

FISCAL YEAR

2018 BUDGET

AND FIVE-YEAR CAPITAL IMPROVEMENT PLAN



In accordance with the passage of S.B. No 656, Local Government Code, Sec. 102.007, was amended to require that an adopted municipal budget must contain a cover page that includes the following information:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,590,592, which is a 10.1% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$827,044.

The Georgetown City Council adopted this budget during it's regularly scheduled Council meeting on September 12, 2017. The record vote by each councilmember for the FY2018 Adopted Budget went as follows:

| | | |
|-------------------------|-------------------------------------|------------------------------------|
| For: | District 1: Councilmember Eby | District 5: Councilmember Gipson |
| | District 2: Councilmember Nicholson | District 6: Councilmember Jonrowe |
| | District 3: Councilmember Hesser | District 7: Councilmember Gonzalez |
| | District 4: Councilmember Fought | |
| Against: | None | |
| Present and not voting: | None | |
| Absent: | None | |

| Tax Rate Comparison for the municipal property tax rates for the City of Georgetown are as follows: | | |
|---|---------------|---------------|
| | <u>FY2017</u> | <u>FY2018</u> |
| Property Tax Rate: | \$0.42400 | \$0.42000 |
| Effective Tax Rate: | \$0.39364 | \$0.40479 |
| Effective Maintenance & Operations Tax Rate: | \$0.21804 | \$0.21509 |
| Rollback Tax Rate: | \$0.42739 | \$0.43334 |
| Debt Rate: | \$0.22734 | \$0.22734 |

The total amount of municipal debt obligation for the City of Georgetown secured by property taxes: \$127,248,211.

MISSION STATEMENT, CITY COUNCIL PRIORITIES, & CITY LEADERSHIP

PURSUE OUR MISSION

To preserve and enhance the quality of life and unique character of Georgetown by:

- Preserving the rich heritage and natural resources;
- Promoting well-planned development, cost-effective professional management and competent, friendly services;
- Protecting its citizens, the environment and all other assets.



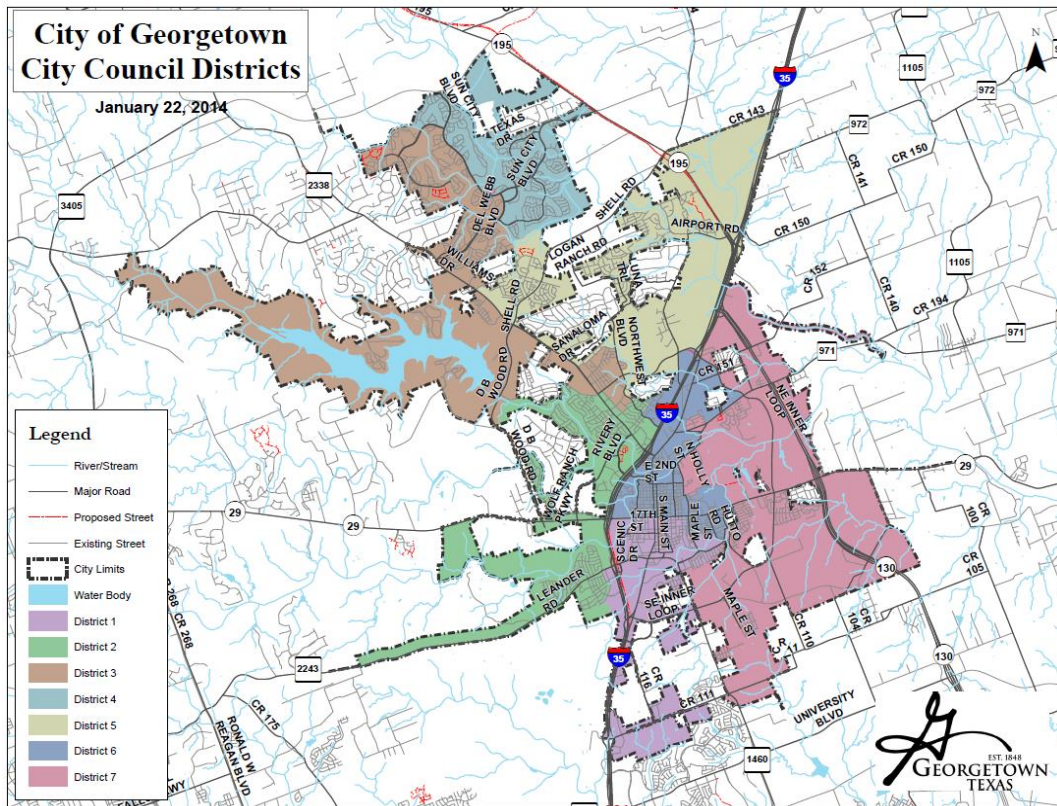
CITY COUNCIL FOCUS AREAS

| Promote a Culture of Inclusion | Attract and Retain Quality Employees | Improve Internal Processes | Provide Financial Stewardship and Transparency | Create a Customer Service Organization

CITY LEADERSHIP

City Manager: David Morgan | **Assistant City Manager:** Laurie Brewer
Assistant City Manager/Manager of Utilities: Jim Briggs | **Assistant City Manager:** Wayne Reed

CITY COUNCIL



Mayor
 Dale Ross



District 1
 Anna Eby



District 2
 Valerie Nicholson



District 3
 John Hesser



District 4
 Steve Fought



District 5
 Ty Gipson



District 6
 Rachael Jonrowe



District 7
 Tommy Gonzalez

BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Georgetown
Texas**

For the Fiscal Year Beginning

October 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Georgetown for its annual budget for the fiscal year beginning October 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications medium.

The award is valid for a period of one year only. The City of Georgetown has received the *Distinguished Budget Presentation Award* for the last 28 consecutive years. We believe our current Annual Budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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USERS GUIDE TO THE BUDGET DOCUMENT

The primary purpose of the budget document is to develop both the operating and capital improvement plans in accordance with the policies of the City of Georgetown. By adopting this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and various programs and activities to be undertaken.

The **OVERVIEW** section includes the City Manager’s budget message with an overview of the previous year, as well as, program and financial information about the Annual Budget. This section also includes an in-depth Community Profile.

The **STRATEGIC VISION** section gives an overview of the City’s long range strategic plan by presenting City Council Strategic Goals and Focus Areas as well as our Budget Adoption and Management process and calendar.

The **FINANCIAL SUMMARY** section includes information about organizational structure as well as financial information as it relates to the functional divisions and departments of our city. It also provides revenue and expense information in both summary and detail format. This includes variance analysis and a summary analysis of the City’s major funds presented by fund type and by major expense category.

The City’s budgeted governmental funds include the **GENERAL FUND**, which accounts for all financial resources except those required to be accounted for in another fund, and includes basic governmental services, such as Police, Fire, and Parks functions among others; **SPECIAL REVENUE FUNDS** (SRF) account for specific revenues that are legally restricted for specified purposes; **CAPITAL PROJECT FUNDS** used to account for the acquisition or construction of major capital facilities other than those financed by enterprise activities, and the **DEBT SERVICE FUND** to account for the payment of general long-term debt principal and interest. In addition, the City budgets for proprietary funds including **UTILITY SERVICE FUNDS** which account for the Electric, Water, Wastewater and Irrigation utilities; **OTHER ENTERPRISE FUNDS** used to account for the City’s “business like” activities including the airport and stormwater utility; **INTERNAL SERVICE FUNDS** and the **JOINT SERVICES FUND** to account for goods or services provided by one internal department to another. The City also includes budgets for both of its component units within this section.

A summary of “Uses and Expenses” is included for each Fund. The Fund Summary is followed by individual department narrative pages outlining the goals and strategies for each department within the fund for the coming year, and includes performance measurement information and the departmental budget.

The **CAPITAL PROJECTS** section provides information about the upcoming capital improvement program (CIP), including five year capital improvement plans for all utility and general capital improvements, as well as, anticipated funding requirements and operating budget impacts.

The **DEBT** section provides summary schedules for each of the City’s bond types, such as tax supported and self-supporting certificates of obligation, and utility revenue bonds. The City’s debt management policy and an overall outstanding debt summary are also included.

The **STATISTICAL** section includes various miscellaneous data, as well as, graphs illustrating the historical property tax revenue and related information. This section also includes the City’s key indicators data and peer benchmarking information.

The **REFERENCE** section includes the City’s Fiscal and Budgetary Policy, which guides not only the development of the City’s annual budget, but also much of the City’s financial operations. This policy is updated annually as part of the budget process. This section also includes utility rate schedules and copies of the ordinances adopting both the budget and tax rate. Finally, this section includes the detailed listing of authorized full-time equivalent positions.

An **ACRONYMS/GLOSSARY/INDEX** section is included to provide definitions of budget terminology along with a listing of acronyms used throughout the budget, as well as, an alphabetical listing of topics and related page numbers.