

- C. **Capital Project Funds** – Every effort will be made for all monies within the Capital Project Funds to be expended in a timely manner preferably within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the project. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service fund to service project-related debt service.
- D. **General Debt Service Funds** – Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. Fund balance should not fall below 45 days annual debt service requirements, in accordance with IRS guidelines.

Compliance Status – Debt Fund Reserve FY2018 in compliance.

- E. **Investment of Reserve Funds** – The reserve funds will be invested in accordance with the City's investment policy. Existing non-cash investment would be exempt through retirement of the investment.
- F. **Ratios/Trend Analysis** – Ratios and significant balances will be incorporated into both the mid-year and annual reports to the City Council. This information will provide users with meaningful data to identify major trends of the City's financial condition through analytical procedures. The following ratios/balances will be used as key financial indicators:

• Fund Balance/Equity: FB/E	Assets - liabilities AL (Acceptable level) minimum reserve requirement
• Working Capital: CA - CL	Current assets less current liabilities AL minimum reserve requirement
• Current Ratio: CA/CL	Current assets divided by current liabilities AL > 1.00
• Quick Ratio: Liquid CA/CL	"Liquid" current assets divided by current liabilities AL > 1.00
• Debt/Assessed AV Taxes: D/AV	Debt divided by assessed Ad Valorem value AL < 5
• Debt Ratio: CL +LTL/TA	Current liabilities plus long-term liabilities divided by total assets AL < 1
• Enterprise Operating Coverage: OR/OE	Operating revenue divided by operating expense AL > 1.25
• Times Coverage Ratio: (OR-OE)/DSV	Operating revenue less operating expense divided by annual debt service AL > 1.5

The City will develop minimum/maximum levels for the above ratios/balances through analyzing of City historical trends and future projections. These ratios will also be compared to other similar or regional municipalities for further analysis.

XVII. INTERNAL CONTROLS

- A. **Written Procedures** – Wherever possible, written procedures will be established and maintained by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Internal Audit Program** – An internal audit program will be maintained by the Finance Director to ensure compliance with City policies and procedures and to prevent the potential for fraud.
 1. Departmental Audits – departmental processes will be reviewed to ensure dual control of City assets and identify the opportunity for fraud potential, as well as, to ensure that departmental internal procedures are documented and updated as needed.
 2. Employees or Transaction Review – Programs to be audited include Petty Cash, City Credit Card accounts, time entry, and travel. All discrepancies will be identified, and the employee's Director will be notified. The City Manager will also be notified depending on the seriousness of the infraction.
 3. The Finance Director and City Manager will present an annual audit plan to the General Government and Finance board. Results of all internal audits will be provided to the GGAF and City Council at year-end.
- C. **Directors Responsibility** – Each Director is responsible for ensuring that good internal controls are followed throughout their department, that all Finance Division directives are implemented and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

FY2018 NEW POSITIONS & POSITION CONTROL

100 General Fund

Dept #	Dept Name	Description	FTE
0212	Recreation	Aquatic Maintenance Worker	1
0218	Arts & Culture	Arts and Culture Coordinator (Part-time)	0.5
0215	Garey Park	Garey Park Operations	6.5
0742	Police Operations	Police Officer (2) - Patrol	2
0742	Police Operations	Sergeant - SRO	1
0635	City Secretary	Open Records Request Processor	1

TOTAL 12

540 Joint Services Fund

Dept #	Dept Name	Description	FTE
0639	Human Resources	Business Systems Analyst - ERP	1
0302	Finance Administration	Business Systems Analyst - ERP	1
0526	Engineering	Contract Coordinator - Systems Engineering	1
0321	Customer Care	Customer Service Representative	1
0502	GUS Administration	Office Specialist - West Side Service Center	1

TOTAL 5

570 Information Technology Fund

Dept #	Dept Name	Description	FTE
0652	IT Contracts	Sr. Systems Analyst - ERP	1

TOTAL 1

610 Electric Fund

Dept #	Dept Name	Description	FTE
0524	Technical Services	Meter Technician	1

TOTAL 1

660 Water Fund

Dept #	Dept Name	Description	FTE
0553	Water Operations	Water Services Crew	2

TOTAL 2

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
100 - General Fund					
0107 - Planning					
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
COORD, HOUSING	-	-	-	1.00	1.00
DIR, PLANNING	1.00	1.00	1.00	-	1.00
PLANNER	2.00	3.00	3.00	-	3.00
PLANNER, SENIOR	2.00	1.00	1.00	-	1.00
PLANNING TECHNICIAN	2.00	2.00	2.00	-	2.00
PRINCIPAL PLANNER	2.00	2.00	2.00	-	2.00
ASST DIR, PLANNING	-	1.00	1.00	-	1.00
0107 - Planning Total	10.00	11.00	11.00	1.00	12.00
0202 - Parks Admin					
DIR, PARKS & RECREATION	1.00	1.00	1.00	-	1.00
SUPV, ADMINISTRATIVE	1.00	1.00	1.00	-	1.00
0202 - Parks Admin Total	2.00	2.00	2.00	-	2.00
0210 - Library					
ACCOUNTING SPECIALIST	1.00	1.00	1.00	-	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
ASST DIR, LIBRARY SERVICES	1.00	1.00	1.00	-	1.00
COMMUNITY OUTREACH LIBRARIAN	1.00	1.00	1.00	-	1.00
COMMUNITY RESOURCES COORDINATOR	-	1.00	1.00	-	1.00
DIR, LIBRARY SVCS	1.00	1.00	1.00	-	1.00
LIBRARIAN	5.00	5.00	5.00	-	5.00
LIBRARIAN, SENIOR	2.00	2.00	2.00	-	2.00
LIBRARY AIDE	0.50	0.50	0.50	-	0.50
LIBRARY ASSISTANT	9.00	9.00	9.00	-	9.00
LIBRARY ASSISTANT, SENIOR	1.00	1.00	1.00	-	1.00
0210 - Library Total	22.50	23.50	23.50	-	23.50
0211 - Parks					
ASST DIR, PARKS & RECREATION	1.00	1.00	1.00	-	1.00
MARKETING EVENTS SPECIALIST	-	1.00	1.00	(1.00)	-
MGR, PROJECT	-	-	-	1.00	1.00
PARKS MAINT WORK, SENIOR	6.00	6.00	6.00	-	6.00
PARKS MAINTENANCE FOREMAN	2.00	2.00	2.00	-	2.00
PARKS MAINTENANCE WORKER	8.00	8.00	8.00	-	8.00
SUPT, PARKS	1.00	1.00	1.00	-	1.00
URBAN FORESTER	1.00	1.00	1.00	-	1.00
0211 - Parks Total	19.00	20.00	20.00	-	20.00
0212 - Recreation					
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
AQUATIC SPECIALIST	1.00	1.00	1.00	-	1.00
AQUATICS SUPERVISOR	1.00	1.00	1.00	-	1.00
COORD, CHALLENGE COURSE	-	-	-	1.00	1.00
COORD, YOUTH ADVENTURE PGM	1.00	1.00	1.00	-	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	-	1.00
POOL/REC MAINT SPECIALIST	1.00	1.00	1.00	-	1.00
PRM COORD, RECREATION	2.00	2.00	2.00	-	2.00
RECREATION ASSISTANT	1.00	1.00	1.00	-	1.00
RECREATION SPECIALIST	4.00	4.00	4.00	-	4.00
RECREATION SPECIALIST, SENIOR	1.00	1.00	1.00	-	1.00
SPEC EVENTS & MARKETING COORD	1.00	1.00	1.00	-	1.00
SUPT, RECREATION	1.00	1.00	1.00	-	1.00
SUPT, SPECIAL SERVICES	1.00	1.00	1.00	-	1.00
SUPV, RECREATION	2.00	2.00	2.00	-	2.00
AQUATICS MAINTENANCE WORKER	-	-	-	1.00	1.00
0212 - Recreation Total	19.00	19.00	19.00	2.00	21.00

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
100 - General Fund					
0213 - Tennis Center					
TENNIS CENTER ASSISTANT	1.00	1.50	1.50	-	1.50
TENNIS CENTER SPECIALIST	1.00	1.00	1.00	-	1.00
TENNIS PROFESSIONAL	1.00	1.00	1.00	-	1.00
0213 - Tennis Center Total	3.00	3.50	3.50	-	3.50
0214 - Rec Programs					
COORD, CHALLENGE COURSE	1.00	1.00	1.00	(1.00)	-
RECREATION ASSISTANT	4.50	5.00	5.00	-	5.00
0214 - Rec Programs Total	5.50	6.00	6.00	(1.00)	5.00
0215 - Garey Park					
MARKETING EVENTS SPECIALIST	-	-	-	1.00	1.00
COORDINATOR	-	-	-	1.00	1.00
PARK FOREMAN	-	-	-	1.00	1.00
PARK MAINTENANCE WORKER, SENIOR	-	-	-	1.00	1.00
PARK MAINTENANCE WORKER	-	-	-	1.00	1.00
PARKS AND RECREATION ASSISTANT	-	-	-	1.50	1.50
PARKS AND RECREATION SPECIALIST	-	-	-	1.00	1.00
0215 - Garey Park Total	-	-	-	7.50	7.50
0218 - Arts and Culture					
ARTS AND CULTURE COORDINATOR	-	-	-	0.50	0.50
0218 - Arts and Culture Total	-	-	-	0.50	0.50
0316 - Municipal Court					
ADMIN, MUNICIPAL COURT	1.00	1.00	1.00	-	1.00
ASSOCIATE DEPUTY COURT CLERK	2.00	2.00	2.00	-	2.00
DEPUTY COURT CLERK	1.00	1.00	1.00	-	1.00
DEPUTY COURT CLERK, SENIOR	-	-	-	1.00	1.00
MUNICIPAL COURT JUDGE	0.50	0.50	0.50	-	0.50
SUPV, MUNICIPAL COURT	1.00	1.00	1.00	-	1.00
0316 - Municipal Court Total	5.50	5.50	5.50	1.00	6.50
0402 - Fire Support Services					
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
ASSISTANT FIRE CHIEF	2.00	2.00	2.00	-	2.00
BATTALION CHIEF	2.00	2.00	2.00	-	2.00
EMERGENCY MANAGEMENT COOR	1.00	1.00	1.00	-	1.00
FIRE CAPTAIN	3.00	3.00	3.00	-	3.00
FIRE CHIEF	1.00	1.00	1.00	-	1.00
FIRE LIEUTENANT	2.00	3.00	3.00	-	3.00
FIRE PLANS/CODE INSPECTOR	1.00	-	-	-	-
SUPV, ADMINISTRATIVE	1.00	1.00	1.00	-	1.00
0402 - Fire Support Services Total	14.00	14.00	14.00	-	14.00
0422 - Fire Emergency Services					
BATTALION CHIEF	3.00	3.00	3.00	-	3.00
FIRE CAPTAIN	6.00	6.00	6.00	-	6.00
FIRE DRIVER	21.00	21.00	21.00	-	21.00
FIRE LIEUTENANT	15.00	15.00	15.00	-	15.00
FIREFIGHTER	39.00	42.00	42.00	-	42.00
MEDICAL HEALTH AND FITNESS COORD	-	0.50	0.50	-	0.50
0422 - Fire Emergency Services Total	84.00	87.50	87.50	-	87.50
0533 - Solid Waste and Recycling					
SOLID WASTE/RECYCLING COOR	1.00	-	-	-	-
0533 - Solid Waste and Recycling Total	1.00	-	-	-	-

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
100 - General Fund					
0536 - Inspections					
ASSISTANT BUILDING OFFICIAL	-	1.00	1.00	-	1.00
BUILDING INSPECTOR	5.00	5.00	5.00	-	5.00
BUILDING PLANS EXAMINER	2.00	2.00	2.00	-	2.00
CHIEF BUILDING INSPECTOR	1.00	1.00	1.00	-	1.00
CHIEF BUILDING OFFICIAL	1.00	1.00	1.00	-	1.00
CHIEF PLANS EXAMINER	1.00	1.00	1.00	-	1.00
PERMIT TECHNICIAN	3.00	3.00	3.00	-	3.00
0536 - Inspections Total	13.00	14.00	14.00	-	14.00
0602 - Administration					
ASSISTANT TO THE CITY MANAGER	1.00	1.00	1.00	-	1.00
CITY MANAGER	1.00	1.00	1.00	-	1.00
COORD, HOUSING	1.00	1.00	1.00	(1.00)	-
COORD, PLANNING PROJECT	1.00	1.00	1.00	-	1.00
EXECUTIVE ASSISTANT	2.00	2.00	2.00	-	2.00
MAIL COURIER	1.00	1.00	1.00	-	1.00
MGR, ASSISTANT CITY	2.00	2.00	2.00	-	2.00
MGR, CIP	1.00	1.00	1.00	-	1.00
0602 - Administration Total	10.00	10.00	10.00	(1.00)	9.00
0635 - City Secretary					
ASSISTANT CITY SECRETARY	1.00	1.00	1.00	-	1.00
CITY SECRETARY	1.00	1.00	1.00	-	1.00
COORD, RECORDS	1.00	1.00	1.00	-	1.00
OFFICE SPECIALIST	1.00	1.00	1.00	-	1.00
RECORDS SPECIALIST	1.00	1.00	1.00	-	1.00
OPEN RECORDS SPECIALIST	-	-	-	1.00	1.00
0635 - City Secretary Total	5.00	5.00	5.00	1.00	6.00
0655 - Communications					
INFORMATION SPECIALIST	-	1.00	1.00	-	1.00
MGR, PUBLIC COMMUNICATIONS	1.00	1.00	1.00	-	1.00
MULTI-MEDIA SPECIALIST	1.00	1.00	1.00	-	1.00
0655 - Communications Total	2.00	3.00	3.00	-	3.00
0702 - Police Administration					
ASSISTANT CHIEF OF POLICE	1.00	1.00	1.00	-	1.00
POLICE CHIEF	1.00	1.00	1.00	-	1.00
PUBLIC SAFETY INFO SPECIALIST	1.00	1.00	1.00	-	1.00
SUPV, ADMINISTRATIVE	1.00	1.00	1.00	-	1.00
0702 - Police Administration Total	4.00	4.00	4.00	-	4.00
0742 - PD Operations					
COORD, VICTIM SERVICES	1.00	1.00	1.00	-	1.00
CRIME SCENE SPECIALIST	1.00	1.00	1.00	-	1.00
CRIMINAL INTELLIGENCE ANALYST	1.00	1.00	1.00	-	1.00
EMERGENCY COMM OPERATOR	7.00	9.00	9.00	-	9.00
EMERGENCY COMM OPERATOR, SR	5.00	5.00	5.00	-	5.00
MGR, EMERGENCY COMMUNICATIONS	1.00	1.00	1.00	-	1.00
POLICE CAPTAIN	2.00	2.00	2.00	-	2.00
POLICE LIEUTENANT	9.00	9.00	9.00	-	9.00
POLICE OFFICER	54.00	55.00	55.00	2.00	57.00
POLICE RECORDS SPECIALIST	2.00	2.00	2.00	-	2.00
POLICE SERGEANT	13.00	13.00	13.00	1.00	14.00
PROPERTY & EVIDENCE CTRL TECH	1.00	1.00	1.00	-	1.00
PUB SAFETY VOLUNTEER PGM COORD	0.50	0.50	0.50	-	0.50
SUPV, EMERGENCY COMM	4.00	4.00	4.00	-	4.00
SUPV, POLICE RECORDS	1.00	1.00	1.00	-	1.00
0742 - PD Operations Total	102.50	105.50	105.50	3.00	108.50

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
100 - General Fund					
0744 - Animal Services					
ANIMAL CONTROL OFFICER	2.00	2.00	2.00	-	2.00
ANIMAL HEALTH TECHNICIAN	2.00	2.00	2.00	-	2.00
ANIMAL SHELTER TECHNICIAN	1.50	1.50	1.50	-	1.50
COORD, ANIMAL SVCS MKTG	2.00	2.00	2.00	-	2.00
MGR, ANIMAL SERVICES	1.00	1.00	1.00	-	1.00
SUPV, ANIMAL CARE	1.00	1.00	1.00	-	1.00
SUPV, ANIMAL CONTROL	1.00	1.00	1.00	-	1.00
0744 - Animal Services Total	10.50	10.50	10.50	-	10.50
0745 - Code Enforcement					
CHIEF CODE ENFORCEMENT OFFICER	1.00	1.00	1.00	-	1.00
CODE ENFORCEMENT OFFICER	4.00	4.00	4.00	-	4.00
0745 - Code Enforcement Total	5.00	5.00	5.00	-	5.00
0802 - Public Works					
COORD, TRANS PLANNING	1.00	1.00	1.00	-	1.00
PUBLIC WORKS DIRECTOR	-	1.00	1.00	-	1.00
SOLID WASTE/RECYCLING COOR	1.00	1.00	1.00	-	1.00
TRANSPORTATION ANALYST	1.00	1.00	1.00	-	1.00
0802 - Public Works Total	3.00	4.00	4.00	-	4.00
0846 - Streets					
HEAVY EQUIPMENT OPERATOR	3.00	3.00	3.00	-	3.00
LIGHT EQUIPMENT OPERATOR	9.00	9.00	9.00	-	9.00
MGR, TRANSPORTATION SVCS	1.00	1.00	1.00	-	1.00
PAVING FOREMAN	1.00	1.00	1.00	-	1.00
SIGN & SIGNAL FIELD TECHNICIAN	1.00	1.00	1.00	1.00	2.00
STREETS FOREMAN	2.00	2.00	2.00	-	2.00
STREETS MAINTENANCE WORKER	0.75	0.75	0.75	-	0.75
SUPT, STREETS & DRAINAGE	1.00	1.00	1.00	-	1.00
0846 - Streets Total	18.75	18.75	18.75	1.00	19.75
100 - General Fund Total	359.25	371.75	371.75	15.00	386.75
201 - Convention and Visitors Bureau					
0208 - CVB					
COORD, MARKETING	1.00	1.00	1.00	-	1.00
COORD, VISITOR CENTER	1.00	1.00	1.00	-	1.00
GROUP SALES & SERVICING COORD	1.00	1.00	1.00	-	1.00
MGR, TOURISM/CVB	1.00	1.00	1.00	-	1.00
VISITOR INFORMATION SPECIALIST	0.50	0.50	0.50	-	0.50
0208 - CVB Total	4.50	4.50	4.50	-	4.50
201 - Convention and Visitors Bureau Total	4.50	4.50	4.50	-	4.50
233 - Juvenile Fund					
0316 - Juvenile					
DEPUTY COURT CLERK, SENIOR	1.00	1.00	1.00	(1.00)	-
0316 - Juvenile Total	1.00	1.00	1.00	(1.00)	-
233 - Juvenile Fund Total	1.00	1.00	1.00	(1.00)	-
244 - Paramedic Fund					
0448 - Paramedic Program					
FIREFIGHTER	15.00	18.00	18.00	-	18.00
MEDICAL HEALTH AND FITNESS COORD	-	0.50	0.50	-	0.50
0448 - Paramedic Program Total	15.00	18.50	18.50	-	18.50
244 - Paramedic Fund Total	15.00	18.50	18.50	-	18.50

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
500 - Facilities					
0319 - Facilities Maintenance					
BUILDING MAINT TECHNICIAN	2.00	2.00	2.00	-	2.00
BUILDING MAINT TECHNICIAN, SR	2.00	2.00	2.00	-	2.00
FACILITIES FOREMAN	1.00	1.00	1.00	-	1.00
MGR, PROJECT	1.00	1.00	1.00	(1.00)	-
SUPT, FACILITIES	1.00	1.00	1.00	-	1.00
0319 - Facilities Maintenance Total	7.00	7.00	7.00	(1.00)	6.00
500 - Facilities Total	7.00	7.00	7.00	(1.00)	6.00
520 - Fleet Services					
0320 - Vehicle Services					
FLEET MANAGER	1.00	1.00	1.00	-	1.00
MECHANIC	1.00	1.00	1.00	-	1.00
MECHANIC, LEAD	1.00	1.00	1.00	-	1.00
MECHANIC, MASTER	5.00	5.00	5.00	-	5.00
OFFICE SPECIALIST	1.00	1.00	1.00	-	1.00
0320 - Vehicle Services Total	9.00	9.00	9.00	-	9.00
520 - Fleet Services Total	9.00	9.00	9.00	-	9.00
540 - Joint Services Fund					
0302 - Finance Administration					
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
BUDGET ANALYST	1.00	1.00	1.00	-	1.00
BUSINESS SYSTEMS ANALYST	-	-	-	1.00	1.00
DIR, FINANCE	1.00	1.00	1.00	-	1.00
MGR, BUDGET	1.00	1.00	1.00	-	1.00
TREASURER	-	1.00	1.00	-	1.00
0302 - Finance Administration Total	4.00	5.00	5.00	1.00	6.00
0315 - Accounting					
ACCOUNTANT	1.00	1.00	1.00	-	1.00
ACCOUNTANT, SENIOR	3.00	3.00	3.00	-	3.00
ACCOUNTING SPECIALIST	1.00	1.00	1.00	-	1.00
ACCOUNTING SPECIALIST, SENIOR	3.00	3.00	3.00	-	3.00
CONTROLLER	1.00	1.00	1.00	-	1.00
SUPV, ACCOUNTING SPECIALIST	1.00	1.00	1.00	-	1.00
ASSITANT CONTROLLER	-	1.00	1.00	-	1.00
0315 - Accounting Total	10.00	11.00	11.00	-	11.00
0317 - Purchasing					
BUYER	1.00	1.00	1.00	-	1.00
BUYER, SENIOR	1.00	1.00	1.00	-	1.00
COORD, CONTRACT	1.00	1.00	1.00	-	1.00
COORD, WAREHOUSE	1.00	1.00	1.00	-	1.00
MGR, PURCHASING	1.00	1.00	1.00	-	1.00
SUPV, WAREHOUSE	1.00	1.00	1.00	-	1.00
WAREHOUSE WORKER	2.00	2.00	2.00	-	2.00
0317 - Purchasing Total	8.00	8.00	8.00	-	8.00
0321 - Customer Care					
AMI & BILLING SPECIALIST	4.00	4.00	4.00	-	4.00
BUSINESS ANALYST	1.00	1.00	1.00	-	1.00
COORD, AIRPORT BUSINESS OPS	1.00	1.00	1.00	-	1.00
DEVELOPMENT ACCOUNT SPECIALIST	3.00	3.00	3.00	-	3.00
DIR, CUSTOMER CARE	1.00	1.00	1.00	-	1.00
MGR, CUSTOMER CARE OPS	1.00	1.00	1.00	-	1.00
SUPV, UTILITY CUSTOMER SVC	3.00	3.00	3.00	-	3.00
UTILITY CUSTOMER SVC REP	1.00	1.00	1.00	1.00	2.00
UTILITY CUSTOMER SVC REP, SR	8.00	8.00	8.00	-	8.00
0321 - Customer Care Total	23.00	23.00	23.00	1.00	24.00

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
0502 - GUS - Administration					
ADMINISTRATIVE ASSISTANT	4.00	4.00	4.00	-	4.00
BUSINESS PROCESS CONSULTANT	1.00	1.00	1.00	-	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	-	1.00
GENERAL MANAGER-UTILITIES	1.00	1.00	1.00	-	1.00
MGR, UTILITY DEP GEN	1.00	1.00	1.00	-	1.00
OFFICE SPECIALIST	-	-	-	1.00	1.00
RECORDS SPECIALIST	1.00	1.00	1.00	-	1.00
0502 - GUS - Administration Total	9.00	9.00	9.00	1.00	10.00
0526 - Engineering					
BUILDING INSPECTOR	1.00	1.00	1.00	-	1.00
COORD, REAL ESTATE SVCS	1.00	1.00	1.00	-	1.00
DIR, SYSTEMS ENGINEERING	1.00	1.00	1.00	-	1.00
INSPECTIONS SUPERVISOR	-	1.00	1.00	-	1.00
INSPECTOR, MASTER	1.00	1.00	1.00	-	1.00
MGR, CIP	1.00	1.00	1.00	-	1.00
MGR, PROJECT	2.00	2.00	2.00	-	2.00
PUB IMPROVEMNT INSP SR	1.00	1.00	1.00	-	1.00
PUB IMPROVEMNT INSP, SR	2.00	2.00	2.00	-	2.00
PUBLIC IMPROVEMENT INSP	1.00	1.00	1.00	-	1.00
PUBLIC IMPROVEMENT INSP, SR	1.00	1.00	1.00	-	1.00
TRANSPORTATION ENGINEER	1.00	1.00	1.00	-	1.00
UTILITY ENGINEER	1.00	1.00	1.00	-	1.00
UTILITY SYSTEMS INFO MANAGER	1.00	1.00	1.00	-	1.00
WATER UTILITY ENGINEER	1.00	1.00	1.00	-	1.00
CONTRACT COORDINATOR	-	-	-	1.00	1.00
0526 - Engineering Total	16.00	17.00	17.00	1.00	18.00
0534 - Conservation					
ENERGY AUDITOR/COORDINATOR	1.00	1.00	1.00	-	1.00
MARKET DATA ANALYST	1.00	1.00	1.00	-	1.00
MARKET PROGRAM COORD	1.00	1.00	1.00	-	1.00
MARKETING & CONSERVATION MGR	1.00	1.00	1.00	-	1.00
UTILITY CONSERVATION COOR	1.00	1.00	1.00	-	1.00
0534 - Conservation Total	5.00	5.00	5.00	-	5.00
0547 - Engineering Support					
BUSINESS SYSTEMS ANALYST	1.00	1.00	1.00	-	1.00
COORD, SYS ENG PROJECT	1.00	1.00	1.00	-	1.00
GIS ANALYST	3.00	3.00	3.00	-	3.00
SUPV, SYSTEMS ENGINEERING	1.00	1.00	1.00	-	1.00
SYSTEMS ENGINEERING ASSOCIATE	4.00	4.00	4.00	-	4.00
0547 - Engineering Support Total	10.00	10.00	10.00	-	10.00
0637 - Economic Development					
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	-	1.00
ECONOMIC DEVELOPMENT DIRECTOR	1.00	1.00	1.00	-	1.00
MGR, ECO DEVELOPMENT PGM	1.00	1.00	1.00	-	1.00
MGR, MAIN STREET	-	-	-	1.00	1.00
0637 - Economic Development Total	3.00	3.00	3.00	1.00	4.00
0639 - Human Resources					
ADMIN, BENEFIT& WELLNSS PGM	1.00	1.00	1.00	-	1.00
ASST DIR, HUMAN RESOURCES	1.00	1.00	1.00	-	1.00
BUSINESS SYSTEMS ANALYST	-	-	-	1.00	1.00
DIR, HUMAN RESOURCES	1.00	1.00	1.00	-	1.00
HR GENERALIST, LEAD	1.00	1.00	1.00	-	1.00
HUMAN RESOURCES GENERALIST	2.00	2.00	2.00	-	2.00
HUMAN RESOURCES SPECIALIST	1.00	1.00	1.00	-	1.00
0639 - Human Resources Total	7.00	7.00	7.00	1.00	8.00

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
0653 - Main Street					
MGR, MAIN STREET	1.00	1.00	1.00	(1.00)	-
0653 - Main Street Total	1.00	1.00	1.00	(1.00)	-
0654 - Legal					
ASSISTANT CITY ATTORNEY	1.00	1.00	1.00	-	1.00
CITY ATTORNEY	1.00	1.00	1.00	-	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	-	1.00
FIRST ASST CITY ATTORNEY	1.00	1.00	1.00	-	1.00
LEGAL ASSISTANT	1.00	1.00	1.00	-	1.00
0654 - Legal Total	5.00	5.00	5.00	-	5.00
540 - Joint Services Fund Total	101.00	104.00	104.00	5.00	109.00
570 - Information Technology					
0652 - Information Technology					
ADMIN, NETWORK	2.00	2.00	2.00	-	2.00
ADMIN, SYSTEMS	2.00	2.00	2.00	-	2.00
DIR, ASST IT	1.00	1.00	1.00	-	1.00
DIR, IT	1.00	1.00	1.00	-	1.00
EMAIL ADMINISTRATOR	1.00	1.00	1.00	-	1.00
ENTERPRISE ARCHITECT	1.00	1.00	1.00	-	1.00
IT SUPPORT SPECIALIST	2.00	2.50	2.50	-	2.50
MGR, IT OPERATIONS	1.00	1.00	1.00	-	1.00
MGR, IT OPREATIONS	1.00	1.00	1.00	-	1.00
SUPV, IT	1.00	1.00	1.00	-	1.00
SYSTEMS ANALYST	2.00	3.00	3.00	-	3.00
SYSTEMS ANALYST, SENIOR	2.00	4.00	4.00	1.00	5.00
WEB DEVELOPER	1.00	1.00	1.00	-	1.00
0652 - Information Technology Total	18.00	21.50	21.50	1.00	22.50
570 - Information Technology Total	18.00	21.50	21.50	1.00	22.50
600 - Airport Fund					
0636 - Airport					
AIRPORT ATTENDANT	2.00	2.00	2.00	-	2.00
AIRPORT MAINTENANCE WORKER	0.50	1.50	1.50	-	1.50
COORD, AIRPORT MAINT	1.00	1.00	1.00	-	1.00
MGR, AIRPORT	1.00	1.00	1.00	-	1.00
0636 - Airport Total	4.50	5.50	5.50	-	5.50
600 - Airport Fund Total	4.50	5.50	5.50	-	5.50
610 - Electric Fund					
0521 - SCADA					
FIBER INFRASTRUCTURE TECH	-	-	-	1.00	1.00
SUPV, SCADA	1.00	1.00	1.00	-	1.00
SCADA TECHNICIAN, SR	2.00	2.00	2.00	-	2.00
SCADA TECHNICIAN, II	1.00	1.00	1.00	-	1.00
0521 - SCADA Total	4.00	4.00	4.00	1.00	5.00
0522 - Electric Administration					
COORD, SAFETY & TRAINING	1.00	1.00	1.00	(1.00)	-
DIR, UTILITY	0.50	0.50	0.50	(0.50)	-
SAFETY & TRAINING SPECIALIST	1.00	1.00	1.00	(1.00)	-
0522 - Electric Administration Total	2.50	2.50	2.50	(2.50)	-

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
0524 - Technical Services					
FIBER INFRASTRUCTURE TECH	-	1.00	1.00	(1.00)	-
FIELD COLLECTION REP	1.00	1.00	1.00	-	1.00
FIELD CUSTOMER SERVICE TECH	2.00	2.00	2.00	-	2.00
METERING TECHNICIAN	2.00	2.00	2.00	1.00	3.00
METERING TECHNICIAN, SENIOR	2.00	2.00	2.00	-	2.00
METERING TECHNICIAN, SR	1.00	1.00	1.00	-	1.00
MGR, TECHNICAL SERVICES	1.00	1.00	1.00	-	1.00
SUPV, METER SERVICES	1.00	1.00	1.00	-	1.00
WATER SERVICES TECH, TRAINEE	1.00	1.00	1.00	-	1.00
0524 - Technical Services Total	11.00	12.00	12.00	-	12.00
0525 - T&D Operations					
ELEC JOURNEY LINEMAN CREW LD	4.00	4.00	4.00	-	4.00
ELEC PLANNER SCHEDULER	3.00	3.00	3.00	-	3.00
ELECTRIC APPRENTICE LINEMAN	1.00	1.00	1.00	-	1.00
ELECTRIC APPRENTICE LINEMAN	4.00	4.00	4.00	-	4.00
ELECTRIC JOURNEYMAN LINEMAN	4.00	4.00	4.00	-	4.00
ELECTRIC LINEMAN	7.00	7.00	7.00	-	7.00
ELECTRIC LINEMAN APPRENTICE	1.00	1.00	1.00	-	1.00
MGR, ELECTRIC OPERATIONS	1.00	1.00	1.00	-	1.00
SUBSTATION I & C TECHNICIAN	1.00	1.00	1.00	-	1.00
SUBSTATION I & C TECHNICIAN	1.00	1.00	1.00	-	1.00
SUBSTATION TECHNICIAN	2.00	2.00	2.00	-	2.00
SUPV, ELEC OPERATIONS	4.00	4.00	4.00	-	4.00
0525 - T&D Operations Total	33.00	33.00	33.00	-	33.00
0537 - Resource Management					
MGR, RESOURCE PLAN & INTEG	1.00	1.00	1.00	-	1.00
UTILITIES ANALYST	1.00	2.00	2.00	-	2.00
0537 - Resource Management Total	2.00	3.00	3.00	-	3.00
0555 - System Operations					
COORD, SAFETY & TRAINING	-	-	-	1.00	1.00
DIR, UTILITY	-	-	-	0.50	0.50
SAFETY & TRAINING SPECIALIST	-	1.00	1.00	1.00	2.00
SUPV, T & D SERVICES	1.00	1.00	1.00	-	1.00
UTILITY SYSTEM OPERATOR	6.00	6.00	6.00	-	6.00
UTILITY SYSTEMS LOCATOR	3.00	3.00	3.00	-	3.00
UTILITY SYSTEMS OPERATOR	1.00	1.00	1.00	-	1.00
SUPV, CONTROL CENTER	2.00	2.00	2.00	-	2.00
0555 - System Operations Total	13.00	14.00	14.00	2.50	16.50
0557 - Electrical Engineering					
COORD, ASSOC ELECTRIC PROJ	1.00	1.00	1.00	-	1.00
COORD, ELECTRIC PROJ	4.00	4.00	4.00	-	4.00
ELECTRIC SERVICE DELIVERY SUP	1.00	1.00	1.00	-	1.00
MGR, ELECTRIC ENGINEERING	1.00	1.00	1.00	-	1.00
0557 - Electrical Engineering Total	7.00	7.00	7.00	-	7.00
610 - Electric Fund Total	72.50	75.50	75.50	1.00	76.50
640 - Stormwater Fund					
0845 - Stormwater					
CREWMAN I	0.50	0.50	0.50	-	0.50
DRAINAGE FOREMAN	1.00	1.00	1.00	-	1.00
HEAVY EQUIPMENT OPERATOR	1.00	1.00	1.00	-	1.00
LIGHT EQUIPMENT OPERATOR	5.00	5.00	5.00	-	5.00
SIGN & SIGNAL FIELD TECHNICIAN	1.00	1.00	1.00	(1.00)	-
STORMWATER SUPV, MS4	1.00	1.00	1.00	-	1.00
0845 - Stormwater Total	9.50	9.50	9.50	(1.00)	8.50
640 - Stormwater Fund Total	9.50	9.50	9.50	(1.00)	8.50

	FY2016 Position Total	FY2017 Position Total	FY2018 Base	FY2018 Changes	FY2018 Position Total
660 - Water Fund					
0527 - Water Services Administration					
DIR, UTILITY	0.50	0.50	0.50	-	0.50
0527 - Water Services Administration Total	0.50	0.50	0.50	-	0.50
0529 - Water Plant Management					
PLANT OPERATIONS SUPERVISOR	1.00	1.00	1.00	-	1.00
PLANT OPERATIONS TECH	1.00	1.00	1.00	-	1.00
PLANT OPERATIONS TECH, SR	3.00	3.00	3.00	-	3.00
PLANT OPERATIONS TECHNICIAN	2.00	2.00	2.00	-	2.00
SUPT, PLANT OPERATIONS	1.00	1.00	1.00	-	1.00
0529 - Water Plant Management Total	8.00	8.00	8.00	-	8.00
0531 - Wastewater Plant Management					
PLANT OPERATIONS SUPERVISOR	1.00	1.00	1.00	-	1.00
PLANT OPERATIONS TECH, SR	4.00	4.00	4.00	-	4.00
PLANT OPERATIONS TECH, TRAINEE	1.00	1.00	1.00	-	1.00
PLANT OPERATIONS TECHNICIAN	1.00	1.00	1.00	-	1.00
0531 - Wastewater Plant Management Total	7.00	7.00	7.00	-	7.00
0553 - Water Operations					
MGR, WATER SERVICES	1.00	1.00	1.00	-	1.00
SAFETY & TRAINING SPECIALIST	1.00	-	-	-	-
SUPV, WATER SERVICES	5.00	5.00	5.00	-	5.00
WATER SERVICES TECH, TRAINEE	13.00	13.00	13.00	2.00	15.00
WATER SERVICES TECHNICIAN	13.00	13.00	13.00	-	13.00
WATER SERVICES TECHNICIAN, SR	7.00	7.00	7.00	-	7.00
WATER SVCS TECH SPECIALIST	2.00	2.00	2.00	-	2.00
0553 - Water Operations Total	42.00	41.00	41.00	2.00	43.00
660 - Water Fund Total	57.50	56.50	56.50	2.00	58.50
Grand Total	658.75	684.25	684.25	21.00	705.25

CONTINGENCY RESERVE REQUIREMENT WORKSHEET

These pages provide a listing of the City's Contingency Reserve Requirements per Section XII.B of the Fiscal and Budgetary Policy.

	City Wide	Other	General	Electric	Water Services
Total Budgeted Expenditures	336,827,670	144,739,763	63,246,622	79,139,305	49,701,980
Less					
Purchased Power - Electric	(44,000,000)	-	-	(44,000,000)	-
Long Term Contracts	(13,258,144)	-	(7,345,000)	-	(5,913,144)
Social Service & One-Time Expenses	(2,170,507)	(60,193)	(1,973,414)	(136,900)	-
Capital Improvements - Electric, WW, Water	(21,035,000)	-	-	(9,385,000)	(11,650,000)
Capital Improvements - Other Enterprise Funds	(1,240,000)	(1,240,000)	-	-	-
Capital Improvements - GCP & Streets	(52,644,059)	(51,410,059)	(1,329,000)	-	-
Capital Maintenance - General/Utilities	(2,875,148)	-	-	(1,174,362)	(1,700,786)
Capital Improvements - Special Revenue Funds	(1,442,022)	(1,442,022)	-	-	-
Restricted Special Revenue funds	-	-	-	-	-
Airport Fuel Charge	(2,300,000)	(2,300,000)	-	-	-
Debt Service	(39,690,648)	-	-	-	-
Interfund Transfers	(10,631,663)	-	(1,780,870)	(5,586,307)	(3,264,486)
Interfund Charges	(31,896,485)	-	(16,371,306)	(6,767,068)	(8,758,111)
Budgeted Operating Expenditures	113,643,994		34,447,032	12,089,668	18,415,453
Percentage Reserve Requirements					
60 days	18,681,204		5,662,526	1,987,343	3,027,198
75 days	23,351,506		7,078,157	2,484,178	3,783,997
90 days	28,021,807		8,493,789	2,981,014	4,540,797

	Minimum Days Required	Minimum Amount	Current Amount
Fund			
Electric Fund	N/A	2,484,178	5,125,000
General Fund	90 days	8,493,789	8,500,000
Stormwater Drainage Fund	N/A	250,000	250,000
Water Services Fund	90 days	4,540,797	6,000,000
Airport Fund	N/A	213,158	213,158
Airport Fund contingency adjustment			-
Convention & Visitors Bureau SRF	60 days	187,147	187,147
All other City Funds expenditures	N/A	7,182,437	3,193,771
Total for all Expenditures	75 days	23,351,506	23,469,076

Note:

The city-wide contingency reserve requirement is 75 days of operating expenses. Only the General, Stormwater Drainage, Water Services, Airport, and Convention and Visitors Bureau SRF have a specific minimum fund reserve requirement. All excess reserves for City expenditures in funds that do not have a specific fund requirement are held in other operating funds.

APPROVED FY2018 BUDGET ENHANCEMENTS

These pages provide a listing of all Service Level Improvements and Program Requests that have been approved in the FY2018 Annual Budget. All approved requests are listed by Funding Source and Departments.

100 General Fund				
Dept #	Dept Name	Description	FTE	Total
0107	Planning	Contract Planning Service	0.0	50,000
0107	Planning	Laserfiche License	0.0	1,000
0202	Parks Admin	Garey Park Opening Activities	0.0	15,000
0210	Library	JAWS Software	0.0	3,000
0210	Library	Library Assistant - Temp on Call	0.0	10,000
0210	Library	Travel and Training	0.0	4,000
0211	Parks	Landscape Maintenance Contract	0.0	50,000
0212	Recreation	Aquatic Maintenance Worker	1.0	57,109
0213	Tennis Center	Tennis Instruction	0.0	15,000
0215	Garey Park	Garey Park Operations	6.5	662,161
0218	Arts & Culture	Arts and Culture Coordinator (Part-time)	0.5	48,850
0402	Fire Support Services	Promotional Assessment Centers	0.0	20,000
0422	Fire Emergency Services	CAD Monitors for Stations #1, #3 and #4	0.0	7,500
0422	Fire Emergency Services	Educational Supplies	0.0	6,000
0422	Fire Emergency Services	Medical Supplies	0.0	50,000

100 General Fund				
Dept #	Dept Name	Description	FTE	Total
0422	Fire Emergency Services	PPE Replacement Program	0.0	32,000
0422	Fire Emergency Services	Protective Clothing Maintenance	0.0	5,000
0422	Fire Emergency Services	SCBA Supplies	0.0	153,000
0533	Solid Waste and Recycling Services	Public / City Program Funding Increase	0.0	44,618
0533	Solid Waste and Recycling Services	Sanitation Contract Increase	0.0	1,000,000
0536	Inspections	Outsourcing of Commercial Plans Review	0.0	30,000
0536	Inspections	Travel and Training	0.0	19,347
0602	Administrative Services	Austin Young Chamber sponsorship	0.0	5,000
0602	Administrative Services	Employee Survey	0.0	21,000
0635	City Secretary	Laserfiche License	0.0	42,800
0635	City Secretary	Laserfiche O.R.R. Program	0.0	11,300
0635	City Secretary	Open Records Request Processor	1.0	69,022
0702	Police Admin	Airtime for Laptop - Police Officer - Patrol	0.0	912
0702	Police Admin	Airtime for Laptop - Sergeant	0.0	456
0742	Police Operations	Police Officer (2) - Patrol	2.0	326,564
0742	Police Operations	Sergeant - SRO	1.0	168,283
0802	Public Works	Bike Master Plan	0.0	44,000

100 General Fund				
Dept #	Dept Name	Description	FTE	Total
0802	Public Works	Traffic Analysis	0.0	25,000
0846	Streets	Certification pay increase	0.0	12,480
TOTAL			12	3,010,402

540 Joint Services Fund				
Dept #	Dept Name	Description	FTE	Total
0302	Finance Administration	CIS Internal Controls Phase II	0.0	50,000
0302	Finance Administration	Business Systems Analyst - ERP	1.0	72,209
0321	Customer Care	Customer Service Representative	1.0	57,679
0502	GUS Administration	Office Specialist - West Side Service Center	1.0	52,165
0526	Engineering	Contract Coordinator - Systems Engineering	1.0	94,458
0526	Engineering	Truck - 4D/4x4	0.0	32,462
0637	Economic Development	Economic Development Analysis	0.0	20,000
0639	Human Resources	Business Systems Analyst - ERP	1.0	69,009
0640	City Wide HR	Employee Services Awards Program	0.0	11,000
TOTAL			5	458,982

570 Information Technology Fund				
Dept #	Dept Name	Description	FTE	Total
0641	IT Operations	Two Factor Authentication	0.0	65,000
0641	IT Operations	VDI Growth	0.0	45,000
0641	IT Operations	ERP Operating Costs	0.0	570,607
0652	IT Contracts	Sr. Systems Analyst - ERP	1.0	79,203
TOTAL			1	759,810

600 Airport Fund				
Dept #	Dept Name	Description	FTE	Total
0636	Airport	Service Truck	0.0	40,920
0636	Airport	Zero Turn Mower	0.0	19,463
TOTAL			0	60,383

610 Electric Fund				
Dept #	Dept Name	Description	FTE	Total
0521	SCADA	SCADA reporting software	0.0	10,000
0524	Technical Services	Meter Technician	1.0	107,370
0524	Technical Services	Overtime and Standby time increase	0.0	20,800
0525	T&D Operations	16 Foot Utility Trailer 7,000 pound CVWR	0.0	3,800
0525	T&D Operations	Arrow Board	0.0	5,407
0525	T&D Operations	Substation Testing Equipment	0.0	85,000
0537	Resource Management	Electric Rate Study	0.0	40,000
0555	System Operations	Stand by Pay	0.0	4,000
TOTAL			1	276,377

640 Stormwater Fund				
Dept #	Dept Name	Description	FTE	Total
0845	Stormwater	Citywide Mowing Contract	0.0	12,500
0845	Stormwater	Scag mower with 72 inch deck	0.0	20,150
TOTAL			0	32,650

660 Water Fund				
Dept #	Dept Name	Description	FTE	Total
0528	Water Distribution	Water Meter Conversions to AMI	0.0	402,500
0553	Water Operations	Hydrant Testing Truck	0.0	29,425
0553	Water Operations	Water Services Crew	2.0	175,649
TOTAL			2	607,574

UTILITY RATES

UTILITY DEPOSIT REQUIREMENTS AND SERVICE CHARGES

The following Credit Cards are accepted: Discover, VISA, and MasterCard

Online payments can be made: <http://www.georgetown.org/departments/billing/payments.php>

Utility Deposit Requirements and Service Charges	Rate	Notes
Residential Deposit	\$150.00	Cash, Check or Credit Card - Will be waived with qualifying 12-month Letter of Credit. May substitute a Letter of Credit from a bank or surety bond.
Non-Residential Deposit	1/6 Est. Annual Bill	Will waive with a qualifying 36-month Letter of Credit.
Meter Tampering Fee	\$300.00	per incident
Payment Plan Admin Fee	\$20.00	
Late Payment	10%	
Insufficient Check Charge	\$30.00	
Disconnect Service Charge	\$30.00	for Delinquent Bill or Insufficient Check
After Hours Reconnect Fee	\$50.00	additional
Meter Reread Charge	Free	at Customer's Request
Temporary Service	\$60.00	5 days
New/Transfer Account Charge	\$30.00	add \$50.00 during non-business hours or for same day connections
Meter Test	at Cost	

ELECTRIC RATES — EFFECTIVE 11/1/2013

Electric Rates 10/1/2013 (effective on billings after 11/1/2013)	Power Cost Adjustment	Customer Charge	Energy Charge	Minimum Bill	Discount
Unit	per kWh	per month	per kWh	dollars	
Energy Conservation		\$1.00			
Residential Services	\$0.0059	\$20.00	\$0.0939		\$6 credit against base meter charge
Net Metering Service	\$0.0059	\$20.00	\$0.0939		\$0.0939 per kWh
Small General Service	\$0.0059	\$45.00	\$0.0883		
School Services	\$0.0059	\$175.00	\$0.1131		
Municipal Wastewater & Water Pumping Service	\$0.0059	\$165.00	\$0.0516		
Municipal Services	\$0.0059	\$125.00	\$0.0606		
Large General Services	\$0.0059	\$20.00	\$0.0713		
Demand Charge: \$8.45 per kW, but not less than \$422.50 per month					
Industrial Services	\$0.0059	\$250.00	\$0.0644	\$5,250.00	
Demand Charge: \$10.00 per kW, but not less than \$5,000.00 per month					
Large Industrial Services	\$0.0059	\$350.00	\$0.0661	\$15,350.00	
Demand Charge: \$7.50 per kW, but not less than \$15,000.00 per month					
Wind Power Services		\$0.00	\$0.0150		
Residential Sales Tax					
Inside City Limits	2.00%				
Outside City Limits	0.00%				
Commercial Sales Tax					
Inside City Limits	8.25%				
Outside City Limits	6.25%				

WATER RATES — EFFECTIVE 2/1/2014

Water Rates (effective 2/1/2014)	Inside City Limits	Outside City Limits	Medicaid In Discount	Medicaid Out Discount
Customer Base Charge				
5/8 inch meter	\$15.50	\$18.50	5/8 (2) -\$4.65	(2) -\$5.55
3/4 inch meter	\$23.00	\$27.50	3/4 (1) -\$6.90	(1) -\$8.25
1 inch meter	\$38.50	\$46.00		
1 1/2 inch meter	\$76.50	\$91.50		
2 inch meter	\$122.50	\$146.50		
3 inch meter	\$245.50	\$293.50		
4 inch meter	\$383.50	\$458.50		
6 in meter	\$766.50	\$916.50		
8 inch meter	\$1,226.50	\$1,466.50		
Residential Volumetric Charge	Inside City Limits	Outside City Limits		
Units	per 1,000 gal	per 1,000 gal		
0 to 10,000 gal	\$1.75	\$1.75		
11,000 through 20,000 gal (10)	\$2.40	\$2.40		
21,000 through 40,000 gal (20)	\$4.00	\$4.00		
41,000 through 60,000 gal (30)	\$6.50	\$6.50		
Over 60,000 gallons	\$8.50	\$8.50		
Non-Residential Volumetric Charge		Rate		
Cost per 1,000 gallons		\$2.40		
Irrigation Meter, cost per 1,000 gal		\$4.00		
Non-Potable Water Rates		Base	Rate	
NPI		\$0.00	\$1.05 / kgal	
NPC Contract		\$1750 first 2059 kgal	\$1.05 / kgal	

WASTEWATER RATES

Wastewater Rates (effective 10/1/2016)	Customer Charge	Volumetric Charge	Medicaid Discount
Units	per month	per 1,000 gal	per month
Residential / Small Commercial: single water meter no larger than 3/4 inch and serves only one unit, a single sewer line, no larger than four inches, ten plumbing fixtures			
Inside City Limits	\$30.65		-\$6.13
Outside City Limits	\$35.20		-\$7.04
Commercial: line six inches or smaller			
Inside City Limits	\$46.35	\$2.35	
Outside City Limits	\$53.30	\$2.70	
Large Commercial: line eight inches or smaller			
Inside City Limits	\$82.30	\$2.35	
Outside City Limits	\$94.65	\$2.70	
High Strength Commercial: restaurant, bakery, deli or other location where wastewater effluent BOD exceeds 250 mg/l (250 parts per million)			
Inside City Limits	\$46.35	\$3.70	
Outside City Limits	\$53.30	\$4.30	
Multifamily: apartment complexes, condominiums, residential housing with more than two individual dwelling units per water meter			
Inside City Limits	\$110.10	\$2.35	
Outside City Limits	\$126.60	\$2.70	

SOLID WASTE DISPOSAL RATES – EFFECTIVE 11/1/2017

All customers inside city limits must pay solid waste. Customers outside city limits have the option to select City garbage pickup.

Sales Tax on Solid Waste Service

Residential and Commercial

Inside City Limits: 8.25%

Outside City Limits: 6.25%

Residential Solid Waste Svcs	Inside City Limits	Outside City Limits
Trash Service	\$18.80	\$26.40
Outside City: with Georgetown Utilities (cart only)		
Bulky Collection 2X per year	Free	Not Included
Outside City: not included in base rate, can be negotiated between contractor and customer		
Seasonal Yard Trimmings	Free	Not Included
Outside City: not included in base rate, can be negotiated between contractor and customer		

Additional Solid Waste Disposal Services		Rate
Extra Cart - Trash or Recycle		\$9.00
Additional Yard Trimmings - sticker		\$5.00
Additional Bulky Waste Collection - \$ each		\$28.00
Oversized Bulky Waste Collection - per CY		\$28.00
Cart Size Change	1st Cart Exchange	No charge
	2nd & Subsequent	\$34.00

Public Disposal Fees at the Collection Station

Other fees set by contractor based on market to include landfill gate rates fees at Travis and Williamson County landfills plus transportation fees to TDS facility in South Travis County.

Public Disposal Fees at Collection Station			Rate
These fees will be set based on a combination of cubic yardage and tonnage fees as set by TDS.			
Freon Removal		\$45.00	each appliance
Disposal of Dead animals (under 100 lbs)		\$60.00	each

STORMWATER DRAINAGE RATES – EFFECTIVE 10/1/2015

All residential customers inside city limits must pay a monthly charge of \$6.50. Non-Residential customers inside city limits must pay \$6.50 per unit (2,808 square feet) which is calculated on the total square footage of impervious cover on the property.

Residential Stormwater Drainage Services	Rate
Residential Inside City Limits	\$6.50 per month
Non-Residential Inside City Limits	\$6.50 per unit (2,808 sq ft)

ORDINANCE NO. 2017-50

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, IN ACCORDANCE WITH CHAPTER 102, LOCAL GOVERNMENT CODE; APPROPRIATING THE VARIOUS AMOUNTS THEREOF; REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS; INCLUDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council has reviewed all priorities, goals and strategies to be included in the Annual Budget for the upcoming fiscal year; and

WHEREAS, the City Council has received the Proposed Budget and a copy of such Proposed Budget and all supporting schedules have been filed with the City Secretary of the City of Georgetown; and

WHEREAS, in accordance with Section 102.006 of the Texas Local Government Code, a public hearing was held on August 15, 2017, concerning such Proposed Budget; providing an opportunity for all interested taxpayers and citizens to be heard for or against any item or amount therein; and

WHEREAS, the City Council of the City of Georgetown is of the opinion that the Proposed Budget should be approved and adopted as the City's Annual Budget for the ensuing fiscal year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, THAT:

SECTION 1. The facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

SECTION 2. The Annual Budget of the revenues of the City of Georgetown and expenses of conducting the affairs thereof, providing a financial plan for the ensuing fiscal year beginning October 1, 2017, and ending September 30, 2018, as submitted to the City Council by the City Manager of said City, and the same is in all things adopted and approved as Exhibit "A – All-Funds Summary" incorporated by reference herein.

SECTION 3. The amounts indicated for the following funds are hereby appropriated for payments of expenditures and payments of the individual funds:

Fund	Appropriations
Airport Fund	3,799,024
Electric Fund	79,139,305
Facilities Maintenance Fund	3,412,962
Fleet Management Fund	6,435,278
General Capital Projects	48,551,383
General Debt Service	16,621,744
General Fund	63,246,622
Information Services Fund	6,668,778
Joint Services Fund	16,739,967
Self-Insurance Fund	7,798,248
Special Revenue Fund	30,709,621
Stormwater Drainage Fund	4,002,758
Water Services Fund	49,701,980
Total for FY2018	336,827,670

SECTION 4. Adoption of this ordinance authorizes the City Manager to transfer monies set aside for salary adjustments in the various operating funds to departments as needed for these purposes.

SECTION 5. All ordinances and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby repealed, and are no longer of any force and effect.

SECTION 6. If any provision of this Ordinance or application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions, or application thereof, of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are hereby declared to be severable.

SECTION 7. The Mayor is hereby authorized to sign this Ordinance and the City Secretary to attest. This Ordinance shall become effective upon adoption of its second and final reading by the City Council of the City of Georgetown, Texas.

Ordinance No. 2017-50
Description: Adopting 2018 Annual Budget
Date Approved: 9/12/2017

Page 2 of 3

PASSED AND APPROVED on First Reading on the 22 day of August, 2017.

PASSED AND APPROVED on Second Reading on the 12 day of September, 2017.


ATTEST:


Shelley Nowling
City Secretary

THE CITY OF GEORGETOWN:


By: Dale Ross
Mayor

APPROVED AS TO FORM:


Charles McNabb
City Attorney

Ordinance No. 2017-50
Description: Adopting 2018 Annual Budget
Date Approved: 9/12/2017

Page 3 of 3

ORDINANCE NUMBER 2017-51

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF GEORGETOWN FOR THE TAX YEAR 2017; PROVIDING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City of Georgetown, Texas is an incorporated Home Rule city dependent upon taxes to provide its citizens with services; and

WHEREAS, the City of Georgetown, Texas published the required notices; and

WHEREAS, the City of Georgetown, Texas held the required two public hearings on August 8, 2017 and August 15, 2017; and

WHEREAS, all notification and public hearing requirements have been satisfied; and

WHEREAS, the City Council finds it necessary to levy taxes for the 2018 fiscal year for the City of Georgetown, Texas; and

WHEREAS, the tax rate being considered is above the effective rate; and

WHEREAS, this tax rate will raise more taxes for maintenance and operations than last year's tax rate;

WHEREAS, the tax rate will effectively be raised by 3.8% and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$28;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, THAT:

SECTION 1. The facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

SECTION 2. The City Council of the City of Georgetown (the "City Council") hereby finds that all of the prerequisites to the levying of a tax rate for this City for the tax year 2017, (including, without limitation, certifications, notices, submittals, and public hearings) as required by law have been complied with.

SECTION 3. The City Council does hereby levy and adopt the tax rate on \$100 valuation for the tax year 2017 as follows:

\$0.19266 for the purpose of maintenance and operation
\$0.22734 for the principal and interest on debt of this city

\$0.42000 total tax rate

SECTION 4. If any section, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part so declared to be invalid or unconstitutional.

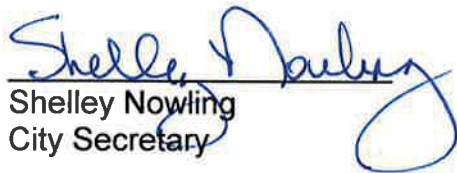
SECTION 5. This Ordinance shall become effective upon adoption of its second and final reading by the City Council of the City of Georgetown, Texas.


PASSED AND APPROVED on First Reading on the 22 day of August, 2017.

PASSED AND APPROVED on Second Reading on the 12 day of September, 2017.


ATTEST:

THE CITY OF GEORGETOWN:


Shelley Nowling
City Secretary


By: Dale Ross
Mayor

APPROVED AS TO FORM:


Charles McNabb
City Attorney

AN ORDINANCE AMENDING CITY OF GEORGETOWN, CODE OF ORDINANCES § 5.03 ADMINISTRATIVE DIVISIONS AND DEPARTMENTS; PROVIDING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City Council has reviewed the proposed 2017 Annual Budget for the City of Georgetown, and the Administrative Division and Department revisions contained therein; and

WHEREAS, the City Charter Section 5.04 "Directors of Divisions" establishes organizational hierarchy; and

WHEREAS, the Administrative Divisions and Departments are for budgetary purposes; and

WHEREAS, the City Council of the City of Georgetown, Texas deems it necessary to amend § 5.03 of the City of Georgetown Code of Ordinances entitled "Administration", "Administrative Divisions and Departments".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, THAT:

SECTION 1. The facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

SECTION 2. The City of Georgetown Code of Ordinances, Article 5, Administration, § 5.03, Administrative Divisions and Departments, is hereby amended to read as follows:

§ 5.03. Administrative Divisions and Departments.

There are hereby established the following administrative divisions and departments of the City:

Community Services Division

Facilities Maintenance

Parks

Public Library / Arts & Culture

Recreation

Georgetown Utility Systems Division:

Administration
Conservation
Customer Care
Energy Services (Electric)
Systems Engineering / Engineering Support
Water Services (Wastewater & Water)

Public Works Division

Environmental Services – Solid Waste
Airport
Stormwater Drainage
Streets
Transportation Planning

Economic Development Division

Economic Development Administration
Convention & Visitors Bureau / Tourism

Community Development Division

Planning
Building Inspections

Information Technology Division

IT Operations
IT Capital Replacement and Projects

Finance and Administration Division:

Finance Administration
Accounting
Purchasing
Budget
Fleet Services
Municipal Court

Fire Division:

Support Services
Emergency Services / Fire Inspections
Emergency Medical Services

Management Services Division:

City Council / City Secretary's Office
Administrative Services
Legal Services
Human Resources
General Government Contracts
Communications

Police Division:

Administrative Services Bureau
Animal Services
Code Enforcement
Operations Bureau

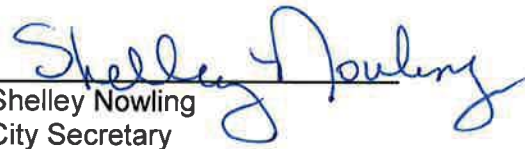
SECTION 3. In the event any section, paragraph, subdivision, clause, phrase, provision sentence or part of this ordinance or the application of same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional, by a court of competent jurisdiction, it shall not affect, impair, or invalidate the remainder of this ordinance which shall be given full force and effect.

SECTION 4. This ordinance shall become effective October 1, 2017 with adoption of the 2018 Annual Budget by the City Council of the City of Georgetown, Texas.


PASSED AND APPROVED on First Reading on the 22 day of August, 2017.

PASSED AND APPROVED on Second Reading on the 12 day of September, 2017.

ATTEST:


Shelley Nowling
City Secretary

THE CITY OF GEORGETOWN:


By: Dale Ross
Mayor

APPROVED AS TO FORM:


Charles McNabb
City Attorney

Ordinance No. 2017-52
Description: Amending Administrative Divisions and Departments
Date Approved: 9/12/2017

Page 3 of 3

BOARDS AND COMMISSIONS

ADVISORY BOARDS

AMERICANS WITH DISABILITIES ACCESSIBILITY ADVISORY BOARD: Makes recommendations to the City Council regarding accessibility and other issues of concern to persons with disabilities.

ANIMAL SHELTER ADVISORY BOARD: Ensures that the City of Georgetown Animal Shelter complies with all City and State laws governing its operation.

ARTS & CULTURE BOARD: Established for the purpose of actively pursuing the placement of public art in public spaces and serving to coordinate, promote and support public access to the arts.

CONVENTION AND VISITORS BUREAU ADVISORY BOARD: Established to advise the City Council in establishing policy regarding financial resources intended to encourage tourism in the Georgetown community.

GENERAL GOVERNMENT & FINANCE ADVISORY BOARD (GGAF): Established to review and analyze the general government and finance activities of the City.

GEORGETOWN ECONOMIC DEVELOPMENT CORPORATION (GEDCO): Considers requests and grants economic development funds as authorized and defined by the Internal Revenue Code of 1986, Section 4A, leading to the creation or retention of primary jobs and/or provision of significant capital investment which benefits the community of Georgetown.

GEORGETOWN TRANSPORTATION ADVISORY BOARD (GTAB): The purpose and goals of the Board are to assist in the development of a continuing, comprehensive, multi-modal transportation planning process.

GEORGETOWN TRANSPORTATION ENHANCEMENT CORPORATION (GTEC): The purpose of this Corporation is to promote economic and community development within the City and the State of Texas through the payment of costs for streets, roads, drainage, and other related transportation system improvements, including the payment of maintenance and operating expenses associated with such authorized projects.

GEORGETOWN UTILITY SYSTEMS ADVISORY BOARD (GUS): Makes recommendations to the City Council regarding staff presentations related to capital improvement projects and priorities, utility services, resource supplies and other Council-assigned projects.

GEORGETOWN VILLAGE PUBLIC IMPROVEMENT DISTRICT ADVISORY BOARD: The purpose of the Board is to advise City Council on issues facing the Georgetown Village Public Improvement District.

HOUSING ADVISORY BOARD: The purpose of the Board is to advise City Council on issues to ensure that the City of Georgetown has housing that is affordable for citizens at all income levels.

LIBRARY ADVISORY BOARD: Makes recommendations regarding the development of the book collection, programming, and other services provided by the Georgetown Public Library.

MAIN STREET ADVISORY BOARD: Make recommendations to the City Council regarding the promotion, maintenance, and encouragement of the civic, social, commercial, tourist and economic welfare of the historic downtown central business district of Georgetown.

PARKS & RECREATION ADVISORY BOARD: Advise City Council on uses of parkland and parks and recreational facilities and improvements in programs, activities, and facilities to meet community recreation needs and interests.

STRATEGIC PARTNERSHIPS FOR COMMUNITY SERVICES ADVISORY BOARD: Board makes recommendations to the City Council to further the purpose of City funding to the nonprofit sector of cultivating and sustaining partnerships with 501(c)3 organizations that strengthen the City's key priorities in Public Safety, Transportation, Housing, Parks and Recreation, Veteran Services and issues of Safety Net.

UNIFIED DEVELOPMENT CODE ADVISORY COMMITTEE: Board shall make recommendations and advise the Planning & Zoning Commission and the City Council on the proposed amendments to the UDC.

YOUTH ADVISORY BOARD: Established for the purpose of working, in its advisory capacity, within the community to promote healthy decision making, leadership skills and community involvement among the youth in the community.

ZONING BOARD OF ADJUSTMENT: Established to hear and grant requests for Variances from the zoning standards of the Unified Development Code (UDC).

COMMISSIONS

BUILDING STANDARDS COMMISSION: Hears appeals and renders decisions on rulings by City building inspectors or officials in regard to code interpretation, enforcement, and substandard housing or structures within the City.

CIVIL SERVICE COMMISSION: The Civil Service Commission is responsible for adopting, maintaining and enforcing rules governing the hiring and promotional process and serves as a disciplinary appeal board for civil service employees in the Georgetown Fire and Police Departments.

ETHICS COMMISSION: It has the authority to review and investigate complaints filed involving City Officials, and may issue a written finding of the Commission's determination when appropriate.

GEORGETOWN COMMISSION ON AGING: Advise the City Council on the needs and status of seniors in the entire City, recommending ways in which those needs may be met.

GEORGETOWN HOUSING AUTHORITY: Establishes policy and reviews operations of subsidized housing for the Georgetown Housing Authority.

HISTORICAL & ARCHITECTURAL REVIEW COMMISSION: Makes recommendations to the City Council on the designation of historic sites or districts.

PLANNING & ZONING COMMISSION: The Commission is established to exercise the powers and duties of a zoning commission as permitted by law, including Local Government Code Chapter 211, the City Charter, the City Unified Development Code, and the City Code of Ordinances, as each may be amended.

GLOSSARY & INDEX



Red Poppy Festival 2017

GLOSSARY & INDEX

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COMMONLY USED ACRONYMS

ALSAdvanced Life Support
 AMRAutomatic Meter Reading
 APPAAmerican Public Power Association
 ASEAutomotive Service Excellence
 BCPBusiness Continuity Plan
 BIABusiness Impact Analysis
 BRABrazos River Authority
 BREBusiness Retention Expansion
 CADComputer Aided Drafting
 CAFRComprehensive Annual Finance Report
 CAMPOCapital Area Metro Planning Organization
 CAPCOGCapital Area Council of Governments
 CCNCertificates of Convenience & Necessity
 CCUCell Control Unit
 CDBGCommunity Development Block Grants
 CIPCapital Improvement Plan (Program)
 CISCustomer Information System
 CSRCustomer Service Representative
 CTSUDChisholm Trail Special Utility District
 DFIRMDigitized Flood Insurance Rate Maps
 EARZEdwards Aquifer Recharge Zone
 EAMEnterprise Asset Management
 EPAEnvironmental Protection Agency
 ERCOTElectric Reliability Council of Texas
 ERTEncoder Receiver Transmitter
 ESDEmergency Services District
 ESTElevated Storage Tank
 ETJExtra-territorial Jurisdiction
 EVTEmergency Vehicle Technician
 FAAFederal Aviation Administration
 FBOFixed Base Operator
 FEMAFederal Emergency Management Agency
 FERCFederal Energy Regulatory Commission
 FTEFull Time Equivalent
 GAAPGenerally Accepted Accounting Principles
 GASBGovernmental Accounting Standards Board
 GCATGeorgetown Communications and Technology
 GEDCOGeorgetown Economic Development Corp.
 GFOAGovernment Finance Officers Association
 GHSGeorgetown High School
 GGAF... General Government & Finance Advisory Board
 GISGeographic Information System
 GISDGeorgetown Independent School District
 GMCGeorgetown Municipal Complex
 GPSGlobal Positioning System
 GTABGeorgetown Transportation Advisory Board
 GTEC ..Georgetown Transportation Enhancement Corp.
 GUSGeorgetown Utility Systems
 GVPIDGeorgetown Village PID
 HARCHistorical & Architectural Review Committee
 HEBH.E. Butt (Grocery)

HMACHot Mix Asphalt Concrete
 HOTHotel Occupancy Tax
 HRHuman Resources
 HRISHuman Resources Information System
 HSUSHumane Society of the United States
 HVACHeating Ventilating and Air Conditioning
 I & CInstrumentation and Control
 IDRInterval Data Recorder
 IOOFIndependent Order of Odd Fellows
 IRSInternal Revenue Service
 ISFInternal Service Fund
 ISOInsurance Services Office
 ITInformation Technology
 IT-EOCInformation Tech. & Emerg. Ops Center
 IVRInteractive Voice Response
 LCRALower Colorado River Authority
 MRUMaintenance Repair Unit
 NIASE..Nat'l Institute for Automotive Service Excellence
 NIGP National Institute of Governmental Purchasing
 OMSOutage Management System
 OTPOverall Transportation Plan
 PAPIPrecision Approach Path Indicator
 PCIPavement Condition Index
 PIDPublic Improvement District
 PMISPavement Management Information System
 RFPRequest for Proposal
 RMSRecords Management System
 RSMPRegional Stormwater Master Plan
 SANStorage Area Network
 SCADASupervisory Control and Data Acquisition
 SIPService Improvement Program (fees)
 SOPStatement of Purpose
 SRFSpecial Revenue Fund
 SUDSpecial Utility District
 TCATexas Commission on the Arts
 TCEQTexas Commission on Environmental Quality
 TCLEOSE .Texas Commission of Law Enforcement Office
 Standards and Education
 TDSTexas Disposal System
 TECTexas Electric Cooperatives
 TEEXTexas Engineering Extension Service
 TLETSTexas Law Enforcement Telecom System
 TXDOTTexas Department of Transportation
 UDCUnified Development Code
 VIPSVolunteers in Police Services
 VSCVehicle Service Center
 WCADWilliamson Central Appraisal District
 WCHMWilliamson County Historical Society
 WDWestern District
 WMDWorld Movement for Democracy
 WWTPWastewater Treatment Plant

GLOSSARY

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 are incurred.

Administrative Charges: The charges imposed upon a fund for support services provided by another fund. For example, the Accounting Department (Joint Services Fund) provides services to the Electric Fund, therefore the Joint Services Fund charges the Electric Fund for these services based on reasonable allocation methods.

Adopted: Adopted, as used in fund summaries and department and division summaries within the budget document, represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Ad Valorem: In proportion to value. A basis for levy of taxes on property.

Amended Budget: Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

Annexed Property: Land previously outside the City limits that becomes part of the City during a year through the legal process of incorporation.

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.

As-Built Drawings: Revised plans submitted by a contractor upon completion of a project to reflect the changes made in specifications during the construction process. They show all exact dimensions, geometry, & location of all elements of the completed project.

Assessed Valuation: A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

Asset: Resources owned or held which have monetary value.

Audit: A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific fund as of a specific date.

Balanced Budget: A budget in which planned expenditures can be met with current income from property tax, sales

tax, and other revenues.

Base Budget: The on-going expense for personnel, operating services and the replacement of supplies and equipment to maintain service levels. The base budget does not include new programs or projects, which are approved on an individual basis.

Basis of Accounting: Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Benchmarking: Measures progress from a point in time and is something that serves as a standard by which others may be measured.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Budget: A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The City of Georgetown's budget is called the Annual Operating Plan.

Budget by Program/Function: A breakdown of the annual budget that groups like expenditures by the type of program or function. Interfund charges and Internal Service fund premiums or leases are eliminated for presentation purposes.

Budget Year: The fiscal year of the City which begins October 1 and ends September 30.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital or Capital Outlay: See the Capitalization Policy in this Budget for a definition of this term.

Capital Expenditure: Funds spent for the acquisition of a long-term asset.

Capital Improvement Program: The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

CIP or Capital Projects: A group of planned expenditures for construction of large scale assets, such as a water line. Significant maintenance projects, such as street overlay,

are also considered capital projects, but are capitalized only in the event they extend the life of the asset.

Capital Recovery Fees: Capital Recovery Fees, sometimes called “impact fees”, are developer paid infrastructure fees adopted under Chapter 395 of Texas Local Government Code or as part of a development agreement.

Capital Replacement Fund: Vehicle which allows purchase of operating capital items on a long-term basis through budgeted annual payments and transfers during the fiscal year. The City’s Fleet and Information Services Internal Service Funds act as capital replacement funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended.

City Charter: The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas. The charter provides the form, roles and powers of the municipal government that is the City of Georgetown.

“Cloud”: General reference to highly optimized IT services (software, servers, data) that are built and managed by Cloud providers who sell use of these systems to customers. The Cloud is accessed via Internet connections to Cloud data centers.

Computer Aided Drafting: The use of a computer system to assist in the creation, modification or analysis of a design.

Conservation Rate: A stepped water rate, effective only during the summer months for residential customers, to encourage water conservation. All revenue generated from these increased rates is put aside to be used for future expansion of water treatment plants.

Contingency: A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The primary contingency account requires City Council approval for all expenditures.

Contingency Reserves: A portion of the budgeted ending fund balance or working capital that is not available for appropriation. The intent of the reserves are to provide flexibility, should actual revenues fall short of budgeted revenues and to provide adequate resources to implement budgeted expenditures.

Coverage Ratio: A term defined by revenue bond indenture. Refers to the ratio of net revenues of the electric, water and wastewater systems, after all maintenance and operations expenses are considered, to total debt service. The minimum ratio required by the current bond indenture is 1:25. The City’s Fiscal Policy requires 1.5 times coverage.

Debt Margin: The difference between the maximum amount of debt that is legally permitted and the amount of

debt outstanding subject to the limitation.

Debt Payments: Scheduled payments of principle and interest on outstanding debt. The payments are often referred to as “debt service”.

Debt Principle Reduction: The scheduled yearly payment that reduces the amount of outstanding debt.

Debt Service: The City's obligation to pay principal and interest on bonded debt.

A. **Self-Supported Debt:** Debt for which the City has pledged a repayment source separate from its general tax revenues (e.g. stormwater bonds repaid from stormwater drainage fees.)

B. **Tax Supported:** Debt for which the City has pledged a repayment from its property taxes.

Debt to Valuation Ratio: The amount of taxable debt outstanding as a percentage of the taxable property assessment. This is a common benchmark used to determine the appropriateness of a city’s property tax supported general obligation debt (including Certificates of Obligation).

Dedicated Property Tax: The portion of property taxes that is set aside for a specific use, such as street maintenance. The City Council has dedicated five cents of the property tax rate to street capital improvements.

Del E. Webb Corporation (Del Webb): see Sun City Texas.

Delinquent Taxes: Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 31.

Department: A specific functional area within a City division.

Depreciation: The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

Division: An administrative unit of the City having management responsibility for a group of departments.

Effective Tax Rate: Texas law prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the tax rate is raised by three percent or more over the prior year's effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

Employee Benefits: For the purpose of budgeting, this term refers to the City’s costs of health insurance, pension

contributions, social security contributions, workers' compensation and unemployment insurance costs.

Encumbrance: Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the City. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

Engineering Analysis: The application of scientific principles & processes to reveal the properties & state of the system, device, or mechanism under study.

Enterprise Asset Management: Computer software used for the management of physical assets of an organization. EAM software is designed to offer solutions to optimize the lifecycle of assets as well as cost efficient solutions for the construction, operations, maintenance, & replacement of assets.

Enterprise Fund: A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) 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, accountability, or other purpose.

Executive Limitations: Specific boundaries stated as part of the City's governance model. The boundaries serve as the limits within which staff must accomplish the goals and objectives of the City.

Expenditures: If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes. Encumbrances are not considered expenditures.

Expense: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense charges whose benefits extend over future periods.

Fiscal Year: An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Franchise fees: A fee that a government imposes to permit the continuing use of public property and right of ways, such as city utility poles, streets, etc.

Full Time Equivalent (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or a full value of one for a full-time position.

Functional Plan: Elements of the Century Plan which describe 15 policy plan categories that detail the manner in which the Policy Plan will be fulfilled. City Council has adopted to date four Functional Plan elements: Economic Development Strategic Plan, Development Plan, Parks and Recreation Plan and Facilities and Services Plan. The preparation and adoption of the Functional Plans, including Land Use, Transpiration, Utilities, Environmental, Citizen Participation, Housing, Health and Human Services, Historic Preservation, Airport, Annexation, Urban Design and Capital Improvements, are to be completed in subsequent years.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of a fund's assets over its liabilities and reserves.

Funding Source: Identifies the source of revenue to fund appropriations.

General Fund: The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Debt: Tax supported bonded debt which is backed by the full faith and credit of the City.

Geographic Information System (GIS): A computer system

used to collect, store, manipulate, analyze, and display spatial or geographic data.

Georgetown Transportation Enhancement Corporation (GTEC): This corporation was formed to promote economic and community development within the City and the State of Texas through the payment of costs for streets, roads, drainage, and other related transportation system improvements, including the payment of maintenance and operating expenses associated with such authorized projects.

Georgetown Utility Systems (GUS): Division within the City of Georgetown's organizational structure, responsible for maintaining a positive working relationship with outside organizations including the Texas Commission on Environmental Quality (formerly the Texas Natural Resources Conservation Commission) and the Texas Department of Transportation. The Division also coordinates contracts with the private sector and oversees and coordinates the "Safe Place" children's program.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general, special revenue, debt service, capital projects, and permanent funds.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also used for general purposes.

Home Rule City: A City in which Council is free to enact legislation, adopt budgets, and determine policies, subject only to the limitations imposed by the Texas Constitution and City Charter.

Hotel Occupancy Tax (HOT): Hotel occupancy tax is imposed on the rental of a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses.

Impact Fees: Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

Indicator: A benchmark used to measure performance or workload, or compare against a predetermined standard.

Infrastructure: Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

IT Infrastructure: All of the physical devices that make up the City's network and data center.

Interfund Transfer: A movement of cash between funds for

the purpose of return on investment or funding projects and operations.

Internal Service Fund (ISF): A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

ISF Premiums: Fees charged by one fund to other departments based on replacement costs and usage costs for vehicles, computers, buildings, and administrative fees charged to funds based on service needs.

Major Fund: Any fund that meets both of the following: (1) total assets, liabilities, revenue 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.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for when it becomes measurable and available.

Operating Budget: This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, professional services, maintenance costs, supplies and operating capital items.

Outage Management: A system used by electric distribution operators to assist in the restoration of power by providing information on the extent of outages, calculations for the needed time and manpower to complete repairs, and prioritizing and managing available resources.

Pavement Management Information Systems: An automated system for storing, retrieving, analyzing and reporting pavement condition information.

Personnel Expenditures: For the purpose of budgeting, this term refers to all wages and related items: regular pay, premium pay, longevity pay, social security, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Projected Actual: An estimate of year ending balances for all accounts used for budgeting purposes.

Property Taxes: Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property

according to the property's valuation and tax rate.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two types of Proprietary Funds: enterprise funds and internal service funds.

Public Improvement District (PID): An area where property owners are charged a special levy to defray part or all of the costs of specific improvements or services that are presumed to be a general benefit to the public and of special benefit to such properties.

Reservation - A balance of funds that are set aside by policy for a specific purpose or to draw upon for emergencies (as in contingency reservation).

Revenue: The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Revenue Bonds: Bonds of the City which are supported by the revenue generating capacity of the electric, water and wastewater system.

Service Improvement Program (SIP) Fees: Charges paid, on a per unit cost basis, by a developer for a portion of the cost of infrastructure improvements such as fire protection, road improvements, electric, wastewater and water system improvements needed to service a development. Fees are set as part of a Council approved development agreement.

Special Revenue Fund (SRF): A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Special Utility District: A legally separate political subdivision under Texas law to provide utility services.

Sun City Texas: Del E. Webb Corporation (Del Webb) broke ground in May 1995 on a 9,500 home, 5,300 acre active retirement community called Sun City Texas. The City's development agreement with Del Webb provides for fire protection, wastewater, water and electric services, and collector and arterial street improvements, as well as annexation as each phase is started. The City is providing the off-site improvements with the construction and carrying costs offset by special impact fees, paid by Del Webb, without cash shortfalls or increases in overall

service rates for water and wastewater.

Surplus: The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

Tax Base: The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Times Coverage Ratio: A calculation of the revenue available divided by the combined debt payment requirement of the utilities. This ratio is one indication of the City's ability to pay its revenue debt obligations.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

Unencumbered Fund Balance: For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

Urban Design: The unique character of Georgetown formed primarily by its man-made physical features.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Virtualization: The conversion of physical application servers and desktop computers to "software" based systems. Instead of having each server or desktop running on a physical "box", virtualization allows many servers to run on a few physical machines. The City of Georgetown runs over 160 servers on five (5) physical boxes. Virtualization provides extraordinary ROI.

Working Capital: For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

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