



# The City of Fredericksburg

*FY 2022 Adopted City Budget  
October 1, 2021 – September 30, 2022*

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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 2022 BUDGET

In accordance with Section 102.007 of the Texas Local Government Code the following information is being included as the cover page for a budget document.

### ADOPTION OF BUDGET

The recorded vote for each member of the governing body by name voting on the adoption of the Fiscal Year 2022 budget is as follows:

Mayor Charlie Kiehne	Yes
Council Member Jerry Luckenbach	Yes
Council Member Tom Musselman	Yes
Council Member Kathy O'Neill	Yes
Council Member Bobby Watson	Yes

### PROPERTY TAX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$173,759. The property tax revenue to be raised from new property added to the tax roll this year is \$120,368.

<b>PROPERTY TAX RATES</b>	FY 2021	FY 2022
Adopted Property Tax Rate	\$0.220775	\$0.195823
No-New-Revenue Tax Rate	\$0.220775	\$0.195823
No-New-Revenue Maintenance & Operations Tax Rate	\$0.184625	\$0.168029
Voter-Approval Tax Rate	\$0.241311	\$0.232379
Debt Rate	\$0.036150	\$0.027794

The total amount of fiscal year 2022 municipal debt obligations secured by property taxes for the City of Fredericksburg is \$5,815,000. In fiscal year 2022, the City will spend \$814,251 on principal and interest payments on this municipal debt.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Fredericksburg  
Texas**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director



# The City of Fredericksburg

## *Budget Message*



September 20, 2021

Mayor and City Council

### Introduction

This year the development of the annual budget went very well with the City Council reaching consensus on major budget priorities without major debate or disagreements. Also, the City's overall financial status has improved significantly during the past year which made it much easier to prepare a balanced budget. And new funding available from the American Rescue Plan Act (ARPA) provided additional resources to fund several new projects in the coming year.

Prior to the development of this year's Budget several major goals were established by the City Council. This included community beautification, enhancements to employee salaries so that we would remain competitive with other cities and improving public safety services. The Council also indicated the importance of continued funding to improve our infrastructure and restoration of some of the previous funding for parks and recreation services.

Following receipt of the City Council's priorities in May, the City Manager provided overall budget guidance to each department in June and departments began developing their proposed budgets. In June, the City also updated our five-year Capital Improvement Plan which was presented to the Council on July 6. Following discussions with each City department, a balanced budget was prepared and submitted by the City Manager to the Council on July 6.

The City Council then proceeded with holding a series of Budget Work Sessions. This included one Work Session with the County Commissioners to discuss services shared between the City and the County. In addition, public hearings on the FY 2022 City Budget and proposed tax rate were held in September as required by State law. The Council then approved the Budget and property tax rate on September 20.

### Budget Overview

The total proposed City Budget of FY 2022 is \$70,961,981 which includes all City funds. This represents a major increase over the FY 2021 adopted Budget of \$63,392,208. However, the FY

2021 Budget was approved during the peak of the pandemic which required the City to make reductions to several major expense items. It should, however, be noted that the FY 2020 adopted Budget totaled \$70,354,022 which is comparable to the adopted FY 2022 Budget.

This Budget includes use of fund balances in several of the major funds including the General Fund. However, the estimated fund balances in all major funds at the end of next year will comply with the City's financial management policies. In addition, this Budget includes use of Water Bond funds, along with impact fee revenues.

There are several main reasons why the proposed FY 2022 Budget is increasing over the previous Budget. As previously noted, some of the costs in last year's Budget were reduced because of declining revenues caused by COVID. This Budget restores some of this funding particularly in parks and recreation services and travel and training costs. In addition, this Budget includes about \$17.8 million in capital expenditures including over \$12.5 million in water and sewer capital costs.

Another reason that the Budget has increased is to address the increased demand for City services due to the growth of both our year-round population and the number of tourists visiting our community. This includes expansion to our emergency services, utility improvements to serve new development and new restrooms and other improvements to the City parks system to serve an increasing number of park users.

Personnel costs continue to be the largest areas of City expenditures. In FY 2022 several new positions will be added including an Evidence Technician and School Resource Officer in the Police Department and six new EMT/Paramedics. Other new personnel are included for the Sanitation, Stormwater/Vegetation Management, and the Parks Departments. In addition, a 2% cost-of-living (COLA) adjustment is budgeted along with a 2% merit increase. The City recently completed a salary study to help ensure that our salaries are competitive with other cities. Market salary adjustments may be made later this year after this review process has been completed. In the meantime, the Council agreed to add \$250,000 as a placeholder to fund these adjustments.

### General Fund

The proposed FY 2022 General Fund Budget is \$21,503,333 which represents a major increase over the adopted FY 2021 Budget of \$16,774,306. One of the major reasons for this increase is the allocation of \$2,194,812 in American Rescue Plan funding for broadband services, Municipal Court expenses and unallocated expenses. In addition, funding has been increased for the Parks Department to address one of the City Council's major budget priorities this year. Budget increases are also included to fund an expansion of emergency services including police, fire, and EMS.

The proposed General Fund Budget includes the use of about \$2.2 million in previous year's fund balance to cover the expenses. However, as noted on the fund balance report, we project that about \$6 million will be available in fund balance in the General Fund at the end of next

year. This is about \$1.2 million over the fund balance requirements that are included in the City’s financial management policies.

In terms of General Fund revenues, we have included the revenues from the approved property tax rate of \$.195823 per \$100 valuation. This is significantly lower than last year’s tax rate of \$.220775 per \$100 valuation. This rate represents the first time that the City has set a tax rate of less than \$.2000. One of the primary reasons that the City was able to lower the property tax rate this year is due to the major increases in sales tax revenues that we have experienced. Our budget for sales tax revenues in FY 2022 is \$7,514,544 compared to \$6,688,370 in sales tax revenues that were budgeted last year.



Other significant changes in General Fund Revenues include the addition of \$1,424,274 in American Rescue Plan funds. Other changes in General Fund revenues include increased STR fees based upon a projected permit fee increase from \$150 to \$300. In addition, municipal court fine revenues have increased based upon hiring a full-time Judge who plans to reduce the current backlog of Court cases. The contribution from Fisd for school-resource officers (SRO) has also increased due to the hiring of a third SRO. Finally, health permit fee revenues have increased due to the proposed increase in fees charged to food establishments outside the City Limits.

The first area of expenses included in the General Fund is Administration. This includes the City Manager, Public Information, Finance, City Secretary, Human Resources, and other administrative costs. The proposed FY 2022 Budget for Administration is \$5,159,498. Major changes in this budget include the addition of \$50,000 to retain an architectural firm to assist the City in evaluating several buildings for additional office space. Also, \$25,000 has been added to partially fund a Housing Coordinator contract position. Expenses to cover increased janitorial services at City Hall and the purchase of a new generator at City Hall have also been added.

Other major increases in Administration expenses includes the addition of \$250,000 to fund future salary adjustments. Administration also covers the expenses for improved broadband services (\$1,300,000) and additional projects funded by American Rescue Plan funding (\$830,775). Increased funding support for EMS and Emergency Management services are also budgeted in Administration. Finally, this budget includes funding for a new part-time maintenance position serving City Hall and the City Hall Annex.

The next General Fund department included in the Budget is the Police Department with a FY 2022 Budget of \$6,345,774. The Budget includes funding for a third School Resource Officer position jointly funded by the School District and a new Evidence Technician position. In addition, \$85,000 in funding has been included for architectural services for a new Police Station/Municipal Court Facility. The proposed Budget also includes expenses for purchase of seven new police vehicles (\$258,680).

The Fire Department Budget is set at \$2,157,105 for FY 2022 compared to the FY 2021 The Budget does not include any major personnel changes for next year. However, the Budget includes funding for a new pumper truck which will be financed over eight years. The Budget also includes \$350,000 in funding for the purchase of land for a new Fire Station.

The FY 2022 Budget for the Street Department is \$2,501,142. This Budget includes funds to cover increased costs for street materials that are anticipated in the coming year. It also includes continued funding for sidewalk improvements (\$100,000). A total of \$150,000 is included for the City's match for the new pedestrian bridge along S. Llano Street that will be funded by TXDOT. Partial funding is also included for two new message boards and new engine diagnostic equipment. The Budget also include funds for the purchase of a new chip spreader based upon a three-year lease purchase.

The FY 2022 Budget for the Parks Department is \$3,286,962. Funding is included in this Budget to upgrade the part-time employee at the Parks Headquarters to a full-time position. Capital improvements included in this Budget include the replacement of one of the restrooms at Lady Bird Johnson Park, replastering both City pools and the replacement of ½ of the pavers at Marktplatz. Other smaller capital improvements include the addition of a security gate at the RV Park, new windows at the Tatsch Haus, ADA improvements at the Girl Scout Cabin and ½ of the funding for replacement of lights at the tennis courts.

The budget for funding the Development Services Department totals \$1,247,163. The major new project included in this Budget is the completion of a new Comprehensive Plan at a total cost of \$260,000. In addition, increased funding is included for historic building maintenance. Also, funding is included for the new Code Enforcement Officer and new Permit Tech position.

No major changes are included in the budgets for the Health Department or Engineering Department Budgets for FY 2022. The Health Department Budget is set \$250,849 and the Engineering Department's Budget is \$270,882.

The proposed Budget for Municipal Court operations is increasing to \$283,959. This is due to changes in their operations to reduce the backlog of cases that occurred during the recent pandemic. This includes changing the Municipal Court Judge position from a part-time position to a full-time position. In addition, funding for a part-time bailiff and increased overtime costs for the Court Clerk are included with these costs covered by American Rescue Plan Act funds.

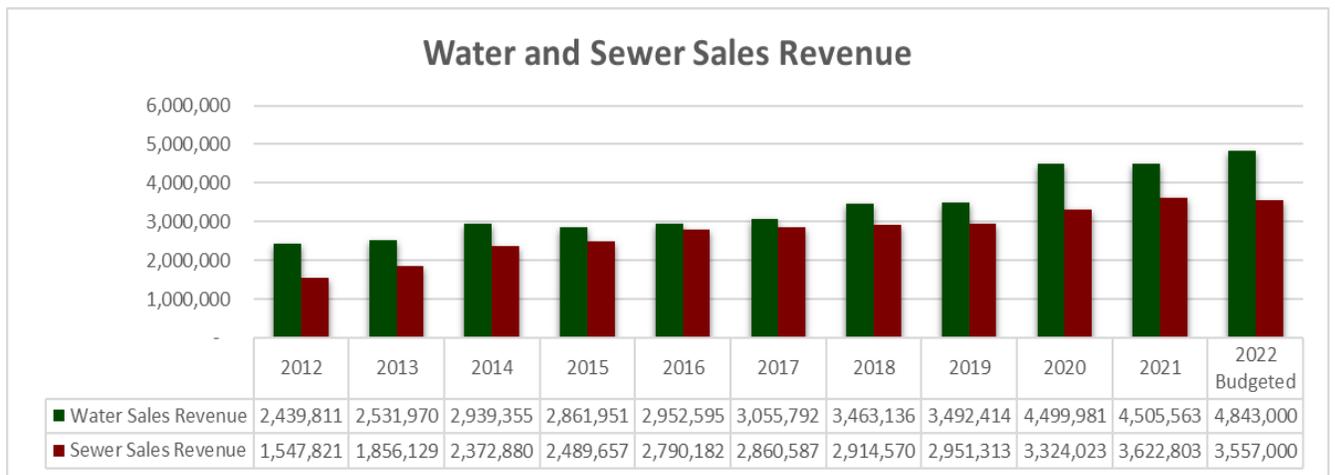
Electric Fund

The Electric Fund Budget for next year is set at \$12,608,652. This Budget includes a 3% increase in electric rates which is the first increase in rates in six years. The City is also budgeting for the costs for a rate study (\$30,000) which will be completed in the coming year. To balance the Budget for the Electric Fund, we have added the of use \$202,684 in prior year fund balance. This will leave the Electric Fund with a projected fund balance at the end of next year of \$1,049,846 which is slightly more that our fund balance requirements of \$1,020,588.

Over the past several years the City has completed major capital improvements funded by the Electric Fund. In FY 2022 we are not planning to start any new major capital improvements funded by the Electric Fund. However, this Budget includes funding for ½ of the costs for the new Meter Tech position and the salary increases previously discussed. The proposed Budget also includes ½ of the City’s costs for the EDC which will increase in FY 2022.

Water Fund

The Water Fund Budget for FY 2022 includes numerous capital improvements to serve new development and to replace aging infrastructure. The total Water Fund Budget is \$17,447,522. Some of the capital improvement projects will be funded from different revenues source including the remaining balance in the Water Bond Fund, impact fee revenues and the American Rescue Plan (ARPA) funds. Use of these different funding sources will help the City avoid any water or sewer rate increases this year. And we will be able to retain a fund balance that meets the requirements in our Financial Management Policies.



In terms of expenses, no new employees are included in the Water Department. However, the other ½ of the costs for the meter tech position is included in this budget along with the salary increases previously mentioned. The Budget also includes the other ½ of the funding for the EDC. The Budget includes the addition of new generators at all water well and pump sites with funding provided by ARPA. In addition, new equipment such as a new bobcat is included in the Water Fund Budget. Other capital projects approved for next year include the following:

- Completion of the Boot Ranch Lift Station-\$1,500,000
- Water and sewer improvements in W. Live Oak Road Area-\$1,155,000
- Water main rehab projects-\$300,000
- Sewer main rehab projects-\$300,000
- E. Main water rehab project-\$3,000,000
- Friendship Lane sewer improvements-\$2,000,000
- Effluent irrigation improvements for Sports Park-\$850,000
- Pressure relief valve for Heritage Hill Country-\$100,000

### Golf Fund

The FY 2022 Budget for the Golf Fund covers a few administrative costs for operation of the Golf Course. The remaining revenues and expenses for the Golf Course are covered under the City's contract with Touchstone Golf, the private company that operates the Course. The total Golf Fund Budget is \$148,724. Most of these costs (\$107,844) cover the repayment of the loan to the Electric Fund and Sanitation Fund that funded previous improvements to the Golf Course.

### Sanitation Fund

The FY 2022 Budget for the Sanitation Fund is \$2,641,304. No increase in sanitation rates is included in this Budget. And the fund balance projected for the end of next year is about \$2.3 million which exceeds our fund balance requirements.

Sanitation Fund expenses approved for next year include the addition of a new employee along with purchase of new trash cans to expand our trash can collection program. This will help to address one of the Council's budget priorities for the coming year which is community beautification. Other new expenses included in this Budget include the purchase of a new garbage truck and zero turn mower and partial funding of the two message boards and the engine diagnostic equipment.

### EMS Fund

The EMS Fund Budget for next year is \$3,803,575. This Budget includes a \$100 per call increase in EMS fees. The net costs for the City to fund EMS will increase from \$1,006,845 to \$1,214,349. The net costs to the County will increase from \$831,846 to \$1,044,166.

The primary reason for this increase is to fund a third EMS unit to operate out of the South Station. This unit is needed due to the increase in EMS calls over the past several years. This new unit will be staffed by six additional EMT/Paramedics. The Budget also includes an increase in pay for the part-time EMS employees from \$15.70 an hour to \$19.45 an hour. The other major cost included in this Budget is for acquisition of a new ambulance at an annual cost of \$107,606 over the next three years.

### Tourism Fund

With the recent major increase in tourism activity, the Tourism Fund Budget includes many changes for next year. The total Tourism Fund Budget of FY 2022 is \$5,505,704. Over the past several months tourism activity has rebounded, and the City has realized a major increase in HOT revenues. So, next year we have included a total of \$5,034,099 in HOT revenues compared to the current budget for HOT revenues of \$3,465,319. The Budget utilizes prior fund balance (\$464,115). However, the fund balance projected at the end of next year will be about \$2.3 million which is well over our requirements.

The largest expense budgeted in the Tourism Fund is the annual contribution to the CVB which is 5/7ths of the HOT revenues that are projected to be collected next year. This will increase the funding provided to the CVB from \$2,475,228 to \$3,595,785. This increase will allow the CVB to initiate several new programs in FY 2022.

Other major changes and additions in the Tourism Fund in FY 2022 include the following:

- Addition of new employee dedicated to Marktplatz maintenance
- Addition of janitorial costs for restrooms at Marktplatz and the Visitor's Center
- Increase in funding support for special events
- Major improvements at Marktplatz including new restroom and meeting room
- Replacement of Christmas lights damaged by the recent winter storm
- New contract with Former Texas Rangers for operation of Fort Martin Scott
- Architectural services for expansion of the Visitor's Center

### Drainage Fund

The Drainage Fund Budget for FY 2022 is \$738,001. This Budget will require the use of about \$119,000 in prior year balance. However, the City will retain a fund balance within our policies. No increase in drainage fees is included in the proposed budget.

One major change includes in this budget is the initiation of a new residential street sweeping program which will help address the community beautification budget priority. This includes the addition of a new street sweeper at an annual cost of \$103,283 over three years and one new employee. The budget also includes funds for the design of the N. Llano storm sewer project which we hope to begin in the next several years.

## Other Funds

The City also maintains several different smaller funds that are included in the annual budget process. This includes the Food and Wine Festival Fund which is increasing next year due to the cancellation of the event last year. The Emergency Management Fund is budgeted at the same level as last year (about \$241,000). However, this Fund does include the purchase of several new generators at two of the radio tower sites.

Other funds included in the budget, including the Debt Service Fund, Police Forfeiture Fund and the Animal Shelter Special Revenue Account are budgeted at the same level as FY 2021.

The one fund that has changed significantly is the Capital Project Fund for water and wastewater improvements. This Fund covers the costs of major capital projects funded by water revenue bonds that were previously issued by the City. These projects are anticipated to be completed in the coming year.

Finally, the Health Insurance Fund covers the revenues and expenses for our self-insured health insurance coverages for our employees and covered dependents. Due to the recent increase in health insurance claims, our expenses are budgeted to increase from \$1,975,200 to \$2,779,753 in FY 2022. This increase will be offset by a 10% increase in health insurance contributions from both the City and employees who have dependent coverages.

We want to thank everyone who has been involved in the budget process over the past several months. I want to particularly acknowledge employees in the Finance Department for going the extra mile to prepare various budgetary reports and changes to the budget as requested.



Kent Myers  
City Manager



Laura Hollenbeak  
Laura Hollenbeak  
Finance Director

**The City of Fredericksburg**

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# City of Fredericksburg

## FY 2022 Budget Calendar

May 19	Wednesday	Council Work Session- Council Budget Priorities
May 26	Wednesday	City Manager Provides Budget Guidance to Department Heads
May 26-June 18		Department Heads Prepare Proposed Operating and Capital Budgets
June 8 - June 23		Develop Updated Capital Improvement Plan
June 16	Wednesday	Publish Notice of Public Hearing on Budget
June 21 - June 29		Meetings with CM, ACM, Finance Department, and City Departments
July 6	Tuesday	Five-Year Capital Improvement Plan (CIP) Presentation to Council - (6 PM)
July 6	Tuesday	Public Hearing for Citizen Input on FY 2022 Budget - (6 PM)
July 1-6		City Manager, Assistant City Manager and Finance Director Prepare Balanced Budget
July 9	Friday	Send Proposed City Budget to City Council
July 14	Wednesday	City Council Workshop on Proposed General Fund Budget - (4 PM)
July 24	Saturday	Receive Certified Property Values from GCAD
August 4	Wednesday	City Council Workshop on Proposed Enterprise Fund Budgets - (4 PM)
July 31	Saturday	Calculation of No-New-Revenue and Voter-Approval Tax Rates by Tax Assessor/Collector
August 2	Monday	Budget Workshop with County Commissioners - (8:30 AM - 10:30 AM)
August 4	Wednesday	Publish Notice of Public Hearing on Budget
August 4	Wednesday	Publish No-New-Revenue and Voter-Approval Tax Rates
August 11	Wednesday	City Council Budget workshop on all Funds – Proposed General Fund & Enterprise Funds Budget - (4 PM)
August 23	Monday	Council Public Hearing on Proposed Budget/No-New-Revenue Tax Rate Submitted to Council/Approve Proposed Tax Rate – LEC 6 PM
September 1	Wednesday	Publish Notice of Public Hearing on Tax Rate Increase (if necessary)
September 8	Wednesday	Public Hearing on Tax Increase (if necessary) -Fire Dept (6 PM)
September 15	Wednesday	Public Hearing on the Proposed Tax Rate – Fire Dept (6 PM)
September 20	Monday	Council Adopts Separate Budget and Tax Rate Ordinances - LEC (6 PM)



# The City of Fredericksburg

*City Profile*

# Location



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

# Climate

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

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

# Topography

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

# Local History

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

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

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.

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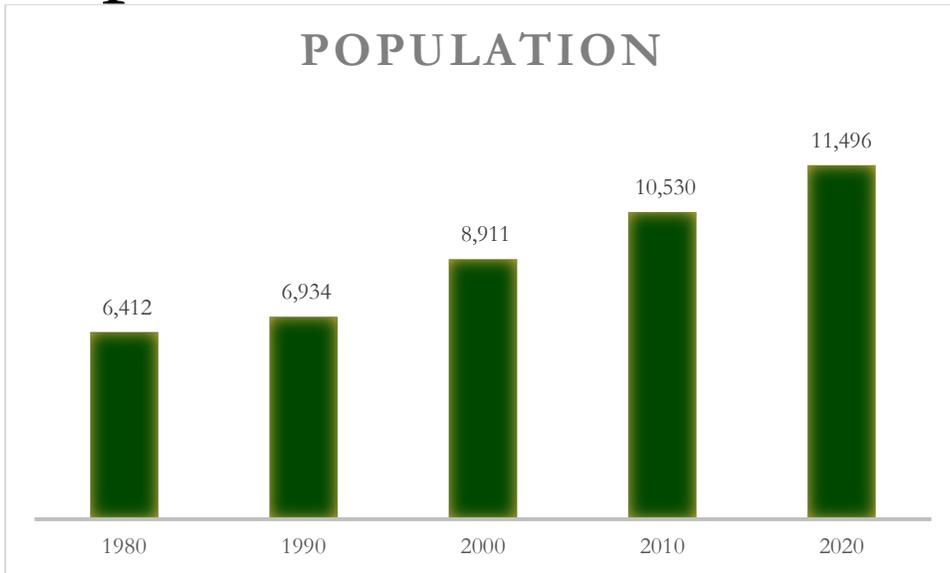
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# Population



U.S. CENSUS BUREAU, 2008-2012 AMERICAN COMMUNITY SURVEY  
CITY DEMOGRAPHIC PROFILE- FREDERICKSBURG, TX PREPARED BY THE RETAIL COACH 2021

# Average Household Income

The estimated average household income for the City of Fredericksburg is \$93,340.

Household Income	Percentage of Population
< \$15,000	9.00%
\$15,000- 24,999	10.50%
\$25,000- 34,999	9.86%
\$35,000- \$49,999	13.57%
\$50,000- \$74,999	14.04%
\$75,000- \$99,999	10.38%
\$100,000- \$149,999	17.97%
\$150,000- \$199,999	5.85%
\$200,000- \$249,000	3.09%
\$250,000- \$499,999	3.64%
\$500,000 +	2.10%

CITY DEMOGRAPHIC PROFILE- FREDERICKSBURG, TX PREPARED BY THE RETAIL COACH 2021

# Major Area Employers

EMPLOYER	Industry	EMPLOYEES
Hill Country Memorial Hospital	Health care	700
Fredericksburg Independent School District	Public education	490
H.E.B Food Store	Retail grocery	230
Wal-Mart	Retail	220
Knopp Nursing/Retirement Homes	Health care/nursing	185
Gillespie County	Government	185
City of Fredericksburg	Government	180
Allen Keller Company	Heavy construction	110
Boot Ranch	Golf resort	107
Fredericksburg Enterprises	Lodging	104
Security State Bank	Banking/Finance	98
Harper Independent School District	Public education	94
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 1/2020

# Employment Levels

Gillespie County is proud of their high employment level of 96%. White Collar jobs account for 53.05% of the employment, Service Industries and Farm 25.79%, and Blue Collar jobs account for 21.16%.

# 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	2020 Taxable Assessed Valuation
Acron Windcrest Village LLC	\$15,452,250
Central Texas Electric Coop	14,959,030
Fredericksburg Development Inc.	10,405,035
James Avery Craftsman Inc. #364	9,944,110
Wal-Mart Real Estate Business Trust	9,867,190
MJTJ Investments LP	9,847,450
FBG Orchard Grove Apartments LP	9,787,969
KJK Land Holdings LLC	9,533,600
HEB Grocery Co. #561	9,414,200
Fredericksburg Inn LP	9,029,663
<b>Total</b>	<b>\$108,240,497</b>

# 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 83-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 would not be able to afford healthcare.

# Culture and Recreation

With historic sites, museums, shopping, live music, parks, trails, fine arts, golfing, spas, 60 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	1
Tennis Courts	18
Bed & Breakfast Facilities	1,497
Hotel & Motel Rooms	1,167
Libraries	2
RV Parks/Campgrounds	13

## 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 Markplatz  
*(Wanda Knecht 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/Mariankirche
- 22 Visitor Information Center  
*(Public Parking Lot, 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  
for a complete  
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

# Texas Hill Country Area Map



## Area Destinations

- |                                            |                                                                                                                                                                                                     |                                          |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>A</b> Becker Vineyards                  | <b>M</b> LBJ State & National Historical Parks<br>(LBJ Ranch and Texas White House Tours, Sauer-Beckmann Living History Farm, nature trail, pool, tennis courts, baseball fields, group facilities) | <b>V</b> Pedernales Cellars              |
| <b>B</b> Bell Mountain Vineyards           | <b>N</b> Lady Bird Johnson Municipal Park<br>(Golf Course, nature trail, playground, pool, tennis courts, picnic areas, RV sites, tent camping & Pioneer Pavilion)                                  | <b>W</b> Rancho Ponte Vineyards          |
| <b>C</b> Chisholm Trail Winery             | <b>O</b> Oberhof Winery & Wine Cellars<br>Das Peach Haus                                                                                                                                            | <b>X</b> Messina Hof Hill Country Winery |
| <b>D</b> Cross Mountain                    | <b>P</b> Old Tunnel State Park                                                                                                                                                                      | <b>Y</b> 4.0 Cellars                     |
| <b>E</b> Enchanted Rock State Natural Area | <b>Q</b> The Trois Estate                                                                                                                                                                           | <b>Z</b> Santa Maria Cellars             |
| <b>F</b> Fort Martin Scott                 | <b>R</b> Wildseed Farms                                                                                                                                                                             | <b>AA</b> Hilmy Cellars                  |
| <b>G</b> Fredericksburg HS/Auditorium      | <b>S</b> Fredericksburg Trade Days                                                                                                                                                                  | <b>BB</b> Pedernales Brewing Company     |
| <b>H</b> Gillespie County Airport          | <b>T</b> Woodrose Winery & Retreat                                                                                                                                                                  |                                          |
| <b>I</b> Gillespie County Fairgrounds      | <b>U</b> Torre Di Pietra Winery                                                                                                                                                                     |                                          |
| <b>J</b> Luckenbach Texas                  |                                                                                                                                                                                                     |                                          |
| <b>K</b> Albert Dance Hall                 |                                                                                                                                                                                                     |                                          |
| <b>L</b> Grape Creek Vineyard              |                                                                                                                                                                                                     |                                          |

Town

Fredericksburg Historic District

Park



AUSTIN: 77 miles  
 SAN ANTONIO: 70 miles  
 DALLAS / FORT WORTH: 250 miles  
 HOUSTON: 280 miles  
 BROWNSVILLE: 350 miles  
 EL PASO: 300 miles

<http://www.visitfredericksburgtx.com/plan/area-maps/>

# Education

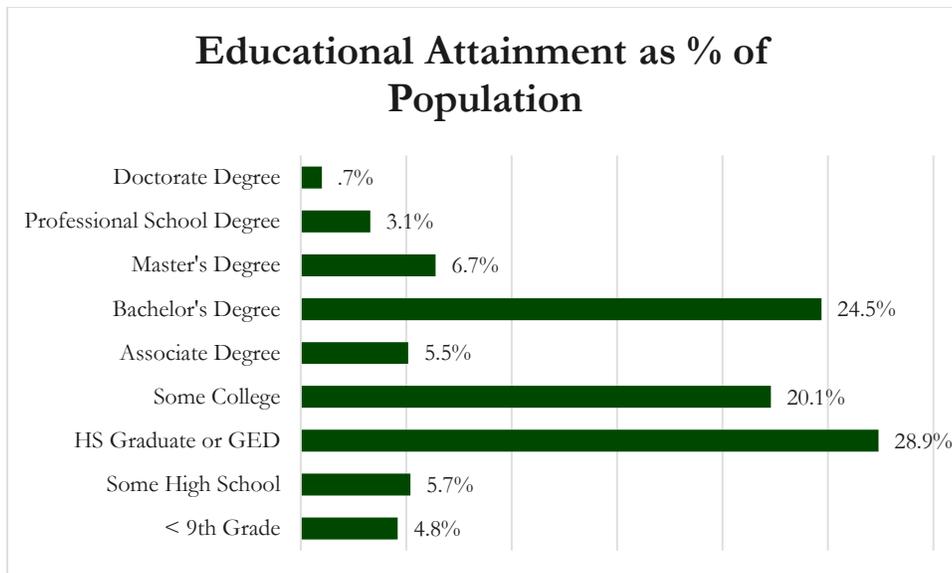
Fredericksburg ISD operates four schools in the county, three of which are in the City, with a total adopted expenditure budget of \$46,290,000 for the 2020-2021 school year. The high school draws students from throughout Gillespie County.

School Name	Enrollment
Fredericksburg Primary School	526
Stonewall Elementary	107
Fredericksburg Elementary School	763
Fredericksburg Middle School	683
Fredericksburg High School	1038
Gillespie County High School	34

Fredericksburg also has three private schools: St. Mary’s School, Ambleside School of Fredericksburg, and Heritage School. The total enrollment of these schools is about 603 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.

89.5% of residents age 25 years and older have obtained at least a high school diploma. 24.5% of residents age 25 years and older have at least a bachelor’s degree.



# 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	

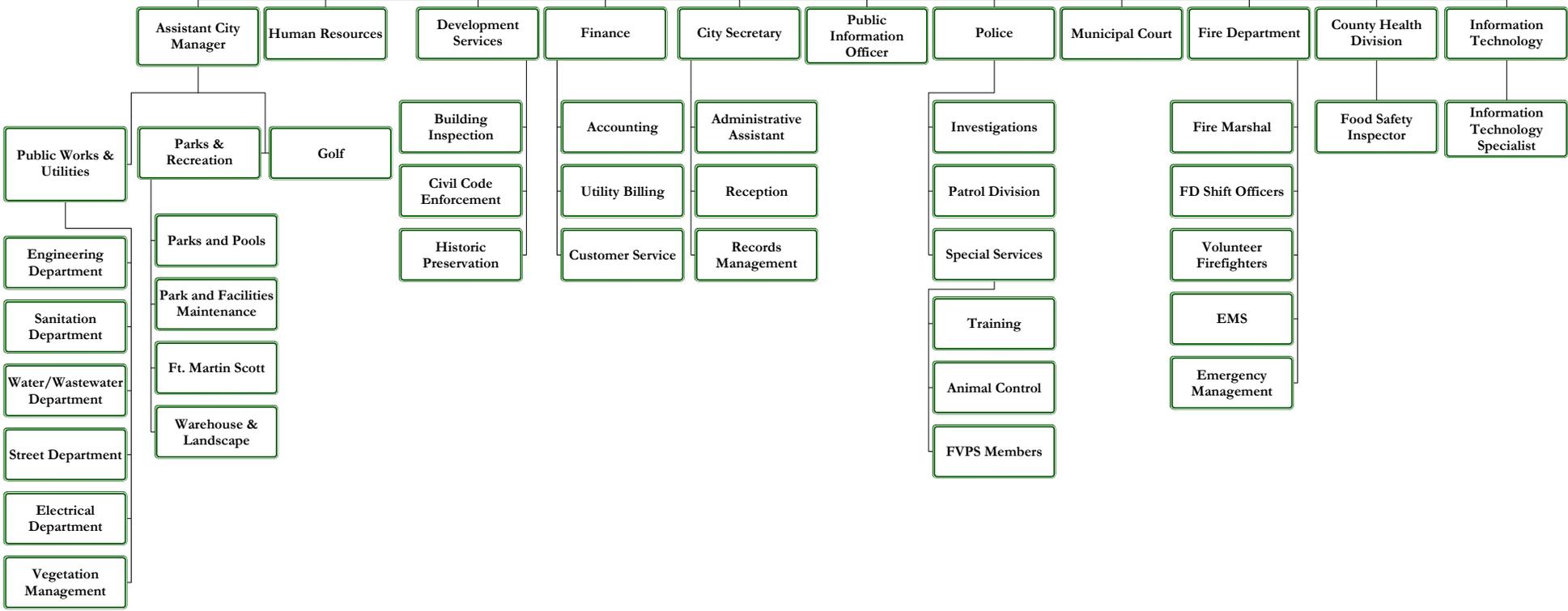
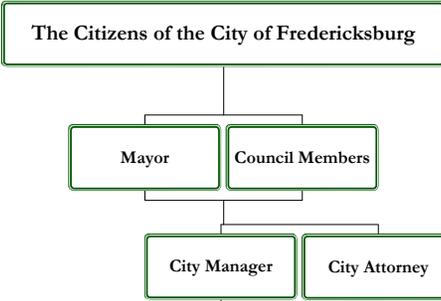
# City Organization

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.



**The City of  
Fredericksburg, TX**



# Utilities

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

<b>NATURAL GAS</b>	Atmos Energy
<b>BTU Content Per Cubic Foot</b>	1,100

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

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

<b>SEWER SYSTEM</b>	
<b>Type Treatment Plant</b>	Activated Sludge
<b>Maximum Capacity</b>	2,500,000 gallons
<b>Max. Daily Use To Date</b>	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, 18 officers, three detectives, and three 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**  
**2022 Budget Summary**



<b>FY 2022 Budgeted Revenues vs Budgeted Expenditures</b>	<b>FY 2022 Budgeted Revenues</b>	<b>FY 2022 Budgeted Expenditures</b>	<b>Revenues in Excess (Deficiency) of Expenditures</b>
<b>Governmental Funds</b>			
Administrative	16,433,440	5,159,498	11,273,942
Police	354,175	6,345,774	(5,991,599)
Fire	982,445	2,157,105	(1,174,660)
Street	18,700	2,501,142	(2,482,442)
Park	855,800	3,286,962	(2,431,162)
Development Services	351,200	1,247,163	(895,963)
Health	189,224	250,849	(61,625)
Municipal Court	109,500	283,959	(174,459)
Engineering	-	270,882	(270,882)
Sub-total	<b>19,294,484</b>	<b>21,503,333</b>	<b>(2,208,849)</b>
Food & Wine Fest	174,325	170,100	4,225
<b>Total Governmental Funds</b>	<b>19,468,809</b>	<b>21,673,433</b>	<b>(2,204,624)</b>
<b>Special Revenue Funds</b>			
Tourism	5,041,549	5,505,704	(464,155)
Police Forfeiture	2,000	2,500	(500)
Emergency Management	241,885	241,885	(0)
Animal Shelter	4,750	88,387	(83,637)
Parks & Recreation	39,910	39,900	10
<b>Total Special Revenue Funds</b>	<b>5,330,094</b>	<b>5,878,376</b>	<b>(548,282)</b>
<b>Enterprise Funds</b>			
Electric	12,405,968	12,608,652	(202,684)
Water & Sewer	9,387,361	17,447,522	(8,060,161)
Golf	148,724	148,724	0
Sanitation	2,740,896	2,641,304	99,592
EMS	3,803,575	3,803,575	(0)
Drainage / Vegetation Mgt	618,950	738,001	(119,051)
<b>Total Enterprise Funds</b>	<b>29,105,474</b>	<b>37,387,777</b>	<b>(8,282,303)</b>
<b>Capital Project Fund</b>			
Water & Wastewater	-	2,428,389	(2,428,389)
<b>Total Capital Project Fund</b>		<b>2,428,389</b>	<b>(2,428,389)</b>
<b>Internal Service Funds</b>			
Health Insurance	<b>2,798,698</b>	<b>2,779,753</b>	<b>18,945</b>
<b>Total Internal Service Funds</b>			
<b>Debt Service</b>	<b>720,198</b>	<b>814,252</b>	<b>(94,054)</b>
<b>Total All Funds</b>	<b>57,423,273</b>	<b>70,961,981</b>	<b>(13,538,708)</b>

- \* General Fund Tax Revenues based on the no new revenue tax rate of \$.195823.
- \* Animal Shelter funded with prior year donations
- \* Water Generators will be funded with \$653,735 of the American Rescue Funds
- \* Water & Sewer capital projects to be funded with \$4,340,000 W&S Impact Fees
- \* Water & Sewer capital Projects funded with \$2M unspent 2018 Utility Revenue Bond Construction funds
- \* Debt Service budgeted deficit funded with prior fiscal year fund balance
- \* Police Forfeiture funded with prior fiscal year fund balance

**City of Fredericksburg**

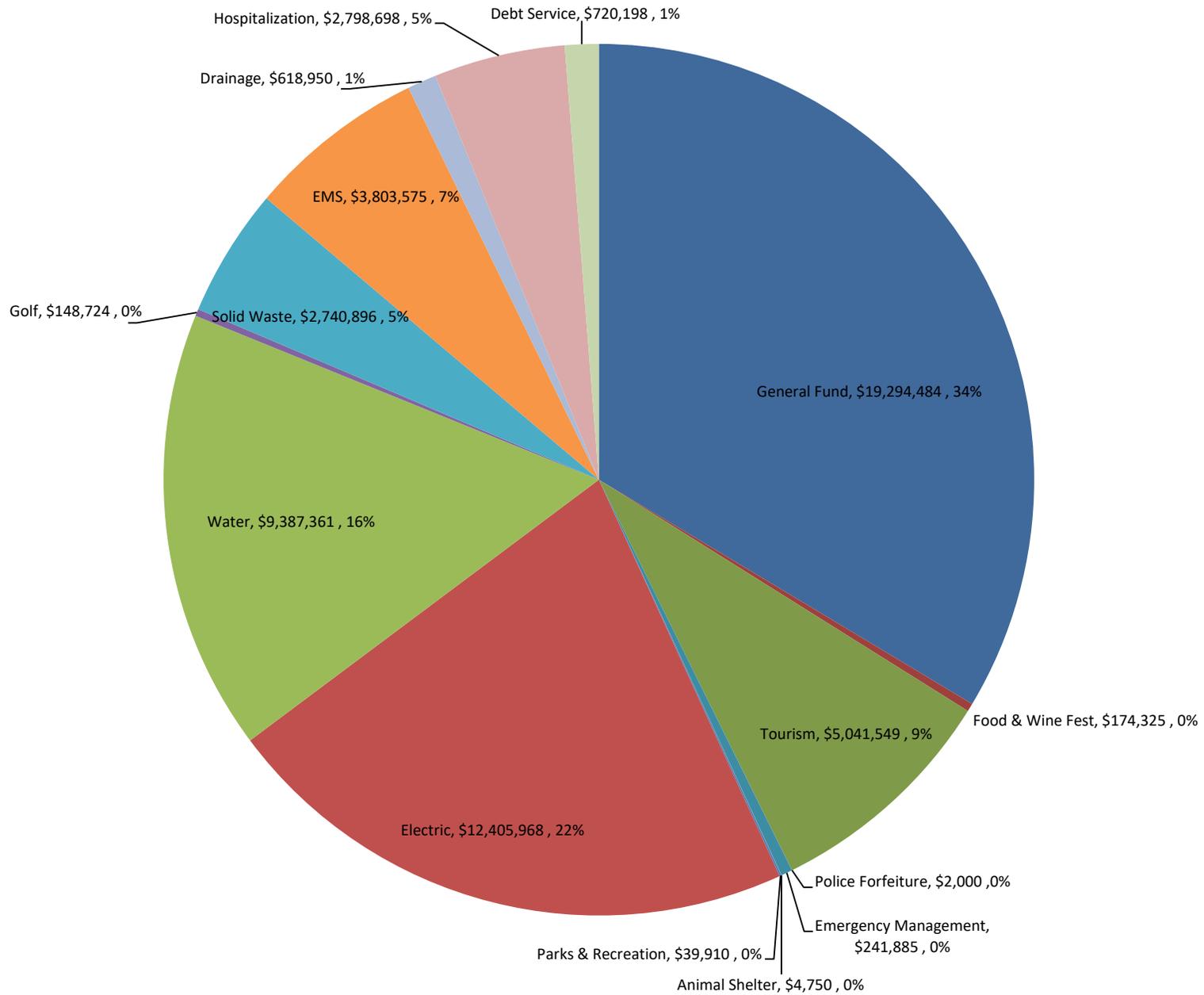
**2022 Budget**



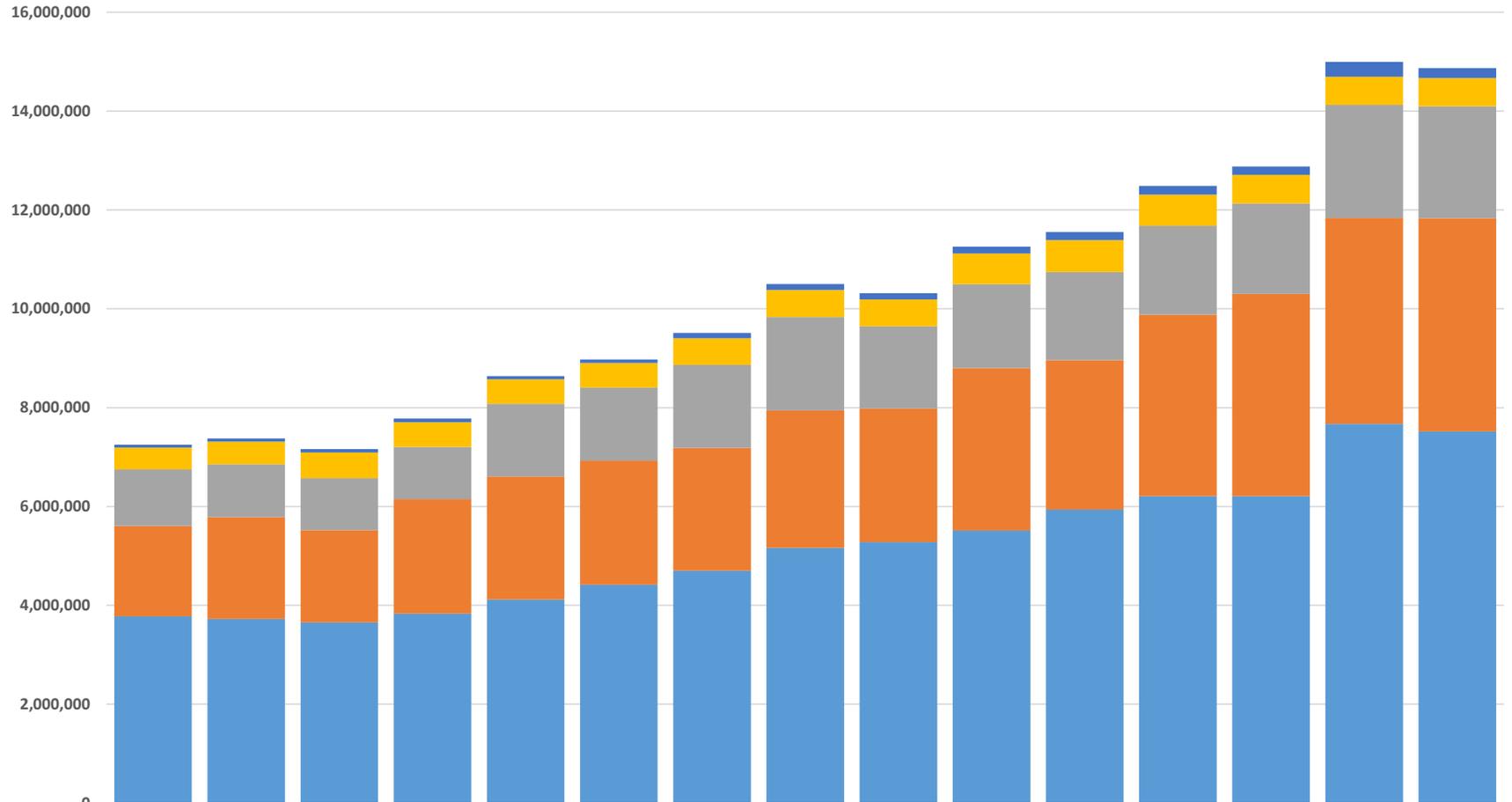
**Budget Revenues  
Comparisons by Fund**

	2020 Actual	2021 Budget	2022 Budget	Variance 2022 vs. 2021 Budget	
<b>Governmental Funds</b>					
General Fund	15,368,617	16,646,391	19,294,484	2,648,093	15.91%
FFWF	132,904	64,025	174,325	110,300	172.28%
<b>Total Governmental Funds</b>	<b>15,501,521</b>	<b>16,710,416</b>	<b>19,468,809</b>	<b>2,758,393</b>	<b>16.51%</b>
<b>Special Revenue Funds</b>					
Tourism	3,188,654	3,471,319	5,041,549	1,570,230	45.23%
Police Forfeiture	3,474	2,050	2,000	(50)	-2.44%
Emergency Management	181,011	215,768	241,885	26,117	12.10%
Animal Shelter	502,135	100	4,750	4,650	4650.00%
Parks & Recreation	26,097	9,410	39,910	30,500	
<b>Total Special Revenue Funds</b>	<b>3,901,371</b>	<b>3,698,647</b>	<b>5,330,094</b>	<b>1,631,447</b>	<b>44.11%</b>
<b>Enterprise Funds</b>					
Electric	13,070,552	12,087,921	12,405,968	318,047	2.63%
Water	9,194,528	9,067,961	9,387,361	319,400	3.52%
Golf	133,861	254,773	148,724	(106,049)	-41.62%
Sanitation	2,859,581	2,793,521	2,740,896	(52,625)	-1.88%
EMS	2,829,179	3,115,117	3,803,575	688,458	22.10%
Drainage/Vegetation Mgt	616,877	623,900	618,950	(4,950)	-0.79%
<b>Total Enterprise Funds</b>	<b>28,704,578</b>	<b>27,943,193</b>	<b>29,105,474</b>	<b>1,162,281</b>	<b>4.16%</b>
<b>Capital Project Fund</b>					
Water & Wastewater	5,455,676	-	-	-	
<b>Total Capital Project Fund</b>	<b>5,455,676</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Internal Service Funds</b>					
Health Insurance	2,008,954	2,014,297	2,798,698	784,401	38.94%
<b>Total Internal Service Funds</b>	<b>2,008,954</b>	<b>2,014,297</b>	<b>2,798,698</b>	<b>784,401</b>	<b>38.94%</b>
<b>Debt Service</b>	<b>810,956</b>	<b>819,215</b>	<b>720,198</b>	<b>(99,017)</b>	<b>-12.09%</b>
<b>Total All Funds</b>	<b>50,927,380</b>	<b>51,185,768</b>	<b>57,423,273</b>	<b>6,237,505</b>	<b>12.19%</b>

## City of Fredericksburg FY 2022 Budgeted Revenues \$57,423,273



### 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	FY 2020	FY 2021	FY 2022 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	177,932	167,850	299,403	201,175
■ Franchise Tax	437,162	458,438	515,293	498,299	496,411	498,906	543,969	544,208	540,688	622,598	642,817	628,624	578,793	567,955	572,365
■ 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	1,798,600	1,829,700	2,290,200	2,263,786
■ 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	3,672,714	4,091,450	4,164,550	4,318,020
■ 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	6,207,234	6,210,810	7,672,486	7,514,544

City of Fredericksburg

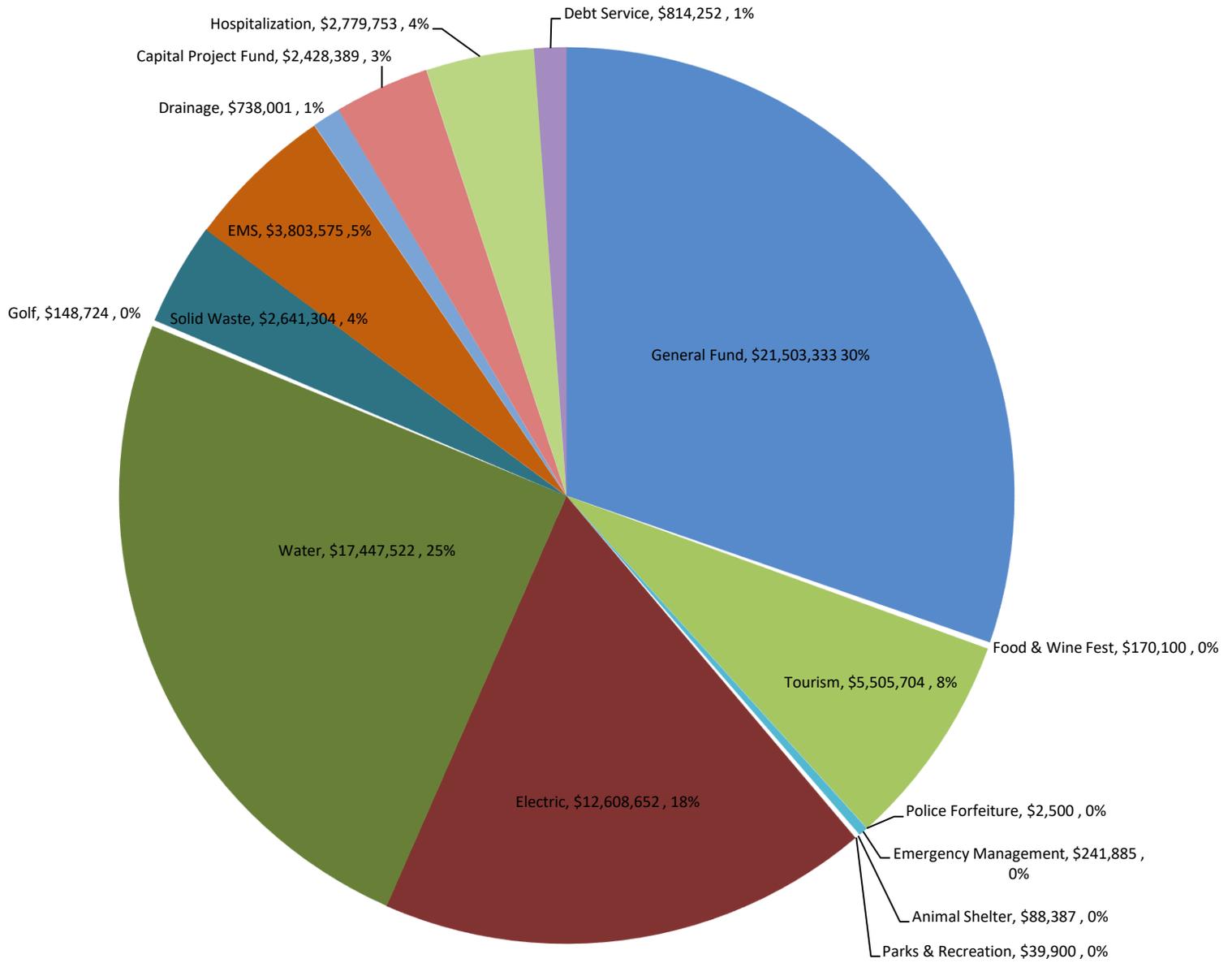
2022 Budget



**Budget Expenditures  
Comparisons by Fund**

	2020 Actual	2021 Budget	2022 Budget	Variance 2022 vs. 2021 Budget	
<b>Governmental Fund</b>					
Administration	2,483,175	2,464,367	5,159,497	2,695,130	109.36%
Police	5,017,108	5,752,643	6,345,774	593,131	10.31%
Fire	1,452,155	1,659,132	2,157,105	497,973	30.01%
Street	1,635,976	2,368,964	2,501,142	132,178	5.58%
Park	2,043,428	2,713,102	3,286,962	573,860	21.15%
Development Services	893,296	1,094,650	1,247,163	152,513	13.93%
Health	218,122	262,559	250,849	(11,710)	-4.46%
Municipal Court	172,870	201,334	283,959	82,625	41.04%
Engineering	231,596	257,555	270,882	13,327	5.17%
Sub-total	14,147,725	16,774,306	21,503,333	4,729,027	28.19%
Food and Wine Festival	148,246	56,360	170,100	113,740	201.81%
<b>Total Governmental Fund</b>	<b>14,295,970</b>	<b>16,830,666</b>	<b>21,673,433</b>	<b>4,842,767</b>	<b>28.77%</b>
<b>Special Revenue Funds</b>					
Tourism	2,850,737	3,372,637	5,505,704	2,133,067	63.25%
Police Forfeiture	7,895	5,500	2,500	(3,000)	-54.55%
Emergency Management	174,014	241,157	241,885	728	0.30%
Animal Shelter	102,966	87,171	88,387	1,216	1.39%
Parks & Recreation	25,839	9,412	39,900	30,488	323.93%
<b>Total Special Revenue Funds</b>	<b>3,161,451</b>	<b>3,715,877</b>	<b>5,878,376</b>	<b>2,162,499</b>	<b>58.20%</b>
<b>Enterprise Funds</b>					
Electric	12,754,802	13,391,503	12,608,652	(782,851)	-5.85%
Water	7,595,912	9,528,132	17,447,522	7,919,390	83.12%
Golf	134,667.78	255,346	148,724	(106,622)	-41.76%
Solid Waste	3,075,489.49	2,873,338	2,641,304	(232,034)	-8.08%
EMS	2,723,258.66	3,055,277	3,803,575	748,298	24.49%
Drainage	419,141.60	649,683	738,001	88,318	13.59%
<b>Total Enterprise Funds</b>	<b>26,703,271</b>	<b>29,753,278</b>	<b>37,387,778</b>	<b>7,634,500</b>	<b>25.66%</b>
<b>Capital Project Fund</b>					
Water & Wastewater	5,878,039	11,510,260	2,428,389	(9,081,871)	-78.90%
<b>Total Capital Project Fund</b>	<b>5,878,039</b>	<b>11,510,260</b>	<b>2,428,389</b>	<b>(9,081,871)</b>	<b>-78.90%</b>
<b>Internal Service Funds</b>					
Health and Life Insurance	2,154,264	1,975,200	2,779,753	804,553	40.73%
<b>Total Internal Service Funds</b>	<b>2,154,264</b>	<b>1,975,200</b>	<b>2,779,753</b>	<b>804,553</b>	<b>40.73%</b>
<b>Debt Service</b>	<b>810,644</b>	<b>812,841</b>	<b>814,252</b>	<b>1,411</b>	<b>0.17%</b>
<b>Total All Funds</b>	<b>53,003,640</b>	<b>64,598,123</b>	<b>70,961,981</b>	<b>6,363,858</b>	<b>9.85%</b>

## City of Fredericksburg FY 2022 Budgeted Expenditures \$70,961,981





**CITY OF FREDERICKSBURG  
FY 2022 PROJECTED BUDGET AND FUND BALANCE**

Fund	Beginning Fund Balance	FY 2022 Revenues	FY 2022 Expenditures	(Decrease) Fund Balance	Ending Fund Balance	3 Months Expenditures	Reserve at FYE 2022
General Fund	\$7,480,349	\$17,870,210	\$19,308,521	(\$1,438,311)	\$6,042,038	\$4,827,130	\$1,214,908
Food and Wine Fest	\$162,953	174,325	170,100	4,225	167,178	42,525	124,653
Electric	\$1,252,529	12,405,968	12,608,652	(202,684)	1,049,845	1,020,588	29,257
Water	\$4,269,204	9,387,361	16,793,787	(7,406,426)	2,264,941	2,613,447	(348,506)
Golf	\$117,188	148,724	148,724	0	117,188	37,181	80,007
Sanitation	\$2,207,370	2,740,896	2,641,304	99,592	2,306,962	660,326	1,646,636
EMS	\$83,165	3,803,575	3,803,575	(0)	83,165	-	83,165
Drainage	\$549,249	618,950	738,001	(119,051)	430,198	184,500	245,697
Water & Wastewater Capital Project Fund	\$3,897,782	-	2,428,389	(2,428,389)	1,469,393	-	1,469,393
Debt Service	\$193,246	720,198	814,252	(94,054)	99,192	-	99,192
Tourism	\$2,737,798	5,041,549	5,505,704	(464,155)	2,273,643	1,376,426	897,217
Emergency Management	\$42,111	241,885	241,885	(0)	42,111	-	42,111
Police Forfeiture	\$13,451	2,000	2,500	(500)	12,951	625	12,326
Animal Shelter	\$667,713	4,750	88,387	(83,637)	584,076	22,097	561,979
Parks & Recreation	\$10,954	39,910	39,900	10	10,964	9,975	989
Hospitalization Insurance	(\$12,670)	2,798,698	2,779,753	18,945	6,275	694,938	(688,663)
<b>Totals</b>	<b>\$23,672,392</b>	<b>\$55,998,999</b>	<b>\$68,113,433</b>	<b>(\$12,114,434)</b>	<b>\$11,557,958</b>	<b>\$11,489,758</b>	<b>\$5,470,362</b>

- \* \$770,538 in American Rescue Funds removed from GF estimated beginning fund balance
- \* \$1,424,274 in American Rescue Funds removed from FY 2022 GF Revenues
- \* \$2,194,812 in American Rescue Projects removed from FY 2022 GF Expense
  - includes \$1,300,000 allocated to Broadband project
  - includes \$64,037 allocated for Municipal Court payroll reimbursement
  - includes \$830,775 in unallocated ARPA spending
- \* Electric - Power Purchases, Transmission Provider Fees, and Electric Bldg Const costs are not included in the fund balance reserve requirement
- \* Water - \$653,735 in American Rescue Funds removed from estimated beginning fund balance
- \* Water - \$653,735 in American Rescue Funds removed from FY 2022 Expense
- \* Water projects and equipment funded with W&S Impact Fees, Bond Funds, & American Rescue Act are not included in the fund balance or reserve requirement
- \* W&S - \$1,125,000 Boot Ranch Lift Station-75% of \$1,500,000 project in 2022 budget funded with W&S Impact Fees
- \* W&S - \$1,155,000 West Live Oak Water & Sewer to be funded with W&S Impact Fees
- \* W&S - \$2,000,000 Friendship Lane Sewer Expansion to be funded with W&S Impact Fees
- \* W&S - \$60,000 Cross Mountain Pump to be funded with W&S Impact Fees
- \* W&S - \$2,000,000 East Main Street Water Rehab to be funded with \$2 million bond funds remaining
- \* EMS fund balance is not required
- \* Emergency Management fund balance is not required
- \* Debt Service - Fund Balance reserve as required by bond ordinances or covenants
- \* Water & Wastewater Capital Project fund balance is not required

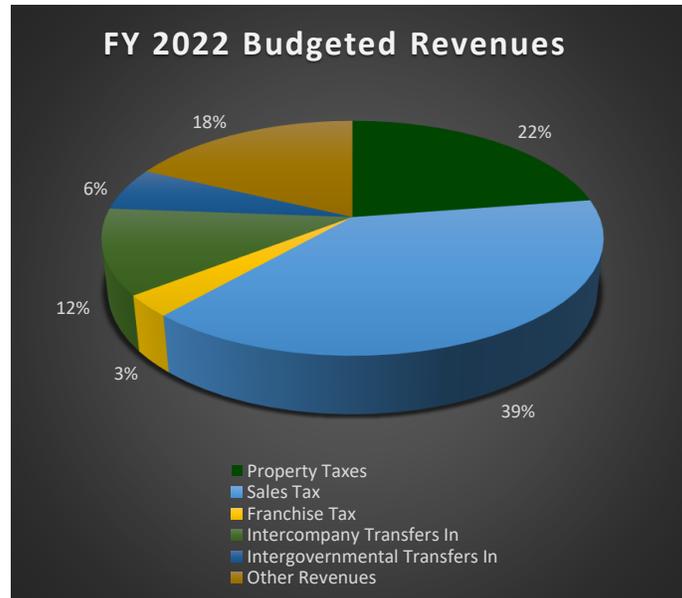


# The City of Fredericksburg

*General Fund Revenues*

### General Fund Revenues

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Property Taxes	4,120,609	4,179,421	4,179,421	4,353,204
Sales Tax	6,210,810	6,688,370	7,222,800	7,514,544
Franchise Tax	578,793	572,317	561,017	572,365
Intercompany Transfers In	1,829,700	2,172,717	2,292,633	2,263,786
Intergovernmental Transfers In	869,779	868,278	864,172	1,147,869
Other Revenues	2,266,201	2,165,288	2,911,401	3,442,716
<b>Total Revenues</b>	<b>15,875,893</b>	<b>16,646,392</b>	<b>18,031,444</b>	<b>19,294,484</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**GENERAL FUND REVENUES**

Account Number	Description	2020	2021	2021	2022
		Actual	Adopted	Projected	Adopted
01-00-4019-00	CARES-Coronavirus Relief Fund	634,095	-	-	-
01-00-4101-00	Current Ad Valorem Taxes	3,820,948	3,896,662	3,896,662	3,998,167
01-00-4102-00	Delinquent Ad Valorem Taxes	270,502	254,738	254,738	319,853
01-00-4103-00	Penalty & Interest	29,159	28,021	28,021	35,184
01-00-4104-00	FranchiseFee-CharterCommCable	249,384	255,000	247,200	252,200
01-00-4105-00	GrossRecTax-Phone-Verizon,etc	119,702	67,000	63,200	64,500
01-00-4106-00	Gross Rec Tax - Atmos Energy	122,603	152,417	152,417	155,465
01-00-4107-00	In Lieu Of Taxes	1,829,700	2,172,717	2,292,633	2,263,786
01-00-4108-00	1 1/2 % City Sales Tax	6,210,810	6,688,370	7,222,800	7,514,544
01-00-4110-00	Mixed Drinks Tax	167,850	246,812	272,700	201,175
01-00-4113-00	Franchise Tax-CTEC	87,104	97,900	98,200	100,200
01-00-4120-00	Occupational Licenses	66,488	55,000	60,000	35,000
01-00-4121-00	Dog Licenses	470	800	500	500
01-00-4122-00	Building Permits	110,990	100,000	130,000	120,000
01-00-4125-00	Gas Inspections & Permits	962	1,200	1,200	1,200
01-00-4126-00	Mun Ct Building Security Fund	1,255	4,900	3,500	3,500
01-00-4127-00	Truancy Prevention & Diversion	1,281	5,000	3,500	3,500
01-00-4128-00	Municipal Court Jury Fund	26	4,000	150	1,500
01-00-4129-00	Municipal Court Technology Fund	1,025	1,000	3,000	3,000
01-00-4130-00	MunicipalCt Time Pmt Reimb Fee	422	3,500	3,000	3,000
01-00-4139-00	TABC City License	-	-	2,170	38,592
01-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
01-00-4150-00	Interest Income	65,188	60,000	8,000	8,500
01-00-4160-00	Donations	2,032	-	3,500	2,000
01-00-4163-00	Zoning Fees, Etc	25,536	26,000	36,000	31,000
01-00-4164-00	Temporary Use Permit	50	400	150	300
01-00-4165-00	Miscellaneous Adm Revenues	27,087	30,000	30,000	31,000
01-00-4166-00	Misc Taxable Sales-Copies, etc	100	500	200	200
01-00-4167-00	Lease Inc-Cell Tower-City Hall	6,081	6,000	6,200	6,200
01-00-4169-00	Lease Income - 308 E Austin	6,950	6,000	6,000	6,000
01-00-4180-00	Municipal Court Cost Revenue	66,195	75,000	75,000	95,000
01-00-4181-00	Proceeds -Sale of Fixed Assets	-	-	-	-
01-00-4185-00	American Rescue Plan Act	-	-	770,583	1,424,274
01-00-4201-00	Police Fines	88,999	88,000	80,000	110,000
01-00-4202-00	Parking Fines	1,075	1,500	600	1,000
01-00-4210-00	LEOSE Annual Allocation	2,408	2,400	2,220	2,000
01-00-4211-00	Open Records-Accident,Incident	332	1,000	60	100
01-00-4213-00	Animal Control Revenue	23,381	22,000	17,000	15,000
01-00-4214-00	Gill Co Animal Control Contrib	15,000	15,000	15,000	15,000
01-00-4221-00	Insurance Proceeds - Weather 2021 (Parks)	-	117,500	80,000	-
01-00-4252-00	Police Dept Grant Revenue	55,255	-	-	18,375
01-00-4258-00	Grant - Dept of Justice	2,646	3,600	2,494	2,700
01-00-4265-00	Miscellaneous Police Revenues	75,819	25,000	15,300	15,000
01-00-4280-00	Child Safety Program	10,402	16,000	15,000	15,000
01-00-4281-00	Proceeds -Sale of Fixed Assets	20,460	30,000	21,450	30,000
01-00-4282-00	FISD Police Officer Reimburse	74,403	87,000	87,000	130,000
01-00-4284-00	FEMA Proceeds - Weather 2021 (Police)	-	5,000	-	-
01-00-4301-00	County Of Gillespie-Fire Contr	733,687	712,833	712,833	956,245
01-00-4315-00	Firehouse Recovery Revenues	21,591	10,000	15,000	15,000
01-00-4316-00	Fire Department Fee Revenue	3,790	4,000	4,000	4,000
01-00-4365-00	Miscellaneous Fire Dept Rev	1,132	200	200	200
01-00-4381-00	Proceeds -Sale of Fixed Assets	-	10,000	10,000	7,000
01-00-4384-00	FEMA Proceeds - Weather 2021 (Fire)	-	15,000	15,000	-

01-00-4401-00	Paving & Construction	581	1,000	1,000	1,000
01-00-4403-00	Brush Hauling	360	-	700	700
01-00-4465-00	Miscellaneous Street Dept Rev	3,087	2,000	3,000	2,000
01-00-4481-00	Proceeds -Sale of Fixed Assets	-	40,711	40,711	15,000
01-00-4484-00	FEMA Proceeds - Weather 2021 (Street)	-	15,000	15,000	-
01-00-4500-00	Pioneer Pavilion	7,993	8,000	6,500	8,000
01-00-4501-00	Tatsch & Open Air Pavilions	18,535	15,000	20,000	22,500
01-00-4502-00	Camping	422,147	675,000	685,000	700,000
01-00-4505-00	Baseball	4,460	7,000	7,500	7,500
01-00-4506-00	Swimming - Park Pool	17,513	25,000	25,000	25,000
01-00-4507-00	Swimming - Town Pool	2,084	5,000	5,000	5,000
01-00-4509-00	Soccer	1,150	700	475	500
01-00-4510-00	Concessions	901	-	-	-
01-00-4520-00	Adelsverein Halle Rental	1,150	1,500	4,500	6,000
01-00-4521-00	Kinder Halle	2,350	1,500	2,650	3,000
01-00-4522-00	Oktoberfest Halle	600	750	2,200	3,000
01-00-4523-00	Market Square Kitchen Rental	350	500	400	800
01-00-4524-00	Fest Room Rental	75	250	175	200
01-00-4525-00	Expedited Application Fee	-	-	600	450
01-00-4526-00	1st Time Application Fee	-	-	300	300
01-00-4527-00	Cleaning Fee	-	-	-	-
01-00-4528-00	Old Fair Park Pavilion	180	-	70	150
01-00-4529-00	Banner Hanging Fee	-	-	50	350
01-00-4530-00	Park Dedication Fee - South	25,000	-	-	2,000
01-00-4531-00	Park Dedication Fees - North	-	1,000	1,000	2,000
01-00-4533-00	Mkt Sq Pledges - NW Corner Imp	-	77,233	77,233	29,050
01-00-4540-00	Fort Martin Scott Revenue	12	-	10	-
01-00-4541-00	Ft Martin Scott Souvenir Sales	2,210	-	-	-
01-00-4559-00	Lease Income - MS - Misc	275	-	-	-
01-00-4565-00	Miscellaneous Park Revenue	5,397	2,000	18	-
01-00-4566-00	Reserve America Fees Revenue	22,920	40,000	40,000	40,000
01-00-4581-00	Proceeds -Sale of Fixed Assets	-	12,925	16,825	-
01-00-4584-00	FEMA Proceeds - Weather 2021 (Parks)	-	4,000	4,000	-
01-00-4702-00	Code Enforcement Fines	297	1,000	1,000	1,000
01-00-4703-00	Technology Fee	9,620	8,500	8,500	8,500
01-00-4704-00	Water Waiver Fee	6,900	4,000	4,000	4,000
01-00-4765-00	Misc Revenue - Development Ser	92	200	200	200
01-00-4766-00	Short Term Rental Fee	85,800	97,500	97,500	150,000
01-00-4767-00	Short Term Rental Fee PAY PAL	6,750	-	-	-
01-00-4768-00	STR Fee ACH	2,700	-	-	-
01-00-4800-00	Health Fees	107,897	100,000	106,000	127,000
01-00-4801-00	County Health Contribution 1/2	61,689	68,445	64,339	61,624
01-00-4810-00	Food Handler's Class Revenue	-	200	200	200
01-00-4821-00	Insurance Proceeds - Weather 2021 (Health)	-	25,007	25,007	-
01-00-4865-00	Miscellaneous Revenue - Health	443	500	400	400
01-00-4881-00	Proceeds - Sale of Fixed Asset	-	-	-	-
	<b>General Fund Revenues</b>	<b>15,875,893</b>	<b>16,646,392</b>	<b>18,031,444</b>	<b>19,294,484</b>



# 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 service, community, integrity and leadership
- Respond to all requests, inquiries and complaints in a timely manner
- Conduct City Council meetings in an effective and professional manner while ensuring that comprehensive information is provided in the Council agenda packets
- 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 quality of life for 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, we 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, work ethic, dedication and leadership
- Recognize employees who go the extra mile to serve customers
- Educate employees on leadership and management 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 we accomplished in 2020-2021**

- Secured designation as a Dark Sky Community from the International Dark Sky Association
- Prepared FY 2020 City Budget that addresses City Council priorities and community needs
- Assisted in the coordination of the City's response to Covid-19 and ensured timely information on the virus was communicated to local citizens
- Continued implementation of recommendations included in Community Visioning Study
- Coordinated the meetings of the Relief Route Task Force and coordinated with TXDOT in completing the Relief Route Feasibility Study
- Worked closely with EDC in an effort to expand broadband services
- Continued to work with developers in attracting affordable housing developments
- Served as President of Texas Public Power Association (TPPA)
- Received Mentoring Award from the Texas City Management Association (TCMA)

### **What we plan to accomplish in 2021-2022**

- Meet with legislative members to gain support for legislative proposals during the 2022 legislative session
- Continue to play an active role in supporting the Relief Route Task Force
- Prepare FY 2022 City Budget that addresses City Council priorities and community needs
- If approved by the City Council, develop proposed roadway bond election for presentation to the voters in November 2022
- Conduct additional Succession Leadership training class
- Work with EDC and other local groups in a continued effort to expand broadband services throughout the community
- Initiate planning for 2024 Eclipse Event
- Continue efforts to attract more affordable housing to the community
- Continue efforts to annex property into the City following the annexation plan adopted by the City Council

# City Attorney

## **Description**

The City Attorney's Office provides legal advice and guidance to the City Council and City staff. The City Attorney's Office assists the City Council and staff in carrying out policies adopted by the City and helps to 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 law enforcement officers and 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 to ensure compliance with the City Charter, ordinances and policies
- Review contracts, real estate conveyances, and other legal documents related to City business
- Provide legal advice and written legal opinions 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 laws

## **In order to meet these goals, 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 guidance and training 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 2020-2021**

- Drafted new ordinances as requested by the City Council, including ordinances related to the creation of an alternative civil adjudication for code violations, waiver of building fees related to the February 2021 winter storm recovery, adoption of revised historic design guidelines and standards, amendments to the City's local alcohol permitting procedures, and several zoning changes in the City

- Hired a new Deputy City Attorney to serve as prosecutor for all Class C misdemeanor cases filed in the Municipal Court
- Provided City staff with current legal guidance during the ever-changing COVID-19 event

**What the City Attorney's Office plans to accomplish in 2021-2022**

- 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
- Work with the City Secretary's office to review and digitize all historic paper files for the City Attorney's office, in accordance with the City's Record Retention policy

# City Council

## **Description**

The Mayor and four City Council members provide leadership and policy direction for the City of Fredericksburg. 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 the overall quality of life in the community is preserved while the city continues to grow
- Continue to provide high quality services to both residents and visitors
- Respond to citizen questions and concerns
- Provide information to local citizens in a transparent and timely manner

## **In order to meet these goals, we will**

- Review and update City codes and ordinances to address growth and development issues
- Update five-year Capital Improvement Plan (CIP) so that infrastructure and building facilities are funded and improved as needed
- Review City Budget and approve a budget that meets community priorities
- Review and approve City land use and rezoning requests to ensure orderly growth
- Monitor and control City expenses so that property taxes remain at a reasonable level
- Work closely with legislative delegation to ensure that new statutes do not negatively impact the community
- Communicate to local citizens about City services and listen to their input and suggestions

## **What we accomplished in 2020-21**

- Held five City Council Work Sessions to discuss major issues facing the City
- Participated with the County and TXDOT on Relief Route Feasibility Study
- Implemented recommendations that are included in the Community Visioning Study
- Completed traffic impact study of major roadways
- Approved new Budget that maintains a low property tax rate

- Initiated employee salary study to ensure that salaries remain competitive with other cities
- Approved several annexations that are included in the Council's annexation plan
- Initiated a review of City's short-term rental regulations
- Continued efforts to attract more workforce housing
- Completed major water and sewer improvements
- Completed new Electric Services Building
- Improved communications with the public including improved website and streaming of City Council meetings
- Approved new Historic District Guidelines and Standards

### **What we plan to accomplish in 2021-2022**

- Complete architectural plans for new Police Station
- Complete downtown parking study and decide whether to secure funding for new parking deck
- Complete plans for expansion of Visitor's Center
- Consider bond election for November 2022 for major street improvements and/or new Police Station
- Continue efforts to beautify community
- Initiate third 24-hour EMS unit at South Station
- Complete improvements to City Park system including new restrooms, splash pad, soccer fields and Marktplatz improvements
- Purchase site for new Fire Station
- Use American Rescue Plan Act funds to enhance local broadband services
- Initiate updates to City Comprehensive Plan
- Continue efforts to communicate with the community to keep the public informed about City projects

# 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 Department is to support, facilitate, and strengthen the City of Fredericksburg governmental process by assisting the City Manager, City Council, and all City departments in fulfilling their duties and responsibilities. The City Secretary Department strives to improve public access to municipal records and other information, enhancing public participation in municipal government processes, safeguarding and enriching the municipal election and records management processes, providing continuity for Fredericksburg city government by recording its legislative actions, serving as historian for the City of Fredericksburg and serving as the contact for recipients submitting applications for the Hotel/Motel Occupancy Tax. The City Secretary is responsible for the administration of the elections for Fredericksburg, which are provided in the City Charter and Election Code. The Department has three employees who work to meet its goals through the City's Mission Statement and Core Values.

## Goals and Objectives

- Administer election(s) ordered by the City Council following Federal, State, and local laws
- Oversee development and provide an efficient Records Management Program for the City following Texas State Library and Archive Commission
- Conduct annual destruction of records following the Local Government Retention Schedules
- Provide prompt processing of official documents
- Provide prompt preparation of Council and several Commission/Committee agendas, minutes, and packets
- Monitor and make changes according to new legislation
- Ensure efficient, timely posting and publication of public notices, legal notices, and agendas
- Assist City Manager with the accomplishment of his goals and duties
- Provide daily assistance to all departments of the City of Fredericksburg government
- Serve as custodian of the City corporate seal and attest the Mayor's signature on all official documents
- Provide prompt service for specific permits and licenses for various operations within the City, including TABC licenses, noise ordinance waivers, and garbage hauling permits
- Provide excellent customer service for every customer who calls City Hall or comes to the reception area
- Serve as Notaries
- Maintain the City Code 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
- Serve on Commissions, Committees, and Task Forces

- Make the City of Fredericksburg City Secretary's Office Exemplary and well recognized throughout the Municipal Clerks Association, Texas Library of Archives, and Secretary of State's Office

### **What we accomplished in 2020-2021**

- Served as President for the Texas Municipal Clerks Hill Country Chapter
- Presented training for a City Secretary 101 TMCA webinar
- Participated on TMCA Election Law Seminar team
- Attended several training sessions to remain current on laws, rules, regulations, best practices and the latest technology
- Maintained the City-wide Open Records Request Policy and a City-wide Records Management Program
- Maintained an electronic index and electronic copy of Ordinances and Minutes since 2018, current contracts, easements, and deeds, to assist all Departments access to these records
- Assisted the City Attorney with the contract process for Hotel/Motel Occupancy Tax Fund recipients
- Met the required deadlines for the new Legislative changes
- Maintained the City Council Future Agenda Items and City Council-Department spreadsheet
- Processed Minutes (City Council Minutes, 175th Planning Anniversary Committee, Market Square Redevelopment Committee, Department Head and City Manager Coffees)
- Processed Agendas and packets (City Council, Market Square Redevelopment Commission, and 175th Anniversary Planning Committee)
- Maintained and updated the City Secretary website
- Provided Election Poll Workers and Early Voting Ballot Board with training and a handbook
- Implemented several changes made by the Texas Legislation regarding records management
- Assisted other City departments as needed
- Continued with Paver Project on Market Square to record and manage current pavers and future paver placement
- Processed TABC City permits in accordance with current laws and regulations

### **What we plan to accomplish in 2021-2022**

- Continue to sign and issue TABC City permits
- Administer the procedures of Open Records Requests
- Improve the Board and Commission applications and appointment process
- Conduct Annual Audit and Destruction of Records following Local Government Retention Schedules
- Improve the Contract Management process
- Research and issue Market Square Pavers
- Administer Election(s) ordered by the City Council following Federal, State and local laws
- Inform voters with educational information regarding Ballot by Mail, ballots and voting locations
- Train Election Workers to better understand Election forms and process

- Educate potential Candidates and local residents on Election processes
- Review current processes for receiving HOT applications
- Review current processes for collecting required reports for the Hotel/Motel Occupancy Tax recipients
- Implement recent Legislative changes
- Maintain a welcoming Front Lobby and Reception Area
- Continue positive relationship with other City employees and visitors

<b>Performance Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimate</b>
City Council Meetings Attended	37	40
Citizen Comments Sign up	37	40
Posting legal notices (website)	54	60
TABC City permits	--	126
Proclamations	13	15
Open Records Request (PIA)	85	100
City Manager's Coffee Notes	5	6
Department Head Meeting Minutes	52	52
Banners	27	45
Market Square Paver Program-total pavers/sold pavers	3,893/1,484	3,893/1,500
Early Pour Permits	23	Moving to Development Services
HOT Recipient Allocations	24	25
Notifications sent to required entities related to annexations – total approved/letters	4/14	4/21
*City Council Minutes	37	40
*Ordinances – sent to be codified	25	25
*Resolutions	12	12
*Orders	3	1
**Contracts, deeds, and easements	473	500
Records in City Hall tracking system	382	0
Records in Electronic Records System	856	1,600
HOT contracts FY 2021	24	25

\* Permanent Records

\*\* Records Maintained as part of Contract Management

<b>Performance Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimate</b>
Number of Registered voters	7,908	7,975
Number of votes cast/counted (each voter was eligible to vote for 2 candidates)	1,239/2375	2,500
Ballot By Mails – mailed out/returned	233/161	250/200
Notices posted	7	8

# Finance Department

## **Introduction**

The 2021-2022 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 2021-2022 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 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.

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 oversee 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
- Electric meters will all be changed out to Sensus meters and software will be purchased to integrate with the Sensus software
- Process utility billing in a timely manner

### **In order to meet these goals, the Finance department**

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 2020-2021**

- Maintained good accounting policies and procedures
- Received Distinguished Budget Presentation Award
- Received unmodified, clean opinion on annual audit
- Monitored customer water usage and alerted them if there was a change in their usage which could indicate a water leak
- Outsourced monthly utility statements to enhance the efficiency of our mailings
- Trained staff on Sensus software to collect data and assist customers with water usage issues
- Finance employees began cross-training within the department to assist others when someone is out of the office
- Added two new team members to the department which was instrumental in making all our accomplishments possible
- Attended investment, customer service, and software training
- Worked with FEMA to ensure CARES funds were available for recovery from Winter Storm Uri
- Established Unclaimed Funds listing on City website

- Worked with Texas Department of Emergency Management to request American Rescue Funding

**What we plan to accomplish in 2021-2022**

- 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
- Continue to cross train Finance Department Personnel
- Attend FEMA training both online and in person
- Participate in Staff Development by touring City infrastructures and familiarizing staff with areas that are continuing to be developed within the City
- Research options for an Automated Calling System to create focused messages for our customers to be delivered in mass
- Increase customer satisfaction by researching and implementing an Online Bill Pay option that is compatible with our current Billing Software

<b>Finance Department</b>					
	<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>
<b>Accounting</b>	Complete Audited Financial Statements by March 31	Yes	Yes	Yes	Yes
	Continuing Disclosure Report by March 31	Yes	Yes	Yes	Yes
	Accounts Payable Checks / ACH Payments Processed	4,553	4,192	3,988	4,000
	Actual Revenues (General Fund)	14,943,818	15,368,617	18,693,915	19,294,484
	Actual Expenditures (General Fund)	15,016,505	14,147,725	15,881,138	21,503,333
<b>Utility Billing</b>	Total Number of Electric Accounts	5,702	5,734	5,809	8,884
	Total Number of Water Accounts	6,086	6,176	6,344	6,512
	Total Number of Sewer Accounts	5,720	5,801	5,933	6,065
	Total Number of Sanitation Accounts	5,011	5,057	5,162	5,267

# Human Resources Department

## **Description**

The Human Resources Department serves as a support system for all City departments and all City employees by processing payroll, 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 benefit packages for employees. We also work to assure a safe, productive, and pleasant workplace.

## **In order to meet this goal, we will**

- Strive to meet the needs of our changing workforce, our tenured employees, and the City of Fredericksburg
- Fill the many vacant and new positions for FY 2022 with qualified, eager, ambitious individuals that will lead our organization into the future
- Continue to work on our benefits package in order to be competitive with our peers
- Get out in front of our employees on a more regular basis
- Continue open communication, open door policy, and availability to answer questions and discuss information regarding insurance, TMRS, supplemental benefits, employment, and other issues

## **What we accomplished in 2020-2021**

- Successfully worked with City of Fredericksburg management, City Council, and employees to adopt a 7% contribution rate to our retirement with TMRS, thereby providing a more robust retirement for our employees
- Assisted in management of departments and employees to provide an environment conducive to work and a positive personal life
- Continued to navigate the ever-changing COVID-19 developments and worked closely with City of Fredericksburg management and our Infection Control Officer to keep our employees safe and well and our departments functioning
- Continued to educate our employees on their insurance benefits and supplemental insurance coverages
- Guided many long-time employees through the retirement process and participated in finding qualified, suited replacements for their positions

**What we plan to accomplish in 2021-2022**

- With the support of City Council, we will implement the findings of the salary survey conducted by Evergreen Solutions. This will include moving the Police, Fire and EMS departments to a step-pay plan.
- Fire and EMS departments are moving to a schedule of 48/96 and there will be hourly and payroll changes associated with that. The HR department will have to learn a new pay schedule and the FLSA rules associated with such.
- Continue to monitor our self-insured group health insurance program, educate employees on insurance benefits, determine best coverages for our employees and the organization, and monitor our claims throughout the year to manage our funds and stay on top of costs
- Our Health insurance provider will be changed to Blue Cross Blue Shield and HR department plans to assist employees in taking more ownership of their health insurance and learning the new website that will be launched with the change in providers.
- Focus on training for employees. With the Covid-19 crisis lingering throughout the last year, training has not been on the forefront and attendance at training sessions has been very limited. A schedule and plan for supervisors, employees, and departments to get back on track for training will be developed.

<b>Human Resources Department</b>				
<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>
Employment Applications Processed	223	186	148	215
Average # FT Employees (Annualized)	160	156	167	176
# FT Employees Hired	25	10	29	28
Annual Turnover %	11.3%	7.36%	13.2%	10.4%
Average Employee Merit Increase	2%	2%	0%	2%
COLA Increase	2%	2%	0%	2%

## FY 2022 STAFFING

<b>Administration Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
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
Director of Human Resources	1	1	1	1
Public Information Officer	1	1	1	1
City Attorney	1	1	1	1
Information Technology Specialist	1	1	1	1
Information Technology Systems Administrator	1	1	1	1
Accountants	2	2	2	2
Administrative Assistant	2	3	3	3
Receptionist	1	1	1	1
Records Management Coordinator	0	1	1	0
Utility Billing Officer	1	1	1	1
Accounting Clerk	1	1	1	1
Purchasing Coordinator	N/A	N/A	N/A	1
Customer Service Representatives	4	3	3	3
<b>Total</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>21</b>

<b>Police Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Chief of Police	1	1	1	1
Lieutenants	3	3	3	3
Detectives	3	4	3	4
Sergeants	7	7	7	7
Patrol Officers	17	20	18	22
Animal Control Officers	2	3	3	2
Animal Control Supervisor	N/A	N/A	N/A	1
Administrative Assistants	3	3	3	3
<b>Total</b>	<b>36</b>	<b>41</b>	<b>38</b>	<b>43</b>

<b>Fire Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Fire Chief	1	1	1	1
Fire Marshal	1	1	1	1
Shift Officer	3	3	3	3
Firefighters	6	6	6	6
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

<b>Street Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Street Department Superintendent	1	1	1	1
Assistant Street Dept. Superintendent	1	1	1	1
Mechanics	3	3	3	3
Crew Chief	2	2	2	2
Equipment Operators	7	7	7	7
<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

<b>Park Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Director of Parks and Recreation	1	1	1	1
Recreation Superintendent	1	1	1	1
Park Headquarter Office Manager	0	1	1	1
Park Headquarter Office Clerk	N/A	N/A	N/A	1
Park Maintenance Superintendent	1	1	1	1
Crew Chief	1	1	1	1
Crew Workers	6	6	6	6
Warehouse/Landscape Technician	1	1	1	N/A
Marktplatz Crew Worker	N/A	N/A	N/A	1
Facilities Maintenance Technician	2	2	2	2
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>15</b>

<b>Development Services Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Director of Development Services	1	1	1	1
Building Official	1	1	1	1
Building Inspector	2	2	2	2
Development Coordinator	1	1	1	1
Permit Clerk	N/A	N/A	1	1
Code Enforcement Officer	1	1	2	2
Historic Preservation Officer	1	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>9</b>

<b>Health Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Director Gillespie County Health Division	1	1	1	1
Food Safety Inspector	1	1	1	0
Senior Sanitarian	0	0	0	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Municipal Court Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Municipal Judge	1	1	1	1
Municipal Court Clerk	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Engineering Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Director-Public Works & Utilities/Asst City Mgr	1	1	1	1
Assistant Director of Public Works and Utilities	1	1	1	1
Assistant City Engineer	1	1	1	1
Staff Engineer	1	1	1	1
Program Manager	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>Electric Department Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Electric Department Superintendent	1	1	1	1
Assistant Electric Department Superintendent	1	1	1	1
Line Technician	2	2	2	2
Lineman Apprentice	1	2	2	3
Lineman Helper	2	1	1	0
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>Water and Wastewater Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Water Department Superintendent	1	1	1	1
Distribution Collection Foreman	1	1	1	0
Water Production Operator	1	1	1	1
Crew Chiefs	3	3	3	3
Crew Workers	6	6	5	5
Meter Technician	0	0	0	1
Wastewater Plant Manager	1	1	1	1
Wastewater Plant Operator	2	2	3	3
Master Electrician	1	1	1	0
Asst. Superintendent/Master Electrician	N/A	N/A	N/A	1
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

<b>Stormwater Vegetation Management Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Foreman Arborist	0	1	1	1
Assistant Foreman Arborist	N/A	N/A	N/A	1
Apprentice Arborist	0	2	2	2
<b>Total</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>4</b>

<b>Sanitation Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Sanitation Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Heavy Equipment Operators	2	2	2	2
Sanitation Collectors	4	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
Crew Worker	N/A	N/A	N/A	1
Gate Attendant	1	1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>

<b>EMS Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
EMS Manager	1	1	1	1
Account Administrator/Paramedic	1	1	1	1
Shift Commanders	3	3	3	3
Paramedics / EMT	9	9	8	15
<b>Total</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>20</b>

<b>Tourism Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Special Events Coordinator	1	1	1	0
Special Events Coord/Asst. Dir. of Parks & Rec	N/A	N/A	N/A	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

<b>Emergency Management Staffing</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
Emergency Management Coordinator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# 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
  - Supervisory control and data acquisition (SCADA) network
- Radio Communication Services
- Conduct State of Texas mandatory Security Awareness Training
- 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 2020-2021**

### Police Department

1. WatchGuard Video System
  - Developed hybrid on-prem/cloud storage array for WatchGuard in-car and body cam video
  - Implemented Brazos ticket writers to be able run returns
  - Moved WatchGuard Server to new Windows Server 2019 Virtual
2. Upgraded all PD computers to New RMS
3. New World Computer Aided Dispatch (CAD) / Records Management System (RMS)
  - Upgraded Computer Aided Dispatch (CAD) to newest version
  - Completed implementation and migration from Odyssey to New World RMS
4. Completed Criminal Justice Information System (CJIS) Level 4 CJIS Security Training and Certification
5. Replaced all PD Patrol vehicles in-car mobile data terminals (MDT) with Microsoft Surface Pros
6. Upgraded all PD patrol vehicles in-car Cradlepoint routers to be First-Net compatible

### Network

1. Replaced existing firewall with advanced next-gen firewall to improve overall network security
2. Reallocated specific Access Lists within the Layer 3 network
3. Extended layer 3 network to each City campus
4. Developed and implemented new VLAN and IP subnet scheme

### Servers/Storage

1. Replaced all Physical Server hosts and upgraded from Windows Server 2012r2 to Windows Server 2019
2. Upgraded Virtual Machine servers to Windows Server 2019
3. Reconfigured File Server scheme and added Distributed File Server system to File Servers
4. Upgraded VMware vCenter Server and vSphere
5. Added Granular department groups to Active Directory to manage DFS

### Covid-19 pandemic

1. Provided support for work-from-home and other remote operations
2. Assisted departments with implementation of Zoom meetings
3. Added Streaming for all Council and Public meetings

### Wireless

1. Marktplatz
  - Added new Wireless Access points to area for improved coverage and bandwidth

### Supervisory control and data acquisition (SCADA)

1. Installed Cradlepoint routers and associated equipment at 4 lift stations to facilitate SCADA system connectivity
2. Moved entire Knauth Well Field from wireless to fiber optic connectivity
3. Moved Goehmann Tank Site from wireless to fiber optic connectivity
4. Added Layer 3 switches to Knauth well field

### Cybersecurity

1. Implemented new Email Threat protection program for Office 365
2. Implemented and configured new NX Cybersecurity Appliance
3. Installed new End point solution for all City departments computers
4. Continued end user training to mitigate vulnerabilities

### Other

1. Provided and administered courses to complete the State of Texas mandatory Security Awareness Training
2. Deployed iPads and Cradlepoints, along with the Crew Force application in fire trucks and ambulances
3. Added mobile devices to the MobileIron mobile device management system
4. Developed records management software with artificial intelligence and OCR capabilities
5. Added Voip systems to the Golf Course
6. Installed and configured new Golf Course Server
7. Deployed surveillance cameras at various city sites

### **What we plan to accomplish in 2021-2022**

- Migrate Azure data from the cloud to on premises
- Complete the deployment of the records management software with artificial intelligence and OCR capabilities
- Continue to deploy improved communications to all wastewater lift stations.
- Enhance audio/visual capability in Council Meeting Room
- Deploy 22 miles of Fiber for the new broad band project

- Upgrade Surveillance Cameras throughout City Facilities
- Implement additional cybersecurity threat mitigation strategies

# 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 2020-2021**

- Prepared the 2020 Annual Report as a video
- Published the City Update and Employee Newsletters
- Continued to utilize 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 12,100 followers
- Increased Instagram audience to over 1,760 followers
- Began utilizing YouTube and created a channel for the City of Fredericksburg with 134 subscribers currently
- Continued utilizing additional social media platforms to reach additional demographics in the community
- Maintained internal communications with employees through newsletters and emails
- Actively participated in all emergency exercises including pre-planning activities
- Incorporated more video into communication efforts
- Utilized alternate methods to keep the public involved in public meetings including setting up and live streaming the majority of the City Council and City board meetings
- Completed a full redesign of the City's website to make it more user friendly and appealing to the end user
- Continued the promotion of the City of Fredericksburg's International Dark Sky Community designation

### **What we plan to accomplish in 2021-2022**

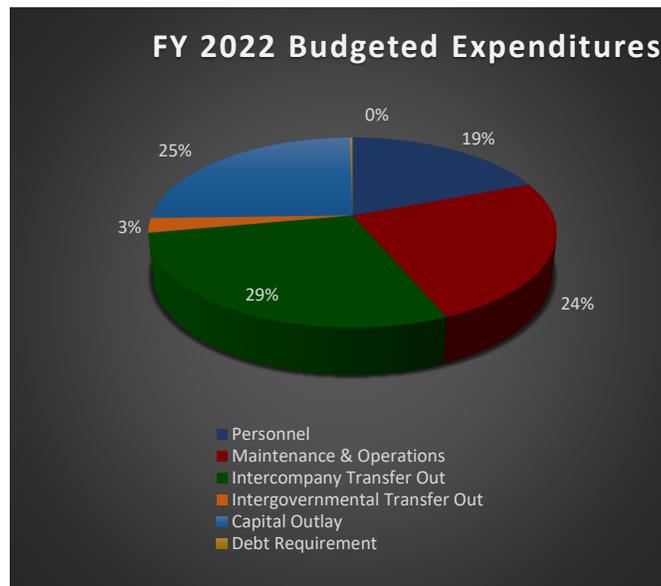
- Develop new social media policies
- Continue active participation in all emergency exercises including pre-planning activities
- Expand use of video in communicating information on City projects and events
- Continue to monitor the analytics of the City's website to make it more user friendly
- Prepare 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
- Continue to utilize YouTube and Live Streaming capabilities for City Council and City board meetings
- Meet with each department (Director and staff members) to determine how their communication needs have changed
- Continue the promotion of the City of Fredericksburg's International Dark Sky Community designation

### Administration Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	687,154	689,640.00	694,426.77	991,087.50
Maintenance & Operations	616,372	421,219.89	408,346.00	1,259,120.00
Intercompany Transfer Out	1,064,204	1,240,233.40	1,080,619.00	1,468,680.00
Intergovernmental Transfer Out	108,048	105,890.00	105,890.00	128,270.90
Capital Outlay	-	-	-	1,300,192.00
Debt Requirement	7,396	7,384.00	7,397.00	12,147.00
<b>Total Expenditures</b>	<b>2,483,175</b>	<b>2,464,367</b>	<b>2,296,679</b>	<b>5,159,497</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
City Manager	1	1	1	1
Finance Director	1	1	1	1
Director of Information Technology	1	1	1	1
City Secretary	1	1	1	1
Director of Human Resources	1	1	1	1
Public Information Officer	1	1	1	1
City Attorney	1	1	1	1
Information Technology Specialist	1	1	1	1
Information Technology Systems Administrator	1	1	1	1
Accountants	2	2	2	2
Administrative Assistant	2	3	3	3
Receptionist	1	1	1	1
Records Management Coordinator	0	1	1	0
Utility Billing Officer	1	1	1	1
Accounting Clerk	1	1	1	1
Purchasing Coordinator	0	0	0	1
Customer Service Representative	4	3	3	3
<b>Total</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>21</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**ADMINISTRATION DEPT EXPENDITURES**

<b>Account Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
01-20-1010-00	Salary - Elected Officials	36,435	36,600	36,600	36,600
01-20-1030-00	Regular Wages-Office Employees	460,968	441,593	441,000	454,385
01-20-1050-00	Regular Wages - Part Time Emp	-	-	7,000	13,127
01-20-1060-00	Longevity	3,012	3,123	3,123	2,939
01-20-1070-00	Overtime Wages	19,037	19,000	19,000	19,000
01-20-2020-00	Social Security	36,669	38,274	38,764	40,243
01-20-2030-00	Retirement - TMRS	74,574	95,989	95,866	106,840
01-20-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-20-2060-00	Insurance - Hospitalization	50,460	49,061	47,073	61,954
01-20-2065-00	Fund Salary Adjustment	-	-	-	250,000
01-20-2090-00	Professional Org - Personal	3,064	5,000	5,000	5,000
01-20-2100-00	Prof Education & Training	5,663	10,000	7,000	10,000
01-20-3010-00	Utilities	28,231	26,000	30,000	30,000
01-20-3020-00	Telephone	1,269	2,000	1,500	1,500
01-20-3030-00	Office Supplies & Forms	3,982	6,000	5,000	5,000
01-20-3040-00	Postage, Freight, Etc	3,747	3,500	3,500	3,500
01-20-3050-00	Ads & Public Notices	5,224	5,000	4,000	5,000
01-20-3060-00	Protocol & Social	2,734	6,000	8,000	6,000
01-20-3070-00	Travel Expenses	4,405	7,000	5,000	6,000
01-20-3080-00	Prof Org & Assoc - City	1,139	3,000	5,000	5,000
01-20-3090-00	Books, Periodicals, Etc	773	500	500	500
01-20-3100-00	Safety	176	500	500	500
01-20-3120-00	Audit Expenses	7,485	7,540	8,376	10,090
01-20-3130-00	Legal Expenses	54,244	40,000	40,000	40,000
01-20-3140-00	Contract Professional Services	19,663	28,000	26,000	50,000
01-20-3142-00	GCAD - Prop Tax Collection	32,853	32,937	32,937	33,293
01-20-3160-00	TML Conventions	426	2,500	2,000	2,000
01-20-3190-00	Miscellaneous Adm Expenses	2,754	3,000	2,500	3,000
01-20-3200-00	City Share - Appr Dist Exp	75,195	72,953	72,953	69,977
01-20-3201-00	City Share - EDC - Housing Coordinator	-	-	-	25,000
01-20-3213-00	Credit Card/Bank Fees	184	200	100	150
01-20-3220-00	Insurance & Bonds	4,198	4,300	3,300	4,185
01-20-3239-00	Incentive Mgt Fee - Touchstone	67,569	120,000	120,000	120,000
01-20-3240-00	City Contribution -Golf Course	300,000	-	-	-
01-20-3275-00	City Contr-Emg Medical Serv	840,601	1,006,845	838,003	1,213,061
01-20-3276-00	City Contrib - Emerg Mgt	90,269	93,784	99,157	106,905
01-20-3280-00	Chamber Of Comm Contribution	2,500	2,500	2,500	2,500
01-20-4010-00	Communications	8,384	10,710	9,599	10,710
01-20-4019-00	COVID-19 Coronavirus Expense	16,427	40,500	42,000	2,000
01-20-4020-00	Janitorial/Housekeeping	3,972	8,000	5,000	14,649
01-20-4030-00	General Property Maintenance	20,188	19,500	19,500	19,500
01-20-4035-00	Visitor Info Center Maint	-	-	352	-
01-20-4036-00	Maintenance 308 E Austin	-	500	-	-
01-20-4040-00	Small Tools & Equipment	6,288	10,780	4,000	7,000
01-20-4056-00	Unallocated - ARPA Funds	-	-	-	830,775
01-20-4060-00	Office Machines Maintenance	1,171	2,000	2,000	2,000
01-20-4065-00	Office Equipment Rental	326	500	500	500
01-20-4070-00	Computer/Software Maintenance	27,027	25,119	25,119	39,948
01-20-4250-00	Election Expenses	7,248	14,070	14,000	15,000
01-20-4410-00	Gasoline, Oil, & Lubrication	967	1,500	1,000	1,350
01-20-4430-00	Vehicle Maint	310	500	500	763
01-20-4435-00	Fleet Lease	4,632	5,000	5,000	5,000

01-20-5123-00	Mechanic Diagnostic Equipment	-	-	-	192
01-20-5156-00	Broadband Infrastructure - ARPA Funds	-	-	-	1,300,000
01-20-6005-00	T-fer to Golf (current deficit)	133,334	139,604	143,459	148,714
01-20-6021-00	Principal - Computer/Software	4,383	4,384	4,384	-
01-20-6022-00	Interest - Computer/Software	-	-	-	-
01-20-6023-00	Principal - Computer/Software	3,013	3,000	2,732	2,868
01-20-6024-00	Interest - Computer/Software	-	-	281	144
01-20-6122-00	Principal - Generator - City Hall/Fire	-	-	-	9,135
01-20-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
	<b>Administration Dept Expenditures</b>	<b>2,483,175</b>	<b>2,464,367</b>	<b>2,296,679</b>	<b>5,159,497</b>



# The City of Fredericksburg

*Police Department*

# Police Department

## **Mission Statement**

Improving life within our community, through our commitment to community 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 meeting the needs of our citizens, through increased advances in technology
- Continue to be involved in community events, activities, and programs throughout the year
- Continue to train our officers and 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, No Shave November, 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 2020-2021**

- Maintained a proactive Police Department through our vigilant efforts to create a safe environment in our city for our citizens and visitors
- Completed the Re-Recognition process for the third time to maintain the Department's accreditation status through the Texas Police Chief's Association, which occurs every 4 years

- Implemented a developmental plan for our officers to help them grow as police officers so they may better serve the community
- Successfully recruited and hired multiple officers to fill several vacancies
- Received over 415 pounds of prescriptions drugs this year through the Police Department's Drug Take Back Program, aimed at reducing prescription drug abuse
- Hosted our Blue Santa program for the community, where the Police Department provided a Christmas meal for over 150 deserving families with over 500 children.
- Ranked in the top 50 safest Cities in Texas by several organizations

### **What we plan to accomplish in 2021-2022**

- To continue to grow as a department to better support the needs of the community through excellent police service, with qualified and motivated employees who support the goals of the citizens of Fredericksburg
- Complete the implementation of the new Police Records Management System to keep up with the latest technology and growing police demands
- Acquire an architectural firm to design the proposed new criminal justice center which will include a police department, municipal court, and police warehouse
- Fill open police officer positions and an evidence technician position with qualified and tenured applicants
- Maintain accreditation with the Texas Police Chief's Association, Best Practices Program
- Continue to re-implement our Citizen Police Academy, Fredericksburg Volunteers in Police Support, and community education programs that were suspended due to COVID-19

### **Employee Recognition**

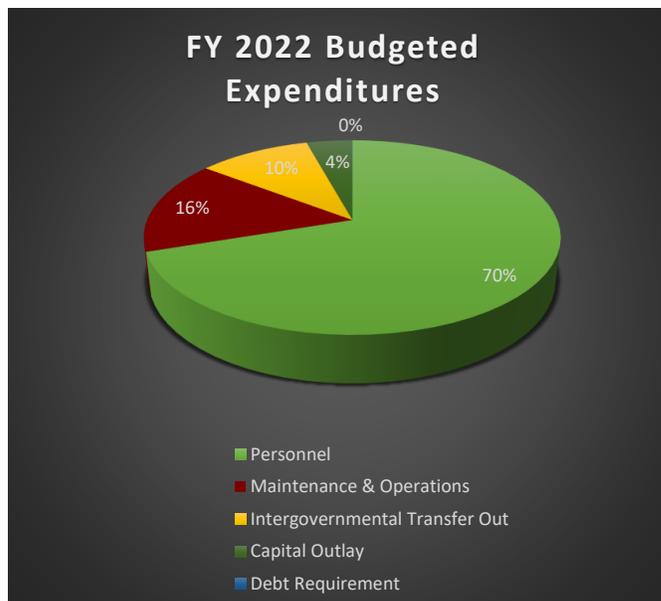
- The Police Department received over 35 documented complements and commendations from the public over the past year.
- Two Police Department officers received an annual employee award from the City of Fredericksburg. One officer received the customer service award and the other received the "Johnny Hustle" award.

<b>Police Department</b>					
	<b>Performance Measures</b>	<b>Actual FY 18-19</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Projected FY 21-22</b>
<b>Patrol</b>	Average Arrival Time	9	6	6	6
	Total Call for Service Responses	9,695	7,433	7,391	8,175
	Total In-Custody Arrest Reports Generated	468	429	582	495
	Traffic Stops	10,735	8,990	8,862	9,530
	Accident Investigations Completed	597	511	609	575
<b>Investigations &amp; Property/ Evidence</b>	Criminal Investigations Assigned	261	271	243	260
	Number of Cases Cleared or Closed	145	144	100	130
	Number of Evidence Items Processed and Stored	745	599	769	705
	Completed Requests for Information	856	838	833	875
<b>Records</b>	State Mandated Training Files Maintained & Updated	38	34	46	49
<b>Training &amp; Recruitment</b>	Training Classes Conducted by FPD	10	11	7	10
	Number of Officers Trained by FPD	140	122	209	300
	Number of Employee Applications Processed	20	44	31	20
	Community Outreach Programs Conducted	15	12	20	20
<b>Community Service</b>	Citizen Police Academy Graduates	11	0	0	15
	Citizen Police Academy Completed	1	0	0	1
	Summer Youth Program Attendees	115	0	113	125
<b>School Resource Officers</b>	Calls for Services on FISSD Campuses	118	121	31	35
	Number Students Enrolled in Criminal Justice Classes	120	126	124	120

### Police Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	3,455,012	4,027,949	3,964,944	4,431,126
Maintenance & Operations	688,787	814,923	814,120	989,672
Intergovernmental Transfer Out	671,441	658,504	658,504	656,105
Capital Outlay	195,608	245,019	245,019	266,110
Debt Requirement	6,260	6,248	6,259	2,761
<b>Total Expenditures</b>	<b>5,017,108</b>	<b>5,752,643</b>	<b>5,688,846</b>	<b>6,345,774</b>

Staffing	2020 Actual	2021 Budgeted	2021 Projected	2022 Adopted
Chief of Police	1	1	1	1
Lieutenants	3	3	3	3
Detectives	3	4	3	4
Sergeants	7	7	7	7
Patrol Officers	17	20	18	22
Animal Control Officers	2	3	3	2
Animal Control Supervisor	0	0	0	1
Administrative Assistants	3	3	3	3
<b>Total</b>	<b>36</b>	<b>41</b>	<b>38</b>	<b>43</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**POLICE DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
01-22-1030-00	Regular Wages-Police Employee	2,368,345	2,596,924	2,601,645	2,868,564
01-22-1050-00	Regular Wages - Part-time Emp	4,700	11,600	11,000	23,000
01-22-1060-00	Longevity	22,824	23,635	22,559	23,225
01-22-1070-00	Overtime & Holiday Pay	110,727	185,000	140,000	75,000
01-22-1071-00	Holiday Pay	-	-	-	60,000
01-22-2020-00	Social Security	184,703	215,513	212,303	228,719
01-22-2030-00	Retirement-TMRS	382,309	580,751	572,190	665,451
01-22-2040-00	Uniforms And Clothing	38,629	47,866	42,000	46,200
01-22-2050-00	Car Allowance	16,800	16,800	16,800	16,800
01-22-2060-00	Insurance - Hospitalization	325,975	349,860	346,446	424,167
01-22-2090-00	Prof Org - Personal	2,620	3,850	3,850	4,500
01-22-2100-00	Prof Education & Training	26,352	55,250	51,500	55,300
01-22-3020-00	Telephone	1,164	1,100	1,087	1,100
01-22-3030-00	Office Supplies & Forms	3,911	5,500	4,800	5,500
01-22-3040-00	Postage, Freight, Etc	1,678	1,700	2,450	2,500
01-22-3050-00	Ads & Public Notices	2,359	1,300	1,000	1,300
01-22-3060-00	Protocol & Social	2,625	7,000	6,800	7,000
01-22-3070-00	Travel Expenses	10,359	30,500	30,000	31,300
01-22-3080-00	Prof Org & Assoc - City	75	-	-	-
01-22-3090-00	Books, Periodicals, Etc	57	2,000	2,000	2,000
01-22-3100-00	Safety	2,026	1,500	1,000	1,500
01-22-3130-00	Legal Expenses	-	3,000	-	3,000
01-22-3140-00	Contract Professional Services	8,926	25,250	25,000	116,000
01-22-3170-00	Summer Youth Program Expenses	-	4,000	3,500	4,000
01-22-3190-00	Miscellaneous Police Expenses	4,919	20,000	11,000	20,000
01-22-3220-00	Insurance & Bonds	62,080	62,100	60,143	74,337
01-22-3274-00	City Contribution - Dispatch	516,650	556,816	556,816	541,490
01-22-4010-00	Communications	48,557	51,240	60,128	51,240
01-22-4019-00	COVID-19 Coronavirus Expense	3,764	3,000	3,000	-
01-22-4020-00	Janitorial/Housekeeping	78	200	100	100
01-22-4030-00	General Property Maintenance	132	3,000	1,200	3,000
01-22-4040-00	Small Tools & Equipment	1,377	2,000	500	2,000
01-22-4070-00	Computer/Software Maintenance	237,528	193,862	193,862	230,395
01-22-4210-00	Firing Range Expenses	3,801	4,200	3,800	2,900
01-22-4211-00	LEOSE Expenditures	2,420	2,400	2,400	2,000
01-22-4221-00	Weather Emergency 2021	-	5,000	5,000	-
01-22-4230-00	Animal Control Expenses	33,968	30,950	30,000	32,000
01-22-4250-00	Weapons Maintenance & Supplies	46,612	62,347	58,000	54,000
01-22-4270-00	Police Equipment & Supplies	87,841	142,175	140,000	151,000
01-22-4410-00	Gasoline, Oil, & Lubrication	56,728	60,500	74,000	85,000
01-22-4420-00	Vehicle Maintenance - Autos	30,426	21,000	29,000	30,000
01-22-4430-00	Vehicle Maintenance - Trucks	55	-	-	-
01-22-4500-00	City Share - LEC Expenses	154,791	101,688	101,688	114,615
01-22-4600-00	Substation Expenses	6,347	9,000	9,000	16,700
01-22-5122-00	2021 Message Boards	-	-	-	4,550
01-22-5123-00	Mechanic Diagnostic Equipment	-	-	-	2,880
01-22-5240-00	Police Vehicles	195,608	245,019	245,019	258,680
01-22-6021-00	Principal - Computer/Software	3,498	3,498	3,498	-
01-22-6022-00	Interest - Computer/Software	-	-	-	-
01-22-6023-00	Principal - Computer/Software	2,762	2,750	2,504	2,629
01-22-6024-00	Interest - Computer/Software	-	-	257	132
	<b>Police Dept Expenditures</b>	<b>5,017,108</b>	<b>5,752,643</b>	<b>5,688,846</b>	<b>6,345,774</b>



# 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's mission is to serve and provide the community with the highest quality of customer service. The department responds to EMS calls and transfers, motor vehicle accidents, swift water rescues, Enchanted Rock rescues, wildland fires, and structure fires. 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 consists of the following functional areas, Fire Operations, Volunteer Fire Department, EMS, Fire Marshall, and Emergency Management. The Fredericksburg Fire EMS Team responded to 4,027 calls. Those calls included responses to medical calls, trauma calls, structure fires, vehicle collisions with injuries, Enchanted Rock rescues, lift assists, transfers, vehicle pedestrian accidents, medical emergencies, smoke alarm activations, and other miscellaneous calls. The Fredericksburg Fire EMS system is staffed with seven (7) on-duty personnel daily, 24 hours a day, seven days a week. In addition to the on-duty staff, we have 32 volunteer personnel and 24 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 County fire departments and they in turn provide assistance to Fredericksburg. The Emergency Medical service provides response to the entire county with assistance from first responders in each county fire department and Harper EMS.

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 three Rescue Trucks. The South Station houses three 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. Additional support equipment includes Command 1, Command 2, Fire Marshal, Emergency Management and ATV rescue vehicles, and Air supply and HazMat trailers.

## **COVID-19 impact on department and operations:**

In March of 2020 Fredericksburg Fire EMS took a local leadership role in response to the COVID-19 pandemic. Our team developed, implemented, and communicated critical safety measures to prevent the spread of this deadly virus in our community. Due to the limited information regarding this new virus, many hours were spent developing and implementing response guidelines, tracking the spread of the virus, providing community safety guidelines, implementing isolation guidelines, and coordinating community testing for the virus. Fredericksburg Fire EMS

performed all these additional tasks and continued to provide quality care and response to all other emergencies in our community. An example of some of the tasks performed include:

- Provided a leadership role in City response by defining building access control and individual screening protocols
- Planned and coordinated roles for testing of City Employees, nursing home residents, community testing, school testing, First Responder testing, and individual case testing
- Implemented changes in medical response mode and required isolation procedures, additional decontamination of vehicles and equipment, and required wearing additional personal protective equipment (PPE) on all medical responses. These changes impacted response times and transfer times due to isolation and post response cleaning.
- Lead daily and weekly City departmental meetings for updates and sharing information on pandemic

### **February Ice Storm Response**

- County wide disaster response
- 518 calls in February
- After action report findings and follow up tasks

### **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
- Continue striving to maintain or improve our Insurance Services Office (ISO rating)
- Maintain and create partnerships and relationships within 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
- Update our Fire Codes
- Develop a Mental Awareness Program through our Human Resource Department

### **In order to meet this goal, we will**

- Continue to provide quality customer service by evaluating our daily operations and responses looking for ways to improve
- Utilize internal and external resources for emergency service training
- Continue to 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 2020-2021**

- Implemented a pandemic response plan – Public Health Emergency – COVID-19
- Provided leadership team to manage the City’s response to COVID-19 threats
- Responded to COVID-19 crisis by revising our operations to match the recommendations of DSHS and CDC
- Coordinated County wide COVID-19 resource needs with STRAC
- Provided daily tracking and reporting of COVID-19 cases to all City Departments
- Maintain our Insurance Services Office (ISO) Public Protection Classification of 2
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification
- Recruited and added additional part time and volunteer personnel
- Operate out of two (2) Fire EMS stations with fire apparatus and ambulances in both stations
- Provided some continuing education for our full-time, part-time, volunteers, and County Fire Department personnel to maintain their Fire and EMS certifications
- Maintained a strong presence with STRAC (South Texas Regional Advisory Council) by Assistant Chief Jung being on the Executive Board
- Provided First Aid, CPR and Stop the Bleed certification to our community
- Delivered quality fire prevention programs to all Fredericksburg Independent School District (FISD) schools and our community
- Cross trained personnel in Fire and EMS certifications
- Conducted Fire Code inspections
- Conducted Fire Code/Safety Related Plan Reviews
- Conducted Fire Extinguisher training when requested by our community businesses, schools, and civic organizations
- Provided online virtual training for EMS and Fire personnel to maintain State licensure requirements

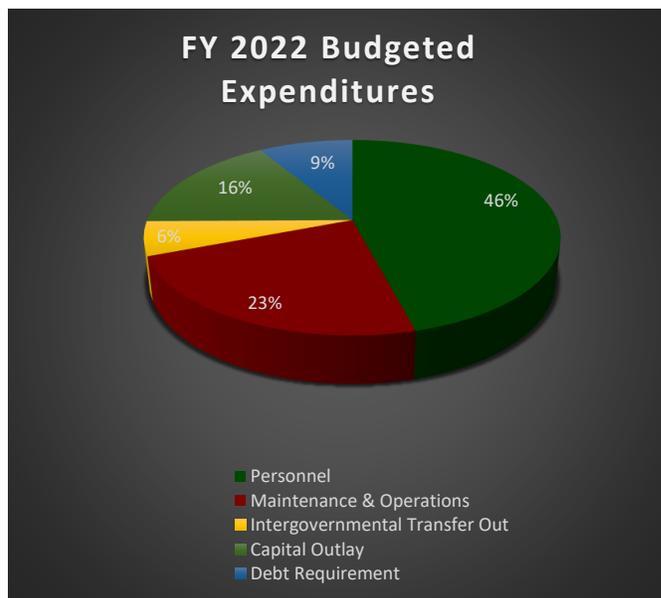
## **What we plan to accomplish in 2021-2022**

- Continue all COVID-19 response activities
- Continue modified Department operational procedures for COVID-19
- Provide online virtual training for EMS and Fire personnel to maintain State licensure requirements
- Maintain our ISO classification rating of a Class 2 city
- Conduct Fire Code inspections
- Conduct Fire Code/Safety Related Plan Reviews
- Conduct Fire Extinguisher training when requested by our community businesses, schools, and civic organizations
- Conduct Fire Prevention awareness training at 2 Fisd Campuses, Heritage Middle School, and seven preschool/daycare facilities, and develop on-line methods of conducting training during the COVID-19 environment
- Add additional part-time and volunteer personnel to help with response times and third out ambulance calls
- Provide training in-house as well as using outside instructors for specialized training
- Participate in County wide emergency management exercises
- Order a new Pumper-Tender for delivery in 2022
- Order a new Ambulance for delivery in 2022
- Identify and purchase land for a new East Fire Station

### Fire Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	864,012	929,973	936,612	990,024
Maintenance & Operations	312,627	462,760	457,267	501,741
Intergovernmental Transfer Out	76,813	84,245	86,245	122,264
Capital Outlay	16,547	-	-	355,894
Debt Requirement	182,156	182,154	182,158	187,182
<b>Total Expenditures</b>	<b>1,452,155</b>	<b>1,659,132</b>	<b>1,662,282</b>	<b>2,157,105</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Fire Chief	1	1	1	1
Fire Marshal	1	1	1	1
Shift Officer	3	3	3	3
Firefighters	6	6	6	6
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**FIRE DEPT EXPENDITURES**

<b>Account Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
01-23-1030-00	Regular Wages-Full Time Emp	399,935	381,670	381,670	393,568
01-23-1050-00	Regular Wages-Part-time Emp	91,846	100,000	100,000	116,966
01-23-1060-00	Longevity	2,502	3,128	3,128	3,432
01-23-1070-00	Overtime Wages	156,630	195,107	195,107	200,107
01-23-2020-00	Social Security	47,220	51,477	52,013	54,627
01-23-2030-00	Retirement-TMRS	85,602	118,591	120,040	133,931
01-23-2040-00	Uniforms And Clothing	2,391	6,000	6,000	6,000
01-23-2060-00	Insurance - Hospitalization	77,886	74,000	78,654	81,393
01-23-2090-00	Professional Org - Personal	3,375	6,000	3,500	3,500
01-23-2100-00	Prof Education & Training	5,412	40,000	40,000	40,000
01-23-2220-00	Firemen's Pension Fund Contr	35,130	46,000	46,000	46,000
01-23-2230-00	Medical Exams	-	1,500	1,500	3,200
01-23-2240-00	Firemen Recertification	385	2,500	2,626	3,500
01-23-3010-00	Utilities	12,686	12,000	12,000	15,500
01-23-3020-00	Telephone	1,048	1,800	1,800	1,400
01-23-3030-00	Office Supplies & Forms	2,051	3,000	3,000	3,000
01-23-3040-00	Postage, Freight, Etc	156	500	500	500
01-23-3050-00	Advertising & Notices	59	400	400	400
01-23-3060-00	Protocol & Social	2,446	5,000	5,000	5,000
01-23-3070-00	Travel Expenses	3,961	18,500	18,500	18,500
01-23-3080-00	Prof Org & Assoc - City	325	350	350	350
01-23-3090-00	Books, Periodicals, Etc	-	4,000	4,000	4,000
01-23-3100-00	Safety	5,630	9,500	9,500	9,500
01-23-3130-00	Legal Expenses	85	-	-	-
01-23-3140-00	Contract Professional Services	3,604	3,500	4,178	5,000
01-23-3150-00	Fire Prevention Materials	9,704	10,000	10,000	10,000
01-23-3190-00	Miscellaneous Fire Dept Exp	1,186	3,500	3,500	3,500
01-23-3220-00	Insurance & Bonds	18,354	16,360	19,851	21,757
01-23-3274-00	City Contribution - Dispatch	29,523	31,818	31,818	30,943
01-23-3277-00	City Contribution - Rural Fire	47,290	52,427	54,427	91,321
01-23-4010-00	Communications Expenses	32,351	34,322	32,866	34,321
01-23-4019-00	COVID-19 Coronavirus Expense	8,561	3,000	3,275	-
01-23-4020-00	Janitorial/Housekeeping	2,837	4,500	4,500	12,770
01-23-4030-00	General Property Maintenance	5,792	20,000	20,000	20,000
01-23-4040-00	Small Tools & Equipment	10,568	12,000	13,078	12,000
01-23-4060-00	SCBA Maintenance	4,730	6,500	7,011	6,500
01-23-4070-00	Computer/Software Maintenance	13,603	22,428	18,674	31,518
01-23-4090-00	Ladder Maintenance	1,080	3,100	1,500	5,000
01-23-4150-00	Personal Equipment	32,650	45,000	45,000	45,000
01-23-4151-00	Personal Equipment Maintenance (NEW)	-	-	-	5,000
01-23-4160-00	Chemicals	4,558	-	-	-
01-23-4210-00	Fire Department Supplies	2,338	12,000	12,000	22,000
01-23-4221-00	Weather Emergency 2021	-	3,000	3,000	-
01-23-4410-00	Gasoline, Oil, & Lubrication	12,815	22,000	22,000	22,300
01-23-4430-00	Vehicle Maintenance - Trucks	55,464	70,000	70,000	70,225
01-23-4435-00	Fleet Lease	19,686	20,500	18,158	20,500
01-23-5122-00	2021 Message Boards	-	-	-	4,550
01-23-5123-00	Mechanic Diagnostic Equipment	-	-	-	1,344
01-23-5300-00	SCBA Breathing Apparatus	16,547	-	-	-
01-23-5350-00	Land Purchase	-	-	-	350,000
01-23-6021-00	Principal - Computer/Software	1,258	1,259	1,258	-
01-23-6022-00	Interest - Computer/Software	-	-	-	-

01-23-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195
01-23-6024-00	Interest - Computer/Software	-	-	117	60
01-23-6122-00	Principal - Generator - City Hall/Fire	-	-	-	7,830
01-23-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
01-23-6230-00	Principal - Pumper - Chase	67,685	68,979	68,979	-
01-23-6231-00	Interest - Pumper - Chase	2,610	1,318	1,318	-
01-23-6234-00	Principal - Pumper FY 2020	109,347	93,962	93,962	96,019
01-23-6235-00	Interest - Pumper FY 2020	-	15,386	15,386	13,328
01-23-6236-00	Principal - Pumper FY 2022	-	-	-	68,750
01-23-6237-00	Interest - Pumper FY 2022	-	-	-	-
	<b>Fire Dept Expenditures</b>	<b>1,452,155</b>	<b>1,659,132</b>	<b>1,662,282</b>	<b>2,157,105</b>



# 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 100 lane miles of streets throughout Fredericksburg.

## Goals and Objectives

- Provide safe and comfortable travel on City streets and alleyways
- Assist all other departments by providing equipment and manpower where needed
- Repave 10% of street surfaces annually
- Install and maintain all street name signs, warning signs and informational signs on non-TxDOT maintained roadways within the City limits

## In order to meet this goal, we will

- Continue to monitor the streets and roadways
- Evaluate paving project areas requiring attention with Engineering personnel, beginning a year before project start date,
- Address tree trimming, base failures and drainage issues in selected blocks
- Excavate failed areas and patch (level up) to achieve proper drainage and ride quality
- Remove excess gravel and reapply appropriate striping and pavement markers
- Perform mowing and weed control with Vegetation Management, along roadways, alleyways, waterways, fields and detention ponds
- Collect and transport leaves during Spring and Fall Leaf Collection program

## What we accomplished in 2020-2021

- Prepped and seal coated approximately 197,000 square yards of paved surfaces including the Lady Bird Johnson RV Park
- Continued using the Work Order Management System (WOMS) to track all City fleet repair costs performed at the repair facility
- Provided Traffic Control for large special events and a major traffic accident
- Provided mobilization of the portable message boards (PMBs) during the COVID-19 pandemic and during periods of heavy traffic
- Made extensive repairs to residential and utility alleyways using repurposed materials from the Friendship Lane mill and overlay project
- Cleared and hauled storm debris after Winter Storm Uri
- Repaired numerous utility patches throughout the City

- Repainted many curbs and pavement markings throughout the City
- Installed drainage structure on Industrial Loop
- Made sidewalk/landscape improvements on East San Antonio Street
- Continued traffic sign replacement and upgrades

### **What we plan to accomplish in 2021-2022**

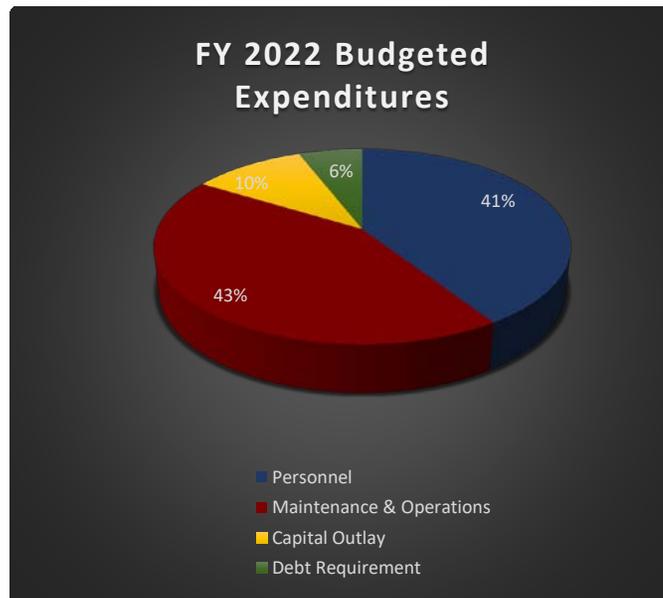
- Prepare and sealcoat 10% of all street surfaces for the paving program
- Continue cross training in every function of the Division
- Crack-seal and patch areas of concern on City streets
- Re-stripe roadways and curb lines
- Install and replace street signs and traffic control devices
- Continue to provide traffic control for parades, special events, and large traffic accidents
- Develop a department on-call system to provide better response to emergencies
- Improve stormwater and vegetation management services by coordinating with new Stormwater/Vegetation Management Program
- Assist Stormwater/Vegetation Management Program with drainage improvement projects along Beverly Dr.

<b>Street Department</b>				
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Projected</b>
	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>
New Roads (miles)		.25		
Seal Coated Roads (square yards)	190,000	97,000	198,000	200,000
Chip Seal Repaired (miles)	12	5/Ladybird Park	12.5	12
Man-Hours of General Road Maintenance	10,000+	10,000+	10,000+	10,000+
New Sidewalks, Ramps and Driveways (feet)	2,100	100	900	2,100
Patch Materials (tons)	4,000/Friendship Ln (Ph 2)	2,700	2,500	2,900
Replaced Street Sign man hours	1,600	1,400	1,700	1,500
Base Materials (tons)	2,500	1,200/1,500	1,400	2,100
Man-Hours - Drainage Operation and Maintenance including mowing, trimming, tree removal, brush hauling,	6,000+	3,000	3,500	2,500

### Street Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	905,975	1,063,786	978,004	1,022,387
Maintenance & Operations	448,569	1,105,569	1,066,483	1,072,024
Capital Outlay	84,654	100,000	100,000	259,350
Debt Requirement	196,779	99,609	99,614	147,381
<b>Total Expenditures</b>	<b>1,635,977</b>	<b>2,368,964</b>	<b>2,244,101</b>	<b>2,501,142</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Street Department Superintendent	1	1	1	1
Assistant Street Dept. Superintendent	1	1	1	1
Mechanics	3	3	3	3
Crew Chief	2	2	2	2
Equipment Operators	7	7	7	7
<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**STREET DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
01-24-1030-00	Regular Wages-Full Time Emp	619,971	688,120	628,545	638,436
01-24-1050-00	Regular Wages-Part Time Emp	662	5,400	6,478	4,161
01-24-1060-00	Longevity	13,862	8,830	8,739	5,953
01-24-1070-00	Overtime Wages	13,575	30,000	25,000	35,000
01-24-2020-00	Social Security	48,178	56,040	51,160	52,292
01-24-2030-00	Retirement - Tmrs	98,347	150,896	137,093	152,387
01-24-2040-00	Uniforms And Clothing	5,199	8,800	8,800	8,800
01-24-2060-00	Insurance - Hospitalization	106,181	115,700	112,189	125,358
01-24-2090-00	Professional Org - Personal	377	500	500	500
01-24-2100-00	Prof. Education & Training	290	1,000	500	1,000
01-24-3010-00	Utilities	19,210	23,000	23,000	23,000
01-24-3020-00	Telephone	904	1,400	1,400	1,400
01-24-3030-00	Office Supplies & Forms	385	1,000	250	500
01-24-3040-00	Postage, Freight, Etc.	-	100	350	250
01-24-3050-00	Ads & Public Notices	834	750	750	750
01-24-3060-00	Protocol & Social	1,355	1,500	1,500	1,500
01-24-3070-00	Travel Expenses	43	1,000	100	1,000
01-24-3090-00	Books, Periodicals, Etc.	-	200	200	200
01-24-3100-00	Safety	4,158	4,000	4,000	4,000
01-24-3130-00	Legal Expenses	180	100	-	100
01-24-3140-00	Contract Professional Services	5,956	148,400	148,400	40,000
01-24-3190-00	Miscellaneous Street Dept.exp.	88	1,200	1,200	1,200
01-24-3220-00	Insurance & Bonds	47,777	43,180	43,161	40,957
01-24-4010-00	Communications	2,961	11,430	11,388	11,430
01-24-4019-00	COVID-19 Coronavirus Expense	220	500	513	-
01-24-4020-00	Janitorial/housekeeping	549	1,000	1,000	7,189
01-24-4030-00	General Property Maintenance	6,336	11,000	6,500	11,000
01-24-4040-00	Small Tools & Equipment	2,162	5,000	4,000	5,000
01-24-4060-00	Office Machines Maintenance	1,162	700	1,200	1,500
01-24-4070-00	Computer/Software Maintenance	16,646	22,009	20,487	22,460
01-24-4221-00	Weather Emergency 2021	-	12,600	12,600	-
01-24-4240-00	Street Supplies	2,000	5,000	3,000	5,000
01-24-4245-00	Sign Materials	8,230	20,000	18,000	22,000
01-24-4250-00	Street & Bridge Maintenance	9,063	15,000	12,000	15,000
01-24-4251-00	Crack Sealing Maintenance	69	5,000	1,000	5,000
01-24-4255-00	Street Lighting Power	10,450	10,000	10,000	10,000
01-24-4270-00	Street Marking Paint	9,903	10,000	12,000	12,000
01-24-4330-00	Emulsion	75,463	250,000	250,000	275,000
01-24-4340-00	Rock - Grade 5	41,472	100,000	100,000	125,000
01-24-4345-00	Limestone	341	25,000	20,000	25,000
01-24-4350-00	Premix - Type 1A	43,818	200,000	200,000	220,000
01-24-4360-00	Shop Materials & Supplies	8,041	9,000	9,000	9,000
01-24-4410-00	Gasoline, Oil, & Lubrication	27,677	41,000	40,000	45,050
01-24-4430-00	Vehicle Maintenance - Trucks	545	1,000	1,000	1,038
01-24-4435-00	Fleet Lease	73,986	80,000	57,484	80,000
01-24-4440-00	Tractor/heavy Equipment Maint.	25,920	40,000	50,000	45,000
01-24-4450-00	Other Equipment Maintenance	-	3,000	-	3,000
01-24-5122-00	Portable Message Boards (2)	-	-	-	4,550
01-24-5123-00	Mechanic Diagnostic Equipment (Light and I	-	-	-	4,800
01-24-5465-00	Sidewalks	10,854	100,000	100,000	100,000
01-24-5483-00	Transportation Traffic Study	73,800	-	-	-
01-24-5484-00	S. Llano Shared-Use Bridge & Ufer St. Sidew.	-	-	-	150,000
01-24-6021-00	Principal - Computer/Software	1,258	1,259	1,259	-

01-24-6022-00	Interest - Computer/Software	-	-	-	-
01-24-6023-00	Principal - Computer/Software	1,255	1,250	1,138	1,195
01-24-6024-00	Interest - Computer/Software	-	-	117	60
01-24-6122-00	Principal - Generator City Hall/Fire	-	-	-	1,305
01-24-6123-00	Interest - Generator City Hall/Fire	-	-	-	-
01-24-6416-00	Principal - Tool Carrier/Loader	60,374	-	-	-
01-24-6417-00	Interest - Tool Carrier/Loader	1,020	-	-	-
01-24-6418-00	Principal - Dump Truck FY2018	35,098	-	-	-
01-24-6419-00	Interest - Dump Truck FY2018	593	-	-	-
01-24-6420-00	Principal-Dump Truck 8YD FY19	32,329	33,135	33,135	-
01-24-6421-00	Interest - Dump Truck 8YD FY19	1,794	908	908	-
01-24-6422-00	Principal - Maintainer FY 2020	63,056	61,219	61,219	62,130
01-24-6423-00	Interest - Maintainer FY 2020	-	1,838	1,838	926
01-24-6424-00	Principal - Chip Spreader	-	-	-	81,765
01-24-6425-00	Interest - Chip Spreader	-	-	-	-
	<b>Street Dept Expenditures</b>	<b>1,635,976</b>	<b>2,368,964</b>	<b>2,244,101</b>	<b>2,501,142</b>



# The City of Fredericksburg

*Park Department*

# Parks & Recreation Department

## Description

The City of Fredericksburg Parks and Recreation Department maintains 9 parks that encompass approximately 323 acres. These include 1 regional park, 4 community parks, 2 neighborhood parks, and 2 special use parks. The Parks and Recreation Department consists of a Director, a Park Maintenance Superintendent, a Special Events Coordinator, a Recreation Superintendent, 2 Warehouse/Landscape Technicians, a Facilities Maintenance Technician, 7 full-time Park Maintenance Crew members, 1 Office Manager, 1 Recreation Clerk, 1 part-time Gardener, 1 part-time Crew member, 1 part-time Park Attendant, 1 Summer Pool Manager 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 2020-2021

- Morning Rotary Club completed construction of a new playground at Old Fair Park
- Worked with the Market Square Redevelopment Commission to replace playground at Marktplatz
- Coordinated with more than 50 special events held in City parks
- Organized New Year's Eve events and assisted with Fredericksburg Food & Wine Festival
- Transition maintenance staff to the Consolidated Warehouse. Built storage shed for equipment to be left at LBJ Park
- Replaced media in filters at Park Pool
- Finished paving last section at the RV Park
- Worked on several smaller projects including installation of a split rail fence near cable row at the RV Park
- Replaced one restroom in the upper RV camping area

## What we plan to accomplish in 2021-2022

- Will continue to work with the Fredericksburg Soccer Association on the Oakcrest Park expansion
- Replace second restroom in RV pecan orchard area
- Replace half the pavers at Marktplatz
- Make limestone repairs at Marktplatz to remedy trip hazards
- Make ADA improvements at the Girl Scout Cabin
- Replace heaters at the Pioneer Pavilion
- Work with the Fredericksburg Tennis Association to replace lights on the courts at LBJ Park
- Replace windows at both the Tatsch House and Park Headquarters
- Add a fence with gate and automatic opener to the RV Park at LBJ Park
- Replaster both Pools due to 2021 winter storm damage
- Work with the Morning Rotary Club on the addition of a splashpad to Town Pool
- Replace Christmas lights on Marktplatz
- Work with the Evening Rotary Club on the possible replacement of the Cross at Cross Mountain Park

	<b>Kinder Halle</b>	<b>Oktoberfest</b>	<b>Adelsverein</b>	<b>Kitchen</b>	<b>Fest Room</b>	<b>Entire</b>	<b>Total</b>
Jan-20	11	0	0	0	0	0	11
Feb-20	0	0	0	0	0	0	0
Mar-20	1	0	2	2	2	0	7
Apr-20	0	0	0	0	0	0	0
May-20	0	0	4	0	0	0	4
Jun-20	0	0	4	0	0	0	4
Jul-20	0	0	4	1	0	0	5
Aug-20	0	0	0	0	0	0	0
Sep-20	0	2	0	0	0	0	2
Oct-20	2	0	0	0	0	0	2
Nov-20	16	0	0	0	0	0	16
Dec-20	31	0	0	0	0	0	31
<b>TOTAL 2020</b>	<b>61</b>	<b>2</b>	<b>14</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>82</b>

OPEN PAVILION RESERVATIONS													
Pavilion #	Weekend reservations						Weekday reservations						Total
	1	2	3	4	5	Subtotal	1	2	3	4	5	Subtotal	
Jan-20	0	1	4	2	1	8	0	0	0	1	0	1	9
Feb-20	1	0	1	1	2	5	0	0	0	0	0	0	5
Mar-20	1	0	1	4	1	7	0	0	0	0	2	2	9
Apr-20	0	0	0	0	0	0	0	0	0	0	0	0	0
May-20	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun-20	3	2	3	4	6	18	4	0	0	2	1	7	25
Jul-20	0	0	1	0	1	2	2	0	0	0	0	2	4
Aug-20	0	0	0	0	0	0	0	0	0	0	0	0	0
Sep-20	0	1	1	0	1	3	0	0	0	0	0	0	3
Oct-20	1	0	1	2	1	5	0	0	0	1	0	1	6
Nov-20	0	0	0	1	1	2	0	0	0	0	0	0	2
Dec-20	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2020	6	4	12	14	14	50	6	0	0	4	3	13	63

TATSCH HOUSE					PIONEER PAVILION			
Month	Weekend	Weekday	Total		Month	Weekend	Add on	Total
Jan-20	7	7	14		Jan-20	2	0	2
Feb-20	4	1	5		Feb-20	2	0	2
Mar-20	7	0	7		Mar-20	1	0	1
Apr-20	1	0	1		Apr-20	0	0	0
May-20	5	5	10		May-20	0	0	0
Jun-20	4	5	9		Jun-20	0	0	0
Jul-20	3	0	3		Jul-20	2	0	2
Aug-20	4	1	5		Aug-20	2	0	2
Sep-20	4	0	4		Sep-20	3	0	3
Oct-20	6	2	8		Oct-20	1	0	1
Nov-20	3	3	6		Nov-20	1	0	1
Dec-20	4	4	8		Dec-20	1	0	1
TOTAL 2020	52	28	80		TOTAL 2020	15	0	15

<b>TOWN POOL ATTENDANCE 2020</b>					
May	June	July	August	September	<b>Total</b>
0	0	595	482	0	1,077

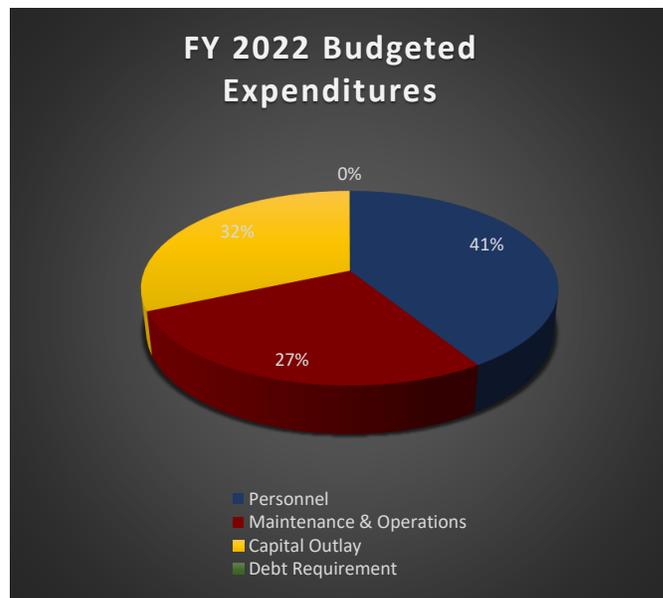
<b>PARK POOL ATTENDANCE 2019</b>					
May	June	July	August	September	<b>Total</b>
0	1,604	3,965	2,478	303	8,350

<b>LADY BIRD JOHNSON MUNICIPAL RV PARK Monthly Occupancy Report</b>								
<b>Start Date: Jan. 01, 2020</b>					<b>End Date: Dec. 31, 2020</b>			
<b>Month / Year</b>	<b>Monthly Occupancy</b>				<b>Year to Date Occupancy</b>			
	<b>Avail</b>	<b>Occupied</b>	<b>% Occupied</b>	<b>Persons</b>	<b>Avail</b>	<b>Occupied</b>	<b>% Occupied</b>	<b>Persons</b>
Jan-20	2,731	1,883	68.95%	2,212	1.17	2,731	1,883	68.95%
Feb-20	2,548	2,181	85.60%	2,491	1.14	5,279	4,064	76.98%
Mar-20	2,800	2,007	71.68%	2,380	1.19	8,079	6,071	75.15%
Apr-20	1,836	347	18.90%	489	1.41	9,915	6,418	64.73%
May-20	2,246	827	36.82%	1,392	1.68	12,161	7,245	59.58%
Jun-20	2,566	946	36.87%	1,747	1.85	14,727	8,191	55.62%
July-20	904	313	34.62%	554	1.77	15,631	8,504	54.40%
Aug-20	2,662	1,150	43.20%	1,816	1.58	18,293	9,654	52.77%
Sept-20	2,788	1,877	67.32%	2,814	1.50	21,081	11,531	54.70%
Oct-20	2,698	1,968	72.94%	3,276	1.66	23,779	13,499	56.77%
Nov-20	2,778	1,800	64.79%	2,875	1.60	26,557	15,299	57.61%
Dec-20	26,557	15,299	57.61%	22,046	1.44			
<b>Total</b>	26,557	15,299	57.61%	22,046	1.44	26,557	15,299	57.61%

Park Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	1,060,664	1,244,613	1,235,448	1,351,775
Maintenance & Operations	667,773	900,776	853,535	897,681
Capital Outlay	244,467	544,618	544,418	1,036,000
Debt Requirement	70,524	23,095	22,783	1,506
<b>Total Expenditures</b>	<b>2,043,428</b>	<b>2,713,102</b>	<b>2,656,184</b>	<b>3,286,962</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Director of Parks and Recreation	1	1	1	1
Recreation Superintendent	1	1	1	1
Park Headquarter Office Manager	0	1	1	1
Park Headquarter Office Clerk	0	0	0	1
Park Maintenance Superintendent	1	1	1	1
Crew Chief	1	1	1	1
Crew Workers	6	6	6	6
Warehouse/Landscape Technician	1	1	1	0
Marktplatz Crew Worker	0	0	0	1
Facilities Maintenance Technician	2	2	2	2
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>15</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**PARKS DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
01-25-1030-00	Regular Wages-full Time Emp	606,479	703,807	703,807	745,898
01-25-1050-00	Regular Wages - Part Time Emp	152,776	159,000	156,000	176,792
01-25-1060-00	Longevity	8,290	8,570	8,691	7,300
01-25-1070-00	Overtime Wages	9,836	18,000	15,000	18,000
01-25-2020-00	Social Security	58,793	68,037	67,588	72,521
01-25-2030-00	Retirement-tmrs	98,435	151,265	150,592	172,980
01-25-2040-00	Uniforms And Clothing	6,621	5,200	4,935	5,200
01-25-2050-00	Car Allowance	8,484	8,484	8,484	8,484
01-25-2060-00	Insurance-hospitalization	110,950	122,250	120,351	144,600
01-25-2090-00	Professional Org - Personal	525	500	450	500
01-25-2100-00	Prof. Education & Training	1,333	3,000	600	3,000
01-25-3010-00	Utilities	243,467	255,000	254,450	275,000
01-25-3020-00	Telephone	1,248	1,500	1,350	1,500
01-25-3030-00	Office Supplies & Forms	1,066	2,200	1,800	2,200
01-25-3040-00	Postage, Freight, Etc.	(24)	100	55	100
01-25-3050-00	Advertising & Public Notices	1,884	3,000	2,850	3,000
01-25-3060-00	Protocol & Social	607	2,800	2,200	2,800
01-25-3070-00	Travel Expenses	893	1,000	-	1,000
01-25-3080-00	Prof. Org. & Assoc. - City	17	-	-	-
01-25-3090-00	Books, Periodicals, Etc	95	200	150	200
01-25-3100-00	Safety	1,053	2,400	2,000	2,400
01-25-3130-00	Legal Expenses	321	500	350	500
01-25-3140-00	Contract Professional Services	3,142	5,000	5,700	7,000
01-25-3190-00	Miscellaneous Expenses	1,640	500	500	500
01-25-3213-00	Credit Card/Bank Fees	1,599	6,000	3,000	6,000
01-25-3214-00	Reserve America Fees Expense	20,605	42,000	42,000	48,000
01-25-3220-00	Insurance & Bonds	26,790	26,800	28,726	26,077
01-25-3280-00	Telephone - Swimming Pools	1,107	1,200	1,200	1,300
01-25-4010-00	Communications	4,880	11,495	11,322	11,495
01-25-4019-00	COVID-19 Coronavirus Expense	10,550	2,000	3,700	-
01-25-4020-00	Janitorial/housekeeping	18,759	21,000	25,000	35,728
01-25-4030-00	General Property Maintenance	9,981	14,000	14,576	14,000
01-25-4040-00	Small Tools & Equipment	15,731	22,000	20,000	24,500
01-25-4060-00	Office Machines Maintenance	1,234	1,500	1,500	1,500
01-25-4066-00	TV Services	21,244	22,000	23,000	25,000
01-25-4070-00	Computer/Software Maintenance	17,936	14,281	11,781	28,081
01-25-4080-00	Roads & Grounds Maintenance	26,376	32,000	31,000	35,000
01-25-4100-00	Market Square Expenses	25,907	30,000	29,750	35,000
01-25-4110-00	Ft Martin Scott Maintenance	14,277	-	-	-
01-25-4111-00	Ft Martin Scott Souvenirs	1,663	-	-	-
01-25-4180-00	July 4th Fireworks	22,700	23,200	23,200	30,000
01-25-4190-00	Miscellaneous Park Dept. Exp.	1,237	1,700	1,500	1,700
01-25-4200-00	Pavilion Maintenance	4,225	8,000	10,000	10,000
01-25-4220-00	Refuse Supplies	-	1,500	-	1,500
01-25-4221-00	Weather Emergency 2021	-	117,500	80,000	-
01-25-4230-00	Swimming Pools Expenses	36,458	64,000	68,000	87,000
01-25-4260-00	Sports Facilities Maintenance	9,391	24,000	21,000	24,000
01-25-4261-00	Cost of Goods Sold	-	100	-	-
01-25-4265-00	Playground Maintenance	-	4,000	4,000	4,000
01-25-4270-00	General Operations	2,255	5,000	3,250	5,000
01-25-4275-00	Contract Tree Trimming	-	4,000	3,000	4,000
01-25-4276-00	Christmas Decorations Repair	7,190	8,000	8,200	-

01-25-4285-00	Tree Care & Replacement	-	-	-	-
01-25-4340-00	Comfort Stations	2,985	2,000	-	2,000
01-25-4410-00	Gasoline, Oil, & Lubrication	14,661	20,000	19,000	25,000
01-25-4430-00	Vehicle Maintenance - Trucks	517	3,000	6,500	4,000
01-25-4435-00	Fleet Lease	75,223	80,000	75,675	80,000
01-25-4440-00	Tractor/heavy Equipment Maint.	1,609	3,500	2,950	3,500
01-25-4450-00	Other Equipment Maintenance	3,172	4,500	5,500	7,000
01-25-4544-00	Ft Martin Scott Event Expenses	-	-	-	-
01-25-4545-00	Programming	5,427	2,800	2,750	10,000
01-25-4546-00	Special Events	4,816	-	-	7,600
01-25-5123-00	Mechanic Diagnostic Equipment	-	-	-	192
01-25-5521-00	RV Campgrounds Improvements	10,828	-	-	-
01-25-5540-00	RV Park Restroom Replacement	4,500	286,500	286,500	300,000
01-25-5541-00	Fort Trail Stabilization	22,547	-	-	-
01-25-5543-00	MarktPlatz Pedestal Replace	12,543	-	-	-
01-25-5544-00	Oktoberfest Repaint/Repair	63,002	-	-	-
01-25-5545-00	Kinder Halle Repaint/Repairs	53,894	-	-	-
01-25-5546-00	MarktPlatz Arbor Repair/Repaint	53,894	-	-	-
01-25-5547-00	MarktPlatz Light Pole Replace	23,259	-	-	-
01-25-5548-00	Park Maint Storage & Shelving	-	40,000	39,800	-
01-25-5549-00	Playground-MarktPlatz	-	218,118	218,118	-
01-25-5550-00	Limestone repairs	-	-	-	50,000
01-25-5551-00	Girl Scout Cabin ADA correction	-	-	-	10,000
01-25-5552-00	Pioneer Heater replacements	-	-	-	9,500
01-25-5553-00	Tennis light install	-	-	-	20,000
01-25-5554-00	HQ window replacements	-	-	-	7,500
01-25-5555-00	RV Park automatic gate/fencing	-	-	-	25,000
01-25-5556-00	Tatsch House windows	-	-	-	20,000
01-25-5557-00	Paver Replacement -Marktplatz	-	-	-	250,000
01-25-5558-00	Park Pool Plastering	-	-	-	278,022
01-25-5559-00	Town Pool Plastering	-	-	-	65,786
01-25-6021-00	Principal - Computer/Software	2,258	2,259	2,259	-
01-25-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
01-25-6024-00	Interest - Computer/Software	-	-	141	72
01-25-6500-00	Principal - Park Mowers (2)	46,594	-	-	-
01-25-6501-00	Interest - Park Mowers (2)	787	-	-	-
01-25-6502-00	Principal - Skid Steer	10,154	10,407	10,407	-
01-25-6503-00	Interest - Skid Steer	563	286	286	-
01-25-6504-00	Principal - 5' Deck Mower	5,284	5,416	5,416	-
01-25-6505-00	Interest - 5' Deck Mower	293	149	149	-
01-25-6506-00	Principal - Dump Trailer	2,922	2,995	2,685	-
01-25-6507-00	Interest- Dump Trailer	162	83	74	-
	<b>Parks Dept Expenditures</b>	<b>2,043,428</b>	<b>2,713,102</b>	<b>2,656,183</b>	<b>3,286,962</b>



# 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, property owners, STR owners, 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 build 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. In addition, permitting and inspections are provided for STR's.

### **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
- Update and adopt a new Comprehensive Plan for the City and to utilize the goals and objectives of that plan to evaluate planning, development, and zoning proposals
- Provide professional guidance to the development community, citizens and City-appointed Boards and Commissions

### **In order to meet these goals, we will**

- Continue to support, facilitate, and provide plan review and inspection services
- Implement new software for permitting, review, and approvals for building and trade permits
- Implement new software for permitting, inspections, and tracking of STRs within the city
- Provide education for citizens of the community regarding matters such as water conservation, recycling, and property 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 2020-2021**

- Adopted new Design Guidelines and Standards for projects within the Historic District
- Drafted new proposed short-term rental regulations
- Provided additional enforcement of the STR Ordinance via the addition of a new Code Enforcement Officer
- Utilized GIS to get a more accurate count of existing STRs

- 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 plan reviews for a variety of commercial and residential projects
- Increased our customer service ability via the hiring of a new position within the City (Permit Technician) to assist in receiving and processing all building permit applications
- Provided weekly reports on permits and inspections
- Provide weekly reports on code enforcement activity
- Provide daily support to a variety of very high-volume inquiries submitted to the department
- Continued working on the My-Permit Now permitting system for implementation in 2022
- Continued working on the annexation of properties along Post Oak Rd.
- Completed annexation of portions of the SECO development, a property along W. Live Oak, a property on Post Oak, and are in the process of annexing Phase 11 of the Stoneridge Subdivision
- Processed applications for fee waivers for affordable housing as adopted by City Council
- Increased the public input process during our STR ordinance rewrite
- Utilized newly created C1.5 zoning to allow more creative uses of properties abutting neighborhoods
- Digitized all approved plats
- Prepared a draft RFP for a new Comprehensive Plan which will be advertised before the end of 2021

### **What we plan to accomplish in 2021-2022**

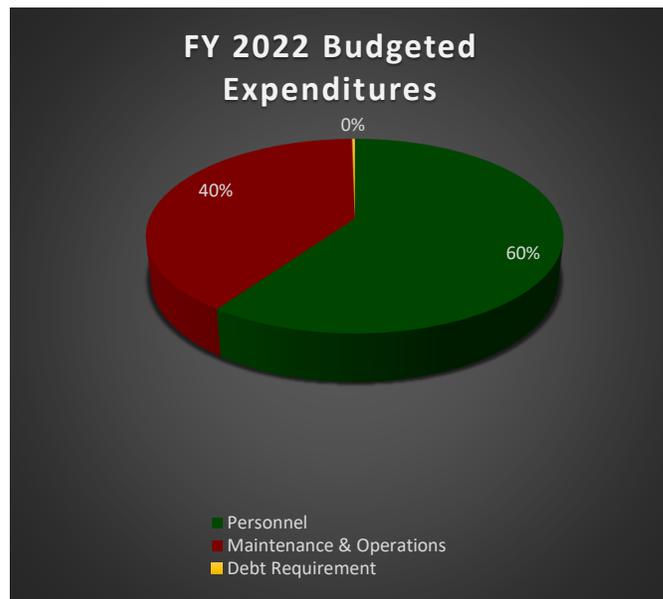
- Change the current Open Space Zoning District and potentially update other zoning areas
- Align historic landmark designation process with 2018 state statute
- Coordinate the annexation of area along E. Hwy 290
- Continue to support the effort to attract and retain affordable housing
- Continue to implement and provide updates to a 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
- Implement new permit system for all development related functions, potentially My Permit Now
- Streamline the STR process
- Finalize proposed changes to the STR ordinance
- Evaluate all development fees for budget consideration
- Begin the Comprehensive Plan process to include large scale community input
- Update existing applications and documents to help streamline the permitting process

<b>Development Services Department</b>					
<b>PERFORMANCE MEASURES</b>	<b>PROJECTED FY 18-19</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>
Zoning Cases Processed	12	20	16	21	20
Plats Reviewed	25	23	17	36	25
Inspections Conducted	1,700	1,700	2,100	4,184	4,000
Additions, alterations, accessory building permits issued.	145	170	244	252	250
Commercial Permits Issued	47	57	47	37	40
Housing Permits Issued	75	72	92	168	120
Code Enforcement Cases Addressed	850	900	900	1033	1200
Historic – Certificate of Appropriateness	140	127	147	135	140
Site Plan Cases Processed	30	22	16	19	20
Board of Adjustment Cases	5	4	5	2	5

### Development Services

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	607,919	669,329	677,116	744,505
Maintenance & Operations	281,186	421,137	206,640	499,546
Debt Requirement	4,191	4,184	4,192	3,112
<b>Total Expenditures</b>	<b>893,296</b>	<b>1,094,650</b>	<b>887,948</b>	<b>1,247,163</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Director of Development Services	1	1	1	1
Building Official	1	1	1	1
Building Inspector	2	2	2	2
Development Coordinator	1	1	1	1
Permit Clerk	0	0	1	1
Code Enforcement Officer	1	1	2	2
Historic Preservation Planner	1	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>9</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**DEVELOPMENT SERVICES DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Adopted</b>	<b>2021</b> <b>Projected</b>	<b>2022</b> <b>Adopted</b>
01-27-1040-00	Regular Wages -Planning & Bldg	444,244	463,901	471,518	501,100
01-27-1050-00	Regular Wages - Part Time	-	-	-	1,161
01-27-1060-00	Longevity	1,987	2,301	2,161	1,422
01-27-1070-00	Overtime Wages	-	5,000	5,000	5,000
01-27-2020-00	Social Security	30,930	34,629	36,619	38,914
01-27-2030-00	Retirement - TMRS	68,995	97,191	99,086	113,837
01-27-2040-00	Uniforms & Clothing	-	-	-	200
01-27-2050-00	Car Allowance	6,000	6,000	6,000	6,000
01-27-2060-00	Insurance - Hospitalization	55,763	60,306	56,732	76,871
01-27-2090-00	Professional Org - Personal	1,958	3,000	3,000	3,000
01-27-2100-00	Prof Education & Training	2,385	3,000	2,000	10,000
01-27-3020-00	Telephone	388	500	500	500
01-27-3030-00	Office Supplies & Forms	782	2,500	2,500	2,500
01-27-3040-00	Postage, Freight, Etc	-	250	250	250
01-27-3050-00	Ads & Public Notices	1,020	1,200	1,200	2,500
01-27-3060-00	Protocol & Social	591	2,000	3,000	7,000
01-27-3070-00	Travel Expenses	2,454	2,500	2,000	15,000
01-27-3090-00	Books, Periodicals, Etc	1	750	750	750
01-27-3130-00	Legal Expenses	149,651	50,000	60,000	60,000
01-27-3131-00	Plat Recording Fees	10	500	500	500
01-27-3135-00	Nuisance Abatement	400	6,000	6,000	6,000
01-27-3140-00	Contract Professional Services	33,230	255,312	30,000	260,000
01-27-3213-00	Credit Card/Bank Fees	220	-	-	-
01-27-3220-00	Insurance & Bonds	12,745	2,800	2,617	3,514
01-27-4010-00	Communications	7,584	9,530	8,422	9,530
01-27-4019-00	COVID-19 Coronavirus Expense	2,433	1,000	1,200	-
01-27-4020-00	Janitorial Services	-	-	-	1,378
01-27-4040-00	Small Tools & Equipment	153	2,000	500	1,000
01-27-4060-00	Office Machines Maintenance	-	-	-	-
01-27-4070-00	Computer/Software Maintenance	22,388	32,795	38,924	44,035
01-27-4410-00	Gasoline, Oil, & Lubrication	1,746	2,000	2,000	3,050
01-27-4430-00	Vehicle Maintenance	26	500	500	1,038
01-27-4435-00	Fleet Lease	28,146	28,000	25,777	28,000
01-27-4720-00	Historic Building Maintenance	12,875	15,000	15,000	40,000
01-27-6021-00	Principal - Computer/Software	2,383	2,384	2,384	-
01-27-6022-00	Interest - Computer/Software	-	-	-	-
01-27-6023-00	Principal - Computer/Software	1,808	1,800	1,639	1,721
01-27-6024-00	Interest - Computer/Software	-	-	169	86
01-27-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
01-27-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
	<b>Development Services Dept Exp</b>	<b>893,296</b>	<b>1,094,650</b>	<b>887,948</b>	<b>1,247,163</b>



# 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.

## 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 the 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 2020-2021

Due to the continued global COVID-19 pandemic, numbers of inspections were down. Once vaccinations were available, our department slowly resumed operations. We did implement a new plan review process that has helped with the increase of development in our area.

## What we plan to accomplish in 2021-2022

We will continue to provide environmental health services to the Citizens and visitors of Gillespie County. We will continue to look for ways to improve processes and communication with the general public as it pertains to environmental health.

### Gillespie County Health Division

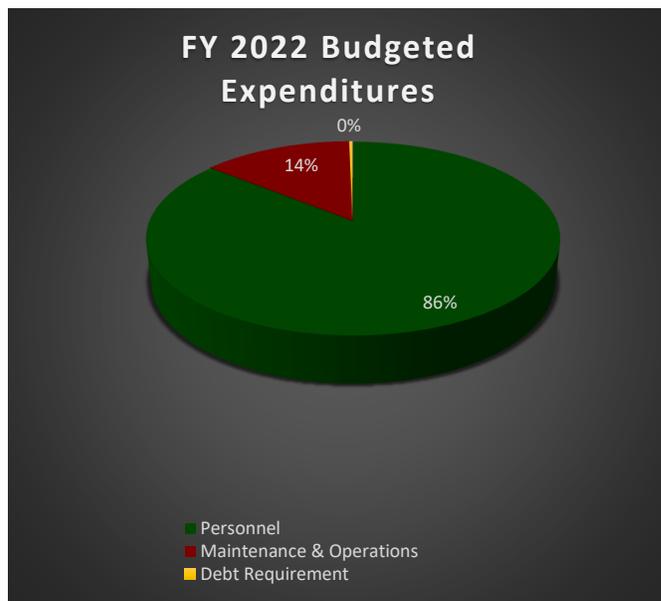
PERFORMANCE MEASURES	ACTUAL FY 18-19*	ACTUAL FY 19-20*	ACTUAL FY 20-21*	PROJECTED FY 21-22
Retail Food Service Inspections	457	385	271	330
Day Care Inspections	8	7	6	6
Foster Home Inspections	1	0	0	1
Independent School District Inspections	3	3	0	3
Retail Health Permits Issued	255	267	266	290
Temporary Health Permits Issued	338	315	135	190
Mobile Food Unit Permits Issued	33	40	41	47

\*Indicates actual calendar year statistics

### Health Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	193,120	204,731	204,913	215,339
Maintenance & Operations	23,915	56,744	54,284	34,757
Debt Requirement	1,087	1,084	1,087	753
<b>Total Expenditures</b>	<b>218,122</b>	<b>262,559</b>	<b>260,284</b>	<b>250,849</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Director Gillespie County Health Division	1	1	1	1
Food Safety Inspector	1	1	1	0
Senior Sanitarian	0	0	0	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**HEALTH DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
01-28-1030-00	Regular Wages-Full Time Emp	142,383	144,103	144,244	148,846
01-28-1060-00	Longevity	1,315	1,412	1,412	1,508
01-28-1070-00	Overtime Wages	-	-	-	-
01-28-2020-00	Social Security	9,356	11,132	11,143	11,502
01-28-2030-00	Retirement-TMRS	21,917	30,121	30,151	33,724
01-28-2040-00	Uniforms And Clothing	187	-	-	-
01-28-2060-00	Insurance-Hospitalization	17,962	17,963	17,963	19,759
01-28-2090-00	Professional Org - Personal	270	350	200	300
01-28-2100-00	Prof Education & Training	-	500	500	1,250
01-28-3010-00	Utilities	963	1,500	1,500	1,500
01-28-3020-00	Telephone	388	400	400	400
01-28-3030-00	Office Supplies & Forms	80	300	350	350
01-28-3040-00	Postage, Freight, Etc.	-	200	-	200
01-28-3050-00	Advertising & Public Notices	-	300	200	300
01-28-3060-00	Protocol & Social	-	100	100	100
01-28-3070-00	Travel Expenses	482	1,100	500	1,100
01-28-3080-00	Prof Org & Assoc - City	-	-	-	150
01-28-3090-00	Books, Periodicals, Etc	50	50	50	50
01-28-3100-00	Safety	-	100	100	100
01-28-3130-00	Legal Expenses	-	250	150	250
01-28-3140-00	Contract Professional Services	457	500	700	700
01-28-3220-00	Insurance & Bonds	995	1,000	906	1,237
01-28-4005-00	Health Dept Supplies	61	300	300	300
01-28-4010-00	Communications	1,465	4,695	3,322	4,695
01-28-4019-00	COVID-19 Coronavirus Expense	3,961	1,000	700	250
01-28-4020-00	Janitorial Service	-	-	-	1,233
01-28-4030-00	General Property Maintenance	24	200	200	200
01-28-4040-00	Small Tools & Equipment	-	300	300	300
01-28-4070-00	Computer/Software Maintenance	4,832	8,142	8,142	8,792
01-28-4221-00	Weather Emergency 2021	-	25,007	25,007	-
01-28-4410-00	Gasoline, Oil, & Lubrication	359	600	200	750
01-28-4430-00	Vehicle Maintenance	2	250	250	250
01-28-4435-00	Fleet Lease	9,525	9,600	10,207	10,000
01-28-6021-00	Principal - Computer/Software	333	334	334	-
01-28-6022-00	Interest - Computer/Software	-	-	-	-
01-28-6023-00	Principal - Computer/Software	753	750	683	717
01-28-6024-00	Interest - Computer/Software	-	-	70	36
	<b>Health Dept Expenditures</b>	<b>218,122</b>	<b>262,559</b>	<b>260,284</b>	<b>250,849</b>



# 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 or City Code Enforcement, 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 Presiding Judge serves on a four-week rotation with the District Court Judge and County Court at Law Judge as the reviewing Judge for warrants presented during the week, after hours and weekends. The Presiding Judge also serves on a five-week rotation with county Justices of the Peace as magistrate for individuals arrested by the Fredericksburg Police Department, Gillespie County and State law enforcement officers and is on call for Emergency Mental Health Detentions during the week, after hours and weekends.

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 2020-2021**

- 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 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 2021-2022

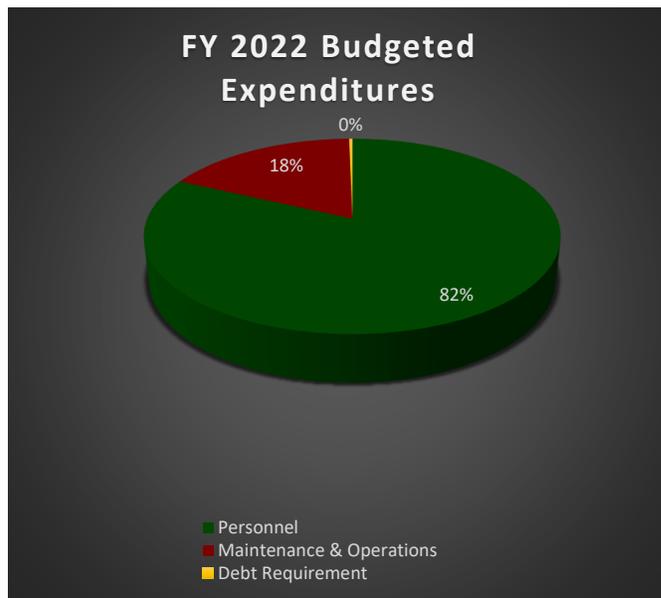
- Further implement standards and procedures for the efficient processing of cases and overall reduction in the number of pending cases
- Continue with the initial warrant audit and conduct future warrant audits on a quarterly basis
- Ensure proper data entry for Office of Court Administration reporting requirements
- Continue to meet the annual education requirements and engage in updated court administrative software training
- Continue public education on the functions of the Municipal Court
- Continue progress towards becoming a “paperless” Court to save operation costs and reduce environmental impact of the Court

<b>Court Statistics</b>	<b>FY20-21</b>
Traffic Citation Cases Filed	597
Penal Code Cases Filed	249
Other State Law Cases Filed	120
City Ordinance Cases Filed	17
Juvenile Cases Filed	36
Total Cases Filed	1,019
Total Active Cases Without a Disposition as of 09/30/21	3,560
Total Inactive Cases as of 09/30/21 (Does not include warrants)	1,428
Arrest Warrants Issued	297
Capias Pro Fine Warrants	66
Search Warrants Issued	22
Magistrate Warnings given	425
Emergency Mental Health Hearings held	7
Show Cause and other Required Hearings held	136
Bench Trials	2
Jury Trials	0
Total Cases with Disposition	952
Total Fines/Costs Collected	\$214,268
Fines/Costs Collected Kept by City	\$144,719
Fines/Costs Collected remitted to State	\$69,549

### Municipal Court

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	140,108	149,728	147,360	232,793
Maintenance & Operations	31,575	50,422	46,856	50,312
Debt Requirement	1,187	1,184	1,188	854
<b>Total Expenditures</b>	<b>172,870</b>	<b>201,334</b>	<b>195,404</b>	<b>283,959</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Municipal Judge	1	1	1	1
Municipal Court Clerk	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**MUNICIPAL COURT DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
01-29-1020-00	Regular Wages-Mun Judge &Clerk	90,023	98,994	96,571	142,797
01-29-1050-00	Part Time Wages	20,913	12,500	13,142	18,760
01-29-1060-00	Longevity	222	185	185	72
01-29-1070-00	Overtime Wages	17	-	-	5,000
01-29-2020-00	Social Security	8,433	8,046	8,407	12,747
01-29-2030-00	Retirement - TMRS	13,708	20,530	20,028	33,167
01-29-2060-00	Insurance - Hospitalization	6,792	9,473	9,026	20,250
01-29-2090-00	Professional Org - Personal	330	400	-	400
01-29-2100-00	Prof Education & Training	(100)	500	500	500
01-29-3010-00	Utilities	1,046	1,500	1,500	1,500
01-29-3020-00	Telephone	-	300	-	300
01-29-3030-00	Office Supplies & Forms	1,572	2,400	2,400	2,400
01-29-3040-00	Postage, Freight, Etc	-	700	-	700
01-29-3050-00	Ads & Public Notices	203	200	100	200
01-29-3060-00	Protocol & Social	23	150	100	150
01-29-3070-00	Travel Expenses	303	1,000	600	1,000
01-29-3090-00	Books, Periodicals, Etc	27	150	-	150
01-29-3100-00	Safety	-	400	-	400
01-29-3140-00	Contract Professional Services	1,093	1,500	1,500	1,500
01-29-3190-00	Misc Municipal Court Expenses	1,259	750	750	750
01-29-3220-00	Insurance & Bonds	276	300	277	323
01-29-3273-00	Municipal Court Office Lease	20,542	22,000	20,542	20,542
01-29-4010-00	Communications Expense	333	260	400	260
01-29-4019-00	COVID-19 Coronavirus Expense	250	125	400	250
01-29-4030-00	General Property Maintenance	723	750	750	750
01-29-4040-00	Small Tools & Equipment	-	200	200	200
01-29-4060-00	Office Machines Maintenance	33	100	100	100
01-29-4065-00	Office Equipment Rental	777	1,000	1,000	1,000
01-29-4070-00	Computer/Software Maintenance	2,885	15,737	15,737	16,937
01-29-6021-00	Principal - Computer/Software	333	334	334	-
01-29-6022-00	Interest - Computer/Software	-	-	-	-
01-29-6023-00	Principal - Computer/Software	854	850	774	813
01-29-6024-00	Interest - Computer/Software	-	-	80	41
	<b>Municipal Court Dept Expenditures</b>	<b>172,870</b>	<b>201,334</b>	<b>195,404</b>	<b>283,959</b>



# 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 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 2020-2021**

- Designed and acted as project management of construction of sidewalk improvement projects throughout the City as part of the Sidewalk Improvement Program
- Designed and oversaw a number of drainage improvement projects throughout the City including Old Fair Park, Industrial Loop, and Beverly Drive (ongoing)
- Coordinated a traffic impact study relating to high priority roadway extension projects identified in the Transportation Master Plan and short-term operational and safety improvement projects
- Continued to coordinate with TxDOT and Gillespie County on Relief Route Corridor Study
- Oversaw construction of new Electric Dept. building at Consolidated Warehouse

- Oversaw construction of new cell at City Landfill
- Submitted grant application for S. Llano Shared-Use Bridge and E. Ufer St. Sidewalk Project and received conditional approval for future funding
- Submitted grant application through Flood Infrastructure Fund for Flood Early Warning System Project and drainage improvements at the intersection of N. Llano and E. College (awaiting results)
- Oversaw construction of HWY 290 East Water Transmission Main, Knauth Pump Station and water ground storage tank at Knauth, Cross Mountain and North Tank Site
- Oversaw construction of the Green Meadows Lift Station Replacement Project
- Completed design and bid Boot Ranch Lift Station Rehabilitation Project
- Oversaw design and construction of the Main Street Decorative Light Replacement Project
- Updated GIS database to reflect completed Public Works projects and subdivisions

### **What we plan to accomplish in 2021-2022**

- Continue design and construction of city-wide sidewalk improvement program
- Continue coordinating with TxDOT and Gillespie County regarding transportation improvement project
- Coordinate with TxDOT regarding transportation alternative funding for S. Llano Shared-Use Bridge and E. Ufer St. Sidewalk project
- Oversee design and construction of various drainage improvement projects to be completed by Stormwater/Vegetation Management Department
- Review Public Works operations to improve efficiency
- Design and construction of water and wastewater utilities for West Live Oak Annexation
- Design and construction of 2 inch water and 4 inch wastewater main replacement project
- Design and construction of the East Main Street Water Line Rehabilitation project
- Provide project management services for the construction of the Boot Ranch Lift Station Rehabilitation project
- Provide project management services for the Friendship Lane Sewer Expansion Project
- Provide project management services for the electric meter replacement project
- Continue to update geographic information system to reflect completion of public improvements

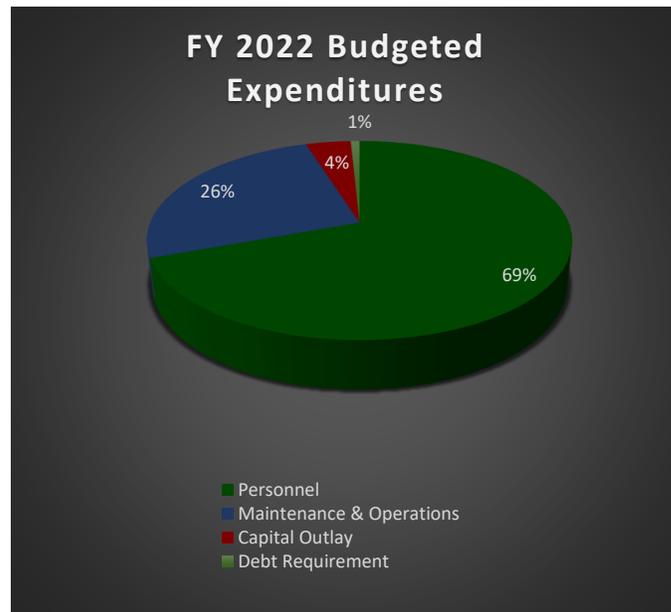
Engineering Department					
PERFORMANCE MEASURES	PROJECTED FY 20-21	ACTUAL FY 20-21	PROJECTED FY 21-22	GOAL FY 21-22	GOAL 21-22 NOTES
Construction Plans Reviewed	14	15	15	15	Water Utility Bond Projects (3), Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station, Bell Street Water Line, Electric Dept Building, Main Street Decorative Project
# of Active CIP's	14	8	16	14	Water Utility Bond Projects (3), Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station, Bell Street Water Line, Electric Meter Change Out, Fort Martin Scott Water Line, 2" Water Main Replacement, 4" Sewer Main Replacement, East Main Street Water Rehab Project, West Live Oak Water/Sewer Project, Friendship Lane Sewer Expansion Project, Water Infrastructure Generators, Boot Ranch Lift Station
CIP Design Contracts Initiated	9	8	8	8	Water Utility Bond Projects (3), Annual Sidewalk Improvements, Annual Paving Program; Short Term Transportation Project, Green Meadows Lift Station, Electric Meter Replacement, East Main Street Water Line Project
CIP Design Contracts Completed	12	8	8	8	Water Utility Bond Projects (3), Landfill Cell #8, Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station

<b>PERFORMANCE MEASURES</b>	<b>PROJECTED FY 19-20</b>	<b>ACTUAL FY 19-20</b>	<b>PROJECTED FY 20-21</b>	<b>GOAL FY 20-21</b>	<b>GOAL 19-20 NOTES</b>
CIP Projects Constructed	8	8	8	8	Water Utility Bond Projects (3), Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station, Bell Street Water Line, Electric Meter Change Out, Fort Martin Scott Water Line, 2" Water Main Replacement, 4" Sewer Main Replacement, East Main Street Water Rehab Project, West Live Oak Water/Sewer Project, Friendship Lane Sewer Expansion Project, Water Infrastructure Generators; Boot Ranch Lift Station
Design Contracts Completed on Schedule	9	8	9	8	Water Utility Bond Projects (3), Landfill Cell #8, Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station
Project Designs (under/over) Budget	9/0	6/0	9/0	6/0	Sidewalk Improv., TxDOT Relief Route Study, Annual Paving Project, Traffic Impact Study, Green Meadows LS, Boot Ranch LS
Project Construction (under/over) Budget	8/0	6/0	8/0	6/0	Water Utility Bond Projects (3), Landfill Cell #8, Annual Sidewalk Improvements, Annual Paving Program; Green Meadows Lift Station, Bell Street Water Line

### Engineering Department

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	167,603	177,047	177,259	187,908
Maintenance & Operations	49,775	66,274	38,566	69,815
Capital Outlay	10,981	11,000	11,000	11,000
Debt Requirement	3,237	3,234	3,238	2,159
<b>Total Expenditures</b>	<b>231,596</b>	<b>257,555</b>	<b>230,063</b>	<b>270,882</b>

Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Director of Public Works and Utilities/Asst City Manager	1	1	1	1
Assistant Director of Public Works and Utilities	1	1	1	1
Assistant City Engineer	1	1	1	1
Staff Engineer	1	1	1	1
Program Manager	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**ENGINEERING DEPT EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Adopted</b>	<b>2021</b> <b>Projected</b>	<b>2022</b> <b>Adopted</b>
01-30-1035-00	Regular Wages - Engineering	124,893	126,267	126,500	130,812
01-30-1050-00	Regular Wages - Part Time Emp	-	-	-	1,161
01-30-1060-00	Longevity	667	742	742	818
01-30-1070-00	Overtime Wages	-	-	-	-
01-30-2020-00	Social Security	8,932	9,716	9,734	10,159
01-30-2030-00	Retirement - TMRS	19,175	26,291	26,339	29,525
01-30-2060-00	Insurance - Hospitalization	13,937	14,031	13,944	15,434
01-30-2090-00	Professional Org - Personal	290	500	500	500
01-30-2100-00	Prof Education & Training	218	2,500	750	2,500
01-30-3030-00	Office Supplies & Forms	113	400	200	200
01-30-3040-00	Postage, Freight, Etc	29	200	25	200
01-30-3050-00	Ads & Public Notices	-	500	200	400
01-30-3060-00	Protocol & Social	113	500	500	500
01-30-3070-00	Travel Expenses	108	1,000	250	1,000
01-30-3080-00	Prof Org & Assoc - City	125	500	100	500
01-30-3090-00	Books, Periodicals, Etc	-	200	-	100
01-30-3100-00	Safety	168	450	450	450
01-30-3140-00	Contract Professional Services	391	1,000	400	1,000
01-30-3220-00	Insurance & Bonds	1,029	1,100	1,460	2,035
01-30-4010-00	Communications	5,774	10,075	8,697	10,075
01-30-4019-00	COVID-19 Coronavirus Expense	929	-	475	-
01-30-4020-00	Janitorial Services	-	-	-	1,378
01-30-4040-00	Small Tools & Equipment	267	1,000	300	500
01-30-4060-00	Office Machines Maintenance	1,162	1,500	1,000	1,000
01-30-4067-00	Storage Rental Fee	3,024	3,300	3,300	3,300
01-30-4070-00	Computer/Software Maintenance	17,699	23,299	23,299	25,839
01-30-4300-00	Engineering Supplies & Exp	-	250	100	250
01-30-4410-00	Gasoline, Oil & Lubrication	1,727	2,000	1,750	2,050
01-30-4430-00	Vehicle Maintenance	5	-	-	38
01-30-4435-00	Fleet Lease	16,604	16,000	(5,190)	16,000
01-30-5100-00	Update Aerial Photos	10,981	11,000	11,000	11,000
01-30-6021-00	Principal - Computer/Software	2,383	2,384	2,384	-
01-30-6022-00	Interest - Computer/Software	-	-	-	-
01-30-6023-00	Principal - Computer/Software	854	850	774	813
01-30-6024-00	Interest - Computer/Software	-	-	80	41
01-30-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
01-30-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
	<b>Engineering Dept Expenditures</b>	<b>231,596</b>	<b>257,555</b>	<b>230,063</b>	<b>270,882</b>



# 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 93 miles of overhead and 8 miles of underground distribution line, all metering equipment (5,700 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 intentions

## **What we accomplished in 2020-2021**

- Hill and Vine – 210 S. Adams
- Main Street Light Replacement – 100 W. Main to 300 E. Main
- Guido – 1328 S. Hwy 16
- FISS Middle School Rehab and Transfer – 110 W. Travis
- West End Pizza – 209 E. San Antonio

## **What we plan to accomplish in 2021-2022**

- Wing Cottages – 506 E. Ufer
- Albert Hotel – 234 E. Main
- Line relocation – 980 Old San Antonio Rd
- Meter Replacement
- Convention Center – 1413 N. Hwy 87
- Turner Hall – 103 W. Travis
- The Emigrant – 341 E. Main
- Fredericksburg Hotel – 108 E. Ufer
- Sandcastle Underground Rehab
- Street Light Replacement – Main Street

<b>Electric Department</b>				
<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>
Led lights changed out	219	10	225	30
Substation breakers replaced	1	1	1	1
Loss time accidents	0	0	0	0
Solar installations	2	5	5	4

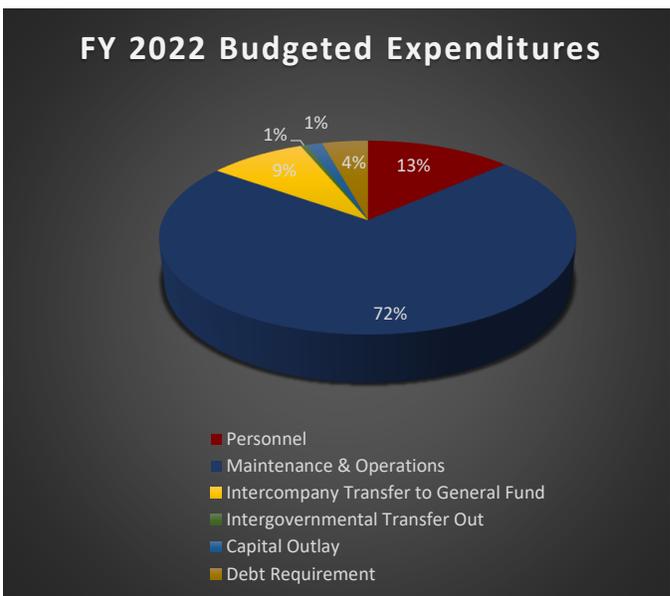
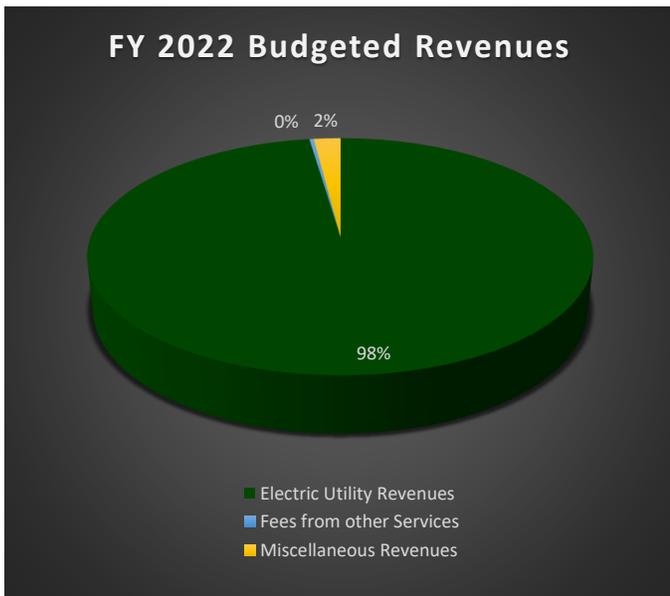
**Electric Fund**

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Electric Utility Revenues	10,477,108	11,648,000	11,527,600	12,117,910
Fees from other Services	43,257	30,000	39,250	40,400
Miscellaneous Revenues	250,186	409,921	326,558	247,658
Electric System Revenue Notes Proceeds	2,300,000	-	-	-
<b>Total Revenues</b>	<b>13,070,552</b>	<b>12,087,921</b>	<b>11,893,408</b>	<b>12,405,968</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	1,442,083	1,574,919	1,606,440	1,692,050
Maintenance & Operations	8,140,443	8,908,714	9,020,486	9,012,130
Intercompany Transfer to General Fund	863,800	1,049,032	1,070,407	1,116,537
Intergovernmental Transfer Out	70,761	71,909	71,909	75,472
Capital Outlay	1,935,241	1,250,898	1,245,899	179,618
Debt Requirement	307,885	536,031	536,043	532,845
<b>Total Expenditures</b>	<b>12,760,213</b>	<b>13,391,503</b>	<b>13,551,184</b>	<b>12,608,652</b>

<b>Electric Fund Excess (Deficit)</b>	<b>310,338</b>	<b>(1,303,582)</b>	<b>(1,657,776)</b>	<b>(202,684)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Electric Department Superintendent	1	1	1	1
Assistant Electric Department Superintendent	1	1	1	1
Line Technician	2	2	2	2
Lineman Apprentice	1	2	2	3
Lineman Helper	2	1	1	0
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**ELECTRIC FUND REVENUES**

<b>Account Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
02-00-4101-00	Residential Sales	4,436,814	4,927,000	4,927,000	5,150,000
02-00-4102-00	Commercial Sales	5,897,402	6,554,000	6,459,000	6,798,000
02-00-4104-00	Public Streets & Hwy Lights	20,241	21,000	22,300	21,630
02-00-4106-00	Security Lights	75,887	76,000	74,300	78,280
02-00-4110-00	Forfeited Discounts	46,764	70,000	45,000	70,000
02-00-4114-00	Temporary Fee	2,775	3,000	3,250	3,400
02-00-4115-00	Transformer Fee	20,400	9,000	16,000	17,000
02-00-4125-00	Electric Permits & Inspections	20,082	18,000	20,000	20,000
02-00-4140-00	Fiber Optic Lease	29,537	38,000	29,537	29,537
02-00-4145-00	FCVB IT Services Reimbursement	-	-	-	11,100
02-00-4150-00	Interest Income	23,262	12,000	2,100	2,100
02-00-4165-00	Miscellaneous Elect Revenue	142,506	285,000	220,000	150,000
02-00-4170-00	Christmas Lights	960	1,000	1,000	1,000
02-00-4179-00	Debt Proceeds - Golf Course	53,921	53,921	53,921	53,921
02-00-4183-00	Proceeds-ElecSystemRevNotes2020	2,300,000	-	-	-
02-00-4184-00	FEMA Proceeds - Weather 2021	-	20,000	20,000	-
	<b>Electric Fund Revenues</b>	<b>13,070,552</b>	<b>12,087,921</b>	<b>11,893,408</b>	<b>12,405,968</b>

**ELECTRIC FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
02-21-1030-00	Regular Wages-Full Time Emp	983,687	1,027,268	1,050,576	1,098,015
02-21-1050-00	Regular Wages-part-time Time Emp	-	-	-	1,161
02-21-1060-00	Longevity	8,941	9,155	9,153	9,292
02-21-1070-00	Overtime & Stand-by Wages	72,854	90,000	102,000	75,000
02-21-2020-00	Social Security	77,648	83,876	88,872	90,535
02-21-2030-00	Retirement-TMRS	164,087	227,035	219,364	265,452
02-21-2040-00	Uniforms & Clothing	2,641	2,800	2,700	2,800
02-21-2050-00	Car Allowance	9,003	9,003	9,003	9,003
02-21-2060-00	Insurance-Hospitalization	123,223	125,782	124,772	140,792
02-21-2090-00	Professional Org - Personal	1,028	800	600	600
02-21-2100-00	Prof Education & Training	4,698	12,500	6,000	7,500
02-21-2206-00	Customer Collections & Records	750	500	100	500
02-21-3010-00	Utilities	14,863	24,500	27,000	25,000
02-21-3020-00	Telephone	2,076	2,000	2,300	2,100
02-21-3030-00	Office Supplies & Forms	3,780	6,500	14,000	7,500
02-21-3040-00	Postage, Freight, Etc	7,246	12,500	3,100	4,000
02-21-3050-00	Advertising & Public Notices	1,008	1,200	1,100	1,100
02-21-3060-00	Protocol & Social	7,779	12,000	6,000	6,000
02-21-3070-00	Travel Expenses	13,107	12,000	6,000	8,000
02-21-3080-00	Prof Org & Assoc - City	10,764	10,000	10,200	10,000
02-21-3090-00	Books Periodicals, Etc	103	100	100	100
02-21-3100-00	Safety	8,622	8,250	400	8,600
02-21-3120-00	Audit Expenses	6,585	6,620	7,135	8,596
02-21-3130-00	Legal Expenses	224	-	-	-
02-21-3140-00	Contract Prof Services	74,556	28,000	44,000	58,500
02-21-3160-00	Economic, Ind & Bus Dev	56,000	56,000	56,000	60,000
02-21-3190-00	Miscellaneous Elect Dept Exp	1,805	10,000	2,000	3,000
02-21-3200-00	Uncollectible Accounts	3,143	10,000	3,000	3,000
02-21-3203-00	Bad Debt Recovery	(3,348)	(3,000)	(1,500)	(2,000)
02-21-3213-00	Bank Fees	2,694	3,600	4,400	4,700
02-21-3220-00	Insurance & Bonds	11,585	11,600	13,204	20,285
02-21-3250-00	In Lieu Of Taxes	863,800	1,049,032	1,070,407	1,116,537
02-21-3261-00	Issuance Costs-ELSystemRevNote	44,830	-	-	-
02-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,472
02-21-4010-00	Communications	12,518	14,900	13,788	14,900
02-21-4019-00	COVID-19 Coronavirus Expense	2,520	-	-	-
02-21-4020-00	Janitorial/Housekeeping	2,926	4,500	3,600	5,020
02-21-4030-00	General Property Maintenance	14,693	13,500	14,500	8,500
02-21-4032-00	Satellite TV Service	846	700	3,300	900
02-21-4040-00	Small Tools & Equipment	19,904	47,780	42,000	20,000
02-21-4041-00	Tool Repair	633	1,500	400	800
02-21-4060-00	Office Equipment Maintenance	2,247	3,000	800	1,500
02-21-4065-00	Office Equipment Rental	3,837	4,000	5,400	4,000
02-21-4070-00	Computer/Software Maintenance	87,286	107,963	95,439	106,341
02-21-4230-00	Street Light Maintenance	5,345	5,500	1,900	3,000
02-21-4239-00	Street Lighting Power	20,241	21,500	24,000	20,300
02-21-4240-00	Power Purchases	5,953,686	6,700,000	6,940,000	6,832,300
02-21-4241-00	Transmission Provider Fees	1,594,878	1,640,000	1,650,000	1,694,000
02-21-4251-00	Inventory Shrinkage	5,411	500	1,500	1,500
02-21-4264-00	SCADA Maintenance	1,677	1,500	-	1,200
02-21-4280-00	Meter Maintenance & Expenses	15,739	16,000	3,000	3,000
02-21-4290-00	Transformer Maintenance	36,833	50,000	15,000	40,000
02-21-4300-00	Underground Line Maintenance	12,208	15,000	12,000	15,000
02-21-4310-00	Overhead Line Maintenance	32,071	20,000	3,500	12,500
02-21-4312-00	Christmas Lights	192	3,000	200	2,000
02-21-4330-00	Maint Of Station Equipment	1,533	1,000	500	1,000

02-21-4362-00	Fiber Optic Network Maint	1,245	-	-	-
02-21-4364-00	Pole Maintenance	12,869	11,000	3,000	7,000
02-21-4375-00	Fiber Optic Network Maint	1,472	1,200	1,400	1,200
02-21-4376-00	Meter Data Mgt System Maint	41,964	12,000	1,000	-
02-21-4410-00	Gasoline, Oil, & Lubrication	8,843	10,000	10,000	10,050
02-21-4430-00	Vehicle Maintenance - Trucks	16,385	20,000	12,000	15,038
02-21-4435-00	Fleet Lease	12,542	13,000	13,120	14,000
02-21-5122-00	2021 Message Boards	-	-	-	4,550
02-21-5123-00	Mechanic Diagnostic Equipment	-	-	-	768
02-21-5210-00	Inventory Purchases	(34,576)	175,000	175,000	125,000
02-21-5240-00	Meters	5,096	11,000	3,000	-
02-21-5250-00	Transformers	47,652	40,000	25,000	30,000
02-21-5275-00	Electric Department Building	1,855,610	394,398	394,399	-
02-21-5286-00	Boom Truck FY 2020	35,000	-	-	-
02-21-5287-00	Main St Decorative Lighting	-	490,000	490,000	-
02-21-5288-00	Forklift - 2021	-	32,500	32,500	-
02-21-5364-00	Pole, Towers, & Fixtures	5,814	6,000	4,000	6,000
02-21-5365-00	Overhead Conductors & Devices	2,169	5,000	3,000	3,000
02-21-5366-00	Underground Conduit	1,398	2,000	2,000	1,300
02-21-5367-00	Underground Conductors	9,335	15,000	10,000	9,000
02-21-5373-00	Street Lighting & Signal Sys	7,744	40,000	42,000	-
02-21-5382-00	Replace Substation Breakers	-	40,000	65,000	-
02-21-6021-00	Principal - Computer/Software	4,800	4,800	4,800	-
02-21-6023-00	Principal - Computer/Software	3,013	3,000	2,731	2,868
02-21-6024-00	Interest - Computer/Software	-	-	281	144
02-21-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
02-21-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
02-21-6203-00	Principal - Electric Warehouse	280,000	265,000	265,000	270,000
02-21-6204-00	Interest - Electric Warehouse	20,072	35,855	35,855	31,151
02-21-6205-00	Principal - Elect Meter Replace	-	227,376	227,376	218,418
02-21-6206-00	Interest - Elect Meter Replace	-	-	-	8,959
	<b>Electric Fund Expenditures</b>	<b>12,760,213</b>	<b>13,391,503</b>	<b>13,551,184</b>	<b>12,608,652</b>
	<b>Electric Fund Excess (Deficit)</b>	<b>310,338</b>	<b>(1,303,582)</b>	<b>(1,657,776)</b>	<b>(202,684)</b>



# The City of Fredericksburg

*Water Fund*

# Water Fund

## **Description**

The Water/Wastewater Department delivers the best quality of service possible for the citizens and guests 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 guests 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 2020-2021**

- Complete Bell St. water line
- Complete Green Meadows lift station
- Complete first round of valve and Hydrant maintenance
- Take over new infrastructure from bond project

## **What we plan to accomplish in 2021-2022**

- Complete Water line at fort Martin Scott
- Take Windcrest lift station offline
- Replace broken valves in our water
- Work with contractors on 2" line replacement

<b>Water Department</b>					
	<b>PERFORMANCE MEASURES</b>	<b>PROJECTED FY 20-21</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>	<b>ACTUAL FY 21-22</b>
<b>Construction, Maintenance &amp; Repair</b>	Water Taps Installed	12	10	22	25
	Number of Customer Service Calls	355	514	480	830
	Number of Water Leaks Repaired	21	25	19	24
	% Of Water Main Leaks Responded to within 24 Hours	100	100	100	100
	Line Locates, Spotted, and Marked	636	1,393	940	1,251
	Linear Footage of Water Main Replaced	500	300	800	740
	Linear Footage of New Water Mains Constructed In-House	1,200	900	1,640	3,000
	Number of New Fire Hydrants Installed	10	3	2	3
	Number of Fire Hydrants Replaced	2	2	0	0
	Number of Fire Hydrant Repaired	1	2	0	0
	Total Number of Fire Hydrants	675	735	737	812
<b>Water Treatment</b>	Average Daily Ground Water Distributed (MG)	2.2	2.25	2.5	2.4
	Peak Day (MGD)	4.3	4.5	4.5	4.7
	Lowest Safe Operating Capacity (MGD)	0.5	1.0	1.5	1.6
<b>Waste Water</b>	Average Daily Wastewater Treatment (MG)	1.175	1.172	1.174	1.165
	Number of Sanitary Sewer Overflows	1	0	0	0
	% Of Sanitary Sewer Overflow Calls Responded to Within 24 hours	100	N/A	N/A	N/A
	Customer Service Calls	N/A	N/A	N/A	N/A
	% Of Customer Service Calls Responded to Within 24 hours	100	100	100	100
	Footage of Collection Lines Inspected	1,200	900	1,200	1,160
	Footage of Collection Lines Cleaned	8,328	14,325	15,500	16,000
	Wastewater Treated (MG)	418.1	428.05	385.3	387.3
	Average Daily Effluent Water	.468	.734	.597	.665
Bio-Solids Produced (Cu. Yds.)	2536	2664	2680	3056	

Water Fund

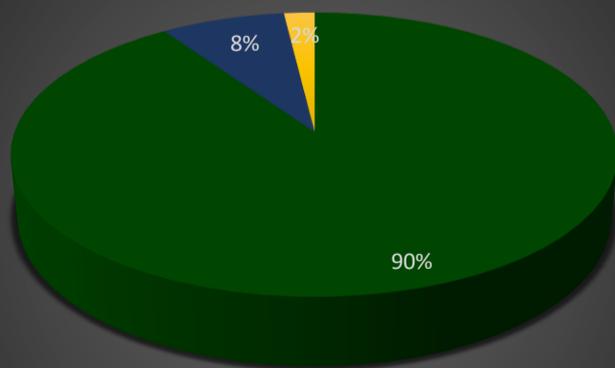
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Water Utility Revenues	7,897,771	8,320,000	8,310,000	8,485,000
Fees from other Services	584,214	483,500	928,500	724,000
Miscellaneous Revenues	712,543	264,461	856,096	178,361
<b>Total Revenues</b>	<b>9,194,528</b>	<b>9,067,961</b>	<b>10,094,596</b>	<b>9,387,361</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	1,949,673	2,140,291	2,103,804	2,278,247
Maintenance & Operations	1,752,258	1,873,311	1,796,530	1,838,827
Intercompany Transfer to General Fund	737,000	816,116	908,514	844,862
Intercompany Transfer to Capital Project Fund	5,455,676	-	-	-
Intergovernmental Transfer Out	14,761	15,909	15,909	15,472
Capital Outlay	371,847	2,367,000	1,192,000	10,289,013
Debt Requirement	2,313,173	2,315,505	2,315,521	2,181,101
<b>Total Expenditures</b>	<b>12,594,388</b>	<b>9,528,132</b>	<b>8,332,278</b>	<b>17,447,522</b>

<b>Water Fund Excess (Deficit)</b>	<b>(3,399,860)</b>	<b>(460,171)</b>	<b>1,762,318</b>	<b>(8,060,161)</b>
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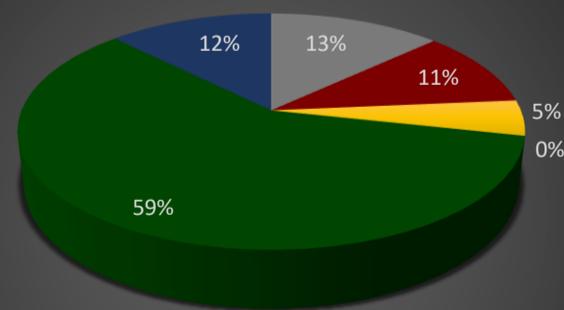
Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Water Department Superintendent	1	1	1	1
Distribution Collection Foreman	1	1	1	0
Water Production Operator	1	1	1	1
Crew Chiefs	3	3	3	3
Crew Workers	6	6	5	5
Meter Technician	0	0	0	1
Wastewater Plant Manager	1	1	1	1
Wastewater Plant Operator	2	2	3	3
Master Electrician	1	1	1	0
Asst. Superintendent/Master Electrician	0	0	0	1
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

FY 2022 Budgeted Revenues



Water Utility Revenues  
Fees from other Services  
Miscellaneous Revenues

FY 2022 Budgeted Expenditures



Personnel  
Maintenance & Operations  
Intercompany Transfer to General Fund  
Intergovernmental Transfer Out

**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**WATER FUND REVENUES**

<b>Account Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
03-00-4102-00	Water Connection Charges	-	2,500	20,000	5,000
03-00-4103-00	Water Permits & Inspections	25,607	20,000	25,000	25,000
03-00-4105-00	Water Sales - Residential	3,040,730	3,227,000	3,227,000	3,300,000
03-00-4106-00	Water Sales - Multi Family	132,693	143,000	143,000	143,000
03-00-4107-00	Water Sales - Commercial	1,326,558	1,375,000	1,375,000	1,400,000
03-00-4110-00	Forfeited Discounts	31,332	35,000	25,000	35,000
03-00-4118-00	Effluent Sales	42,435	50,000	50,000	50,000
03-00-4145-00	FCVB IT Services Reimbursement	-	-	-	7,400
03-00-4150-00	Interest Income	518,505	50,000	18,500	19,000
03-00-4160-00	Lease Income - Weimers	860	861	861	861
03-00-4161-00	City Farm Lease-Meier	600	600	600	600
03-00-4165-00	Miscellaneous Water Revenue	4,695	3,000	3,500	3,500
03-00-4181-00	Proceeds -Sale of Fixed Assets	13,600	10,000	23,900	22,000
03-00-4184-00	FEMA Proceeds - Weather 2021	-	50,000	25,000	-
03-00-4185-00	American Rescue Plan Act	-	-	653,735	-
03-00-4200-00	Effluent Sales On Demand	5,195	5,000	4,500	5,000
03-00-4202-00	Sewer Connection Charges	-	2,500	25,000	10,000
03-00-4205-00	Sewer Sales - Residential	1,932,586	2,052,000	2,052,000	2,100,000
03-00-4206-00	Sewer Sales - Multi Family	145,869	157,000	157,000	157,000
03-00-4207-00	Sewer Sales - Commercial	1,245,568	1,281,000	1,281,000	1,300,000
03-00-4265-00	Miscellaneous Sewer Revenue	174,284	150,000	130,000	125,000
03-00-4361-00	Water Sales - Warehouse	3,206	3,500	4,000	4,000
03-00-4500-00	Water Impact Fee	290,950	250,000	425,000	350,000
03-00-4505-00	Sewer Impact Fee	259,257	200,000	425,000	325,000
	<b>Water Fund Revenues</b>	<b>9,194,528</b>	<b>9,067,961</b>	<b>10,094,596</b>	<b>9,387,361</b>

**WATER FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
03-21-1030-00	Reg. Wages-full Time Emp.	1,269,909	1,329,489	1,299,004	1,391,577
03-21-1050-00	Regular Wages - Part Time Emp	-	2,000	1,000	2,161
03-21-1060-00	Longevity	12,856	13,527	13,375	11,585
03-21-1070-00	Overtime & Stand-by Wages	130,671	160,000	160,000	150,000
03-21-2020-00	Social Security	102,309	111,308	112,713	118,982
03-21-2030-00	Retirement - Tmrs	216,381	301,033	304,782	348,374
03-21-2040-00	Uniforms & Clothing	8,369	10,000	10,000	10,000
03-21-2050-00	Car Allowance	9,228	9,228	9,228	9,228
03-21-2060-00	Insurance - Hospitalization	199,950	203,706	193,702	236,340
03-21-2090-00	Professional Org. - Personal	388	1,000	1,000	1,000
03-21-2100-00	Prof. Education & Training	8,644	8,000	8,000	8,500
03-21-3010-00	Utilities	21,522	22,000	25,000	26,000
03-21-3020-00	Telephone	3,227	3,500	3,300	3,500
03-21-3030-00	Office Supplies & Forms	4,757	6,000	4,700	5,000
03-21-3040-00	Postage, Freight, Etc.	5,781	7,100	4,000	4,750
03-21-3050-00	Advertising & Public Notices	828	1,500	800	1,000
03-21-3060-00	Protocol & Social	2,876	6,000	6,000	6,500
03-21-3070-00	Travel Expenses	1,802	8,000	4,000	8,000
03-21-3080-00	Prof. Org. & Assoc. - City	83	500	200	200
03-21-3090-00	Books, Periodicals, Etc.	103	250	250	250
03-21-3101-00	Safety	8,550	10,000	8,500	10,000
03-21-3120-00	Audit Expense	6,286	6,310	6,825	8,222
03-21-3130-00	Legal Expense	1,359	2,100	1,000	1,250
03-21-3140-00	Contract Prof. Services	36,558	20,000	40,000	40,000
03-21-3160-00	Econ., Ind. & Bus. Development	14,000	14,000	14,000	60,000
03-21-3200-00	Uncollectible Accounts	2,022	5,500	1,000	1,750
03-21-3210-00	Hahn Well Lease Payments	9,827	8,500	9,827	9,827
03-21-3213-00	Bank Fees	2,890	3,600	4,400	4,700
03-21-3220-00	Insurance & Bonds	50,657	45,700	50,103	44,946
03-21-3250-00	In Lieu Of Taxes	737,000	816,116	908,514	844,862
03-21-3259-00	CostOfIssue-2020UtilRevRefBond	76,903	-	-	-
03-21-3274-00	City Contribution - Dispatch	14,761	15,909	15,909	15,472
03-21-4010-00	Communications	30,150	23,130	22,018	31,130
03-21-4019-00	COVID-19 Coronavirus Expense	16,982	10,000	8,487	-
03-21-4020-00	Janitorial/housekeeping	3,398	4,000	3,875	6,752
03-21-4030-00	General Property Maintenance	31,393	26,500	26,500	35,000
03-21-4040-00	Small Tools & Equipment	32,543	37,780	38,000	35,000
03-21-4060-00	Office Machines Maintenance	2,225	3,000	2,000	2,000
03-21-4065-00	Office Equipment Rental	3,836	4,000	5,800	6,000
03-21-4070-00	Computer/software Maintenance	95,283	162,091	156,944	125,461
03-21-4160-00	Fluoridation Expenses	11,022	12,500	12,500	13,000
03-21-4165-00	Water Treatment Expenditures	11,901	12,000	12,000	12,500
03-21-4170-00	Water Testing	13,966	13,000	12,000	12,000
03-21-4171-00	Sewage Testing	55,796	42,500	55,000	55,000
03-21-4175-00	Water System Permit Fees	14,342	15,000	14,500	15,000
03-21-4176-00	Wastewater System Permit Fees	17,738	17,500	17,000	17,000
03-21-4190-00	Misc. Water & Sewer Expenses	25,469	8,500	8,500	8,500
03-21-4200-00	Water Service Maintenance	3,182	7,500	7,500	7,500
03-21-4210-00	Operation Of Field	35,054	50,000	50,000	50,000
03-21-4220-00	Power Purchases - Wells	211,305	205,000	210,000	208,000
03-21-4221-00	Weather Emergency 2021	-	40,000	40,000	-
03-21-4230-00	Fire Hydrant Maintenance	1,951	5,000	2,500	5,000
03-21-4235-00	Effluent SO2 Treatment	15,297	25,000	20,000	20,000
03-21-4240-00	Water Main Maintenance	24,024	65,000	50,000	50,000
03-21-4250-00	Water Pump Equip. Maintenance	30,066	50,000	50,000	50,000
03-21-4251-00	Inventory Shrinkage	9,462	-	-	-
03-21-4254-00	Boot Ranch Effluent Line Maint	15,263	12,500	20,000	15,000
03-21-4255-00	Lady Bird Effluent Sys Maint	8,407	10,000	2,000	8,000
03-21-4260-00	Water Meter Maintenance	10,758	5,000	1,000	1,000
03-21-4264-00	SCADA Maintenance	10,872	4,500	4,000	5,000
03-21-4270-00	Tank & Tower Maintenance	24,004	20,000	20,000	25,000

03-21-4280-00	Chlorinator Maintenance	6,912	7,500	7,500	7,500
03-21-4290-00	Sewer Plant Maintenance	154,820	150,000	160,000	185,000
03-21-4291-00	Sewer Lift Station Maintenance	102,377	100,000	100,000	100,000
03-21-4305-00	Manhole Maintenance	5,362	6,000	2,000	5,000
03-21-4320-00	Pumping Power - Sewer	157,092	175,000	183,000	180,000
03-21-4340-00	Sewer Main Maintenance	5,371	15,000	8,000	12,000
03-21-4341-00	Sewer Line Maint/reimbursement	266	1,250	500	1,000
03-21-4350-00	Sewer Plant Supplies	100,593	100,000	100,000	100,000
03-21-4360-00	Sewer Service Maintenance	384	5,000	3,000	5,000
03-21-4370-00	Road Material	16,739	25,000	25,000	25,000
03-21-4410-00	Gasoline, Oil, & Lubrication	27,431	32,000	32,000	32,050
03-21-4430-00	Vehicle Maintenance - Trucks	6,119	6,500	6,500	6,538
03-21-4435-00	Fleet Lease	137,559	165,000	89,001	100,000
03-21-4440-00	Tractor/heavy Equipment Maint.	3,539	12,500	12,500	12,500
03-21-4450-00	Other Equipment Maintenance	2,945	2,000	2,500	3,000
03-21-4620-00	Transfer out to Fund 29	5,455,676	-	-	-
03-21-5122-00	2021 Message Boards				4,550
03-21-5123-00	Mechanic Diagnostic Equipment				1,728
03-21-5210-00	Inventory Purchases	2,835	100,000	100,000	140,000
03-21-5250-00	Other Capital Items	29,594	-	-	-
03-21-5280-00	Water Meters	33,831	5,000	75,000	80,000
03-21-5301-00	Water Mains	27,698	50,000	5,000	5,000
03-21-5302-00	Water Taps	1,239	5,000	5,000	5,000
03-21-5303-00	Sewer Mains	5,070	50,000	7,500	5,000
03-21-5304-00	Sewer Taps	402	2,000	1,000	1,000
03-21-5305-00	Manholes	1,179	2,500	1,000	2,500
03-21-5306-00	Fire Hydrants	2,364	-	1,500	5,000
03-21-5313-00	SCADA	31,446	40,000	43,500	20,000
03-21-5340-00	WWTP Pump Equipment	12,483	-	-	-
03-21-5415-00	Bell St Water Line Rehab Proj	89,921	180,000	180,000	-
03-21-5421-00	Boot Ranch Lift Station	-	300,000	300,000	1,500,000
03-21-5422-00	Skid Steer	2,167	-	-	-
03-21-5429-00	E 50 Bobcat 2018+Trlr+Breaker	1,979	-	-	-
03-21-5433-00	GreenMeadows LiftStation Rehab	-	275,000	275,000	-
03-21-5434-00	Boot Ranch Lift Station Pumps	108,039	-	-	-
03-21-5437-00	Access Road Boerner Well Field	975	-	-	12,000
03-21-5438-00	Wastewater Modeling Software	20,625	-	-	-
03-21-5439-00	West Live Oak Water & Sewer		1,155,000	-	1,155,000
03-21-5440-00	Water Line Connection-Fort MS		35,000	30,000	-
03-21-5441-00	SouthHeightsPumpStation		56,000	56,000	-
03-21-5442-00	Forklift - 2021		38,000	38,000	-
03-21-5443-00	Valve Insertion Machine - 2021		73,500	73,500	-
03-21-5444-00	1050 gpm Pump at Cross Mountain				60,000
03-21-5445-00	East Main Street Water Rehab Project				3,000,000
03-21-5446-00	Effluent Irrigation System - Oak Crest Park				850,000
03-21-5447-00	Friendship Lane Sewer Expansion				2,000,000
03-21-5448-00	Generators-American Rescue				653,735
03-21-5449-00	Generator Installation Expense	-	-	-	70,000
03-21-5450-00	Sweeper				10,000
03-21-5451-00	Skid Steer Mower Attachment				8,500
03-21-5452-00	Water Main Rehabilitation Project - 2"				300,000
03-21-5453-00	Sewer Main Rehabilitation Project - 4"				300,000
03-21-5454-00	PRV Heritage Hill Country				100,000
03-21-6021-00	Principal - Computer/Software	6,133	6,134	6,134	-
03-21-6023-00	Principal - Computer/Software	4,017	4,000	3,641	3,824
03-21-6024-00	Interest - Computer/Software	-	-	375	192
03-21-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
03-21-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
03-21-6124-00	Principal - Bobcat	-	-	-	18,333
03-21-6125-00	Interest - Bobcat	-	-	-	-
03-21-6312-00	Principal - 2013 Revenue Bonds	310,000	-	-	-
03-21-6313-00	Interest - 2013 Revenue Bonds	82,845	-	-	-
03-21-6324-00	Principal-Water MeterChangeout	410,544	423,148	423,148	436,138
03-21-6325-00	Interest-Water Meter Changeout	52,784	40,181	40,181	27,190
03-21-6326-00	Principal - Dump Truck 2018	28,465	29,175	29,175	-
03-21-6327-00	Interest - Dump Truck 2018	1,579	800	800	-

03-21-6328-00	Principal-Dump Truck 14Yd 2018	33,931	34,778	34,778	-
03-21-6329-00	Interest-Dump Truck 14Yd 2018	1,883	953	953	-
03-21-6330-00	Principal - Backhoe - 2018	33,582	34,419	34,419	-
03-21-6331-00	Interest - Backhoe - 2018	1,863	944	944	-
03-21-6332-00	Principal - Valve Machine-2018	18,986	19,460	19,460	-
03-21-6333-00	Interest - Valve Machine-2018	1,053	534	534	-
03-21-6334-00	Principal -Emergency Generator	28,170	28,873	28,873	-
03-21-6335-00	Interest - Emergency Generator	1,563	792	792	-
03-21-6336-00	Principal - 2018 Util Rev Bond	475,000	500,000	500,000	525,000
03-21-6337-00	Interest - 2018 Util Rev Bond	703,825	679,450	679,450	653,825
03-21-6338-00	Principal - Boom Truck FY 2020	56,492	54,846	54,846	55,663
03-21-6339-00	Interest - Boom Truck FY 2020	-	1,647	1,647	829
03-21-6340-00	Principal - Bobcat Excavator	13,887	13,483	13,483	13,683
03-21-6341-00	Interest - Bobcat Excavator	-	405	405	204
03-21-6342-00	Principal-2020 UtilRevRef Bond	-	350,000	350,000	360,000
03-21-6343-00	Interest-2020 UtilRevRef Bond	46,571	91,483	91,483	84,915
	<b>Water Fund Expenditures</b>	<b>12,594,388</b>	<b>9,086,649</b>	<b>8,332,278</b>	<b>17,447,522</b>
	<b>Water Fund Excess (Deficit)</b>	<b>(3,399,860)</b>	<b>(18,688)</b>	<b>1,762,318</b>	<b>(8,060,161)</b>



# The City of Fredericksburg

*Golf Fund*

# Municipal Golf Course

## Description

Lady Bird Johnson Golf Course is located approximately 3 miles west of downtown Fredericksburg. The Property is positioned as a municipal golf course offering both daily fee play and membership programs. The course has historically done poorly catering to visitors.

The Property includes a practice facility, a full-service clubhouse including golf shop, grill room and bar, an outdoor patio, and indoor banquet space capable of seating approximately 125 guests. The venue's amenities and scenery make it a viable destination for reunions/receptions and other non-golf events.

## Goals and Objectives

- Continued positive operational results – requiring no funding from General Fund.
- Continue to preserve and improve upon the asset for the city.
- Increase the exposure of Lady Bird Golf Course to visitors to Fredericksburg and continue to recruit out of town events that add room nights to the economy.

## In order to meet this goal, we will

- Strict adherence to the 21-22 operational budget
- Implement a fee structure increase in April of 2022, in accordance with the budget, to align the quality of the product and its location more closely to the fees required to access it.
- Continued partnership with Touchstone Golf to operate the facility on behalf of the city.

## What we accomplished in 2020-2021

- Generated over \$1.5MM in top line revenue resulting in a EBITIDA of \$247K.
- Hosted nearly 30K rounds of golf despite the February closure.
- F&B operation generated in \$200K revenue resulting in a positive NOI of \$35K
- Completed a fully self-funded bunker renovation project that not only increased the playability of the golf course but eliminated some potential risk of injury to golfers from poor conditions.
- Increased Google and Facebook reviews and ratings to 4.5 stars from the sub-3 level inherited in 2018.

## What we plan to accomplish in 2021-2022

- Grow top line revenue to \$1.65MM to result in an EBITIDA of \$297K.
- Increase rounds played to plus 31K annually.
- Complete the installation of an artificial turf hitting line on the driving range (Q1).

- Replace remaining windows in the clubhouse with aluminum frame energy efficient storefront panels (Q2).

<b>Lady Bird Johnson Municipal Golf Course</b>		
<b>Performance Measures</b>	<b>Estimated FY 20-21</b>	<b>Projected FY 21-22</b>
<b>Revenue</b>	<b>\$1,508,385</b>	<b>\$1,534,078</b>
<b>EBITIDA</b>	<b>\$246,731</b>	<b>\$297,801</b>
<b>Rounds Played</b>	<b>29,076</b>	<b>31,125</b>

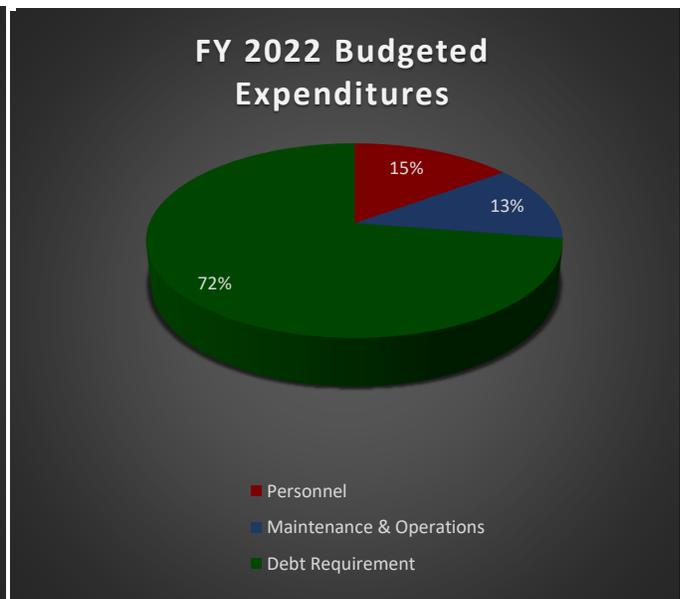
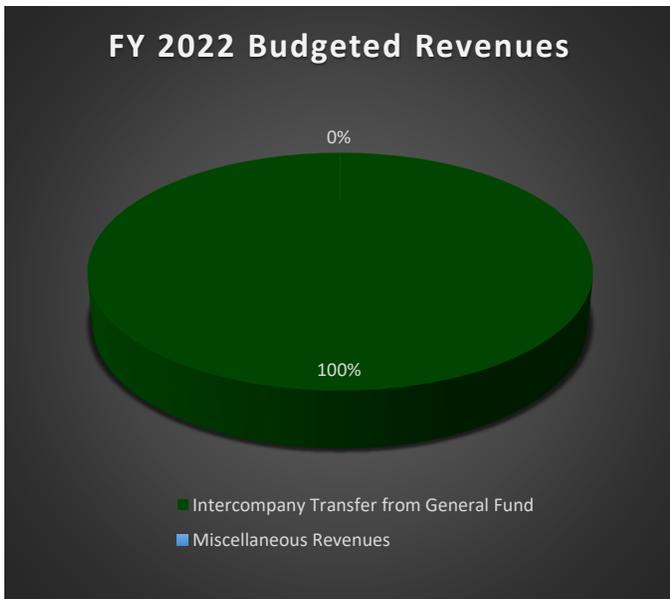
### Golf Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Intercompany Transfer from General Fund	133,334	139,604	143,459	148,714
Miscellaneous Revenues	527	115,169	115,169	10
<b>Total Revenues</b>	<b>133,861</b>	<b>254,773</b>	<b>258,628</b>	<b>148,724</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	19,770	20,831	20,844	22,030
Maintenance & Operations	7,055	126,669	129,938	18,850
Debt Requirement	107,843	107,846	107,846	107,844
<b>Total Expenditures</b>	<b>134,668</b>	<b>255,346</b>	<b>258,628</b>	<b>148,724</b>

<b>Golf Fund Excess (Deficit)</b>	<b>(807)</b>	<b>(573)</b>	<b>-</b>	<b>-</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**GOLF FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
04-00-4150-00	Interest Income	5	10	10	10
04-00-4161-00	Transfer From General Fund	133,334	139,604	143,459	148,714
04-00-4165-00	Miscellaneous Golf Revenues	523	-	-	-
04-00-4221-00	Insurance Proceeds-Weather Emg		115,159	115,159	-
	<b>Golf Fund Revenues</b>	<b>133,861</b>	<b>254,773</b>	<b>258,628</b>	<b>148,724</b>

**GOLF COURSE EXPENDITURES - MAINTENANCE**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
04-41-1030-00	Regular Wages - Full-time	8,607	8,746	8,735	9,039
04-41-1060-00	Longevity	20	24	24	27
04-41-2020-00	Social Security	661	671	670	694
04-41-2030-00	Retirement - T.m.r.s.	1,350	1,816	1,813	2,189
04-41-2040-00	Uniforms Expense	210	-	225	-
04-41-2060-00	Insurance - Hospitalization	472	626	478	689
04-41-3120-00	Audit Expenses	-	155	-	-
04-41-3220-00	Insurance & Bonds	2,580	2,600	4,300	5,775
04-41-4070-00	Computer/software Maintenance	(23)	-	-	-
04-41-4410-00	Gasoline, Oil, & Lubrication	1,402	-	-	-
04-41-4435-00	Fleet Lease	499	6,000	6,179	7,300
04-41-6085-00	Principal - Solid Waste Loan	46,860	47,332	47,332	47,807
04-41-6086-00	Interest - Solid Waste Loan	7,061	6,591	6,591	6,115
04-41-6087-00	Principal - Electric Loan	46,860	47,332	47,332	47,807
04-41-6088-00	Interest - Electric Loan	7,061	6,591	6,591	6,115
	<b>Golf Course Expenditures - Maintenance</b>	<b>123,620</b>	<b>128,484</b>	<b>130,270</b>	<b>133,557</b>

**GOLF COURSE EXPENDITURES - GOLF SHOP**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
04-42-1030-00	Regular Wages - Full-time	6,529	6,602	6,590	6,821
04-42-1060-00	Longevity	16	19	19	21
04-42-2020-00	Social Security	491	507	506	523
04-42-2030-00	Retirement - T.m.r.s.	999	1,370	1,368	1,535
04-42-2060-00	Insurance - Hospitalization	416	450	416	492
04-42-3020-00	Telephone	16	-	-	-
04-42-3120-00	Audit Expenses	-	155	-	-
04-42-3220-00	Insurance & Bonds	2,580	2,600	4,300	5,775
04-42-4070-00	Computer/software Maintenance	2	-	-	-
04-42-4221-00	Weather Emergency 2021		115,159	115,159	-
	<b>Golf Course Expenditures - Golf Shop</b>	<b>11,048</b>	<b>126,862</b>	<b>128,358</b>	<b>15,167</b>
	<b>Total Golf Course Expenditures</b>	<b>134,668</b>	<b>255,346</b>	<b>258,628</b>	<b>148,724</b>
	<b>Golf Fund Excess (Deficit)</b>	<b>(807)</b>	<b>(573)</b>	<b>0</b>	<b>0</b>

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



# The City of Fredericksburg

*Sanitation Fund*

# Sanitation Fund

## **Description**

The Sanitation Department oversees a Type 1 Subtitle D sanitary landfill for over 5,500 residential customers, commercial customers, a brush chipping and leaf collection program, and a recycling center that currently collects aluminum, corrugated cardboard, tin, and other metals.

## **Goals and Objectives**

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

## **In order to meet these goals, we will**

- Continue to effectively communicate with our customers and keep in compliance with TCEQ standards
- Monitor trends in the solid waste and recycling industries

## **What we accomplished in 2020-2021**

- Purchased a new chipper and chipper truck
- Purchased a new leaf loader
- Added new railing on scale
- Added 5 additional windscreens

## **What we plan to accomplish in 2021-2022**

- Purchase of a new AGC truck
- Purchase of a new lawn mower
- Hire a new crew worker and expand our street can program on main street
- Evaluate remaining landfill space for future planning
- Accepting more material at the recycling center (plastics, newspaper, magazines, mixed paper and shredded paper)
- Continue to discuss long term plans for landfill facility

<b>Solid Waste Department</b>				
<b>PERFORMANCE MEASURES</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ESTIMATED FY 20-21</b>	<b>PROJECTED FY 21-22</b>
Solid Waste Placed In Landfill (tons)	32,471	36,695	37,557	37,000
Leaf Compost sold (yards)	392	738	508	600
Chipped Material Collected (tons)	470	492	970	650
Material Recycled (tons)	698	898	526	700
Brush diverted from landfill (tons)	2,591	2,199	1,803	2,000
Special Waste - Deceased Animals (tons)	43	43	41	40
Mulch Sold (yards)	782	1,479	1,494	1,400
Leachate Pumped (gal)	388,800	498,800	770,000	650,000
Grit Trap Waste Processed (tons)	458	465	498	475
Sewage Sludge Landfilled (tons)	1,910	1,909	2,250	2,000
Tires Recycled	857	1,797	1,704	1,700
Used Motor Oil (gal)	1,392	1,430	1,780	1,600
Oil Filters	82	107	47	90
Batteries	57	59	67	60

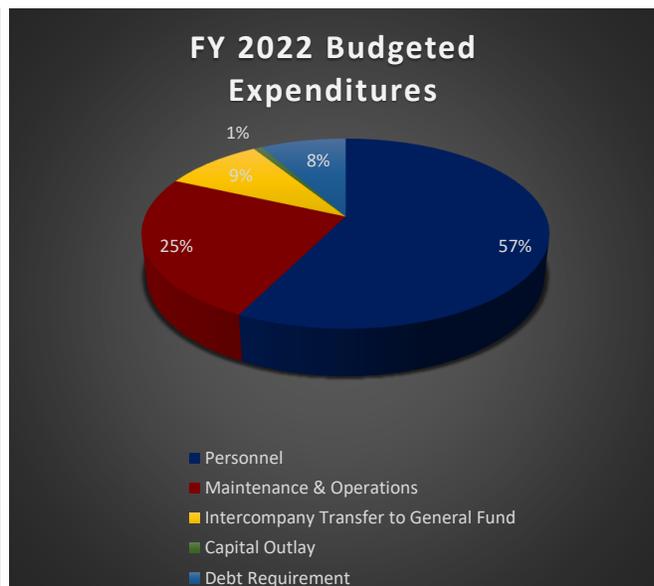
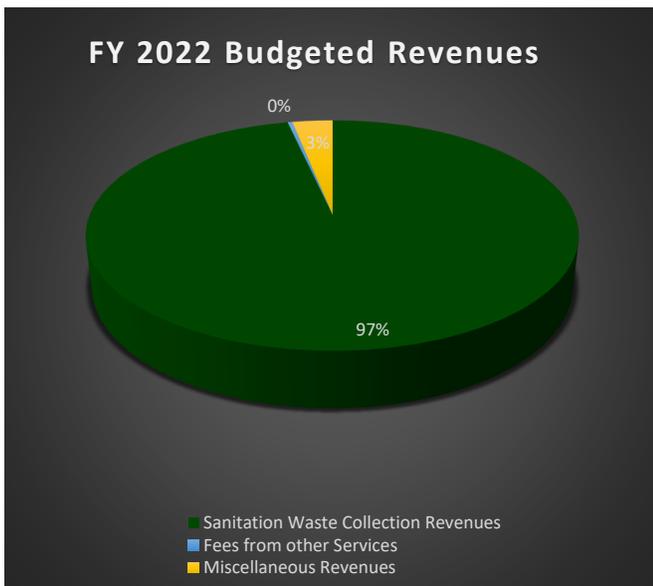
### Sanitation Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Sanitation Waste Collection Revenues	2,757,339	2,625,000	2,699,964	2,645,000
Fees from other Services	30,514	10,100	10,176	10,100
Miscellaneous Revenues	71,728	158,421	153,972	85,796
<b>Total Revenues</b>	<b>2,859,581</b>	<b>2,793,521</b>	<b>2,864,112</b>	<b>2,740,896</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	1,291,292	1,428,545	1,415,937	1,514,682
Maintenance & Operations	453,857	663,835	557,345	646,133
Intercompany Transfer to General Fund	228,900	251,416	257,770	246,681
Capital Outlay	874,563	303,000	302,368	20,810
Debt Requirement	226,877	226,542	222,881	212,998
<b>Total Expenditures</b>	<b>3,075,489</b>	<b>2,873,338</b>	<b>2,756,301</b>	<b>2,641,304</b>

<b>Sanitation Fund Excess (Deficit)</b>	<b>(215,908)</b>	<b>(79,817)</b>	<b>107,811</b>	<b>99,592</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Sanitation Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Heavy Equipment Operators	2	2	2	2
Sanitation Collectors	4	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
Crew Worker	0	0	0	1
Gate Attendant	1	1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>



**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**SANITATION FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
05-00-4101-00	Garbage Collection Revenues	989,781	1,000,000	1,020,000	1,020,000
05-00-4102-00	Landfill Fees	1,762,367	1,620,000	1,676,364	1,620,000
05-00-4103-00	Recycling Revenues	30,514	10,000	10,044	10,000
05-00-4104-00	Com Garbage Hauling Permit	-	100	132	100
05-00-4105-00	Lease Income	1,151	-	-	-
05-00-4110-00	Forfeited Discounts	5,190	5,000	3,600	5,000
05-00-4145-00	FCVB IT Services Reimbursement	-	-	-	7,400
05-00-4150-00	Interest Income	14,786	8,000	3,975	3,975
05-00-4165-00	Miscellaneous Revenue	1,870	500	5,076	500
05-00-4167-00	Debt Proceeds - Golf Course	53,921	53,921	53,921	53,921
05-00-4181-00	Proceeds -Sale of Fixed Assets	-	91,000	91,000	20,000
05-00-4184-00	FEMA Proceeds - Weather 2021	-	5,000	-	-
	<b>Sanitation Fund Revenues</b>	<b>2,859,581</b>	<b>2,793,521</b>	<b>2,864,112</b>	<b>2,740,896</b>

**SANITATION FUND EXPENDITURES**

<b>Account Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
05-21-1030-00	Regular Wages - Full-time Emp.	855,956	903,924	891,886	942,595
05-21-1050-00	Regular Wages - Part-time Emp.	993	-	3,288	1,161
05-21-1060-00	Longevity	8,298	8,980	8,974	9,399
05-21-1070-00	Overtime Wages	59,900	70,000	70,000	62,000
05-21-2020-00	Social Security	65,542	75,192	74,522	77,659
05-21-2030-00	Retirement - T.m.r.s.	140,531	203,459	200,968	227,439
05-21-2040-00	Uniforms & Clothing	2,963	3,900	5,076	5,200
05-21-2060-00	Ins. - Hospitalization	157,109	163,090	161,223	189,229
05-21-2090-00	Professional Org. - Personal	108	250	120	250
05-21-2100-00	Prof. Education & Training	1,542	3,600	3,864	3,600
05-21-3010-00	Utilities	11,991	15,000	20,556	20,000
05-21-3020-00	Telephone	1,067	2,500	1,824	2,500
05-21-3030-00	Office Supplies & Exp.	4,508	7,000	4,356	7,000
05-21-3040-00	Postage, Freight, Etc.	7,979	12,000	3,025	7,000
05-21-3050-00	Ads & Public Notices	391	1,000	75	1,000
05-21-3060-00	Protocol & Social	1,949	2,000	1,937	2,000
05-21-3070-00	Travel Exp.	1,128	1,500	86	1,500
05-21-3080-00	Prof. Org & Assoc. - City	83	100	-	100
05-21-3090-00	Books, Periodicals, Etc	103	45	-	100
05-21-3100-00	Safety	2,607	4,500	3,162	4,500
05-21-3120-00	Audit Expenses	3,665	3,665	4,033	4,859
05-21-3130-00	Legal Expenses	407	-	-	-
05-21-3140-00	Contract Professional Services	21,100	28,000	32,825	33,000
05-21-3190-00	Miscellaneous Landfill Expense	170	1,000	6,381	2,000
05-21-3200-00	Uncollectible Accounts	206	1,000	-	1,000
05-21-3213-00	Bank Fees	2,780	3,600	4,400	4,700
05-21-3220-00	Insurance & Bonds	33,753	33,760	27,515	29,617
05-21-3250-00	In Lieu Of Taxes	228,900	251,416	257,770	246,681
05-21-4000-00	Permit Fees	29,307	45,000	37,633	45,000
05-21-4010-00	Communications	4,340	9,810	8,698	9,810
05-21-4019-00	COVID-19 Coronavirus Expense	1,812	-	1,470	-
05-21-4020-00	Janitorial/housekeeping	4,177	5,000	3,675	3,826
05-21-4030-00	General Property Maintenance	8,646	6,500	9,230	16,500
05-21-4031-00	Dumpster Maintenance	19,182	38,000	38,000	30,000
05-21-4032-00	Trash Can Maintenance	-	1,000	-	11,000
05-21-4040-00	Small Tools & Equipment	7,946	12,780	7,000	10,000
05-21-4060-00	Office Machine Maintenance	2,225	4,000	1,678	4,000
05-21-4065-00	Office Equipment Rental	3,836	4,000	5,628	4,000
05-21-4070-00	Computer/software Maintenance	18,415	25,325	25,325	19,983
05-21-4265-00	Recycling Expenses	9,680	9,000	8,880	9,000
05-21-4266-00	Grinding Of Debris	21,360	57,000	57,000	56,000
05-21-4268-00	Tire Disposal	8,489	5,400	8,930	9,000
05-21-4270-00	Water Monitoring Exp.	24,770	35,000	25,000	35,000
05-21-4271-00	Methane Gas Monitoring Exp.	11,388	15,000	5,000	15,000
05-21-4360-00	Materials & Supplies	5,488	6,000	6,512	6,700
05-21-4410-00	Gasoline	70,020	85,000	72,240	85,050
05-21-4430-00	Vehicle Maintenance	3,335	2,500	4,611	3,538
05-21-4431-00	AGC Maintenance	19,704	35,000	40,909	40,000
05-21-4432-00	Chipper Maintenance	6,314	8,000	2,000	8,000
05-21-4433-00	Leaf Loader Maintenance	12,400	10,000	29,900	10,000
05-21-4435-00	Fleet Lease	30,745	45,000	19,741	45,000
05-21-4440-00	Tractor-heavy Equipment Maint	34,742	25,000	24,126	45,000
05-21-4510-00	Fund Landfill Closure Reserve	-	54,000	-	-
05-21-5040-00	Cell #8 Construction	844,633	-	-	-
05-21-5122-00	2021 Message Boards	-	-	-	4,550
05-21-5123-00	Mechanic Diagnostic Equipment	-	-	-	5,760
05-21-5124-00	Zero Turn Mower	-	-	-	10,500
05-21-5153-00	Golf Cart	6,930	-	-	-

05-21-5156-00	Chipper - 2021	-	65,000	64,768	-
05-21-5157-00	Chipper Truck - 2021	-	108,000	107,600	-
05-21-5158-00	Leaf Loader - 2021 - 1/2 DR	-	130,000	130,000	-
05-21-5559-00	Replace Windscreens (100')	23,000	-	-	-
05-21-6021-00	Principal - Computer/Software	1,333	1,334	1,333	-
05-21-6023-00	Principal - Computer/Software	1,255	-	1,138	1,195
05-21-6024-00	Interest - Computer/Software	-	1,250	117	60
05-21-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
05-21-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
05-21-6514-00	Principal - Garbage Truck FY19	100,774	103,286	103,286	-
05-21-6515-00	Interest - Garbage Truck FY19	5,591	2,831	2,831	-
05-21-6516-00	Principal-Dump Truck 14YD FY19	34,510	35,371	31,804	-
05-21-6517-00	Interest-Dump Truck 14YD FY19	1,915	970	872	-
05-21-6518-00	Principal - Track Loader	81,499	79,124	79,124	80,302
05-21-6519-00	Interest - Track Loader	-	2,376	2,376	1,197
05-21-6520-00	Principal - Garbage Truck FY 2022	-	-	-	128,939
05-21-6521-00	Interest - Garbage Truck FY 2022	-	-	-	-
	<b>Sanitation Fund Expenditures</b>	<b>3,075,489</b>	<b>2,873,338</b>	<b>2,756,301</b>	<b>2,641,304</b>
	<b>Sanitation Fund Excess (Deficit)</b>	<b>(215,908)</b>	<b>(79,817)</b>	<b>107,811</b>	<b>99,592</b>



# 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's mission is to serve and provide the community with the highest quality of customer service. The department responds to EMS calls and transfers, motor vehicle accidents, swift water rescues, Enchanted Rock rescues, wildland fires, and structure fires. 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 consists of the following functional areas, Fire Operations, Volunteer Fire Department, EMS, Fire Marshall, and Emergency Management. The Fredericksburg Fire EMS Team responded to 4,027 calls. Those calls included responses to medical calls, trauma calls, structure fires, vehicle collisions with injuries, Enchanted Rock rescues, lift assists, transfers, vehicle pedestrian accidents, medical emergencies, smoke alarm activations, and other miscellaneous calls. The Fredericksburg Fire EMS system is staffed with seven (7) on-duty personnel daily, 24 hours a day, seven days a week. In addition to the on-duty staff, we have 32 volunteer personnel and 24 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 County fire departments and they in turn provide assistance to Fredericksburg. The Emergency Medical service provides response to the entire county with assistance from first responders in each county fire department and Harper EMS.

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 three Rescue Trucks. The South Station houses three 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. Additional support equipment includes Command 1, Command 2, Fire Marshal, Emergency Management and ATV rescue vehicles, and Air supply and HazMat trailers.

## **COVID-19 impact on department and operations:**

In March of 2020 Fredericksburg Fire EMS took a local leadership role in response to the COVID-19 pandemic. Our team developed, implemented, and communicated critical safety measures to prevent the spread of this deadly virus in our community. Due to the limited information regarding this new virus, many hours were spent developing and implementing response guidelines, tracking the spread of the virus, providing community safety guidelines, implementing isolation guidelines, and coordinating community testing for the virus. Fredericksburg Fire EMS

performed all these additional tasks and continued to provide quality care and response to all other emergencies in our community. An example of some of the tasks performed include:

- Provided a leadership role in City response by defining building access control and individual screening protocols
- Planned and coordinated roles for testing of City Employees, nursing home residents, community testing, school testing, First Responder testing, and individual case testing
- Implemented changes in medical response mode and required isolation procedures, additional decontamination of vehicles and equipment, and required wearing additional personal protective equipment (PPE) on all medical responses. These changes impacted response times and transfer times due to isolation and post response cleaning.
- Lead daily and weekly City departmental meetings for updates and sharing information on pandemic

### **February Ice Storm Response**

- County wide disaster response
- 518 calls in February
- After action report findings and follow up tasks

### **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
- Continue striving to maintain or improve our Insurance Services Office (ISO rating)
- Maintain and create partnerships and relationships within 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
- Update our Fire Codes
- Develop a Mental Awareness Program through our Human Resource Department

### **In order to meet this goal, we will**

- Continue to provide quality customer service by evaluating our daily operations and responses looking for ways to improve
- Utilize internal and external resources for emergency service training
- Continue to 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 2020-2021**

- Implemented a pandemic response plan – Public Health Emergency – COVID-19
- Provided leadership team to manage the City’s response to COVID-19 threats
- Responded to COVID-19 crisis by revising our operations to match the recommendations of DSHS and CDC
- Coordinated County wide COVID-19 resource needs with STRAC
- Provided daily tracking and reporting of COVID-19 cases to all City Departments
- Maintain our Insurance Services Office (ISO) Public Protection Classification of 2
- Trained Fire, EMS, and Volunteer personnel to State Certification minimum standards for Fire, EMS State certification
- Recruited and added additional part time and volunteer personnel
- Operate out of two (2) Fire EMS stations with fire apparatus and ambulances in both stations
- Provided some continuing education for our full-time, part-time, volunteers, and County Fire Department personnel to maintain their Fire and EMS certifications
- Maintained a strong presence with STRAC (South Texas Regional Advisory Council) by Assistant Chief Jung being on the Executive Board
- Provided First Aid, CPR and Stop the Bleed certification to our community
- Delivered quality fire prevention programs to all Fredericksburg Independent School District (FISD) schools and our community
- Cross trained personnel in Fire and EMS certifications
- Conducted Fire Code inspections
- Conducted Fire Code/Safety Related Plan Reviews
- Conducted Fire Extinguisher training when requested by our community businesses, schools, and civic organizations
- Provided online virtual training for EMS and Fire personnel to maintain State licensure requirements

## **What we plan to accomplish in 2021-2022**

- Continue all COVID-19 response activities
- Continue modified Department operational procedures for COVID-19
- Provide online virtual training for EMS and Fire personnel to maintain State licensure requirements
- Maintain our ISO classification rating of a Class 2 city
- Conduct Fire Code inspections
- Conduct Fire Code/Safety Related Plan Reviews
- Conduct Fire Extinguisher training when requested by our community businesses, schools, and civic organizations
- Conduct Fire Prevention awareness training at 2 Fisd Campuses, Heritage Middle School, and seven preschool/daycare facilities, and develop on-line methods of conducting training during the COVID-19 environment
- Add additional part-time and volunteer personnel to help with response times and third out ambulance calls
- Provide training in-house as well as using outside instructors for specialized training
- Participate in County wide emergency management exercises
- Order a new Pumper-Tender for delivery in 2022
- Order a new Ambulance for delivery in 2022
- Identify and purchase land for a new East Fire Station

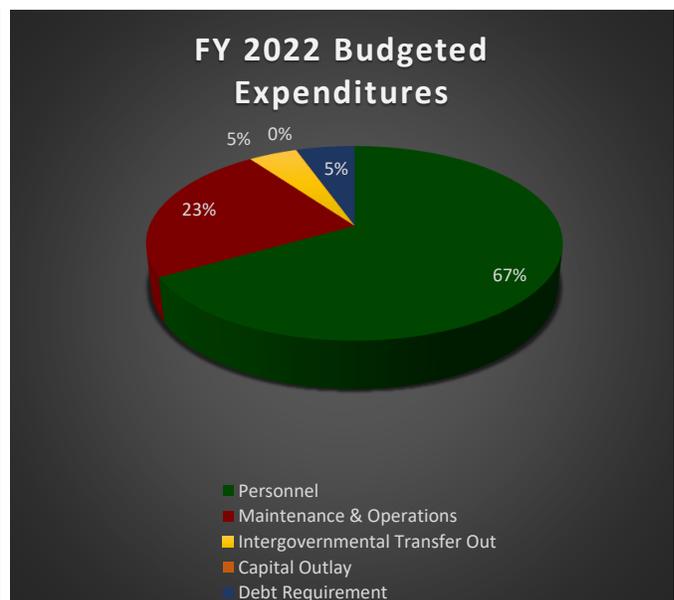
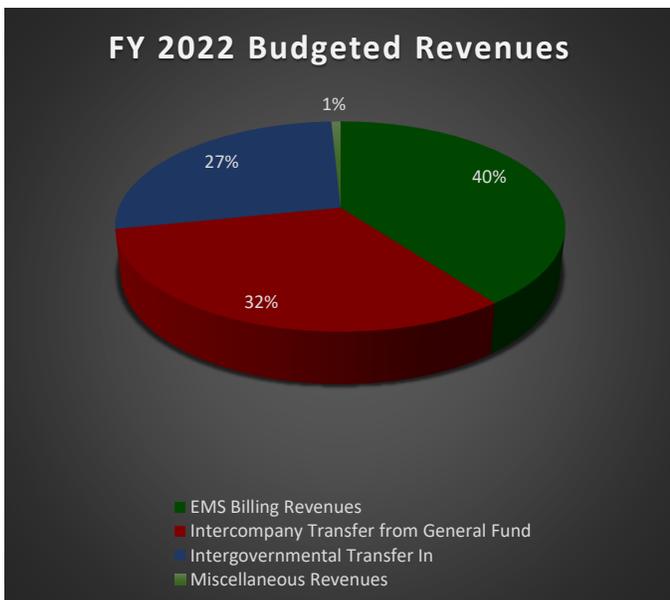
EMS Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
EMS Billing Revenues	1,268,889	1,210,000	1,515,000	1,515,000
Intercompany Transfer from General Fund	840,601	1,006,845	840,692	1,214,349
Intergovernmental Transfer In	678,225	831,846	665,693	1,044,166
Miscellaneous Revenues	41,464	66,426	61,476	30,060
<b>Total Revenues</b>	<b>2,829,179</b>	<b>3,115,117</b>	<b>3,082,861</b>	<b>3,803,575</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	1,663,981	1,934,251	1,972,916	2,537,412
Maintenance & Operations	649,365	846,121	835,033	888,927
Intergovernmental Transfer Out	162,376	174,999	174,999	170,183
Capital Outlay	66,280	-	-	1,536
Debt Requirement	181,256	99,906	99,913	205,517
<b>Total Expenditures</b>	<b>2,723,258</b>	<b>3,055,277</b>	<b>3,082,861</b>	<b>3,803,575</b>

<b>EMS Fund Excess (Deficit)</b>	<b>105,921</b>	<b>59,840</b>	<b>-</b>	<b>-</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
EMS Manager	1	1	1	1
Account Administrator/Paramedic	1	1	1	1
Shift Commanders	3	3	3	3
Paramedics	9	9	8	15
<b>Total</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>20</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**EMS FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
06-00-4019-00	COVID19 Coronavirus Relief Rev	35,331	-	-	-
06-00-4101-00	Ems Revenues	2,192,970	2,200,000	2,600,000	2,600,000
06-00-4102-00	City Funds	840,601	1,006,845	840,692	1,214,349
06-00-4103-00	County Funds	678,225	831,846	665,693	1,044,166
06-00-4150-00	Interest Income	49	25	75	60
06-00-4165-00	Miscellaneous Ems Revenue	1,218	-	-	-
06-00-4170-00	Donations	250	-	-	-
06-00-4181-00	Proceeds -Sale of Fixed Assets	-	34,400	34,400	30,000
06-00-4184-00	FEMA Proceeds - Weather 2021	-	32,000	27,000	-
06-00-4200-00	Grant - Swt Trauma Grant	4,617	-	-	-
06-00-4302-00	Medicare Disallowed	(585,886)	(600,000)	(620,000)	(620,000)
06-00-4303-00	Medicaid Disallowed	(86,391)	(100,000)	(125,000)	(125,000)
06-00-4304-00	Other Disallowed	(251,804)	(290,000)	(340,000)	(340,000)
	<b>EMS Fund Revenues</b>	<b>2,829,179</b>	<b>3,115,117</b>	<b>3,082,861</b>	<b>3,803,575</b>

**EMS FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
06-21-1030-00	Regular Wages-full Time Emp	747,650	815,421	816,957	1,044,385
06-21-1050-00	Reg Wages - Part Time Emp	157,050	150,000	120,000	185,000
06-21-1060-00	Longevity	9,192	9,858	9,858	8,757
06-21-1070-00	Overtime	338,831	438,086	480,000	554,391
06-21-2020-00	Social Security	92,500	104,297	109,151	137,129
06-21-2030-00	Retirement - Tmrs	165,545	251,089	270,511	360,812
06-21-2040-00	Uniforms & Clothing	6,991	10,000	10,000	12,000
06-21-2060-00	Insurance-hospitalization	146,223	155,500	156,439	234,938
06-21-2090-00	Professional Org - Personal	200	600	600	600
06-21-2100-00	Prof Education & Training	8,033	20,000	20,000	20,000
06-21-2110-00	Prof Education Instructor	-	2,500	-	2,500
06-21-2221-00	Medical Vaccinations & Tests	-	5,000	2,500	5,000
06-21-2240-00	Ems Re-certification	1,997	2,200	2,200	2,200
06-21-3010-00	Utilities	11,234	13,500	13,500	13,500
06-21-3020-00	Telephone	2,405	5,000	2,500	4,500
06-21-3030-00	Office Supplies & Forms	2,484	4,000	4,000	4,000
06-21-3040-00	Postage, Freight, Etc	3,499	3,500	3,500	4,000
06-21-3050-00	Advertising & Public Notices	-	600	637	1,200
06-21-3060-00	Protocol & Social	2,343	5,000	5,000	5,000
06-21-3070-00	Travel Expenses	4,203	12,500	7,500	12,500
06-21-3080-00	Prof Org & Assoc - City	1,215	2,000	2,000	2,000
06-21-3090-00	Books, Periodicals, Etc	221	900	900	900
06-21-3100-00	Safety	5,448	7,600	7,600	7,600
06-21-3120-00	Audit Expenses	4,264	4,275	4,653	4,859
06-21-3140-00	Contract Prof Services	4,668	12,400	12,400	12,400
06-21-3150-00	First Responder Reimbursement	2,220	3,000	3,000	3,500
06-21-3190-00	Miscellaneous Ems Expense	1,100	2,500	2,500	2,500
06-21-3200-00	Uncollectible Accounts	332,855	395,000	395,000	395,000
06-21-3201-00	Bad Debt Recovery	(18,085)	(12,000)	(13,500)	(16,500)
06-21-3213-00	Credit Card/Bank Fees	8,393	6,000	8,600	8,900
06-21-3220-00	Insurance & Bonds	23,688	20,200	19,274	23,884
06-21-3250-00	Conventions	-	2,000	2,000	2,000
06-21-3274-00	City Contribution - Dispatch	162,376	174,999	174,999	170,183
06-21-4010-00	Communication Expenses	24,532	38,493	39,281	56,493
06-21-4019-00	COVID-19 Coronavirus Expense	15,158	5,000	5,000	5,000
06-21-4020-00	Janitorial/housekeeping	1,354	3,000	3,000	3,000
06-21-4021-00	Hazardous Waste Disposal	510	725	725	725
06-21-4025-00	Ems Medical Equipment	66,314	75,000	75,000	75,000
06-21-4029-00	Maintenance Agreement - Towers	-	2,500	2,500	-
06-21-4030-00	General Property Maintenance	13,977	23,000	23,000	23,000
06-21-4032-00	TV Service	2,171	2,100	2,100	2,100
06-21-4040-00	Small Tools & Equipment	26,106	39,000	39,000	39,000
06-21-4050-00	Ems Equipment Maintenance	17,782	23,000	23,000	23,000
06-21-4060-00	Office Equipment Maintenance	410	1,500	1,500	1,500
06-21-4065-00	Office Equipment Rental	114	300	300	300
06-21-4070-00	Computer/software Maintenance	18,013	34,227	31,750	43,267
06-21-4150-00	Disposable Linen	-	3,000	3,000	3,000
06-21-4160-00	Disinfecting Chemicals	112	2,000	2,000	2,000
06-21-4170-00	Oxygen	2,864	4,000	4,000	4,500
06-21-4221-00	Weather Emergency 2021	-	2,000	2,000	-
06-21-4410-00	Diesel, Oil & Lubrication	25,296	29,500	29,500	37,000
06-21-4430-00	Vehicle Maintenance	18,680	25,000	25,000	30,000
06-21-4435-00	Fleet Lease	13,588	14,500	17,012	18,000
06-21-5123-00	Mechanic Diagnostic Equipment	-	-	-	1,536
06-21-5260-00	EMS Capital Medical Equipment	10,393	-	-	-
06-21-5261-00	Generator for South Station	21,897	-	-	-
06-21-5600-00	Heart Monitor	33,990	-	-	-
06-21-6021-00	Principal - Computer/Software	2,000	2,000	2,000	-
06-21-6023-00	Principal - Computer/Software	1,506	1,500	1,366	1,434
06-21-6024-00	Interest - Computer/Software	-	-	141	72
06-21-6610-00	Principal - Ambulance	79,993	-	-	-
06-21-6611-00	Interest - Ambulance	1,352	-	-	-

06-21-6612-00	Principal - Ambulance FY 2020	96,405	93,596	93,596	94,990
06-21-6613-00	Interest - Ambulance FY 2020	-	2,810	2,810	1,415
06-21-6614-00	Principal - Ambulance FY 2022	-	-	-	107,606
06-21-6615-00	Interest - Ambulance FY 2022	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
	<b>EMS Fund Expenditures</b>	<b>2,723,258</b>	<b>3,055,277</b>	<b>3,082,861</b>	<b>3,803,575</b>
	<b>EMS Fund Excess (Deficit)</b>	<b>105,921</b>	<b>59,840</b>	<b>0</b>	<b>(0)</b>

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# The City of Fredericksburg

*Tourism Fund*

# Fredericksburg Convention and Visitor Bureau

## Description

The Fredericksburg Convention and Visitor Bureau is a non-profit sales and marketing organization promoting Fredericksburg and Gillespie County as the premiere travel experience in Texas. We aim to inspire and attract high value visitors through knowledge, professionalism and passion.

## Goals and Objectives

The Fredericksburg Convention and Visitor Bureau is dedicated to increasing the positive economic impact of tourism for many sectors of the local economy, but also being cognizant of and working to maintain the quality of life of our residents.

## To meet this goal, we will

- Market culinary experiences
- Market our heritage tourism product
- Market family experiences
- Market our retail and art galleries
- Market live music experience
- Market annual events
- Market our diverse lodging options
- Enhance marketing of meetings and conferences
- Enhance marketing of our wedding venues
- Promote our destination for film production
- Launch a stewardship campaign

## What we accomplished in calendar year 2020

*Note: numbers in parenthesis are from 2019 for comparison and showing effects of COVID.*

- Welcomed 25,852 (52,149) people to the Visitor Information Center
- 3,349 (15,355) people viewed our DVD presentation on Fredericksburg and Gillespie County
- Answered 7,664 (8,220) telephone calls at the Visitor Information Center
- Mailed or handed out (at trade shows around the state) visitor information packets to 21,222 (41,855) potential visitors
- Added 7,088 (7,111) new Facebook fans
- Added 255 (441) Twitter followers
- 1,190,306 (915,699) unique visitors came to the Fredericksburg CVB website, an average of 99,192 per month
- 3,937 (11,392) future group room nights were booked by FCVB sales team
- Media value totaling \$1.8 (\$1.4) million was generated

- 15 (63) media folks visited Fredericksburg from all over the U.S. and world
- 11(127) group planners visited Fredericksburg

### **Key metric for FY 2021**

One of the key metrics we watch is collection of lodging occupancy tax by the city. For FY 2021 (as of 10/15/21), that number stands at \$5,154,650, up from \$3,150,418 in HOT collections in FY 2020

### **What we plan to accomplish in FY 2022**

In addition to our ongoing marketing strategy, several major projects for FY 2022 include visitor research, a tourism master plan, a stewardship campaign, architectural plans for a possible expansion of the Visitor Information Center and completion of marketing for the 175<sup>th</sup> anniversary of Fredericksburg.

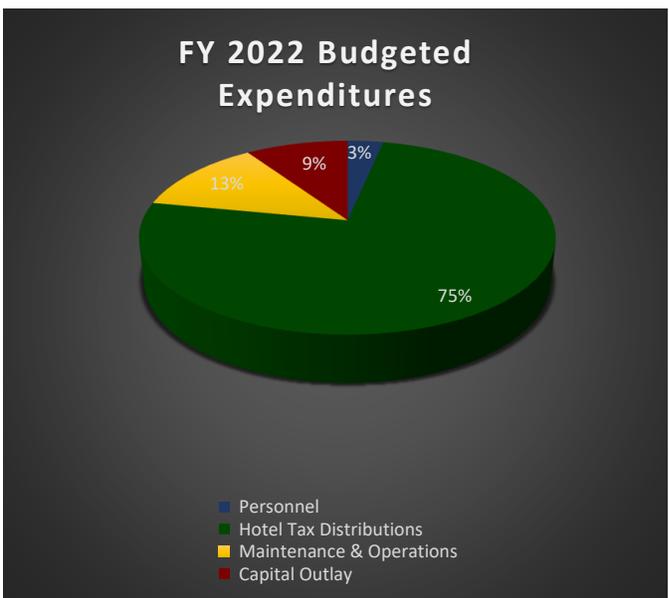
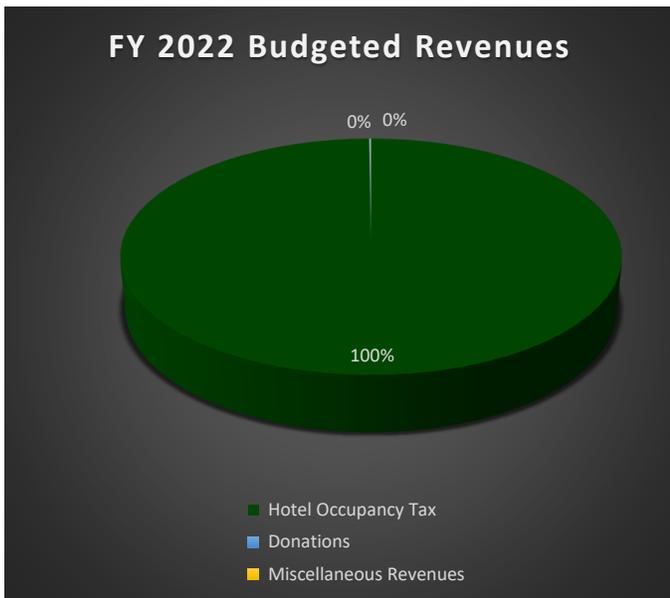
### Tourism Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Hotel Occupancy Tax	3,150,418	3,465,319	4,704,765	5,034,099
Donations	27,300	-	-	5,500
Miscellaneous Revenues	10,936	6,000	2,852	1,950
<b>Total Revenues</b>	<b>3,188,654</b>	<b>3,471,319</b>	<b>4,707,617</b>	<b>5,041,549</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	107,007	132,092	135,244	181,077
Hotel Tax Distributions	2,428,024	3,009,685	3,009,685	4,116,785
Maintenance & Operations	274,977	200,860	195,550	687,842
Capital Outlay	40,729	30,000	17,000	520,000
<b>Total Expenditures</b>	<b>2,850,737</b>	<b>3,372,637</b>	<b>3,357,479</b>	<b>5,505,704</b>

<b>Tourism Fund Excess (Deficit)</b>	<b>337,917</b>	<b>98,682</b>	<b>1,350,138</b>	<b>(464,155)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Special Events Coordinator	1	1	1	0
Special Events Coordinator/Asst. Dir of Parks & Rec	0	0	0	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**TOURISM FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
07-00-4109-00	7% Hotel Occupancy Tax	3,150,418	3,465,319	4,704,765	5,034,099
07-00-4116-00	Marktplatz Imp - Pledges/Don	20,000	-	-	-
07-00-4130-00	Hotel Occupancy Tx Dist Refund	2,548	-	-	-
07-00-4134-00	Special Event Vendor Revenue	150	-	-	150
07-00-4135-00	Sponsorship Revenues	7,300	-	-	5,500
07-00-4150-00	Interest Income	8,239	4,000	1,600	1,600
07-00-4541-00	Ft Martin Scott Souvenir Sales	-	2,000	1,252	200
	<b>Tourism Fund Revenues</b>	<b>3,188,654</b>	<b>3,471,319</b>	<b>4,707,617</b>	<b>5,041,549</b>

**TOURISM FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
07-21-1030-00	Regular Wages - Full-time Emp	68,280	83,388	83,620	111,117
07-21-1050-00	Regular Wages - Part-time Emp	12,730	12,000	15,000	16,466
07-21-1060-00	Longevity	92	181	181	236
07-21-1070-00	Overtime Wages	411	500	1,000	1,000
07-21-2020-00	Social Security	6,123	8,344	7,635	9,855
07-21-2030-00	Retirement - TMRS	10,435	17,402	17,554	25,201
07-21-2060-00	Health Insurance	8,936	10,277	10,254	17,203
07-21-2090-00	Professional Org - Personal	128	300	300	300
07-21-2100-00	Prof Education & Training	59	1,000	11	300
07-21-3070-00	Travel Expenses	-	-	-	700
07-21-3140-00	Contract Professional Services	109,175	97,600	114,876	360,451
07-21-3141-00	Rangers Fort Management Proposal	-	-	-	170,000
07-21-3220-00	Insurance & Bonds	3,365	3,370	312	346
07-21-3259-00	Hotel Tax Dist - CVB 5/7	2,023,304	2,475,228	2,475,228	3,595,785
07-21-3260-00	Hotel Tax Distributions	383,720	513,457	513,457	500,000
07-21-3267-00	Tax Dist - CVB Grounds Maint	21,000	21,000	21,000	21,000
07-21-4019-00	COVID-19 Coronavirus Expense	1,779	-	-	-
07-21-4020-00	Janitorial Services - CVB & Pioneer Museum	-	-	-	41,295
07-21-4030-00	General Property Maint - CVB	21,089	34,000	29,000	25,000
07-21-4031-00	MarktPlatz Restrooms Maint	-	6,000	6,000	33,200
07-21-4032-00	Christmas Lights Repairs	-	-	-	10,000
07-21-4110-00	Fort Martin Scott Maintenance	-	30,000	32,100	2,500
07-21-4111-00	Fort Martin Scott Souvenirs	-	4,000	4,000	-
07-21-4172-00	Music Licensing	824	900	-	950
07-21-4173-00	Special Events	29,822	5,700	-	34,700
07-21-4174-00	Special Events - Equipment	774	1,000	1,000	1,000
07-21-4175-00	175th Anniversary Celebration	100,000	-	-	-
07-21-4176-00	Wayfinding Sign Maintenance	2,350	7,650	-	-
07-21-4177-00	Fort Martin Scott Event	200	3,000	2,500	-
07-21-4410-00	Gasoline, Oil & Lubrication	211	840	250	1,600
07-21-4435-00	Fleet Lease	5,201	5,500	5,201	5,500
07-21-5701-00	MarktPlatz Improvements	13,538	30,000	17,000	400,000
07-21-5710-00	Christmas Lights	27,191	-	-	120,000
	<b>Tourism Fund Expenditures</b>	<b>2,850,737</b>	<b>3,372,637</b>	<b>3,357,479</b>	<b>5,505,704</b>
	<b>Tourism Fund Excess (Deficit)</b>	<b>337,917</b>	<b>98,682</b>	<b>1,350,138</b>	<b>(464,155)</b>



# The City of Fredericksburg

*Drainage Fund*

# Drainage Department- Stormwater/Vegetation Management Program

## **Description**

The Drainage Department is staffed with 4 employees. The department is located at the consolidated warehouse on Friendship Lane. It is estimated that over 8,000 man hours are spent annually by these departments on storm water/vegetation related services. The department officially began operations on July 15, 2019.

## **Goals and Objectives**

- Reduce redundant operations/equipment purchases
- Reduce the need for overtime and part-time hours from other Public Works departments
- Provide a dedicated crew to improve drainage infrastructure and waterway maintenance
- Ensure the City remains in compliance with applicable TCEQ storm water regulations

## **In order to meet this goal, we will**

- Continue to work closely with the other departments to determine needs and areas of concern
- Add an additional employee for better production and safer operations
- Attend training and safety classes to better improve productivity and safety while on the job

## **Primary Responsibilities will include**

- Mowing/clearing of City-maintained drainage channels and right of ways
- Gutter, inlet and creek debris cleanout
- Invasive brush removal
- Infrastructure improvements to prevent or minimize flooding
- Pollution prevention
- Other drainage and water quality-oriented services
- Tree trimming and right of way clearing of power lines, City streets, intersections and alley ways
- Quarterly sweeping program

## **What we accomplished in 2020-2021**

- Purchased new equipment and transferred City-owned equipment to fully equip crews
- Cleaned and cleared a portion of Barons Creek from S. Adams to S. Lincoln

- Trimmed trees/brush along roadways for better visibility at intersections and of street signs
- Trimmed trees/brush in alley ways for clearance of trash truck and other city vehicles
- Helped with storm cleanup from snow and ice storm
- Trimmed trees/brush out of right of ways and power lines for less outages and easier maintenance
- Completed drainage improvements at Cross Mt., 703 Whitney, 506 Shaw, and 302 W. Walsh
- Cleared debris from drainage channels after each rainstorm
- Mowed right of ways detention ponds and other city owned properties
- Hauled 175 tons of chippings and 30 tons of brush and debris to landfill to be processed into mulch and compost
- Crew completed around 150 service orders
- Attended Texas Department of Agriculture Training

**What we plan to accomplish in 2021-2022**

- Continue to coordinate with other departments on issues related to stormwater/vegetation maintenance and new projects
- Develop annual maintenance schedule that includes power line tree trimming, right of way drainage area mowing, drainage improvement projects, Street sweeping and creek clearing
- Provide regular updates to City Council on effectiveness of new department
- Continue maintenance of City-owned properties along Barons and Town Creeks
- Complete drainage improvement projects along Beverly Dr
- Attend additional training class and obtain private applicators and arborist certifications
- Hire a 5<sup>th</sup> crew member to allow for creation of a second crew to improve efficiency and safety for quarterly sweeping

<b>Stormwater/Vegetation Management Department</b>		
<b>Performance Measures</b>	<b>Estimated FY 20-21</b>	<b>Projected FY 21-22</b>
ROW Maintenance – 100 Total Lane Miles	20	45
Drainage Channel Maintenance – Acres	50	50
Creek Maintenance – Feet	1,300	5,000
Trees/Bushes Trimmed	2,000	3,500
Drainage Improvement Projects	2	5

### Drainage Fund

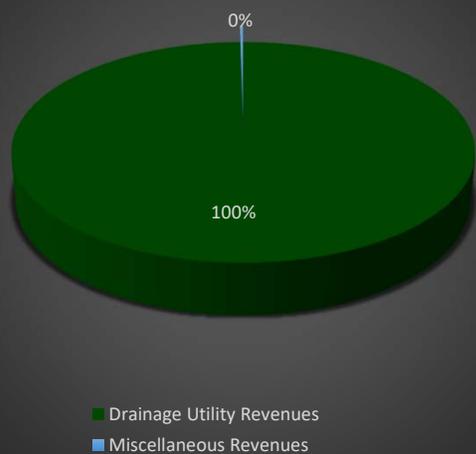
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Drainage Utility Revenues	613,745	618,400	617,000	618,400
Miscellaneous Revenues	3,132	5,500	4,585	550
<b>Total Revenues</b>	<b>616,877</b>	<b>623,900</b>	<b>621,585</b>	<b>618,950</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	138,595	202,160	203,393	296,445
Maintenance & Operations	98,633	167,660	99,240	173,536
Intercompany Transfer to General Fund	-	56,151	55,943	55,706
Capital Outlay	89,704	131,500	130,000	16,821
Debt Requirement	92,209	92,212	92,212	195,493
<b>Total Expenditures</b>	<b>419,141</b>	<b>649,683</b>	<b>580,788</b>	<b>738,001</b>

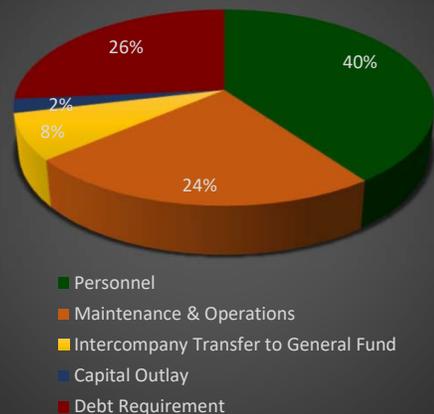
<b>Drainage Fund Excess (Deficit)</b>	<b>197,736</b>	<b>(25,783)</b>	<b>40,797</b>	<b>(119,051)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Forman Arborist	0	1	1	1
Assistant Fore Arborist	0	0	0	1
Apprentice Arborist	0	2	2	2
<b>Total</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>4</b>

FY 2022 Budgeted Revenues



FY 2022 Budgeted Expenditures



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**DRAINAGE FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
10-00-4110-00	Forfeited Discounts	2,416	3,400	2,000	3,400
10-00-4150-00	Interest Income	3,119	1,500	585	550
10-00-4165-00	Misc Revenue	13	-	-	-
10-00-4184-00	FEMA Proceeds - Weather 2021	-	4,000	4,000	-
10-00-4260-00	Drainage Rev Residential	286,797	290,000	290,000	290,000
10-00-4261-00	Drainage Rev Commercial	324,531	325,000	325,000	325,000
	<b>Drainage Fund Revenues</b>	<b>616,877</b>	<b>623,900</b>	<b>621,585</b>	<b>618,950</b>

**DRAINAGE FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
10-21-1030-00	Regular Wages - Full Time Emp	96,651	133,275	133,275	192,959
10-21-1060-00	Longevity	50	200	198	434
10-21-1070-00	Overtime Wages	132	-	3,230	1,000
10-21-2020-00	Social Security	7,287	10,211	10,458	14,871
10-21-2030-00	Retirement - TMRS	14,781	27,628	27,629	43,602
10-21-2040-00	Uniforms and Clothing	1,210	1,800	1,800	1,800
10-21-2060-00	Insurance	18,484	29,046	26,803	41,778
10-21-2090-00	Professional Org. - Personal	-	750	250	750
10-21-2100-00	Prof Education & Training	373	2,000	500	1,200
10-21-3010-00	Utilities	-	2,000	2,000	2,000
10-21-3030-00	Office Supplies	5	1,500	250	500
10-21-3040-00	Postage, Freight, Etc.	-	100	50	100
10-21-3050-00	Advertising & Public Notices	-	100	50	100
10-21-3060-00	Protocol & Social	215	500	500	500
10-21-3090-00	Books, Periodicals, Etc	-	300	100	300
10-21-3100-00	Safety	1,445	1,500	1,500	2,500
10-21-3130-00	Legal Expenses	-	150	-	150
10-21-3140-00	Contract Professional Services	-	1,000	100	50,000
10-21-3200-00	Bad Debt Expense	41	-	-	-
10-21-3213-00	Bank Fees	100	-	-	-
10-21-3220-00	Insurance & Bonds	400	400	591	1,096
10-21-3250-00	In Lieu of Taxes	-	56,151	55,943	55,706
10-21-4010-00	Communications	116	-	-	1,800
10-21-4020-00	Janitorial Services	-	-	-	2,030
10-21-4040-00	Small Tools & Equipment	7,599	6,000	6,000	9,000
10-21-4060-00	Office Machines Maintenance	-	450	100	450
10-21-4070-00	Computer/Software Maintenance	-	1,660	-	1,810
10-21-4100-00	Herbicide-Arundo Donax Control	542	5,000	1,000	5,000
10-21-4285-00	Tree Care & Replacement	636	5,000	1,000	5,000
10-21-4410-00	Gasoline, Oil, & Lubricants	3,381	10,000	7,500	10,000
10-21-4430-00	Vehicle Maintenance - Trucks	236	750	750	750
10-21-4435-00	Fleet Lease	16,392	20,000	20,000	20,000
10-21-4440-00	Tractor/Heavy Equipment Maint	3,324	5,000	5,000	5,000
10-21-4450-00	Other Equipment Maintenance	1,407	3,500	2,000	3,500
10-21-4900-00	Drainage Projects	62,421	100,000	50,000	50,000
10-21-5000-00	Skid Steer 2019	-	1,500	-	-
10-21-5013-00	Dump Truck - FY 2020	89,704	-	-	-
10-21-5122-00	2021 Message Boards	-	-	-	4,550
10-21-5123-00	UTV (Kubota Mule)	-	-	-	12,271
10-21-5158-00	Leaf Loader - 2021 - 1/2 SW	-	130,000	130,000	-
10-21-6088-00	Principal - Bucket Truck	50,850	49,369	49,369	50,104
10-21-6089-00	Interest - Bucket Truck	-	1,483	1,483	747
10-21-6098-00	Principal - Backhoe	41,359	40,154	40,154	40,752
10-21-6099-00	Interest - Backhoe	-	1,206	1,206	607
10-21-6102-00	Principal - Street Sweeper	-	-	-	103,283
10-21-6103-00	Interest - Street Sweeper	-	-	-	-
	<b>Drainage Fund Expenditures</b>	<b>419,141</b>	<b>649,683</b>	<b>580,788</b>	<b>738,001</b>
	<b>Drainage Fund Excess (Deficit)</b>	<b>197,735</b>	<b>(25,783)</b>	<b>40,797</b>	<b>(119,051)</b>



# The City of Fredericksburg

*Food and Wine Fest*

# Fredericksburg Food & Wine Fest

## Description

In the late 80's there was one winery and vineyard in Gillespie County, owned by Bob Oberhellman (Bell Mountain Winery). Bob thought it would be a good idea to host an annual event promoting only Texas wine. This is how the Fredericksburg Food & Wine Fest came about. He approached the City of Fredericksburg. At that time Market Square Redevelopment Commission was underway which in turn adopted the concept as an annual fund-raiser for improvements to Market Square. Our mission was and still is to only showcase Texas wine, Texas food products, Texas music and in 2011, we added Texas Craft Beer. The sole purpose of the Fest is to promote everything Texas. Our first Fest was held in 1991.

## Goals and Objectives

- Design and deliver an event that reflects the fest mission as stated above
- Bring area residents together to get involved, participate and volunteer
- Establish, develop and actively maintain a website, media promotions and social media
- Showcase Texas wineries, Texas Craft Beer and Texas Specialty Booths
- Create three special events and engage wineries to host the Thursday and Friday night events
- Expose and introduce all attendees to everything Texas
- Hire excellent music to keep dance floor packed
- Bring new visitors to the area to enjoy the Fest and explore Fredericksburg
- Stimulate the area's economy with shopping experiences, dining and by putting heads in beds
- Increase the number of festival attendees from year to year
- Gain partnerships
- Maintain a positive relationship with sponsors
- Continue our relationship with local entities such the Fredericksburg Convention and Visitor Bureau
- Always maintain event operations to enhance the festival attendees' experience and those who are participating as a part of the Fest

## What we accomplished prior to 2021

- Contributed to many Market Square Redevelopment Commission projects
- Generated funds to continue the beautification of hardscape and landscape on Market Square or "Marktplatz"
- Built pavilions, arbors, and preserved the History Walk to tell the story of Fredericksburg
- Added Festzimmer (Fest building) and Die Küche (catering support kitchen)

### **What we plan to accomplish in 2021-2022**

- 2020 Fest was cancelled due to Covid-19 and we are viewing 2021 Fest as a recovery year financially

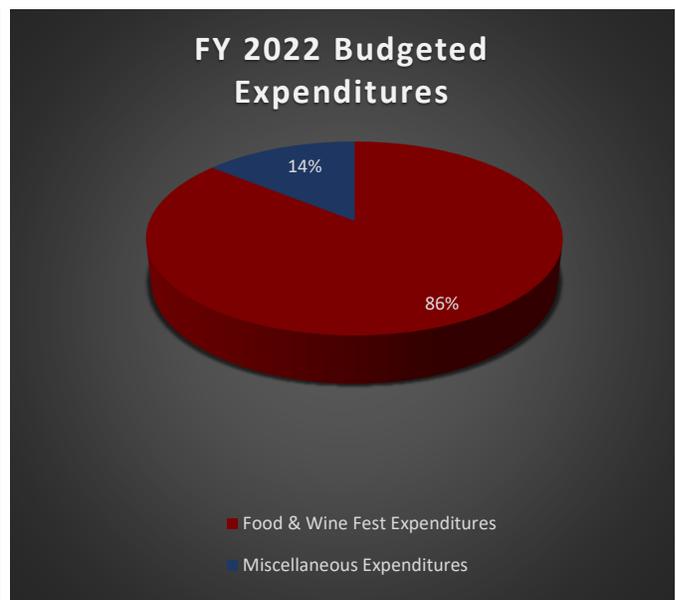
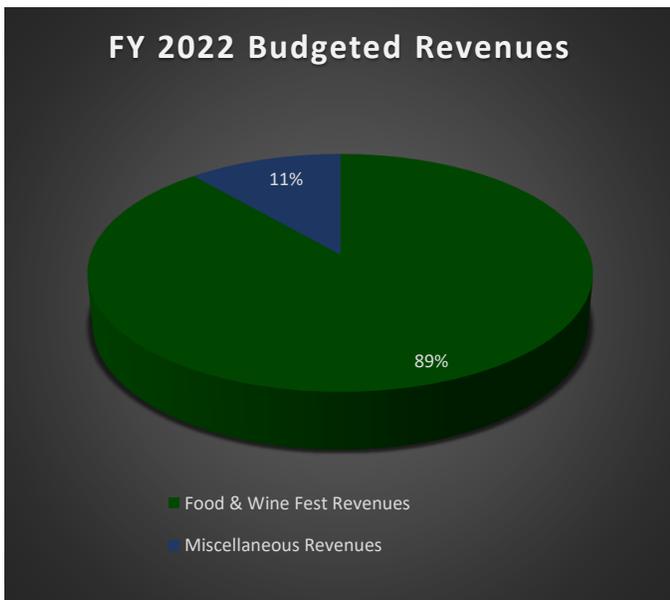
### Food & Wine Fest Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Food & Wine Fest Revenues	116,443	53,125	55,745	154,500
Miscellaneous Revenues	16,461	10,900	13,250	19,825
<b>Total Revenues</b>	<b>132,904</b>	<b>64,025</b>	<b>68,995</b>	<b>174,325</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Food & Wine Fest Expenditures	118,720	53,360	40,331	146,100
Miscellaneous Expenditures	29,526	3,000	1,600	24,000
<b>Total Expenditures</b>	<b>148,246</b>	<b>56,360</b>	<b>41,931</b>	<b>170,100</b>

<b>Food &amp; Wine Fest Fund Excess (Deficit)</b>	<b>(15,342)</b>	<b>7,665</b>	<b>27,064</b>	<b>4,225</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
Fredericksburg**

**FOOD AND WINE FEST FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
11-00-1000-00	Gate	52,466	9,750	11,070	62,000
11-00-1005-00	Booth Fees	6,150	8,300	2,025	8,000
11-00-1010-00	Souvenirs	8,494	-	-	3,000
11-00-1015-00	Wine / Beer Sales	25,340	-	-	25,000
11-00-1020-00	Auction	9,780	-	-	8,000
11-00-1025-00	Patron Party	7,000	19,875	23,500	27,500
11-00-1030-00	Friday Party	4,360	7,200	9,125	11,000
11-00-1035-00	Thursday Party	650	5,000	7,110	6,500
11-00-1040-00	Cooking School	2,203	3,000	2,915	3,500
11-00-1912-00	HOT Funds Revenue	-	10,000	10,000	10,000
11-00-1932-00	Paver Sales	300	-	-	-
11-00-1940-00	Donations	6,300	-	2,500	9,000
11-00-4150-00	Interest Income	1,840	900	750	750
11-00-4165-00	Miscellaneous Revenue	8,022	-	-	75
	<b>Food and Wine Fest Fund Revenues</b>	<b>132,904</b>	<b>64,025</b>	<b>68,995</b>	<b>174,325</b>

**FOOD AND WINE FEST FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
11-25-0001-00	Wine	27,220	-	231	24,000
11-25-0002-00	Souvenirs	6,831	-	-	4,000
11-25-0003-00	Wine Glasses	2,129	5,000	-	9,000
11-25-0004-00	Advertising/Production	10,463	22,000	14,210	22,000
11-25-0005-00	Management Fees	16,500	16,600	15,600	15,600
11-25-0006-00	Patron Party	15,199	-	-	19,000
11-25-0007-00	Friday Party	4,666	-	3,760	9,000
11-25-0008-00	Entertainment/Sound	5,600	-	-	5,500
11-25-0009-00	Rentals/Tents	12,977	960	960	13,000
11-25-0011-00	Set-up	1,200	-	-	1,800
11-25-0012-00	Clean-up	2,434	-	-	3,000
11-25-0013-00	Security	3,904	-	-	3,500
11-25-0014-00	Electrical	1,525	-	-	1,700
11-25-0015-00	Postage	294	2,300	3,134	2,300
11-25-0016-00	Printing	814	3,000	1,643	3,000
11-25-0017-00	Signs & Banners	323	500	150	500
11-25-0018-00	Supplies	(10)	2,000	508	1,200
11-25-0019-00	Auction	195	500	-	500
11-25-0021-00	Miscellaneous	93	500	135	500
11-25-0022-00	Bank Charges	2,526	3,000	1,600	3,000
11-25-0023-00	Thursday Night Party	5,032	-	-	5,000
11-25-0024-00	Cooking School	1,335	-	-	2,000
11-25-1022-00	Market Sq Pledge Improvements	20,000	-	-	15,000
11-25-1040-00	Fund Cash Drawers	7,000	-	-	6,000
	<b>Food and Wine Fest Fund Expenditures</b>	<b>148,246</b>	<b>56,360</b>	<b>41,931</b>	<b>170,100</b>
	<b>Food and Wine Fest Fund Excess (Deficit)</b>	<b>(15,342)</b>	<b>7,665</b>	<b>27,064</b>	<b>4,225</b>



# The City of Fredericksburg

*Emergency Management*

# Emergency Management

## Description

Emergency Management is an element 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 emergencies; 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

- Create and update emergency planning documents
- 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 FY 2021

- Updated 3 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
- Attended 9 regular meetings of both the City and County Hazard Mitigation Committees
- Conducted 2 Countywide eclipse preparedness meetings in preparations for the 2 eclipses that will take place in 2023 and 2024

- Coordinated with DSHS Region 8 to host a vaccine clinic at the Gillespie County Fairgrounds. This was done twice to satisfy both doses of the Moderna vaccine. Over 300 people were fully vaccinated through this event.
- Assisted Hill Country Memorial Hospital with their vaccine clinic where over 29,000 doses of COVID-19 vaccine were administered
- Coordinated 19 State-funded COVID-19 testing days and conducted over 7,400 tests during that time
- Once State-funded testing ended, local testing was organized to continue to meet the testing needs of the community
- Activated the EOC for 10 days during Winter Storm Uri. Assisted dispatch with prioritizing over 9,900 phone calls. The EOC would then direct the appropriate Fire, EMS, or Law Enforcement agency to the call. The EOC was comprised of members from Fredericksburg Fire/EMS, Fredericksburg PD, Gillespie County SO, Gillespie County Communications, Texas Forest Service, and other support personnel. This event satisfied our EMPG grant for the next three years.

### **What we plan to accomplish in FY 2022**

We will complete the update and revision of annexes in the Emergency Operations Plan. Through the regular Hazard Mitigation meetings, we plan to reduce vulnerability to natural hazards and manmade threats. We will continue quarterly eclipse meetings to plan for the upcoming events. We will continue to conduct Fire Prevention and Awareness training along with ICS courses and Emergency Management courses. We will continue to send non-emergency management personnel to training to better support the EOC. We will purchase and install three new generators. Two will be placed at radio tower sites and the third will be placed at City Hall/Central Fire.

\* Most training and many meetings were canceled in FY 2021 due to Covid-19 Pandemic.

### Emergency Management Fund

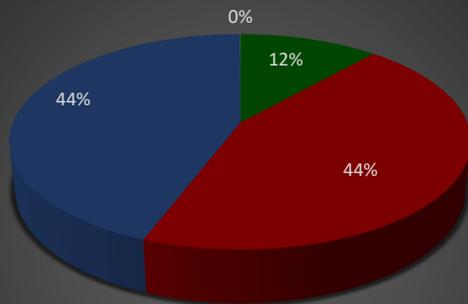
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Grant Revenue	-	28,000	28,000	28,000
Intercompany Transfer from General Fund	90,269	106,479	99,157	106,905
Intergovernmental Transfer In	90,269	106,479	99,157	106,905
Miscellaneous Revenues	473	200	75	75
<b>Total Revenues</b>	<b>181,011</b>	<b>241,157</b>	<b>226,389</b>	<b>241,885</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	143,684	175,562	169,664	156,776
Maintenance & Operations	27,815	63,077	56,608	67,921
Capital Outlays	-	-	-	4,550
Debt Requirement	2,514	2,518	117	12,639
<b>Total Expenditures</b>	<b>174,013</b>	<b>241,157</b>	<b>226,389</b>	<b>241,885</b>

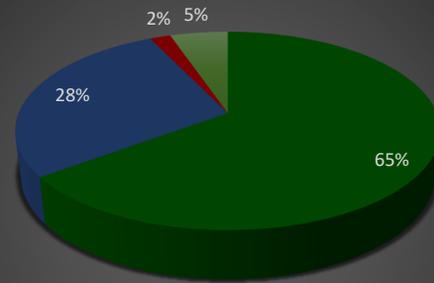
<b>Emergency Management Fund Excess (Deficit)</b>	<b>6,997</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Emergency Management Coordinator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

FY 2022 Budgeted Revenues



FY 2022 Budgeted Expenditures



- Grant Revenue
- Intercompany Transfer from General Fund
- Intergovernmental Transfer In
- Miscellaneous Revenues

- Personnel
- Maintenance & Operations
- Capital Outlays
- Debt Requirement

**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**EMERGENCY MANAGEMENT FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
14-00-4101-00	Fema	-	28,000	28,000	28,000
14-00-4102-00	County Funds	90,269	106,479	99,157	106,905
14-00-4103-00	City Funds	90,269	106,479	99,157	106,905
14-00-4150-00	Interest Income	473	200	75	75
<b>Emergency Management Fund Revenues</b>		<b>181,011</b>	<b>241,157</b>	<b>226,389</b>	<b>241,885</b>

**EMERGENCY MANAGEMENT FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
14-21-1030-00	Regular Wages-full Time Emp.	113,688	126,539	122,080	109,957
14-21-1050-00	Regular Wages-part-time	-	-	-	1,161
14-21-1060-00	Longevity	707	630	630	260
14-21-1070-00	Overtime Wages	2,613	-	-	-
14-21-2020-00	Social Security	8,725	9,600	9,387	8,520
14-21-2030-00	Retirement-tmrs	14,058	26,559	25,401	24,982
14-21-2060-00	Insurance-hosp. Ins.	3,893	12,234	12,166	11,895
14-21-2090-00	Professional Org.-personal	150	600	600	600
14-21-2100-00	Prof. Education & Training	225	800	800	800
14-21-3011-00	Shelter Management	-	5,000	5,000	5,000
14-21-3020-00	Telephone	504	3,800	3,800	3,800
14-21-3030-00	Office Supplies	129	500	500	500
14-21-3040-00	Postage, Freight, Etc.	-	100	100	100
14-21-3050-00	Advertising & Notices	-	400	400	400
14-21-3060-00	Protocal & Social	1,125	2,200	2,200	2,200
14-21-3070-00	Travel Expenses	880	2,500	-	6,500
14-21-3080-00	Prof Org - City	9	-	-	-
14-21-3090-00	Books, Periodicals, Etc.	-	200	200	200
14-21-3140-00	Contract Professional Services	133	400	404	400
14-21-3150-00	Emer Mgt Materials	2,834	3,500	3,500	3,500
14-21-3220-00	Insurance & Bonds	883	890	805	1,067
14-21-3250-00	Conventions	-	1,000	-	1,000
14-21-4010-00	Communications Expense	6,944	19,648	19,092	19,648
14-21-4019-00	COVID-19 Coronavirus Expense	1,052	500	612	500
14-21-4020-00	Janitorial / Housekeeping	45	-	-	1,378
14-21-4030-00	General Property Maintenance	-	400	400	400
14-21-4040-00	Small Tools & Equipment	-	1,000	1,000	1,000
14-21-4070-00	Computer/software Maintenance	2,112	6,439	5,309	6,639
14-21-4221-00	Weather Emergency 2021	-	1,000	1,261	-
14-21-4410-00	Gasoline, Oil, & Lubrication	720	1,200	1,200	1,250
14-21-4430-00	Vehicle Maintenance	5	-	-	38
14-21-4435-00	Fleet Lease	10,065	11,000	9,424	11,000
14-21-5122-00	2021 Message Boards	-	-	-	4,550
14-21-6021-00	Principal - Computer/Software	1,258	1,259	-	-
14-21-6023-00	Principal - Computer/Software	1,255	1,259	-	-
14-21-6024-00	Interest - Computer/Software	-	-	117	60
14-21-6122-00	Principal - Generator - City Hall/Fire	-	-	-	1,305
14-21-6123-00	Interest - Generator - City Hall/Fire	-	-	-	-
14-21-6126-00	Principal - Generators (2) - E&W Towers	-	-	-	11,274
14-21-6127-00	Interest - Generator (2) - E&W Towers	-	-	-	-
<b>Emergency Management Fund Expenditures</b>		<b>174,014</b>	<b>241,157</b>	<b>226,389</b>	<b>241,885</b>
<b>Emergency Management Fund Excess (Deficit)</b>		<b>6,997</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>



# The City of Fredericksburg

*Debt Service Fund*

# Debt Service Fund

## Description

The City's Debt Service Fund is used to budget for annual principal and interest payments on outstanding debt that is funded by property taxes.

## Debt Limits

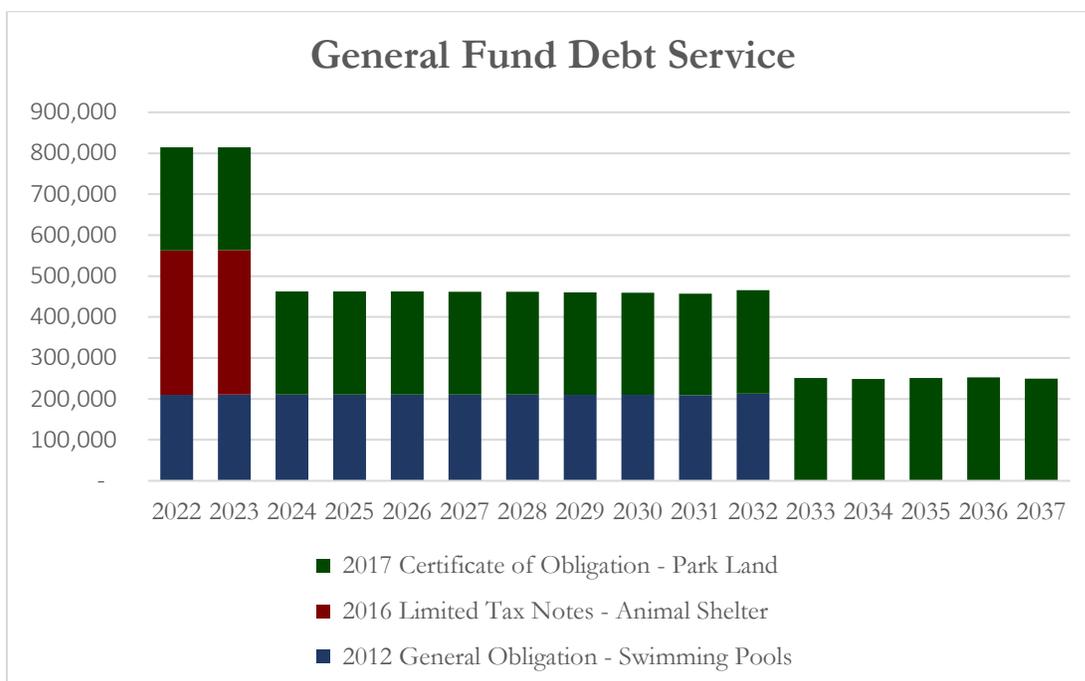
There are no dollar amount limits for tax supported debt under state law or the City's home rule charter. However, there are property tax limits that impact the amount of debt a city can issue. Municipal property tax rates are limited by the Texas constitution and state law. The Texas Constitution limits property tax for a home rule city of over 5,000 in population up to \$2.50 per \$100 assessed valuation. The City of Fredericksburg's \$0.195823 total tax rate is well below the \$2.50 constitutional limit.

## Bond Ratings

The City of Fredericksburg has an AA rating from Standard & Poor's rating service for the general obligation debt. This rating indicates a high credit quality and investment grade status.

## General Debt Obligations

- 2012 GO Bonds – Swimming Pools
- 2016 Limited Tax Notes – Animal Shelter
- 2017 Certificate of Obligation – Park Land



Debt Service Fund

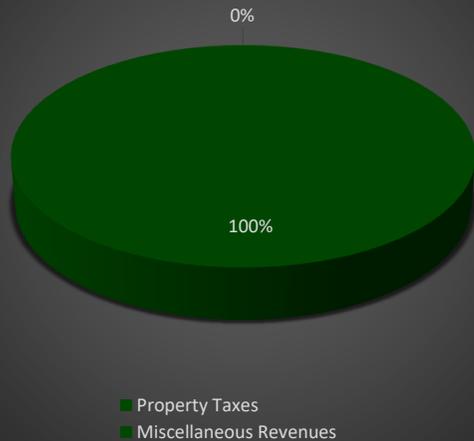
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Property Taxes	810,835	819,140	819,080	720,038
Miscellaneous Revenues	121	75	160	160
<b>Total Revenues</b>	<b>810,956</b>	<b>819,215</b>	<b>819,240</b>	<b>720,198</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Debt Requirement	810,644	812,841	812,841	814,252
<b>Total Expenditures</b>	<b>810,644</b>	<b>812,841</b>	<b>812,841</b>	<b>814,252</b>

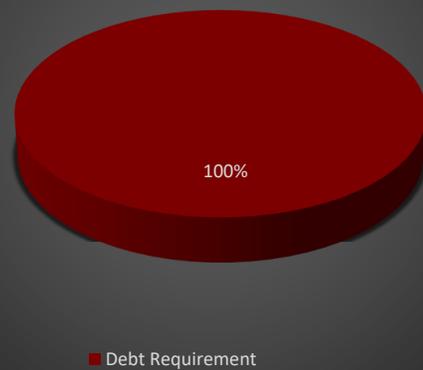
<b>Debt Service Fund Excess (Deficit)</b>	<b>312</b>	<b>6,374</b>	<b>6,399</b>	<b>(94,054)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 2022 Budgeted Revenues



FY 2022 Budgeted Expenditures



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**DEBT SERVICE FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
15-00-4150-00	Interest Income	121	75	160	160
15-00-4204-00	Curr Taxes-Gen Obl Bonds	764,178	763,840	771,354	675,682
15-00-4205-00	Del Taxes-Gen Obl Bonds	40,565	49,000	41,486	38,570
15-00-4206-00	Penalty & Int-Gen Obl Bonds	6,092	6,300	6,240	5,786
	<b>Debt Service Fund Revenues</b>	<b>810,956</b>	<b>819,215</b>	<b>819,240</b>	<b>720,198</b>

**DEBT SERVICE FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
15-21-6304-00	Principal - 2012 GO Bonds	145,000	150,000	150,000	155,000
15-21-6305-00	Interest - 2012 GO Bonds	63,512	59,269	59,269	54,881
15-21-6306-00	Principal - 2016 Tax Lmted Note	335,000	340,000	340,000	345,000
15-21-6307-00	Interest - 2016 Tax Lmted Note	16,732	12,597	12,597	7,971
15-21-6308-00	Principal-2017 LmtedTax&RevCO's	145,000	150,000	150,000	155,000
15-21-6309-00	Interest-2017 LmtedTax&RevCo's	105,400	100,975	100,975	96,400
	<b>Debt Service Fund Expenditures</b>	<b>810,644</b>	<b>812,841</b>	<b>812,841</b>	<b>814,252</b>
	<b>Debt Service Fund Excess (Deficit)</b>	<b>312</b>	<b>6,374</b>	<b>6,399</b>	<b>(94,054)</b>



# The City of Fredericksburg

*Police Forfeiture*

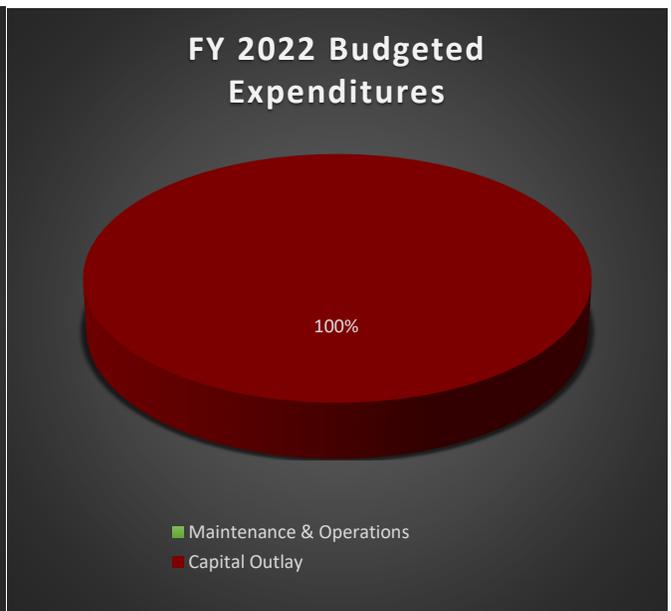
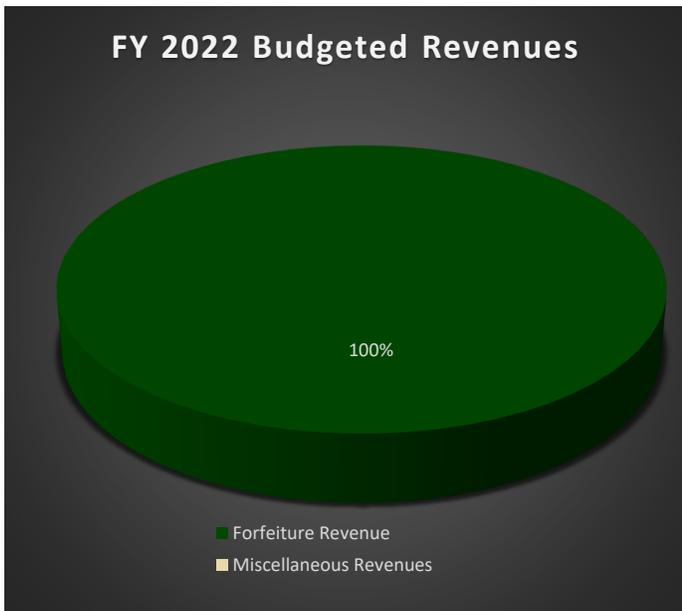
### Police Forfeiture

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Forfeiture Revenue	3,351	2,000	3,060	2,000
Miscellaneous Revenues	123	50	3	-
<b>Total Revenues</b>	<b>3,474</b>	<b>2,050</b>	<b>3,063</b>	<b>2,000</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Maintenance & Operations	6,895	-	-	-
Capital Outlay	1,000	5,500	5,500	2,500
<b>Total Expenditures</b>	<b>7,895</b>	<b>5,500</b>	<b>5,500</b>	<b>2,500</b>

<b>Police Forfeiture Fund Excess (Deficit)</b>	<b>(4,421)</b>	<b>(3,450)</b>	<b>(2,437)</b>	<b>(500)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**POLICE FORFEITURE FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
17-00-4101-00	Forfeiture Revenue	3,351	2,000	3,060	2,000
17-00-4150-00	Interest Income	123	50	3	-
	<b>Police Forefeiture Fund Revenues</b>	<b>3,474</b>	<b>2,050</b>	<b>3,063</b>	<b>2,000</b>

**POLICE FORFEITURE FUND EXPENSES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
17-22-3190-00	Miscellaneous Expenses	6,895	-	-	-
17-22-5005-00	Police Dept Equipment	1,000	5,500	5,500	2,500
	<b>Police Forefeiture Fund Expenditures</b>	<b>7,895</b>	<b>5,500</b>	<b>5,500</b>	<b>2,500</b>
	<b>Police Forefeiture Fund Excess (Deficit)</b>	<b>(4,421)</b>	<b>(3,450)</b>	<b>(2,437)</b>	<b>(500)</b>



# The City of Fredericksburg

*Water & Wastewater Capital Project Fund*

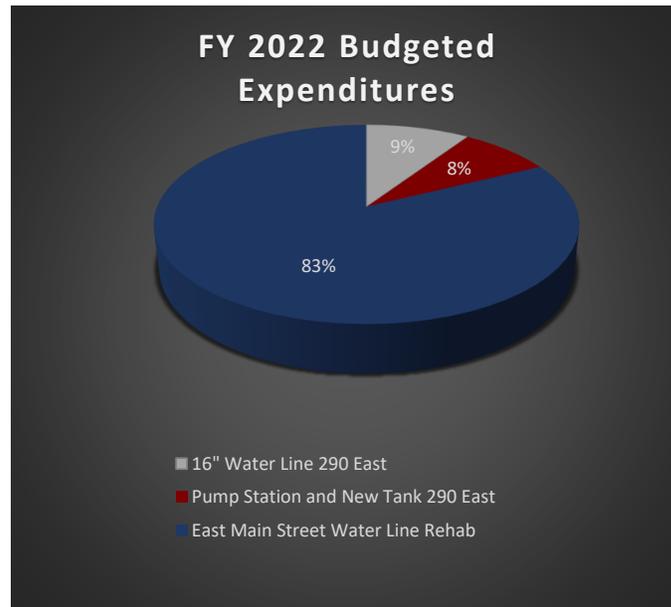
### Water & Wastewater Capital Project Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2020 Adopted
Transfer in from Fund 03 - W & WW Capital Project Const	5,455,676	-	-	-
<b>Total Revenues</b>	<b>5,455,676</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2020 Adopted
16" Water Line 290 East	880,025	5,294,200	4,307,805	226,726
Pump Station and New Tank 290 East	2,259,386	3,993,060	3,370,642	201,663
New Cross Mountain Storage Tank	1,378,152	-	186,151	-
New Boot Ranch Storage Tank	1,360,477	-	344,903	-
North Llano Water Line	-	1,170,000	-	-
East Main Street Water Line Rehab	-	1,053,000	-	2,000,000
<b>Total Expenditures</b>	<b>5,878,039</b>	<b>11,510,260</b>	<b>8,209,501</b>	<b>2,428,389</b>

<b>Water &amp; Wastewater Capital Project Fund Excess (Deficit)</b>	<b>(422,364)</b>	<b>(11,510,260)</b>	<b>(8,209,501)</b>	<b>(2,428,389)</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2020 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**CAPITAL PROJECT FUND - WATER & WASTEWATER FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
29-00-4600-00	Transfer in from Fund 03	5,455,676	-	-	-
<b>W &amp; WW Capital Project Fund Revenues</b>		<b>5,455,676</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECT FUND - WATER & WASTEWATER FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
29-21-5391-00	16" Water Line 290 E	880,025	5,294,200	4,307,805	226,726
29-21-5392-00	Pump Station & New Tank 290 E	2,259,386	3,993,060	3,370,642	201,663
29-21-5393-00	Cross Mountain Storage Tank	1,378,152	-	186,151	-
29-21-5394-00	Boot Ranch Storage Tank	1,360,477	-	344,903	-
29-21-5395-00	North Llano Water Line	-	1,170,000	-	-
29-21-5396-00	East Main St Water Line Rehab	-	1,053,000	-	2,000,000
<b>W &amp; WW Capital Project Fund Expenditures</b>		<b>5,878,039</b>	<b>11,510,260</b>	<b>8,209,501</b>	<b>2,428,389</b>
<b>W &amp; WW Capital Project Fund Excess (Deficit)</b>		<b>(422,364)</b>	<b>(11,510,260)</b>	<b>(8,209,501)</b>	<b>(2,428,389)</b>



# The City of Fredericksburg

*Animal Shelter Special Revenue Fund*

### Animal Shelter Special Revenue Fund

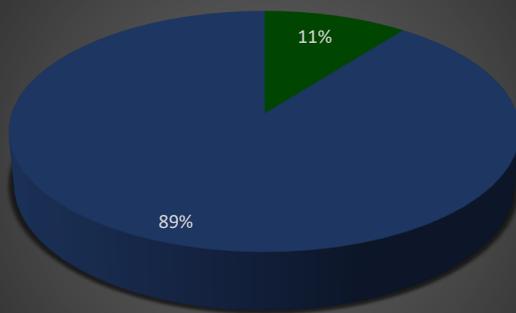
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Animal Shelter Donations	501,996	-	667	500
Miscellaneous Revenues	139	100	12,143	4,250
<b>Total Revenues</b>	<b>502,135</b>	<b>100</b>	<b>12,810</b>	<b>4,750</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Personnel	56,603	59,371	58,652	62,387
Maintenance & Operations	21,145	27,800	23,000	26,000
Capital Outlays	25,218	-	-	-
<b>Total Expenditures</b>	<b>102,966</b>	<b>87,171</b>	<b>81,652</b>	<b>88,387</b>

<b>Animal Shelter Special Revenue Fund Excess (Deficit)</b>	<b>399,169</b>	<b>(87,071)</b>	<b>(68,842)</b>	<b>(83,637)</b>
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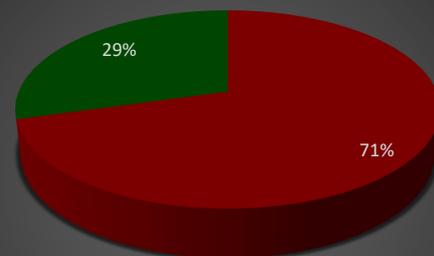
Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Animal Control Officer	3	3	3	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

FY 2022 Budgeted Revenues



■ Animal Shelter Donations ■ Miscellaneous Revenues

FY 2022 Budgeted Expenditures



■ Personnel ■ Maintenance & Operations

**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of Fredericksburg**

**ANIMAL SHELTER SPECIAL REV ACCT FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
42-00-4150-00	Interest Revenue	139	100	12,143	4,250
42-00-4214-00	AnimalShelter/Control Donation	501,996	-	667	500
	<b>Animal Shelter Special Rev Acct Fund Revenues</b>	<b>502,135</b>	<b>100</b>	<b>12,810</b>	<b>4,750</b>

**ANIMAL SHELTER SPECIAL REV ACCT FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
42-22-1030-00	Regular Wages	37,451	39,234	38,674	40,295
42-22-1060-00	Longevity		60	60	108
42-22-1070-00	Overtime Wages	1,324	-	-	-
42-22-2020-00	Social Security	2,966	3,006	2,963	3,091
42-22-2030-00	Retirement - TMRS	5,925	8,134	8,018	9,062
42-22-2060-00	Health Insurance	8,936	8,937	8,937	9,831
42-22-4030-00	General Property Maintenance	3,556	4,500	3,000	10,000
42-22-4035-00	Animal Control Expenses	15,923	20,300	17,000	14,500
42-22-4040-00	Small Tools & Equipment	1,267	3,000	3,000	1,500
42-22-4070-00	Computer/Software Maintenance	400	-	-	-
42-22-5210-00	Animal Shelter Capital Equip	25,218	-	-	-
	<b>Animal Shelter Special Rev Acct Fund Expenditures</b>	<b>102,966</b>	<b>87,171</b>	<b>81,652</b>	<b>88,387</b>
	<b>Animal Shelter Special Rev Acct Fund Excess (Deficit)</b>	<b>399,169</b>	<b>(87,071)</b>	<b>(68,842)</b>	<b>(83,637)</b>



# The City of Fredericksburg

*Parks & Recreation Special Revenue Fund*

**Parks & Recreation Special Revenue Fund**

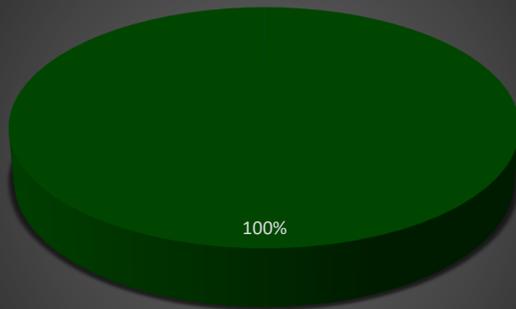
Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Donations	26,084	9,400	23,173	39,900
Miscellaneous Revenue	13	10	10	10
<b>Total Revenues</b>	<b>26,097</b>	<b>9,410</b>	<b>23,183</b>	<b>39,910</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Maintenance & Operations	25,839	9,412	21,603	39,900
<b>Total Expenditures</b>	<b>25,839</b>	<b>9,412</b>	<b>21,603</b>	<b>39,900</b>

<b>Parks &amp; Recreation Special Revenue Fund Excess (Deficit)</b>	<b>258</b>	<b>(2)</b>	<b>1,580</b>	<b>10</b>
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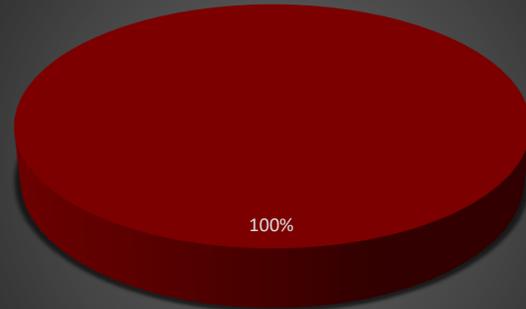
Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FY 2022 Budgeted Revenues**



■ Donations ■ Miscellaneous Revenue

**FY 2022 Budgeted Expenditures**



■ Maintenance & Operations



**PARKS & RECREATION SPECIAL REVENUE FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
45-00-4150-00	Interest Revenue	13	10	10	10
45-00-4550-00	LBJ Park Revenue	1,650	500	720	500
45-00-4551-00	Cross Mountain Revenue	4,040	500	500	500
45-00-4552-00	Sports Revenue	-	250	-	150
45-00-4553-00	Parks General Revenue	52	500	15,328	5,000
45-00-4554-00	Fort Martin Scott Revenue	5,011	4,000	4,100	5,000
45-00-4555-00	Marktplatz Revenue	11,362	400	625	25,650
45-00-4556-00	Programs Revenue	3,945	3,000	1,800	3,000
45-00-4557-00	Swimming Pools Revenue	23	250	100	100
<b>Parks &amp; Recreation Special Revenue Fund Revenues</b>		<b>26,097</b>	<b>9,410</b>	<b>23,183</b>	<b>39,910</b>

**PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
45-25-4550-00	LBJ Park Expense	1,456	500	725	500
45-25-4551-00	Cross Mountain Expense	4,040	500	150	500
45-25-4552-00	Sports Expense	-	250	-	150
45-25-4553-00	Parks General Expense	4,917	500	15,328	5,000
45-25-4554-00	Fort Martin Scott Expense	3,540	4,000	4,000	5,000
45-25-4555-00	Marktplatz Expense	10,950	400	400	25,650
45-25-4556-00	Programs Expense	936	3,000	1,000	3,000
45-25-4557-00	Swimming Pools Expense	-	262	-	100
<b>Parks &amp; Recreation Special Revenue Fund Expenditures</b>		<b>25,839</b>	<b>9,412</b>	<b>21,603</b>	<b>39,900</b>
<b>Parks &amp; Recreation Special Revenue Fund Excess (Deficit)</b>		<b>258</b>	<b>(2)</b>	<b>1,580</b>	<b>10</b>



# The City of Fredericksburg

*Health Insurance Fund*

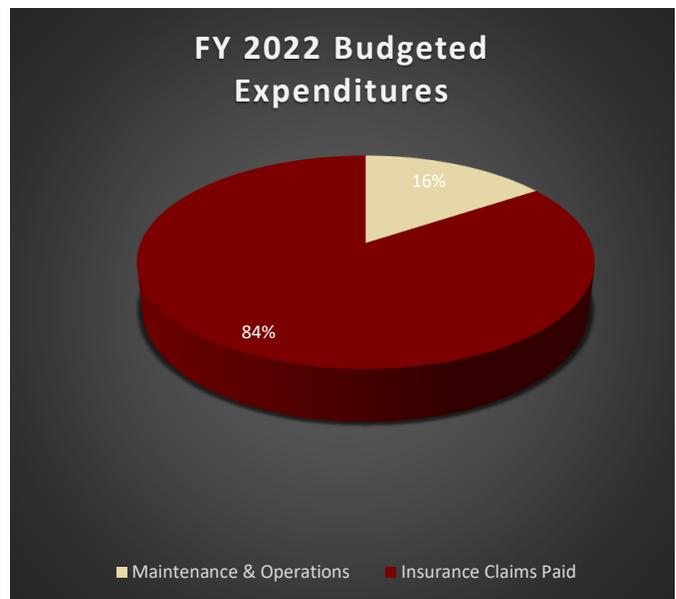
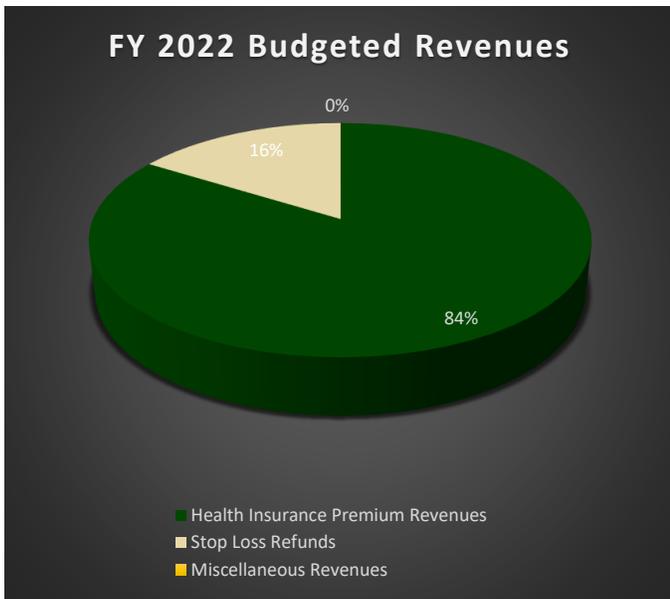
### Health Insurance Fund

Revenues	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Health Insurance Premium Revenues	1,827,048	1,912,797	1,933,977	2,348,438
Stop Loss Refunds	178,856	100,000	662,096	450,000
Miscellaneous Revenues	3,050	1,500	300,460	260
<b>Total Revenues</b>	<b>2,008,954</b>	<b>2,014,297</b>	<b>2,896,533</b>	<b>2,798,698</b>

Expenditures	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Maintenance & Operations	334,804	337,700	371,500	434,753
Insurance Claims Paid	1,819,460	1,637,500	2,754,200	2,345,000
<b>Total Expenditures</b>	<b>2,154,264</b>	<b>1,975,200</b>	<b>3,125,700</b>	<b>2,779,753</b>

<b>Health Insurance Fund Excess (Deficit)</b>	<b>(145,310)</b>	<b>39,097</b>	<b>(229,167)</b>	<b>18,945</b>
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Staffing	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
None	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Fredericksburg**  
**FY 2022 Budget Analysis**



**The City of  
 Fredericksburg**

**HEALTH INSURANCE FUND REVENUES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
50-00-4000-00	Employee Hosp Premium Revenue	1,433,732	1,519,188	1,516,210	1,857,878
50-00-4005-00	Dependent Hosp Premium Revenue	383,664	383,609	405,613	463,751
50-00-4015-00	Cobra	9,652	10,000	12,154	26,809
50-00-4025-00	Stop Loss Refunds-specific	178,856	100,000	662,096	450,000
50-00-4101-00	Transfer from General Fund	-	-	300,000	-
50-00-4150-00	Interest Income	3,050	1,500	260	260
50-00-4165-00	Miscellaneous Revenue	-	-	200	-
	<b>Health Insurance Fund Revenues</b>	<b>2,008,954</b>	<b>2,014,297</b>	<b>2,896,533</b>	<b>2,798,698</b>

**HEALTH INSURANCE FUND EXPENDITURES**

<u>Account Number</u>	<u>Description</u>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Projected</b>	<b>2022 Adopted</b>
50-21-2000-00	Administration Fees	70,548	71,000	75,975	87,590
50-21-3005-00	Specific Stop Loss Reinsurance	234,589	235,500	266,243	311,464
50-21-3006-00	Subrogation Proceeds	(505)	600	-	-
50-21-3010-00	Aggregate Stop Loss Reinsuranc	14,673	14,900	15,488	17,758
50-21-3140-00	Contract Professional Services	15,499	15,700	13,794	17,940
50-21-4000-00	Claims Paid	1,590,708	1,430,000	2,625,000	2,200,000
50-21-4010-00	Claims - Prescription Drugs	262,455	260,000	214,700	220,000
50-21-4015-00	Claims - RX Drug Rebate	(33,704)	(52,500)	(85,500)	(75,000)
	<b>Health Insurance Fund Expenditures</b>	<b>2,154,264</b>	<b>1,975,200</b>	<b>3,125,700</b>	<b>2,779,753</b>
	<b>Health Insurance Fund Excess (Deficit)</b>	<b>(145,310)</b>	<b>39,097</b>	<b>(229,167)</b>	<b>18,945</b>



# The City of Fredericksburg

## *Five Year Financial Forecast*

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - GENERAL FUND**



	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 ADOPTED</b>	<b>FY 2023 FORECAST</b>	<b>FY 2024 FORECAST</b>	<b>FY 2025 FORECAST</b>	<b>FY 2026 FORECAST</b>
BEGINNING FUND BALANCE	\$ 4,613,064	\$ 6,341,232	\$ 7,480,349	\$ 6,042,038	\$ 6,097,633	\$ 6,167,481	\$ 6,249,572
<b>REVENUES</b>							
Property Tax	4,120,609	4,179,421	4,353,204	4,483,800	4,618,314	4,756,864	4,899,569
Sales Tax	6,210,810	7,222,800	7,514,544	7,739,980	7,972,180	8,211,345	8,457,685
Franchise Tax	578,793	561,017	572,365	589,536	607,222	625,439	644,202
Intercompany Transfers In	1,829,700	2,292,633	2,263,786	2,331,700	2,401,651	2,473,700	2,547,911
Intergovernmental Transfers In	869,779	864,172	1,147,869	1,182,305	1,217,774	1,254,307	1,291,937
Other Revenues	2,266,201	2,140,863	2,018,442	2,078,995	2,141,365	2,205,606	2,271,774
<b>TOTAL REVENUES</b>	<b>15,875,893</b>	<b>17,260,906</b>	<b>17,870,210</b>	<b>18,406,316</b>	<b>18,958,506</b>	<b>19,527,261</b>	<b>20,113,079</b>
<b>EXPENDITURES</b>							
Personnel	8,081,567	9,016,081	10,102,908	10,507,024	10,927,305	11,364,397	11,818,973
Maintenance & Operations	3,120,580	3,946,096	3,713,117	3,768,814	3,825,346	3,882,726	3,940,967
Intercompany Transfer Out	1,064,204	1,080,619	1,468,680	1,490,710	1,513,071	1,535,767	1,558,803
Intergovernmental Transfer Out	856,302	850,639	906,640	920,239	934,043	948,054	962,275
Capital Outlay	552,256	900,437	2,759,321	1,300,711	1,320,221	1,340,025	1,360,125
Debt Requirement	472,816	327,916	357,855	363,223	368,672	374,202	379,815
<b>TOTAL EXPENDITURES</b>	<b>14,147,725</b>	<b>16,121,789</b>	<b>19,308,521</b>	<b>18,350,721</b>	<b>18,888,658</b>	<b>19,445,170</b>	<b>20,020,958</b>
CHANGE IN NET POSITION ASSET & PROJECT TRANSFERS	1,728,168	1,139,117	(1,438,311)	55,595	69,848	82,091	92,121
ENDING FUND BALANCE	\$ 6,341,232	\$ 7,480,349	\$ 6,042,038	\$ 6,097,633	\$ 6,167,481	\$ 6,249,572	\$ 6,341,693
Reserves - 3 month's expenditures	\$ 3,536,931	\$ 4,030,447	\$ 4,827,130	\$ 4,587,680	\$ 4,722,164	\$ 4,861,293	\$ 5,005,239
Over/(Under) Reserve	\$ 2,804,301	\$ 3,449,902	\$ 1,214,908	\$ 1,509,953	\$ 1,445,317	\$ 1,388,279	\$ 1,336,453

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

1. Property Tax revenue growth at 3.0% annually
2. Sales Tax revenue growth at 3.0% annually
3. Other revenue growth at 3.0% annually
4. Personnel expenses growth at 4.0% annually
5. Other expenses growth at 1.5% annually
6. American Rescue Plan Act revenue-expenses removed from FY 2021-2022
  - 2021 Revenue \$770,538
  - 2022 Revenue \$1,424,274
  - 2022 Expense \$2,194,812

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - ELECTRIC FUND**



	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 ADOPTED</b>	<b>FY 2023 FORECAST</b>	<b>FY 2024 FORECAST</b>	<b>FY 2025 FORECAST</b>	<b>FY 2026 FORECAST</b>
BEGINNING FUND BALANCE	\$ 2,599,966	\$ 2,910,304	\$ 1,252,529	\$ 1,049,845	\$ 1,124,029	\$ 1,231,726	\$ 1,312,541
<b>REVENUES</b>							
Electric Utility Revenues	10,477,108	11,527,600	12,117,910	12,723,806	13,105,520	13,498,685	13,903,646
Fees from Other Srvs	43,257	39,250	40,400	42,420	43,693	45,003	46,353
Miscellaneous Revenues	2,550,186	326,558	247,658	260,041	267,842	275,877	284,154
<b>TOTAL REVENUES</b>	<b>13,070,552</b>	<b>11,893,408</b>	<b>12,405,968</b>	<b>13,026,266</b>	<b>13,417,054</b>	<b>13,819,566</b>	<b>14,234,153</b>
<b>EXPENDITURES</b>							
Personnel	1,442,083	1,606,440	1,692,050	1,759,732	1,830,121	1,903,326	1,979,459
Maintenance & Operations	8,140,442	9,020,486	9,012,130	9,147,312	9,284,522	9,423,789	9,565,146
Intercompany Transfer to General Fund	863,800	1,070,407	1,116,537	1,133,285	1,150,284	1,167,539	1,185,052
Intergovernmental Transfer Out	70,761	71,909	75,472	76,604	77,753	78,919	80,103
Capital Outlay	1,935,241	1,245,899	179,618	232,312	235,797	239,334	367,924
Debt Requirement	307,885	536,043	532,845	602,838	730,880	925,843	841,731
<b>TOTAL EXPENDITURES</b>	<b>12,760,213</b>	<b>13,551,184</b>	<b>12,608,652</b>	<b>12,952,083</b>	<b>13,309,357</b>	<b>13,738,751</b>	<b>14,019,415</b>
CHANGE IN NET POSITION	310,338	(1,657,776)	(202,684)	74,184	107,697	80,815	214,738
NON-CASH ADJUSTMENTS	-	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 2,910,304</b>	<b>\$ 1,252,529</b>	<b>\$ 1,049,845</b>	<b>\$ 1,124,029</b>	<b>\$ 1,231,726</b>	<b>\$ 1,312,541</b>	<b>\$ 1,527,279</b>
Required Reserve	\$ 1,302,912	\$ 1,240,296	\$ 1,020,588	\$ 1,106,771	\$ 1,196,089	\$ 1,303,438	\$ 1,373,604
Over/(Under) Reserve	\$ 1,607,392	\$ 12,233	\$ 29,257	\$ 17,258	\$ 35,636	\$ 9,104	\$ 153,675

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

1. Rate increases as follows:	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
- Electric/Misc	5%	3%	3%	3%
2. Personnel expenses growth at 4% annually				
3. Maintenance & Operations expenses growth at 1.5% annually				
4. Other expenditures growth at 1.5% annually				
5. Other anticipated projects (not included in forecast):				
- Land for future substation \$300,000 (estimate)				

\* Power Purchase, Transmission Provider Fees, & Electric Building Construction expenditures paid with Electric System Revenues Notes are not included in the Fund Balance reserve requirement

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - WATER & WASTEWATER FUND**



	FY 2020 ACTUAL	FY 2021 ESTIMATE	FY 2022 ADOPTED	FY 2023 FORECAST	FY 2024 FORECAST	FY 2025 FORECAST	FY 2026 FORECAST
BEGINNING FUND BALANCE	\$ 6,560,481	\$ 3,160,621	\$ 4,269,204	\$ 2,264,941	\$ 3,463,498	\$ 4,417,223	\$ 3,991,829
<b>REVENUES</b>							
Water Utility Revenues	7,897,771	8,310,000	8,485,000	8,739,550	9,001,737	9,271,789	9,549,942
Fees from Other Services	584,214	928,500	724,000	745,720	768,092	791,134	814,868
Miscellaneous Revenues	712,544	202,361	178,361	183,712	189,223	194,900	200,747
<b>TOTAL REVENUES</b>	<b>9,194,528</b>	<b>9,440,861</b>	<b>9,387,361</b>	<b>9,668,982</b>	<b>9,959,051</b>	<b>10,257,823</b>	<b>10,565,558</b>
<b>EXPENDITURES</b>							
Personnel	1,949,673	2,103,804	2,278,247	2,369,377	2,464,152	2,562,718	2,665,227
Maintenance & Operations	1,752,258	1,796,530	1,838,827	1,893,991	1,950,811	2,009,335	2,069,615
Intercompany Transfer to General Fund	737,000	908,514	844,862	857,535	870,398	883,454	896,706
Intercompany Transfer to Capital Project Fund	5,455,676	-	-	-	-	-	-
Intergovernmental Transfer Out	14,761	15,909	15,472	15,704	15,940	16,179	16,421
Capital Outlay	371,847	1,192,000	9,635,278	1,120,000	1,937,000	3,418,000	600,000
Debt Requirement	2,313,173	2,315,521	2,181,101	2,213,818	1,767,025	1,793,530	1,820,433
<b>TOTAL EXPENDITURES</b>	<b>12,594,388</b>	<b>8,332,278</b>	<b>16,793,787</b>	<b>8,470,425</b>	<b>9,005,326</b>	<b>10,683,217</b>	<b>8,068,403</b>
CHANGE IN NET POSITION	(3,399,860)	1,108,583	(7,406,426)	1,198,557	953,726	(425,394)	2,497,155
NON-CASH ADJUSTMENTS	-	-	5,402,163	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 3,160,621</b>	<b>\$ 4,269,204</b>	<b>\$ 2,264,941</b>	<b>\$ 3,463,498</b>	<b>\$ 4,417,223</b>	<b>\$ 3,991,829</b>	<b>\$ 6,488,984</b>
Reserves - 3 month's expenditures	\$ 3,148,597	\$ 2,083,070	\$ 2,613,447	\$ 2,117,606	\$ 2,251,331	\$ 2,670,804	\$ 2,017,101
Over/(Under) Reserve	\$ 12,024	\$ 2,186,134	\$ (348,506)	\$ 1,345,891	\$ 2,165,892	\$ 1,321,025	\$ 4,471,883

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

- Rate increases as follows:

	FY 23	FY 24	FY 25	FY 26
- Water	3%	3%	3%	3%
- Sewer	3%	3%	3%	3%
- Personnel expenses growth at 4% annually
- Maintenance & Operations expenses growth at 3% annually
- Other expenditures grow by 1.5% annually
- American Rescue Funding Rev (2021) and Exp (2022) removed
  - Funding for Generators \$653,735
- Anticipated Projects (not included in forecast):
  - North Llano St. Water Line Rehab \$3,640,000
  - Post Oak Road Annexation Service \$1,560,000
  - 12-inch Water Line along Hwy. 87 South \$4,680,000
  - Hwy 290 W Sewer Line Expansion \$1,468,000
  - 0.5 MG Elevated Storage Tank \$3,703,000

\* Water projects and equipment funded with W&S Impact Fees, Bond Funds, & American Rescue Act are not included in the fund balance reserve requirement.

* W&S - \$1,125,000 Boot Ranch Lift Station-75% of \$1,500,000 project in 2022 budget funded with W&S Impact Fees	\$ 1,125,000.00
* W&S - \$1,155,000 West Live Oak Water & Sewer to be funded with W&S Impact Fees	1,155,000.00
* W&S - \$2,000,000 Friendship Lane Sewer Expansion to be funded with W&S Impact Fees	2,000,000.00
* W&S - \$60,000 Cross Mountain Pump to be funded with W&S Impact Fees	60,000.00
* W&S - \$2,000,000 East Main Street Water Rehab to be funded with \$2 million bond funds remaining	2,000,000.00
* W&S - Impact fees collected in Payables that will be transferred to W&S Impact Fee Account	\$ (937,837.00)
	<u>\$ 5,402,163.00</u>

\* W&S - \$653,735 to be funded by American Rescue Funds 653,735.00

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - SANITATION FUND**



	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 ADOPTED</b>	<b>FY 2023 FORECAST</b>	<b>FY 2024 FORECAST</b>	<b>FY 2025 FORECAST</b>	<b>FY 2026 FORECAST</b>
BEGINNING FUND BALANCE	\$ 2,315,467	\$ 2,099,559	\$ 2,207,370	\$ 2,306,962	\$ 2,373,785	\$ 2,058,404	\$ 1,622,873
<b>REVENUES</b>							
Sanitation Waste Collection Revenues	2,757,339	2,699,964	2,645,000	2,671,450	2,698,165	2,725,146	2,752,398
Fees from Other Services	30,514	10,176	10,100	10,201	10,303	10,406	10,510
Miscellaneous Revenues	71,729	153,972	85,796	86,654	87,520	88,396	89,280
<b>TOTAL REVENUES</b>	<b>2,859,581</b>	<b>2,864,112</b>	<b>2,740,896</b>	<b>2,768,305</b>	<b>2,795,988</b>	<b>2,823,948</b>	<b>2,852,187</b>
<b>EXPENDITURES</b>							
Personnel	1,291,292	1,415,937	1,514,682	1,575,269	1,638,280	1,703,811	1,771,963
Maintenance & Operations	453,857	557,345	646,133	665,517	685,483	706,047	727,229
Intercompany Transfer to General Fund	228,900	257,770	246,681	250,381	254,137	257,949	261,818
Intergovernmental Transfer Out	-	-	-	-	-	-	-
Capital Outlay	874,563	302,368	20,810	76,122	397,264	453,423	79,599
Debt Requirement	226,877	222,881	212,998	134,193	136,206	138,249	340,323
<b>TOTAL EXPENDITURES</b>	<b>3,075,489</b>	<b>2,756,301</b>	<b>2,641,304</b>	<b>2,701,482</b>	<b>3,111,369</b>	<b>3,259,479</b>	<b>3,180,932</b>
CHANGE IN NET POSITION	(215,908)	107,811	99,592	66,823	(315,381)	(435,531)	(328,744)
NON-CASH ADJUSTMENTS	-	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 2,099,559</b>	<b>\$ 2,207,370</b>	<b>\$ 2,306,962</b>	<b>\$ 2,373,785</b>	<b>\$ 2,058,404</b>	<b>\$ 1,622,873</b>	<b>\$ 1,294,129</b>
Reserves - 3 month's expenditures	\$ 768,872	\$ 689,075	\$ 660,326	\$ 675,371	\$ 777,842	\$ 814,870	\$ 795,233
Over/(Under) Reserve	\$ 1,330,687	\$ 1,518,294	\$ 1,646,636	\$ 1,698,414	\$ 1,280,562	\$ 808,003	\$ 498,896

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

1. Rate increases as follows:

	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
- Sanitation/Other	1%	1%	1%	1%
2. Personnel expenses growth at 4% annually
3. Maintenance & Operations expenses growth at 3% annually
4. Other expenditures growth at 1.5% annually
5. Anticipated Bond Projects (not included in forecast):
  - Cell #9 Construction \$1,500,000
  - Future Cell Development/Landfill Improvements \$3,500,000
  - Cell Closure (Cells #1-#4) \$700,000

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - TOURISM FUND**



**The City of  
Fredericksburg**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 ADOPTED</b>	<b>FY 2023 FORECAST</b>	<b>FY 2024 FORECAST</b>	<b>FY 2025 FORECAST</b>	<b>FY 2026 FORECAST</b>
BEGINNING FUND BALANCE	\$ 1,049,743	\$ 1,387,660	\$ 2,737,798	\$ 2,273,643	\$ 2,541,740	\$ 2,887,042	\$ 3,312,856
<b>REVENUES</b>							
Hotel Occupancy Tax	3,150,418	4,704,765	5,034,099	5,185,122	5,340,676	5,500,896	5,665,923
Donations	27,300	-	5,500	5,665	5,835	6,010	6,190
Miscellaneous Revenues	10,936	2,852	1,950	2,009	2,069	2,131	2,195
<b>TOTAL REVENUES</b>	<b>3,188,654</b>	<b>4,707,617</b>	<b>5,041,549</b>	<b>5,192,795</b>	<b>5,348,579</b>	<b>5,509,037</b>	<b>5,674,308</b>
<b>EXPENDITURES</b>							
Personnel	107,007	135,244	181,077	188,320	195,853	203,687	211,834
Hotel Tax Distributions	2,428,024	3,009,685	4,116,785	4,178,537	4,241,215	4,304,833	4,369,406
Maintenance & Operations	274,977	195,550	687,842	437,842	444,410	451,076	457,842
Capital Outlay	40,729	17,000	520,000	120,000	121,800	123,627	125,481
<b>TOTAL EXPENDITURES</b>	<b>2,850,737</b>	<b>3,357,479</b>	<b>5,505,704</b>	<b>4,924,699</b>	<b>5,003,277</b>	<b>5,083,223</b>	<b>5,164,563</b>
CHANGE IN NET POSITION	337,917	1,350,138	(464,155)	268,097	345,302	425,814	509,745
ASSET & PROJECT TRANSFERS	-	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 1,387,660</b>	<b>\$ 2,737,798</b>	<b>\$ 2,273,643</b>	<b>\$ 2,541,740</b>	<b>\$ 2,887,042</b>	<b>\$ 3,312,856</b>	<b>\$ 3,822,601</b>
Reserve Requirement	\$ 712,684	\$ 839,370	\$ 1,376,426	\$ 1,231,175	\$ 1,250,819	\$ 1,270,806	\$ 1,291,141
Over/(Under) Reserve	\$ 674,976	\$ 1,898,429	\$ 897,217	\$ 1,310,565	\$ 1,636,223	\$ 2,042,050	\$ 2,531,460

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

- |                                                              |       |       |       |       |
|--------------------------------------------------------------|-------|-------|-------|-------|
| 1. Rate increases as follows:                                | FY 23 | FY 24 | FY 25 | FY 26 |
| - Hotel Occupancy Tax & Misc Revenue                         | 3%    | 3%    | 3%    | 3%    |
| 2. Personnel expenses growth at 4% annually                  |       |       |       |       |
| 3. Maintenance & Operations expenses growth at 1.5% annually |       |       |       |       |
| 4. Other expenditures growth at 1.5% annually                |       |       |       |       |

**CITY OF FREDERICKSBURG  
FIVE YEAR FISCAL FORECAST - DRAINAGE FUND**



	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 ADOPTED</b>	<b>FY 2023 FORECAST</b>	<b>FY 2024 FORECAST</b>	<b>FY 2025 FORECAST</b>	<b>FY 2026 FORECAST</b>
BEGINNING FUND BALANCE	\$ 310,717	\$ 508,452	\$ 549,249	\$ 430,198	\$ 354,599	\$ 329,699	\$ 302,792
<b>REVENUES</b>							
Property Taxes	-	-	-	-	-	-	-
Drainage Utility Revenues	613,745	617,000	618,400	636,952	656,061	675,742	696,015
Miscellaneous Revenues	3,132	4,585	550	1,000	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>616,877</b>	<b>621,585</b>	<b>618,950</b>	<b>637,952</b>	<b>657,061</b>	<b>676,742</b>	<b>697,015</b>
<b>EXPENDITURES</b>							
Personnel	138,595	203,393	296,445	308,303	320,635	333,460	346,799
Maintenance & Operations	98,633	99,241	173,536	226,139	154,532	156,850	159,202
Intercompany Transfer to General Fund	-	55,943	55,706	56,542	57,389	58,250	59,124
Intergovernmental Transfer Out	-	-	-	-	-	-	-
Capital Outlay	89,704	130,000	16,821	17,074	17,330	85,090	86,366
Debt Requirement	92,209	92,212	195,493	105,493	132,075	70,000	135,000
<b>TOTAL EXPENDITURES</b>	<b>419,141</b>	<b>580,788</b>	<b>738,001</b>	<b>713,551</b>	<b>681,961</b>	<b>703,650</b>	<b>786,491</b>
CHANGE IN NET POSITION	197,735	40,797	(119,051)	(75,599)	(24,900)	(26,907)	(89,476)
NON-CASH ADJUSTMENTS	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 508,452	\$ 549,249	\$ 430,198	\$ 354,599	\$ 329,699	\$ 302,792	\$ 213,315
Reserves - 3 month's expenditures	\$ 104,785	\$ 145,197	\$ 184,500	\$ 178,388	\$ 170,490	\$ 175,912	\$ 196,623
Over/(Under) Reserve	\$ 403,667	\$ 404,052	\$ 245,698	\$ 176,211	\$ 159,209	\$ 126,879	\$ 16,693

**KEY ASSUMPTIONS for FY 2023 - FY 2026:**

- |                               |       |       |       |       |
|-------------------------------|-------|-------|-------|-------|
| 1. Rate increases as follows: | FY 23 | FY 24 | FY 25 | FY 26 |
| - Drainage                    | 3%    | 3%    | 3%    | 3%    |
2. Personnel expenses growth at 4% annually
  3. Maintenance & Operations expenses growth at 1.5% annually
  4. Other expenditures growth at 1.5% annually
  5. Anticipated Bond Projects (not included in forecast):
    - N. Llano Storm Sewer Phase 1 \$2,602,930
    - N. Milam (near W. Travis) Storm Sewer System Phase 1 \$3,256,700
    - Highway St. Drainage Improvements (Near 290 E) \$7,262,500



# The City of Fredericksburg

## *Capital Expenditure Requests*

**Capital Expenditure Requests  
FY 2022**

		G/L	Amount	Funding
Administration	Unallocated Funds	01-20-4056-00	830,775	Cash
Administration	Broadband Infrastructure - ARPA Funds	01-20-5156-00	1,300,000	Cash
Administration	Generator - City Hall / Central Fire Station	01-20-6122-00	9,135	Lease/Purchase 3 Yr
Police	Portable Message Boards (2)	01-22-5122-00	4,550	Cash
Police	Mechanic Diagnostic Equipment (Light & Heavy)	01-22-5123-00	2,880	Cash
Police	Police Vehicles	01-22-5240-00	258,680	Cash
Fire	Portable Message Boards (2)	01-23-5122-00	4,550	Cash
Fire	Mechanic Diagnostic Equipment (Light & Heavy)	01-23-5123-00	1,344	Cash
Fire	Land Purchase	01-23-5350-00	350,000	Cash
Fire	Generator - City Hall / Central Fire Station	01-23-6122-00	7,830	Lease/Purchase 3 Yr
Fire	Fire Pumper FY 2022	01-23-6236-00	68,750	Lease/Purchase 8 Yr
Street	Portable Message Boards (2)	01-24-5122-00	4,550	Cash
Street	Mechanic Diagnostic Equipment (Light & Heavy)	01-24-5123-00	4,800	Cash
Street	Sidewalks	01-24-5465-00	100,000	Cash
Street	S Llano Shared Use Bridge & Ufer St Sidewalks	01-24-5484-00	150,000	Cash
Street	Generator - City Hall / Central Fire Station	01-24-6122-00	1,305	Lease/Purchase 3 Yr
Street	Chip Spreader	01-24-6424-00	81,765	Lease/Purchase 3 Yr
Parks	RV Park Restroom Replacement	01-25-5540-00	300,000	Cash
Parks	Limestone repairs	01-25-5550-00	50,000	Cash
Parks	Girl Scout Cabin ADA correction	01-25-5551-00	10,000	Cash
Parks	Pioneer Heater replacements	01-25-5552-00	9,500	Cash
Parks	Tennis light install	01-25-5553-00	20,000	Cash
Parks	HQ window replacements	01-25-5554-00	7,500	Cash
Parks	RV Park automatic gate/fencing	01-25-5555-00	25,000	Cash
Parks	Tatsch House windows	01-25-5556-00	20,000	Cash
Parks	Paver Replacement Marktplatz	01-25-5557-00	250,000	Cash
Parks	Park Pool Plaster	01-25-5558-00	278,022	Cash
Parks	Town Pool Plaster	01-25-5559-00	65,786	Cash
Dev Services	Generator - City Hall / Central Fire Station	01-27-6122-00	1,305	Lease/Purchase 3 Yr
Engineering	Update Aerial Photos	01-30-5100-00	11,000	Cash
Engineering	Generator - City Hall / Central Fire Station	01-30-6122-00	1,305	Lease/Purchase 3 Yr
	<b>GENERAL FUND TOTALS</b>		<b>\$ 4,230,332</b>	
Electric	Portable Message Boards (2)	02-21-5122-00	4,550	Cash
Electric	Mechanic Diagnostic Equipment	02-21-5123-00	768	Cash
Electric	Transformers	02-21-5250-00	30,000	Cash
Electric	Poles, Towers, & Fixtures	02-21-5364-00	6,000	Cash
Electric	Overhead Conductors & Devices	02-21-5365-00	3,000	Cash
Electric	Underground Conduit	02-21-5366-00	1,300	Cash
Electric	Underground Conductors	02-21-5367-00	9,000	Cash
Electric	Generator - City Hall / Central Fire Station	02-21-6122-00	1,305	Lease/Purchase 3 Yr
	<b>ELECTRIC TOTALS</b>		<b>\$ 55,923</b>	
Water	Portable Message Boards (2)	03-21-5122-00	4,550	Cash
Water	Mechanic Diagnostic Equipment	03-21-5123-00	1,728	Cash
Water	Water Meters	03-21-5280-00	80,000	Cash
Water	Water Mains	03-21-5301-00	5,000	Cash
Water	Water Taps	03-21-5302-00	5,000	Cash
Water	Sewer Mains	03-21-5303-00	5,000	Cash
Water	Sewer Taps	03-21-5304-00	1,000	Cash
Water	Manholes	03-21-5305-00	2,500	Cash
Water	Fire Hydrants	03-21-5306-00	5,000	Cash
Water	SCADA	03-21-5313-00	20,000	Cash
Water	Boot Ranch Lift Station	03-21-5421-00	1,500,000	Cash/W&S Impact Fees
Water	Access Road Boerner Well Field	03-21-5437-00	12,000	Cash

Water	West Live Oak Water & Sewer	03-21-5439-00	1,155,000	W&S Impact Fees
Water	1050 gpm Pump at Cross Mountain	03-21-5444-00	60,000	W&S Impact Fees
Water	East Main Street Water Rehab Project	03-21-5445-00	3,000,000	Cash
Water	Effluent Irrigation System - Oak Crest Park	03-21-5446-00	850,000	Cash
Water	Friendship Lane Sewer Expansion	03-21-5447-00	2,000,000	W&S Impact Fees
Water	Generator - South Heights PS	03-21-5448-00	49,175	American Rescue Plan Act
Water	Generator - Goehmann Lane PS	03-21-5448-00	79,235	American Rescue Plan Act
Water	Generator - Cross Mountain PS	03-21-5448-00	82,555	American Rescue Plan Act
Water	Generator - WRF	03-21-5448-00	193,168	American Rescue Plan Act
Water	Generator - Mariposa LS	03-21-5448-00	27,602	American Rescue Plan Act
Water	Generator - River Well	03-21-5448-00	38,100	American Rescue Plan Act
Water	Generator - Windcrest PS	03-21-5448-00	37,310	American Rescue Plan Act
Water	Generator - Walk Bridge LS	03-21-5448-00	21,499	American Rescue Plan Act
Water	Generator - Milam LS	03-21-5448-00	21,499	American Rescue Plan Act
Water	Generator - Hahn Well	03-21-5448-00	37,310	American Rescue Plan Act
Water	Generator - Main LS	03-21-5448-00	39,867	American Rescue Plan Act
Water	Generator - Fairgrounds LS	03-21-5448-00	26,415	American Rescue Plan Act
Water	Generator Installation Expense	03-21-5449-00	70,000	Cash
Water	Sweeper	03-21-5450-00	10,000	Cash
Water	Skid Steer Mower Attachment	03-21-5451-00	8,500	Cash
Water	Water Main Rehabilitation Project -2"	03-21-5452-00	300,000	Cash
Water	Sewer Main Rehabilitation Project - 4"	03-21-5453-00	300,000	Cash
Water	PRV Heritage Hill Country	03-21-5454-00	100,000	Cash
Water	Generator - City Hall / Central Fire Station	03-21-6122-00	1,305	Lease/Purchase 3 Yr
Water	Bobcat - WRF	03-21-6124-00	18,333	Lease/Purchase 3 Yr
	<b>WATER &amp; SEWER TOTALS</b>		<b>\$ 10,168,651</b>	
W&S Capital Proj	16" Water Line 290 E	29-21-5391-00	226,726	Rev Bond
W&S Capital Proj	Pump Station & Tank 290 E	29-21-5392-00	201,663	Rev Bond
W&S Capital Proj	East Main Street Water Line Rehab	29-21-5396-00	2,000,000	Rev Bond
	<b>W&amp;S CAPITAL PROJECTS TOTALS</b>		<b>\$ 2,428,389</b>	
Sanitation	Portable Message Boards (2)	05-21-5122-00	4,550	Cash
Sanitation	Mechanic Diagnostic Equipment	05-21-5123-00	5,760	Cash
Sanitation	Zero Turn Mower	05-21-5124-00	10,500	Cash
Sanitation	Generator - City Hall / Central Fire Station	05-21-6122-00	1,305	Lease/Purchase 3 Yr
Sanitation	Garbage Truck	05-21-6520-00	128,939	Lease/Purchase 3 Yr
	<b>SANITATION TOTALS</b>		<b>\$ 151,054</b>	
EMS	Mechanic Diagnostic Equipment	06-21-5123-00	1,536	Cash
EMS	Ambulance FY 2022	06-21-6614-00	107,606	Lease/Purchase 3 Yr
	<b>EMS FUND TOTALS</b>		<b>\$ 109,142</b>	
Tourism	MarktPlatz Improvements	07-21-5701-00	400,000	Cash
Tourism	Christmas Lights	07-21-5710-00	120,000	Cash
	<b>TOURISM FUND TOTALS</b>		<b>\$ 520,000</b>	
Drainage	Portable Message Boards (2)	10-21-5122-00	4,550	Cash
Drainage	UTV - Kubota Mule	10-21-5123-00	12,271	Cash
Drainage	Street Sweeper	10-21-6102-00	103,283	Lease/Purchase 3 Yr
	<b>DRAINAGE / VEGETATION MGT</b>		<b>\$ 120,105</b>	
Emg Mgt	Portable Message Boards (2)	14-21-5122-00	4,550	Cash
Emg Mgt	Generator - City Hall / Central Fire Station	14-21-6122-00	1,305	Lease/Purchase 3 Yr
Emg Mgt	Generators (2) East & West Towers	14-21-6127-00	11,274	Lease/Purchase 3 Yr
	<b>EMERGENCY MANAGEMENT TOTALS</b>		<b>\$ 17,129</b>	
	<b>GRAND TOTALS</b>		<b>\$ 17,800,725</b>	



# The City of Fredericksburg

## *Capital Improvement Plan*



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 7/14/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>INFORMATION TECHNOLOGY</b>									
<b>Capital Improvements</b>									
<i>IT1</i>	Mobile Data Terminals and Printers in Patrol Cars	<b>Police</b>				\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
<i>IT2</i>	Body Cameras for all Patrol Officers	<b>Police</b>			\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 48,000
<i>IT3</i>	In Car Video Systems - Lease	<b>Police</b>			\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 216,000
<i>IT4</i>	Replace Servers 3 nodes	<b>ALL</b>				\$ 35,000	\$ 35,000	\$ 35,000	\$ 105,000
<i>IT5</i>	Replace SAN/Data Storage - Lease	<b>ALL</b>			\$ 45,000	\$ 45,000	\$ 45,000		\$ 135,000
<b>INFORMATION TECHNOLOGY NEEDED FUNDS</b>			\$ -	\$ -	\$ 111,000	\$ 166,000	\$ 166,000	\$ 121,000	\$ 564,000



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 7/14/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>GENERAL FUND</b>									
<b>POLICE DEPARTMENT</b>									
<b>Capital Improvements</b>									
LE1	New Personnel	Police	\$ 148,000	\$ 124,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 497,000
<b>Police CIP Totals</b>			<b>\$ 148,000</b>	<b>\$ 124,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 497,000</b>
<b>Fleet &amp; Equipment</b>									
	Records Management - Odyssey/New World	Police	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ -	\$ 430,000
	Fleet Replacement 7 with equipment	Police	\$ 258,680	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ -	\$ 1,298,680
	Police Video and E-Ticketing Hardware and Maintenance	Police	\$ 56,000	\$ 75,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ -	\$ 341,000
	New Officer Equipment	Police	\$ 71,900	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	\$ 359,900
	Weapons & Ammunition	Police	\$ 54,000	\$ 60,200	\$ 60,000	\$ 62,700	\$ 65,300	\$ -	\$ 302,200
<b>Police Fleet &amp; Equipment Totals</b>			<b>\$ 526,580</b>	<b>\$ 553,200</b>	<b>\$ 546,000</b>	<b>\$ 550,700</b>	<b>\$ 555,300</b>	<b>\$ -</b>	<b>\$ 2,731,780</b>
<b>Police Department Totals</b>			<b>\$ 674,580</b>	<b>\$ 677,200</b>	<b>\$ 621,000</b>	<b>\$ 625,700</b>	<b>\$ 630,300</b>	<b>\$ -</b>	<b>\$ 3,228,780</b>



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 7/14/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>GENERAL FUND</b>									
<b>FIRE DEPARTMENT</b>									
<b>Capital Improvements</b>									
<b>F1</b>	Station 3 Land Purchase	<b>Fire</b>		\$ 500,000					\$ 500,000
<b>F2</b>	Station 3 Construction	<b>Fire</b>				\$ 3,400,000			
<b>Fire CIP Totals</b>			\$ -	\$ 500,000	\$ -	\$ 3,400,000	\$ -	\$ -	\$ 500,000
<b>Fleet &amp; Equipment</b>									
<b>FE1</b>	Engine 1 Lease / Purchase	<b>Fire</b>					\$ 1,000,000		\$ 1,000,000
<b>FE3</b>	Pumper/Tender	<b>Fire</b>	\$ 550,000						\$ 550,000
<b>FE6</b>	Replace Ladder 1 (Pierce - 300 gallon)	<b>Fire</b>		\$ 1,500,000					\$ 1,500,000
<b>FE9</b>	Replace Brush 4	<b>Fire</b>			\$ 200,000				\$ 200,000
<b>FE10</b>	Replace Brush 3	<b>Fire</b>			\$ 200,000	\$ 200,000			\$ 400,000
<b>FE11</b>	Replace Rescue 1 (Heavy)	<b>Fire</b>		\$ 800,000					\$ 800,000
<b>FE13</b>	Utility Trailer (14-foot flat bed)	<b>Fire</b>		\$ 6,000					\$ 6,000
<b>Fire Fleet &amp; Equipment Totals</b>			\$ 550,000	\$ 2,306,000	\$ 400,000	\$ 200,000	\$ 1,000,000	\$ -	\$ 4,456,000
<b>Fire Department Totals</b>			\$ 550,000	\$ 2,806,000	\$ 400,000	\$ 3,600,000	\$ 1,000,000	\$ -	\$ 4,956,000



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>GENERAL FUND</b>									
<b>PARK DEPARTMENT</b>									
<b>Capital Improvements</b>									
P5	Shaded Fabric Playground Covers	Park		\$ 40,000					\$ 40,000
P8	Oakcrest Storage Addition	Park			\$ 35,000				\$ 35,000
P9	Cross Mountain Park	Park						\$ 800,000	\$ 800,000
P10	Aluminum Bleachers at LBJ	Park			\$ 20,000				\$ 20,000
P12	Pioneer Pavilion A/C and Sound System	Park				\$ 300,000			\$ 300,000
P13	Oakcrest Park Field C - Lighting System (demo old lights)	Park	\$ 200,000						\$ 200,000
P15	Old Fair Park Lighting (2 baseball, 1 soccer field, demo old lights)	Park			\$ 300,000				\$ 300,000
P16	Lady Bird Park Curbing	Park	\$ 40,000						\$ 40,000
P18	Improve Bridge Rip Rap Undermining on Live Oak Creek	Park			\$ 30,000				\$ 30,000
P19	LBJ Park Trails Development - Planning & Construction	Park						\$ 2,200,000	\$ 2,200,000
P22	Old Fair Park Improvements	Park	\$ 240,000						\$ 240,000
P26	Lady Bird Park RV Laundry Room	Park	\$ 100,000						\$ 100,000
P27	Oakcrest Park Improvements - Construction	Park			\$ 300,000				\$ 300,000
P29	Campgrounds Meeting Room	Park						\$ 250,000	\$ 250,000
P32	Dredge Creek and Dam	Park			\$ 500,000				\$ 500,000
P33	Neighborhood Park Land Acquisition - North Side	Park				\$ 2,500,000			\$ 2,500,000
P34	Trails Construction	Park						\$ 1,000,000	\$ 1,000,000
P35	Fort Martin Scott Development	Park						\$ 2,000,000	\$ 2,000,000
P36	Neighborhood Park Development - South Side	Park				\$ 1,000,000			\$ 1,000,000
P37	Neighborhood Park Development - North Side	Park						\$ 1,000,000	\$ 1,000,000
P40	Installation of Retaining Wall along RV Sites	Park	\$ 100,000						\$ 100,000
P41	Striping and Expansion of Parking Lot at T-Ball & Lighted Field	Park			\$ 15,000				\$ 15,000
P46	Tennis Court Repairs and Upgrades	Park	\$ 750,000						\$ 750,000
P47	RV Park Restroom Renovations - 2 Restrooms (One per FY)	Park	\$ 300,000						\$ 300,000
P49	Fort Martin Scott Parking Lot Expansion	Park				\$ 100,000			\$ 100,000
P51	Fort Martin Scott Interpretive Signs	Park	\$ 30,000						\$ 30,000
P54	Cross Mountain Parking Lot Improvements	Park	\$ 18,000						\$ 18,000
P56	Park Pool Locker Room Improvements	Park	\$ 25,000						\$ 25,000
P59	RV park trenching and fiber optic cable/hardware/software*	Park			\$ 30,000				\$ 30,000
P62	Cross Mountain Cross replacement/repairs	Park				\$ 50,000			\$ 50,000
P68	PA System/speakers at both pools**	Park	\$ 8,000						\$ 8,000
P69	Dog Park Drainage Project	Park			\$ 30,000				\$ 30,000
P70	Fort Martin Scott Trails	Park	\$ 30,000						\$ 30,000
P71	Replace sand in Park Pool filter	Park					\$ 25,000		\$ 25,000
P72	Replace sand in Town Pool filter (moved under maintenance)	Park						\$ 15,000	\$ 15,000
P74	Marktplatz electric pedestal replacements	Park					\$ 25,000		\$ 25,000
P75	Oktoberfest Halle repaint/repairs	Park						\$ 35,000	\$ 35,000
P76	Kinder Halle repaint/repairs	Park						\$ 35,000	\$ 35,000
P77	Arbors at MP repaint/repair	Park						\$ 35,000	\$ 35,000
P78	Marktplatz auto flush fixture upgrade	Park	\$ 10,000						\$ 10,000



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
P79	Marktplatz Light pole replacements (6)	Park				\$ 25,000			\$ 25,000
P80	Marktplatz paver replacement	Park	\$ 500,000						\$ 500,000
P82	Tatsch House tables and chair replacements	Park			\$ 8,000				\$ 8,000
P83	Marktplatz picnic tables and garbage can replacements	Park			\$ 75,000				\$ 75,000
P84	Adelsverien Halle repainting	Park		\$ 40,000					\$ 40,000
P85	Fort Martin Scott permanent trail solution	Park			\$ 100,000				\$ 100,000
P86	Fort Martin Scott Hwy 290 signage	Park			\$ 25,000				\$ 25,000
P87	Marktplatz limestone repairs	Park	\$ 50,000						\$ 50,000
P88	Pioneer Pavilion Heater replacement	Park	\$ 9,500						
P89	LBJ Tennis courts light installation/replacement	Park	\$ 20,000						
P90	HQ Window replacements	Park	\$ 7,500						
P91	RV Park Automatic gate/fencing	Park	\$ 25,000						
P92	Tatsch House window replacement	Park	\$ 20,000						
P93	MP Restrooms renovations	Park		\$ 50,000					
P94	Girl Scout Cabin ADA corrections	Park	\$ 10,000						
P95		Park							
<b>Park CIP Totals</b>			<b>\$ 942,000</b>	<b>\$ 1,631,000</b>	<b>\$ 1,468,000</b>	<b>\$ 3,975,000</b>	<b>\$ 50,000</b>	<b>\$ 7,370,000</b>	<b>\$ 15,436,000</b>
<b>Fleet &amp; Equipment</b>									
	Dump Truck	Park		\$ 70,000					\$ 70,000
	Backhoe	Park		\$ 100,000					\$ 100,000
	Bucket Truck - 40 Ft (Lease/Purchase 3 Years)	Park		\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000		\$ 152,000
	Fleet Lease - 3 Maintenance Trucks (FY2017 Replacements)	Park							\$ -
	Deck Mower - 5 Ft	Park							\$ -
	Fleet Lease - 2 Maintenance Trucks (FY2018 Replacements)	Park	\$ 19,000						\$ 19,000
	Deck Mower - 14 Ft	Park							\$ -
	Fleet Lease - 4 Maintenance Trucks (FY2019 Replacements)	Park	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000			\$ 104,000
	Deck Mower - 16 Ft	Park							\$ -
	Cherry picker	Park		\$ 35,000					\$ 35,000
	Infield groomer	Park		\$ 25,000					\$ 25,000
<b>Park Fleet &amp; Equipment Totals</b>			<b>\$ 45,000</b>	<b>\$ 294,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>\$ 505,000</b>
<b>Park Department Totals</b>			<b>\$ 987,000</b>	<b>\$ 1,925,000</b>	<b>\$ 1,532,000</b>	<b>\$ 4,039,000</b>	<b>\$ 88,000</b>	<b>\$ 7,370,000</b>	<b>\$ 15,941,000</b>

\* Yearly software cost \$1200

\*\*Yearly subscription cost = \$2400

**CITY OF FREDERICKSBURG**  
CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P47						
Project Name:		RV Park Restroom Renovations - 2 Restrooms (One per FY)						
Project Location:		Lady Bird RV Park						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
Funding Sources								
General Fund - Parks Dept			\$ 300,000					
Project Description								
<p>This project includes complete demolition and reconstruction of two restroom facilities in Lady Bird RV Park.</p>								
Project Justification								
<p>The existing facilities were built in the 60's, are not ADA compliant, and are in need of major repairs. Demolition will be done in house to save on expenses.</p>								
O&M Impact if Project is Not Completed								
Notes								

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P80						
Project Name:		Marktplatz paver replacement						
Project Location:		Marktplatz						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Funding Sources								
							\$ 500,000	
Project Description								
<p>Replace the pavers on walkways and sidewalks on Marktplatz. The history walk pavers are not included in this replacement.</p>								
Project Justification								
<p>The pavers on Marktplatz are broken, chipped, uneven and in overall bad condition. Potential trip hazards and the overall aesthetics of the Square have diminished.</p>								
								
								
O&M Impact if Project is Not Completed								
Notes								

**CITY OF FREDERICKSBURG**  
CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P87						
Project Name:		Marktplatz limestone repairs						
Project Location:		Marktplatz						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Funding Sources								
							\$ 50,000	
Project Description								
Repair or replace the existing limestone in the walkways and sidewalks.								
Project Justification								
The limestone is broken, chipped, uneven and in overall bad condition. Potential trip hazards and the overall aesthetics of the Square have diminished.								
								
O&M Impact if Project is Not Completed								
Notes								

## CITY OF FREDERICKSBURG CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:
Project ID #:		P88					
Project Name:		Pioneer Pavilion Heater replacement					
Project Location:		Lady Bird Park					
Fiscal Year Plan							
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total
	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Funding Sources							
							\$ 9,500
Project Description							
Replace the heaters in the Pioneer Pavilion.							
Project Justification							
The current heaters have aged out and are a safety hazard when trying to light the pilot light. We need to replace the heaters with a current model that allows to safely turn the heater on.							
O&M Impact if Project is Not Completed							
Notes							



# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P89						
Project Name:		LBJ Tennis courts light installation/replacement						
Project Location:		Lady Bird Park						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Funding Sources								
							\$ 20,000	
Project Description								
<p>The Tennis Association is wanting to partner with the City to replace all of the lights at LBJMP tennis courts. Due to the complexity of the replacement (height, use of a lift), the City has been asked to match the amount of the replacement to assist with the install.</p>								
Project Justification								
<p>The new lights would include new fixtures and ballasts and would be LED and dark skies compliant.</p>								
O&M Impact if Project is Not Completed								
Notes								

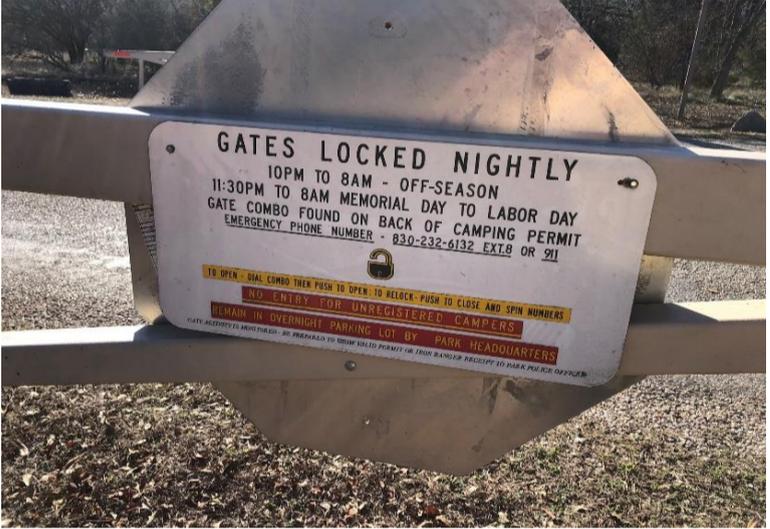


**CITY OF FREDERICKSBURG**  
CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P90						
Project Name:		HQ Window replacements						
Project Location:		Lady Bird Park						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	
Funding Sources								
							\$ 7,500	
Project Description								
Replace all of the windows at Park Headquarters.								
Project Justification								
Wood frames are rotten and there is no rubber seals. Over years, the windows have been painted shut. This is a fire hazard.								
O&M Impact if Project is Not Completed								
Notes								



**CITY OF FREDERICKSBURG**  
CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:		
Project ID #:	P91								
Project Name:	RV Park Automatic gate/fencing								
Project Location:	Lady Bird Park								
Fiscal Year Plan									
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total		
	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000		
Funding Sources									
								\$	25,000
Project Description									
Add an automatic gate at the RV entrance for guests with reservations or that have paid to use the showers/restrooms.									
Project Justification									
The addition of an automatic gate to the RV park entrance would enhance guest safety by only allowing approved customers and guests to enter the area especially after hours. It would also help to eliminate those that use the park restrooms and showers in the RV park for free.									
								 	
O&M Impact if Project is Not Completed									
Notes									

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	
Project ID #:		P92						
Project Name:		Tatsch House window replacement						
Project Location:		Lady Bird Park						
Fiscal Year Plan								
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total	
	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Funding Sources								
							\$ 20,000	
Project Description								
Replace all of the windows at the Tatsch House.								
Project Justification								
Wood frames are rotten and there is no rubber seals. The windows will no longer stay open and renters have been placing random objects in the frames to keep them open. This is a safety hazard.								
O&M Impact if Project is Not Completed								
Notes								



# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:
Project ID #:		P94					
Project Name:		Girl Scout Cabin ADA corrections					
Project Location:		Girl Scout Cabin on Austin Street					
Fiscal Year Plan							
Annual Allocation	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Funding Sources							
			\$ 10,000				
Project Description							
Correct ADA issues at the Girl Scout cabin. This includes adding a ramp to the entryway.							
Project Justification							
This project was approved by City Council as part of the lease agreement renewal with the Girl Scouts.							
O&M Impact if Project is Not Completed							
Notes							





# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>ENTERPRISE FUND</b>									
<b>ELECTRIC</b>									
<b>Capital Improvements</b>									
<b>E1</b>	L.E.D. Street Light Change Out	<b>Electric</b>		\$ 40,000					\$ 40,000
<b>E2</b>	Replace Substation Breakers	<b>Electric</b>		\$ 46,000					\$ 46,000
<b>E3</b>	Future Substation Land Purchase	<b>Electric</b>		\$ 300,000					\$ 300,000
<b>E4</b>	System Inventory	<b>Electric</b>		\$ 74,000					\$ 74,000
<b>E5</b>	FB-10 Distribution Circuit - East Main Rehab	<b>Electric</b>					\$ 125,000		\$ 125,000
<b>E6</b>	FB-50 Distribution Circuit - Highway St Rehab	<b>Electric</b>						\$ 125,000	\$ 125,000
<b>E7</b>	Relocate Distribution Line - 200 & 300 Blocks West Main	<b>Electric</b>						\$ 130,000	\$ 130,000
<b>E8</b>	Main Street Decorative Street Lighting Phase 3	<b>Electric</b>						\$ 750,000	\$ 750,000
<b>Electric CIP Totals</b>			\$ -	\$ 460,000	\$ -	\$ -	\$ 125,000	\$ 1,005,000	\$ 1,590,000
<b>Fleet &amp; Equipment</b>									
	International Digger/Derrick Truck (1993)	<b>Electric</b>				\$ 190,000			\$ 190,000
	International 52' Bucket Truck (1994)	<b>Electric</b>		\$ 180,000					\$ 180,000
	TSE Wire Winder Trailer (1994)	<b>Electric</b>						\$ 30,000	\$ 30,000
	TSE Wire Winder Trailer (1994)	<b>Electric</b>						\$ 30,000	\$ 30,000
	International 48' Bucket Truck(1999)	<b>Electric</b>			\$ 165,000				\$ 165,000
	Ford Digger/Derrick Truck F750 (2008)	<b>Electric</b>						\$ 165,000	\$ 165,000
	Lease Fleet - (2013) Ford XLT F250 Cab and Chassis 4x4	<b>Electric</b>			\$ 15,500	\$ 7,800	\$ 7,800	\$ 15,600	\$ 46,700
	Ford F150 (2013)	<b>Electric</b>	\$ 15,500	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 23,400	\$ 70,100
	Ford Bucket Truck 40' F-550 (2013)	<b>Electric</b>						\$ 135,000	\$ 135,000
	Flat Bed Trailer 20' (2001)	<b>Electric</b>						\$ 4,500	\$ 4,500
	Box Trailer (Fiber) (2009)	<b>Electric</b>						\$ 2,000	\$ 2,000
	Material Trailer (1985)	<b>Electric</b>						\$ 4,500	\$ 4,500
	Dump Trailer (2018)	<b>Electric</b>						\$ 10,000	\$ 10,000
<b>Electric Fleet &amp; Equipment Totals</b>			\$ 15,500	\$ 187,800	\$ 188,300	\$ 205,600	\$ 15,600	\$ 420,000	\$ 1,032,800
<b>Electric Department Totals</b>			\$ 15,500	\$ 647,800	\$ 188,300	\$ 205,600	\$ 140,600	\$ 1,425,000	\$ 2,622,800



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>ENTERPRISE FUND</b>									
<b>WATER &amp; SEWER FUND</b>									
<b>Capital Improvements</b>									
W1	2-inch Water Main Replacement - System Wide	W/S	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
W2	Existing Sewer Main Replacement - System Wide	W/S	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
W3	Generators for Various Water Facilities	W/S	\$ 710,000						\$ 710,000
W4	W. Live Oak Rd Annexation Water/Wastewater Service	W/S	\$ 1,155,000						\$ 1,155,000
W5	1050 gpm Pump at Cross Mountain	W/S	\$ 60,000						\$ 60,000
W6	East Main Street Water Line Rehabilitation Construction	W/S	\$ 3,000,000						\$ 3,000,000
W7	Friendship Lane Sewer Line Expansion	W/S	\$ 2,000,000						\$ 2,000,000
W8	Boot Ranch Lift Station Rehabilitation and Expansion Construction	W/S	\$ 1,500,000						\$ 1,500,000
W9	Effluent Irrigation System - Oak Crest Park	W/S	\$ 850,000						\$ 850,000
W10	Pressure Reducing Valves at Heritage Hill Country	W/S	\$ 100,000						\$ 100,000
W11	North Llano Street Water Line Rehabilitation	W/S		\$ 3,640,000					\$ 3,640,000
W12	Post Oak Road Annexation Water/Wastewater Service	W/S		\$ 1,560,000					\$ 1,560,000
W13	12-inch Water Line along Highway 87 South	W/S		\$ 4,680,000					\$ 4,680,000
W14	Franklin Street Water Line	W/S		\$ 520,000					\$ 520,000
W15	Secondary Water Supply to Perry Feller Building	W/S			\$ 127,000				\$ 127,000
W16	Heritage Hill Country Lift Station Expansion	W/S			\$ 1,210,000				\$ 1,210,000
W17	Highway 290 West Sewer Line Expansion	W/S			\$ 1,468,000				\$ 1,468,000
W19	Land Purchase for New Well Field	W/S				\$ 1,700,000			\$ 1,700,000
W20	WWTP Effluent Storage Ponds	W/S				\$ 921,000			\$ 921,000
W21	WWTP Phosphorus Removal System	W/S				\$ 197,000			\$ 197,000
W24	0.5 MG Elevated Storage Tank	W/S				\$ 3,703,000			\$ 3,703,000
W26	Windcrest Pressure Plane Improvements	W/S					\$ 400,000		\$ 400,000
W27	Fairgrounds Lift Station Expansion	W/S					\$ 3,407,000		\$ 3,407,000
W28	North Llano Street Sewer Line Rehabilitation	W/S					\$ 1,000,000		\$ 1,000,000
W29	New Water Supply Wells	W/S					\$ 2,000,000		\$ 2,000,000
W30	West Main Street Water Line Rehabilitation	W/S					\$ 850,000		\$ 850,000
W31	Adams Street Sewer Line Expansion	W/S					\$ 2,756,000		\$ 2,756,000
W34	12-inch Water Line along Morning Glory Drive	W/S					\$ 3,362,000		\$ 3,362,000
W36	Creek Street Sewer Expansion	W/S					\$ 2,213,000		\$ 2,213,000
W38	West Schubert Sewer Line Expansion	W/S					\$ 1,677,000		\$ 1,677,000
W39	Goehmann Lane Sewer Line Expansion	W/S					\$ 941,000		\$ 941,000
W40	Hwy 290 East Sewer	W/S					\$ 1,917,000		\$ 1,917,000
W41	Highway 16 South Lift Station and Sewer Line	W/S					\$ 5,936,000		\$ 5,936,000
W42	Milam Street Lift Station Expansion	W/S					\$ 6,107,000		\$ 6,107,000
W43	Walk Bridge Lift Station Expansion	W/S					\$ 4,705,000		\$ 4,705,000
<b>Water &amp; Sewer CIP Totals</b>			\$ 9,975,000	\$ 11,000,000	\$ 3,405,000	\$ 7,121,000	\$ 600,000	\$ 37,871,000	\$ 69,972,000



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>Fleet &amp; Equipment</b>									
	Bobcat at Water Reclamation Facility	W/S	\$ 18,334	\$ 18,333	\$ 18,333				\$ 55,000
	<b>Water &amp; Sewer Fleet &amp; Equipment Totals</b>		\$ 18,334	\$ 18,333	\$ 18,333	\$ -	\$ -	\$ -	\$ 55,000
	<b>Water &amp; Sewer Department Totals</b>		\$ 9,993,334	\$ 11,018,333	\$ 3,423,333	\$ 7,121,000	\$ 600,000	\$ 37,871,000	\$ 70,027,000

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

<b>Project Summary Information</b>		<b>Fiscal Year:</b>	<b>2021</b>
Project ID #:	W1		
Project Name:	2-inch Water Main Replacement - System Wide		
Project Location:	City-wide		

Fiscal Year Plan							
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL
	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000

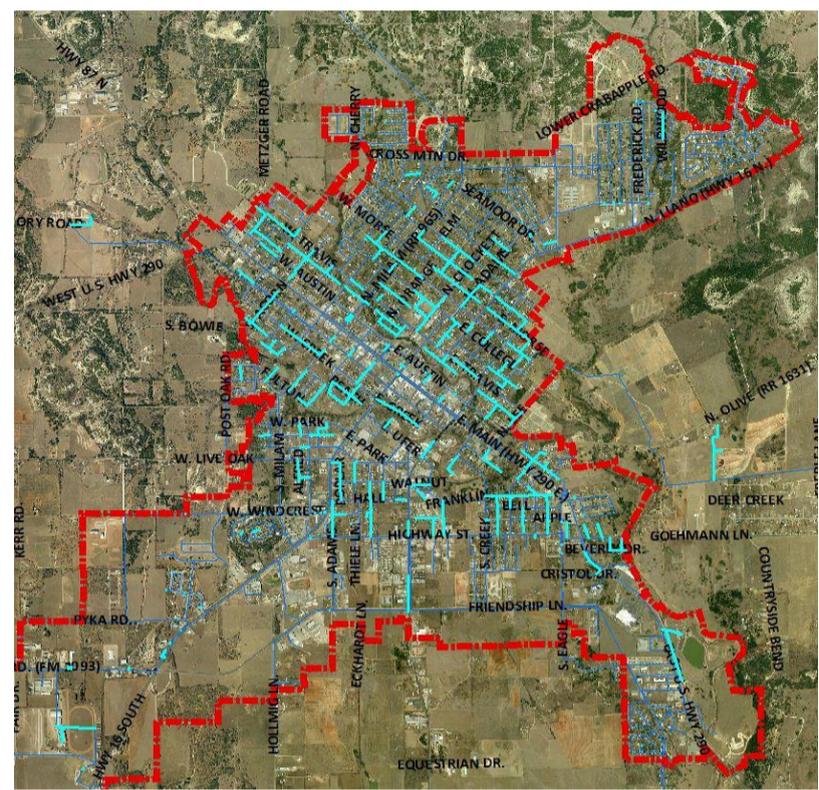
Funding Sources	
Enterprise Fund - Water Dept	\$ 1,800,000

**Project Description**

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

**Project Justification**

The replacement of aging, under-sized water mains throughout the City would alleviate the number of line breaks each year due to age and installation depth. This project would provide upgraded fire protection and additional valving to minimize service interruption during future repairs. Project would allocate the requested amount each year in conjunction with a sister project of sewer line replacement as well as our street paving project.



**O&M Impact if Project is Not Completed**

**Notes**

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

<b>Project Summary Information</b>		<b>Fiscal Year:</b>	<b>2021</b>
Project ID #:	W2		
Project Name:	Existing Sewer Main Replacement - System Wide		
Project Location:	City-wide		

Fiscal Year Plan							
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL
	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000

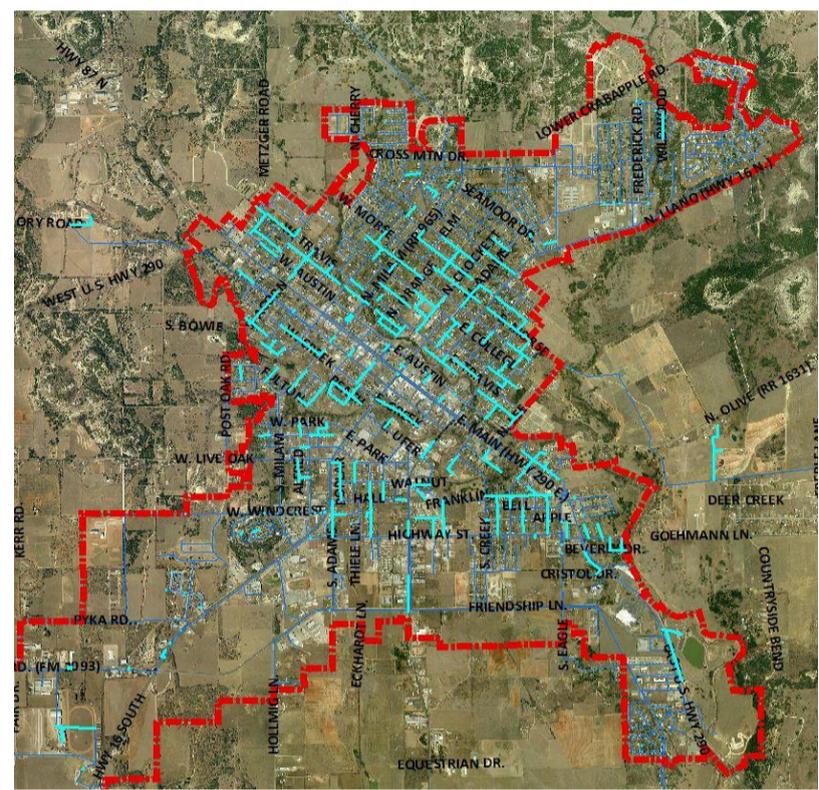
Funding Sources	
Enterprise Fund - Water Dept	\$ 1,800,000

**Project Description**

Replacement of aging, under-sized water mains throughout the City.

**Project Justification**

The replacement of aging, under-sized water mains throughout the City would alleviate the number of line breaks each year due to age and installation depth. This project would provide upgraded fire protection and additional valving to minimize service interruption during future repairs. Project would allocate the requested amount each year in conjunction with a sister project of sewer line replacement as well as our street paving project.



O&M Impact if Project is Not Completed

Notes

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021
Project ID #:		W3						
Project Name:		Generators for Various Water Facilities						
Project Location:		City-wide						
Fiscal Year Plan								
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL	
	\$ 710,000						\$ 710,000	
Funding Sources								
American Rescue Plan			\$ 710,000					
Project Description								
Adding electric generators to water pump stations, sewer lift stations, and well sites								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								



# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021	
Project ID #:		W4							
Project Name:		W. Live Oak Rd Annexation Water/Wastewater Service							
Project Location:		City-wide							
Fiscal Year Plan									
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL		
	\$ 1,155,000						\$ 1,155,000		
Funding Sources									
American Rescue Plan			\$ 1,155,000						
Project Description									
<p>Extending Water and Wastewater service to W. Live Oak Road annexed area</p> <div style="text-align: right; margin-top: 10px;">  </div>									
Project Justification									
O&M Impact if Project is Not Completed									
Notes									

**CITY OF FREDERICKSBURG**  
CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021
Project ID #:		W5						
Project Name:		1050 gpm Pump at Cross Mountain						
Project Location:		City-wide						
Fiscal Year Plan								
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL	
	\$ 60,000						\$ 60,000	
Funding Sources								
Enterprise Fund - Water Dept			\$ 60,000					
Project Description								
Purchase of addition pump to fill empty slot at the Cross Mountain Pump Station								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								



# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021
Project ID #:		W6						
Project Name:		East Main Street Water Line Rehabilitation Construction						
Project Location:		City-wide						
Fiscal Year Plan								
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL	
	\$ 3,000,000						\$ 3,000,000	
Funding Sources								
Enterprise Fund - Water Dept			\$ 3,000,000					
Project Description								
<p>Replace approximately 4,000 LF of existing 8" water line with 12". Project area would include Main Street from the Barons Creek bridge near McDonald's to Cristol Drive.</p>								
Project Justification								
O&M Impact if Project is Not Completed								
Notes								



# CITY OF FREDERICKSBURG

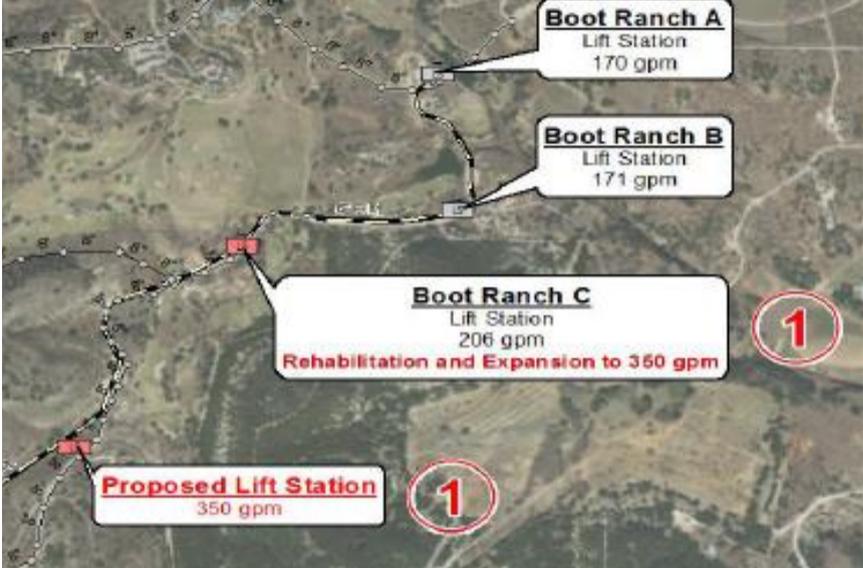
## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021	
Project ID #:		W7							
Project Name:		Friendship Lane Sewer Line Expansion							
Project Location:		City-wide							
Fiscal Year Plan									
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL		
	\$ 2,000,000						\$ 2,000,000		
Funding Sources									
Enterprise Fund - Water Dept			\$ 2,000,000						
Project Description									
Upsizing existing sewer line in Friendship Lane from Creek Street to the intersection with the sewer line in the parking lot of Walmart.									
Project Justification									
O&M Impact if Project is Not Completed									
Notes									



# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021
Project ID #:		W8						
Project Name:		Boot Ranch Lift Station Rehabilitation and Expansion Construction						
Project Location:		City-wide						
Fiscal Year Plan								
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL	
	\$ 1,500,000						\$ 1,500,000	
Funding Sources								
Enterprise Fund - Water Dept			\$ 1,500,000					
Project Description								
<p>The rehabilitation of this lift station includes electrical, structural, pumping, and piping improvements. The current condition of the lift station puts this facility at a high risk for failure. The lift station is highly critical as it is responsible for pumping all Boot Ranch flow to the collection system.</p>								
Project Justification								
								
								
O&M Impact if Project is Not Completed								
Notes								

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

**Project Summary Information** **Fiscal Year:** 2021

Project ID #: W9  
 Project Name: Effluent Irrigation System - Oak Crest Park  
 Project Location: City-wide

**Fiscal Year Plan**

Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL
	\$ 850,000						\$ 850,000

**Funding Sources**

Enterprise Fund - Water Dept \$ 850,000

**Project Description**

Project includes the reclaimed water utility infrastructure to the irrigate Oak Crest Park with effluent.

**Project Justification**



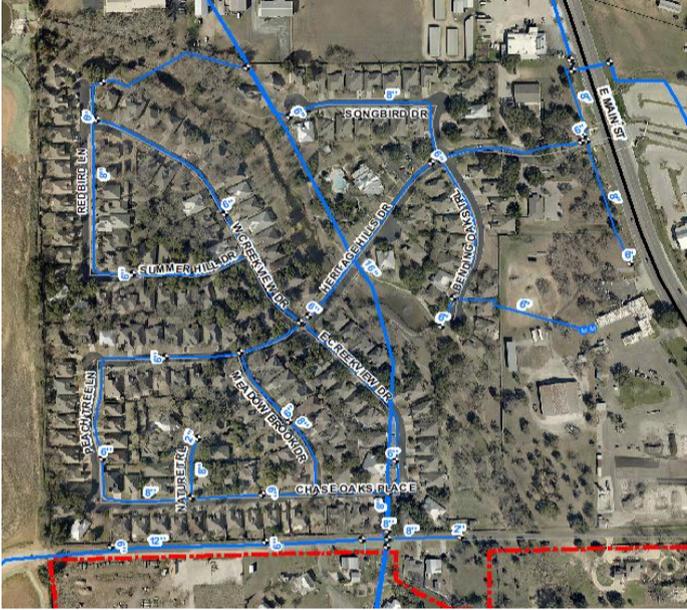
**O&M Impact if Project is Not Completed**

**Notes**

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021	
Project ID #:		W10							
Project Name:		Pressure Reducing Valves at Heritage Hill Country							
Project Location:		City-wide							
Fiscal Year Plan									
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL		
	\$ 100,000						\$ 100,000		
Funding Sources									
Enterprise Fund - Water Dept			\$ 100,000						
Project Description									
Installation of pressure reducing valves on the water supply feeding the Heritage Hill Country subdivision									
Project Justification									
O&M Impact if Project is Not Completed									
Notes									





# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>ENTERPRISE FUND</b>									
<b>SANITATION FUND</b>									
<b>Capital Improvements</b>									
<b>LF1</b>	Main Street Trash Cans	<b>Sanitation</b>	\$ 5,800	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500		\$ 32,800
<b>LF2</b>	Cell #9 Development Design	<b>Sanitation</b>		\$ 55,000					\$ 55,000
<b>LF3</b>	Cell #9 Development Construction	<b>Sanitation</b>			\$ 1,500,000				\$ 1,500,000
<b>LF4</b>	Future Cell Development/Landfill Facility Improvements	<b>Sanitation</b>			\$ 3,500,000				\$ 3,500,000
<b>LF5</b>	Cell Closure (Cells #1 - #4)	<b>Sanitation</b>				\$ 700,000			\$ 700,000
<b>LF6</b>	Leachate Line	<b>Sanitation</b>						\$ 225,000	\$ 225,000
<b>LF7</b>	Residential Curbside Recycling Program	<b>Sanitation</b>						\$ 500,000	\$ 500,000
<b>LF8</b>	New Recycling Center	<b>Sanitation</b>						\$ 400,000	\$ 400,000
<b>Sanitation CIP Totals</b>			\$ 5,800	\$ 61,000	\$ 5,006,500	\$ 707,000	\$ 7,500	\$ 1,125,000	\$ 6,912,800
<b>Fleet &amp; Equipment</b>									
	Automated Garbage Truck	<b>Sanitation</b>	\$ 129,397	\$ 129,396	\$ 129,396				\$ 388,189
	Replace Track Loader	<b>Sanitation</b>				\$ 260,000			\$ 260,000
	Replace Wheel Loader	<b>Sanitation</b>					\$ 260,000		\$ 260,000
	Replace Automated Garbage Truck (5 total)	<b>Sanitation</b>			\$ 320,000		\$ 330,000	\$ 340,000	\$ 990,000
	Replace Dumpster Truck	<b>Sanitation</b>					\$ 180,000		\$ 180,000
	Replace Chipper & Truck	<b>Sanitation</b>				\$ 175,000			\$ 175,000
	Replace Water Truck	<b>Sanitation</b>					\$ 125,000		\$ 125,000
	Replace Tractor/Shredder	<b>Sanitation</b>					\$ 60,000		\$ 60,000
	Replace Motor Grader	<b>Sanitation</b>				\$ 200,000			\$ 200,000
	Replace Forklift (Recycle Center)	<b>Sanitation</b>					\$ 30,000		\$ 30,000
<b>Sanitation Fleet &amp; Equipment Totals</b>			\$ 129,397	\$ 129,396	\$ 449,396	\$ 375,000	\$ 590,000	\$ 995,000	\$ 2,280,000
<b>Sanitation Department Totals</b>			\$ 135,197	\$ 190,396	\$ 5,455,896	\$ 1,082,000	\$ 597,500	\$ 2,120,000	\$ 9,580,989

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

**Project Summary Information** **Fiscal Year: 2021**

Project ID #: LF1  
 Project Name: Main Street Trash Cans  
 Project Location: City of Fredericksburg Sanitary Landfill

Fiscal Year Plan							
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL
	\$ 5,800	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500		\$ 32,800

Funding Sources	
Enterprise Funds - Sanitation Dept	\$ 225,000

**Project Description**

Installation and maintenance of waste cans along Main St. and the central business district.



**Project Justification**

**O&M Impact if Project is Not Completed**

**Notes**

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

Project Summary Information							Fiscal Year:	2021	
Project ID #:		Equipment							
Project Name:		Replace Leaf Picker							
Project Location:		City of Fredericksburg Sanitation Dept.							
Fiscal Year Plan									
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	TOTAL		
-	\$ 128,939	\$ 128,939	\$ 128,939	-	-	-	\$ 386,817		
Funding Sources									
Lease Puchase			\$ 386,817						
Project Description									
Purchase of automated garbage collection truck. Lease Purchase program over three years.									
Project Justification									
O&M Impact if Project is Not Completed									
Notes									





# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 7/14/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>GENERAL FUND</b>									
<b>EMS</b>									
<b>Capital Improvements</b>									
<b>EMS1</b>		<b>EMS</b>							\$ -
	<b>EMS CIP Totals</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fleet &amp; Equipment</b>									
<b>FE1</b>	Purchase of new Ambulance - Replace Med 4	<b>EMS</b>	\$ 325,000						\$ 325,000
<b>FE2</b>	Purchase of new Ambulance - Replace Med 3	<b>EMS</b>		\$ 351,000					\$ 351,000
<b>FE3</b>	Purchase of new Ambulance - Replace Med 2	<b>EMS</b>				\$ 407,000			\$ 407,000
	<b>EMS Fleet &amp; Equipment Totals</b>		\$ 325,000	\$ 351,000	\$ -	\$ 407,000	\$ -	\$ -	\$ 325,000
	<b>EMS Department Totals</b>		\$ 325,000	\$ 351,000	\$ -	\$ 407,000	\$ -	\$ -	\$ 325,000



# City of Fredericksburg

## Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 12/9/2021

Project ID #	Project Name	Department	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	2025-2026 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>ENTERPRISE FUND</b>									
<b>DRAINAGE</b>									
<b>Capital Improvements</b>									
D1	Miscellaneous Drainage Projects	Drainage	\$ 50,000	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 250,000
D2	N. Llano Storm Sewer Phase 1	Drainage	\$ 2,602,930						\$ 2,602,930
D3	N. Milam near W. Travis Storm Sewer System (Phase 1)	Drainage			\$ 3,256,700				\$ 3,256,700
D4	Flood Early Warning System	Drainage				\$ 67,500			\$ 67,500
D5	Highway St. Drainage Improvements (Near 290 East)	Drainage				\$ 7,262,500			\$ 7,262,500
D6	Bob White Trail Drainage Improvements	Drainage					\$ 564,600		\$ 564,600
D7	N. Edison/W. Schubert Low Water Crossings	Drainage					\$ 3,314,800		\$ 3,314,800
D8	W. Schubert St. Low Water Crossing (300 Block)	Drainage					\$ 1,601,800		\$ 1,601,800
D9	N. Crockett St. Drainage Improvements (300 & 400 Blocks)	Drainage					\$ 1,373,900		\$ 1,373,900
D10	N. Orange St. Drainage Improvements (200 Block)	Drainage					\$ 227,400		\$ 227,400
D11	Cross Mountain West Drainage Improvements	Drainage					\$ 1,322,400		\$ 1,322,400
D12	E. Creek St. Low Water Crossing (600 Block)	Drainage					\$ 210,300		\$ 210,300
D13	Carriage Hills Drainage Improvements	Drainage					\$ 1,372,800		\$ 1,372,800
D14	Friendship Lane Regional Detention Pond Repairs	Drainage					\$ 125,800		\$ 125,800
D15	S. Edison St. Drainage Improvements (Peach St to Barons Creek)	Drainage					\$ 695,600		\$ 695,600
D16	S. Bowie St. Drainage Improvements (Peach St to Barons Creek)	Drainage					\$ 1,139,800		\$ 1,139,800
D17	W. Park St. Drainage Improvements (100 Block)	Drainage					\$ 120,600		\$ 120,600
D18	EMS Drainage Channel Improvements	Drainage					\$ 437,600		\$ 437,600
D19	W. San Antonio Drainage Improvements (800 Block)	Drainage					\$ 889,200		\$ 889,200
D20	Trailmoor Drainage Improvements (near N. Llano Hwy)	Drainage					\$ 3,679,500		\$ 3,679,500
D21	Post Oak Subdivision and Pyka Rd.	Drainage					\$ 1,538,200		\$ 1,538,200
D22	Acorn St. Outfall to Barons Creek	Drainage					\$ 335,000		\$ 335,000
D23	Pyka Road Crossing (near Windmill Oaks)	Drainage					\$ 210,300		\$ 210,300
D24	Golfers Loop Low Water Crossing	Drainage					\$ 244,100		\$ 244,100
<b>Drainage Fund Totals</b>			<b>\$ 2,652,930</b>	<b>\$ 100,000</b>	<b>\$ 3,281,700</b>	<b>\$ 7,355,000</b>	<b>\$ 25,000</b>	<b>\$ 19,428,700</b>	<b>\$ 32,843,330</b>
<b>Fleet &amp; Equipment</b>									
	Replace Street Sweeper		\$ 279,000						\$ 279,000
	Replace Chipper				\$ 70,000				\$ 70,000
	Slope Shredder					\$ 50,000			\$ 50,000
	Replace Tractor/Shredder					\$ 70,000			\$ 70,000
	Rubber Tire Loader						\$ 180,000		\$ 180,000
<b>Drainage Fleet &amp; Equipment Totals</b>			<b>\$ 279,000</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 120,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 599,000</b>
<b>Drainage Department Totals</b>			<b>\$ 2,931,930</b>	<b>\$ 100,000</b>	<b>\$ 3,351,700</b>	<b>\$ 7,475,000</b>	<b>\$ 205,000</b>	<b>\$ 19,428,700</b>	<b>\$ 33,442,330</b>

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

<b>Project Summary Information</b>		<b>Fiscal Year:</b>	<b>2021</b>
Project ID #:	D1		
Project Name:	Miscellaneous Drainage Projects		
Project Location:	City-wide		

Fiscal Year Plan							
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total
	\$ 50,000	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 250,000

Funding Sources	
Drainage Fund	

**Project Description**

This project includes in-house design and construction of various drainage improvement projects throughout the City. The annual budget may vary based on issues that are identified in during the year.



**Project Justification**

These projects will help protect Town and Barons Creeks, public drainageways, and the environment from storm water problems such as pollution, damage to aquatic habitat, creek erosion, invasive species, and flooding.

**O&M Impact if Project is Not Completed**

**Notes**

Projects are intended to be completed by the engineering department and stormwater/vegetation management program.

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

**Project Summary Information** **Date:**      **Fiscal Year:**      **2021**

Project ID #: D2  
 Project Name: N. Llano Storm Sewer Phase 1  
 Project Location:

Fiscal Year Plan							
Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total
	\$ 2,602,930						\$ 2,602,930

**Funding Sources**

Texas Water Development Board Flood Infrastructure Fund

**Project Description**

Construction of storm water inlets at College Street west of North Llano Street and storm sewer to convey collected water down North Llano Street to Town Creek.

**Project Justification**



**FIGURE 1**  
 City of Fredericksburg  
 N. Llano (SH 16N) Storm Sewer System

**LEGEND**

- Storm Sewer
- Curb Inlets
- Impacted Drainage Area
- City Limit Boundary

**O&M Impact if Project is Not Completed**

**Notes**

# CITY OF FREDERICKSBURG

## CAPITAL IMPROVEMENTS PLAN

**Project Summary Information** **Date:**      **Fiscal Year:**      **2021**

Project ID #: D26  
 Project Name: Street Sweeper  
 Project Location:

**Fiscal Year Plan**

Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Future	Total
	\$ 103,283	\$ 103,283	\$ 103,283	\$ -	\$ -	\$ -	\$ 309,849

**Funding Sources**

Lease Purchase \$ 309,849

**Project Description**



**Project Justification**

**O&M Impact if Project is Not Completed**

**Notes**



## City of Fredericksburg

### Proposed Capital Improvement Plan - Fleet & Equipment Replacement Plan

Revision Date: 7/14/2021

Project ID #	Project Name	Department	2020-2021 Allocation	2021-2022 Allocation	2022-2023 Allocation	2023-2024 Allocation	2024-2025 Allocation	Future Unfunded Needs	TOTAL ALLOCATION
<b>GENERAL FUND</b>									
<b>EMERGENCY MANAGEMENT DEPARTMENT</b>									
<b>Capital Improvements</b>									
<b>EM1</b>	City Hall Generator	<b>Em Mgmt.</b>	\$ 80,000						
<b>EM2</b>	Radio Tower Generator	<b>Em Mgmt.</b>	\$ 36,000						
	<b>Emergency Management CIP Totals</b>		\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fleet &amp; Equipment</b>									
	Portion of 2 - Mobile Message Boards	<b>Em Mgmt.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Emergency Management Fleet &amp; Equipment Totals</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Emergency Management Department Totals</b>		\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# The City of Fredericksburg

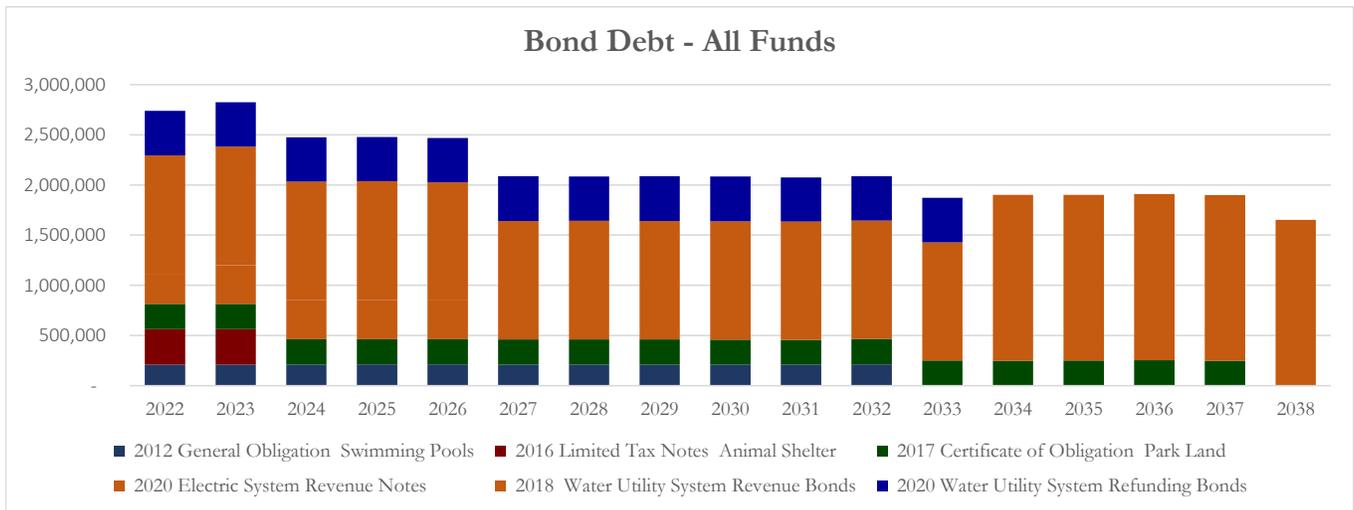
*Bond Debt*

**Bonded Debt - FY 2022**

	2012	2016	2017	2018	2020	2020	Totals
	GO Pools	Limited Tax Notes	Cert of Obligation	Utility System	Utility System	Electric System	
Purpose	Swimming Pools	Animal Shelter General Fund	Park Land General Fund	Revenue Bonds Water	Refunding Bonds Water	Revenue Notes Electric	
Amount Issued	\$ 3,200,000	\$ 1,530,000	\$ 3,530,000	\$ 17,305,000	\$ 5,120,000	\$ 2,300,000	\$ 32,985,000
Outstanding	\$ 1,985,000	\$ 695,000	\$ 3,135,000	\$ 15,670,000	\$ 4,770,000	\$ 1,755,000	\$ 28,010,000
Final maturity	2032	2023	2037	2038	2033	2026	
Call Option	Anytime	2/15/2020	8/15/2026	8/15/2027	Non Callable	Non Callable	
Interest Rate	2.88%	1.39%	3.00%	3.57%	1.85%	1.78%	
<b>Repayment Schedule of Principal and Interest by Issue</b>							
2022	\$ 209,881	\$ 352,971	\$ 251,400	\$ 1,178,825	\$ 444,915	\$ 301,151	\$ 2,739,143
2023	210,349	352,756	251,675	1,181,075	443,209	386,359	2,825,423
2024	210,674		251,800	1,181,475	441,410	389,969	2,475,328
2025	210,855		251,775	1,186,500	439,519	388,401	2,477,050
2026	210,892		251,600	1,176,000	442,489	386,745	2,467,726
2027	210,785		251,275	1,179,125	445,274		2,086,459
2028	210,534		250,800	1,180,500	442,920		2,084,754
2029	210,140		250,175	1,180,125	445,428		2,085,867
2030	209,601		249,400	1,178,000	447,750		2,084,751
2031	208,919		248,475	1,178,100	439,980		2,075,474
2032-2038	213,021		1,505,212	10,620,400	886,188		13,224,821
Total P & I Payments	\$ 2,315,651	\$ 705,727	\$ 4,013,587	\$ 22,420,125	\$ 5,319,080	\$ 1,852,625	\$ 36,626,795
General Fund	\$ 2,315,651	\$ 705,727	\$ 4,013,587			\$ 1,852,625	\$ 7,034,965
Electric							1,852,625
Water				\$ 22,420,125	\$ 5,319,080		27,739,205
Total P & I Payments	\$ 2,315,651	\$ 705,727	\$ 4,013,587	\$ 22,420,125	\$ 5,319,080	\$ 1,852,625	\$ 36,626,795
<b>Repayment Schedule by Fund</b>							
	General Fund	Electric	Water/Sewer				Totals
2022	\$ 814,251	\$ 301,151	\$ 1,623,740				\$ 2,739,143
2023	814,781	386,359	1,624,284				2,825,423
2024	462,474	389,969	1,622,885				2,475,328
2025	462,630	388,401	1,626,019				2,477,050
2026	462,492	386,745	1,618,489				2,467,726
2027	462,060		1,624,399				2,086,459
2028	461,334		1,623,420				2,084,754
2029	460,315		1,625,553				2,085,867
2030	459,001		1,625,750				2,084,751
2031	457,394		1,618,080				2,075,474
2032-2038	1,718,233		11,506,588				13,224,821
Total P & I Payments	\$ 7,034,965	\$ 1,852,625	\$ 27,739,205				\$ 36,626,795
<b>Principal Only</b>							
General Fund	\$ 1,985,000	\$ 695,000	\$ 3,135,000				\$ 5,815,000
Electric						\$ 1,755,000	1,755,000
Water				\$ 15,670,000	\$ 4,770,000		20,440,000
	\$ 1,985,000	\$ 695,000	\$ 3,135,000	\$ 15,670,000	\$ 4,770,000	\$ 1,755,000	\$ 28,010,000

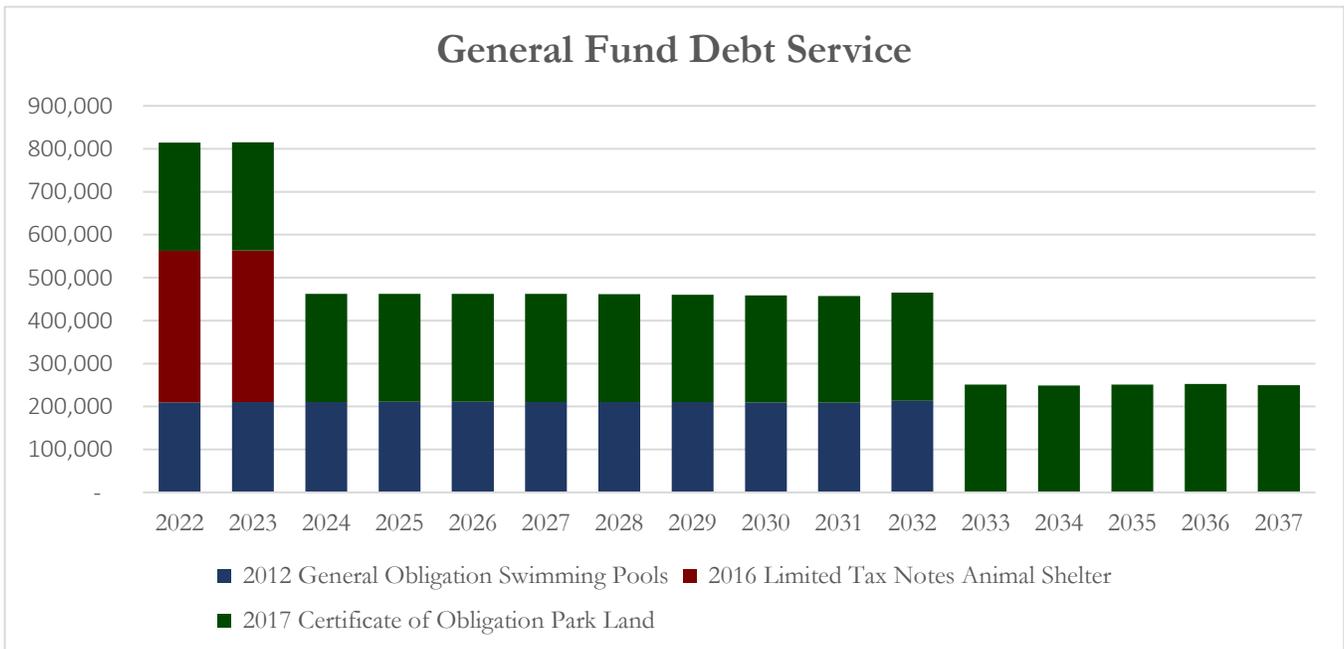
### Bond Debt Schedule FY 2022

	2012 General Obligation Swimming Pools	2016 Limited Tax Notes Animal Shelter	2017 Certificate of Obligation Park Land	2020 Electric System Revenue Notes	2018 Water Utility System Revenue Bonds	2020 Water Utility System Refunding Bonds	Total
2022	209,881	352,970.6	251,400	301,151	1,178,825	444,915	2,739,143
2023	210,349	352,756.3	251,675	386,359	1,181,075	443,209	2,825,423
2024	210,674		251,800	389,969	1,181,475	441,410	2,475,328
2025	210,855		251,775	388,401	1,186,500	439,519	2,477,050
2026	210,892		251,600	386,745	1,176,000	442,489	2,467,726
2027	210,785		251,275		1,179,125	445,274	2,086,459
2028	210,534		250,800		1,180,500	442,920	2,084,754
2029	210,140		250,175		1,180,125	445,428	2,085,867
2030	209,601		249,400		1,178,000	447,750	2,084,751
2031	208,919		248,475		1,178,100	439,980	2,075,474
2032	213,021		252,325		1,180,600	442,118	2,088,063
2033			250,950		1,176,800	444,070	1,871,820
2034			248,875		1,652,000		1,900,875
2035			251,000		1,650,700		1,901,700
2036			252,775		1,657,000		1,909,775
2037			249,288		1,650,900		1,900,188
2038					1,652,400		1,652,400
	2,315,651	705,727	4,013,588	1,852,625	22,420,125	5,319,080	36,626,795



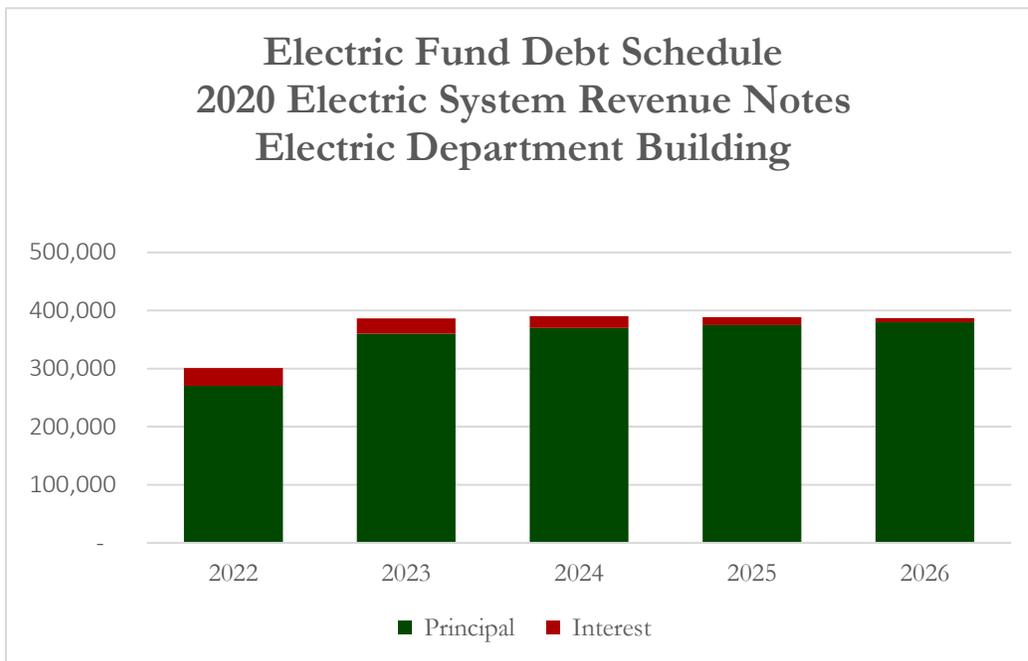
## General Fund Debt Service

	2012 General Obligation Swimming Pools	2016 Limited Tax Notes Animal Shelter	2017 Certificate of Obligation Park Land	Total
2022	209,881	352,970.6	251,400	814,251
2023	210,349	352,756.3	251,675	814,781
2024	210,674		251,800	462,474
2025	210,855		251,775	462,630
2026	210,892		251,600	462,492
2027	210,785		251,275	462,060
2028	210,534		250,800	461,334
2029	210,140		250,175	460,315
2030	209,601		249,400	459,001
2031	208,919		248,475	457,394
2032	213,021		252,325	465,346
2033			250,950	250,950
2034			248,875	248,875
2035			251,000	251,000
2036			252,775	252,775
2037			249,288	249,288
	2,315,651	705,727	4,013,588	7,034,965



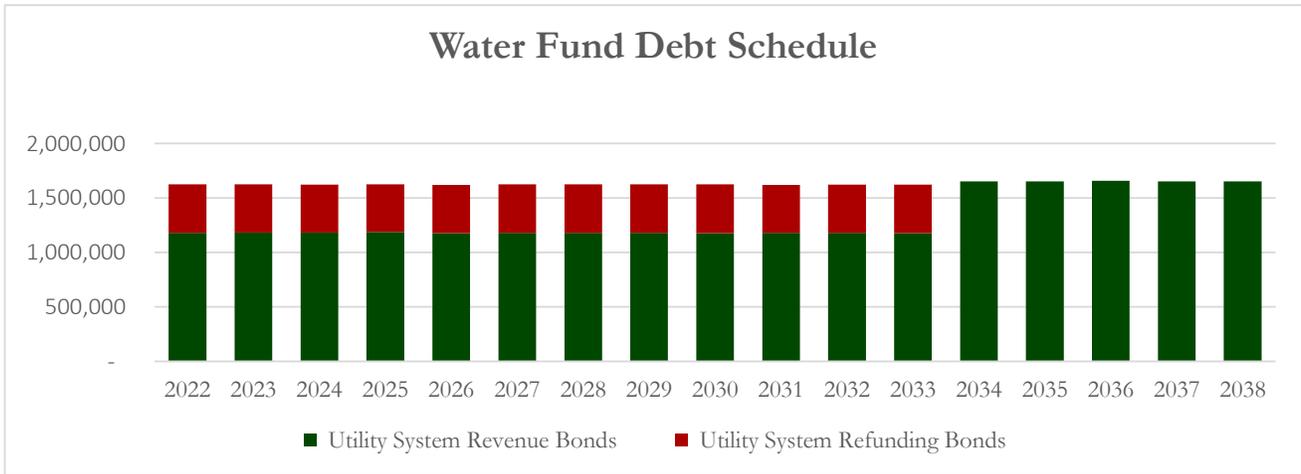
## Electric Fund Debt Service

Fiscal Year	Principal	Interest	Total
2022	270,000	31,151	301,151
2023	360,000	26,359	386,359
2024	370,000	19,969	389,969
2025	375,000	13,401	388,401
2026	380,000	6,745	386,745
	1,755,000	97,625	1,852,625



# Water Fund Debt Service

Fiscal Year	2018	2020	Total
	Utility System Revenue Bonds	Utility System Refunding Bonds	
2022	1,178,825	444,915	1,623,740
2023	1,181,075	443,209	1,624,284
2024	1,181,475	441,410	1,622,885
2025	1,186,500	439,519	1,626,019
2026	1,176,000	442,489	1,618,489
2027	1,179,125	445,274	1,624,399
2028	1,180,500	442,920	1,623,420
2029	1,180,125	445,428	1,625,553
2030	1,178,000	447,750	1,625,750
2031	1,178,100	439,980	1,618,080
2032	1,180,600	442,118	1,622,718
2033	1,176,800	444,070	1,620,870
2034	1,652,000		1,652,000
2035	1,650,700		1,650,700
2036	1,657,000		1,657,000
2037	1,650,900		1,650,900
2038	1,652,400		1,652,400
	22,420,125	5,319,080	27,739,205





# The City of Fredericksburg

*Property Tax*

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

<b>YEAR</b>	<b>TAXABLE PROPERTY VALUATION</b>	<b>TAX RATE PER \$100</b>	<b>TAX LEVY</b>
2021	2,682,425,909	0.195823	5,044,266
2020	2,366,192,610	0.220775	4,973,119
2019	2,287,111,318	0.227284	4,918,518
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

<b>PROPERTY TAX RATE HISTORY</b>													
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>CITY OF FREDERICKSBURG</b>	<b>\$0.2319</b>	<b>\$0.2365</b>	<b>\$0.2444</b>	<b>\$0.2647</b>	<b>\$0.2600</b>	<b>\$0.2482</b>	<b>\$0.2313</b>	<b>\$0.2400</b>	<b>\$0.2256</b>	<b>\$0.2256</b>	<b>\$0.227284</b>	<b>\$0.220775</b>	<b>\$0.195823</b>
Gillespie County	\$0.2578	\$0.2621	\$0.2790	\$0.3101	\$0.3805	\$0.3971	\$0.4147	\$0.4342	\$0.3999	\$0.4081	\$0.4125	\$0.4044	\$0.3577
Gillespie WCID	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.0002	\$0.000191
Hill Country UWCD	\$0.0068	\$0.0070	\$0.0072	\$0.0075	\$0.0080	\$0.0085	\$0.0078	\$0.0078	\$0.0071	\$0.0067	\$0.0062	\$0.0062	\$0.0057
Fredericksburg ISD	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.1462	\$1.0762	\$1.0553	\$0.9782
Harper ISD	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.9700	\$0.9453	\$0.8720
Doss CCSD	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9267	\$0.9537	\$0.8720
Stonewall WCID	\$0.2659	\$0.2949	\$0.3152	\$0.3350	\$0.3350	\$0.3633	\$0.3550	\$0.3813	\$0.3767	\$0.3767	\$0.3701	\$0.3701	\$0.3500
In Fredericksburg	\$1.6428	\$1.6519	\$1.6769	\$1.7286	\$1.7949	\$1.8002	\$1.8002	\$1.8284	\$1.7790	\$1.7868	\$1.722384	\$1.686875	\$1.537614
In County, FISD	\$1.4109	\$1.4154	\$1.4325	\$1.4639	\$1.5349	\$1.5520	\$1.5689	\$1.5884	\$1.5534	\$1.5612	\$1.4951	\$1.4661	\$1.341791
In County, FISD, Stonewall WD	\$1.6768	\$1.7103	\$1.7477	\$1.7989	\$1.8699	\$1.9153	\$1.9239	\$1.9697	\$1.9301	\$1.9379	\$1.8652	\$1.8362	\$1.691791
In HISD	\$1.3047	\$1.3092	\$1.3263	\$1.3577	\$1.4287	\$1.4458	\$1.4627	\$1.4822	\$1.4472	\$1.4550	\$1.3889	\$1.3561	\$1.235591
IN DCCSD	\$1.1914	\$1.1959	\$1.2130	\$1.2444	\$1.3154	\$1.3325	\$1.3494	\$1.3689	\$1.3339	\$1.3417	\$1.3456	\$1.3645	\$1.235591
<b>CITY OF FREDERICKSBURG TAX RATE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Maintenance & Operations	\$0.1413	\$0.1794	\$0.1917	\$0.1940	\$0.1879	\$0.1992	\$0.1761	\$0.2025	\$0.1627	\$0.1880	\$0.189749	\$0.184625	\$0.168029
Interest & Sinking	\$0.0906	\$0.0571	\$0.0527	\$0.0707	\$0.0721	\$0.0490	\$0.0552	\$0.0375	\$0.0629	\$0.0376	\$0.037535	\$0.036150	\$0.027794
Total Tax Rate	\$0.2319	\$0.2365	\$0.2444	\$0.2647	\$0.2600	\$0.2482	\$0.2313	\$0.2400	\$0.2256	\$0.2256	\$0.227284	\$0.220775	\$0.195823

### Property Tax Rate History



# 2021 Tax Rate Calculation Worksheet

City of Fredericksburg  
126 W Main St, Fredericksburg, Texas 78624  
830-997-7521  
www.fbgtx.org

## No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$2,327,656,435
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$539,271,900
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,788,384,535
4.	<b>2020 total adopted tax rate.</b>	\$0.220775/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$15,748,430 B. 2020 values resulting from final court decisions: - \$15,748,430 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$36,056,474 B. 2020 disputed value: - \$3,605,648 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$32,450,826
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$32,450,826
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$1,820,835,361

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**No-New-Revenue Tax Rate (continued)**

<b>9.</b>	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$5,870
<b>10.</b>	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2020 market value: \$7,901,605 <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$1,173,167 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$9,074,772
<b>11.</b>	<b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. <b>A. 2020 market value:</b> \$474,380 <b>B. 2021 productivity or special appraised value:</b> - \$710 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$473,670
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$9,554,312
<b>13.</b>	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$1,811,281,049
<b>15.</b>	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$3,998,855
<b>16.</b>	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$2,842
<b>17.</b>	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. 10	\$4,001,697

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### City of Fredericksburg

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$2,618,132,760</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$2,618,132,760</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$54,101,069</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**No-New-Revenue Tax Rate (concluded)**

<b>19. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$54,101,069
<b>20.</b>	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$567,238,394
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$2,104,995,435
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$7,860,243
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$53,607,578
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$61,467,821
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$2,043,527,614
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.195823/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet

### City of Fredericksburg

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<b>28.</b>	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.184625/\$100
<b>29.</b>	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,820,835,361
<b>30.</b>	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$3,361,717
<b>31.</b>	<p><b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$2,315</p> <p><b>B. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (continued)**

<b>31. (cont.)</b>	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$2,315</span></p> <p>E. Add line 30 to 31D. <span style="float: right;">\$3,364,032</span></p>	
<b>32.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,043,527,614
<b>33.</b>	<b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100.	\$0.164618/\$100
<b>34.</b>	<b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (continued)**

35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100
36.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (continued)**

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>38.</b>	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b>  Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p style="text-align: right;">\$0</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>39.</b>	<p><b>Adjusted 2021 NNR M&amp;O rate.</b>  Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.</p>	\$0.164618/\$100

26 Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (continued)**

<b>40.</b>	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$2,397,586</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0.117325/\$100</span></p> <p>C. Add Line 40B to Line 39. <span style="float: right;">\$0.281943/\$100</span></p>	
<b>41.</b>	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 <span style="float: right;">\$0.291811/\$100</span></p>	
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). <span style="float: right;">\$0/\$100</span></p>	

<sup>27</sup> Tex. Tax Code § 26.042(a)

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (continued)**

<b>42.</b>	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount. <span style="float: right;">\$814,251</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$100,000</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$714,251</span></p>	
<b>43.</b>	<p><b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$0
<b>44.</b>	<p><b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.</p>	\$714,251
<b>45.</b>	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">100.000000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">98.550000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">98.650000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">98.500000%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.000000%

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate (concluded)**

<b>46.</b>	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$714,251
<b>47.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
<b>48.</b>	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0.033931/\$100
<b>49.</b>	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.325742/\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
<b>50.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

## 2021 Tax Rate Calculation Worksheet City of Fredericksburg

### NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

<b>51.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>52.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <p style="text-align: center;">-OR-</p> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$2,397,586
<b>53.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
<b>54.</b>	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0.113899/\$100
<b>55.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.195823/\$100
<b>56.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.195823/\$100
<b>57.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.325742/\$100
<b>58.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.211843/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

## 2021 Tax Rate Calculation Worksheet

### City of Fredericksburg

#### Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>59.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
<b>61.</b>	<b>Additional rate for pollution control.</b> Divide line 59 by line 60 and multiply by 100.	\$0/\$100
<b>62.</b>	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.211843/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2021 Tax Rate Calculation Worksheet

### City of Fredericksburg

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>63.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.020536/\$100
<b>64.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>65.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>66.</b>	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0.020536/\$100
<b>67.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.232379/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### City of Fredericksburg

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.164618/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,104,995,435
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.023753/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.033931/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68,70, and 71.	\$0.222302/\$100

44 Tex. Tax Code § 26.012(8-a)

45 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet City of Fredericksburg

### **Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. <sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. <sup>47</sup>

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

**2021 Tax Rate Calculation Worksheet**  
**City of Fredericksburg**

**Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)**

<b>73.</b>	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.220775/\$100
<b>74.</b>	<b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. <b>- or -</b> If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.  .	\$0/\$100
<b>75.</b>	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$0/\$100
<b>76.</b>	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,998,855
<b>77.</b>	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0
<b>78.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,043,527,614
<b>79.</b>	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$0/\$100
<b>80.</b>	<b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$0.232379/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.195823/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 80

\$0.232379/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.222302/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**Print Here**

*Scott Fair*

Printed Name of Taxing Unit Representative

**Sign Here**

*Scott Fair*

Taxing Unit Representative

**Date**

*08/04/2021*

<sup>50</sup> Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** City of Fredericksburg

**Date:** 08/04/2021

<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,820,835,361
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.220775
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$2,842
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,022,791
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,104,995,435
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.195823
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$4,122,065
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$4,022,791
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$4,122,065
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$99,274



# The City of Fredericksburg

## *Ordinances*

**ORDINANCE NO. 2021-20**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FREDERICKSBURG, TEXAS, ADOPTING AND APPROVING THE CITY BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT AND ACCOUNT.**

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

**Section 1.** That the City Manager of the City of Fredericksburg, Texas (“City”) has prepared and filed a proposed City budget for the fiscal year 2021-2022, and subject to the applicable provisions of State Law and the City Charter, and after a public hearing as required by law, the budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022, as filed by the City Manager and as amended by the City Council, containing estimates of City revenues and resources for the fiscal year, and estimates of expenditures for City operations, activities, purchases, and projects, is hereby approved and adopted. Such City resources and revenues are hereby appropriated for City department and account expenditures as detailed in said budget.

**Section 2. Severability or Invalidity.** If any provision of this ordinance or the application hereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without defeating the purpose or objective of the provisions, and to this end, the provisions of this ordinance are declared to be severable.

**Section 3. Repealer.** All ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 4. Effective Date.** This ordinance shall be effective on and after the date of passage and publication when required by law.

Record vote

	Musselman	Kiehne	Watson	O’Neill	Luckenbach
1st			X		
2nd					X
Vote Aye	X	X	X	X	X
Vote Nay					

PASSED AND APPROVED on this the 20th day of September, 2021.



Charlie Kiehne, Mayor  
City of Fredericksburg, Texas

ATTEST:



Shelley Goodwin, TRMC, City Secretary

APPROVED AS TO FORM:



Daniel D. Jones, City Attorney

**ORDINANCE NO. 2021-21**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FREDERICKSBURG, TEXAS, SETTING THE TAX LEVY FOR THE TAXABLE YEAR 2021; AND PROVIDING AN EFFECTIVE DATE.**

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

**Section 1.** That, there be assessed, levied and collected on all taxable property in the City of Fredericksburg, Texas (“City”), for the taxable year 2021, the following tax, to wit:

\$0.168029 on a one-hundred dollar (\$100.00) valuation of all taxable property in the City for the purposes of maintenance and operations; and

\$0.027794 on a one-hundred dollar (\$100.00) valuation of all taxable property in the City for the payment of principal and interest on the debt of the City; for a

\$0.195823 total tax rate for one-hundred dollar (\$100.00) valuation of all taxable property in the City.

**Section 2. Severability or Invalidity.** If any provision of this ordinance or the application hereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without defeating the purpose or objective of the provisions, and to this end, the provisions of this ordinance are declared to be severable.

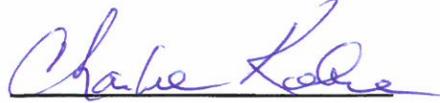
**Section 3. Repealer.** All ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 4. Effective Date.** This ordinance shall be effective on and after the date of passage and publication when required by law.

Record vote

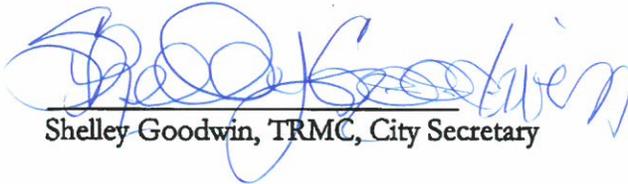
	Musselman	Kiehne	Watson	O’Neill	Luckenbach
1st			X		
2nd					X
Vote Aye	X	X	X		X
Vote Nay				X	

PASSED AND APPROVED on this the 20th day of September, 2021.



Charlie Kiehne, Mayor  
City of Fredericksburg, Texas

ATTEST:



Shelley Goodwin, TRMC, City Secretary

APPROVED AS TO FORM:



Daniel D. Jones, City Attorney



# The City of Fredericksburg

## *Financial Management Policy*



# COMPREHENSIVE FINANCIAL MANAGEMENT POLICY STATEMENTS

Approved November 2013  
Amended November 2014  
Amended June 2016

# 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. *Sanitation 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 Sanitation 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.

## **APPROPRIATION**

An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

## **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.

## **ARBITRAGE BOND**

An Arbitrage bond is a bond issued by a municipality to refinance an existing higher-rate bond with a lower-rate bond prior to the call date of the higher rate bond.

## **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 MESSAGE**

A message from the City Manager to the City Council and the citizens of the City of Fredericksburg regarding his recommendations relating to those issues that they believe will affect the community. The general discussion of the of the budget presented in writing as a part of the budget document.

## **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 1<sup>st</sup> through September 30<sup>th</sup>.

## **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 1<sup>st</sup> 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.

**EBITDA**

Earnings before interest, taxes, depreciation, and amortization.

**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.

**F&B**

Food and Beverage

**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 1<sup>st</sup> through September 30<sup>th</sup> 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.

### **GOVERNMENTAL FUNDS**

Governmental funds are generally used to account for tax-supported activities. Governmental funds include the general fund, special revenue funds, and the debt service fund.

### **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.

**MAJOR FUND**

Any fund that meets both of the following: (1) total assets, liabilities, revenues or expenditures constitute at least 10 percent of the corresponding total (assets, liabilities, etc.) for all funds of that category or type and (2) total assets, liabilities, revenues, or expenditures are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**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 STATEMENT**

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.

**NOI**

Net operating income.

**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 3.5% 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 1<sup>st</sup> 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.

