRS	53,499	45,854	45,492	43,954
01-20-2040-00	Uniforms & Clothing	64	-	150	-
01-20-2050-00	Car Allowance	-	-	-	6,000
01-20-2060-00	Insurance - Hospitalization	59,798	60,600	55,200	49,900
01-20-2090-00	Professional Org - Personal	3,325	2,950	2,950	3,200
01-20-2100-00	Prof Education & Training	20,403	18,600	18,600	18,600
01-20-3010-00	Utilities	30,614	25,000	25,000	26,000
01-20-3020-00	Telephone	1,703	2,000	2,000	2,000
01-20-3030-00	Office Supplies & Forms	6,303	6,500	6,000	6,500
01-20-3040-00	Postage, Freight, Etc	2,650	3,000	2,000	2,500
01-20-3050-00	Ads & Public Notices	4,287	2,500	2,500	2,500
01-20-3060-00	Protocol & Social	13,495	10,000	11,900	15,000
01-20-3070-00	Travel Expenses	6,024	9,100	7,000	8,000
01-20-3080-00	Prof Org & Assoc - City	3,430	5,000	4,500	4,500
01-20-3090-00	Books, Periodicals, Etc	691	700	500	700
01-20-3100-00	Safety	556	250	250	250
01-20-3120-00	Audit Expenses	5,600	5,700	5,700	8,100
01-20-3130-00	Legal Expenses	45,822	41,430	55,000	45,000
01-20-3140-00	Contract Professional Services	13,092	20,000	9,000	15,000
01-20-3142-00	GCAD - Prop Tax Collection	32,759	32,300	32,200	31,809
01-20-3160-00	TML Conventions	1,035	3,000	3,000	2,500
01-20-3190-00	Miscellaneous Adm Expenses	6,326	23,308	35,000	12,000
01-20-3200-00	City Share - Appr Dist Exp	70,377	70,000	67,900	71,146
01-20-3213-00	Credit Card/Bank Fees	76	-	-	-
01-20-3220-00	Insurance & Bonds	1,882	2,100	4,600	5,000
01-20-3240-00	City Contribution -Golf Course	-	-	300,000	230,000
01-20-3275-00	City Contr-Emg Medical Serv	611,200	724,454	705,866	726,318
01-20-3276-00	City Contrib - Emerg Mgt	61,000	68,800	65,000	76,262
01-20-3280-00	Chamber Of Comm Contribution	5,000	5,000	5,000	5,000
01-20-4010-00	Communications	9,156	9,100	6,000	7,500
01-20-4020-00	Janitorial/Housekeeping	4,839	4,500	6,000	6,000
01-20-4030-00	General Property Maintenance	37,939	20,000	15,000	12,000
01-20-4035-00	Visitor Info Center Maint	17,751	-	-	-
01-20-4036-00	Maintenance 308 E Austin	575	500	800	500
01-20-4040-00	Small Tools & Equipment	13,994	10,500	4,000	5,000
01-20-4060-00	Office Machines Maintenance	1,485	2,000	1,500	2,000
01-20-4065-00	Office Equipment Rental	395	500	500	500
01-20-4070-00	Computer/Software Maintenance	20,048	16,400	16,400	16,500
01-20-4250-00	Election Expenses	164	12,000	12,000	6,000
01-20-4410-00	Gasoline, Oil, & Lubrication	2,568	2,000	2,000	2,000
01-20-4430-00	Vehicle Maint	575	500	500	500
01-20-4435-00	Fleet Lease	2,588	4,800	3,600	4,700
01-20-5150-00	Hill Co Univ Ctr Master Plan	51,750	-	-	-
01-20-5155-00	Fuel Island	-	-	-	600
01-20-6004-00	T-fer to Golf (prior deficit)	452,200	459,227	459,227	-

01-20-6005-00	T-fer to Golf(current deficit)	200,000	337,500	337,500	145,938
01-20-6021-00	Principal - Computer/Software Equip	-	-	-	4,500
01-20-6022-00	Interest - Computer/Software Equip	-	-	-	100
		<hr/>	<hr/>	<hr/>	<hr/>
	Administration Dept Expenditures	2,493,731	2,610,767	2,876,446	2,153,319



The City of Fredericksburg

Police Department

Police Department

Mission Statement

Improving life within our community, through our commitment to community oriented policing.

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 and visitors 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 2017-2018

- Maintained a proactive Police Department for the safety of our community through proper education and training.
- Worked closely with our local Crime Stoppers board to increase tip information.
- Maintained an informative Facebook page that allowed us to get accurate and timely information to the public.
- Completed our new Animal Shelter.
- Received over 650 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 approximately \$67,000 in federal equipment grants.

- Completed our 15th 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 Christmas meals for approximately 225 deserving families.
- Received our 2nd reaccreditation with the Texas Police Chiefs Association, Best Practices Program.
- Implemented a new mobile dispatch computer system in our police vehicles.

What we plan to accomplish in 2018-2019

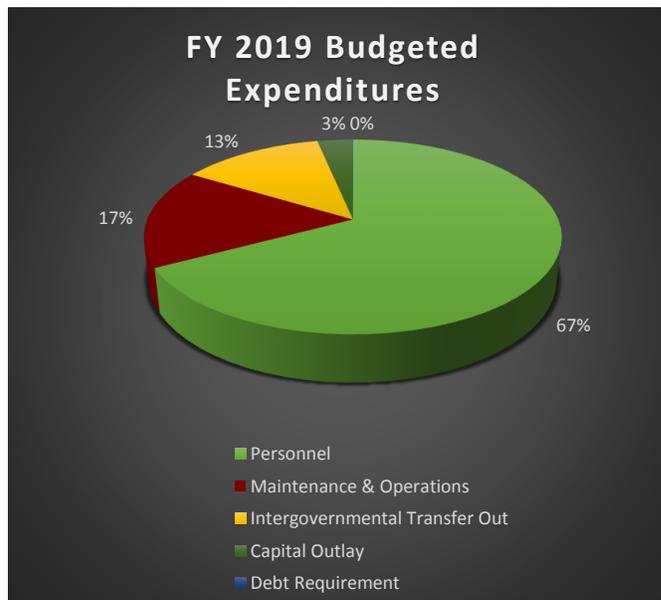
- Implement a new Police Records Management System to keep up with the latest technology and High Police demands.
- Increase awareness and provide education on crimes.
- Continue to grow as a department to better support the needs of the community through excellent police services, with qualified and motivated employees who support the goals of the Citizens of Fredericksburg.
- Continue our Summer Youth Program, our Blue Santa Program, and our Citizen Police Academy.

Police Department					
	<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>PROJECTED FY 18-19</i>
Patrol	Average Arrival Time	5	5	5	5
	Total Call for Service Responses	7938	8809	9689	10,000
	Total In-Custody Arrest Reports Generated	455	444	465	475
	Traffic Stops	8979	9810	9200	9000
	Accident Investigations Completed	662	605	415	500
Investigations & Property/ Evidence	Criminal Investigations Assigned	297	240	276	280
	Average Daily Caseload per Investigator	42	30	28	30
	Number of Cases Cleared or Closed	119	98	90	90
	Number of Evidence Items Processed and Stored	776	714	745	700
Records	Completed Requests for Information	878	991	1098	1100
Training & Recruitment	State Mandated Training Files Maintained & Updated	37	39	39	38
	Training Classes Conducted by FPD	10	9	10	11
	Number of Officers Trained by FPD	168	110	140	120
	Number of Employee Applications Processed	17	20	18	20
Community Service	Community Outreach Programs Conducted	10	10	11	15
	Citizen Police Academy Graduates	11	16	15	15
	Citizen Police Academy Completed	1	1	1	2
	Summer Youth Program Attendees	133	137	140	115
School Resource Officer	Calls for Services on FISSD Campuses	77	69	65	60
	Offenses Committed on FISSD Campuses	25	27	33	30
	Arrests Made from Investigations at FISSD Campuses	8	19	15	15
	Number Students Enrolled in Criminal Justice Classes	124	126	115	120

Police Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	3,050,078	3,391,554	3,300,544	3,506,143
Maintenance & Operations	622,751	728,599	712,213	860,600
Intergovernmental Transfer Out	615,652	619,348	619,348	680,627
Capital Outlay	203,359	275,699	275,603	167,110
Debt Requirement	81,900	-	-	3,700
Total Expenditures	4,573,740	5,015,200	4,907,708	5,218,180

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Chief of Police	1	1	1	1
Lieutenants	3	3	3	3
Detectives	4	4	4	4
Sergeants	6	7	6	7
Patrol Officers	16	16	16	18
Animal Control Officers	2	2	2	2
Administrative Assistants	2	3	3	3
Total	34	36	35	38



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
Fredericksburg**

POLICE DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-22-1015-00	Regular Wages - City Attorney	-	7,300	7,300	-
01-22-1016-00	Wages - City Attorney Billings	5,081	-	-	-
01-22-1030-00	Regular Wages-Police Employee	2,158,607	2,405,200	2,350,000	2,465,300
01-22-1050-00	Regular Wages - Part-time Emp	13,515	6,600	2,000	6,600
01-22-1060-00	Longevity	21,605	22,900	23,900	24,900
01-22-1070-00	Overtime & Holiday Pay	148,216	136,800	136,800	166,000
01-22-2020-00	Social Security	171,885	197,278	192,780	203,704
01-22-2030-00	Retirement-TMRS	225,793	252,076	246,764	260,839
01-22-2040-00	Uniforms And Clothing	18,810	30,000	20,000	30,000
01-22-2050-00	Car Allowance	-	-	-	16,800
01-22-2060-00	Insurance - Hospitalization	286,567	333,400	321,000	332,000
01-22-2090-00	Prof Org - Personal	4,319	5,900	3,950	4,200
01-22-2100-00	Prof Education & Training	20,840	30,000	30,000	45,000
01-22-3020-00	Telephone	1,005	1,100	1,080	1,100
01-22-3030-00	Office Supplies & Forms	5,607	6,000	5,500	6,000
01-22-3040-00	Postage, Freight, Etc	1,248	1,700	1,600	1,700
01-22-3050-00	Ads & Public Notices	23	1,000	650	800
01-22-3060-00	Protocol & Social	5,924	7,500	6,000	7,000
01-22-3070-00	Travel Expenses	16,130	28,000	23,000	25,000
01-22-3090-00	Books, Periodicals, Etc	1,324	1,500	800	1,500
01-22-3100-00	Safety	141	1,500	800	1,500
01-22-3130-00	Legal Expenses	-	3,000	-	3,000
01-22-3140-00	Contract Professional Services	3,527	3,000	3,100	3,200
01-22-3170-00	Summer Youth Program Expenses	1,741	4,000	3,800	4,000
01-22-3190-00	Miscellaneous Police Expenses	18,402	21,000	17,000	20,000
01-22-3220-00	Insurance & Bonds	59,296	62,700	74,400	74,400
01-22-3274-00	City Contribution - Dispatch	497,352	507,040	507,040	452,064
01-22-4010-00	Communications	51,062	54,000	52,000	58,800
01-22-4020-00	Janitorial/Housekeeping	-	200	-	200
01-22-4030-00	General Property Maintenance	3,458	1,500	5,000	7,500
01-22-4040-00	Small Tools & Equipment	5,525	2,500	50	2,000
01-22-4070-00	Computer/Software Maintenance	195,553	191,500	190,000	315,200
01-22-4210-00	Firing Range Expenses	328	2,000	1,500	2,000
01-22-4211-00	LEOSE Expenditures	-	2,500	2,483	2,500
01-22-4230-00	Animal Control Expenses	25,416	45,000	43,000	44,000
01-22-4250-00	Weapons Maintenance & Supplies	20,544	36,300	34,000	52,000
01-22-4270-00	Police Equipment & Supplies	81,744	125,199	120,000	83,000
01-22-4410-00	Gasoline, Oil & Lubrication	64,906	50,000	55,000	60,000
01-22-4420-00	Vehicle Maintenance - Autos	26,181	30,000	29,000	25,000
01-22-4500-00	City Share - LEC Expenses	118,300	112,308	112,308	228,564
01-22-4600-00	Substation Expenses	8,506	10,000	8,500	10,000
01-22-5030-00	Consolidated Warehouse Improve	4,796	-	-	-
01-22-5155-00	Fuel Island	-	-	-	5,200
01-22-5230-00	Police Department Equipment	-	51,399	51,399	-
01-22-5240-00	Police Vehicles	198,563	224,300	224,204	161,910
01-22-6021-00	Principal - Computer/Software Equip	-	-	-	3,600
01-22-6022-00	Interest - Computer/Software Equip	-	-	-	100
01-22-6221-00	700 Radio System - Principal	80,985	-	-	-
01-22-6222-00	700 Radio System - Interest	915	-	-	-
Police Dept Expenditures		4,573,740	5,015,200	4,907,708	5,218,180



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.

The Fredericksburg Fire EMS Department consist of the following divisions Fire Administration, Fire Operations, Volunteer Fire Department, EMS, Fire Prevention, and Emergency Management. The Fredericksburg Fire EMS Team responded to 3000 calls in 2017. Those calls included responses to structure fires, vehicle collisions with injuries, enchanted rock rescues, trauma calls, lift assist, transfers, vehicle pedestrian accidents, medical emergencies, smoke alarm activations, and other miscellaneous calls. The Fredericksburg Fire EMS system is staffed with six on duty personnel daily, 24 hours a day, seven days a week. In addition to the on duty staff, we have 33 volunteer personnel and 20 part-time personnel. The backbone of the department is the Volunteers who respond alongside our on duty staff. The department provides assistance in the form of mutual aid to all five neighboring fire departments and they in turn provide assistance to Fredericksburg. The ambulance service provides response to the entire county with assistance from first responders in each county fire department.

Fredericksburg Fire EMS operates out of three fire stations. The Central Station is located at 124 West Main Street, the South Station is located at 221 Friendship Lane, and the North Station located at 99 Frederick Lane. The Central Station houses two Engines, two State Licensed Mobile Intensive Care Ambulances, one Ladder Truck, three Brush Trucks, one Tender, and two Rescue Trucks. The South Station houses two State Licensed Mobile Intensive Care Ambulances, one Engine, one Brush truck, and one Tender. The North Station currently serves as a location for reserve equipment.

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 Fredericksburg Fire EMS Department.

- 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 Firefighters 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

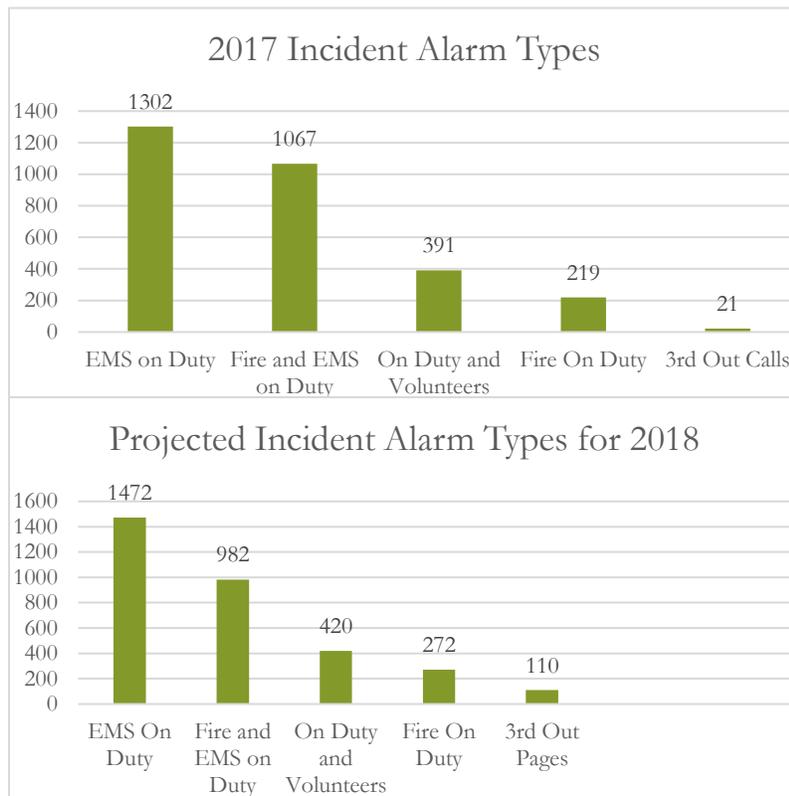
What we accomplished in 2017-2018

- Maintained our Insurance Services Office (ISO) Public Protection Classification of 2.
- Moved Emergency Management into the Fire Ems Department
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification.
- Recruited and added additional volunteer personnel.
- Added part time personnel from 10:00 p.m. to 7:00 a.m. to reduce response times on fire calls.
- Operate out of two (2) Fire EMS stations with fire apparatus and ambulances in both stations.
- Partnered with Hill Country Memorial Hospital (HCMH) on community emergency aid stations and fall prevention.
- Continued our in house CE program which 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 full time, Part Time, Volunteers, and County Fire Department personnel to maintain their Fire and 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 to our community.
- Participated in TEEEX spring and summer fire school
- Merged the Emergency Management Service into the Fire EMS Department.

What we plan to accomplish in 2018-2019

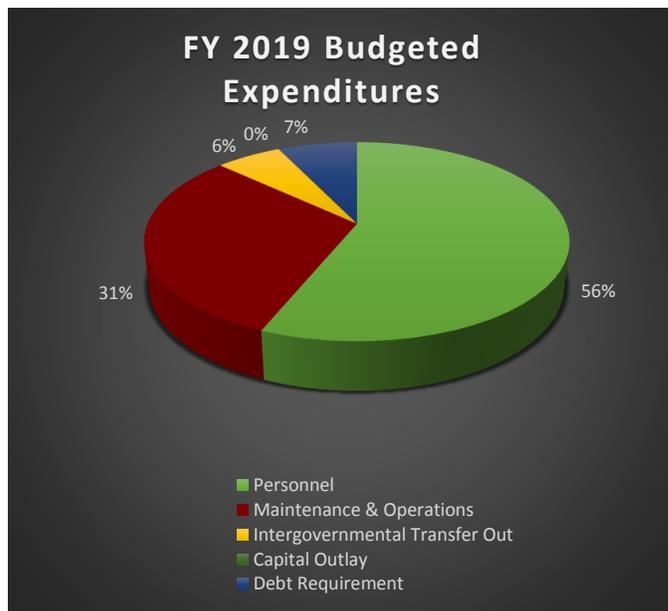
- Train additional full time, part time and volunteer personnel to Fire EMS State of Texas certification levels.
- Maintain our ISO classification rating of a Class 2 city.
- Develop a Fire EMS replacement plan for aging apparatus.
- Add additional personnel to help with response times and third out ambulance calls.
- 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.
- Provide training in house as well as outside instructors coming in for specialized training including live fire training.
- Participate in County wide emergency management exercise.
- Perform our own in-house State certification education program for all personnel.



Fire Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	569,050	698,155	696,890	779,654
Maintenance & Operations	269,416	400,550	395,950	425,500
Intergovernmental Transfer Out	28,420	72,730	72,730	82,082
Capital Outlay	69,625	5,650	11,358	1,100
Debt Requirement	113,137	96,900	96,900	98,500
Total Expenditures	1,049,648	1,273,985	1,273,828	1,386,836

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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 2019 Budget Analysis



**The City of
 Fredericksburg**

FIRE DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-23-1015-00	Regular Wages - City Attorney	-	1,900	1,800	-
01-23-1016-00	Wages - City Attorney Billings	828	-	-	-
01-23-1030-00	Regular Wages-Full Time Emp	294,374	323,900	323,900	380,200
01-23-1050-00	Regular Wages-Part-time Emp	32,161	92,000	92,000	92,000
01-23-1060-00	Longevity	1,740	1,700	2,000	2,200
01-23-1070-00	Overtime Wages	110,057	123,600	123,600	130,000
01-23-2020-00	Social Security	32,545	41,547	41,562	46,237
01-23-2030-00	Retirement-TMRS	39,544	44,208	44,227	50,318
01-23-2040-00	Uniforms And Clothing	3,664	6,000	6,000	8,000
01-23-2050-00	Car Allowance	2,450	-	-	-
01-23-2060-00	Insurance - Hospitalization	51,686	63,300	61,800	70,700
01-23-2090-00	Professional Org - Personal	4,848	4,400	4,400	6,000
01-23-2100-00	Prof Education & Training	15,423	25,000	25,000	35,000
01-23-2220-00	Firemen's Pension Fund Contr	45,710	46,000	46,000	46,000
01-23-2230-00	Medical Exams	2,120	1,500	1,500	1,500
01-23-2240-00	Firemen Recertification	997	1,800	1,800	1,800
01-23-3010-00	Utilities	11,546	12,000	12,000	12,000
01-23-3020-00	Telephone	1,230	1,800	1,800	1,800
01-23-3030-00	Office Supplies & Forms	1,683	1,150	2,000	3,000
01-23-3040-00	Postage, Freight, Etc	350	500	500	500
01-23-3050-00	Advertising & Notices	-	400	400	400
01-23-3060-00	Protocol & Social	2,532	4,000	4,000	5,000
01-23-3070-00	Travel Expenses	13,419	17,500	17,500	17,500
01-23-3090-00	Books, Periodicals, Etc	785	2,000	2,000	5,000
01-23-3100-00	Safety	82	12,500	1,200	8,900
01-23-3140-00	Contract Professional Services	13,237	2,500	2,500	2,500
01-23-3150-00	Fire Prevention Materials	1,362	5,000	6,750	8,200
01-23-3190-00	Miscellaneous Fire Dept Exp	4,997	3,100	3,100	3,100
01-23-3220-00	Insurance & Bonds	14,601	12,300	16,400	16,400
01-23-3250-00	Conventions	330	500	500	500
01-23-3274-00	City Contribution - Dispatch	28,420	28,980	28,980	25,832
01-23-3277-00	City Contribution - Rural Fire	-	43,750	43,750	56,250
01-23-4010-00	Communications Expenses	22,564	28,100	28,100	32,100
01-23-4020-00	Janitorial/Housekeeping	4,267	3,500	3,500	4,500
01-23-4030-00	General Property Maintenance	17,919	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	8,821	12,000	12,000	12,000
01-23-4060-00	SCBA Maintenance	1,642	7,500	7,500	6,500
01-23-4070-00	Computer/Software Maintenance	6,715	10,800	10,800	13,200
01-23-4090-00	Ladder Maintenance	-	3,100	3,100	3,100
01-23-4150-00	Personal Equipment	16,777	46,000	46,000	45,000
01-23-4160-00	Chemicals	193	-	-	-
01-23-4210-00	Fire Department Supplies	4,533	8,500	8,500	12,000
01-23-4410-00	Gasoline, Oil & Lubrication	16,110	18,000	18,000	22,000
01-23-4430-00	Vehicle Maintenance - Trucks	26,847	62,300	62,300	60,300
01-23-4435-00	Fleet Lease	7,777	26,800	26,800	19,700
01-23-5030-00	Consolidated Warehouse Improve	2,116	-	-	-
01-23-5155-00	Fuel Island	-	-	-	1,100
01-23-5300-00	SCBA Breathing Apparatus	174	-	-	-
01-23-5310-00	Fire Dept Capital Equipment	-	5,650	11,358	-
01-23-5396-00	Brush Truck - 2016	67,335	-	-	-
01-23-6021-00	Principal - Computer/Software Equip	-	-	-	1,400
01-23-6022-00	Interest - Computer/Software Equip	-	-	-	100
01-23-6023-00	Prinicpal -Fire Marshal Pickup	9,546	-	-	-

01-23-6024-00	Interest - Fire Marshal Pickup	108	-	-	-
01-23-6221-00	Principal - 700 Radios	6,634	-	-	-
01-23-6222-00	Interest - 700 Radios	75	-	-	-
01-23-6230-00	Principal - Pumper - Chase	63,951	65,200	65,200	66,500
01-23-6231-00	Interest - Pumper - Chase	6,345	5,200	5,200	3,900
01-23-6232-00	Principal - SCBA Breathing App	26,392	26,000	26,000	26,300
01-23-6233-00	Interest - SCBA Breathing App	86	500	500	300
		<hr/>	<hr/>	<hr/>	<hr/>
	Fire Dept Expenditures	1,049,648	1,273,985	1,273,828	1,386,836



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, emergency vehicles, and heavy equipment. 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, and base failures and drainage issues are addressed. This may include excavating failed areas, and patching (level up) 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 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 and are available for sale at the city landfill.

What we accomplished in 2017-2018

- Prepped and seal coated around 201,000 square yards of paved surfaces.
- Constructed and paved a new parking area at Fort Martin Scott and the Water Reclamation Plant.
- Repaired pavement/base failures on the first phase of the Friendship Lane mill and overlay project (US 87 S to US 290 East).
- Continued using the Work Order Management System (WOMS) to track all City fleet repair costs performed at the repair facility.
- Provided Traffic Control for 3 parades in the center of town and several large traffic accidents.
- Participated in the first City of Fredericksburg "Touch-Truck" event.
- Extended East Centre Street and Sunrise Street.

- Coordinated with City's Sidewalk Improvement contractor which included 2,100 LF of sidewalk, 670 LF of curbing, 16 ADA compliant ramps, and 6 driveways.

What we plan to accomplish in 2018-2019

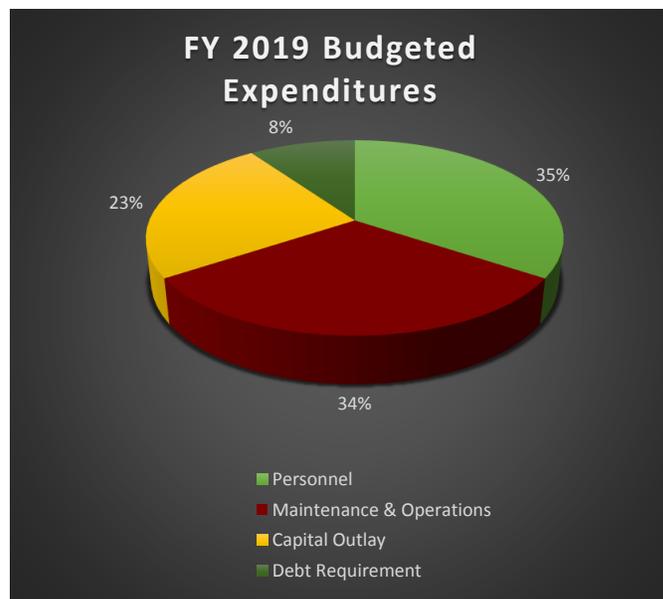
- Prepare and sealcoat 10% of all street surfaces for the paving program.
- Evaluate with engineering and stabilize the areas in the second phase of the Friendship Lane mill and overlay project.(US 87S to SH16S)

Street Department				
PERFORMANCE MEASURES	ACTUAL FY 15-16	ACTUAL FY 16-17	ESTIMATED FY 17-18	PROJECTED FY 18-19
New Roads (miles)			.25	
Seal Coated Roads (Miles)square yards	213,000	191,000	201,000	200,000
Chip Seal Repaired (Miles)	13	12	12	12
Man-Hours of General Road Maintenance	10,000 +	10,000+	10,000+	10,000+
New Sidewalks, Ramps and Driveways (Feet)	1650	1735 Citywide/603 Main Street	2,100	2,000
Patch Materials (Tons)	2000	2,300	4,000 Friendship Ln	4,000 Friendship Ln
Replaced Street Sign man hours	1,700	1,500	1,600	1500
Base Materials (Tons)	4500	3,300/900 Millings	3,500	3,000
Man-Hours of Drainage Operation and Maintenance including mowing, trimming, tree removal, brush hauling, weed control, leaf pick up	6,200	6,500	6,000+	6,000+

Street Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	945,120	858,591	813,191	931,814
Maintenance & Operations	758,838	785,600	785,450	915,400
Capital Outlay	536,093	613,150	643,150	609,200
Debt Requirement	197,921	245,182	246,100	223,700
Total Expenditures	2,437,972	2,502,523	2,487,891	2,680,114

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

STREET DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-24-1015-00	Regular Wages - City Attorney	-	1,900	1,800	-
01-24-1016-00	Wages - City Attorney Billings	1,277	-	-	-
01-24-1030-00	Regular Wages-Full Time Emp	663,619	576,800	558,000	643,000
01-24-1050-00	Regular Wages-Part Time Emp	4,241	10,000	500	5,000
01-24-1060-00	Longevity	13,762	13,800	12,200	13,500
01-24-1070-00	Overtime Wages	15,182	30,000	22,000	30,000
01-24-2020-00	Social Security	50,854	48,386	45,479	52,900
01-24-2030-00	Retirement - Tmrs	67,522	61,005	58,212	67,414
01-24-2040-00	Uniforms And Clothing	8,012	9,500	9,000	9,500
01-24-2060-00	Insurance - Hospitalization	120,652	107,200	106,000	110,500
01-24-2090-00	Professional Org - Personal	615	300	500	300
01-24-2100-00	Prof. Education & Training	230	500	700	800
01-24-3010-00	Utilities	19,385	22,000	22,000	22,000
01-24-3020-00	Telephone	1,024	900	1,200	1,000
01-24-3030-00	Office Supplies & Forms	370	1,000	750	1,000
01-24-3040-00	Postage, Freight, Etc.	-	100	-	100
01-24-3050-00	Ads & Public Notices	215	600	600	600
01-24-3060-00	Protocol & Social	1,817	2,000	2,000	2,000
01-24-3070-00	Travel Expenses	33	1,000	500	1,000
01-24-3090-00	Books, Periodicals, Etc.	50	200	100	200
01-24-3100-00	Safety	4,330	6,000	6,000	6,000
01-24-3130-00	Legal Expenses	16,537	-	-	-
01-24-3140-00	Contract Professional Services	15,436	10,000	8,000	10,000
01-24-3190-00	Miscellaneous Street Dept.exp.	480	1,000	500	1,000
01-24-3220-00	Insurance & Bonds	30,902	33,400	40,400	40,400
01-24-4010-00	Communications	6,506	10,900	6,000	11,400
01-24-4020-00	Janitorial/housekeeping	427	1,000	1,000	1,000
01-24-4030-00	General Property Maintenance	32,144	6,000	6,000	26,000
01-24-4040-00	Small Tools & Equipment	9,263	3,000	15,000	4,000
01-24-4060-00	Office Machines Maintenance	1,462	1,200	1,800	1,500
01-24-4070-00	Computer/Software Maintenance	19,731	18,000	22,000	18,600
01-24-4240-00	Street Supplies	4,445	6,000	4,500	6,000
01-24-4245-00	Sign Materials	14,453	15,000	15,000	20,000
01-24-4250-00	Street & Bridge Maintenance	19,144	20,000	20,000	20,000
01-24-4251-00	Crack Sealing Maintenance	-	6,000	-	6,000
01-24-4255-00	Street Lighting Power	9,513	9,400	9,600	9,800
01-24-4270-00	Street Marking Paint	5,342	10,000	5,000	5,000
01-24-4330-00	Emulsion	106,212	145,000	145,000	166,000
01-24-4340-00	Rock - Grade 5	94,338	96,000	96,000	125,000
01-24-4345-00	Limestone	29,674	30,000	30,000	30,000
01-24-4350-00	Premix - Type 1A	180,254	175,000	175,000	200,000
01-24-4360-00	Shop Materials & Supplies	12,473	5,000	13,000	12,500
01-24-4410-00	Gasoline, Oil, & Lubrication	37,427	40,000	40,000	47,000
01-24-4430-00	Vehicle Maintenance - Trucks	647	2,000	1,600	2,000
01-24-4435-00	Fleet Lease	43,292	61,100	53,100	69,200
01-24-4440-00	Tractor/heavy Equipment Maint.	36,293	45,000	40,000	45,000
01-24-4450-00	Other Equipment Maintenance	4,373	1,000	2,600	3,000
01-24-5030-00	Consolidated Warehouse Improve	4,796	-	-	-
01-24-5155-00	Fuel Island	-	-	-	3,300
01-24-5235-00	Dump Truck	-	-	1,000	-
01-24-5413-00	Discharge Structure & Channel	202,429	-	-	-
01-24-5461-00	Sunrise St. Extension	-	-	30,000	-
01-24-5464-00	Equipment	-	5,650	5,650	-

01-24-5465-00	Sidewalks	101,615	100,000	100,000	50,000
01-24-5467-00	Downtown Sidewalk Repairs	47,988	-	-	-
01-24-5473-00	Downtown Parking Plan	38,000	-	-	-
01-24-5474-00	Master Thoroughfare Plan	129,185	-	-	-
01-24-5476-00	Bridge Guardrail Upgrade Prog	12,080	25,000	25,000	-
01-24-5477-00	Friendship Lane Rehabilitation	-	425,000	425,000	-
01-24-5478-00	Relief Route	-	50,000	50,000	-
01-24-5479-00	Shredder	-	7,500	6,500	-
01-24-5480-00	Friendship Lane Mill & Overlay (16 to 87)	-	-	-	550,000
01-24-5481-00	Steam Pressure Washer	-	-	-	5,900
01-24-6021-00	Principal - Computer/Software Equip	-	-	-	1,400
01-24-6022-00	Interest - Computer/Software Equip	-	-	-	100
01-24-6406-00	Principal-Oil Distributor Trk	49,079	-	-	-
01-24-6407-00	Interest-Oil Distributor Trk	555	-	-	-
01-24-6408-00	Principal - Dump Truck	37,038	37,600	37,500	-
01-24-6409-00	Interest - Dump Truck	844	600	500	-
01-24-6410-00	Principal - Bobcat	18,836	19,300	19,400	-
01-24-6411-00	Interest - Bobcat	429	300	300	-
01-24-6412-00	Principal - Sweeper	72,513	71,400	71,400	72,100
01-24-6413-00	Interest - Sweeper	236	1,400	1,400	700
01-24-6414-00	Principal - Asphalt Zipper	18,331	18,100	18,100	18,300
01-24-6415-00	Interest - Asphalt Zipper	60	400	400	200
01-24-6416-00	Principal - ToolCarrier/Loader	-	60,380	61,400	59,400
01-24-6417-00	Interest - Tool Carrier/Loader	-	400	-	2,100
01-24-6418-00	Principal - Dump Truck FY2018	-	35,102	35,700	34,600
01-24-6419-00	Interest - Dump Truck FY2018	-	200	-	1,200
01-24-6420-00	Principal - 8YD Dump Truck	-	-	-	33,200
01-24-6421-00	Interest - 8YD Dump Truck	-	-	-	400
Street Dept Expenditures		2,437,972	2,502,523	2,487,891	2,680,114



The City of Fredericksburg

Park Department

Park 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 Special Events Coordinator, a Recreation Superintendent, 2 Warehouse/Landscape Technicians, a Facilities Maintenance Technician, 7 full time Park Maintenance Crew members, 1 part-time gardener, 1 part time Crew member, 4 part time Park Attendants, and 15-20 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 2017-2018

- Improved grounds at Cross Mountain Park to make it more inviting including the addition of a new Monarch Butterfly Garden.
- Made improvements to the small restroom at Marktplatz.
- Educated the citizens on the Oakcrest Sports Park bond.
- Developed a Master Plan for Fort Martin Scott.
- Created a new online reservation system for the RV Park which has significantly increased revenues.
- Continued the second phase of RV Park utility upgrades.
- Coordinated with more than 45 special events held in City parks.

What we plan to accomplish in 2018-2019

- Demolish and build the first of two new restrooms to make ADA complaint at Lady Bird Johnson Park.
- Make upgrades to ballfields at Old Fair Park, Oakcrest Park and Lady Bird Park.
- Make improvements to the playground at Old Fair Park including the addition of a wheelchair swing.
- Add grandstands to the Tennis Courts at Lady Bird Johnson Park.

- Begin some recreation programming at City Parks.
- Add online reservations for pavilions and buildings at Lady Bird Johnson Park.
- Add or expand a special event for locals once a quarter.

MARKTPLATZ RESERVATIONS							
	KINDER HALLE	OKTOBERFEST	ADELVEREIN	KITCHEN	FEST ROOM	ENTIRE	TOTAL
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

OPEN PAVILION RESERVATIONS														
Pavilion #	Weekend reservations						Weekday reservations						Total	
	1	2	3	4	5	Subtotal	1	2	3	4	5	Subtotal		
Jan-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Feb-17	0	0	2	1	3	6	0	0	1	0	0	1	7	
Mar-17	2	0	3	3	2	10	0	0	2	0	1	3	13	
Apr-17	3	5	4	0	6	18	2	0	2	1	3	8	26	
May-17	5	4	8	6	6	29	3	1	2	3	7	16	45	
Jun-17	7	6	6	7	5	31	0	1	1	3	7	12	43	
Jul-17	2	2	6	6	6	22	0	0	0	0	2	2	24	
Aug-17	1	3	3	6	4	17	0	0	0	1	2	3	20	
Sep-17	3	3	5	6	7	24	0	0	1	0	0	1	25	
Oct-17	1	3	6	6	5	21	0	0	1	0	2	3	24	
Nov-17	0	1	2	1	2	6	0	0	0	0	0	0	6	
Dec-17	0	0	1	0	3	4	0	0	0	0	1	1	5	
TOTAL 2017	24	27	46	42	49	188	5	2	10	8	25	50	238	

TATSCH HOUSE RESERVATIONS			
Month	Weekend	Weekday	Total
Jan-17	6	2	8
Feb-17	6	8	14
Mar-17	3	3	6
Apr-17	4	3	7
May-17	7	5	12
Jun-17	6	10	16
Jul-17	7	5	12
Aug-17	8	2	10
Sep-17	8	1	9
Oct-17	9	3	12
Nov-17	5	1	6
Dec-17	8	8	16
TOTAL 2017	77	51	128

PIONEER PAVILION RESERVATIONS			
Month	Weekend	Add on	Total
Jan-17	3	-	3
Feb-17	2	0	2
Mar-17	1	0	1
Apr-17	4	0	4
May-17	2	0	2
Jun-17	3	0	3
Jul-17	2	0	2
Aug-17	2	0	2
Sep-17	0	0	0
Oct-17	1	0	1
Nov-17	1	0	1
Dec-17	1	0	1
TOTAL 2017	22	0	22

TOWN POOL ATTENDANCE 2017					
May	June	July	August	September	Total
621	1,913	1,653	677	0	4,864

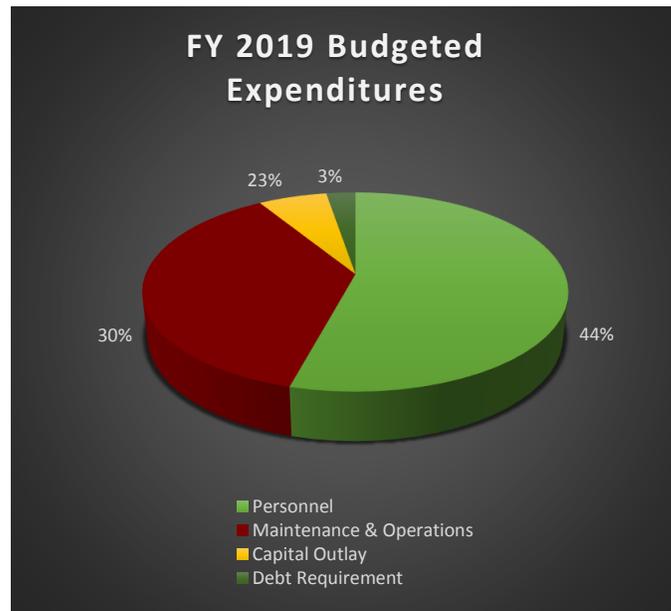
PARK POOL ATTENDANCE 2017					
May	June	July	August	September	Total
925	4,600	4,680	1,950	287	12,442

LADY BIRD JOHNSON MUNICIPAL RV PARK Monthly Occupancy Report								
Start Date: Jan 01, 2018					End Date: Jun 13, 2018			
Month / Year	Monthly Occupancy				Year to Date Occupancy			
	Avail	Occupied	% Occupied	Persons	Avail	Occupied	% Occupied	Persons
Jan-18	3,503	1,508	43.05%	1,692	3,503	1,508	43.05%	1,692
Feb-18	3,164	1,663	52.56%	1,865	6,667	3,171	47.56%	3,557
Mar-18	3,503	2,241	63.97%	3,151	10,170	5,412	53.22%	6,708
Apr-18	3,390	1,681	49.59%	2,854	13,560	7,093	52.31%	9,562
May-18	3,503	1,007	28.75%	1,740	17,063	8,100	47.47%	11,302
Jun-18	1,469	279	18.99%	469	18,532	8,379	45.21%	11,771
Total	18,532	8,379	45.21%	11,771	18,532	8,379	45.21%	11,771

Park Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	862,776	964,705	985,575	1,071,169
Maintenance & Operations	585,077	659,130	639,850	740,825
Capital Outlay	265,219	10,000	9,750	559,675
Debt Requirement	-	46,850	47,400	70,700
Total Expenditures	1,713,072	1,680,685	1,682,575	2,442,369

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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	5	5	6
Crew Chief	0	1	1	1
Warehouse/Landscape Technician	1	1	1	1
Facilities Maintenance Technician	1	2	2	2
Total	12	12	12	13



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
Fredericksburg**

PARK DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-25-1015-00	Regular Wages - City Attorney	-	11,900	11,900	-
01-25-1016-00	Wages - City Attorney Billings	8,084	-	-	-
01-25-1030-00	Regular Wages-full Time Emp.	486,304	513,100	544,000	606,940
01-25-1050-00	Regular Wages - Part Time Emp	139,804	182,000	175,000	187,200
01-25-1060-00	Longevity	6,431	6,200	6,900	7,600
01-25-1070-00	Overtime Wages	14,174	24,000	16,500	18,000
01-25-2020-00	Social Security	50,012	56,396	57,704	62,710
01-25-2030-00	Retirement-tmrs	50,811	54,409	56,771	62,115
01-25-2040-00	Uniforms And Clothing	6,084	4,800	4,900	5,200
01-25-2050-00	Car Allowance	8,460	8,500	8,500	8,500
01-25-2060-00	Insurance-hospitalization	92,611	103,400	103,400	112,903
01-25-2090-00	Professional Org - Personal	452	530	350	500
01-25-2100-00	Prof. Education & Training	688	2,000	1,500	2,000
01-25-3010-00	Utilities	189,852	184,400	187,000	190,000
01-25-3020-00	Telephone	2,950	3,600	1,700	2,000
01-25-3030-00	Office Supplies & Forms	2,527	1,800	1,800	2,200
01-25-3040-00	Postage, Freight, Etc.	409	500	50	250
01-25-3050-00	Advertising & Public Notices	1,638	2,000	2,200	2,200
01-25-3060-00	Protocol & Social	2,188	3,000	3,600	3,500
01-25-3070-00	Travel Expenses	1,157	2,000	750	2,000
01-25-3090-00	Books, Periodicals, Etc	-	200	50	200
01-25-3100-00	Safety	1,174	2,100	2,300	2,400
01-25-3130-00	Legal Expenses	13	-	-	-
01-25-3140-00	Contract Professional Services	10,575	-	9,000	30,000
01-25-3190-00	Miscellaneous Expenses	-	-	600	500
01-25-3214-00	Reserve America Fees Expense	-	-	27,000	36,000
01-25-3220-00	Insurance & Bonds	23,456	23,500	18,800	18,800
01-25-3280-00	Telephone - Swimming Pools	1,451	1,500	1,200	1,200
01-25-4010-00	Communications	4,480	11,100	7,500	7,500
01-25-4020-00	Janitorial/housekeeping	17,036	17,000	16,000	17,000
01-25-4030-00	General Property Maintenance	12,883	24,000	12,000	14,000
01-25-4040-00	Small Tools & Equipment	8,713	16,000	27,000	26,000
01-25-4060-00	Office Machines Maintenance	819	700	800	700
01-25-4066-00	TV Services	21,896	24,000	26,000	29,700
01-25-4070-00	Computer/Software Maintenance	855	17,100	15,000	5,900
01-25-4080-00	Roads & Grounds Maintenance	17,508	28,000	15,000	32,000
01-25-4100-00	Market Square Expenses	47,911	35,000	33,000	35,000
01-25-4105-00	Market Square Wi-Fi	29	-	-	-
01-25-4110-00	Ft Martin Scott Maintenance	23,656	32,000	21,000	27,000
01-25-4111-00	Ft Martin Scott Souvenirs	993	1,500	2,000	2,500
01-25-4180-00	July 4th Fireworks	16,000	16,000	16,000	20,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,003	1,500	1,300	1,500
01-25-4200-00	Pavilion Maintenance	5,979	8,000	8,000	8,000
01-25-4220-00	Refuse Supplies	1,000	2,000	1,700	2,000
01-25-4230-00	Swimming Pools Expenses	38,471	40,000	40,000	48,000
01-25-4260-00	Sports Facilities Maintenance	23,840	21,000	19,000	21,000
01-25-4261-00	Costs of Goods Sold	-	-	100	200
01-25-4265-00	Playground Maintenance	6,859	4,000	3,900	4,000
01-25-4270-00	General Operations	2,041	6,000	4,750	6,000
01-25-4275-00	Contract Tree Trimming	-	4,000	4,100	4,000
01-25-4276-00	Christmas Decorations Repair	12,784	15,000	14,900	15,000
01-25-4285-00	Tree Care & Replacement	2,584	5,000	3,100	-
01-25-4340-00	Comfort Stations	56	1,200	800	1,200

01-25-4410-00	Gasoline	21,476	22,000	20,000	24,000
01-25-4430-00	Vehicle Maintenance - Trucks	2,145	3,000	2,000	3,000
01-25-4435-00	Fleet Lease	47,032	68,400	59,400	83,375
01-25-4440-00	Tractor/heavy Equipment Maint.	3,056	2,500	2,500	2,500
01-25-4450-00	Other Equipment Maintenance	3,052	3,000	2,800	3,000
01-25-4544-00	Ft Martin Scott Event Expenses	2,389	3,000	2,300	3,000
01-25-5030-00	Consolidated Warehouse Improve	4,796	-	-	-
01-25-5100-00	Ballfield Improvements	6,717	-	-	-
01-25-5110-00	Ft Martin Scott Improvements	28,954	-	-	-
01-25-5155-00	Fuel Island	-	-	-	1,300
01-25-5521-00	RV Campgrounds Improvements	13,997	10,000	9,750	15,000
01-25-5525-00	Repaint Adelsverein	27,030	-	-	-
01-25-5527-00	Replace Bathroom Partitions #4	5,428	-	-	-
01-25-5528-00	Tennis Court Improvements	30,377	-	-	-
01-25-5529-00	BaseballField C-Fence/Backstop	18,372	-	-	-
01-25-5530-00	Cross Mountain Park Restroom	129,548	-	-	-
01-25-5533-00	LBJ Field A lights	-	-	-	199,500
01-25-5534-00	Oakcrest Field A/B Fence/Upgrades	-	-	-	68,250
01-25-5535-00	LBJ Field C lights	-	-	-	189,000
01-25-5536-00	LBJ Field A Improvements	-	-	-	47,250
01-25-5537-00	OFP Restroom Upgrades	-	-	-	18,375
01-25-5538-00	Oakcrest Park Restroom Upgrades	-	-	-	21,000
01-25-6021-00	Principal - Computer / Software Equipment	-	-	-	2,400
01-25-6022-00	Interest - Computer / Software Equipment	-	-	-	100
01-25-6500-00	Principal - Park Mowers (2)	-	46,600	47,400	45,900
01-25-6501-00	Interest - Park Mowers (2)	-	250	-	1,600
01-25-6502-00	Principal - Skid Steer	-	-	-	10,600
01-25-6503-00	Interest - Skid Steer	-	-	-	200
01-25-6504-00	Principal - 5' Deck Mower	-	-	-	6,700
01-25-6505-00	Interest - 5 Deck Mower	-	-	-	100
01-25-6506-00	Principal - Dump Trailer	-	-	-	3,000
01-25-6507-00	Interest - Dump Trailer	-	-	-	100
	Park Dept Expenditures	1,713,072	1,680,685	1,682,575	2,442,369
	Use of Park Land Sale Reserves	-	-	-	(570,375)
	Net Park Dept Expenditures	1,713,072	1,680,685	1,682,575	1,871,994



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 2017-2018

- Several HRB members and the HPO attended training on current historic preservation topics provided by the Texas Historical Commission.
- HPO gave presentation on historic tax credits at National Planning Conference hosted by American Planning Association in New Orleans.
- Hired Cox | McLain Environmental Consultants to conduct historic resource survey of area beyond existing historic district for a recommendation for district expansion.
 - Field work and preliminary research completed in FY17-18.
 - Held first public meeting for property owners in survey area.
- Landmarked two properties outside of historic district.
- Provided support for Fort Martin Scott Master Plan
- Provided detailed review and gave recommendation to P&Z on Design Guidelines and Standards for projects within the Entry Corridors.
- 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 Parking 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.
- Participated in the recruitment and selection process for the hotel and conference center.
- Presented and approved new STR Ordinance.
- Hired a new Code Enforcement Officer to implement and enforce the new STR/ B&B Ordinance.
- Procured and implemented the STR Helper system to locate, register, permit, and manage all STRs in the City.
- Hosted Q & A meetings to the public on the STR Ordinance.
- Implemented the ability to accept credit card payments in the field or office for STR application fee collection.
- Implemented online application portals for STR registration and STR complaints onto the City website for improved customer service.
- Implemented online Hotel Occupancy Tax tracking for STR .
- Provided professional staff support to the Planning and Zoning Commission, Historic Review Board and Board of Adjustment..
- Supported, facilitated and provided 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.
- Implemented an Electronic Permitting Process
- Started Creating Policies and Procedures within the department.
- Cross-trained for positions within department.

What we plan to accomplish in 2018-2019

- Complete a historic resources survey to determine size of historic district expansion.
- Designate historic landmarks.
- Attend training for historic review boards.
- Create and adopt a Mixed Use Zoning district(s).

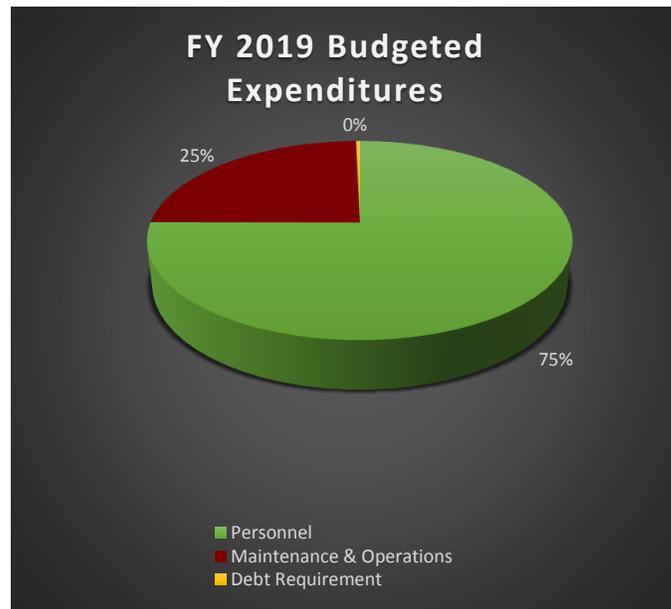
- Complete the annexation of properties along US Highway 290 E.
- Assist in the evaluation of a Traffic Impact study in the Post Oak, Live Oak, Windcrest and Smokehouse Road areas.
- Complete the Annexation Agreement and PUD zoning for the Seven Hills Resort and Conference Center.
- Work on accepting 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.
- 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.
- Remove money from office, implement separate payment/collection system.
- Software for permits and payment combined.
- Implement Electronic permitting process.
- Increase fees.
- Digitalize file ALL 2017 Permits and Information.

Development Services Department				
PERFORMANCE MEASURES	ACTUAL FY 15-16	ACTUAL FY 16-17	ESTIMATED FY 17-18	PROJECTED FY 18-19
Zoning Cases Processed	15	9	17	12
Plats Reviewed	31	27	17	25
Inspections Conducted	1456	1600	1650	1700
Additions, alterations, accessory building permits issued.	129	140	95	145
Commercial Permits Issued	55	40	31	47
Housing Permits Issued	70	50	58	75
Code Enforcement Cases Addressed	827	850	875	850
Historic – Certificate of Appropriateness	107	105	110	140
Customer Queries(in person/phone)		15,000	15,500	16,250
Site Plan Cases Processed	24	30	12	30
Board of Adjustment Cases	5	1	6	5

Development Services

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	422,259	518,284	514,518	563,117
Maintenance & Operations	79,338	148,425	127,350	184,400
Debt Requirement	-	-	-	2,600
Total Expenditures	501,597	666,709	641,868	750,117

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Director of Development Services	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	2
Development Coordinator	1	1	1	1
Code Enforcement Officer	1	1	1	1
Historic Preservation Planner	0	1	1	1
Total	5	6	6	7



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

DEVELOPMENT SERVICES DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-27-1015-00	Regular Wages - City Attorney	-	25,300	25,300	-
01-27-1016-00	Wages - City Attorney Billings	24,514	-	-	-
01-27-1040-00	Regular Wages -Planning & Bldg	296,736	360,500	362,800	423,700
01-27-1060-00	Longevity	1,414	1,500	1,400	1,700
01-27-2020-00	Social Security	23,568	29,629	29,797	32,543
01-27-2030-00	Retirement - TMRS	31,643	37,955	38,171	41,774
01-27-2040-00	Uniforms & Clothing	-	-	50	-
01-27-2050-00	Car Allowance	4,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	40,382	57,400	51,000	57,400
01-27-2090-00	Professional Org - Personal	1,730	6,695	6,500	9,000
01-27-2100-00	Prof Education & Training	2,677	5,160	5,000	7,500
01-27-3020-00	Telephone	335	500	500	500
01-27-3030-00	Office Supplies & Forms	2,210	2,500	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	-	100	100	250
01-27-3050-00	Ads & Public Notices	965	600	600	600
01-27-3060-00	Protocol & Social	1,317	3,000	3,000	4,000
01-27-3070-00	Travel Expenses	4,003	11,150	11,000	12,000
01-27-3090-00	Books, Periodicals, Etc	176	500	500	500
01-27-3130-00	Legal Expenses	2,597	4,000	10,000	12,000
01-27-3135-00	Nuisance Abatement	327	4,000	2,500	4,000
01-27-3140-00	Contract Professional Services	1,790	42,000	21,000	25,000
01-27-3213-00	Credit Card/Bank Fees	-	-	50	50
01-27-3220-00	Insurance & Bonds	2,213	2,220	2,600	2,600
01-27-4010-00	Communications	9,179	8,500	8,500	8,500
01-27-4040-00	Small Tools & Equipment	7,350	5,000	4,000	10,000
01-27-4060-00	Office Machines Maintenance	142	-	-	-
01-27-4070-00	Computer/Software Maintenance	18,150	22,800	22,800	44,000
01-27-4410-00	Gasoline	1,888	2,500	2,000	2,000
01-27-4430-00	Vehicle Maintenance	300	1,500	1,000	1,000
01-27-4435-00	Fleet Lease	11,990	13,200	13,200	28,400
01-27-4710-00	Wayfinding Sign Maintenance	-	2,500	-	-
01-27-4720-00	Historic Building Maintenance	10,000	10,000	10,000	10,000
01-27-6021-00	Principal - Computer/Software Equip	-	-	-	2,500
01-27-6022-00	Interes - Computer/Software Equip	-	-	-	100
	Development Services Dept Expenditures	501,597	666,709	641,868	750,117



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 2017-2018

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

What we plan to accomplish in 2018-2019

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

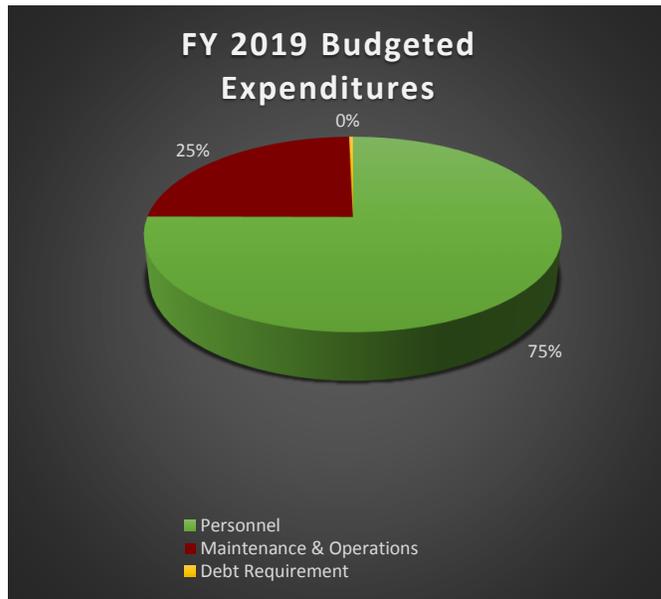
Gillespie County Health Division				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16*</i>	<i>ACTUAL FY 16-17*</i>	<i>ACTUAL FY 17-18*</i>	<i>PROJECTED FY 18-19</i>
Retail Food Service Inspections	541	515	476	500
Day Care Inspections	11	10	9	8
Foster Home Inspections	9	6	3	3
Independent School District Inspections	3	3	2	3
Retail Health Permits Issued	237	242	247	252
Temporary Health Permits Issued	273	270	325	275
Mobile Food Unit Permits Issued	23	30	27	32

*indicates actual calendar year statistics

Health Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	422,259	518,284	514,518	563,117
Maintenance & Operations	79,338	148,425	127,350	184,400
Debt Requirement	-	-	-	2,600
Total Expenditures	501,597	666,709	641,868	750,117

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

HEALTH DEPT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-28-1016-00	Wages - City Attorney Billings	25	-	-	-
01-28-1030-00	Regular Wages-Full Time Emp	128,790	134,600	134,600	140,000
01-28-1060-00	Longevity	1,020	1,200	1,200	1,300
01-28-1070-00	Overtime Wages	-	500	-	500
01-28-2020-00	Social Security	8,857	10,427	10,389	10,848
01-28-2030-00	Retirement-TMRS	12,588	13,357	13,308	13,925
01-28-2040-00	Uniforms And Clothing	29	-	-	-
01-28-2060-00	Insurance-Hospitalization	16,250	18,000	17,600	18,000
01-28-2090-00	Professional Org - Personal	731	500	500	500
01-28-2100-00	Prof Education & Training	752	1,500	250	750
01-28-3010-00	Utilities	-	1,500	1,500	1,500
01-28-3020-00	Telephone	335	400	400	400
01-28-3030-00	Office Supplies & Forms	493	575	575	575
01-28-3040-00	Postage, Freight, Etc.	-	400	-	400
01-28-3050-00	Advertising & Public Notices	-	300	-	300
01-28-3060-00	Protocol & Social	234	350	300	300
01-28-3070-00	Travel Expenses	1,141	1,600	1,000	1,600
01-28-3090-00	Books, Periodicals, Etc	-	100	50	100
01-28-3100-00	Safety	-	100	-	100
01-28-3130-00	Legal Expenses	-	250	250	250
01-28-3140-00	Contract Professional Services	208	400	675	450
01-28-3220-00	Insurance & Bonds	2,327	2,400	1,400	1,400
01-28-4005-00	Health Dept Supplies	76	300	300	300
01-28-4010-00	Communications	2,136	3,300	3,000	3,300
01-28-4030-00	General Property Maintenance	260	200	400	400
01-28-4040-00	Small Tools & Equipment	1,038	300	300	300
01-28-4070-00	Computer/Software Maintenance	1,579	5,050	3,000	6,800
01-28-4410-00	Gasoline	746	1,000	750	600
01-28-4430-00	Vehicle Maintenance	110	1,000	200	250
01-28-4435-00	Fleet Lease	4,338	9,200	6,900	9,600
01-28-6021-00	Principal - Computer/Software Equip	-	-	-	400
01-28-6022-00	Interest - Computer/Software Equip	-	-	-	100
	Health Dept Expenditures	184,063	208,809	198,847	215,247



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.
- 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 2017-2018

- 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 2018-2019

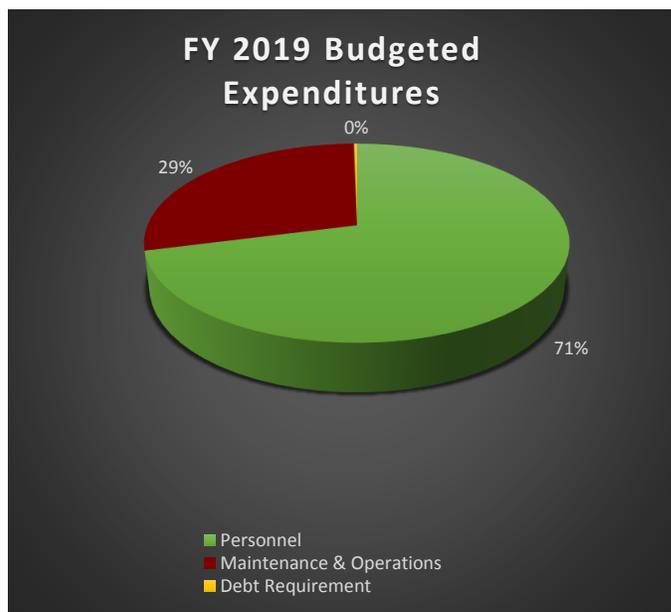
- Manage the transition and establishment of the new physical location of the Municipal Court.
- Ensure that all Court Staff continues to meet the annual education requirements.
- Continue public education of the functions of the Municipal Court.
- Continue to identify and resolve any inefficiency in the Court's operations.
- Continue progress towards becoming a paperless Court to save operations costs and reduce environmental impact of the Court.

Municipal Court				
<i>PERFORMANCE MEASURES</i>	ACTUAL FY 15-16	ACTUAL FY 16-17	ESTIMATED FY 17- 18	PROJECTED FY 18-19
Traffic Citation Cases Filed	1,002	1,019	<i>1210</i>	1,200
Penal Code Cases Filed	202	186	<i>156</i>	200
Other State Law Cases Filed	126	120	<i>93</i>	100
City Ordinance Cases Filed	21	24	<i>13</i>	20
Juvenile Cases Filed	46	45	<i>45</i>	50
Total Cases Filed	1,397	1,394	<i>1517</i>	1,525
Arrest Warrants Issued	319	291	<i>253</i>	275
Capias Pro Fine Warrants Issued	209	206	<i>142</i>	200
Search Warrants Issued	11	5	<i>4</i>	5
Magistrate Warnings given	707	594	<i>553</i>	600
Emergency Mental Health Hearings held	11	18	<i>16</i>	20
Show Cause Hearings held	473	425	<i>307</i>	400
Total Fines/Costs Collected	\$201,015	\$187,056	\$196,004	\$ 200,000
Fines/Costs Collected Kept by City	\$129,915	\$116,719	\$121,691	\$ 125,000
Fines/Costs Collected remitted to State	\$71,094	\$70,329	\$74,304	\$ 75,000

Municipal Court

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	121,347	133,586	132,159	128,437
Maintenance & Operations	36,889	53,200	52,500	52,100
Debt Requirement	-	-	-	500
Total Expenditures	158,236	186,786	184,659	181,037

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Municipal Judge	1	1	1	1
Municipal Court Clerk	1	1	1	1
Total	2	2	2	2



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

MUNICIPAL COURT EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-29-1015-00	Regular Wages - City Attorney	-	4,600	4,600	-
01-29-1016-00	Wages City Attorney Billings	3,300	-	-	-
01-29-1020-00	Regular Wages-Mun Judge & Clerk	91,283	97,300	96,000	98,400
01-29-1050-00	Part Time Wages - Judge Heupel	1,005	3,000	3,000	3,000
01-29-1060-00	Longevity	944	1,000	1,000	100
01-29-2020-00	Social Security	7,282	8,102	8,002	7,765
01-29-2030-00	Retirement - TMRS	9,264	10,084	9,957	9,673
01-29-2060-00	Insurance - Hospitalization	8,270	9,500	9,600	9,500
01-29-2090-00	Professional Org - Personal	540	400	400	400
01-29-2100-00	Prof Education & Training	700	800	800	800
01-29-3030-00	Office Supplies & Forms	1,940	1,700	1,700	1,700
01-29-3040-00	Postage, Freight, Etc	1,274	2,700	2,700	2,700
01-29-3050-00	Ads & Public Notices	112	-	200	200
01-29-3060-00	Protocol & Social	124	200	600	200
01-29-3070-00	Travel Expenses	1,243	1,200	1,200	1,200
01-29-3090-00	Books, Periodicals, Etc	-	300	300	300
01-29-3100-00	Safety	-	400	400	400
01-29-3140-00	Contract Professional Services	1,288	1,100	1,100	1,100
01-29-3190-00	Misc Municipal Court Expenses	69	200	200	200
01-29-3213-00	Credit Card/Bank Fees	-	1,700	-	-
01-29-3220-00	Insurance & Bonds	161	200	600	600
01-29-3273-00	City Contr Mun Court Rent	2,700	3,200	3,200	3,200
01-29-3278-00	City Contr Mun Court Info Sys	23,347	22,000	22,000	22,000
01-29-4040-00	Small Tools & Equipment	-	700	700	700
01-29-4065-00	Office Equipment Rental	594	700	700	700
01-29-4070-00	Computer/Software Maintenance	2,796	15,700	15,700	15,700
01-29-6021-00	Principal - Computer/Software Equip	-	-	-	400
01-29-6022-00	Interest - Computer/Software Equip	-	-	-	100
	Municipal Court Expenditures	158,236	186,786	184,659	181,037



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 2017-2018

- Designed and project management of construction of sidewalk improvement projects throughout the City as part of the Sidewalk Improvement Program.
- Constructed MLSS Pump Station at Water Reclamation Facility.
- Designed and project management of the rehabilitation of Friendship Lane from US 290E to US 87S.
- Designed and constructed extension of Sunrise St.
- Completed new administration building at Water Reclamation Facility.
- Completed design of San Antonio Street Sanitary Sewer Line Rehabilitation Project.
- Designed and project management of guardrail improvement program that included projects on S. Bowie, N. Crockett, and N. Orange.

What we plan to accomplish in 2018-2019

- Complete design and construction of the rehabilitation of Friendship Lane from US 87S and SH 16S.
- Continue to coordinate with TxDOT and Gillespie County on Relief Route Corridor Study.
- Continue design and construction of city-wide sidewalk improvement program.
- Continue design and construction of guardrail improvement program.
- Design of Lift Station C at Boot Ranch Development.
- Implement Vegetation Management Program.
- Design of water transmission main, pump station and storage tank on HWY 290 East.
- Design water and wastewater utilities for The Beginning Subdivision.
- Design of wastewater utility for HWY 290 East Annexation.
- Installation of wastewater utility in Windcrest to decommission the Windcrest Lift Station.
- Replacement of water meter system.

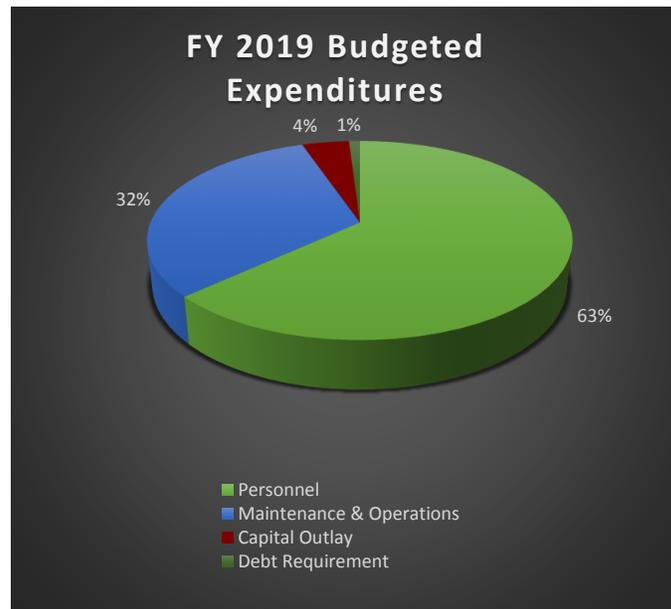
Engineering Department					
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>GOAL FY 18-19</i>	<i>GOAL 18-19 NOTES</i>
Construction Plans Reviewed	18	15	11	13	Frieden Phase II, Stone Ridge Unit 10, Bobby Steward Tract, Oaks of Windcrest, Crenwelge Tract, Hotel/Conference Center, Kovar, The Beginning, Pyka Road Subdivision, Assume 4 other construction plans
# of Active CIP's	13	8	12	15	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, TxDOT Relief Route Study, Annual Paving Project, San Antonio Street Sewer Rehab., Boot Ranch LS, Beginning Subdivision Utilities, HWY 290 East Annexation Utilities, New Street Projects, HWY 290 East Water Line Project
CIP Design Contracts Initiated	11	5	8	9	Sidewalk Improv., Guardrail Replacement, Annual Paving Project, Water Projects (3), Street Projects (2)
CIP Design Contracts Completed	11	5	9	11	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, TxDOT Relief Route Study, Annual Paving Project, San Antonio Street Sewer Rehab., New Street Projects, New Water Projects
CIP Projects Constructed	13	5	7	8	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, TxDOT Relief Route Study, Annual Paving Project, San Antonio Street Sewer Rehab., Boot Ranch LS, Beginning Subdivision Utilities, Windcrest Wastewater Line

Design Contracts Completed on Schedule	13	5	9	11	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, TxDOT Relief Route Study, Annual Paving Project, San Antonio Street Sewer Rehab., Boot Ranch LS, Beginning Subdivision Utilities, Windcrest Wastewater Line, Water Meter Replacement
Project Designs (under/over) Budget	11/0	5/0	9/0	9/0	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, TxDOT Relief Route Study, Annual Paving Project, San Antonio Street Sewer Rehab., Boot Ranch LS, Beginning Subdivision Utilities, Windcrest Wastewater Line
Project Construction (under/over) Budget	10/1	5/0	7/0	7/0	Sidewalk Improv., Guardrail Replacement Programs, Friendship Lane Rehab, Annual Paving Project, San Antonio Street Sewer Rehab., Beginning Subdivision Utilities, Windcrest Wastewater Line

Engineering Department

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	160,721	180,349	162,233	166,643
Maintenance & Operations	51,027	57,500	59,500	83,400
Capital Outlay	34,673	11,000	11,000	11,200
Debt Requirement	-	-	-	2,600
Total Expenditures	246,421	248,849	232,733	263,843

Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 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 / Staff Engineer	1	1	1	1
Construction Inspector/Safety Officer	1	1	1	1
Total	5	5	5	5



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

ENGINEERING DEPT EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
01-30-1035-00	Regular Wages - Engineering	125,121	137,200	123,000	126,900
01-30-1050-00	Regular Wages - Part Time Emp	-	1,000	500	1,000
01-30-1060-00	Longevity	760	900	900	700
01-30-1070-00	Overtime Wages	143	1,000	1,000	1,000
01-30-2020-00	Social Security	9,164	10,717	9,593	9,914
01-30-2030-00	Retirement - TMRS	12,217	13,632	12,240	12,629
01-30-2060-00	Insurance - Hospitalization	13,317	15,900	15,000	14,500
01-30-2090-00	Professional Org - Personal	320	1,000	500	500
01-30-2100-00	Prof Education & Training	4,578	4,000	3,500	4,000
01-30-3030-00	Office Supplies & Forms	219	200	500	400
01-30-3040-00	Postage, Freight, Etc	-	200	200	200
01-30-3050-00	Ads & Public Notices	274	300	400	500
01-30-3060-00	Protocol & Social	652	500	600	500
01-30-3070-00	Travel Expenses	578	1,000	1,000	1,000
01-30-3080-00	Prof Org & Assoc - City	90	500	500	500
01-30-3090-00	Books, Periodicals, Etc	-	200	200	200
01-30-3100-00	Safety	157	200	450	450
01-30-3140-00	Contract Professional Services	150	500	500	15,000
01-30-3220-00	Insurance & Bonds	527	600	2,400	2,400
01-30-4010-00	Communications	11,820	9,000	9,000	9,000
01-30-4040-00	Small Tools & Equipment	283	1,000	1,750	1,000
01-30-4060-00	Office Machines Maintenance	2,413	2,000	1,500	2,000
01-30-4067-00	Storage Rental Fee	2,760	3,500	3,250	3,250
01-30-4070-00	Computer/Software Maintenance	12,157	16,000	16,000	25,300
01-30-4300-00	Engineering Supplies & Exp	-	500	500	500
01-30-4410-00	Gasoline	2,152	1,200	2,000	2,000
01-30-4430-00	Vehicle Maintenance	10	400	50	-
01-30-4435-00	Fleet Lease	11,886	14,700	14,700	14,700
01-30-5100-00	Update Aerial Photos	10,981	11,000	11,000	11,000
01-30-5102-00	Base Station - GPS SurveyEquip	23,692	-	-	-
01-30-5155-00	Fuel Island	-	-	-	200
01-30-6021-00	Principal - Computer/Software Equip	-	-	-	2,500
01-30-6022-00	Interest - Computer/Software Equip	-	-	-	100
	Engineering Dept Expenditures	246,421	248,849	232,733	263,843
	Total General Fund Expenditures	13,358,480	14,394,313	14,486,555	15,291,062
	General Fund Excess (Deficit)	(226,370)	(493,183)	(183,353)	(681,329)



The City of Fredericksburg

Electric Fund

Electric Fund

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 2017-2018

- Completion of FB-100 circuit.
- Altdorf Rehab – 301 W. Main
- New Strip Center – 1218 W. Austin.
- New Strip Center – 805. W. Main.
- O'Reilly Auto Parts – E. Main.
- Medical Office Building – 506 W. Windcrest.
- Town Homes – 811 Wellness Ct.
- Burger King – 1106 Hwy 16 S.
- Upgraded Eagle Apartments – 1003 E. Highway
- Installed Fiber Optic to County

What we plan to accomplish in 2018-2019

- St. Joseph's Hall Rehab – 212 W. San Antonio.
- Natural Grocers – 610 E. Main.
- Upgrade Electric LBJ Park Camp Grounds.
- Extend NI- 80 Circuit – W. Main
- Convention Center – 1413 N. Hwy 87

Electric Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>PROJECTED FY 18-19</i>
Led lights changed out	62	132	243	225
Substation breakers replaced	1	0	1	1
Loss time accidents	0	0	0	
Solar installations	1	2	2	

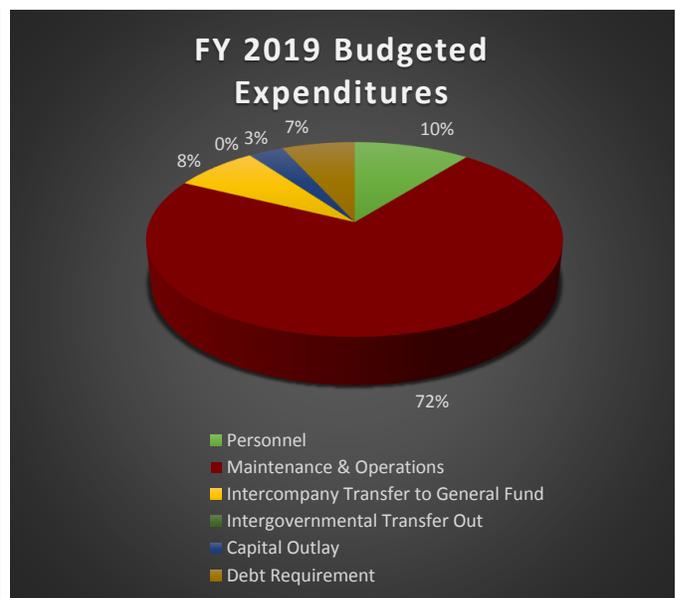
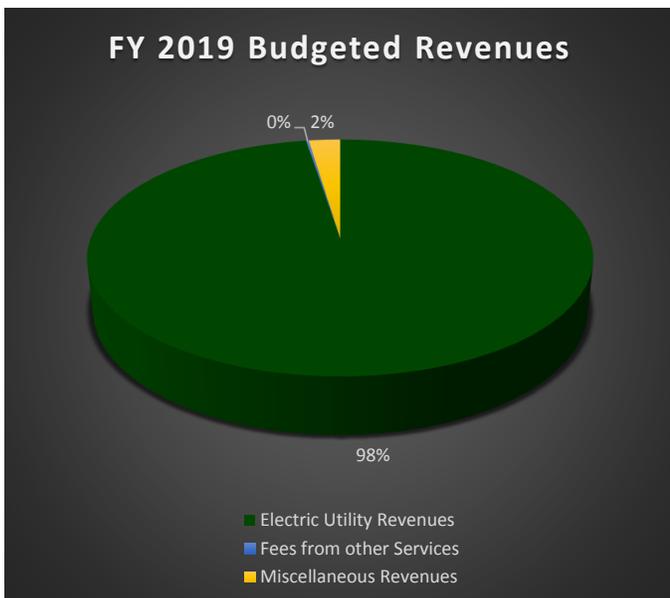
Electric Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Electric Utility Revenues	11,382,879	11,203,900	11,761,900	11,762,900
Fees from other Services	36,077	22,000	28,100	24,000
Miscellaneous Revenues	329,863	304,170	290,100	282,700
Total Revenues	11,748,819	11,530,070	12,080,100	12,069,600

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	1,179,975	1,251,018	1,246,965	1,342,147
Maintenance & Operations	9,131,159	9,015,800	8,885,150	9,031,350
Intercompany Transfer to General Fund	939,900	922,406	966,408	965,568
Intergovernmental Transfer Out	14,210	14,490	14,490	12,916
Capital Outlay	49,163	315,650	405,825	396,823
Debt Requirement	-	-	-	849,000
Total Expenditures	11,314,407	11,519,364	11,518,838	12,597,804

Electric Fund Excess (Deficit)	434,412	10,706	561,262	(528,204)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Electric Department Superintendent	1	1	1	1
Assistant Electric Department Superintendent	1	1	1	1
Line Technician	4	4	4	3
Lineman Helper / Apprentice Lineman	-	-	1	2
Total	6	6	7	7



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

ELECTRIC FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
02-00-4101-00	Residential Sales	4,568,896	4,500,000	4,826,900	4,826,900
02-00-4102-00	Commercial Sales	6,623,802	6,510,000	6,748,700	6,748,700
02-00-4104-00	Public Streets & Hwy Lights	34,467	35,400	31,300	31,300
02-00-4106-00	Security Lights	86,417	86,500	85,000	86,000
02-00-4110-00	Forfeited Discounts	69,297	72,000	70,000	70,000
02-00-4114-00	Temporary Fee	2,925	2,000	3,800	2,000
02-00-4115-00	Transformer Fee	8,400	7,000	11,300	9,000
02-00-4125-00	Electric Permits & Inspections	24,752	13,000	13,000	13,000
02-00-4140-00	Fiber Optic Lease	38,326	37,600	37,600	38,000
02-00-4150-00	Interest Income	9,359	7,700	13,500	14,500
02-00-4165-00	Miscellaneous Elect Revenue	214,107	200,000	175,000	175,000
02-00-4170-00	Christmas Lights	870	870	2,000	1,200
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	8,000	-
02-00-4182-00	Insurance Proceeds Revenue	13,280	-	-	-
	Electric Fund Revenues	11,748,819	11,530,070	12,080,100	12,069,600

ELECTRIC FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
02-21-1015-00	Regular Wages - City Attorney	10,822	1,000	1,600	-
02-21-1016-00	Wages - City Attorney Billings	593	-	-	-
02-21-1030-00	Regular Wages-Full Time Emp	832,226	886,300	880,000	959,160
02-21-1050-00	Regular Wages - Part Time Emp	560	-	-	-
02-21-1060-00	Longevity	9,991	10,000	10,500	8,800
02-21-1070-00	Overtime & Stand-by Wages	59,212	60,400	63,000	60,000
02-21-2020-00	Social Security	66,839	73,264	73,065	78,639
02-21-2030-00	Retirement-TMRS	89,468	93,854	93,600	100,946
02-21-2040-00	Uniforms & Clothing	4,514	4,900	4,200	4,500
02-21-2050-00	Car Allowance	8,977	9,000	9,000	9,000
02-21-2060-00	Insurance-Hospitalization	96,773	112,300	112,000	121,102
02-21-2090-00	Professional Org - Personal	720	800	800	800
02-21-2100-00	Prof Education & Training	8,622	12,300	6,500	12,000
02-21-2206-00	Customer Collections & Records	226	2,000	500	2,000
02-21-3010-00	Utilities	11,847	14,000	15,000	14,000
02-21-3020-00	Telephone	3,146	4,000	3,100	3,100
02-21-3030-00	Office Supplies & Forms	6,197	6,000	7,400	6,500
02-21-3040-00	Postage, Freight, Etc	10,884	8,000	14,000	12,000
02-21-3050-00	Advertising & Public Notices	928	1,000	1,500	1,000
02-21-3060-00	Protocol & Social	22,272	10,000	11,000	12,000
02-21-3070-00	Travel Expenses	5,598	10,000	2,000	10,000
02-21-3080-00	Prof Org & Assoc - City	6,347	4,000	6,000	7,500
02-21-3090-00	Books Periodicals, Etc	-	200	-	-
02-21-3100-00	Safety	7,830	8,000	7,900	8,000
02-21-3120-00	Audit Expenses	4,600	4,700	4,700	7,200
02-21-3130-00	Legal Expenses	-	10,000	500	1,000
02-21-3140-00	Contract Prof Services	33,727	45,000	18,000	45,000
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	56,000
02-21-3190-00	Miscellaneous Elect Dept Exp	10,116	15,000	2,500	10,000
02-21-3200-00	Uncollectible Accounts	10,771	19,000	15,500	19,000
02-21-3203-00	Bad Debt Recovery	(4,828)	(8,500)	(2,500)	(8,500)
02-21-3213-00	Bank Fees	4,685	5,300	4,500	5,000
02-21-3220-00	Insurance & Bonds	12,355	12,400	12,400	12,400
02-21-3250-00	In Lieu Of Taxes	939,900	922,406	966,408	965,568
02-21-3274-00	City Contribution - Dispatch	14,210	14,490	14,490	12,916
02-21-4010-00	Communications	29,106	13,500	18,000	13,500
02-21-4020-00	Janitorial/Housekeeping	3,480	3,500	4,000	3,500
02-21-4030-00	General Property Maintenance	16,228	23,000	8,500	20,000
02-21-4032-00	Satellite TV Service	604	300	550	550
02-21-4040-00	Small Tools & Equipment	17,959	20,000	19,000	20,000
02-21-4041-00	Tool Repair	1,241	1,500	1,000	1,500
02-21-4060-00	Office Equipment Maintenance	4,965	5,000	4,400	5,000
02-21-4065-00	Office Equipment Rental	5,612	5,600	4,200	5,600
02-21-4070-00	Computer/Software Maintenance	61,525	71,500	41,300	55,200
02-21-4230-00	Street Light Maintenance	38,915	15,000	5,600	5,500
02-21-4239-00	Street Lighting Power	34,479	36,000	32,000	31,500
02-21-4240-00	Power Purchases	6,949,327	6,800,000	6,800,000	6,900,000
02-21-4241-00	Transmission Provider Fees	1,527,439	1,500,000	1,541,000	1,524,000
02-21-4251-00	Inventory Shrinkage	389	-	400	500
02-21-4264-00	SCADA Maintenance	10,038	1,000	1,500	1,500
02-21-4270-00	Contract Tree Trimming	73,668	80,000	78,000	-
02-21-4280-00	Meter Maintenance & Expenses	21,880	16,000	12,000	16,000
02-21-4290-00	Transformer Maintenance	36,790	50,000	32,000	50,000
02-21-4300-00	Underground Line Maintenance	10,192	15,000	10,000	15,000
02-21-4310-00	Overhead Line Maintenance	21,822	20,000	18,000	20,000
02-21-4312-00	Christmas Lights	6,501	3,500	4,500	14,500
02-21-4330-00	Maint Of Station Equipment	1,869	1,000	1,500	1,000
02-21-4362-00	Fiber Optic Network Maint	2,911	-	-	-

02-21-4364-00	Pole Maintenance	11,614	10,000	11,000	11,000
02-21-4375-00	Fiber Optic Network Maint	1,082	1,000	1,200	1,200
02-21-4376-00	Meter Data Mgt System Maint	-	25,000	6,000	24,300
02-21-4410-00	Gasoline, Oil, & Lubrication	10,539	10,000	13,000	13,000
02-21-4430-00	Vehicle Maintenance - Trucks	16,349	29,000	12,000	29,000
02-21-4435-00	Fleet Lease	2,588	20,200	17,200	12,500
02-21-5030-00	Consolidated Warehouse Improve	4,796	-	-	-
02-21-5155-00	Fuel Island	-	-	-	1,100
02-21-5210-00	Inventory Purchases	(168,025)	175,000	175,000	175,000
02-21-5240-00	Meters	2,688	5,000	6,000	5,000
02-21-5250-00	Transformers	35,844	-	51,000	40,000
02-21-5261-00	WarehouseImp-Fiber Optic Panel	174	-	-	-
02-21-5265-00	Other Equipment	-	5,650	8,500	10,000
02-21-5364-00	Pole, Towers, & Fixtures	50,680	-	25,000	-
02-21-5365-00	Overhead Conductors & Devices	29,795	-	20,000	-
02-21-5366-00	Underground Conduit	1,789	-	2,500	-
02-21-5367-00	Underground Conductors	15,567	-	14,000	-
02-21-5373-00	Street Lighting & Signal Sys	43,857	40,000	40,000	40,000
02-21-5380-00	Meter Data Management System	32,000	-	43,825	35,723
02-21-5381-00	Sandcastle URG Rehab	-	35,000	-	35,000
02-21-5382-00	Replace Substation Breakers	-	20,000	20,000	20,000
02-21-5383-00	Light at Main & Washington	-	35,000	-	35,000
02-21-6021-00	Principal - Computer/Software Equip	-	-	-	5,000
02-21-6022-00	Interest - Computer/Software Equip	-	-	-	100
02-21-6203-00	Principal - Electric Dept Warehouse	-	-	-	833,400
02-21-6204-00	Interest - Electric Dept Warehouse	-	-	-	10,500
Electric Fund Expenditures		11,314,407	11,519,364	11,518,838	12,597,804
Electric Fund Excess (Deficit)		434,412	10,706	561,262	(528,204)



The City of Fredericksburg

Water Fund

Water Fund

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 2017-2018

- Continued work on water and sewer lines at LBJ RV Park.
- Put into service the 12' water line on Lower Crab Apple.
- Painted all well sites and pump stations.
- Continued water quality sampling as required by T.C.E.Q.

What we plan to accomplish in 2018-2019

- Continuing work at LBJ R.V. Park.
- Start work on 2" water main replacement.
- Start valve and hydrant maintenance program.
- Complete meter change out program.
- Install Scada on all liftstations.

Water Department					
	PERFORMANCE MEASURES	ACTUAL FY 15- 16	ACTUAL FY 16- 17	ESTIMATED FY 17-18	PROJECTED FY 18-19
Construction, Maintenance, & Repair	Water Taps Installed	7	7	10	12
	Number of Customer Service Calls	415	250	300	355
	Number of Water Leaks Repaired	30	32	35	21
	% of Water Main Leaks Responded to within 24 Hours	100	100	100	100
	Line Locates, Spotted, and Marked	654	700	800	636
	Linear Footage of Water Main Replaced	0	0	1000	500
	Linear Footage of New Water Mains Constructed In-House	0	0	1000	1200
	Number of New Fire Hydrants Installed	0	0	0	10
	Number of Fire Hydrants Replaced	0	3	3	2
	Number of Fire Hydrant Repaired	4	5	5	1
	Total Number of Fire Hydrants	577	600	625	675
Water Treatment	Average Daily Ground Water Distributed (MG)	1.92	1.95	2.0	2.2
	Peak Day (MGD)	4.10	5.00	5.00	4.3
	Lowest Safe Operating Capacity (MGD)	0.5	0.5	0.5	0.5
Waste Water	Average Daily Wastewater Treatment (MG)	1.146	1.144	1.150	1.175
	Number of Sanitary Sewer Overflows	0	0	0	1
	% of Sanitary Sewer Overflow Calls Responded to Within 24 hours	N/A	N/A	N/A	1
	Customer Service Calls				
	% of Customer Service Calls Responded to Within 24 hours	100	100	100	100
	Footage of Collection Lines Inspected	0	500	1000	1200
	Footage of Collection Lines Cleaned				8328
	Wastewater Treated (MG)	418.4	417.5	419.75	418.1
	Average Daily Effluent Water	0.724	0.709	0.700	0.468
	Bio-Solids Produced (Cu. Yds.)	2,696	2,760	2,840	2536

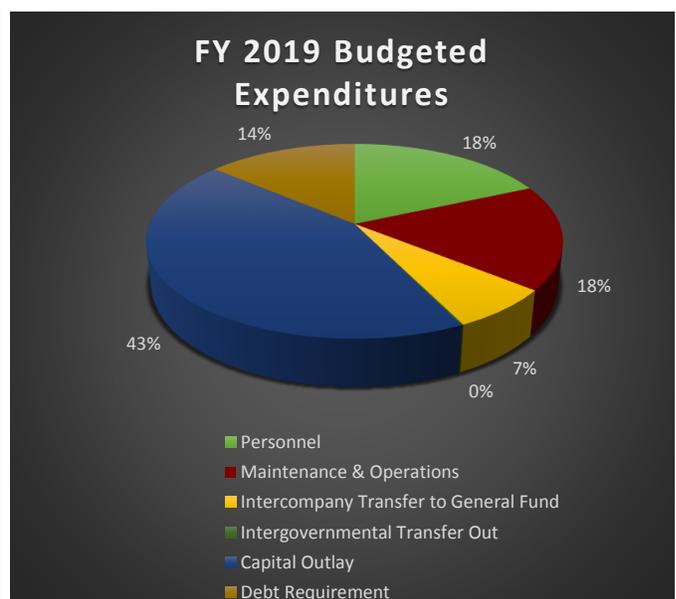
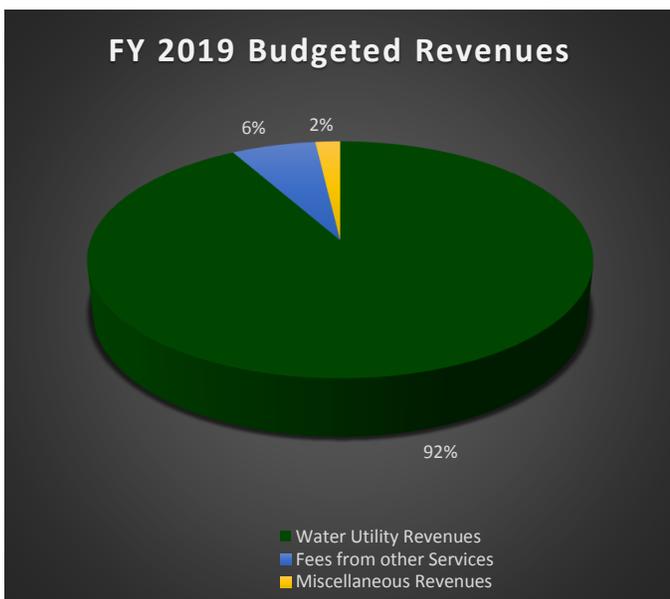
Water Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Water Utility Revenues	6,014,332	5,974,000	6,296,300	7,660,200
Fees from other Services	454,377	316,500	356,000	526,500
Miscellaneous Revenues	167,453	98,510	349,860	154,860
Total Revenues	6,636,162	6,389,010	7,002,160	8,341,560

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	1,419,588	1,668,800	1,622,601	1,771,312
Maintenance & Operations	1,476,721	1,541,100	1,597,850	1,675,450
Intercompany Transfer to General Fund	530,900	511,121	560,173	667,325
Intergovernmental Transfer Out	14,210	14,490	14,490	12,916
Capital Outlay	893,221	3,015,662	2,826,612	4,180,950
Debt Requirement	960,376	922,600	922,600	1,327,300
Total Expenditures	5,295,016	7,673,773	7,544,326	9,635,253

Water Fund Excess (Deficit)	1,341,146	(1,284,763)	(542,166)	(1,293,693)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Water Department Superintendent	1	1	1	1
Distribution Collection Foreman	1	1	1	1
Water Production Operator	1	1	1	1
Crew Chiefs	1	2	2	2
Crew Workers	10	8	8	8
Wastewater Plant Manager	1	1	1	1
Wastewater Plant Operator	1	2	2	2
Total	16	16	16	16



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

WATER FUND REVENUES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
03-00-4101-00	Water Sales	12	-	-	-
03-00-4102-00	Water Connection Charges	13,600	8,000	31,000	25,000
03-00-4103-00	Water Permits & Inspections	19,564	20,000	22,000	20,000
03-00-4105-00	Water Sales - Residential	1,921,826	1,957,000	2,125,700	2,545,000
03-00-4106-00	Water Sales - Multi Family	105,157	106,000	105,000	125,000
03-00-4107-00	Water Sales - Commercial	1,028,809	1,010,000	1,060,700	1,265,000
03-00-4110-00	Forfeited Discounts	49,527	45,000	45,000	45,000
03-00-4118-00	Effluent Sales	48,394	32,000	70,200	70,200
03-00-4150-00	Interest Income	14,218	12,000	30,000	30,000
03-00-4160-00	Lease Income - Weimers	861	860	860	860
03-00-4165-00	Miscellaneous Water Revenue	940	3,000	98,000	3,000
03-00-4181-00	Proceeds -Sale of Fixed Assets	995	6,000	100,000	50,000
03-00-4182-00	Insurance Proceeds Revenue	79,194	31,650	39,000	1,000
03-00-4200-00	Effluent Sales On Demand	6,942	5,500	7,000	5,500
03-00-4201-00	Sewer Sales	21	-	-	-
03-00-4202-00	Sewer Connection Charges	19,475	8,000	20,000	15,000
03-00-4205-00	Sewer Sales - Residential	1,592,847	1,572,000	1,599,900	1,999,000
03-00-4206-00	Sewer Sales - Multi Family	134,371	133,000	133,300	166,000
03-00-4207-00	Sewer Sales - Commercial	1,133,369	1,119,000	1,156,500	1,445,000
03-00-4265-00	Miscellaneous Sewer Revenue	71,244	45,000	82,000	70,000
03-00-4361-00	Water Sales - Warehouse	1,139	-	1,000	1,000
03-00-4500-00	Water Impact Fee	191,076	125,000	125,000	214,000
03-00-4505-00	Sewer Impact Fee	202,581	150,000	150,000	246,000
	Water Fund Revenues	6,636,162	6,389,010	7,002,160	8,341,560

WATER FUND EXPENDITURES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
03-21-1015-00	Regular Wages - City Attorney	10,822	7,300	7,700	-
03-21-1016-00	Wages - City Attorney Billings	5,692	-	-	-
03-21-1030-00	Reg. Wages-full Time Emp.	944,661	1,125,800	1,095,000	1,211,200
03-21-1050-00	Regular Wages - Part Time Emp	373	2,000	2,000	2,000
03-21-1060-00	Longevity	10,687	10,300	10,600	12,400
03-21-1070-00	Overtime & Stand-by Wages	95,707	92,400	95,000	95,000
03-21-2020-00	Social Security	78,994	94,692	92,588	101,026
03-21-2030-00	Retirement - Tmrs	104,415	121,108	118,413	129,487
03-21-2040-00	Uniforms & Clothing	8,796	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,201	9,300	9,300	9,300
03-21-2060-00	Insurance - Hospitalization	150,240	195,900	182,000	200,900
03-21-2090-00	Professional Org. - Personal	240	1,500	1,500	1,500
03-21-2100-00	Prof. Education & Training	9,523	12,300	12,300	12,300
03-21-3010-00	Utilities	17,857	24,000	20,000	20,000
03-21-3020-00	Telephone	4,589	7,500	7,500	7,500
03-21-3030-00	Office Supplies & Forms	6,248	10,000	10,000	10,000
03-21-3040-00	Postage, Freight, Etc.	12,543	13,000	13,000	13,000
03-21-3050-00	Advertising & Public Notices	4,894	3,000	3,500	3,500
03-21-3060-00	Protocol & Social	4,732	7,000	9,000	7,000
03-21-3070-00	Travel Expenses	3,621	5,000	5,000	5,000
03-21-3080-00	Prof. Org. & Assoc. - City	-	1,300	1,300	1,300
03-21-3090-00	Books, Periodicals, Etc.	-	500	500	500
03-21-3101-00	Safety	6,809	9,000	9,000	9,000
03-21-3120-00	Audit Expense	4,100	4,200	4,200	6,800
03-21-3130-00	Legal Expense	124	10,000	10,000	10,000
03-21-3140-00	Contract Prof. Services	6,914	45,000	45,000	45,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	14,000
03-21-3200-00	Uncollectible Accounts	4,424	5,500	5,500	5,500
03-21-3210-00	Hahn Well Lease Payments	7,633	8,400	8,400	8,400
03-21-3213-00	Bank Fees	4,748	5,000	5,000	5,000
03-21-3220-00	Insurance & Bonds	33,342	33,400	34,600	34,600
03-21-3250-00	In Lieu Of Taxes	530,900	511,121	560,173	667,325
03-21-3274-00	City Contribution - Dispatch	14,210	14,490	14,490	12,916
03-21-4010-00	Communications	57,281	21,600	21,600	22,100
03-21-4020-00	Janitorial/housekeeping	4,272	4,000	4,000	4,000
03-21-4030-00	General Property Maintenance	27,982	22,000	22,000	27,000
03-21-4040-00	Small Tools & Equipment	17,926	23,000	25,000	25,000
03-21-4060-00	Office Machines Maintenance	5,096	7,000	5,000	5,000
03-21-4065-00	Office Equipment Rental	5,469	2,000	4,500	4,500
03-21-4070-00	Computer/software Maintenance	56,858	55,800	55,800	118,100
03-21-4160-00	Fluoridation Expenses	3,592	2,500	18,000	10,000
03-21-4165-00	Water Treatment Expenditures	12,759	5,000	10,000	10,000
03-21-4170-00	Water Testing	13,546	12,000	12,000	12,000
03-21-4171-00	Sewage Testing	46,887	37,000	37,000	37,000
03-21-4175-00	Water System Permit Fees	14,805	15,000	15,000	15,000
03-21-4176-00	Wastewater System Permit Fees	17,438	18,000	18,000	18,000
03-21-4190-00	Misc. Water & Sewer Expenses	4,133	3,000	5,000	5,000
03-21-4200-00	Water Service Maintenance	7,802	10,000	10,000	10,000
03-21-4220-00	Power Purchases - Wells	196,569	200,000	200,000	200,000
03-21-4230-00	Fire Hydrant Maintenance	4,726	20,000	20,000	20,000
03-21-4235-00	Effluent SO2 Treatment	30,000	30,000	30,000	30,000
03-21-4240-00	Water Main Maintenance	17,366	15,000	25,000	25,000
03-21-4250-00	Water Pump Equip. Maintenance	35,418	50,000	75,000	50,000
03-21-4254-00	Boot Ranch Effluent Line Maint	23,172	25,000	25,000	25,000
03-21-4255-00	Lady Bird Effluent Sys Maint	9,742	10,000	10,000	10,000
03-21-4260-00	Water Meter Maintenance	3,544	4,000	4,000	4,000
03-21-4264-00	SCADA Maintenance	35,195	1,000	1,000	1,000
03-21-4270-00	Tank & Tower Maintenance	25,136	26,000	26,000	26,000
03-21-4280-00	Chlorinator Maintenance	6,042	6,000	7,500	7,500

03-21-4290-00	Sewer Plant Maintenance	203,983	160,000	160,000	160,000
03-21-4291-00	Sewer Lift Station Maintenance	103,012	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	419	3,500	3,500	3,500
03-21-4320-00	Pumping Power - Sewer	172,051	160,000	160,000	160,000
03-21-4340-00	Sewer Main Maintenance	4,112	15,000	15,000	15,000
03-21-4341-00	Sewer Line Maint/reimbursement	-	2,500	1,250	1,250
03-21-4350-00	Sewer Plant Supplies	88,725	90,000	90,000	90,000
03-21-4360-00	Sewer Service Maintenance	2,023	5,000	5,000	5,000
03-21-4370-00	Road Material	-	-	-	25,000
03-21-4376-00	Meter Data Mgt System Maint	-	25,000	25,000	-
03-21-4410-00	Gasoline, Oil & Lubrication	27,869	22,000	37,300	41,500
03-21-4430-00	Vehicle Maintenance - Trucks	1,526	2,000	3,000	3,000
03-21-4435-00	Fleet Lease	36,109	99,600	77,100	115,100
03-21-4440-00	Tractor/heavy Equipment Maint.	5,257	10,000	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,539	2,000	2,500	2,500
03-21-5030-00	Consolidated Warehouse Improve	4,796	-	-	-
03-21-5155-00	Fuel Island	-	-	-	2,500
03-21-5210-00	Inventory Purchases	(13,976)	50,000	50,000	50,000
03-21-5250-00	Other Capital Items	-	5,650	9,000	5,650
03-21-5280-00	Water Meters	25,527	15,000	34,000	15,000
03-21-5301-00	Water Mains	1,039	50,000	50,000	50,000
03-21-5302-00	Water Taps	3,837	5,000	12,000	5,000
03-21-5303-00	Sewer Mains	1,365	50,000	50,000	50,000
03-21-5304-00	Sewer Taps	1,820	2,000	2,000	2,000
03-21-5306-00	Fire Hydrants	1,392	10,000	10,000	10,000
03-21-5313-00	SCADA	2,621	55,000	50,000	50,000
03-21-5314-00	2" Water Meters (AMR)	1,750	-	-	-
03-21-5315-00	Sewer Vacuum / Cleaner Truck	54,358	-	-	-
03-21-5316-00	Dump Truck 2017	6,439	-	-	-
03-21-5340-00	WWTP Pump Equipment	-	-	6,000	-
03-21-5345-00	Green Meadows Lift Station	-	-	10,200	-
03-21-5383-00	Fbg Inn&Stes LiftStation Rehab	39,899	-	-	-
03-21-5389-00	GoehmannLn PumpStation Rebuild	204,539	-	-	-
03-21-5409-00	WWTP Office / Lab / Workshop	229,971	116,712	116,712	-
03-21-5411-00	Camera Equipment	-	-	10,400	-
03-21-5413-00	Meter Data Management System	32,000	-	-	-
03-21-5414-00	MLSS Pump Station	295,844	900,000	900,000	-
03-21-5415-00	Bell St Water Line Rehab Proj	-	250,000	250,000	250,000
03-21-5416-00	Stone Ridge Elevated Tank Site	-	35,000	35,000	-
03-21-5418-00	San Antonio St Sewer Line Repl	-	1,000,000	1,000,000	800,000
03-21-5421-00	Boot Ranch Lift Station	-	340,000	75,000	265,000
03-21-5422-00	Skid Steer	-	37,600	37,600	-
03-21-5423-00	Backhoe	-	93,700	93,700	-
03-21-5424-00	Hahn Well Access Road	-	-	25,000	-
03-21-5426-00	Water & Sewer - The Beginning	-	-	-	160,000
03-21-5427-00	Oversizing Utility Hotel Conf Center	-	-	-	865,000
03-21-5428-00	290 E Sewer Extension	-	-	-	1,515,000
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	-	-	-	65,000
03-21-5430-00	John Deere 60" Zero Turn	-	-	-	11,200
03-21-5431-00	John Deere Gator	-	-	-	9,600
03-21-6021-00	Principal - Computer/Software Equip	-	-	-	6,400
03-21-6022-00	Interest - Computer/Software Equip	-	-	-	100
03-21-6120-00	Principal - Backhoe	35,731	-	-	-
03-21-6121-00	Interest - Backhoe	404	-	-	-
03-21-6310-00	Principal - 2012 GO Refunding	250,000	255,000	255,000	-
03-21-6311-00	Interest - 2012 GO Refunding	4,880	1,800	1,800	-
03-21-6312-00	Principal - 2013 Revenue Bonds	285,000	290,000	290,000	300,000
03-21-6313-00	Interest - 2013 Revenue Bonds	188,375	179,500	179,500	170,400
03-21-6314-00	Principal - Asphalt Zipper	18,331	18,100	18,100	18,300
03-21-6315-00	Interest- Asphalt Zipper	60	400	400	200
03-21-6316-00	Principal -Sewer Press Machine	106,755	105,100	105,100	106,100
03-21-6317-00	Interest - Sewer Press Machine	348	2,100	2,100	1,100
03-21-6318-00	Principal - Dump Truck	25,685	25,300	25,300	25,600
03-21-6319-00	Interest - Dump Truck	84	500	500	300
03-21-6320-00	Principal-2EmergencyGenerators	31,882	31,400	31,400	31,700

03-21-6321-00	Interest -2EmergencyGenerators	104	600	600	400
03-21-6322-00	Principal - Mini Excavator	12,698	12,500	12,500	12,700
03-21-6323-00	Interest - Mini Excavator	41	300	300	200
03-21-6324-00	Principal - Water Meter Changeout	-	-	-	475,000
03-21-6325-00	Interest - Water Meter Changeout	-	-	-	25,000
03-21-6326-00	Principal - Dump Truck - 2018	-	-	-	29,700
03-21-6327-00	Interest - Dump Truck - 2018	-	-	-	300
03-21-6328-00	Principal - Dump Truck 14 Yd Tandem - 2018	-	-	-	35,700
03-21-6329-00	Interest - Dump truck 14 Yd Tandem - 2018	-	-	-	400
03-21-6330-00	Principal - Backhoe - 2018	-	-	-	35,000
03-21-6331-00	Interest - Backhoe - 2018	-	-	-	400
03-21-6332-00	Principal - Valve Machine + Hydro Excavator	-	-	-	20,000
03-21-6333-00	Interest - Valve Machine + Hydro Excavator	-	-	-	200
03-21-6334-00	Principal - Emergency Generator	-	-	-	31,700
03-21-6335-00	Interest - Emergency Generator	-	-	-	400
	Water Fund Expenditures	5,295,016	7,673,773	7,544,326	9,635,253
	Use of Water & Sewer Impact Fee Reserves	-	-	-	(2,540,000)
	Water Fund Excess (Deficit)	1,341,146	(1,284,763)	(542,166)	1,246,307



The City of Fredericksburg

Golf Fund

Golf Fund

Description

Touchstone Golf leases and operates Lady Bird Johnson Municipal Golf Course located within Lady Bird Johnson Park under the direction of the City of Fredericksburg.

Goals and Objectives

- To provide the best municipal golf experience in Texas while keeping golf affordable.
- To preserve the game of golf and increase participation in the sport by men and women and kids.
- To develop a strong youth golf program through partnerships with local schools, non-profits and other area golf courses.
- To attract outside events and tournaments to Fredericksburg adding to the local economy.

Operational Review and Management

- Lady Bird Johnson Municipal Golf Course was leased to Touchstone Golf, a golf course management company.
- Touchstone Golf began operating the golf course on January 1, 2018.

What that means for the budget

- The budget presented has a number of new proposed capital improvement projects at the golf course.
- Touchstone Golf has developed a revised budget which reflects lower operational costs due to fewer staff, less merchandise overhead and reduced maintenance material costs.

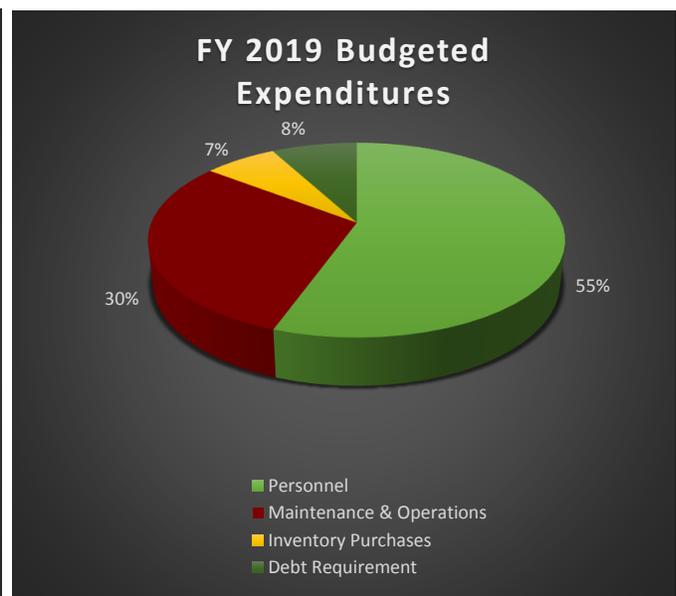
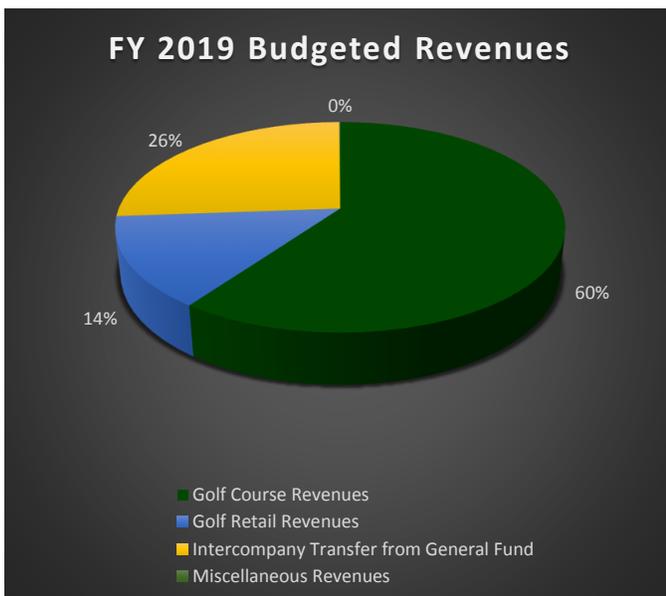
Golf Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 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	2017 Actual	2018 Budgeted	2018 Projected	2019 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	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Director of Golf	1	1	-	-
Senior Golf Professional	1	1	-	-
Assistant Golf Professional	1	1	-	-
Outside Services	1	1	-	-
Head Agronomist	1	1	-	-
Mechanic	1	1	-	-
Maintenance Crew Workers	7	7	-	-
Total	13	13	-	-



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

GOLF FUND REVENUES

Account Number	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
04-00-4101-00	Green Fees	507,889	520,000	102,066	-
04-00-4102-00	Golf Cart Rental Fees	208,696	220,000	42,749	-
04-00-4103-00	Driving Range Revenues	27,313	35,000	4,421	-
04-00-4108-00	Meeting Room Revenue	600	2,000	-	-
04-00-4119-00	Lease Income - Grill	7,466	7,500	450	-
04-00-4150-00	Interest Income	19	20	10	-
04-00-4161-00	Transfer From General Fund	652,200	796,727	796,727	145,938
04-00-4165-00	Miscellaneous Golf Revenues	1,628	1,200	1,480	-
04-00-4700-00	Merchandise Sales	125,628	160,000	39,778	-
04-00-4702-00	Club Rental	4,567	5,000	1,490	-
04-00-4704-00	Ball Retrieval	-	1,500	-	-
04-00-4706-00	Handicap Dues	4,339	4,500	25	-
	Golf Fund Revenues	1,540,344	1,753,447	989,196	145,938

GOLF COURSE EXPENDITURES - MAINTENANCE

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
04-41-1015-00	Regular Wages - City Attorney	-	1,900	1,800	-
04-41-1016-00	Wages - City Attorney Billings	1,412	-	-	-
04-41-1030-00	Regular Wages - Full-time	392,515	412,800	181,300	8,400
04-41-1060-00	Longevity	5,583	6,100	6,100	100
04-41-1070-00	Overtime Wages	6,836	6,000	3,320	-
04-41-2020-00	Social Security	30,196	32,651	14,728	650
04-41-2030-00	Retirement - T.m.r.s.	39,551	41,826	18,867	835
04-41-2040-00	Uniforms Expense	4,774	4,000	-	-
04-41-2060-00	Insurance - Hospitalization	69,525	77,100	21,400	700
04-41-2090-00	Prof. Org. - Personal	690	1,000	-	-
04-41-2100-00	Prof. Education & Training	345	750	150	-
04-41-3010-00	Utilities	9,227	8,000	1,700	-
04-41-3020-00	Telephone	3,014	3,500	725	-
04-41-3030-00	Office Supplies & Expenses	265	1,000	82	-
04-41-3040-00	Postage, Freight, Etc.	1,572	1,350	225	-
04-41-3050-00	Advertising & Public Notices	1,065	1,000	-	-
04-41-3060-00	Protocol & Social	1,262	500	840	-
04-41-3070-00	Travel	-	1,000	-	-
04-41-3080-00	Prof. Org. & Assoc. - City	-	500	-	-
04-41-3090-00	Books, Periodicals, Etc	-	500	-	-
04-41-3100-00	Safety	2,474	1,500	205	-
04-41-3120-00	Audit Expenses	800	800	800	100
04-41-3140-00	Contract Professional Services	9,146	10,000	65	-
04-41-3220-00	Insurance & Bonds	8,167	8,200	9,500	9,500
04-41-4010-00	Communications	1,996	3,200	1,110	-
04-41-4020-00	Janitorial & Housekeeping	1,367	1,500	145	-
04-41-4030-00	General Property Maint.	6,855	8,000	775	-
04-41-4031-00	Club House Maintenance	1,214	2,000	320	-
04-41-4040-00	Small Tools & Equipment	5,697	4,000	215	-
04-41-4060-00	Office Equipment Maint.	-	500	-	-
04-41-4065-00	Office Equipment Rental	926	800	185	-
04-41-4070-00	Computer/software Maintenance	3,243	5,000	1,980	-
04-41-4220-00	Golf Cart Maint.	1,497	2,500	2,870	-
04-41-4230-00	Sprinkler System Maint.	21,905	6,500	2,670	-
04-41-4231-00	Pump Station Maintenance	473	3,000	-	-
04-41-4232-00	Effluent SO2 Treatment	403	-	10,120	-
04-41-4235-00	Biological Pond Maintenance	4,746	4,200	1,155	-
04-41-4240-00	Course & Greens Maint.	16,596	20,000	4,555	-
04-41-4241-00	Fertilizer	21,610	20,000	3,385	-
04-41-4242-00	Chemicals	35,746	25,000	10,370	-
04-41-4243-00	Seed	4,840	2,000	6,420	-
04-41-4244-00	Sand	8,263	13,000	-	-
04-41-4245-00	Soil Analysis & Treatment	619	1,500	-	-
04-41-4250-00	General Operations	4,075	1,000	17,680	-
04-41-4270-00	Driving Range Expenses	5,872	8,500	220	-
04-41-4285-00	Tree Care & Replacement	6,050	5,000	6,650	-
04-41-4410-00	Gasoline, Oil, & Lubrication	19,031	18,000	4,150	-
04-41-4435-00	Fleet Lease	6,016	6,000	6,000	-
04-41-4440-00	Tractor/equipment Maint.	480	2,000	325	-
04-41-4441-00	Mower Maintenance	24,321	15,000	1,630	-
04-41-4450-00	Other Equipment Maintenance	5,918	4,000	1,585	-
04-41-4451-00	Maintenance Equipment Lease	68,878	101,400	45,570	-
04-41-6085-00	Principal - Solid Waste Loan	45,476	46,000	46,000	46,400
04-41-6086-00	Interest - Solid Waste Loan	8,445	8,000	8,000	7,600
04-41-6087-00	Principal - Electric Loan	45,476	46,000	46,000	46,400
04-41-6088-00	Interest - Electric Loan	8,445	8,000	8,000	7,600
04-41-6089-00	Principal - Mowers - Prof Turf	11,495	-	-	-

04-41-6090-00	Interest - Mowers - Prof Turf	546	-	-	-
04-41-6091-00	Principal - Sprayer - TCF 2015	6,619	9,600	1,900	-
04-41-6092-00	Interest - Sprayer - TCF 2015	144	200	1,700	-
		<hr/>	<hr/>	<hr/>	<hr/>
	Golf Course Expenditures - Maintenance	993,703	1,023,377	503,492	128,285

GOLF COURSE EXPENDITURES - GOLF SHOP

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
04-42-1030-00	Regular Wages - Full-time	152,060	160,600	67,100	6,500
04-42-1040-00	Regular Wages - Part-time Emp.	20,430	18,000	3,455	-
04-42-1060-00	Longevity	1,551	1,800	1,800	100
04-42-1070-00	Overtime Wages	1,613	3,000	395	-
04-42-2020-00	Social Security	13,335	14,030	5,565	505
04-42-2030-00	Retirement - T.m.r.s.	15,018	16,209	6,791	648
04-42-2040-00	Uniforms Expense	214	1,000	-	-
04-42-2060-00	Insurance - Hospitalization	28,809	31,900	10,100	500
04-42-2090-00	Prof. Org. - Personal	1,053	-	-	-
04-42-2100-00	Prof. Education & Training	43	1,000	-	-
04-42-3010-00	Utilities	16,430	15,000	4,325	-
04-42-3020-00	Telephone	3,183	3,000	770	-
04-42-3030-00	Office Supplies & Expenses	3,562	5,000	995	-
04-42-3040-00	Postage, Freight, Etc.	2,167	2,000	265	-
04-42-3050-00	Advertising & Public Notices	6,775	6,500	1,200	-
04-42-3060-00	Protocol & Social	2,147	600	95	-
04-42-3070-00	Travel	-	2,500	6,900	-
04-42-3080-00	Prof. Org. & Assoc. - City	110	200	-	-
04-42-3100-00	Safety	605	400	-	-
04-42-3120-00	Audit Expenses	800	800	800	100
04-42-3140-00	Contract Professional Services	3,015	2,000	25	-
04-42-3213-00	Credit Card/Bank Fees	23,559	25,000	6,050	-
04-42-3220-00	Insurance & Bonds	9,419	9,800	9,300	9,300
04-42-4010-00	Communications	7,541	11,100	2,260	-
04-42-4020-00	Janitorial & Housekeeping	9,729	11,500	2,230	-
04-42-4030-00	General Property Maint.	8,756	10,000	110	-
04-42-4031-00	Club House Maintenance	8,324	4,000	390	-
04-42-4032-00	Cable Tv	2,910	2,500	550	-
04-42-4033-00	Security Alarm Monitoring Fee	297	400	-	-
04-42-4040-00	Small Tools & Equipment	136	500	35	-
04-42-4060-00	Office Equipment Maint.	-	500	-	-
04-42-4065-00	Office Equipment Rental	762	1,000	185	-
04-42-4070-00	Computer/software Maintenance	5,201	5,500	1,005	-
04-42-4250-00	General Operations	-	500	1,010	-
04-42-4259-00	COGS - Pro Shop(Non Inventory)	4,387	3,000	925	-
04-42-5210-00	Inventory Purchases - Retail	90,625	100,000	13,950	-
	Golf Course Expenditures - Golf Shop	444,566	470,839	148,581	17,653
	Total Golf Course Expenditures	1,438,269	1,494,216	652,073	145,938
	Golf Fund Excess (Deficit)	102,076	259,231	337,123	-



The City of Fredericksburg

Solid Waste Fund

Solid Waste Fund

Description

The City of Fredericksburg Sanitation Department operates a Type 1 Subtitle D Sanitary Landfill that serves all of Gillespie County, a residential garbage collection 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.
- To remain in compliance with State and Federal laws that govern the municipal 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

- Constructed a roof over the waste oil drop off area.
- Purchased a new forklift for the recycle center.
- Grabber system rebuilt with new arms and pins on one automated garbage truck.
- Replaced the undercarriage on the 953 track loader.
- Replaced the ice machine at the landfill.
- Replaced one pickup.
- Increased leaf compost sales.
- Added a new employee to rotate on the chipper crew.
- Replaced the existing fluorescent lighting with more efficient LED lighting.

What we plan to accomplish in 2018-2019

- Replace the 2000 model SN4367 automated garbage truck.
- Replace SN2115 dump truck.
- Have additional windscreens constructed for the working face.
- Add additional waste receptacles on Main Street.
- Begin design of Cell 8 and determine exact amount of available space in existing cells.

Solid Waste Department				
<i>PERFORMANCE MEASURES</i>	<i>ACTUAL FY 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>PROJECTED FY 18-19</i>
Solid Waste Placed In Landfill (tons)	32,067	33,000	34,333	35,000
Leaf Compost Sold (yards)	0	422	1,152	900
Amount of Chipped Material Collected (tons)	404	319	348	350
Material Recycled (tons)	935	940	880	900
Brush diverted from landfill (tons)	2,553	2,770	1,847	2,500
Special Waste (Deceased Animals) (tons)	37	38	33	35
Mulch Sold (yards)	840	850	981	1,000
Leachate Pumped (gal)	506,000	490,000	490,000	495,000
Grit Trap Waste Processed (tons)	463	500	358	475
Sewage Sludge Landfilled (tons)	1,952	2,000	1,796	1,800
Tires Recycled	1,200	1,205	1,509	1,600
Used Motor Oil (gal)	2,019	1472	1,711	1,800
Oil Filters	64	57	172	175
Paint and Liquids Processed (gal)	1,536	1,876	2,575	2,500
Batteries	51	54	79	80

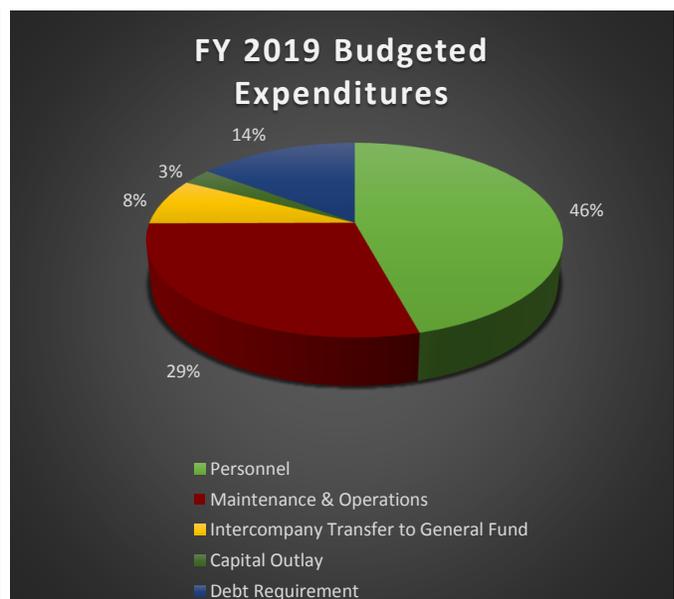
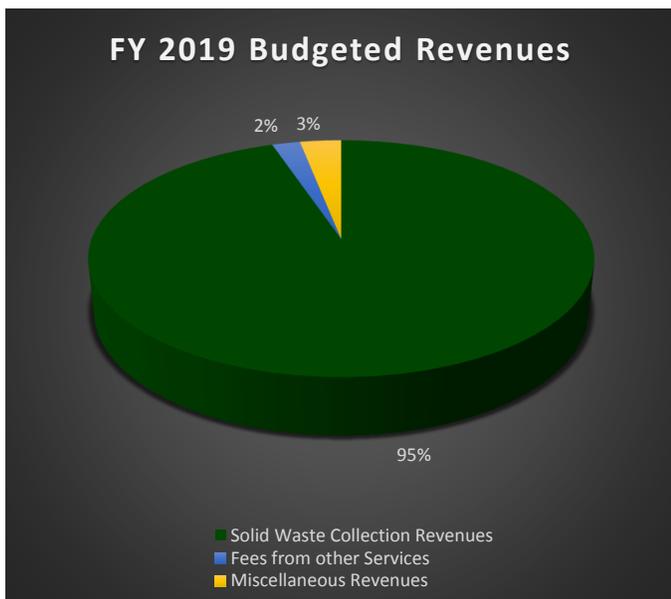
Solid Waste Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Solid Waste Collection Revenues	2,567,110	2,535,000	2,610,102	2,541,000
Fees from other Services	62,949	56,200	58,214	56,200
Miscellaneous Revenues	230,758	60,575	75,975	82,475
Total Revenues	2,860,817	2,651,775	2,744,291	2,679,675

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	1,076,212	1,180,155	1,250,033	1,274,699
Maintenance & Operations	463,959	560,045	548,554	809,945
Intercompany Transfer to General Fund	221,800	212,142	219,543	214,374
Capital Outlay	-	24,000	23,076	75,600
Debt Requirement	430,486	322,500	322,500	408,500
Total Expenditures	2,192,457	2,298,842	2,363,706	2,783,118

Solid Waste Fund Excess (Deficit)	668,360	352,933	380,585	(103,443)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Sanitation Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Heavy Equipment Operators	2	2	2	2
Sanitation Collectors	3	4	4	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	13	13	13



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

SOLID WASTE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
05-00-4101-00	Garbage Collection Revenues	926,013	924,000	938,422	930,000
05-00-4102-00	Landfill Fees	1,629,583	1,600,000	1,661,580	1,600,000
05-00-4103-00	Recycling Revenues	62,799	56,000	58,000	56,000
05-00-4104-00	Com Garbage Hauling Permit	150	200	214	200
05-00-4110-00	Forfeited Discounts	11,515	11,000	10,100	11,000
05-00-4150-00	Interest Income	4,963	3,600	7,000	7,500
05-00-4165-00	Miscellaneous Revenue	972	975	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	170,901	2,000	14,000	20,000
	Solid Waste Fund Revenues	2,860,817	2,651,775	2,744,291	2,679,675

SOLID WASTE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
05-21-1015-00	Regular Wages - City Attorney	5,411	-	400	-
05-21-1016-00	Wages - City Attorney Billings	192	-	-	-
05-21-1030-00	Regular Wages - Full-time Emp.	726,920	799,200	854,000	868,600
05-21-1050-00	Regular Wages - Part-time Emp.	8,526	1,000	1,000	1,000
05-21-1060-00	Longevity	9,329	9,900	10,700	10,000
05-21-1070-00	Overtime Wages	53,443	58,400	59,086	62,000
05-21-2020-00	Social Security	58,404	66,440	70,777	72,032
05-21-2030-00	Retirement - T.m.r.s.	77,271	85,015	90,570	92,367
05-21-2040-00	Uniforms & Clothing	5,841	6,500	5,000	6,500
05-21-2060-00	Ins. - Hospitalization	130,875	153,700	158,500	162,200
05-21-2090-00	Professional Org. - Personal	-	1,200	200	1,200
05-21-2100-00	Prof. Education & Training	2,468	3,600	2,116	3,600
05-21-3010-00	Utilities	12,955	15,000	12,034	15,000
05-21-3020-00	Telephone	2,138	5,000	2,300	3,000
05-21-3030-00	Office Supplies & Exp.	5,572	6,000	6,452	6,000
05-21-3040-00	Postage, Freight, Etc.	10,758	7,000	9,931	10,000
05-21-3050-00	Ads & Public Notices	624	1,000	500	1,000
05-21-3060-00	Protocol & Social	3,116	3,300	4,500	4,500
05-21-3070-00	Travel Exp.	1,527	1,500	200	1,500
05-21-3080-00	Prof. Org & Assoc. - City	-	100	-	100
05-21-3090-00	Books, Periodicals, Etc	-	45	-	45
05-21-3100-00	Safety	4,081	4,500	4,500	4,500
05-21-3120-00	Audit Expenses	2,500	2,600	2,600	4,100
05-21-3140-00	Contract Professional Services	12,380	4,000	2,302	4,000
05-21-3190-00	Miscellaneous Landfill Expense	1,123	-	1,000	1,000
05-21-3200-00	Uncollectible Accounts	1,260	1,300	2,075	2,000
05-21-3213-00	Bank Fees	4,672	4,900	4,300	4,900
05-21-3220-00	Insurance & Bonds	23,157	23,200	23,200	23,200
05-21-3250-00	In Lieu Of Taxes	221,800	212,142	219,543	214,374
05-21-4000-00	Permit Fees	27,167	35,000	36,000	37,000
05-21-4010-00	Communications	5,221	8,200	4,728	8,000
05-21-4020-00	Janitorial/housekeeping	3,336	4,000	5,825	5,500
05-21-4030-00	General Property Maintenance	10,979	15,000	11,000	15,000
05-21-4031-00	Dumpster Maintenance	14,355	27,000	27,000	27,000
05-21-4032-00	Trash Can Maintenance	2,060	2,000	500	12,000
05-21-4040-00	Small Tools & Equipment	3,494	3,000	7,000	3,500
05-21-4060-00	Office Machine Maintenance	4,423	4,000	3,279	4,000
05-21-4065-00	Office Equipment Rental	5,575	5,700	4,200	5,700
05-21-4070-00	Computer/software Maintenance	17,372	14,000	17,800	17,000
05-21-4265-00	Recycling Expenses	11,679	15,000	14,000	15,000
05-21-4266-00	Grinding Of Debris	48,506	45,000	42,000	45,000
05-21-4268-00	Tire Disposal	5,534	5,400	5,500	5,400
05-21-4270-00	Water Monitoring Exp.	27,861	35,000	30,000	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	18,819	20,000	19,000	20,000
05-21-4360-00	Materials & Supplies	6,009	6,000	7,340	6,000
05-21-4410-00	Gasoline, Oil & Lubrication	72,086	70,000	89,000	97,900
05-21-4430-00	Vehicle Maintenance	1,911	2,500	1,000	2,000
05-21-4431-00	AGC Maintenance	35,024	35,000	37,000	35,000
05-21-4432-00	Chipper Maintenance	4,781	7,000	3,072	7,000
05-21-4433-00	Leaf Loader Maintenance	6,257	8,000	9,000	9,000
05-21-4435-00	Fleet Lease	19,536	30,000	25,100	29,300
05-21-4440-00	Tractor-heavy Equipment Maint	23,643	25,000	17,000	25,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	54,000	54,000
05-21-4511-00	Fund Solid Waste Cell Development Reserve	-	-	-	200,000
05-21-5039-00	Cell #8 Design & Airspace Survey	-	-	-	50,000
05-21-5155-00	Fuel Island	-	-	-	600
05-21-5558-00	Forklift	-	24,000	23,076	-
05-21-5559-00	Replace Windscreens (100')	-	-	-	25,000

05-21-6021-00	Principal - Computer/Software Equip	-	-	-	1,800
05-21-6022-00	Interest - Computer/Software Equip	-	-	-	100
05-21-6502-00	Principal-924 Wheel Loader-Cat	37,730	-	-	-
05-21-6503-00	Interest-924 Wheel Loader-Cat	509	-	-	-
05-21-6504-00	Principal - Leaf Loader	58,901	27,800	33,700	-
05-21-6505-00	Interest - Leaf Loader	1,342	400	500	-
05-21-6506-00	Principal -SideLoad GarbageTrk	64,742	27,800	21,900	-
05-21-6507-00	Interest -SideLoad Garbage Trk	1,475	400	300	-
05-21-6508-00	Principal - Chipper Truck	18,938	18,700	18,700	18,900
05-21-6509-00	Interest - Chipper Truck	62	400	400	200
05-21-6510-00	Principal - Garbage Truck	104,964	103,400	103,400	104,400
05-21-6511-00	Interest - Garbage Truck	342	2,000	2,000	1,000
05-21-6512-00	Principal - Compactor	141,021	138,900	138,900	140,200
05-21-6513-00	Interest - Compactor	459	2,700	2,700	1,400
05-21-6514-00	Principal - Automated Garbage Truck	-	-	-	103,500
05-21-6515-00	Interest - Automated Garbage Truck	-	-	-	1,100
05-21-6516-00	Principal - Dump Truck 14 Yd	-	-	-	35,500
05-21-6517-00	Interest - Dump truck 14 Yd	-	-	-	400
	Solid Waste Fund Expenditures	2,192,457	2,298,842	2,363,706	2,783,118
	Solid Waste Fund Excess (Deficit)	668,360	352,933	380,585	(103,443)



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.

The Fredericksburg Fire EMS Department consist of the following divisions Fire Administration, Fire Operations, Volunteer Fire Department, EMS, Fire Prevention, and Emergency Management. The Fredericksburg Fire EMS Team responded to 3000 calls in 2017. Those calls included responses to structure fires, vehicle collisions with injuries, enchanted rock rescues, trauma calls, lift assist, transfers, vehicle pedestrian accidents, medical emergencies, smoke alarm activations, and other miscellaneous calls. The Fredericksburg Fire EMS system is staffed with six on duty personnel daily, 24 hours a day, seven days a week. In addition to the on duty staff, we have 33 volunteer personnel and 20 part-time personnel. The backbone of the department is the Volunteers who respond alongside our on duty staff. The department provides assistance in the form of mutual aid to all five neighboring fire departments and they in turn provide assistance to Fredericksburg. The ambulance service provides response to the entire county with assistance from first responders in each county fire department.

Fredericksburg Fire EMS operates out of three fire stations. The Central Station is located at 124 West Main Street, the South Station is located at 221 Friendship Lane, and the North Station located at 99 Frederick Lane. The Central Station houses two Engines, two State Licensed Mobile Intensive Care Ambulances, one Ladder Truck, three Brush Trucks, one Tender, and two Rescue Trucks. The South Station houses two State Licensed Mobile Intensive Care Ambulances, one Engine, one Brush truck, and one Tender. The North Station currently serves as a location for reserve equipment.

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 Fredericksburg Fire EMS Department.

- 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 Firefighters 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

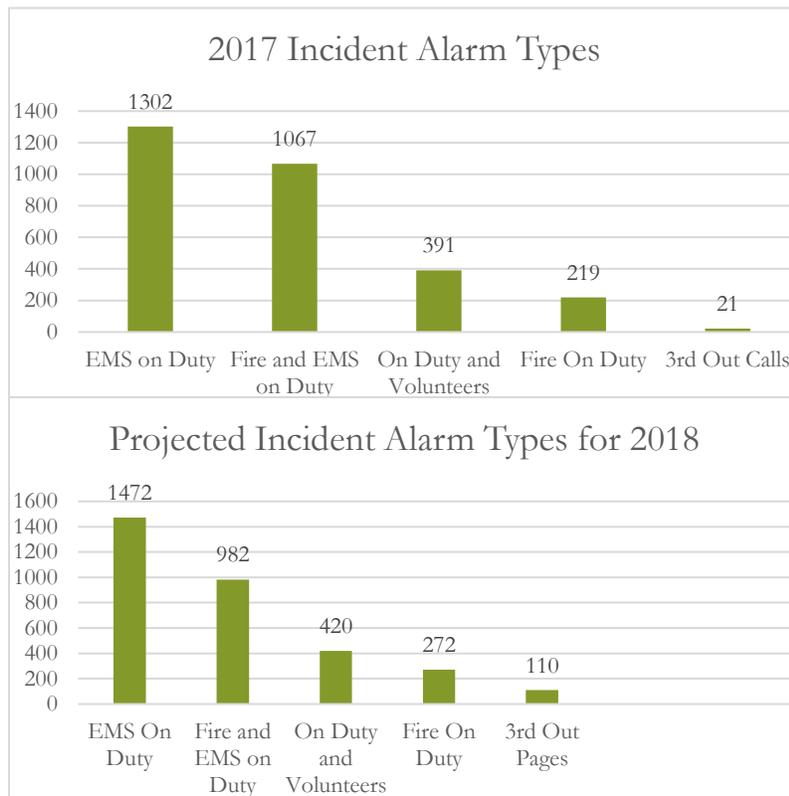
What we accomplished in 2017-2018

- Maintained our Insurance Services Office (ISO) Public Protection Classification of 2.
- Moved Emergency Management into the Fire Ems Department
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification.
- Recruited and added additional volunteer personnel.
- Added part time personnel from 10:00 p.m. to 7:00 a.m. to reduce response times on fire calls.
- Operate out of two (2) Fire EMS stations with fire apparatus and ambulances in both stations.
- Partnered with Hill Country Memorial Hospital (HCMH) on community emergency aid stations and fall prevention.
- Continued our in house CE program which 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 full time, Part Time, Volunteers, and County Fire Department personnel to maintain their Fire and 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 to our community.
- Participated in TEEEX spring and summer fire school
- Merged the Emergency Management Service into the Fire EMS Department.

What we plan to accomplish in 2018-2019

- Train additional full time, part time and volunteer personnel to Fire EMS State of Texas certification levels.
- Maintain our ISO classification rating of a Class 2 city.
- Develop a Fire EMS replacement plan for aging apparatus.
- Add additional personnel to help with response times and third out ambulance calls.
- 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.
- Provide training in house as well as outside instructors coming in for specialized training including live fire training.
- Participate in County wide emergency management exercise.
- Perform our own in-house State certification education program for all personnel.



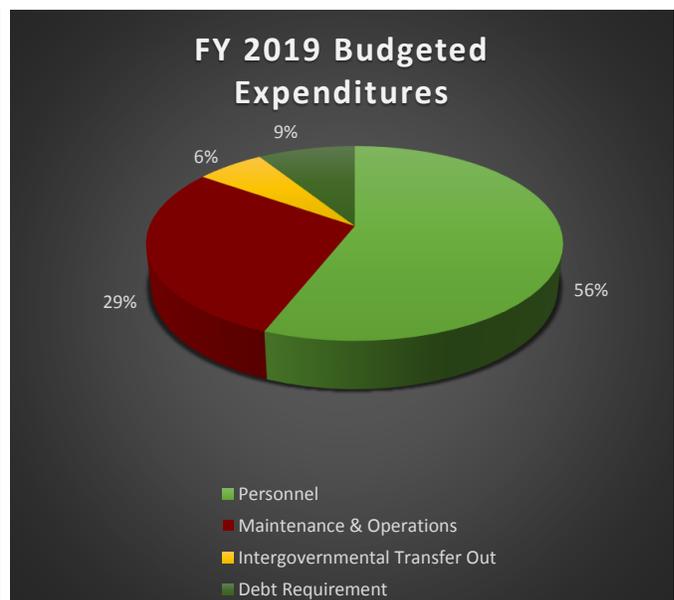
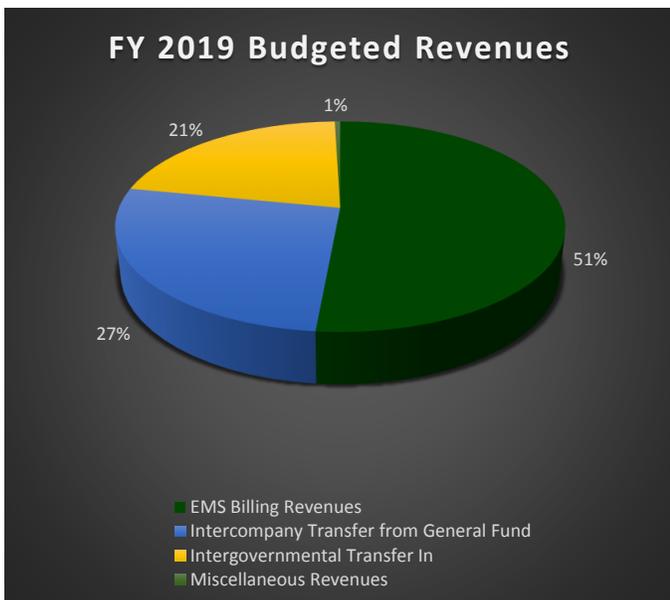
EMS Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
EMS Billing Revenues	1,273,647	1,248,300	1,275,000	1,402,500
Intercompany Transfer from General Fund	611,200	724,454	705,317	726,318
Intergovernmental Transfer In	454,900	565,093	55,956	584,242
Miscellaneous Revenues	7,315	4,500	25,150	12,550
Total Revenues	2,347,062	2,542,347	2,061,423	2,725,610

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 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)	179,310	215,715	(227,247)	183,263
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
EMS Manager	1	1	1	1
EMS Shift Lieutenant	1	1	-	-
Account Administrator/Paramedic	1	1	1	1
Shift Commanders	3	3	3	3
Paramedics	9	9	10	10
Total	15	15	15	15



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

EMS FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
06-00-4101-00	Ems Revenues	1,927,337	1,873,300	1,950,000	2,050,000
06-00-4102-00	City Funds	611,200	724,454	705,317	726,318
06-00-4103-00	County Funds	454,900	565,093	545,956	584,242
06-00-4150-00	Interest Income	77	50	50	50
06-00-4165-00	Miscellaneous Ems Revenue	128	50	1,000	-
06-00-4170-00	Donations	1,660	400	100	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	5,450	2,000	19,000	10,000
06-00-4200-00	Grant - Swt Trauma Grant	-	2,000	5,000	2,500
06-00-4302-00	Medicare Disallowed	(467,972)	(480,000)	(480,000)	(450,000)
06-00-4303-00	Medicaid Disallowed	(57,445)	(26,000)	(55,000)	(57,500)
06-00-4304-00	Other Disallowed	(128,274)	(119,000)	(140,000)	(140,000)
	EMS Fund Revenues	2,347,062	2,542,347	2,551,423	2,725,610

EMS FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
06-21-1015-00	Regular Wages - City Attorney	-	1,900	1,900	-
06-21-1016-00	Wages - City Attorney Billings	858	-	-	-
06-21-1030-00	Regular Wages-full Time Emp	646,550	696,000	699,100	777,600
06-21-1050-00	Reg Wages - Part Time Emp	96,495	100,000	100,000	120,000
06-21-1060-00	Longevity	7,108	8,000	8,200	8,900
06-21-1070-00	Overtime	314,302	285,000	285,000	329,000
06-21-2020-00	Social Security	78,499	83,454	83,706	94,516
06-21-2030-00	Retirement - Tmrs	93,770	97,108	97,432	109,542
06-21-2040-00	Uniforms & Clothing	6,151	9,000	9,000	10,000
06-21-2060-00	Insurance-hospitalization	124,473	142,500	141,500	151,800
06-21-2090-00	Professional Org - Personal	945	600	600	600
06-21-2100-00	Prof Education & Training	4,617	12,500	12,500	17,500
06-21-2110-00	Prof Education Instructor	-	1,000	1,000	2,500
06-21-2221-00	Medical Vaccinations & Tests	-	6,000	6,000	6,000
06-21-2240-00	Ems Re-certification	2,181	2,200	2,200	2,200
06-21-3010-00	Utilities	11,114	15,000	15,000	15,000
06-21-3020-00	Telephone	3,284	6,000	6,000	6,000
06-21-3030-00	Office Supplies & Forms	1,760	5,000	5,000	5,000
06-21-3040-00	Postage, Freight, Etc	2,699	3,500	3,500	3,500
06-21-3050-00	Advertising & Public Notices	-	1,200	1,200	1,200
06-21-3060-00	Protocol & Social	2,642	5,000	5,000	5,000
06-21-3070-00	Travel Expenses	5,049	12,500	12,500	12,500
06-21-3080-00	Prof Org & Assoc - City	500	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	126	300	300	2,000
06-21-3100-00	Safety	2,585	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	3,100	3,200	3,200	4,600
06-21-3140-00	Contract Prof Services	1,773	6,900	6,900	6,900
06-21-3150-00	First Responder Reimbursement	1,896	2,500	2,500	2,500
06-21-3190-00	Miscellaneous Ems Expense	492	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	351,110	350,000	350,000	350,000
06-21-3201-00	Bad Debt Recovery	(6,829)	(6,800)	(6,800)	(6,800)
06-21-3213-00	Credit Card/Bank Fees	4,223	4,500	3,500	3,500
06-21-3220-00	Insurance & Bonds	20,993	23,000	26,800	26,800
06-21-3250-00	Conventions	474	2,000	2,000	2,000
06-21-3274-00	City Contribution - Dispatch	156,311	159,360	159,360	142,077
06-21-4010-00	Communication Expenses	14,994	18,800	18,800	30,800
06-21-4020-00	Janitorial/housekeeping	2,114	4,500	4,500	4,500
06-21-4021-00	Hazardous Waste Disposal	573	725	725	725
06-21-4025-00	Ems Medical Equipment	49,363	83,000	70,000	75,000
06-21-4029-00	Maintenance Agreement for Towers	-	-	-	2,500
06-21-4030-00	General Property Maintenance	13,640	19,000	19,000	28,550
06-21-4032-00	TV Service	1,983	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	814	3,000	3,000	14,000
06-21-4050-00	Ems Equipment Maintenance	11,362	13,000	13,000	19,100
06-21-4060-00	Office Equipment Maintenance	520	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	138	-	-	-
06-21-4070-00	Computer/software Maintenance	16,439	57,200	57,200	58,200
06-21-4150-00	Disposable Linen	2,119	2,500	2,500	2,500
06-21-4160-00	Disinfecting Chemicals	-	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,792	3,500	3,500	3,500
06-21-4410-00	Gasoline, Diesel, Oil, & Lubrication	26,302	28,000	28,000	35,000
06-21-4430-00	Vehicle Maintenance	24,885	20,000	20,000	20,000
06-21-4435-00	Fleet Lease	-	4,600	3,200	6,000
06-21-5030-00	Consolidated Warehouse Improve	2,116	-	-	-
06-21-5155-00	Fuel Island	-	-	-	2,000
06-21-5260-00	EMS Capital Medical Equipment	-	-	23,500	35,000
06-21-5261-00	Generator for South Station	-	-	-	20,000

06-21-6021-00	Principal - Computer/Software Equip	-	-	-	1,800
06-21-6022-00	Interest - Computer/Software Equip	-	-	-	100
06-21-6221-00	Principal - 700 Radios	8,932	-	-	-
06-21-6222-00	Interest - 700 Radios	101	-	-	-
06-21-6604-00	Prinicpal - 4 Heart Monitors	44,484	39,900	39,000	-
06-21-6605-00	Interest - 4 Heart Monitors	1,014	600	600	-
06-21-6606-00	Principal - Ambulance Remount	49,126	44,800	45,700	-
06-21-6607-00	Interest - Ambulance Remount	1,119	700	700	-
06-21-6608-00	Principal - Ambulance Remount	55,020	54,200	54,200	54,700
06-21-6609-00	Interest - Ambulance Remount	179	1,100	1,100	600
06-21-6610-00	Principal - Ambulance	-	86,700	81,400	78,700
06-21-6611-00	Interest - Ambulance	-	400	-	2,700
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	EMS Fund Expenditures	2,269,377	2,542,347	2,551,423	2,725,610
	EMS Fund Excess (Deficit)	77,685	-	-	-



The City of Fredericksburg

Tourism Fund

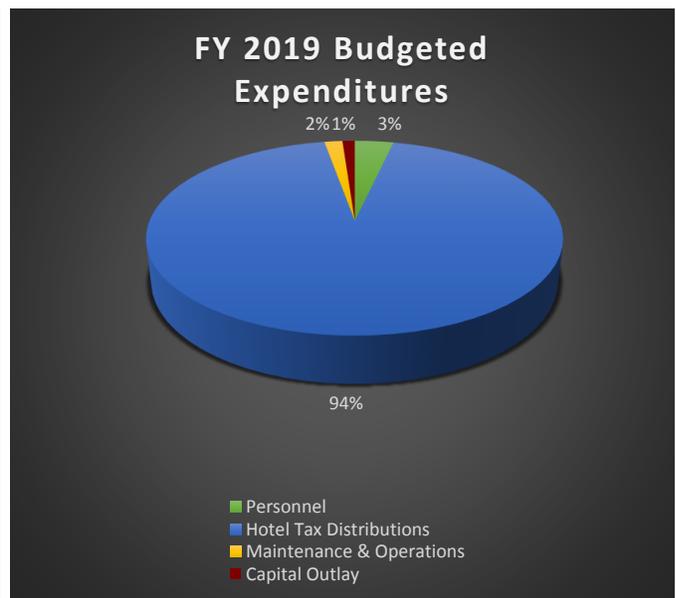
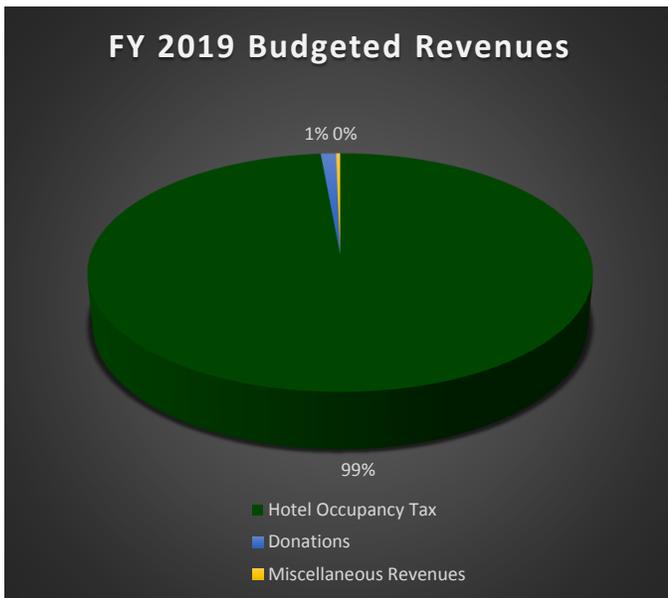
Tourism Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Hotel Occupancy Tax	3,006,597	3,262,000	3,139,345	3,262,000
Donations	32,500	37,500	37,500	37,500
Miscellaneous Revenues	5,018	4,000	7,000	10,000
Total Revenues	3,044,115	3,303,500	3,183,845	3,309,500

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	16,323	58,350	60,022	115,329
Hotel Tax Distributions	2,906,447	3,075,723	2,988,113	3,032,100
Maintenance & Operations	-	45,600	24,600	53,585
Capital Outlay	-	25,000	25,000	36,760
Total Expenditures	2,922,770	3,204,673	3,097,735	3,237,774

Tourism Fund Excess (Deficit)	121,345	98,827	86,110	71,726
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Special Events Coordinator	-	1	1	1
Ft Martin Scott Site Manager - Part time	1	-	-	1
Total	1	1	1	2



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

TOURISM FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
07-00-4109-00	7% Hotel Occupancy Tax	3,006,597	3,262,000	3,139,345	3,262,000
07-00-4116-00	Marktplatz Imp - Pledges/Don	32,500	37,500	37,500	37,500
07-00-4130-00	Hotel Occupancy Tx Dist Refund	-	-	-	-
07-00-4135-00	Sponsorship Revenues	-	-	-	3,000
07-00-4150-00	Interest Income	5,018	4,000	7,000	7,000
	Tourism Fund Revenues	3,044,115	3,303,500	3,183,845	3,309,500

TOURISM FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
07-21-1030-00	Regular Wages - Full-time Emp	-	43,900	45,400	67,200
07-21-1050-00	Regular Wages - Part-time Emp	15,163	-	-	25,334
07-21-1060-00	Longevity	-	-	-	100
07-21-2020-00	Social Security	1,160	3,400	3,473	7,087
07-21-2030-00	Retirement - TMRS	-	4,350	4,449	6,609
07-21-2060-00	Health Insurance	-	6,700	6,700	9,000
07-21-2090-00	Professional Organization - Personal	-	-	-	350
07-21-2100-00	Professional Education & Training	-	-	-	1,100
07-21-3140-00	Contract Professional Services	-	20,000	-	-
07-21-3220-00	Insurance & Bonds	-	-	-	-
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,055,714	2,330,000	2,242,389	2,330,000
07-21-3260-00	Hotel Tax Distributions	622,921	652,100	652,100	652,100
07-21-3262-00	Hotel Tax Dist -Golf Marketing	30,610	43,623	43,623	-
07-21-3263-00	Tax Dist - CVB Bldg Maint	30,000	30,000	30,000	30,000
07-21-3265-00	Hotel Tax Dist-Ft Martin Scott	16,935	-	-	-
07-21-3267-00	Tax Dist - CVB Grounds Maint	20,000	20,000	20,000	20,000
07-21-3268-00	HotelTaxDist-Marktplatz Imp	130,268	-	-	-
07-21-4030-00	General Property Maint - CVB	-	12,000	12,000	17,000
07-21-4031-00	MarktPlatz Restrooms Maint	-	10,000	10,000	-
07-21-4172-00	Music Licensing	-	-	-	1,200
07-21-4173-00	Special Events	-	-	-	18,000
07-21-4174-00	Special Events - Equipment	-	-	-	9,535
07-21-4410-00	Fuel	-	-	-	1,200
07-21-4435-00	Fleet Lease	-	3,600	2,600	5,200
07-21-5000-00	Ft Martin Scott Master Plan	-	25,000	25,000	-
07-21-5700-00	Art Guild Building Improvements	-	-	-	36,760
	Tourism Fund Expenditures	2,922,770	3,204,673	3,097,735	3,237,774
	Tourism Fund Excess (Deficit)	121,345	98,827	86,110	71,726



The City of Fredericksburg

Drainage Fund

Drainage Fund

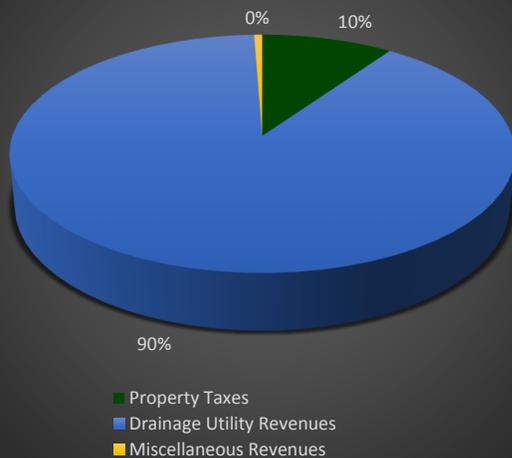
Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Property Taxes	51,444	64,000	78,060	51,010
Drainage Utility Revenues	78,554	79,100	79,100	470,300
Miscellaneous Revenues	3,894	3,100	3,100	3,100
Total Revenues	133,892	146,200	160,260	524,410

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	-	-	-	82,117
Maintenance & Operations	198	75,200	73,564	127,364
Capital Outlay	-	-	-	-
Debt Requirement	63,364	63,700	63,700	268,126
Total Expenditures	63,562	138,900	137,264	477,607

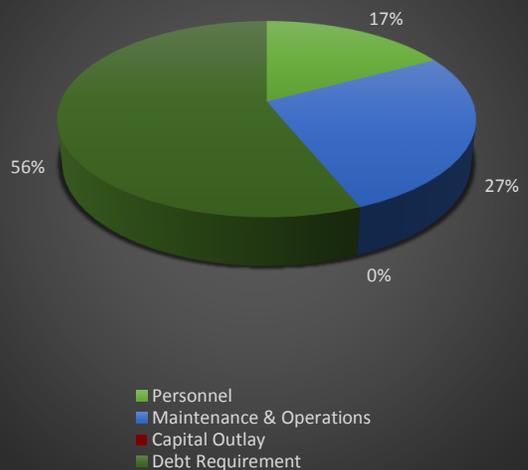
Drainage Fund Excess (Deficit)	70,330	7,300	22,996	46,803
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Arborist Apprentice	-	-	-	2
Total	-	-	-	2

FY 2019 Budgeted Revenues



FY 2019 Budgeted Expenditures



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

DRAINAGE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
10-00-4101-00	Current Ad Valorem Taxes	47,786	59,200	74,100	47,000
10-00-4102-00	Delinquent Ad Valorem Taxes	3,223	4,200	3,560	3,500
10-00-4103-00	Penalty & Interest	435	600	400	510
10-00-4110-00	Forfeited Discounts	650	700	700	700
10-00-4150-00	Interest Income	3,894	3,100	3,100	3,100
10-00-4250-00	Drainage Utility Revenues	77,904	78,400	78,400	469,600
	Drainage Fund Revenues	133,892	146,200	160,260	524,410

DRAINAGE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
10-21-1030-00	Regular Wages-full Time Emp.	-	-	-	51,680
10-21-1070-00	Overtime Wages	-	-	-	3,750
10-21-2020-00	Social Security	-	-	-	4,240
10-21-2030-00	Retirement-Tmrs	-	-	-	5,443
10-21-2040-00	Uniforms And Clothing	-	-	-	3,600
10-21-2060-00	Insurance	-	-	-	13,404
10-21-2090-00	Professional Org - Personal	-	-	-	750
10-21-2100-00	Prof. Education & Training	-	-	-	3,000
10-21-3010-00	Utilities	-	-	-	7,500
10-21-3020-00	Telephone	-	-	-	4,500
10-21-3030-00	Office Supplies & Forms	-	-	-	1,500
10-21-3040-00	Postage, Freight, Etc.	-	-	-	300
10-21-3050-00	Advertising & Public Notices	-	-	-	300
10-21-3060-00	Protocol & Social	-	-	-	1,500
10-21-3070-00	Travel Expenses	-	-	-	3,000
10-21-3090-00	Books, Periodicals, Etc	-	-	-	300
10-21-3100-00	Safety	-	-	-	1,500
10-21-3130-00	Legal Expenses	-	-	-	164
10-21-3140-00	Contract Professional Services	100	100	48,464	3,000
10-21-3200-00	Bad Debt Expense	98	100	100	100
10-21-4010-00	Communications	-	-	-	6,000
10-21-4020-00	Janitorial/housekeeping	-	-	-	1,500
10-21-4040-00	Small Tools & Equipment	-	-	-	15,000
10-21-4060-00	Office Machines Maintenance	-	-	-	450
10-21-4070-00	Computer/Software Maintenance	-	-	-	750
10-21-4100-00	Herbicide-Arundo Donax Control	-	25,000	25,000	30,000
10-21-4285-00	Tree Care & Replacement	-	-	-	15,000
10-21-4410-00	Gasoline, Oil, & Lubricants	-	-	-	20,000
10-21-4430-00	Vehicle Maintenance - Trucks	-	-	-	750
10-21-4435-00	Fleet Lease	-	-	-	3,750
10-21-4440-00	Tractor/heavy Equipment Maint.	-	-	-	3,750
10-21-4450-00	Other Equipment Maintenance	-	-	-	3,000
10-21-4900-00	Drainage Projects	-	50,000	-	-
10-21-6079-00	Principal-2010 Ref GO I&S Bond	57,986	60,000	60,000	61,400
10-21-6082-00	Interest-2010 Ref GO I&S Bonds	5,379	3,700	3,700	1,900
10-21-6084-00	Principal - Wheel Loader	-	-	-	46,667
10-21-6086-00	Principal - Dump Truck	-	-	-	29,228
10-21-6088-00	Principal - Bucket Truck	-	-	-	43,066
10-21-6090-00	Principal - Chipper	-	-	-	19,358
10-21-6092-00	Principal - Zero Turn Mowers (2)	-	-	-	6,462
10-21-6094-00	Principal - Tractor & Shredder	-	-	-	22,226
10-21-6096-00	Principal - Miscellaneous Equipment	-	-	-	3,500
10-21-6098-00	Principal - Backhoe	-	-	-	31,584
10-21-6100-00	Principal - Herb. App. (3 pt. and Trailer)	-	-	-	2,735
	Drainage Fund Expenditures	63,562	138,900	137,264	477,607
	Drainage Fund Excess (Deficit)	70,330	7,300	22,996	46,803



The City of Fredericksburg

Food and Wine Fest

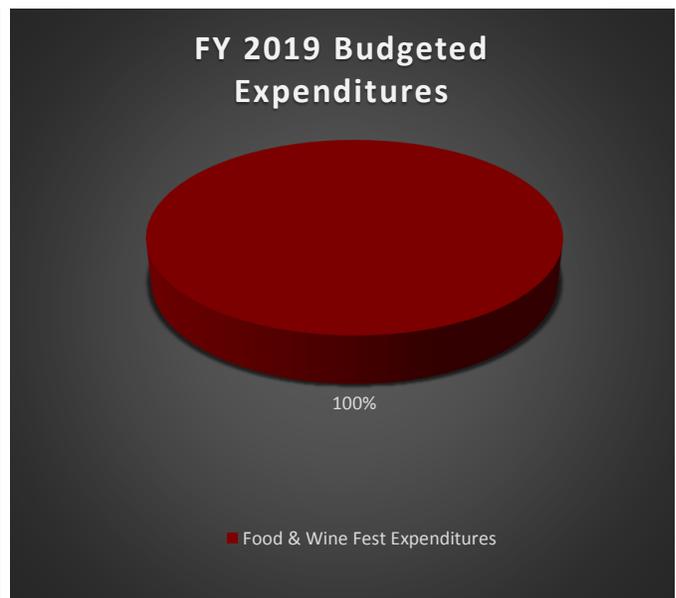
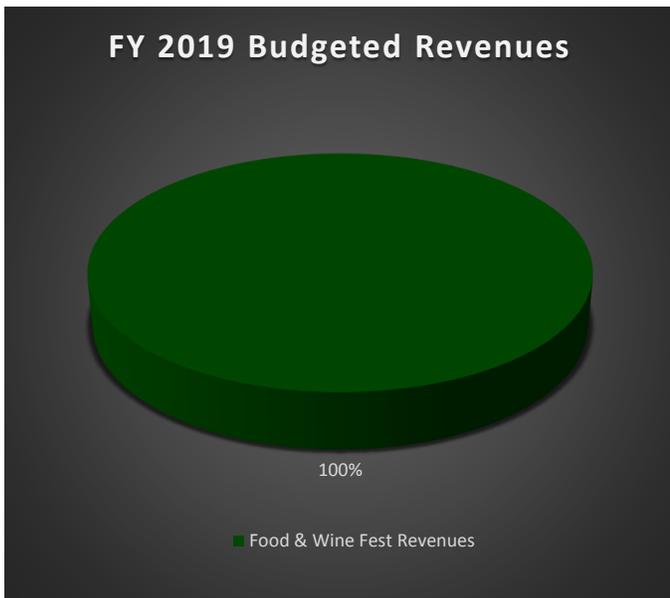
Food & Wine Fest Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Food & Wine Fest Revenues	183,336	181,600	173,575	169,175
Total Revenues	183,336	181,600	173,575	169,175

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Food & Wine Fest Expenditures	185,192	193,900	191,555	181,040
Total Expenditures	185,192	193,900	191,555	181,040

Food & Wine Fest Fund Excess (Deficit)	(1,856)	(12,300)	(17,980)	(11,865)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

FFWF FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
11-00-1000-00	Gate	67,640	70,000	62,000	62,000
11-00-1005-00	Booth Fees	9,094	6,900	9,700	9,700
11-00-1010-00	Souvenirs	3,254	4,500	5,000	4,500
11-00-1015-00	Wine Sales	38,897	40,000	28,100	25,000
11-00-1020-00	Auction	14,335	10,000	7,800	7,000
11-00-1025-00	Patron Party	21,005	23,500	27,500	27,500
11-00-1030-00	Friday Party	11,985	12,000	11,680	11,680
11-00-1035-00	Thursday Party	5,120	4,000	6,500	6,500
11-00-1040-00	Cooking School	2,915	1,500	3,945	3,945
11-00-1911-00	25 @ 5	1,785	1,500	-	-
11-00-1932-00	Paver Sales	300	-	-	-
11-00-1940-00	Donations	5,500	6,500	9,300	9,300
11-00-4150-00	Interest Income	1,410	1,200	2,000	2,000
11-00-4165-00	Miscellaneous Revenue	97	-	50	50
FFWF Fund Revenues		183,336	181,600	173,575	169,175

FFWF FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
11-25-0001-00	Wine	30,216	28,000	31,000	32,500
11-25-0002-00	Souvenirs	3,175	4,500	12,100	4,000
11-25-0003-00	Wine Glasses	-	10,000	13,500	10,000
11-25-0004-00	Advertising/Production	35,935	25,000	18,000	18,000
11-25-0005-00	Management Fees	18,200	17,000	16,800	16,800
11-25-0006-00	Patron Party	16,045	19,000	19,000	19,000
11-25-0007-00	Friday Party	8,456	10,000	7,800	7,800
11-25-0008-00	Entertainment/Sound	7,000	7,000	6,600	5,100
11-25-0009-00	Rentals/Tents	11,690	12,300	12,000	11,000
11-25-0011-00	Set-up	1,745	1,700	1,745	1,745
11-25-0012-00	Clean-up	2,308	2,500	2,070	2,070
11-25-0013-00	Security	2,806	3,000	3,350	3,350
11-25-0014-00	Electrical	2,043	2,500	1,700	1,700
11-25-0015-00	Postage	916	2,500	2,100	2,100
11-25-0016-00	Printing	1,317	3,000	3,000	3,000
11-25-0017-00	Signs & Banners	-	500	840	500
11-25-0018-00	Supplies	1,017	800	200	200
11-25-0019-00	Auction	2,156	1,500	1,600	1,500
11-25-0020-00	Misc Labor	525	600	575	575
11-25-0021-00	Miscellaneous	2,077	1,200	2,900	800
11-25-0022-00	Bank Charges	2,333	3,000	2,500	2,500
11-25-0023-00	Thursday Night Party	4,736	4,800	175	4,800
11-25-0024-00	Cooking School	250	2,000	1,000	1,000
11-25-0025-00	Administration Expense	10,245	-	-	-
11-25-1021-00	Food And Winefest Expenses	-	500	-	-
11-25-1022-00	Market Sq Pledge Improvements	20,000	25,000	25,000	25,000
11-25-1040-00	Fund Cash Drawers	-	6,000	6,000	6,000
FFWF Fund Expenditures		185,192	193,900	191,555	181,040
FFWF Fund Excess (Deficit)		(1,856)	(12,300)	(17,980)	(11,865)



The City of Fredericksburg

Emergency Management

Emergency Management

Description

The Office of Emergency Management is the newest 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 2017 – 2018

- Updated 5 of the 22 annexes of the Emergency Operations Plan resulting in an Advanced Level of Planning Preparedness as certified by the Texas Division of Emergency Management.
- 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.

- Conducted Public Utilities Outages and Sutherland Springs Active Shooter discussion based exercises along with a Full Scale Search and Rescue Exercise and a night Search and Rescue Drill.
- Provided Fire Prevention and Hazard Awareness training to 1,292 local school Administrators and Students over 40 hours.
- Additional fire awareness and fire extinguisher training was provided to business owners, employees and residents throughout the year. 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 2018– 2019

We plan to complete a new Gillespie County Continuity of Operations Plan. We will also complete the update and revision of the Basic Emergency Operations Plan and two annexes in in the plan. With the adoption 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 2019 including Hazardous Materials and Multiple Plane Crashes Tabletops, along with Swift Water Search and Rescue and Point of Distribution Drills. 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 15-16</i>	<i>ACTUAL FY 16-17</i>	<i>ESTIMATED FY 17-18</i>	<i>PROJECTED FY 18-19</i>
Plans originated or updated	4	8	6	4
Hazard Mitigation meetings conducted	25	13	15	11
Exercises Conducted	3	3	4	4
Fire Prevention / Awareness Training hours	40	39	40	45
ICS Courses Conducted	3	2	2	2
Community Outreach meetings	12	12	12	12

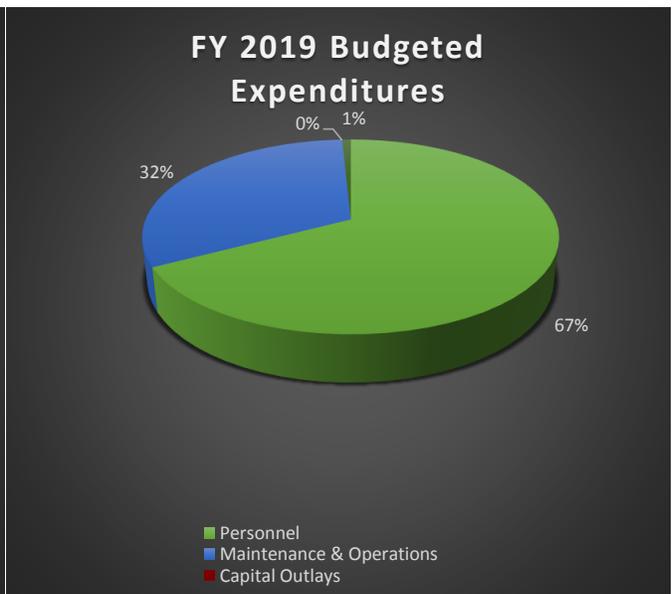
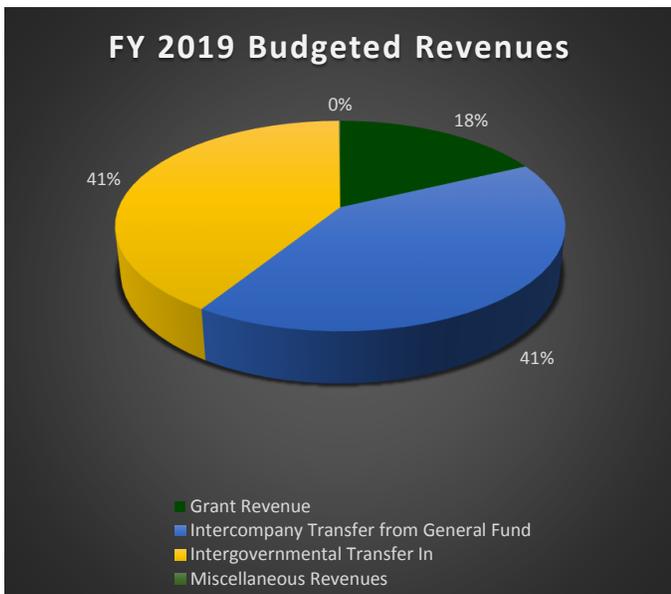
Emergency Management Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Grant Revenue	-	33,300	33,300	33,300
Intercompany Transfer from General Fund	61,000	68,800	65,000	76,262
Intergovernmental Transfer In	61,000	68,800	65,000	76,262
Miscellaneous Revenues	71	80	200	200
Total Revenues	122,071	170,980	163,500	186,024

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Personnel	60,260	120,447	118,272	126,223
Maintenance & Operations	33,401	44,800	39,650	59,800
Capital Outlays	-	5,650	5,650	-
Debt Requirement	-	-	-	1,500
Total Expenditures	93,661	170,897	163,572	187,523

Emergency Management Fund Excess (Deficit)	28,410	83	(72)	(1,499)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Director of Emergency Management	1	-	-	-
Assistant Director of Emergency Management	1	-	-	-
Emergency Management Coordinator	-	1	1	1
Total	2	1	1	1



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

EMERGENCY MANAGEMENT FUND REVENUES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
14-00-4101-00	Fema	-	33,300	33,300	33,300
14-00-4102-00	County Funds	61,000	68,800	65,000	76,262
14-00-4103-00	City Funds	61,000	68,800	65,000	76,262
14-00-4150-00	Interest Income	71	80	200	200
Emergency Management Fund Revenues		122,071	170,980	163,500	186,024

EMERGENCY MANAGEMENT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
14-21-1030-00	Regular Wages-full Time Emp.	50,443	101,100	100,100	105,900
14-21-1060-00	Longevity	242	600	600	700
14-21-2020-00	Social Security	3,856	7,780	7,704	8,155
14-21-2030-00	Retirement-tmrs	4,906	9,967	9,869	10,468
14-21-2060-00	Insurance-hosp. Ins.	812	1,000	-	1,000
14-21-2090-00	Professional Org.-personal	290	600	300	600
14-21-2100-00	Prof. Education & Training	195	800	600	800
14-21-3010-00	Utilities	2,611	600	-	-
14-21-3011-00	Shelter Management	5,000	5,000	5,000	5,000
14-21-3020-00	Telephone	509	3,800	700	3,800
14-21-3030-00	Office Supplies	518	800	450	800
14-21-3040-00	Postage, Freight, Etc.	-	100	-	100
14-21-3050-00	Advertising & Notices	-	400	400	400
14-21-3060-00	Protocal & Social	1,598	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	3,571	4,800	4,800	6,500
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	572	400	400	400
14-21-3150-00	Emer Mgt Materials	2,404	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	287	300	600	600
14-21-3250-00	Conventions	590	1,000	350	1,000
14-21-4010-00	Communications Expense	4,418	10,500	12,300	19,100
14-21-4020-00	Janitorial / Housekeeping	73	-	-	-
14-21-4030-00	General Property Maintenance	3,204	1,000	550	600
14-21-4040-00	Small Tools & Equipment	358	200	2,200	1,000
14-21-4070-00	Computer/software Maintenance	5,915	4,900	2,000	5,000
14-21-4410-00	Gasoline, Oil, & Lubrication	1,110	1,200	900	1,200
14-21-4430-00	Vehicle Maintenance	178	2,500	2,200	1,000
14-21-4435-00	Fleet Lease	-	-	-	6,000
14-21-5240-00	Capital Items	-	5,650	5,650	-
14-21-6021-00	Principal - Computer/Software Equip	-	-	-	1,400
14-21-6022-00	Interest - Computer/Software Equip	-	-	-	100
Emergency Management Fund Expenditures		93,661	170,897	163,572	187,523
Emergency Management Excess (Deficit)		28,410	83	(72)	(1,499)



The City of Fredericksburg

Debt Service Fund

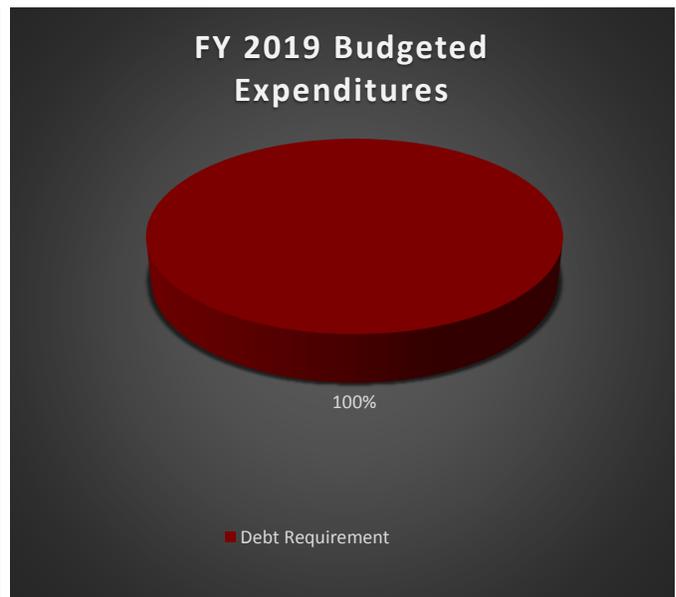
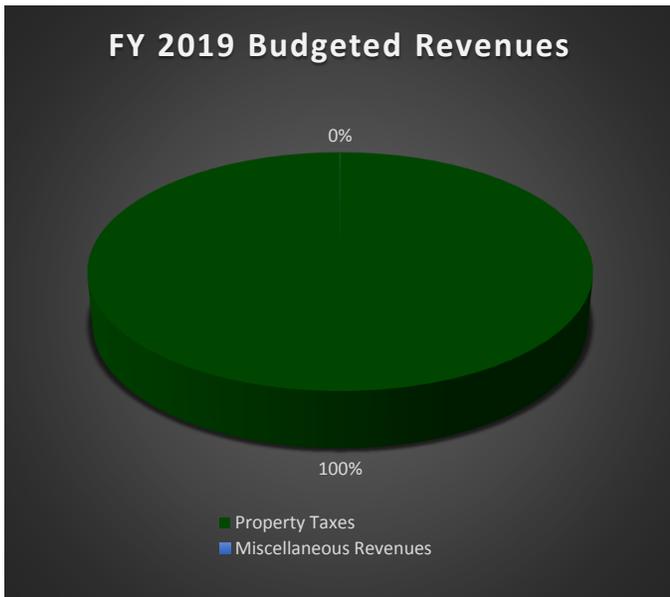
Debt Service Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Property Taxes	565,070	881,000	1,071,100	697,400
Miscellaneous Revenues	2,624	-	150	150
Total Revenues	567,694	881,000	1,071,250	697,550

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Debt Requirement	622,080	696,344	696,400	873,500
Total Expenditures	622,080	696,344	696,400	873,500

Debt Service Fund Excess (Deficit)	(54,386)	184,656	374,850	(175,950)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

DEBT SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
15-00-4150-00	Interest Income	163	-	150	150
15-00-4204-00	Curr Taxes-Gen Obl Bonds	525,016	820,000	1,017,000	640,000
15-00-4205-00	Del Taxes-Gen Obl Bonds	35,306	53,000	48,700	50,000
15-00-4206-00	Penalty & Int-Gen Obl Bonds	4,748	8,000	5,400	7,400
15-00-4601-00	Tfer in from Cap Proj Fund 28	2,461	-	-	-
	Debt Service Fund Revenues	567,693	881,000	1,071,250	697,550

DEBT SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
15-21-6079-00	Principal-2010 Ref GO I&S Bond	377,015	390,100	390,100	398,700
15-21-6082-00	Interest-2010 Ref GO I&S Bonds	34,971	23,700	23,700	12,000
15-21-6304-00	Principal - 2012 GO Bonds	135,000	140,000	140,000	145,000
15-21-6305-00	Interest - 2012 GO Bonds	75,740	71,800	71,800	67,700
15-21-6306-00	Principal - 2016 Tax Lmted Note	55,000	50,000	50,000	55,000
15-21-6307-00	Interest - 2016 Tax Lmted Note	18,444	19,600	19,600	19,000
15-21-6308-00	Principal-2017 LmtedTax&RevCO's	-	30,000	30,000	70,000
15-21-6309-00	Interest-2017 LmtedTax&RevCo's	-	148,300	148,300	108,700
	Debt Service Fund Expenditures	696,169	873,500	873,500	876,100
	Debt Service Fund Excess (Deficit)	(128,476)	7,500	197,750	(178,550)



The City of Fredericksburg

Police Forfeiture

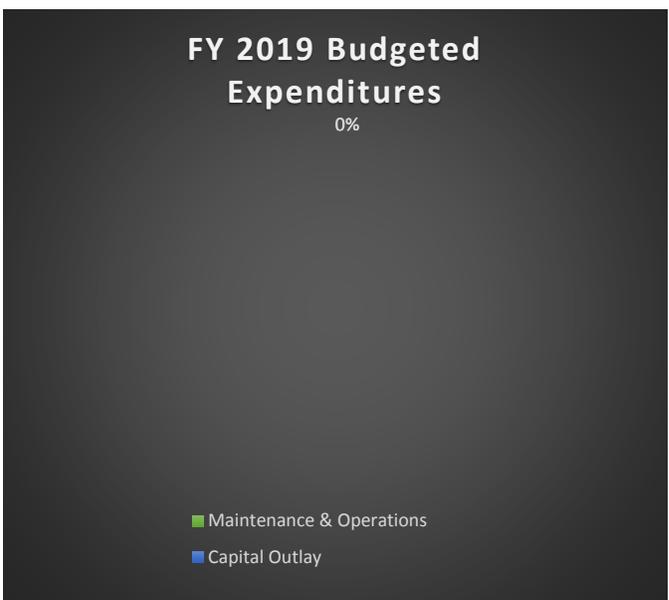
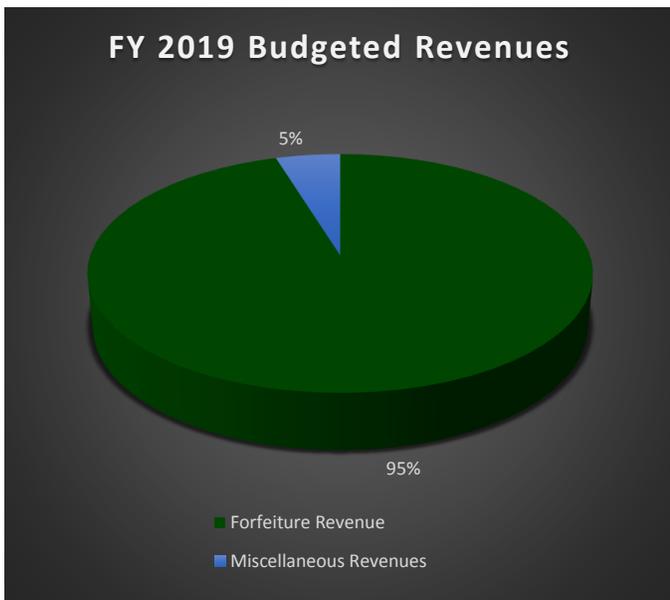
Police Forfeiture

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Forfeiture Revenue	6,263	1,500	3,400	2,000
Miscellaneous Revenues	84	70	100	100
Total Revenues	6,347	1,570	3,500	2,100

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Maintenance & Operations	3,053	-	130	-
Capital Outlay	-	-	-	-
Total Expenditures	3,053	-	130	-

Police Forfeiture Fund Excess (Deficit)	3,294	1,570	3,370	2,100
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

POLICE FORFEITURE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
17-00-4101-00	Forfeiture Revenue	6,263	1,500	3,400	2,000
17-00-4150-00	Interest Income	84	70	100	100
	Police Forfeiture Fund Revenues	6,347	1,570	3,500	2,100

POLICE FORFEITURE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
17-22-3190-00	Miscellaneous Expenses	3,053	-	130	-
	Police Forfeiture Fund Expenditures	3,053	-	130	-
	Police Forfeiture Fund Excess (Deficit)	3,294	1,570	3,370	2,100



The City of Fredericksburg

Water & Wastewater Capital Project Fund

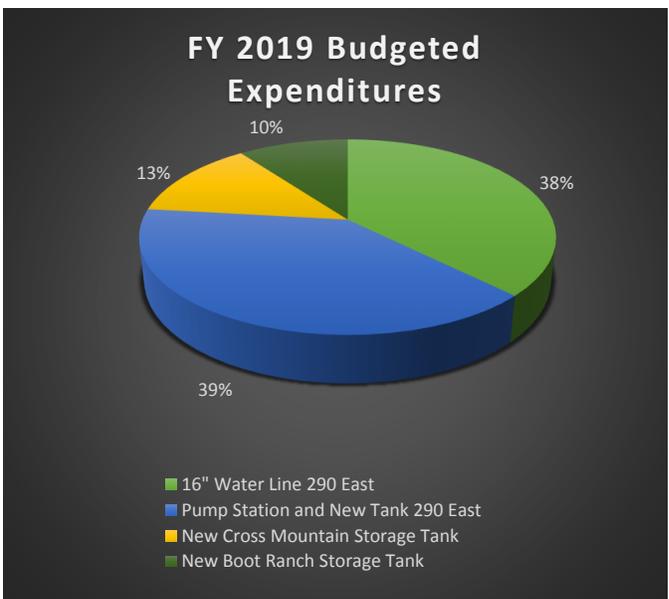
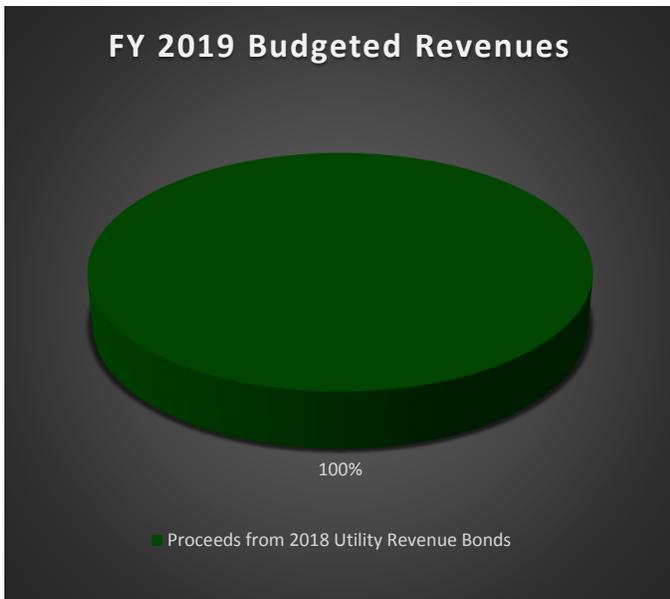
Water & Wastewater Capital Project Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Proceeds from 2018 Utility Revenue Bonds	-	-	-	18,500,000
Total Revenues	-	-	-	18,500,000

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
16" Water Line 290 East	-	-	-	6,879,200
Pump Station and New Tank 290 East	-	-	-	7,242,700
New Cross Mountain Storage Tank	-	-	-	2,393,500
New Boot Ranch Storage Tank	-	-	-	1,868,800
Total Expenditures	-	-	-	18,384,200

Water & Wastewater Capital Project Fund Excess (Deficit)	-	-	-	115,800
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
None	-	-	-	-
Total	-	-	-	-



City of Fredericksburg
FY 2019 Budget Analysis



**The City of
 Fredericksburg**

**2019 WATER AND WASTEWATER REVENUE BOND CONSTRUCTION
 WATER & WASTEWATER CAPITAL PROJECT FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
29-00-4300-00	Proceeds from 2019 Utility Revenue Bonds	-	-	-	18,500,000
29-00-4150-00	Interest Income	-	-	-	
	W & WW Capital Project Fund Revenues	-	-	-	18,500,000

WATER & WASTEWATER CAPITAL PROJECT FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>
29-21-3255-00	Bond Issuance Costs	-	-	-	-
29-21-5391-00	16" Water Line 290 E				6,879,200
29-21-5392-00	Pump Station and New Tank 290 E				7,242,700
29-21-5393-00	New Cross MTN Storage Tank				2,393,500
29-21-5394-00	New Boot Ranch Storage Tank				1,868,800
	W & WW Capital Project Fund Expenditures	-	-	-	18,384,200
	W & WW Capital Project Fund Excess (Deficit)	-	-	-	115,800



The City of Fredericksburg

Health Insurance Fund

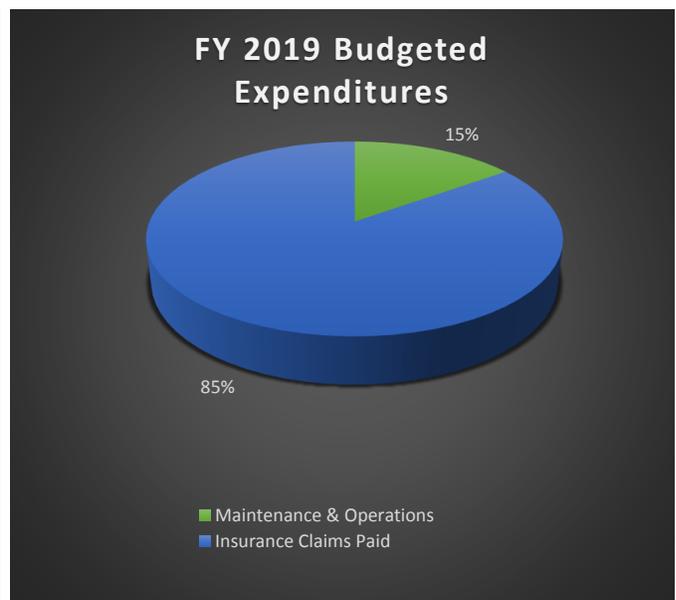
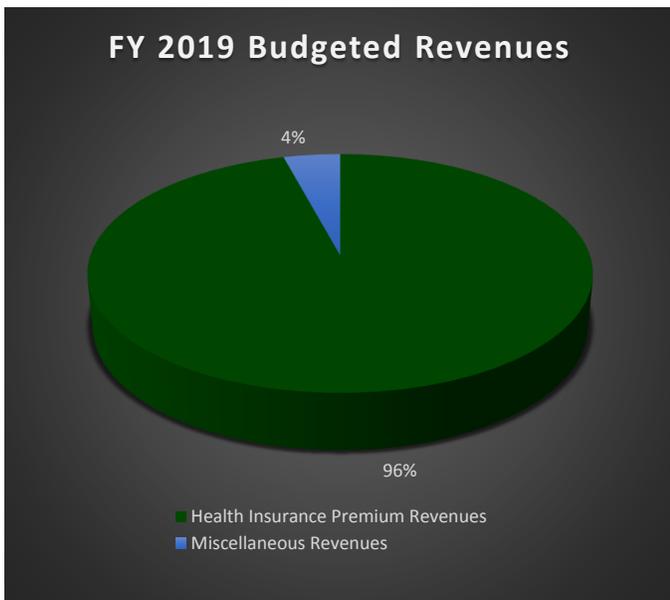
Health Insurance Fund

Revenues	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Health Insurance Premium Revenues	1,605,757	1,851,820	1,723,200	1,800,276
Miscellaneous Revenues	4,949	44,000	78,700	78,700
Total Revenues	1,610,706	1,895,820	1,801,900	1,878,976

Expenditures	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
Maintenance & Operations	349,297	347,200	306,700	312,000
Insurance Claims Paid	1,388,901	1,650,000	1,757,000	1,757,000
Total Expenditures	1,738,198	1,997,200	2,063,700	2,069,000

Health Insurance Fund Excess (Deficit)	(127,492)	(101,380)	(261,800)	(190,024)
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Staffing	2017 Actual	2018 Budgeted	2018 Projected	2019 Adopted
None	-	-	-	-
Total	-	-	-	-





HEALTH INSURANCE INTERNAL SERVICE FUND REVENUES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
50-00-4000-00	Employee Hosp Premium Revenue	1,290,362	1,501,315	1,365,000	1,440,995
50-00-4005-00	Dependent Hosp Premium Revenue	303,050	346,005	348,900	349,981
50-00-4015-00	Cobra	12,345	4,500	9,300	9,300
50-00-4025-00	Stop Loss Refunds-specific	-	40,000	70,000	70,000
50-00-4030-00	Stop Loss Refund-aggregate	-	-	-	-
50-00-4150-00	Interest Income	4,949	4,000	8,700	8,700
	Health Ins Internal Serv Fund Revenues	1,610,706	1,895,820	1,801,900	1,878,976

HEALTH INSURANCE INTERNAL SERVICE FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted
50-21-2000-00	Administration Fees	69,293	63,000	65,000	65,000
50-21-3005-00	Specific Stop Loss Reinsurance	219,333	230,000	220,000	220,000
50-21-3006-00	Subrogation Proceeds	(1,172)	1,200	(3,300)	2,000
50-21-3010-00	Aggregate Stop Loss Reinsuranc	7,868	14,000	10,000	10,000
50-21-3140-00	Contract Professional Services	30,646	15,000	15,000	15,000
50-21-3190-00	Misc Expenses	23,331	24,000	-	-
50-21-4000-00	Claims Paid	1,213,254	1,500,000	1,600,000	1,600,000
50-21-4010-00	Claims - Prescription Drugs	214,876	180,000	204,000	204,000
50-21-4015-00	Claims - RX Drug Rebate	(39,230)	(30,000)	(47,000)	(47,000)
	Health Ins Internal Serv Fund Expenditures	1,738,198	1,997,200	2,063,700	2,069,000
	Health Ins Internal Serv Fund Excess (Deficit)	(127,492)	(101,380)	(261,800)	(190,024)



The City of Fredericksburg

Capital Expenditure Requests

**Capital Expenditure Requests
FY 2019**

Dept.	Description	G/L Account	Adopted	Funding Source
Admin	Computer / Software Equipment	01-20-6021-00	\$ 4,600	Lease/Purchase 3 Yr
Admin	Fuel Island	01-20-5155-00	600	Cash
Police	Police Vehicles	01-22-5240-00	161,910	Cash
Police	Fuel Island	01-22-5155-00	5,200	Cash
Police	Computer / Software Equipment	01-22-6021-00	3,700	Lease/Purchase 3 Yr
Fire	Computer / Software Equipment	01-23-6021-00	1,500	Lease/Purchase 3 Yr
Fire	Fuel Island	01-23-5155-00	1,100	Cash
Street	Friendship Lane Mill & Overlay 16 to 87	01-24-5480-00	550,000	Cash
Street	Dump Truck	01-24-6420-00	33,600	Lease/Purchase 3 Yr
Street	Steam Pressure Washer	01-24-5481-00	5,900	Cash
Street	Sidewalks	01-24-5465-00	50,000	Cash
Street	Fuel Island	01-24-5155-00	3,300	Cash
Street	Computer / Software Equipment	01-24-6021-00	1,500	Lease/Purchase 3 Yr
Park	RV Campgrounds Improvements	01-25-5521-00	15,000	Cash
Park	LBJ Field A Lights	01-25-5533-00	199,500	Reserves
Park	Fuel Island	01-25-5155-00	1,300	Cash
Park	Oakcrest Field A/B Fence/Upgrades	01-25-5534-00	68,250	Reserves
Park	LBJ Field C Lights	01-25-5535-00	189,000	Reserves
Park	LBJ Field A Improvements	01-25-5536-00	47,250	Reserves
Park	Old Fair Park Restroom Upgrades	01-25-5537-00	18,375	Reserves
Park	Oakcrest Park Restroom Upgrades	01-25-5538-00	21,000	Reserves
Park	Skid Steer	01-25-6502-00	10,800	Lease/Purchase 3 Yr
Park	5' Deck Mower	01-25-6504-00	6,800	Lease/Purchase 3 Yr
Park	Dump Trailer	01-25-6506-00	3,100	Lease/Purchase 3 Yr
Park	Computer / Software Equipment	01-25-6021-00	2,500	Lease/Purchase 3 Yr
Dev. Services	Computer / Software Equipment	01-27-6021-00	2,600	Lease/Purchase 3 Yr
Health	Computer / Software Equipment	01-28-6021-00	500	Lease/Purchase 3 Yr
Municipal Court	Computer / Software Equipment	01-29-6021-00	500	Lease/Purchase 3 Yr
Engineering	Computer / Software Equipment	01-30-6021-00	2,600	Lease/Purchase 3 Yr
Engineering	Fuel Island	01-30-5155-00	200	Cash
GENERAL FUND TOTALS			\$ 1,412,185	

Electric	New Warehouse	02-21-6203-00	\$ 843,900	Loan - 3 Yr
Electric	Meters	02-21-5240-00	5,000	Cash
Electric	Transformers	02-21-5250-00	40,000	Cash
Electric	Other Equipment - Dump Trailer	02-21-5265-00	10,000	Cash
Electric	Street Lighting & Signal System	02-21-5373-00	40,000	Cash
Electric	Meter Data Management System	02-21-5380-00	35,723	Cash
Electric	Sandcastle URG Rehab	02-21-5381-00	35,000	Cash
Electric	Replace Substation Breakers	02-21-5382-00	20,000	Cash
Electric	Light @ Main & Washington	02-21-5383-00	35,000	Cash
Electric	Fuel Island	02-21-5155-00	1,100	Cash
Electric	Computer / Software Equipment	02-21-6021-00	5,100	Lease/Purchase 3 Yr
ELECTRIC TOTALS			\$ 1,070,823	

Water	Other Capital Items	03-21-5250-00	\$ 5,650	Cash
Water	Water Meters	03-21-5280-00	15,000	Cash
Water	Water Meter Changeout	03-21-6324-00	500,000	Lease/Purchase 3 Yr
Water	Water Mains	03-21-5301-00	50,000	Cash
Water	Water Taps	03-21-5302-00	5,000	Cash
Water	Sewer Mains	03-21-5303-00	50,000	Cash
Water	Sewer Taps	03-21-5304-00	2,000	Cash
Water	Fire Hydrants	03-21-5306-00	10,000	Cash
Water	SCADA	03-21-5313-00	50,000	Cash
Water	Bell Street Water Line Rehab	03-21-5415-00	250,000	Cash
Water	San Antonio St Sewer Line Replacement	03-21-5418-00	800,000	Cash
Water	Boot Ranch Lift Station	03-21-5421-00	265,000	Cash
Water	Fuel Island	03-21-5155-00	2,500	Cash
Water	Water & Sewer - The Beginning	03-21-5426-00	160,000	Impact Fee
Water	Hotel Conference Center - Oversizing Utility	03-21-5427-00	865,000	Impact Fee
Water	290 E Sewer Extension	03-21-5428-00	1,515,000	Impact Fee
Water	Dump Truck - 2018	03-21-6326-00	30,000	Lease/Purchase 3 Yr
Water	Dump Truck 14 Yard Tandem - 2018	03-21-6328-00	36,100	Lease/Purchase 3 Yr
Water	E50 Bobcat Trailer Breaker - 2018	03-21-5429-00	65,000	Cash
Water	Backhoe - 2018	03-21-6330-00	35,400	Lease/Purchase 3 Yr
Water	John Deere 60" Zero Turn - 2018	03-21-5430-00	11,200	Cash
Water	Valve Machine + Hydro Excavator	03-21-6332-00	20,200	Lease/Purchase 3 Yr
Water	Emergency Generator	03-21-6334-00	32,100	Lease/Purchase 3 Yr
Water	John Deere Gator	03-21-5431-00	9,600	Cash
Water	Computer / Software Equipment	03-21-6021-00	6,500	Lease/Purchase 3 Yr
WATER & SEWER TOTALS			\$ 4,791,250	

W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	6,879,200	Rev Bond
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	7,242,700	Rev Bond
W&S Capital Proj	Cross Mountain Storage Tank	29-21-5393-00	2,393,500	Rev Bond
W&S Capital Proj	Boot Ranch Storage Tank	29-21-5394-00	1,868,800	Rev Bond
W&S CAPITAL PROJECTS TOTALS			\$ 18,384,200	

Solid Waste	Automated Garbage Collector (AGC)	05-21-6514-00	\$ 104,600	Lease/Purchase 3 Yr
Solid Waste	14 Yard Dump Truck	05-21-6516-00	35,900	Lease/Purchase 3 Yr
Solid Waste	Cell #8 Design & Airspace Survey	05-21-5039-00	50,000	Cash
Solid Waste	Replace Windscreens (100')	05-21-5559-00	25,000	Cash
Solid Waste	Fuel Island	05-21-5155-00	600	Cash
Solid Waste	Computer / Software Equipment	05-21-6021-00	1,900	Lease/Purchase 3 Yr
SOLID WASTE TOTALS			\$ 218,000	

EMS	Stretcher	06-21-5260-00	\$ 23,000	Cash
EMS	Medication Inventory Equipment	06-21-5260-00	12,000	Cash
EMS	Generator for South Station	06-21-5261-00	20,000	Cash
EMS	Fuel Island	06-21-5155-00	2,000	Cash
EMS	Computer / Software Equipment	06-21-6021-00	1,900	Lease/Purchase 3 Yr
EMS TOTALS			\$ 58,900	

Drainage/Veg Mgt	Wheel Loader	10-21-6084-00	\$ 46,667	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Dump Truck	10-21-6086-00	29,228	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Bucket Truck	10-21-6088-00	43,066	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Chipper	10-21-6090-00	19,358	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Zero Turn Mowers (2)	10-21-6092-00	6,462	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Tractor and Shredder	10-21-6094-00	22,226	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Misc Equipment	10-21-6096-00	3,500	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Backhoe	10-21-6098-00	31,584	Lease/Purchase 3 Yr
Drainage/Veg Mgt	Herbicide Applicator (3 pt & Trailer)	10-21-6100-00	2,735	Lease/Purchase 3 Yr
DRAINAGE / VEGETATION MGT			\$ 204,826	

Emergency Mgt	Computer / Software Equipment	14-21-6021-00	\$ 1,500	Lease/Purchase 3 Yr
EMERGENCY MANAGEMENT TOTALS			\$ 1,500	

GRAND TOTALS			\$ 26,141,684	
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The City of Fredericksburg

Capital Improvement Plan

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 12/8/2018
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Project ID #:	S2
Project Name:	Sidewalk Improvements
Project Location:	Various Locations

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000	\$ 1,650,000

Funding Sources	
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General Fund - Street Dept	\$ 1,650,000
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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
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	12/8/2018
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Project ID #:	S21
Project Name:	Friendship Lane Rehabilitation - Phase 3
Project Location:	Friendship Lane (Hwy 16 to Hwy 87)

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 550,000						\$ 550,000

Funding Sources	
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General Fund - Street Dept	\$ 550,000
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Project Description

This project includes a 2" mill and overlay of Friendship Lane from State Hwy 16 South to US Hwy 87 South 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

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	12/9/2018
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Project ID #:	P13
Project Name:	Baseball Field C Lighting System
Project Location:	Lady Bird Park

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 189,000						\$ 189,000

Funding Sources	
Reserves	\$ 189,000

Project Description
<p>Installation of field lighting system on Baseball Field C at Lady Bird Park.</p>



Project Justification
<p>The baseball field is not lighted. This restricts the use of it to only daylight games.</p>

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 #:	P14
Project Name:	Lighted Field - Lighting System
Project Location:	Lady Bird Park

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 199,500						\$ 199,500

Funding Sources	
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Reserves	\$ 199,500
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Project Description

Replacement of lighting system at the lighted field.



Project Justification

The lighted field lighting system is currently obsolete. Parts are no longer available. The lights are not usable in their current state.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date:	12/9/2018
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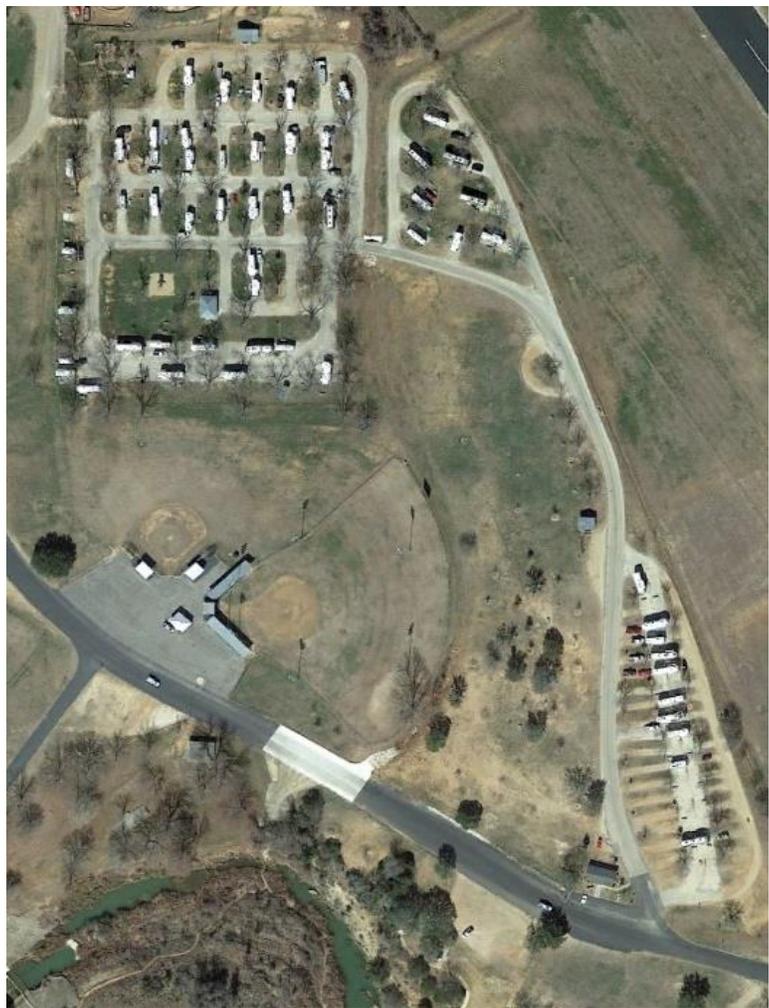
Project ID #:	P24
Project Name:	Lady Bird Park Campground Infrastructure Replacement
Project Location:	Lady Bird Park Campground Area

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
	\$ 10,000	\$ 15,000	\$ 15,000					\$ 40,000

Funding Sources	
General Fund - Parks Dept	\$ 40,000

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:** 12/9/2018

Project ID #: P63
 Project Name: Oakcrest Field A/B Fence/Upgrades
 Project Location: Oakcrest Park

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 68,250						\$ 68,250

Funding Sources

Reserves	\$ 68,250
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Project Description

Provide outfield fencing and field maintenance for the Little League Association to afford them the ability to host tournaments.



Project Justification

Upgrades to LBJ ball fields will provide fields for adult softball. Temporary soccer fields will be utilized by the soccer association. Temporary fencing is a maintenance issue.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/9/2018

Project ID #: P65
 Project Name: LBJ Field A Improvements
 Project Location: LBJ Park

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 47,250						\$ 47,250

Funding Sources

Reserves \$ 47,250

Project Description

This project will include dirt work, fencing upgrades, and dugout improvements.



Project Justification

Provide improved field conditions for Adult Softball.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	12/9/2018
Project ID #:		P66						
Project Name:		Old Fair Park Restroom Upgrades						
Project Location:		Old Fair Park						
Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 18,375						\$ 18,375
Funding Sources								
Reserves			\$ 18,375					
Project Description								
Upgrades to restrooms partitions and fixtures.								
Project Justification								
Improve degraded bathroom conditions.								
O&M Impact if Project is Not Completed								
Notes								



CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	12/9/2018
Project ID #:		P66						
Project Name:		Oakcrest Park Restroom Upgrades						
Project Location:		Oakcrest Park						
Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 21,000						\$ 21,000
Funding Sources								
Reserves			\$ 21,000					
Project Description								
Upgrades to restrooms partitions and fixtures.								
Project Justification								
Improve degraded bathroom conditions.								
O&M Impact if Project is Not Completed								
Notes								



CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/10/2018

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

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 35,723						\$ 35,723

Funding Sources

Cash \$ 35,723

Project Description

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



Project Justification

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 12/10/2018
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Project ID #:	E8
Project Name:	Sandcastle URD Rehab
Project Location:	Sandcastle Addition

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources	
Enterprise Funds - Electric Dept	\$ 35,000

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:** 12/10/2018

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

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			\$ 100,000

Funding Sources

Enterprise Funds - Electric Dept \$ 100,000

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

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 12/10/2018
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Project ID #:	E13
Project Name:	Light at Main and Washington
Project Location:	Intersection of Main and Washington

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 35,000						\$ 35,000

Funding Sources	
Enterprise Funds - Electric Dept	\$ 35,000

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: 12/10/2018
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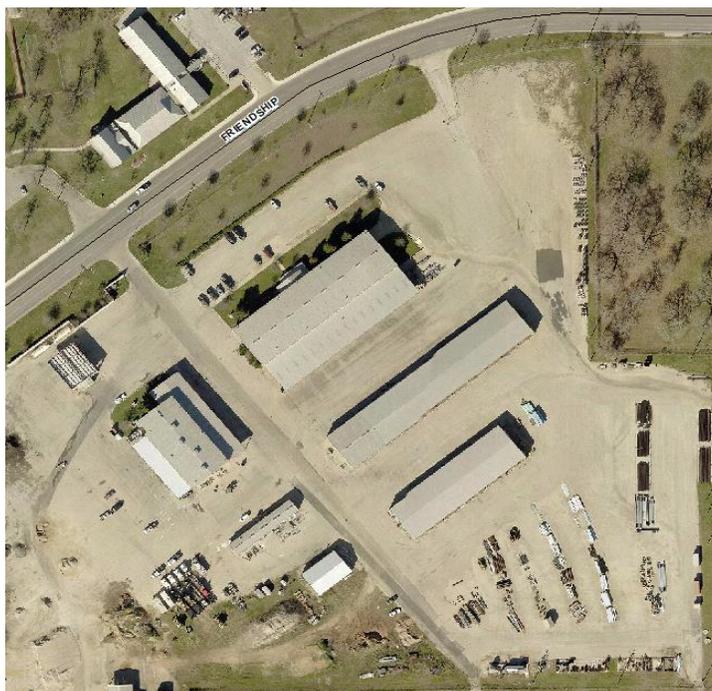
Project ID #:	E14
Project Name:	New Warehouse
Project Location:	City Warehouse Property - Friendship Lane

Fiscal Year Plan								
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 843,900						\$ 843,900

Funding Sources	
Loan - 3 Yrs	\$ 843,900

Project Description
 This project will provide a new maintenance and storage facility for the Electric Department.

Project Justification
 Protecting service vehicles and equipment from weather exposure.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/10/2018

Project ID #: W9
 Project Name: SCADA
 Project Location: City-wide

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 500,000						\$ 500,000

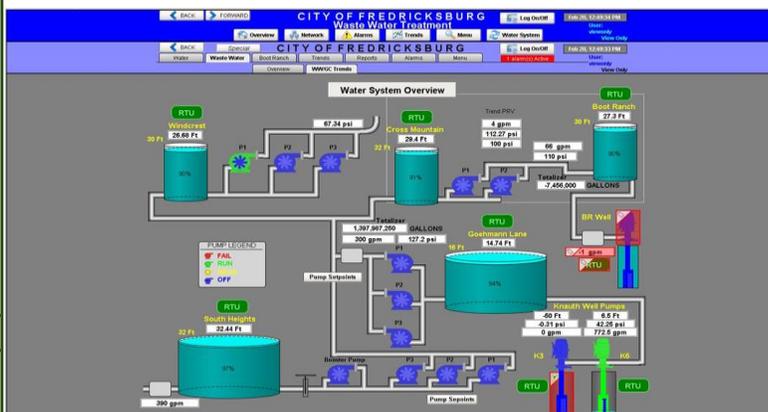
Funding Sources

Enterprise Fund - Water Dept \$ 500,000

Project Description

Development of reliable full SCADA system to manage COF water infrastructure. Costs include new HMI, RTU's and associated wiring and programming.

Project Justification



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 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	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
	\$ 1,000,000	\$ 800,000						\$ 1,800,000

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

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	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

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

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

Project ID #: W68
 Project Name: Boot Ranch Lift Station Rehabilitation and Expansion (Design & Construction)
 Project Location: Boot Ranch

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	Future	Total
		\$ 265,000						\$ 265,000

Funding Sources

Enterprise Fund - Water Dept \$ 265,000

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 #: W82
 Project Name: Water & Sewer - The Beginning
 Project Location: Smoke House Road

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 160,000						\$ 160,000

Funding Sources

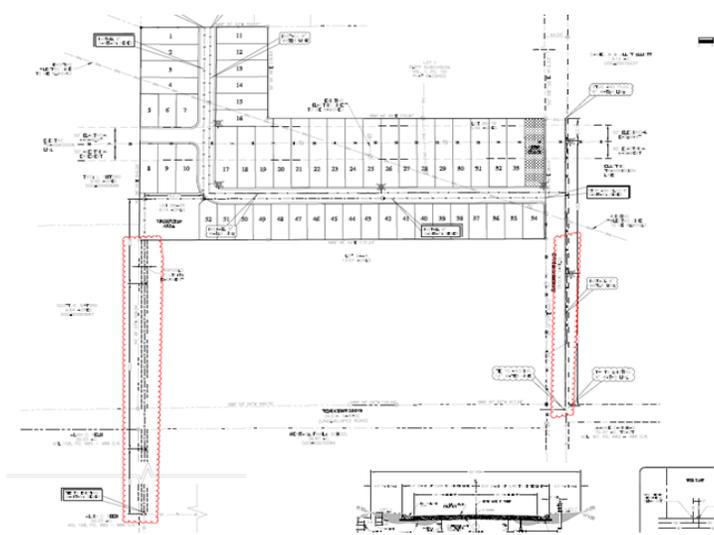
Impact Fee \$ 160,000

Project Description

Water and sewer utility extension to The Beginning Subdivision.

Project Justification

Extending City utilities to annexed subdivision.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

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

Project ID #: W83
 Project Name: Hotel Conference Center - Oversizing Utility
 Project Location: West Main Street

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 865,000						\$ 865,000

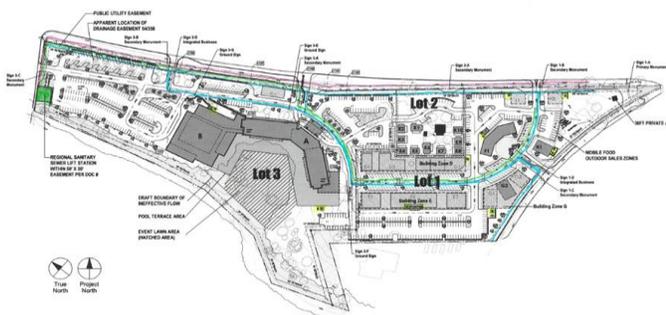
Funding Sources

Impact Fee \$ 865,000

Project Description

Oversize water and sanitary sewer utilities, including a public lift station, as a part of the proposed Hotel/Conference Center project for future growth along Highway 87 North and Highway 290 West.

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 #: W84
 Project Name: Highway 290 East Sewer Extension
 Project Location: Highway 290 East

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 1,515,000						\$ 1,515,000

Funding Sources

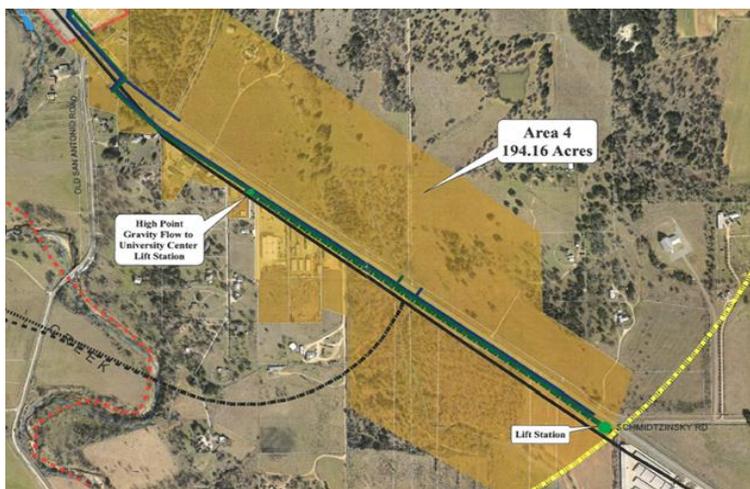
Impact Fee \$ 1,515,000

Project Description

Sanitary sewer line, lift station, and force main construction to serve Highway 290 East.

Project Justification

Project to be completed as a part of Highway 290 East Annexation.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/10/2018

Project ID #: W25
 Project Name: Cross Mountain Ground Storage Tank
 Project Location: Cross Mountain Tank Site

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 2,393,500						\$ 2,393,500

Funding Sources

Bond Funds \$ 2,393,500

Project Description

Construct an additional 1-million gallon ground water storage tank at the Cross Mountain Tank Site.



Project Justification

Due to recent system additions and design, the current tank can no longer be taken out of service for repairs. This tank provides water to Boot Ranch and approximately 1,500 customers in our second pressure zone.

O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/10/2018

Project ID #: W32
 Project Name: Boot Ranch Ground Water Storage Tank
 Project Location: Boot Ranch Ground Water Storage Tank Site

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 1,868,800						\$ 1,868,800

Funding Sources

Bond Funds \$ 1,868,800

Project Description

Construction of an additional 1-million gallon ground water storage tank at Boot Ranch.

Project Justification

Due to system design, the current tank cannot be taken out of service for repairs and maintenance. This tank provides complete service to Boot Ranch and service to approximately 1,500 customers in our second pressure zone.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 12/10/2018
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Project ID #:	W60
Project Name:	16-inch Water Line to Proposed Pump Station on Hwy 290
Project Location:	Hwy 290 East

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 6,879,200						\$ 6,879,200

Funding Sources

Bond Funds	\$ 6,879,200
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Project Description

This project consists of a 16 inch water line along HWY 290 East from the Knauth Well Field to the City limits.



Project Justification

This project provides transmission capacity from the Knauth Well Field and water transmission redundancy in the event of a water line break from the Goehmann Lane Pump Station.

O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information	Date: 12/10/2018
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Project ID #:	W61
Project Name:	Proposed Pump Station and Ground Storage Tank
Project Location:	Hwy 290 East at location TBD

Fiscal Year Plan								
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Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 7,242,700						\$ 7,242,700

Funding Sources	
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Bond Funds	\$ 7,242,700
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Project Description

This project consist of a 1.0 MG ground storage tank and proposed pump station with two 1,050 gpm pumps located off of HWY 290 East. This project includes a 16 inch transmission line from the Knauth Well Field to the pump station.

Project Justification

This project provides additional pumping capacity and ground storage from the Knauth Well Field. Additionally, this project provides system redundancy to deliver water to the City from the Knauth Well Field.



O&M Impact if Project is Not Completed
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Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information **Date:** 12/10/2018

Project ID #: LF8
 Project Name: Cell #8 Development - Design & Construction
 Project Location: City of Fredericksburg Sanitary Landfill

Fiscal Year Plan

Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total
		\$ 50,000						\$ 50,000

Funding Sources

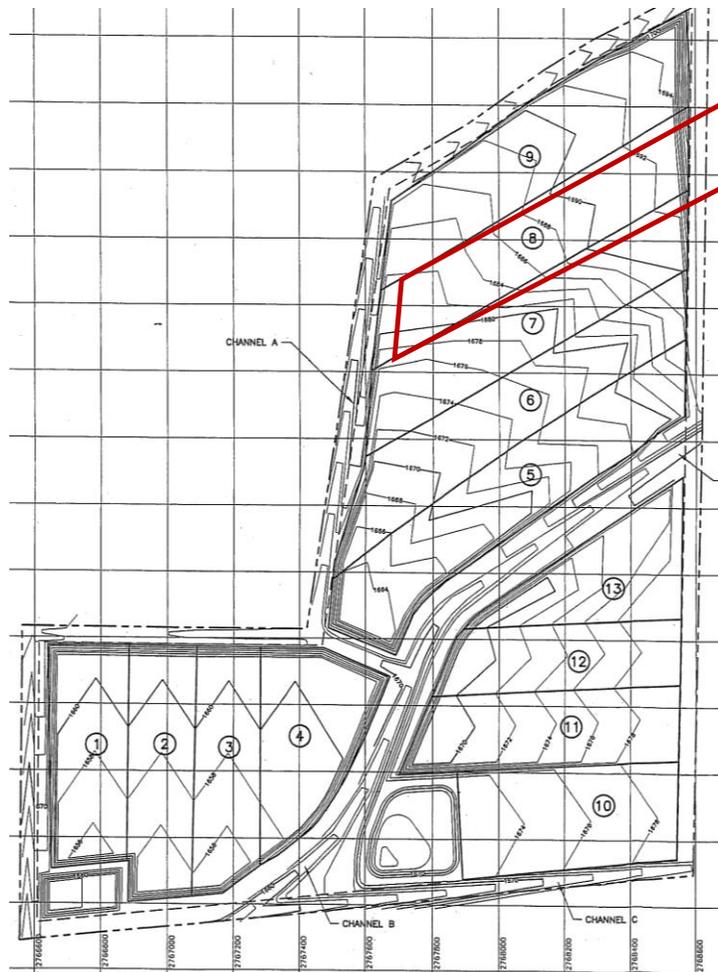
Enterprise Funds - Sanitation Dept \$ 50,000

Project Description

Design and construction of Cell #8 at the City of Fredericksburg Sanitary Landfill.

Project Justification

As Cell #7 nears being filled to capacity, construction of Cell #8 should begin to avoid any filling above capacity.



O&M Impact if Project is Not Completed

Notes

CITY OF FREDERICKSBURG

CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Date:	12/10/2018	
Project ID #:		LF12							
Project Name:		Windscreens - 200'							
Project Location:		City of Fredericksburg Sanitary Landfill							
Fiscal Year Plan									
Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Future	Total	
		\$ 25,000	\$ 25,000					\$ 50,000	
Funding Sources									
Enterprise Funds - Sanitation Dept			\$ 50,000						
Project Description									
Purchase 200' of windscreens over two years. 100' feet per year.									
Project Justification									
O&M Impact if Project is Not Completed									
Notes									





The City of Fredericksburg

Bond Debt

Bonded Debt - FY 2019

Purpose	2010	2012	2013	2016	2017	Totals
	GO Refunding	GO Pools	Revenue	Limited Tax Notes	Cert of Obligation	
	GF/Drainage	Swimming Pools	Water	Animal Shelter General Fund	Park Land General Fund	
Amount Issued	\$ 6,070,000	\$ 3,200,000	\$ 6,500,000	\$ 1,530,000	\$ 3,530,000	\$ 20,830,000
Outstanding	\$ 460,000	\$ 2,425,000	\$ 5,650,000	\$ 1,425,000	\$ 3,500,000	\$ 13,460,000
Final maturity	2019	2032	2033	2023	2037	
Call Option	n/a	Anytime	2/15/2017	2/15/2020	n/a	
Interest Rate	2.11%	2.88%	3.10%	1.39%	3.00%	

Repayment Schedule of Principal and Interest by Issue

2019	\$ 473,800	\$ 212,684	\$ 470,335	\$ 73,996	\$ 178,625	\$ 1,409,439
2020		208,512	470,889	351,732	250,400	1,281,533
2021		209,268	471,134	352,596	250,975	1,283,973
2022		209,881	471,068	352,971	251,400	1,285,320
2023		210,349	470,693	352,756	251,675	1,285,474
2024		210,674	470,009		251,800	932,483
2025		210,855	469,014		251,775	931,644
2026		210,892	472,633		251,600	935,125
2027		210,785	470,864		251,275	932,924
2028		210,534	468,786		250,800	930,120
2029-2037		841,681	2,358,355		2,253,263	5,453,298
Total P & I Payments	473,800	2,946,115	7,063,781	1,484,051	4,693,588	16,661,333
General Fund	\$ 410,642	\$ 2,946,115		\$ 1,484,051	\$ 4,693,588	\$ 9,534,395
Drainage	63,158					63,158
Water			\$ 7,063,781			7,063,781
Total P & I Payments	\$ 473,800	\$ 2,946,115	\$ 7,063,781	\$ 1,484,051	\$ 4,693,588	16,661,333

Repayment Schedule by Fund

	General Fund	Drainage	Water/Sewer			Totals
2019	\$ 875,946	\$ 63,158	\$ 470,335			\$ 1,409,438.95
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	462,060		470,864			932,924
2028	461,334		468,786			930,120
2028-2033	3,094,944		2,358,355			5,453,299
Total P & I Payments	\$ 9,534,395	\$ 63,158	\$ 7,063,781			\$ 16,661,333

Prinipal Only

General Fund	\$ 398,682	\$ 2,425,000		\$ 1,425,000	\$ 3,500,000	\$ 7,748,682
Drainage	61,318					61,318
Water			\$ 5,650,000			5,650,000
	\$ 460,000	\$ 2,425,000	\$ 5,650,000	\$ 1,425,000	\$ 3,500,000	\$ 13,460,000



The City of Fredericksburg

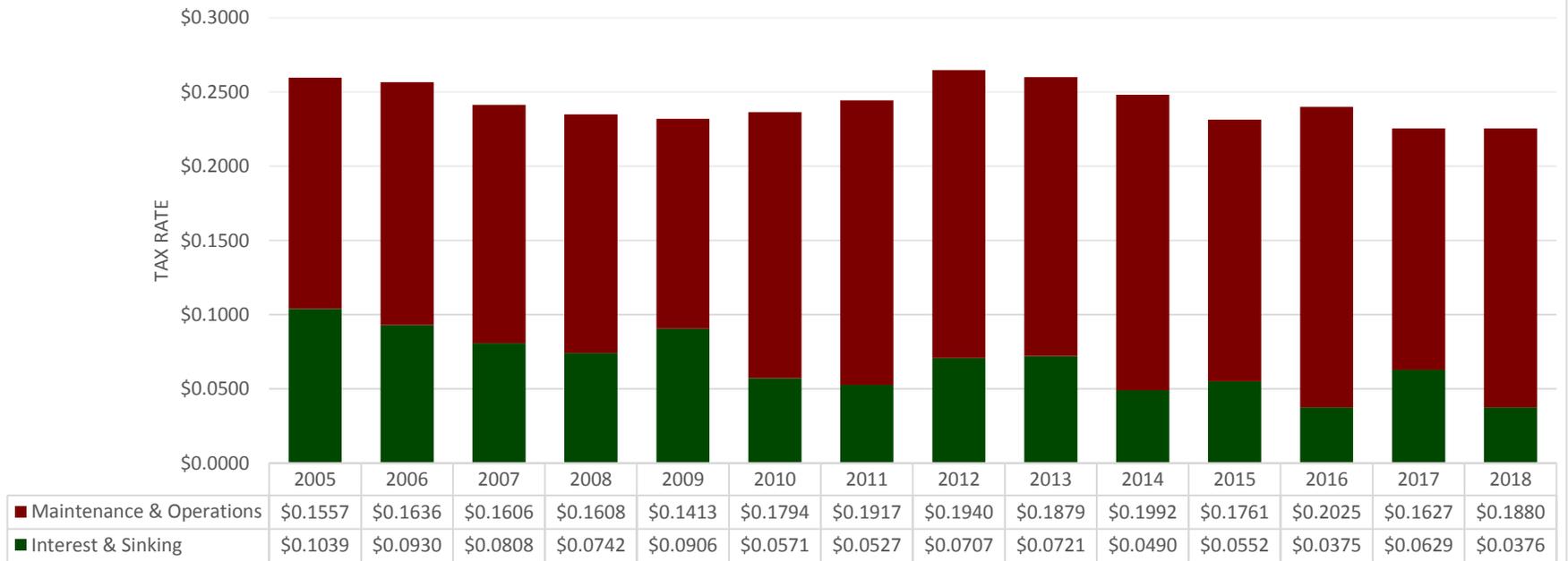
Property Tax

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

YEAR	TAXABLE PROPERTY VALUATION	TAX RATE PER \$100	TAX LEVY
2018	2,057,149,458	0.22560	4,426,460
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	2018
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	\$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	\$0.4081
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	\$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	\$0.0067
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	\$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	\$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	\$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	\$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	\$1.7868
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	\$1.5612
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	\$1.9379
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	\$1.4550
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	\$1.3417
CITY OF FREDERICKSBURG TAX RATE	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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	\$0.1880
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	\$0.0376
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	\$0.2256

PROPERTY TAX RATE HISTORY





The City of Fredericksburg

Ordinances

ORDINANCE NO. 28-015

AN ORDINANCE OF THE CITY OF FREDERICKSBURG, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019, 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 2018-2019 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, 2018 and ending September 30, 2019 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 17th day of September, 2018.



Linda Langerhans, Mayor

Attest:

Approved as to form:



Shelley Britton, City Secretary



Daniel Jones, City Attorney

ORDINANCE NO. 28-014

AN ORDINANCE LEVYING A TAX RATE

FOR THE CITY OF FREDERICKSBURG FOR THE TAX YEAR 2018

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 2018 as follows:

\$0.18798 for the purposes of maintenance and operations

\$0.03762 for the payment of principal and interest on the debt of the City

\$0.22560 total tax rate

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.97% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.90.

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

Passed and approved this 17th day of September, 2018.


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.

