

Reference



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City of Georgetown

Fiscal and Budgetary Policy

Approved June 11, 2013

I. PURPOSE

The City of Georgetown is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of the Fiscal and Budgetary Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and financial reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- A. Demonstrate to the citizens of Georgetown, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- B. Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- C. Fairly present and fully disclose the financial position of the City in conformity to generally accepted accounting principles (GAAP); and
- D. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies will be reviewed and updated annually as part of the budget preparation process.

II. FUND STRUCTURE AND BASIS OF BUDGETING

The budgeted funds for the City of Georgetown include:

Governmental Funds: **General Fund** which accounts for all financial resources except those required to be accounted for in another fund, and include basic governmental services, such as Street Maintenance, Planning and Development, Police, Fire and Parks, as well as, solid waste management.

Special Revenue Funds (SRF) account for specific revenues that are legally restricted for specified purposes. The City currently budgets 17 SRF Funds and includes Tourism, Parkland Dedication, Library Donations, Animal Services Donations, and Street Maintenance Sales Tax.

Debt Service Fund is used to account for the payment of general long-term debt principal and interest.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities other than those financed by enterprise activities.

Proprietary Funds:

Internal Service Funds account for goods or services provided by one internal department to another. The City uses this system to recognize cost for fleet replacement and maintenance, facility maintenance and computer replacement and maintenance.

Enterprise Funds include the City's "business like" activities including all the utility funds and the airport.

Basis of Accounting and Basis of Budgeting

The City's accounts and budgets for all **Governmental Funds** using the modified accrual basis of accounting. This basis means that revenue is recognized in the accounting period in which it becomes available and measurable, while expenditures are recognized in the accounting period in which they are incurred. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting. Exceptions to the modified accrual basis of accounting include:

- Encumbrances, which are treated as expenditures in the year they are encumbered, not when expended.
- Grants, which are considered revenue when awarded, not received.
- Principal and interest on long-term debt, which are recognized when paid.

General government funds include the general fund, special revenue funds, debt service fund and general capital project funds.

Proprietary Funds, which include the enterprise and internal service funds are accounted and budgeted using the full-accrual basis of accounting. Under this method, revenues are recognized when they are earned and measurable, while expenses are recognized when they are incurred regardless of timing or related cash flows. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay which are treated as budgeted expenses. Exceptions include:

- Depreciation which is not budgeted
- Non-budgeted accruals such as compensated absences

III. FUND BALANCE POLICIES

The City's Fund Balance is the accumulated difference between assets and liabilities within **governmental funds**, and it allows the City to meet its contractual obligations, fund disaster or emergency costs, provide cash flow for timing purposes and fund non-recurring expenses appropriated by City Council. This policy establishes limitations on the purposes for which Fund Balances can be used in accordance with Governmental Accounting Standards Board (GASB) Statement Number 54.

The City's Fund Balance will report up to five components:

- A. Non-spendable Fund Balance – includes inherently non-spendable assets that will never convert to cash, as well as, assets that will not convert to cash soon enough to affect the current financial period. Assets included in this category are prepaid items, inventory and non-financial assets held for resale.
- B. Restricted Fund Balance – represents the portion of fund balance that is subject to legal restrictions, such as grants or hotel/motel tax and bond proceeds.
- C. Committed Fund Balance – describes the portion of fund balance that is constrained by limitations that the City Council has imposed upon itself, and remains binding unless the City Council removes the limitation.
- D. Assigned Fund Balance – is that portion of fund balance that reflects the City's *intended* use of the resource and is established in a less formal method by the City for that designated purpose.
- E. Unassigned Fund Balance – represents funds that cannot be properly classified in one of the other four categories.

IV. OPERATING BUDGET

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes all of the operating departments of the general fund, proprietary funds, debt service funds, special revenue funds, and capital improvement funds of the City.

- A. Comprehensive Plan – The 2030 Plan is written from a perspective of some twenty years into the future. It expresses what we envision and desire our community to be in the year 2030, and it reflects on all that we have accomplished since we launched the revision of our Comprehensive Plan in 2006. The Plan utilizes a Vision Statement to guide the desired outcomes for the community.
- B. Council Vision – The Council has further defined the City's Comprehensive Plan by defining its vision to become the **City of Excellence**. This vision is to be accomplished through five (5) focus areas. These focus areas become the City's strategic goals through development and implementation of defined Business Plans for each focus area.

- 1. Economic Development
- 2. Signature Destination
- 3. Public Safety
- 4. Transportation
- 5. Utility Services

C. **Five-Year City of Excellence Business Plan** – A “dashboard” plan will be developed that links the 2030 Plan with the City Council’s City of Excellence vision and five focus areas (strategic goals) that further the implementation of the Vision. From those strategic goals an implementation plan for each of the 5 focus areas will be created.

1. A **Five-Year Financial Forecast** will be created and updated annually that will identify potential tax impacts, rate adjustments and other factors that will impede the implementation of the City of Excellence Business Plan.
2. Year-One of this Business Plan is the basis for the **Annual Budget**.

D. **Preparation** – The *Charter (Section 6.02)* requires “a proposed budget prepared by the City Manager and submitted to the City Council at least thirty days prior to the end of the fiscal year. The budget shall be adopted not later than the twenty-seventh day of the last month of the fiscal year. No budget will be adopted or appropriations made unless the total estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations, except otherwise provided”. Therefore, the budget will be presented to the City Council no later than the 1st day of August to provide the City Council time to adopt the budget in the required time frame.

1. **Proposed Budget** – A proposed budget shall be prepared by the City Manager with participation of all of the City’s Division Directors within the provision of the *Charter* and the 2030 Plan and the City of Excellence Vision.
 - a. The budget shall include four basic segments for review and evaluation:
 - Revenues
 - Personnel Costs
 - Operations and Maintenance
 - Capital and other non-project costs
 - b. The budget review process will include City Council participation in the development of each segment and allow for citizen participation in the process, and will allow for sufficient time to address policy and fiscal issues by the City Council.
 - c. A copy of the proposed budget will be filed with the City Secretary when it is submitted to the City Council. A copy will also be available at the Georgetown Public Library for citizen review.
2. **Adoption** – Upon finalization of the budget appropriations, the City Council will hold a public hearing, and subsequently adopt by Ordinance the final budget as amended. The budget will be effective for the fiscal year beginning October 1st.

The Annual Budget document will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.

- E. **Balanced Budget** – The goal of the City is to adopt and maintain a balanced operating budget using sustainable funding sources that are expected to continue to be available in subsequent fiscal years. Excess balances in operating funds from previous fiscal years shall remain in the fund in which they were appropriated until either such excess balances are proposed and adopted pursuant to Section B of the this policy; until they are used to reduce outstanding debt obligations of the City; or both.

The *Charter (Section 6.04)* requires that an operating deficit created in any fiscal year shall be paid off and discharged during the following year. In practice, deficit has been interpreted to mean City funds as a whole. The City Council may choose from time to time to allow individual funds to have a negative balance as long as Operating Reserve requirements for the City as a whole are maintained.

- F. **Planning** – The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.
- G. **Reporting** – Summary financial reports will be presented to the City Council quarterly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. The City Manager will also present a mid-year update to the City Council within 60 days following the end of the second fiscal quarter that updates the status of projects and related financial goals set forth in the budget.
- H. **Control and Accountability** – Each Division Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the Goals and Objectives adopted as part of the budget and monitoring each department budget for compliance with spending limitations. Division Directors may transfer funds up to \$20,000 within the operations and maintenance or capital line items within a departmental budget category without additional approval. All transfers within the Personnel line items require approval of the Chief Financial Officer and City Manager. All other transfers of appropriation or budget amendments require either City Council or City Manager approval as outlined in Section IV.B.
- I. **Budget Amendments** – The *Charter (Section 6.04)* provides a method to amend for budget amendments and emergency appropriations. The City Council may authorize with a majority plus one vote, an emergency expenditure as an amendment to the original budget. This may be done in cases of grave public necessity to meet an unusual and unforeseen condition that was not known at the time the budget was adopted. In practice, this has been interpreted to include revenue-related expenses within the enterprise funds and timing differences on capital improvement projects. The following criteria will be used in evaluation of budget amendments:

- Is the request necessary?
- Why was the item not budgeted in the normal budget process?
- Why can't a transfer be done within the Division to remedy the condition?

The Chief Financial Officer must certify availability of revenues or funding sources prior to adoption.

The City will amend the budget at year end, if needed, for revenue based expenditures that exceeded budgeted amounts due to increased revenue and recognize any grant funded expenditures for grants received after the budget was adopted or last amended. The City will also amend the budget if necessary as part of the Mid-Year Review process for any capital project timing adjustments from prior year, as well as, any other known adjustments needed and approved at that time.

- J. **Contingency Appropriations** – The budget may include contingency appropriations within designated operating department budgets. These funds are used to offset expenditures for unexpected maintenance or other unanticipated expenses that might occur during the year. Currently, the City maintains contingency appropriations for insurance deductibles, unexpected legal expenses and equipment repairs.
- K. **Council Discretionary Account** – The budget may contain appropriated funds to be used at the discretion of the City Council. Actual expenditure of these funds is specifically approved by the City Council on an item by item basis. The Council Discretionary Account for 2013/14 is \$10,000 included in the General Fund.

V. REVENUE MANAGEMENT

- A. **Characteristics** – The City will strive for the following optimum characteristics in its revenue system:
 - 1. **Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient.
 - 2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budget.
 - 3. **Equity** – The City shall make every effort to maintain equity in its revenue system; i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes, and ensure an on-going return on investment for the City.
 - a. The City will make every effort to recognize the benefit that City tax payers contribute to City programs and services.
 - b. The annual Parks and Recreation residential membership rates are established at 75% of non-residential rates plus or minus 10% at the discretion of the Parks and Recreation Director in keeping with the targeted market cost recovery.
 - 4. **Revenue Adequacy** – The City should require there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

Overall Operational Cost Recovery for Parks and Recreation for the Recreation and Tennis Centers is targeted to be between 50 – 60%, with some variance in individual programs.

5. Realistic and Conservative Estimates - Revenues will be estimated realistically, and conservatively, taking into account the volatile nature of various revenue streams.
6. Administration – The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
7. Diversification and Stability – A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in two particular revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. **Other Considerations** – The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. Cost/Benefit of Incentives for Economic Development – The City will use due caution in the analysis of any incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as part of the evaluation.
2. Non-Recurring Revenues – One-time or non-recurring revenues should not be used to finance current ongoing operations.
3. Sustainable Revenues – “Sustainable” means revenue that is consistently available year after year.
4. Property Tax Revenues – All real and business personal property located within the City will be valued at 100% of the fair market value for any given year based on the current appraisal supplied by the Williamson Central Appraisal District.

Conservative budgeted revenue estimates result in a projected ninety-eight percent (98%) budgeted collection rate for current ad valorem taxes. Two percent (2%) of the current ad valorem taxes will be projected as the budget for delinquent ad valorem tax collection. For budgeting purposes, the City will forecast the proposed property tax rate using the effective maintenance & operations (M&O) rate plus the interest & sinking (I&S) rate needed to fund tax supported debt service. Increases to the M&O rate will be deliberated and determined by the City Council. Proposed tax revenue will be budgeted at a 98% collection rate.

5. Interest Income – Interest earned from investments will be distributed to the funds in accordance with the equity balance of the fund from which the monies were provided to be invested.
6. User-Based Fees and Service Charges – For services associated with a user fee or charge, the direct or indirect costs of that service will be offset by a fee where possible. The City will review fees and charges no less than once every two years to ensure that fees provide adequate coverage for the cost of services. The City Council will determine how much of the cost of a service should be recovered by fees and charges.

7. Enterprise Fund Rates – The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal requirements of all applicable bond covenants, and provide for an adequate level of working capital. Utility rates will be reviewed annually as part of the budget process. A rate study will be conducted every 3 years to review rate methodology and ensure revenues will meet future needs.

A restricted ***Power Contract Credit Reserve*** has been established to provide financial assurances to the City's wholesale power contract providers as fiscal surety against any potential risk on the City's behalf and will be maintained as "restricted" fund balance on the City's financial statements.

A ***Rate Stabilization Reserve (RSR) Account*** has been established in the Electric Fund to offset and mitigate potential impacts to customer rates due to increased fuel costs or other external factors that may negatively impact Electric Rates. The Rate Stabilization Reserve (RSR) may provide funding for:

- Deferring or minimizing the rate impact of future cost increases
- Costs associated with providing additional power supply
- Filling contractual obligations
- Balancing of annual power costs

RSR funds will be monitored monthly to ensure the electric rate is being managed per the Policy. Increases to RSR are made through the Power Cost Adjustment rate as determined by the fund, at the recommendation of the Assistant City Manager.

Additionally, enterprise activity rates will include transfers to and receive credits from other funds as follows:

- a. **General and Administrative Charges** – Administrative costs should be charged to all funds for services of general overhead, such as administration, finance, customer billing, legal and other costs as appropriate. These charges will be determined through an indirect cost allocation following accepted practices and procedures and reviewed annually by the City's external auditors.
- b. **Payment for Return on Investment** – The intent of this transfer is to provide a benefit to the citizens for the ownership of the various utility operations they own. For all utilities except for Electric:
 - *In-Lieu-of-Franchise-Fee.* This transfer, currently 3% of operating revenues generated inside the City, is consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.
 - *Return on Investment.* The return on investment (ROI) transfer is currently calculated at 7% of operating revenues for all utilities except sanitation both inside and outside the City.

The Franchise and Return on Investment for the Electric Utility is based on kWh sold. For customers inside the City, a \$0.0102 charge per kWh, equivalent to the 3% and 7% paid by other utility customers, will be included in the cost per kWh. For customers outside the City, a \$0.007253 charge per kWh, equivalent to the 7% ROI paid by utilities, will be included in the cost.

8. Intergovernmental Revenues – All potential grants will be examined for matching requirements and must be approved by the City Council prior to making application of the grant. It must be clearly understood that operational requirements (on-going costs) set up as a result of a grant program could be discontinued once the term and conditions of the program have been completed.
9. Revenue Monitoring – Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated, and any abnormalities will be included in the quarterly report to the City Council.

VI. EXPENDITURE POLICIES

- A. Appropriations – The point of budget control is at the department level budget for all funds. The *Charter (Section 6.03)* provides that any transfer of appropriation between funds must be approved by the City Council and that the City Manager, without City Council approval, is authorized to transfer appropriations among departments, within the same operational division and fund. The City Manager may also authorize transfer of salary adjustment monies between funds that are budgeted in a citywide account.
- B. Personnel Costs – Costs related to salaries and benefits are budgeted at 100% total costs, assuming open positions are filled throughout the fiscal year. New positions that are added during the budget process may have staggered hire dates with appropriate costs reflected in the budget.
 1. Vacancy Factor – General Fund appropriations will include a vacancy factor equal to 1% of total General Fund salaries and related benefits to offset salary savings within the budget. The vacancy factor will be budgeted as a negative expense within the General Government Department of the General Fund. For 2013/14 the Vacancy Factor equals \$214,270. This factor will be reduced throughout the year as vacant positions are recognized within the department budget.
 2. Benefit Payout Reserve - The City will establish a benefit payout reserve equal to 15% of the accrued benefit liability for employees who are currently meet eligible to retirement. Only terminating employee benefit expenses may be paid from this reserve. This reserve shall be funded as an offset to the vacancy factor. For 2013/14, \$30,000 is budgeted for this reserve.
 3. Position Control – The annual budget includes a set number of positions within departments when approved and adopted by City Council. Additional positions cannot be added without approval of the City Council. The City Manager may approve the transfer of authorized positions between departments if funds are available within the department.

4. Use of Excess Salary Savings – Departmental savings generated due to open positions or other salary line item savings cannot be spent by the department unless previously approved by the City Manager and validated by Finance as “excess funds”.
- C. **Special Purpose Funding** – In order to support community assistance programs, the City designates specific funding for special purposes, including Social Services, Children’s Programs, and Public Art. The City reserves the ability to cap this special purpose funding when necessitated by budget contingency or compliance issues, such as revenue shortfalls, or other reasons as determined by City Council.
1. Social Service Funding and Children’s and Youth Program Funding – The City has targeted funding for these programs to be \$5.00 per capita, which may be adjusted to offset the effects of general inflation based upon CPI. If previous funding levels are higher than the targeted amount, and to avoid significant reductions in levels of funding, the City Council shall seek to attain this target chiefly through population growth. Funding for these programs will be split 83% for social services and 17% for youth funding. These funds will be allocated and paid according to the City Council’s guidelines for Social Service and Children’s and Youth Program Funding.

The funding level for 2013/14 is \$307,500 for Social Service Funding and \$92,549 for Children’s and Youth Program Funding, both of which are the same as in the previous year.

Any given year, unallocated funds in either the social Services Fund or the Children’s and Youth Program Funds can be allocated to the other fund, in an amount not to exceed the estimated increase for the following year in the fund receiving the transfer.

2. Public Art Funding - The City will annually allocate funding for Public Art on a year to year basis depending on the availability of funds in an amount to be determined at the discretion of the City Manager. Funding priority will be given to projects that include a matching donation, including contributions from local organizations and sponsors. Any unspent funds will accumulate and be reallocated in the following budget year. Disbursement of these funds will be determined by the City Council at the recommendation of the City’s Arts & Culture Advisory Board.

Every effort will be made to include public art funding in future City facilities whose primary purpose is for public use. These projects will include a reasonable allowance for public art that fits the scope and purpose of the building so long that it does not negatively impact the project cost beyond the original budget. In the event there is cost savings in the construction of City Facilities, the City Council may consider utilizing that savings on the purchase of public art for the facility.

- D. **Purchasing** – The City will maintain and regularly review a written Purchasing Policy. All City purchases of goods or services will be made in accordance with the City's current Purchasing Policy and with State law.

The following shows a summary of approval requirements for purchases.

Dollar Limits:	Procurements:	Requirements:
Under \$3,000	Under the small purchase limit	No competitive bids and City credit cards may be used.
\$3,000 up to \$50,000	Within informal bid limit	A minimum of three informal competitive bids required unless exempted: HUB requirements apply in accordance with state law.
\$10,000 and above	Within City Manager's approval	In addition to the requirements above, the City Manager must approve the purchase.
\$50,000 and above	In excess of the informal bid limit	Formal solicitations, which includes public notices, required unless exempted. Advisory board review and recommendation <i>may</i> be required. Council approval required.

In addition to the above, all purchases must be approved accordingly to preapproved limits within each department.

- E. **Contracts and Change Orders** - Contracts and related change orders must follow the City Purchasing Policies and State Law. In accordance with State Law, change orders are limited to 25% of the total contract amount. Change orders greater than \$50,000 require the same advisory board review and Council approvals as the original contracts.
- F. **Prompt Payment** – All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later in accordance with State law. The City will take advantage of all purchase discounts, when possible.
- G. **Risk Management** – The City will pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs.
- H. **Retirement Benefits** – Proposals to revise benefits administered and provided by the Texas Municipal Retirement System shall include a written description, and, detailed and summary numerical assessments of the changes that would result from the proposed benefit revision.
1. The numerical assessments shall include the following:
 - a. The estimated change to the TMRS contribution rate that would result from the proposed change in benefits, expressed as a percentage of employee pay and as an annual dollar amount to the General Fund and to each City fund.

- b. The estimated change to the City's unfunded pension liability, expressed as a dollar amount.
 - c. The estimated change to the City's actuarial funding ratio.
- 2. The description and numerical assessments must be provided to the City Council at least 72 hours prior to consideration and approval, and must be read aloud to the Council prior to Council consideration.
- 3. The estimated changes to the City's contribution rate and the unfunded pension liability presented pursuant to the section must be based on information provided by the TMRS actuary or by professional actuary authorized by the TMRS to provide such information.
- 4. Proposals to revise TMRS benefits must be voted on individually as part of the City Council's legislative agenda.
- 5. The City has established 80% as the targeted funding goal for the City's unfunded pension liability. The City's funded pension liability is 86.7% as of December 31, 2012, as disclosed by TMRS.
- 6. The City may elect to make an annual 1-time payment prior to further fund the City's unfunded pension liability. Such payment will be approved and authorized by the City Council prior to December 31 in order to be recognized in the following year's TMRS employer contribution rate calculation.

VII. BUDGET CONTINGENCY PLAN

This policy is designed to establish general guidelines for managing revenue shortfalls resulting from local and national economic downturns that adversely affect the City's revenue streams.

- A. **Immediate Action** - Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:

- Freeze all new hire and vacant positions except those deemed to be a necessity.
 - Review all planned capital expenditures.
 - Delay all "non-essential" spending or equipment replacement purchases.

The City Manager shall report in a timely manner to the City Council the projected shortfall and the actions taken to resolve it.

- B. **Further Action** -. If the actions identified in subsection A are insufficient to offset the projected revenue deficit for the current fiscal year, the City Council may approve the following actions, in the order listed:

- 1. Apply unspent, unobligated surplus funds from prior fiscal years to fund one-time costs in the current fiscal year budget.

2. Notwithstanding Section XII B.1 of this policy, authorize a reduction in the unobligated fund balance in the General Fund, pursuant to Section XII B.1 of this policy, from 90 to 75 days.
 3. Direct other reductions in services, including workforce reductions.
- C. **Replenish Fund Balance** - As soon as practicable, without placing undue strain on city services, the City Council shall increase the unobligated fund balance in the General Fund, up to the 90-day amount required in Section XII B.1 of this policy.

VIII. CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

The City's goal is to maintain City facilities and infrastructure in order to provide excellent services to the customers within the community, meet growth related needs, and comply with all state and federal regulations.

- A. **Preparation** – The City annually updates and adopts a five-year Capital Improvement Program (CIP) schedule as part of the operating budget adoption process. The plan is reviewed and adjusted annually as needed, and year one is adopted as the current year capital budget. The capital budget will include all capital projects, capital resources, and estimated operational impacts.
- Needed capital improvements are identified through system models, repair and maintenance records and growth demands.
 - Economic development projects that have capital infrastructure needs must be reviewed and approved for funding by the City no later than March 1 to be included in the annual CIP process. Any economic development project approved for funding after March 1 will be included in the following year CIP process unless otherwise authorized by City Council.
 - A team approach will be used to prioritize CIP projects, whereby City staff from all operational areas provide input and ideas relating to each project and its effect on operations.
 - Citizen involvement and participation will be solicited in formulating the capital budget through neighborhood meetings, public hearings and other forums.
 - Capital infrastructure necessary to meet the requirements of the City's Annexation Plan will be identified separately within the CIP plan, so that funding alternatives can be developed if needed.

Prior to Council adoption, the following Advisory Boards will review the Capital Projects budget:

Georgetown Utility Systems Advisory Board (GUS)	Georgetown Transportation Advisory Board (GTAB)	General Government and Finance Advisory Subcommittee (GGAF)	Parks Advisory Board
Electric Water Wastewater	Streets Stormwater Drainage Airport	Facilities Other General Government Capital	Parks and Recreation

- B. **Control** – All capital project expenditures must be appropriated in the capital budget. Availability of resources must be identified and then reviewed by the Finance Division before any CIP contract is presented to the City Council for approval.

Prior to presentation to Council, the following Advisory Boards will review:

Georgetown Utility Systems Advisory Board (GUS)	Georgetown Transportation Advisory Board (GTAB)	General Government and Finance Advisory Subcommittee (GGAF)
All utility contracts and other utility expenses greater than \$50,000	All Transportation, Stormwater Drainage and Airport expenditures and contracts greater than \$50,000	All General Government non-routine contracts and expenditures greater than \$50,000

- C. **Financing Programs** – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives equal or exceeding the average life of the debt issue.

Short-term financing including Capital Leasing and other tax-supported obligations can be used to fund vehicles, computers and other operating equipment provided the impact to the tax rate is minimal.

Caution should be used in replacing assets with short-term, tax-supported obligations due to the repetitive nature of the replacements. The total amount of I & S (interest and sinking) portion of the tax rate dedicated to fund short-term debt for equipment replacement will not exceed \$0.04.

IX. CAPITAL MAINTENANCE AND REPLACEMENT

The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality within each system.

- A. **Infrastructure Maintenance** - On-going maintenance and major repair costs are included as capital expense within the departmental operating budgets. These costs are generally considered system repairs and are not capitalized for accounting purposes. They include such items as street seal coat, water line repairs and other general system maintenance.
- B. **Modified Approach - Pavement Condition Index (PCI)** - Governmental Accounting Standards Board Statement # 34 provides for an alternative approach to depreciation for measuring the value of infrastructure assets and the related costs incurred to maintain their service life at a locally established minimum standard. The City has elected to implement this modified approach in maintaining their non-enterprise fund infrastructure assets. In order to adopt this alternative method, the City has implemented an asset management system that determines if the minimum standards are being maintained. This measurement system will be updated at least every 3 years. The City has elected to use this alternative method for reporting its street infrastructure assets.

The City uses the CarteGraph PavementView Pavement Management Information System to track the condition levels of each of the street sections. The condition of the pavement is based on the following factors:

- Type of Distress
- Amount of Distress
- Severity of Distress
- Deduct Values (function of first three)

The Pavement Condition Index (PCI) is a measurement scale is based upon a condition index ranging from zero for a failed pavement to 100 for pavement with perfect condition. The condition index is used to classify pavement in the following conditions:

PCI	Rating
100 – 85	Good
85 – 45	Fair
45 – 0	Poor

The City's administrative policy is to achieve an average PCI level of 85. An 85 PCI is considered maintaining the streets in a "good" condition. Staff will prepare a street maintenance budget that meets this target for Council's consideration during the budget process.

- C. **Internal Service funds** – The City currently utilizes internal service funds to maintain and replace existing assets. Assessments are made to the using funds for the use of equipment currently in use and to be purchased during the year. In this way, suitable funds are available for the purchase of operational assets without the issuance of debt.
1. **Fleet Maintenance and Replacement** - The City has a major investment in its fleet of cars, trucks, tractors, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to the using departments to account for the cost of that replacement. Vehicle maintenance is also allocated in this manner.
 2. **Technology** – It is the policy of the City to plan and fund the maintenance and replacement of its computer network and other technology systems. The City currently uses a four-year replacement cycle for all desktop computers. A reserve will be established within the ISF for replacement of major systems and will be funded over time through excess revenues within the Fund. Funding for major systems assumes that 50% of the replacement cost will be debt funded.
 3. **Facilities Maintenance** – The City has established an on-going maintenance program, which includes major repairs, equipment, as well as contracts for maintaining City facilities, including Parks and Recreation. The City has anticipated a useful life of such equipment and established a means of charging those costs to the various departments in order to recognize the City's continuing costs of maintaining its facilities. Determination for facility repairs is based on useful life of the various elements of each facility. . A proportional cost for each element is expensed within the budget for capital replacement. An additional unscheduled repair reserve equal to 10% value of annual internal service funding is also budgeted. The estimate reserve for 2013/14 equals \$30,000.

X. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. **Accounting** – The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer (CFO) is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.
- B. **General Government and Finance Subcommittee (GGAF)** – The City may establish a subcommittee consisting of (3) City Council members and (2) citizens that may meet monthly to provide additional oversight to the City's Finance operations. This subcommittee will also review general government items that are not reviewed by another City advisory board before being presented to City Council. The City's CFO will be the liaison for this subcommittee.
- C. **Audit of Accounts** – In accordance with the *Charter*, an independent audit of the City accounts will be performed every year. The auditor is retained by and is accountable directly to the City Council. The auditing firm will serve for up to 5 years, at which time, the City will re-bid these services, thereby changing firms at least every 5 years.
- D. **External Reporting** – Upon completion and acceptance of the annual audit by the City's auditors, the City shall prepare a written Comprehensive Annual Financial Report (CAFR) which shall be presented to the City Council within 180 calendar days of the City's fiscal year end. The CAFR shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and shall be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement in Financial Reporting.
- E. **Internal Reporting** – The Finance Department will prepare internal financial reports, sufficient to plan, monitor and control the City's financial affairs.

XI. ASSET MANAGEMENT

- A. **Cash Management and Investments** – The City Council has formally approved a separate Investment Policy for the City of Georgetown that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and applies to all financial assets held by the City and applies to all entities (component units) included in the City's Comprehensive Annual Financial Report (CAFR) and/or managed by the City
 - 1. **Statement of Cash Management Philosophy** - The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.

2. Objectives – The City's investment program will be conducted as to accomplish the following listed in priority order:

- Safety of the principal invested
- Liquidity and availability of cash to pay obligations when due
- Ensure public trust through responsible actions as custodians of public funds.
- Maximize earnings (yield) to the greatest extent possible consistent with the City's investment policy.

3. Safekeeping and Custody – Investments may only be purchased through brokers/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.

4. Standard of Care and Reporting – Investment will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The Chief Financial Officer is responsible for the overall management of the City's investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.

5. Authorized Investments – The City can currently invest in the following:

- Certificates of Deposit
- U.S. Treasury and Agency securities
- Investment Pools that meet the requirements of the PFIA
- No-load Money Market Mutual Funds
- Fully collateralized Repurchase Agreements
- Obligations of Municipal Issuers in Texas rated not less than A or its equivalent.
- Other investments as approved by City Council and not prohibited by law

B. Fixed Assets – These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

1. Capitalization Criteria - For purposes of budgeting and accounting classification, the following criteria must be capitalized:

- The asset owned by the City.
- The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year.
- The original cost of the asset must be at least \$5,000.
- The asset must be tangible.
- On-going repairs and general maintenance are not capitalized.

2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This will include startup costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will normally be expensed unless they are a significant nature and meet all the capitalization criteria.
4. Contributed Capital - Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems - All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition.
6. Reporting and Inventory – The Finance Division will maintain the permanent records of the City's fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City's fixed assets lies with the department supervisor or manager whose department has been assigned the asset.

XII. DEBT MANAGEMENT

The City of Georgetown recognizes the primary purpose of capital facilities is to provide services to the community. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and "pay as you go" methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects on the City's long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A. Usage of Debt - Long-term debt financing will be considered for non-continuous capital improvements of which future citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

- Grants
- Use of Reserve Funds
- Use of Current Revenues

- Contributions from developers and others
- Leases
- Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

The City may utilize the benefits of short-term debt financing to purchasing operating equipment provided the debt doesn't extend past the useful life of the asset and the potential impact to the tax rate is within policy guidelines. The I & S (interest and sinking) portion of the tax rate cannot exceed \$0.04 for short-term debt (3-10 years).

B. Types of Debt –

1. General Obligation Bonds (GO's) – General obligation bonds must be authorized by a vote of the citizens of Georgetown. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:
 - When the project will have a significant impact on the tax rate;
 - When the project may be controversial even though it is routine in nature; or
 - When the project falls outside the normal bounds of projects the City has typically done.
2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue, and will generally be limited to no more than twenty (20) years. An exception can be made for plant expansions or related system expansions whose useful life is in excess of 30 years. A cost benefit analysis will be done to fully disclose the impacts of extending debt beyond 20 years.
3. Certificates of Obligation, Contract Obligations (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise funded by general obligation or revenue bonds. Debt service for CO's may be either from general revenues (tax-supported) or supported by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO's when the following conditions are met:

- When the proposed debt will have minimal impact on future effective property tax rates;
- When the projects to be funded are within the normal bounds of city capital requirements, such as for roads, parks, various infrastructure and City facilities and equipment; and
- When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issue.

Certificates of obligation will be the least preferred method of financing and will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

4. Self-supporting General Obligation Debt – Refers to certificates of obligation issued for a specific purpose and repaid through dedicated revenues other than ad valorem taxes. The annual debt requirements are not included in the property tax calculation. Both the Airport and Stormwater Drainage funds will issue this type of debt. In addition, the Electric and Water Services Funds can utilize this method of funding non-system capital assets. The City also issues debt on behalf of the Georgetown Transportation Enhancement Corporation (GTEC) whom then pledges 4B sales tax revenue for the repayment of that debt.
 5. Internal borrowing between City funds – The City can authorize use of existing long-term reserves as “loans” between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within ten (10) years. The loan will be considered an investment of working capital reserves by the lending fund.
 6. Other Short-term borrowing - The City may authorize the issuance of Public Property Finance Contractual Obligations (PPFCO) which is short-term obligations for the acquisition of personal public property, such as equipment. PPFCOs are payable from either ad valorem taxes or another dedicated revenue stream. Each issuance will be assessed to ensure cost effectiveness and the repayment schedule will not exceed the useful life of the asset. Multiple equipment acquisitions can be grouped in a single PPFCO issue in order to develop economies of scale.
- C. **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in the selection of the underwriter or direct purchaser.
- D. **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the Preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.

E. **Federal Requirements** – The City will maintain written procedures to follow post issuance compliance rules, arbitrage rebate and other Federal requirements.

- Post issuance tax compliance rules will include records retention, arbitrage rebate, use of proceeds, and
- Continuing disclosure requirements under SEC Rule 15c2-12 or as may be required by bond covenants or related agreements.

F. **Debt Structuring** – The City will issue bonds with an average life of twenty (20) years or less, not to exceed the useful life of the asset acquired. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long term debt instruments. Exceptions to the 20 year average life include debt issues for major system expansions, such as water, sewer or electric plants, in which case the City may issue debt greater than 20 years since the average life of the asset exceeds 30 years. A cost benefit analysis indicating the impacts of extending debt beyond 20 years will be completed.

G. **Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues net of on-going operating expenses of the City's combined utilities (Electric, Water, and Wastewater). The City will maintain a minimum debt service coverage ratio of 1.5 times for these utilities as a whole. The bond ordinances allow the City to forego a debt reserve fund for its utility debt if the coverage is maintained at 1.35 times or better. Debt coverage for 2013/14 is budgeted at 2.45 times coverage. A coverage ratio of 1.5 times will also be required for all funds issuing self-supporting debt.

H. **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserve "cash" to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City's ad valorem tax rate when the bonds will be issued within the term of the existing City Council. In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed and considered by a future council until circumstantial issues can be resolved.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects within legislative limits. Currently revenue bonds must be issued within 18 months after an eligible bond funded project is begun.

The total outstanding bond reimbursements may not exceed the total amount of the City's reserve funds.

XIII. OTHER FUNDING ALTERNATIVES:

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. **Grants** - All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.
- B. **Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. **Developer Contributions** - The City will require developers who negatively impact the City's utility capital plans offset those impacts. These policies are further defined within the City's utility line extension policy and other development regulations.
- D. **Leases** - The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.
- E. **Impact Fees** - The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

XIV. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

The City of Georgetown will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. **Operational Coverage** – The City's goal is to maintain operations coverage of \$1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated below.
 - 1. **Operating Reserves** – The City will maintain reserves at a minimum of seventy-five (75) days (20.83%) of net budgeted operating expenditures. Net budgeted operating expenditure is defined as total budgeted expenditures less interfund

transfers and charges, general debt service (tax supported), direct cost for purchased power and payments from third party grant monies. Total reserves for 2013/14 are \$17.85 million. The amount of these funds are allocated within the following operating funds and using the following guidelines to maintain the fund balance, working capital and retained earnings (reserves) of the various operating funds at levels sufficient to protect the City's creditworthiness, as well as, its financial position from unforeseeable emergencies.

2. General Fund – The fund balance reserve in the General Fund should equal ninety (90) days or 25% of annual budgeted General Fund operating expenditures. 2013/14 reserves are \$7.5 million and are allocated as follows:

- a. Base Level Reserve – will equal sixty (60) days of current year budgeted operating expenditures which will be designated for emergency use only.
- b. Budget Stabilization Reserve – will equal thirty (30) days of current year budgeted operating expenditures and will be designated to protect the City against short term operating deficits. The funds will be available for the following purposes:
 - i. Defer short term tax increases
 - ii. Cover revenue shortfalls
 - iii. Fund unanticipated expenditures

If the Budget Stabilization Reserve is depleted during the fiscal year, the balance must return to the 30 day requirement within the following year's adopted budget.

3. Tourism Fund – A minimum sixty days (60) or 16.67% of operating expenditures will be reserved within the fund balance. These funds are designated to be used to offset any potential revenue shortfall that occurs during the fiscal year and should be replenished in the following fiscal year's budget.
4. Water Services Fund – Working capital reserves in should be 25% or ninety (90) days of operating expenses, net debt service and long-term water contract costs. These reserves are designated to be used to offset potential revenue shortfalls or fund unexpected or emergency expenses that occur during the fiscal year. These reserves should be replenished in the following budget cycle.
5. Other Funds –
 - Stormwater Drainage Fund - \$ 250,000 for unforeseen emergencies or potential revenue shortfalls
 - Airport Fund – As funds are available, up to ninety (90) days or 25% of operating expenses (less fuel costs) for unforeseen emergencies or potential revenue shortfalls

6. Electric Fund – The remaining balance to meet the citywide requirement of seventy-five (75) days of reserve funds will be maintained within this fund. It can be used for unforeseen emergencies and expenditures. The Rate Stabilization Account and the Power Contract Credit Reserve are not included in this Contingency Reserve.

For all other non-enterprise funds, the fund balance is an indication of the balance of each particular fund at a specific time. The ultimate goal of each such fund is to have expended the fund balance at the conclusion of the activity for which the fund was established.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget.

Funds in excess of the minimum reserves within each fund may be expended for City purposes at the will of the City Council once it has been determined that use of the excess will not endanger reserve requirements in future years. This action requires an amendment to the City's Annual Budget.

- B. Liabilities and Receivables - Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days of service. Receivables aging past 90 days will be sent to a collection agency. The Chief Financial Officer is authorized to write-off non-collectible, non-utility accounts that are delinquent for more than 180 days, and utility accounts delinquent more than 180 days, provided proper delinquency procedures have been followed, and include this information in the annual report to the City Council.
- 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.
- 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 Oper Coverage:
OR/OE | Operating rev 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.

XV. INTERNAL CONTROLS

- A. **Written Procedures** – Wherever possible, written procedures will be established and maintained by the Chief Financial Officer 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 Chief Financial Officer 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 Division Director will be notified. The City Manager will also be notified depending on the seriousness of the infraction.
 3. Results of all internal audits will be provided to City Council on a quarterly basis.
- C. **Division Directors Responsibility** – Each division 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.

XVI. STAFFING AND COMPENSATION

Realizing the importance and contribution of employee's in achieving and maintaining the City of Excellence, the City's goal as an employer is to attract and retain quality employees who provide excellent, friendly services to our community in an effective and efficient manner.

- A. **Adequate Staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Workload allocation alternatives will be explored before adding additional staff.
- B. **Competitive Compensation** – In order to maintain a competitive pay scale, the City is implementing a ***Competitive Employee Compensation Maintenance Policy*** to address competitive market factors and other issues impacting compensation. The program consists of:
1. **Cost of Living Adjustment** - (COLA) – To protect City employees from the effects of general inflation, every odd numbered year, the City may fund a COLA adjustment for all regular employees not included in a defined pay plan. The COLA will be based on a three-year rolling average of the Consumer Price Index (CPI) reported by the U.S. Bureau of Labor Statistics for Southern cities pertinent to Georgetown's population.
 2. **Pay Scale Review** – To ensure the City's pay system is accurate and competitive within the market, every even numbered year, the City will review its pay plan for any potential market adjustments necessary to maintain the City's pay scale.
 3. **Pay for Performance** – Each year the City will fund pay adjustments to aid in retaining quality employees while recognizing increased job experience and rewarding quality performance.

Adjustments are based on the previous year's annual performance evaluation. The percentage adjustments are determined by the employee's position within their pay grade, including merit adjustments for productivity and quality performance during the previous fiscal year.

In addition, the City may also choose to fund a one-time on performance that exceeds expectations during the review period.



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Contingency Reserve Requirements Worksheet

(per Section XII.B of Fiscal and Budgetary Policy)

	CITY WIDE	BY FUND		
		General	Electric	Water Services
Total budgeted expenditures	220,688,417	48,002,988	66,045,387	36,039,130
Less:				
Purchased Power- Electric	(36,768,008)		(36,768,008)	
Sanitation Contract - General	(5,263,200)	(5,263,200)		
Social Service & Contingency funding	(635,049)	(635,049)		
Capital Improvements - Electric, WW, Water	(16,649,000)		(6,212,000)	(10,437,000)
Capital Improvements - Other Enterprise Funds	(1,156,500)			
Capital Improvements - GCP & Streets	(22,600,277)			
Capital Maintenance - General/Utilities	(3,360,230)	(1,663,730)	(1,085,000)	(611,500)
Capital Improvements - Special Revenue Funds	(2,240,000)			
Restricted Special Revenue funds	(2,119,412)			
Airport Fuel Charge	(2,228,000)			
Debt Service - General	(11,177,897)			
One-Time Only Expenses	(640,336)	(436,936)	(203,400)	
Interfund Transfers	(11,310,491)	(321,886)	(4,493,533)	(2,899,931)
Interfund Charges	(19,605,179)	(9,736,216)	(5,537,433)	(4,331,530)
Budgeted operating expenditures	84,934,838	29,945,971	11,746,013	17,759,169
Percentage reserve requirements:				
60 days - 16.67%	14,155,806	4,990,995	1,957,669	2,959,862
75 days - 20.83%	17,694,758	6,238,744	2,447,086	3,699,827
90 days - 25%	21,233,710	7,486,493	2,936,503	4,439,792

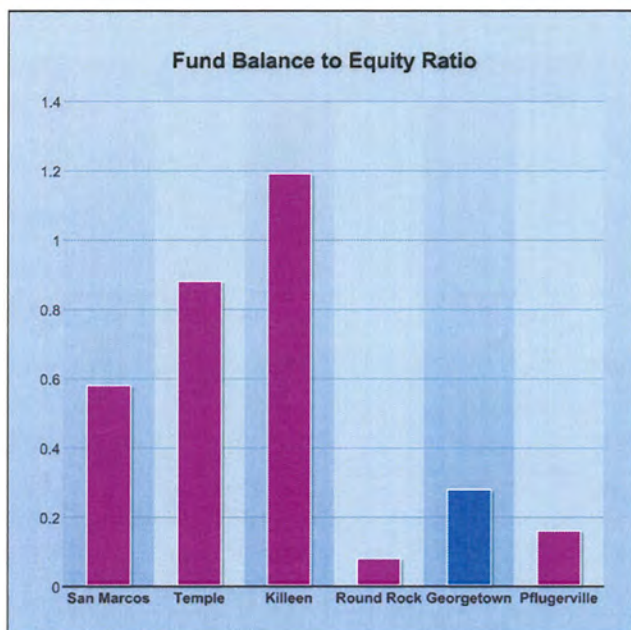
09/30 RESERVE BALANCES:

Fund	Minimum Days Required	Minimum Amount Required	Current Amount Included
Electric Fund	N/A	2,447,086	2,650,000
General Fund	90 days	7,486,493	7,500,000
Stormwater Drainage Fund	N/A	150,000	150,000
Water Services Fund	90 days	4,439,792	7,325,000
Airport Fund	N/A	108,190	150,000
Airport Fund contingency adjustment			(150,000) (funded with Electric per policy)
Convention & Visitors Bureau SRF	60 days	75,000	75,000
All other City Funds expenditures	N/A*	2,988,197	N/A (held in other operating funds)
Totals for all expenditures	75 days	17,694,758	17,700,000

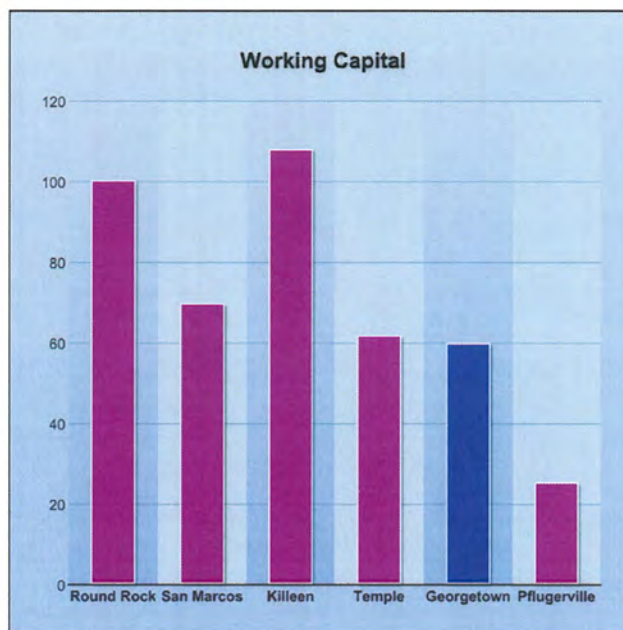
* Note: The city-wide contingency reserve requirement is 75 days of operating expenses. Only the General, Stormwater Drainage, Water Services, and Convention and Visitors Bureau SRF have a specific minimum fund reserve requirement. All excess reserves for City expenditures in funds that do not have a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

Financial Ratio Comparisons

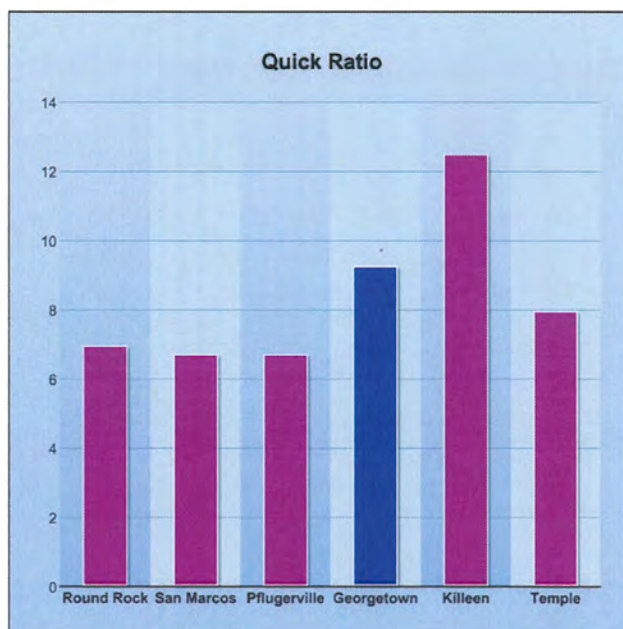
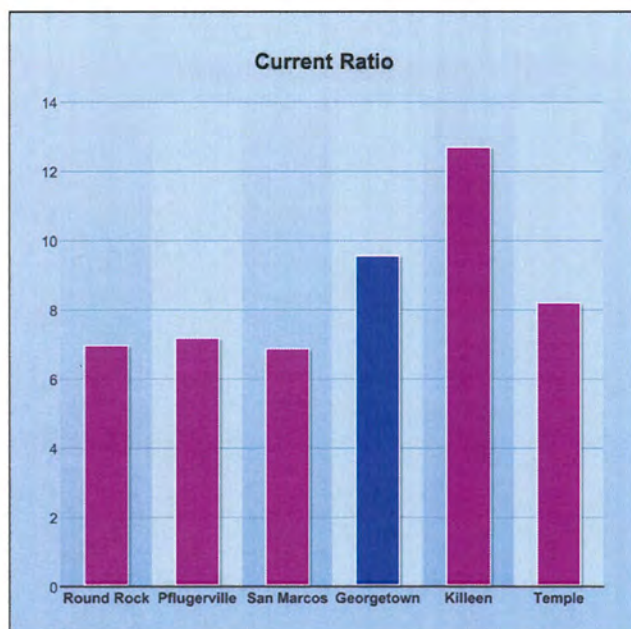
Georgetown has chosen to measure its financial condition against cities in the surrounding area that have similar size, location or growth issues. The acceptable levels referred to below are based on the City's Fiscal and Budgetary Policy. (per Section XII.G of the Fiscal and Budgetary Policy)



Fund Balance to Equity ratio is a function of fund balance to equity for governmental type funds (General Fund, Special Revenue, etc.).



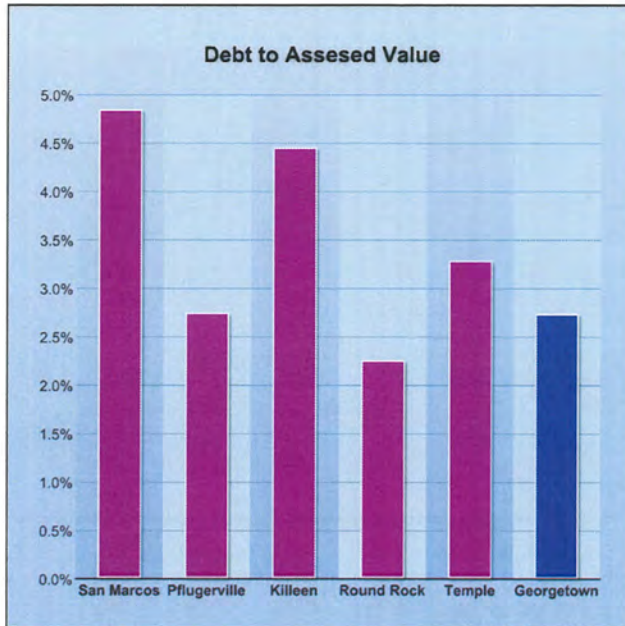
Working capital is the liquid reserve available to meet uncertainties. It is a function of current assets less current liabilities.



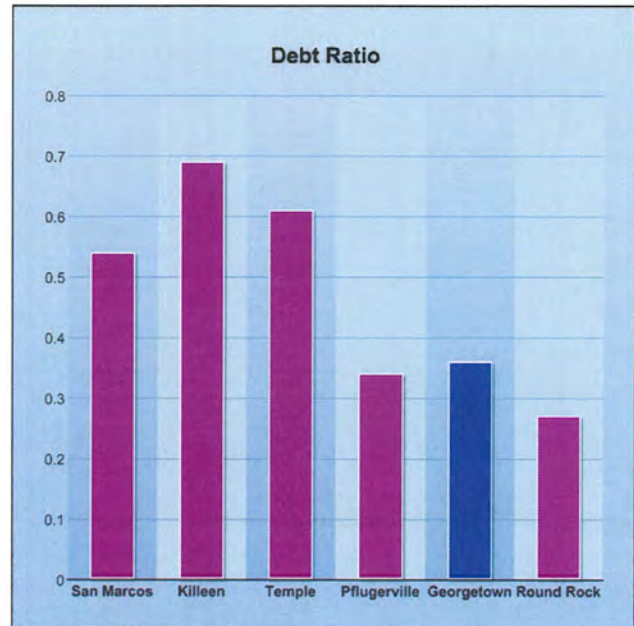
Current ratio and quick ratio are measures of liquidity. Liquidity is an organization's ability to convert noncash assets into cash or to obtain cash to meet impending obligations. Current ratio includes inventories and prepaid expenses, whereas the Quick ratio excludes inventories and prepaid expenditures. A ratio of 1 or greater is an acceptable level for both ratios.

Financial Ratio Comparisons

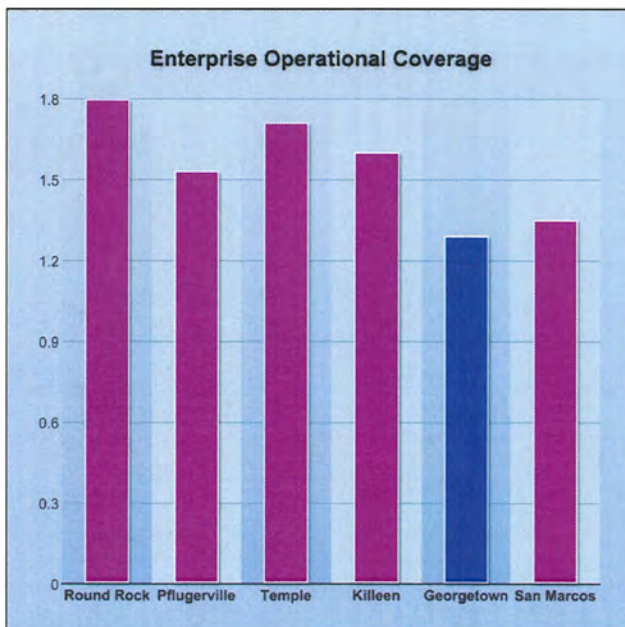
Georgetown has chosen to measure its financial condition against cities in the surrounding area that have similar size, location or growth issues. The acceptable levels referred to below are based on the City's Fiscal and Budgetary Policy. (per Section XII.G of the Fiscal and Budgetary Policy)



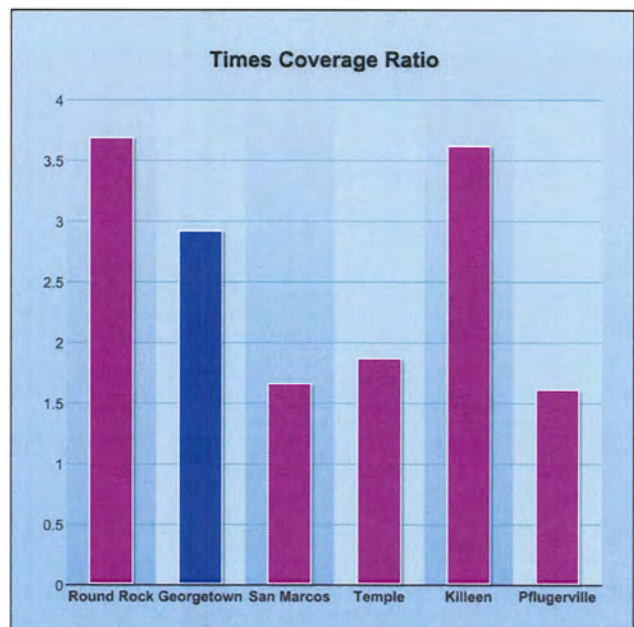
Debt to assessed value is a ratio of the assessed value to tax supported debt. A ratio or less than 5 is acceptable.



The ratio of current liabilities plus long term debt to total assets. A ratio of 1 or lower is acceptable.



Enterprise operational coverage is a ratio of operating revenue to operating expenses of the city's combined enterprise funds. A ratio of 1.25 or greater is acceptable.



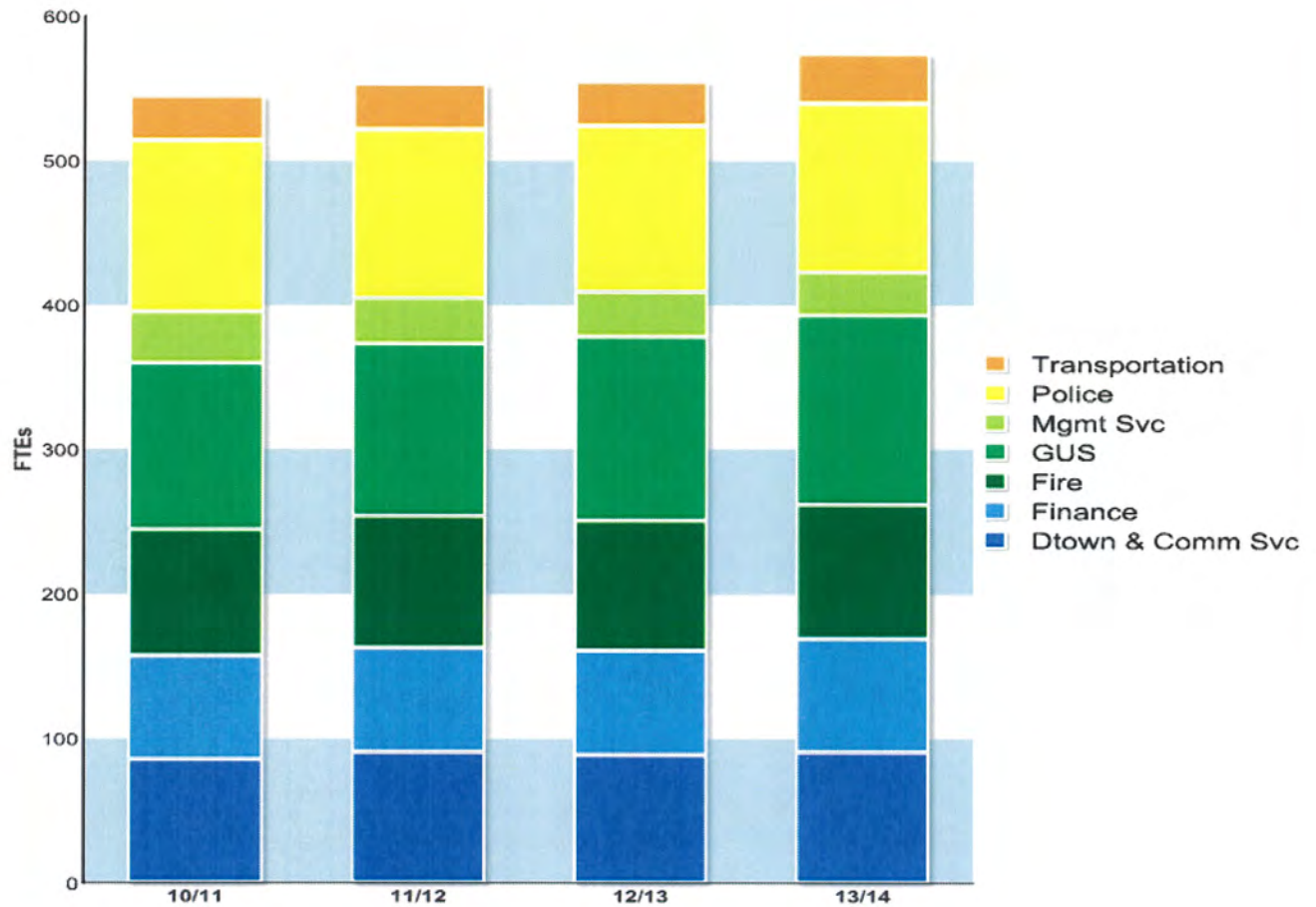
Number of times the utility debt service requirements would be covered by the current utility operating revenue net of current operating expense. A ratio of 1.5 or greater is acceptable.

Personnel Summary by Division 2012 - 2015

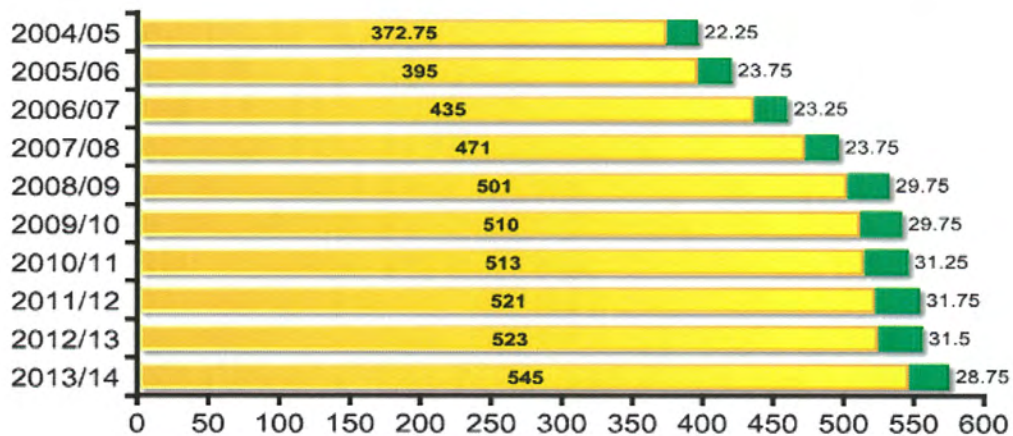
PERSONNEL SUMMARY	11/12 FINAL / ACTUAL	12/13 ORIGINAL BUDGET	12/13 FINAL / ACTUAL	13/14 ADOPTED	14/15 PROJECTED
DOWNTOWN & COMMUNITY SERVICES					
Administration	3	3	3.5	3.5	3.5
Public Communications	0	0	0	2	2
Convention & Visitor's Bureau	3	3/.5	3.5	3.5	3.5
Main Street	1	1	1	1	1
Public Library	20/2.5	19/2.5	19/2.5	19/2.5	19/2.5
Parks Admin	3	2	2	2	2
Parks	18/1.5	17/1.5	17/1.5	17/1.5	17/1.5
Recreation	20/18.5	20/18.5	20/18.5	20/18.5	20/18.5
Total (FT/PT)	68/22.5	65/23	66/22.5	68/22.5	68/22.5
FINANCE & ADMINISTRATION					
Administration	6	6	6	5	5
Accounting	8	8	8	9	9
Municipal Court	7	6	6	6	6
Purchasing and Properties	7	7	7	8	8
Facilities Maintenance	7	7	6	7	7
Vehicle Service Center	6/.5	8	8	8	8
Information Technology	8/.5	8/.5	9	12	12
GIS	4	4	4	4	4
Utility Office	18	18	18	19	19
Total (FT/PT)	71/1	72/.5	72	78	78
FIRE SERVICES					
Support Services	7	6	6	7	7
Emergency Services	84	84	84	86	86
Total (FT/PT)	91	90	90	93	93
GEORGETOWN UTILITY SYSTEMS					
Administration	6	6	6	7	7
Conservation	2	2	3	4	4
Electric Admin	0.5	1.5	1.5	1.5	1.5
Electric	30	30	32	34	34
T&D Operations	18	21	20	21	21
Systems Engineering	17	20	20	12	12
Engineering Support	0	0	0	8	8
Inspections	12	10	10	10	10
Environmental Services	1	1	1	1	1
Water Services - Administration	0.5	0.5	0.5	0.5	0.5
Water Services - Reuse Irrigation	1	1	1	1	1
Water Services - Wastewater	14	14	14	14	14
Water Services - Water	17	17	17	17	17
Total (FT/PT)	119	124	126	131	131
MANAGEMENT SERVICES					
City Council	3	3	3	4	4
City Manager's Office	3/.5	3/.5	5/.5	5/.5	5/.5
Planning	11	9	8	8	8
Legal	3	4	4	4	4
Public Communications	2	2	2	0	0
Economic Development	3	2	2	2/.5	2/.5
Human Resources	6/.5	6/.5	6/.5	6	6
Total (FT/PT)	31/1	29/1	30/1	29/1	29/1
POLICE SERVICES					
Administration	5	4	4	4	4
Operations	99	98	98	98	98
Animal Services	6/2.5	6/3.25	6/3.25	9/1.5	9/1.5
Code Enforcement	4	4	4	4	4
Total (FT/PT)	114/2.5	112/3.25	112/3.25	115/1.5	115/1.5
TRANSPORTATION SERVICES					
Transportation Admin	2	2	2	3	3
Streets	18/.75	18/.75	18/.75	18/.75	18/.75
Airport	2/3.5	2/3.5	2/3.5	3/2.5	3/2.5
Stormwater Drainage	5/.5	5/.5	5/.5	7/.5	7/.5
Total (FT/PT)	27/4.75	27/4.75	27/4.75	31/3.75	31/3.75
TOTAL CITY OF GEORGETOWN (FT/PT)	521/31.75	519/32.5	523/31.5	545/28.75	545/28.75

Personnel Summary 2013/14

Base Position Summary



EMPLOYEES - Full Time / Part Time (Full Time Equivalents)



Personnel Summary 2013/14

	12/13 Final / Actual	13/14 Base Budget	Proposed Staff Additions	13/14 Funded Positions
Downtown & Community Services	88.50	90.50	-	90.50
Finance	72.00	72.00	6.00	78.00
Fire	90.00	90.00	3.00	93.00
GUS	126.00	126.00	5.00	131.00
Management Services	31.00	29.00	1.00	30.00
Police	115.25	115.25	1.25	116.50
Transportation	31.75	31.75	3.00	34.75
Total	554.50	554.50	19.25	573.75

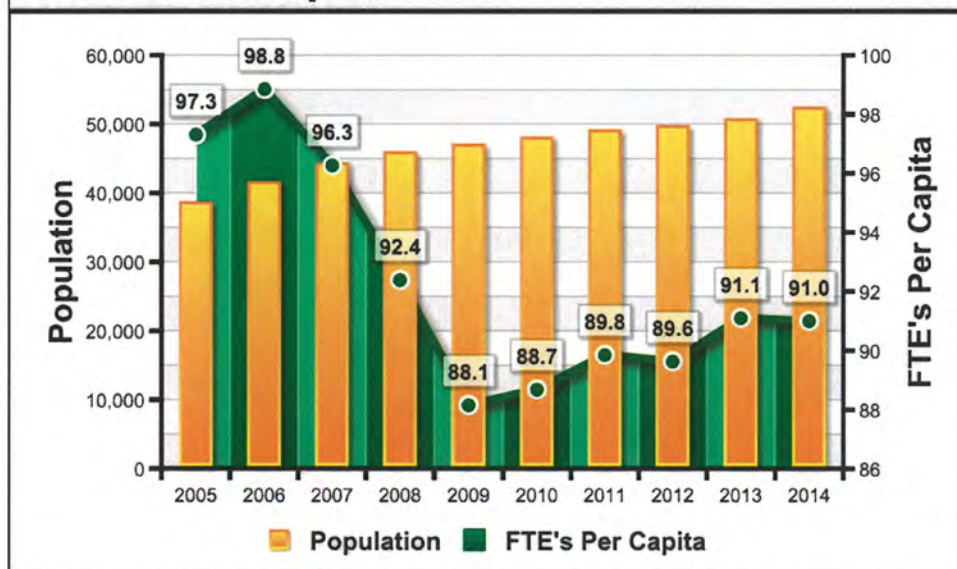
Position Updates 2013/14

Division/Dept	NEW POSITIONS	FTEs	Hire Date
Finance			
Accounting	Self Insurance Accounting Specialist	1	October 2013
Customer Care	AMI Operator (entry level)	1	October 2013
Purchasing	EAM Warehouse Worker/Buyer	1	October 2013
Facilities	Senior Maintenance Tech (for PSOTC)	1	June 2014
IT	EAM Enterprise Systems Architect	1	October 2013
IT	EAM Data Architect	1	October 2013
Fire			
Emergency Svcs	Emergency Management Coordinator	1	July 2014
Support Svcs	Fire & Life Safety Inspectors	2	September 2014
Georgetown Utility Systems (GUS)			
GUS Admin	Deputy GM for Business Operations	1	October 2013
Conservation	Home Energy Auditor	1	October 2013
Energy Svcs	Power Supply Manager	1	October 2013
Energy Svcs	Electric Apprentice Lineman	2	February 2014
Management Services			
CMO	Risk & Safety Manager	0.5	January 2014
Eco Devo	Economic Development Program Manager	0.5	October 2013
Police			
Animal Svcs	Office Assistant (PT to FT)	0.5	October 2013
Animal Svcs	Office Assistant (PT to FT)	0.5	October 2013
Animal Svcs	Kennel Attendant (3/4 to FT)	0.25	October 2013
Transportation Services			
Admin	Asst Transportation Director	1	January 2014
Stormwater	Light Equipment Operator	1	February 2014
Stormwater	Heavy Equipment Operator	1	February 2014
TOTAL NEW POSITIONS		19.25	

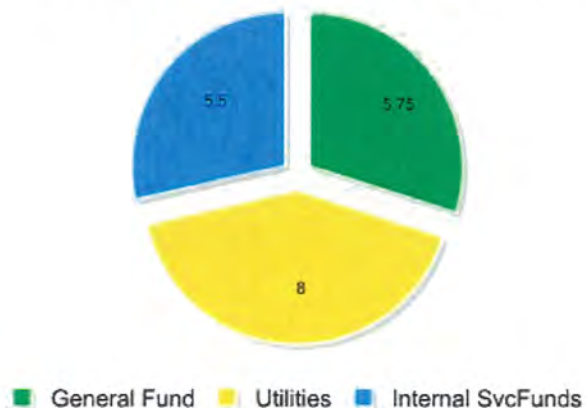
Division/Dept	UNFROZEN POSITIONS	FTEs	Hire Date
Police			
Operations	Police Officers	2	September 2014
TOTAL UNFROZEN POSITIONS		2	

Division/Dept	RECLASSSED POSITIONS	Hire Date
Transportation Services		
Airport	Business Operations Coordinator (replaces Office Assistant)	October 2013
Airport	Maintenance Coordinator (replaces 2 PT positions)	October 2013
Airport	Office Assistant moves to GUS Admin	

FTE's Per Capita



New Position Funding Sources



Service Level Improvements & Program Requests Funded in Current Year (by Division)

Division / Dept	Description	FTE	Total	1X
Downtown & Community Services				
D&CS Admin	Focus Group Funding		1,200	X
D&CS Admin	HARC Training Funds		2,500	
D&CS Admin	Certified Local Government Grant Matching Funds		12,000	X
D&CS Admin	Sidewalk Study - on General Capital Projects CIP Schedule		150,000	X
D&CS Admin	Downtown Recycling		7,000	X
D&CS Admin	Portable Stage		25,000	X
D&CS Admin	New Business Package		1,500	X
D&CS Admin	FEMA Matching Grants		15,000	X
D&CS Admin	Preservation Consultant for Historic Park Property (included in CIP \$'s)		10,000	
D&CS Admin	Home Repair Program Increase		15,000	
	TOTAL DOWNTOWN & COMMUNITY SERVICES ADMIN		\$ 239,200	
Communications	Outside Consultant - City Webpage Overhaul		100,000	X
Communications	Advertising Spots at Cinemark 14 Round Rock		14,136	
	TOTAL COMMUNICATIONS OFFICE		\$ 114,136	
CVB	Tourism Research		15,000	X
CVB	Marketing Campaign		30,000	X
CVB	Music on the Square - Summer Concert Series		4,000	
CVB	iPad Mobile App Kiosks		7,000	X
	TOTAL CVB		\$ 56,000	
Library	Arts & Culture Center & Splashpad Funding		52,500	
	TOTAL LIBRARY		\$ 52,500	
Main Street	Downtown Cooperative Advertising Program		10,000	X
Main Street Façade	Lighting Expense		60,000	X
Main Street Façade	Most Beautiful Town Square Wall Calendar Fundraiser		4,000	
	TOTAL MAIN STREET		\$ 74,000	
Parks	Vehicle GPS Tracking		5,500	
Parks	McMaster Softball Field Temporary Fencing		20,000	X
Parks	Hazardous Tree Removal		5,000	X
Parks	Parks Landscape Maintenance Contract		10,000	
Parks	TDS Bulky Waste		6,600	
Parks	Parks ISF		50,000	
Parks	Z-Lift Rental		5,000	
Rec Programs	Ballfield Maintenance		10,000	
Recreation	Marketing & Promotion of Rec Center & Programs		10,500	
	TOTAL PARKS		\$ 122,600	
TOTAL DOWNTOWN & COMMUNITY SERVICES			\$ 658,436	

Division / Dept	Description	FTE	Total	1X
Finance & Administration				
Accounting	Self Insurance Program Staff Support - Acctg Specialist (Start Date October 1, 2013)	1	69,700	
Accounting	CPA Licenses		3,000	X
	TOTAL ACCOUNTING		\$ 72,700	
Customer Care	Staff Resource Development - Cust. Care Specialists		6,000	
Customer Care	Market Research/Customer Care Demographic		3,500	
Customer Care	Call Center Software Enhancement		20,000	X
Customer Care	Additional Staffing - AMI Operator (entry level) (Start Date October 1, 2013)	1	59,999	
Customer Care	Web Portal Integration - ITMP Project		10,000	X
Customer Care	Customer Information System (selection costs only)		75,000	
	TOTAL CUSTOMER CARE		\$ 174,499	
Facilities	Senior Maintenance Tech (Start Date 6/1/2014)	1	58,325	
Facilities	Historic Building Windows Restoration		80,000	X
Facilities	Rec Center Pool Deck Grinding		20,000	X
Facilities	Fire Alarm Detection & Notification System - Parks Admin		28,500	X
Facilities	Play Scape Surveillance Cameras (included in GCP Project \$)		60,000	X
Facilities	Park Trail Surveillance Cameras		10,000	X
Facilities	HVAC Energy Management System Upgrade		27,200	X
Facilities	Rec Center Exterior Pool Expansion Joints		15,000	X
Facilities	Rec Center Gym LED Lights		18,800	X
Facilities	Airport common Area Mowing		58,500	
Facilities	Upgrade Surveillance Cameras-Various Locations		25,000	X
	TOTAL FACILITIES		\$ 401,325	
IT	Reconfigure IT Dept Cube Space for Add'l Staff		20,000	X
IT	Add 2nd IT Dept Vehicle (Ford Escape)		4,517	
IT	Transition suddenlink Public Internet Line to Fiber		27,300	
IT	Fund Additional Development Svcs for city Intranet		20,000	X
	TOTAL IT		\$ 71,817	
Vehicle Svcs	Maintenance for New Vehicles		5,180	
Vehicle Svcs	Spray Rig for Airport & Street/Transportation Dept		9,872	
Vehicle Svcs	Additional Jet/Vac Sewer Truck		378,997	
	TOTAL VEHICLE SERVICES		\$ 394,049	
TOTAL FINANCE & ADMINISTRATION		3	\$ 1,114,390	
Fire				
Emergency Svcs	Emergency Warning System (includes Blackboard Connect) - included on GCP CIP		700,000	X
Emergency Svcs	PPE Replacement		60,000	X
Emergency Svcs	Special Events		1,500	X
Emergency Svcs	Wildland		10,000	X
	TOTAL EMERGENCY SERVICES		\$ 771,500	
Support Svcs	Emergency Management (Start Date 7/1/2014)	1	53,740	X
Support Svcs	Fire & Life Safety Inspectors (Start Date 9/1/2014)	2	35,540	X
	TOTAL SUPPORT SERVICES		\$ 89,280	
TOTAL FIRE		3	\$ 860,780	

Division / Dept	Description	FTE	Total	1X
GUS				
GUS Admin	A SAFE PLACE Program Expansion		15,980	
GUS Admin	Deputy GM for Business Operations (Start Date 10/1/2013)	1	177,756	
	TOTAL GUS ADMIN		\$ 193,736	
Conservation	Conservation Cargo Trailer		7,260	X
Conservation SRF	Home Energy Auditor (Start Date October 1, 2013)	1	112,715	
	TOTAL CONSERVATION		\$ 119,975	
Electric Admin	Power Supply Manager (Start Date February 1, 2014)	1	60,115	
	TOTAL ELECTRIC ADMIN		\$ 60,115	
Energy Svcs	Asset & Light Maintenance Crew (Start Date October 1, 2013)	2	133,469	
	TOTAL ELECTRIC OPERATIONS		\$ 133,469	
Environmental Svcs	Public Drop Off Facility - Collection Station		200,000	X
Environmental Svcs	Reallocation of Expenses		(116,310)	
	TOTAL ENVIRONMENTAL SERVICES		\$ 83,690	
Inspections	Inspector Step Program		74,523	
Inspections	iPads for Field Inspectors & Monthly Fees for MyPermitNow		16,660	
	TOTAL INSPECTIONS		\$ 91,183	
Irrigation	Water Svcs Irrigation System Growth		11,787	
	TOTAL IRRIGATION		\$ 11,787	
Systems Eng	Enterprise Asset Mgmt System Implementaion		1,021,103	
Sys Eng/IT	Enterprise Asset Mgmt Implementation - IT Staff Addtiions (Start Date October 1, 2013)	2	181,665	
Sys Eng/Purch	EAM - Purchasing Staff Additions (Start Date October 1, 2013)	1	72,955	
Systems Eng.	Porsche IVR System Upgrade		20,000	X
Systems Eng.	Software Licensing		57,000	
	TOTAL SYSTEMS ENGINEERING		\$ 1,352,723	
TOTAL GUS		8	\$ 2,046,678	
Management Services				
City Council	Continuation & Maintenance of Laserfiche Program	1		
	TOTAL CITY COUNCIL		\$ -	
CMO	City-wide Organizational Development		100,000	
CMO	Risk & Safety Manager (Start Date 1/1/2014) - replaces PT position in HR	0.5	90,942	
	TOTAL CITY MANAGER'S OFFICE		\$ 190,942	
Eco Devo	Program Manager (Contract to PT Employee)	0.5	20,956	
	TOTAL ECONOMIC DEVELOPMENT		\$ 20,956	
HR	Contracts & Lease: Benefits Broker		60,000	
	TOTAL HUMAN RESOURCES		\$ 60,000	
Legal	FOIA System: Open Record Request Tracking Software		7,500	
	TOTAL LEGAL		\$ 7,500	
Planning	Development Process Improvement Audit		30,000	X
	TOTAL PLANNING		\$ 30,000	
TOTAL MANAGEMENT SERVICES		2	\$ 309,398	

Division / Dept	Description	FTE	Total	1X
Police				
Admin	PC Replacement		18,000	X
	TOTAL ADMINISTRATIVE SERVICES		\$ 18,000	
Animal Svcs	Increase PT Office Assistants & Kennel Attendant to FT (Starting October 1, 2013)	1.25	71,133	
	TOTAL ANIMAL SERVICES		\$ 71,133	
Operations	Austin Regional Intelligence Center Interlocal		7,800	
Operations	Ticket Writer Replacements & Printer		29,000	X
Operations	Stalker LIDAR Replacement		17,000	X
	TOTAL PD OPERATIONS		\$ 53,800	
TOTAL POLICE		1.25	\$ 142,933	
Transportation Services				
Admin	Public Transportation Transition to Urban Area Service (formerly CARTS)		159,500	
Admin	Asst. Transportation Director (Start Date 1/1/2014)	1	96,561	
	TOTAL TRANSPORTATION ADMIN		\$ 256,061	
Airport	Advertising		10,000	
Airport	Temporary Part Time		8,879	
Airport	Maintenance - Hangars		10,000	
Airport	Airport Staff Restructuring - no net increase in FTE count		62,131	
	TOTAL AIRPORT		\$ 91,010	
Stormwater	Drainage Crew mini-excavator		50,872	X
Stormwater	Drainage/Mowing Crew (Start Date February 1, 2014)	2	79,738	
Stormwater	Drainage Crew Dump Truck		89,827	X
Stormwater	Drainage Crew Tractor-Shedder		65,372	X
	TOTAL STORMWATER		\$ 285,809	
Streets	North Austin Avenue Sidewalk (net after grant proceeds)		125,000	X
Streets	Dry Ice Blaster - Cleaner		28,393	X
Streets	Small Tools		6,000	X
Streets	Spoils Handling		30,000	
streets	Traffic Signal Maintenance		25,000	X
Streets	Street Department Crash Truck		121,455	X
	TOTAL STREETS		\$ 335,848	
TOTAL TRANSPORTATION		3	\$ 968,728	
GRAND TOTAL SERVICE LEVEL/PROGRAM REQUESTS		20.25	\$ 6,101,343	

Internal Service Premiums

*** With Programs**

Department	Facilities Maintenance	Fleet	Information Services	Joint Services	General
General Fund					
Transportation Administration	-	-	9,308	-	-
Streets	-	211,409	85,005	-	-
Planning	16,529	4,296	40,831	-	-
Inspection Services	20,936	36,978	52,546	-	-
Code Enforcement	8,264	21,566	25,192	-	-
Municipal Court	20,880	-	28,744	-	-
Fire Services Administration	277,810	-	28,656	-	-
Fire Operations	-	179,648	401,188	-	-
Environmental Services	-	-	5,255	-	-
City Manager's Office	43,119	10,613	25,519	-	-
General Government	26,290	-	-	2,717,043	-
City Council	36,152	-	15,311	-	-
Communications	-	-	10,208	-	-
Downtown & Comm Services Admin	4,407	-	17,381	-	-
Parks	160,056	187,349	99,853	-	-
Recreation	514,818	25,461	99,319	-	-
Library	202,078	8,930	94,353	-	-
Police Administration	128,670	333,009	642,398	-	-
Animal Services	50,280	17,281	37,788	-	-
Economic Development & Tourism SRF					
Convention & Visitors Bureau	36,718	-	17,381	-	-
Facilities Maintenance Fund					
Facilities Maintenance	-	39,147	28,744	-	-
Fleet Management Fund					
Vehicle Service Center	4,394	51,907	38,325	-	-
Joint Services Fund					
Economic Development	15,882	-	10,208	-	-
Main Street	-	-	4,966	-	-
GUS Administration	107,211	4,827	31,528	-	-
Systems Engineering	-	48,069	105,092	-	-
Finance Administration	35,167	-	28,744	-	-
Accounting	-	-	38,325	-	-
Purchasing	35,950	16,487	33,534	-	-
Utility Office	38,177	17,037	86,231	-	-
Environmental & Conservation Services	-	13,779	15,764	-	-
Human Resources	22,252	-	30,623	-	-
Legal	12,918	-	20,415	-	-

Internal Service Premiums

* With Programs

Department	Facilities Maintenance	Fleet	Information Services	Joint Services	General
Information Services Fund					
Information Resources	45,685	9,012	43,116	-	-
GIS	-	-	19,163	-	-
Electric Fund					
Electric Administration	14,000	617,402	281,122	3,734,952	889,957
Water Services Fund					
Administration	-	470,483	170,776	3,296,911	393,360
Stormwater Drainage Fund					
Stormwater Drainage	-	125,232	23,269	767,606	114,514
Airport Fund					
Airport Operations	115,478	25,790	9,308	48,225	92,997
Total	1,994,121	2,475,712	2,755,489	10,564,737 *	1,490,828 **

* Excludes intergovernmental charges to GTEC of \$26,074

** Excludes intergovernmental charges to GTEC of \$201,804

Internal Service Fund premiums include:

Facilities Maintenance

- ▶ Contracts and repairs for buildings and grounds are charged to departments based on actual usage and charges.

Fleet

- ▶ Vehicle lease fees are charged to departments based on actual replacement costs. Maintenance fees are charged based on each department's prior year actual usage.

Information Technology

- ▶ Computer and software lease fees are charged to departments based on replacement costs and estimated usage.

Joint Services and General (nondepartment)

- ▶ Fees are charged to funds receiving administrative services from another fund based on a reasonable, rational basis. The following factors are used as applicable.
 - ▶ relative revenues
 - ▶ relative personnel
 - ▶ number of utility accounts
 - ▶ number of work orders
 - ▶ number of requisitions

Transfers Between Funds

		TRANSFERS TO										
		General Fund	Gen Cap Projects	SRF	Fleet	Facilities	Joint Services	Information Technology	Stormwater Drainage	Airport	Water	Total Out:
TRANSFERS FROM	General Fund		200,000	84,638	28,812			8,436				321,886
	Gen Cap Projects			955,000	1,436,000					131,000		2,522,000
	SRF	95,244		146,000	347,313	9,400		13,900				611,857
	Facilities		170,000		35,000			800				205,800
	Joint Services	1,500			35,595			4,060				41,155
	Electric	4,264,335			38,500		79,990	41,600			69,108	4,493,533
	Water Services	2,201,915			370,393		77,408	250,215				2,899,931
	Airport						3,660	1,500	22,035			27,195
	Stormwater Drainage	170,742					16,392					187,134
	Total In:	6,733,736	370,000	1,185,638	2,291,613	9,400	177,450	320,511	22,035	131,000	69,108	11,310,491

Interfund transfers include:

Dividend to General Fund:

- ▶ Per the City's Fiscal and Budgetary Policy, utility operations transfer seven percent of its gross billings for utility services to the General Fund as a payment of the profits of the fund or a return on investment. The total return on investment transfer to the General Fund is \$6,211,992 in 2013/14.

Other Transfers:

- ▶ Other transfers include grant matching, fire hydrant testing, and equipment purchases to other funds.

General Fund Five Year Projections

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18
Beginning Fund Balance	9,517,784	10,946,181	9,057,554	9,343,627	9,541,835
Revenues					
Property Taxes	9,717,695	10,965,809	13,231,161	14,119,032	16,238,257
Sales Tax	9,737,500	10,177,536	11,127,344	11,694,257	12,288,710
Sanitation Revenues	6,308,373	6,476,795	6,650,607	6,829,981	7,015,095
Interest	25,000	30,000	35,000	40,000	45,000
Administrative Charges	1,740,429	1,664,228	1,697,513	1,731,463	1,766,092
All Other Revenue	15,476,513	11,098,424	11,145,152	11,311,788	11,493,722
Return on Investment	6,211,992	6,540,444	6,803,771	7,166,787	7,334,358
Transfers In	521,744	473,744	473,000	473,000	473,000
Total Revenues	49,739,246	47,426,980	51,163,548	53,366,308	56,654,235
Expenses					
Transportation	5,040,397	4,634,199	4,555,765	4,816,141	4,915,566
Community Development	0	0	0	0	0
Finance and Administration	539,242	539,242	553,312	567,828	583,057
Fire Department	9,673,459	10,203,206	10,662,479	11,210,520	12,218,512
Management Services	3,265,008	3,315,314	3,489,962	3,644,272	3,859,144
Community Services	8,549,428	8,653,171	8,966,109	9,324,506	9,941,533
Police Department	11,806,960	12,649,208	13,024,509	13,629,319	13,974,213
Georgetown Utility Systems	6,396,021	6,604,857	6,807,008	7,102,217	7,284,787
Administrative Expense	2,756,636	2,694,442	2,748,331	2,803,297	2,859,363
Transfers Out	283,698	21,967	70,000	70,000	70,000
Total Expenses	48,310,849	49,315,607	50,877,475	53,168,101	55,706,176
Ending Fund Balance	10,946,181	9,057,554	9,343,627	9,541,835	10,489,893
Contingency	8,831,972	9,057,554	9,343,627	9,541,835	10,489,893
Available Fund Balance	2,114,210	0	0	0	0
Fund Balance as a Percent of Expenses	4.38%	0.00%	0.00%	0.00%	0.00%
Effective Tax rate					
Debt Service	0.22353	0.22391	0.23268	0.24745	0.24271
Operations & Maint.	0.21597	0.23583	0.28056	0.28411	0.32282
Total	0.43950	0.45974	0.51324	0.53156	0.56553

Water Services Fund Five Year Projections

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18
Beginning Fund Balance	18,031,198	17,064,630	13,294,253	7,683,469	4,461,668
Primary Revenues					
Water Services	24,344,497	24,698,634	27,927,307	35,302,307	45,683,760
Other					
Water	1,826,000	1,926,000	1,973,250	2,021,918	2,072,045
Wastewater	870,500	865,500	886,350	907,826	929,945
Irrigation	0	0	0	0	0
Total Primary Revenue	27,040,997	27,490,134	30,786,907	38,232,050	48,685,750
Primary Expenses					
Contracts	3,951,126	3,951,126	4,048,159	4,147,672	4,249,732
Water	11,636,690	11,861,736	12,392,145	12,778,275	13,248,415
Wastewater	2,591,959	2,611,959	2,683,223	2,756,624	2,832,228
Irrigation	181,775	181,775	190,864	200,407	210,427
CIP Expense	10,437,000	15,527,500	20,165,000	16,198,000	31,265,000
Total Primary Expenses	28,798,550	34,134,096	39,479,390	36,080,978	51,805,803
Other Revenue					
SIP Fees	634,250	634,250	253,700	0	0
Other	169,108	171,908	171,908	171,908	171,908
Bond Revenue	6,810,000	9,088,000	9,121,000	1,631,000	9,059,000
Total Other Revenue	7,613,358	9,894,158	9,546,608	1,802,908	9,230,908
Other Expenses					
Transfer Out	2,892,728	2,501,940	1,994,911	2,021,161	2,047,863
CAFR Adjustment	0	0	0	0	0
Debt Service	3,929,645	4,518,632	4,469,998	5,154,619	5,320,227
Total Other Expenses	6,822,373	7,020,572	6,464,909	7,175,781	7,368,090
Ending Fund Balance	17,064,630	13,294,253	7,683,469	4,461,668	3,204,434
Contingency	4,566,000	4,566,000	4,566,000	4,566,000	4,566,000

The projections assume no water or wastewater retail rate increases through the five year horizon. Rates, capital improvements and system operations are reviewed as part of the annual budget planning process. Strategies for any identified potential shortfalls will be implemented as needed to eliminate the deficits.

Electric Fund Five Year Projections

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18
Beginning Fund Balance	10,819,497	10,392,152	9,691,856	8,007,292	8,495,521
Primary Revenues					
Electric Services	59,577,112	65,770,308	70,822,577	75,730,414	78,695,487
Other	1,405,000	1,360,000	1,381,300	1,403,239	1,425,836
Total Primary Revenues	60,982,112	67,130,308	72,203,877	77,133,653	80,121,323
Primary Expenses					
Contracts	35,006,030	40,074,395	44,542,530	47,554,635	49,738,346
Operations	14,383,687	14,608,155	14,969,103	15,271,859	15,654,635
Franchise Fees	1,746,000	1,798,380	1,852,332	1,907,901	1,965,138
CIP Expense	7,450,400	7,008,400	7,160,000	4,015,000	3,995,000
Total Primary Expenses	58,586,117	63,489,330	68,523,964	68,749,395	71,353,119
Other Revenue					
Interest	60,000	60,000	60,000	60,000	60,000
Other	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000
Bond Revenue	3,765,000	3,090,000	2,100,000	0	0
Total Other Revenue	4,855,000	4,180,000	3,190,000	1,090,000	1,090,000
Other Expenses					
Transfer Out	4,493,530	4,725,674	4,708,860	4,845,626	4,986,495
CAFR Adjustment	0	0	0	0	0
Debt Service	3,184,810	3,795,600	3,845,616	4,140,403	4,145,376
Total Other Expenses	7,678,340	8,521,274	8,554,476	8,986,029	9,131,871
Ending Fund Balance	10,392,152	9,691,856	8,007,292	8,495,521	9,221,853
Contingency	3,525,000	3,525,000	3,525,000	3,525,000	3,525,000

The projections assume no retail electric rate increases through the fiveyear horizon. Rates, purchased power costs and system operations are reviewed as part of the annual budget planning process. Strategies for any identified potential shortfalls will be implemented over time to mitigate the potential deficit.

Utility Rate Schedule

Electric Rates (effective on billings after 01/05/08) Solar Rate updated 12/20/11

All Customers

Power Cost Adjustment	Variable -0.0030 per kWh 10/15/12	
Residential Sales Tax	Inside City Limits: 2.00% of total electric charges	
	Outside City Limits: None	
Commercial Sales Tax	Inside City Limits: 8.25% of total electric charges	
	Outside City Limits: 6.25% of total electric charges	

Energy Conservation

Residential	\$1.00 per month	
Small Commercial	\$1.00 per month	01/01/11

Residential Services

Customer Charge:	\$6.00 per month	
Energy Charge:	\$0.1046 per kWh	

Small General Services

Customer Charge:	\$12.00 per month	
Energy Charge:	\$0.1020 per kWh	

Wind Services

Customer Charge:	\$20.00 per month	
Energy Charge:	\$0.1045 per kWh	01/05/10
	No fuel factor	

Solar Services

Res Customer Charge:	\$6.00 per month	
Com Customer Charge:	\$0.00 per month	
Energy Charge:	\$0.05251- per kWh	12/20/11

School Services

Customer Charge:	\$12.00 per month	
Energy Charge:	\$0.1146 per kWh	

Municipal Services

Customer Charge:	\$12.00 per month	
Energy Charge:	\$0.0939 per kWh	04/27/12

Large General Services

Customer Charge:	\$20.00 per month	
Demand Charge: 50KW	\$7.45 per kW, but not less than \$372.50	
Energy Charge:	\$0.0722 per kWh	
Minimum Bill:	\$392.50	

Industrial

Customer Charge:	\$50.00 per month	
Demand Charge: 500KW	\$6.30 per kW, but not less than \$3,150.00 per month	
Energy Charge:	\$0.0712 per kWh	
Minimum Bill:	\$3,200.00	

Large Industrial Services

Customer Charge:	\$100.00 per month	
Demand Charge: 2000KW	\$5.30 per kW, but not less than \$10,600.00	
Energy Charge:	\$0.0697 per kWh	
Minimum Bill:	\$10,700.00	

HIGH PRESSURE SODIUM LIGHTING SERVICE

Municipal Service

Customer Charge:	\$12.00 per month
Energy Charge:	\$0.0939 per kWh
Minimum Bill:	\$12.00

Municipal Street Light Service

100 Watt HPL	\$4.75 (35 kWh)*
200 Watt HPL	\$8.66 (71 kWh)*
250 Watt HPL	\$10.36 (86 kWh)*
400 Watt HPL	\$16.12(137 kWh)*

Retail Street Light Service

100 Watt HPL	\$5.05 (35 kWh)*
200 Watt HPL	\$9.36 (71 kWh)*
250 Watt HPL	\$11.16 (86 kWh)*
400 Watt HPL	\$17.42 (137 kWh)*

High Pressure Sodium Lighting

100 Watt HPL	\$8.05 (35 kWh)*
200 Watt HPL	\$13.81 (71 kWh)*
250 Watt HPL	\$15.81 (86 kWh)*
400 Watt HPL	\$22.27 (137 kWh)*

*Includes applicable Power Cost Adjustment (PCA)

Utility Rate Schedule

Water Rates (effective 01/01/13)

	<u>Customer Charge</u>			
	<u>Inside City</u>	<u>Outside City</u>	<u>Medicaid In</u>	<u>Medicaid Out</u>
5/8inch meter	\$ 16.50	\$ 21.80	\$ 13.20	\$ 17.44
3/4 inch meter	\$ 18.50	\$ 23.80	\$ 14.80	\$ 19.04
1 inch meter	\$ 30.90	\$ 39.75		
1 1/2 inch meter	\$ 61.61	\$ 79.25		
2 inch meter	\$ 98.61	\$ 126.85		
3 inch meter	\$ 197.40	\$ 253.95		
4 inch meter	\$ 308.40	\$ 396.75		
6 inch meter	\$ 616.61	\$ 793.25		
8 inch meter	\$ 986.61	\$ 1,269.25		
Cost per 1,000 gallons:	\$2.25	\$2.60		

Conservation Water Rates

Residential and small commercial Only - Effective on Billings June 1 – October 31 and any other billing periods if authorized by the City based upon drought conditions and water demand.

	<u>Inside City</u> <u>Per 1,000 gallons</u>	<u>Outside City</u> <u>Per 1,000 gallons</u>
0 to 18,000 gall	\$ 2.25	\$ 2.60
19,000 through 29,000 gall (11)	\$ 3.00	\$ 3.35
30,000 through 39,000 gall (10)	\$ 4.50	\$ 4.85
40,000 through 74,000 gall (35)	\$ 6.00	\$ 6.35
Over 74,000 gall	\$ 7.50	\$ 7.85

Non-Potable Water Rates

Cost per 1,000 gallons \$1.05

Chisholm Trail SUD (effective 09/27/2011)

CHW	Chisholm Trl Water/base	Base	\$18,695.06	Rate	\$ 0.312	
CTW	Chisholm Trl Water	Base	\$ 0.00	Rate	\$ 0.312	
CWS	Chisholm Trl wholesale water	Base	\$ 355.31	Rate	\$ 1.50	06/01/2012

Utility Rate Schedule

Wastewater Rates (effective 4/1/07)

Residential

Small Commercial: single water meter no larger than $\frac{3}{4}$ inch and serves only one unit, a single sewer line, no larger than four inches, ten plumbing fixtures.

Net Monthly Rate:

Flat Rate Inside City Limits:	\$ 29.25 per month
Medicaid Inside City Limits:	\$ 23.40 per month
Flat Rate Outside City Limits:	\$ 33.60 per month
Medicaid Outside City Limits:	\$ 26.88 per month

Low income residential discount: 20% below current flat rate for qualifying households

Commercial: line six inches or smaller.

Net Monthly Rate:

a. Inside City Limits	
1. Customer Charge:	\$ 44.25 per month
2. Volumetric Charge*:	\$ 2.35 per 1,000 gallons
b. Outside City Limits	
1. Customer Charge:	\$ 50.90 per month
2. Volumetric Charge*:	\$ 2.70 per 1,000 gallons

High Strength Commercial: restaurant, bakery, deli or any other location where wastewater effluent BOD exceeds 250 mg/l (250 parts per million)

Net Monthly Rate:

a. Inside City Limits	
1. Customer Charge:	\$ 44.25 per month
2. Volumetric Charge*:	\$ 3.70 per 1,000 gallons
b. Outside City Limits	
1. Customer Charge:	\$ 50.90 per month
2. Volumetric Charge*:	\$ 4.30 per 1,000 gallons

Large Commercial: line eight inches or larger.

Net Monthly Rate

a. Inside City Limits	
1. Customer Charge:	\$ 78.60 per month
2. Volumetric Charge*:	\$ 2.35 per 1,000 gallons
b. Outside City Limits	
1. Customer Charge:	\$ 90.40 per month
2. Volumetric Charge*:	\$ 2.70 per 1,000 gallons

Multifamily: apartment complexes, condominiums, residential housing with more than two individual dwelling units per water meter.

Net Monthly Rate:

a. Inside City Limits	
1. Customer Charge:	\$105.15 per month
2. Volumetric Charge*:	\$ 2.35 per 1,000 gallons
b. Outside City Limits	
1. Customer Charge:	\$120.90 per month
2. Volumetric Charge*:	\$ 2.70 per 1,000 gallons

*The volumetric charges are calculated using the actual water consumption billed per month.

Utility Rate Schedule

Solid Waste Disposal Rates (effective 10/01/12) (Commercial billing after 11/01/12) (Residential billing after 12/01/12)

Customers inside the city limits will incur a monthly solid waste fee. Customers outside the city limits can elect an independent solid waste provider or elect City contracted service.

Sales Tax on Garbage Service: Residential and Commercial
Inside City Limits: 8.25%
Outside City Limits: 6.25%

Residential Rate: Inside City Limits \$16.00 (includes recycling)
Outside City Limits : \$22.00 (with Georgetown utilities)

Trash Service: Year 1 – 10/12-10/13 Cart plus 2 bags
Year 2 – 10/13-10/14 Cart plus 1 bag
Year 3 – 10/14-10/15 Cart only

Extra Cart – Trash or recycle \$ 8.00
Additional Yard Trimming - sticker \$ 5.00 bag tag

Additional Bulky Waste Collection - \$ each \$25.00
Oversized Bulky Waste Collection – per CY \$25.00

Cart size change 1st Cart exchange fee No charge
2nd and subsequent cart \$30.00 each

Commercial Solid Waste Services

<u>90 gal</u>	<u>Pickups per week</u>				
# Carts	1	2	3	4	5
1	\$ 23.00	\$ 46.00	\$ 69.00	\$ 92.00	\$115.00
2	\$ 46.00	\$ 92.00	\$138.00	\$184.00	\$230.00
3	\$ 69.00	\$138.00	\$207.00	\$276.00	\$345.00
4	\$ 92.00	\$184.00	\$276.00	\$368.00	\$460.00
5	\$115.00	\$230.00	\$345.00	\$460.00	\$575.00

No Discount for Multiple Carts

Commercial Containers

Size	1	2	3	4	5	6	7
2yd	\$ 59.00	\$115.00	\$173.00	\$230.00	\$288.00	\$345.00	\$474.00
3yd	\$ 69.00	\$127.00	\$187.00	\$245.00	\$304.00	\$363.00	\$492.00
4yd	\$ 81.00	\$155.00	\$226.00	\$298.00	\$370.00	\$442.00	\$574.00
6yd	\$102.00	\$193.00	\$285.00	\$377.00	\$469.00	\$561.00	\$755.00
8yd	\$120.00	\$225.00	\$331.00	\$435.00	\$541.00	\$646.00	\$901.00
10yd	\$143.00	\$268.00	\$394.00	\$518.00	\$643.00	\$769.00	\$1,063.00

Commercial – Additional Services

Locking device – installation	\$ 85.00 one-time charge
Locking device	\$ 20.00 per month
Casters for non-residential containers	\$ 30.00 per month

Unscheduled extra pickups

Commercial Containers	2yd	3yd	4yd	6yd	8yd	10yd
One-time Charges	\$46.00	\$58.00	\$64.00	\$59.00	\$75.00	\$98.00

Public Disposal Fees at the Collection Station

Collection Station Rates are set by TDS.

These fees will be set based on a combination of cubic yardage and tonnage fees as set by TDS.

Freon Removal	\$21.00 each appliance
Disposal of Dead animals – under 100 lbs.	\$40.00 each

Sales taxes: Sales taxes, where applicable, will be charged to the customer in addition to the above rates and adjustments.

Replacement of City-provided sanitation containers three or more times in a calendar year, may incur a replacement fee equal to the cost incurred by the Contractor. Such fee will be billed to the Customer's utility account as a one-time charge.

Utility Rate Schedule

Utility Deposit Requirements and Service Charges

- ☒ Residential Deposit - \$150.00 (cash, check or credit card); Will be waived with qualifying 12- month letter of credit.
- ☒ Non-Residential Deposit - 1/6 Estimated Annual Bill. May substitute a Letter of Credit from a bank or surety bond. Will waive with a qualifying 36-month letter of credit.
- ☒ Meter Tampering Fee - \$100.00 per incident
- ☒ Payment Plan Administration Fee - \$20.00
- ☒ Late Payment - 10%
- ☒ Insufficient Check Charge - \$30.00
- ☒ Disconnect Service Charge for Delinquent Bill or Insufficient Check - \$30.00
- ☒ After Hours Reconnect Fee - \$50.00 (additional)
- ☒ Meter Reread Charge at Customer's Request - \$10.00
- ☒ Temporary Service (5 days) - \$60.00
- ☒ New or Transfer Account Charge - \$30.00 plus \$50.00 during non-business hours or same day connections
- ☒ Meter Test - At Cost
- ☒ Credit Cards: Discover, VISA and MasterCard accepted
- ☒ Online payments accepted (<http://www.georgetown.org/departments/billing/payments.php>)

ORDINANCE NUMBER 2013-33

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF GEORGETOWN FOR THE TAX YEAR 2013; 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 6, 2013 and August 13, 2013; and

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

WHEREAS, the City Council finds it necessary to levy taxes for the 2013/14 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 revenue to fund new voter-approved bonds; and

WHEREAS, THIS TAX RATE WILL REDUCE TAXES TO FUND MAINTENANCE AND OPERATIONS BY \$225,000 LESS THAN LAST YEAR,

and

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. The City Council hereby finds that this ordinance complies with the Vision Statement of the City of Georgetown 2030 Comprehensive Plan.

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 year 2013, (including, without limitation, certifications, notices, submittals, and public hearings) as required by law have been complied with.

Ordinance No. 2013-33
Description: Levy Tax Rate for Tax Year 2013
Date Approved: September 10, 2013

Page 1 of 2

SECTION 3. The City Council does hereby levy and adopt the tax rate on \$100 valuation for the tax year 2013 as follows:

\$0.21597 for the purpose of maintenance and operation
\$0.22353 for the principal and interest on debt of this city

\$0.43950 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.

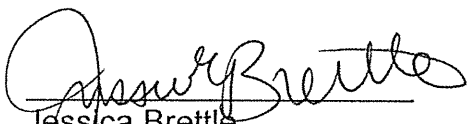
SECTION 5. This Ordinance shall become effective upon adoption of its second and final reading by the City Council of the City of Georgetown, Texas.

PASSED AND APPROVED on First Reading on the 27th day of August, 2013.

PASSED AND APPROVED on Second Reading on the 10th day of September, 2013.

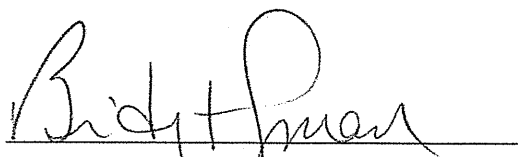
ATTEST:

THE CITY OF GEORGETOWN:


Jessica Brettle
City Secretary


By: George Garver
Mayor

APPROVED AS TO FORM:


Bridget Chapman
City Attorney

Ordinance No. 2013-33
Description: Levy Tax Rate for Tax Year 2013
Date Approved: September 10, 2013

Page 2 of 2

ORDINANCE NO. 2013-34

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014, 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 Charter of the City of Georgetown, Texas, was amended by vote of the people in April, 1986 such that comprehensive planning was established as a continuous and ongoing governmental function; and

WHEREAS, in February 2008, the City Council adopted the Georgetown 2030 Plan as the City's comprehensive planning guide; and

WHEREAS, the Annual Budget is in compliance with the Vision Statement of the 2030 Plan, as well as, furthers the implementation of goals and objectives included in the Plan; and

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 City Manager's 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 27, 2013, 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. The City Council hereby finds that this ordinance complies with the Vision Statement of the City of Georgetown 2030 Comprehensive Plan.

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, 2013, and ending September 30, 2014, 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 – Budget 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:

<u>Fund</u>	<u>Appropriations</u>
Airport Fund	\$ 3,409,686
General Debt Service	11,177,897
Electric Funds	66,045,387
Facilities Maintenance Fund	2,405,312
Fleet Management Fund	5,317,486
General Capital Projects	25,122,277
General Fund	48,002,988
Information Services Fund	3,238,338
Joint Services Fund	11,065,776
Special Revenue Funds	5,612,935
Stormwater Drainage Fund	3,251,205
Water Services Fund	<u>36,039,130</u>
Total for 2013/14	<u>\$220,688,417</u>

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.

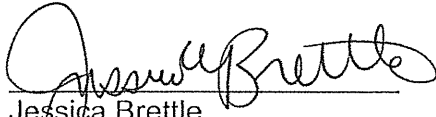
SECTION 7. If any provision of this Ordinance or application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the other provisions, or application thereof, of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are hereby declared to be severable.

SECTION 8. 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.

PASSED AND APPROVED on First Reading on the 27th day of August, 2013.

PASSED AND APPROVED on Second Reading on the 10th day of September, 2013.

ATTEST:


Jessica Brettle
City Secretary

THE CITY OF GEORGETOWN:


By: George Garver
Mayor

APPROVED AS TO FORM:


Bridget Chapman
City Attorney

ORDINANCE NUMBER 2013-35

AN ORDINANCE AMENDING CITY OF GEORGETOWN, CODE OF ORDINANCES § 2.08.010 ADMINISTRATIVE DIVISIONS AND DEPARTMENTS; PROVIDING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City Council has reviewed the proposed 2013/14 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 § 2.08.010 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. The City Council hereby finds that this ordinance complies with the Vision Statement of the City of Georgetown 2030 Comprehensive Plan.

SECTION 2. The City of Georgetown Code of Ordinances, Chapter 2, Administration, § 2.08.010, Administrative Divisions and Departments, is hereby amended to read as follows:

§ 2.08.010. Administrative Divisions and Departments.

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

Downtown & Community Services Division:

Administration to include: Downtown and Historic Planning / Housing / CDBG Grant

Administration /Home Repair

Convention & Visitors Bureau /Tourism / Main Street

Parks

Public Library

Recreation

Public Communication

Ordinance No. 2013-35
Description: Amending Administrative Divisions and Departments
Date Approved: September 10, 2013

Page 1 of 3

Georgetown Utility Systems Division:

Administration
Energy Services (Electric)
Environmental Services
Inspection Services
Systems Engineering
Water Services (Wastewater & Water)

Finance and Administration Division:

Administration
Accounting
Facilities Maintenance (including Internal Service Fund)
Vehicle Service Center & Fleet Management (including Internal Service Fund)
Information Technology Operations (including Internal Service Fund)
Geographic Information Systems (GIS)
Municipal Court
Purchasing
Customer Care

Fire Division:

Support Services
Emergency Services / Fire Inspections

Management Services Division:

City Council / City Secretary's Office
City Manager's Office
Economic Development Administration
Legal Services
Human Resources
Planning
General Government Contracts

Police Division:

Administrative Services Bureau
Animal Services Department
Code Enforcement
Operations Bureau

Transportation Services Division:

Administration
Airport
Stormwater Drainage
Streets Department

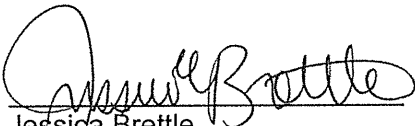
SECTION 3. In the event any section, paragraph, subdivision, clause, phrase, provision sentence or part of this ordinance or the application of same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional, by a court of competent jurisdiction, it shall not affect, 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, 2013 with adoption of the 2013/14 Annual Budget by the City Council of the City of Georgetown, Texas.

PASSED AND APPROVED on First Reading on the 27th day of August, 2013.


PASSED AND APPROVED on Second Reading on the 10th day of September, 2013.

ATTEST:



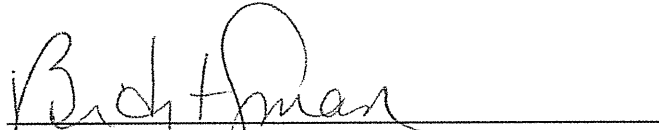
Jessica Brettle
City Secretary

THE CITY OF GEORGETOWN:



By: George Garver
Mayor

APPROVED AS TO FORM:



Bridget Chapman
City Attorney

Ordinance No. 2013-35
Description: Amending Administrative Divisions and Departments
Date Approved: September 10, 2013

Page 3 of 3

RESOLUTION NO. 091013-L

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS,
ACCEPTING THE PROPOSED 2013/14 BUDGET FOR THE GEORGETOWN
ECONOMIC DEVELOPMENT CORPORATION (GEDCO).

WHEREAS, the City is required by State Law, the Bylaws of the Georgetown Economic Development Corporation (GEDCO), previously established pursuant to Vernon's Rev. Civ. Stat. Ann., Article 5190.6 Section 4(A) to approve an annual budget; and

WHEREAS, the appropriations were approved by the GEDCO 4A Board on July 15, 2013; and

WHEREAS, the budget is for the fiscal year beginning October 1, 2013 and ending September 30, 2014;

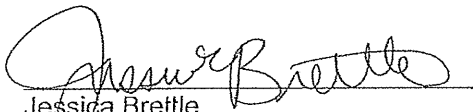
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, THAT:

SECTION 1. The facts and recitations contained in the preamble of this resolution 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. The City Council hereby finds that this resolution complies with the Vision Statement of the City of Georgetown 2030 Comprehensive Plan.

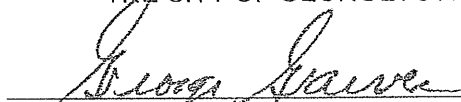
SECTION 2. The City Council of the City of Georgetown hereby accepts the proposed 2013/14 budget of the Georgetown Economic Development Corporation (GEDCO) for the twelve month period beginning October 1, 2013 and ending September 30, 2014 in accordance with State Law and the GEDCO Bylaws.

RESOLVED this 10TH day of September, 2014.

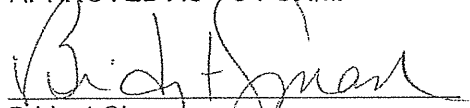
ATTEST:


Jessica Brettle
City Secretary

THE CITY OF GEORGETOWN:


By: George Garver
Mayor

APPROVED AS TO FORM:


Bridget Chapman
City Attorney

A Component Unit of the City of Georgetown
Georgetown Economic Development Corporation
(GEDCO) Budget

(Adopted by GEDCO Board July 15, 2013)
(Approved by City Council September 10, 2013)

GEDCO Sales Tax Revenue (1/8)	\$ 1,137,500
Bond Proceeds	2,587,500
Interest Income	7,500
Lease Revenue	48,000
Total Revenue	3,780,500
<i>Less:</i>	
Interlocal Agreement	83,100
Supplies	300
Legal	7,500
Travel & Training	800
Miscellaneous Expenses	1,000
Bond Issuance Costs	87,500
Loan Repayment - (Citicorp)	100,000
Economic Development Projects (Unidentified)	2,150,863
Existing Commitments :	
Airborn	66,316
Texas Life Sciences CC - Difusion Technologies, Inc.	150,000
Summit @ Rivery (Pending)	2,500,000
Total Operating Expense	5,147,379
Annual Excess Revenues	\$ (1,366,879)
Fund Balance:	
Beginning Fund Balance - Projected	1,651,254
+/- Annual Excess Revenues	(1,366,879)
<i>Less:</i>	
Contingency Reserves (= 25% Revenue)	284,375
Ending Unreserved Fund Balance	\$ -

RESOLUTION NO. 091013-J

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, ACCEPTING THE 2013/14 PROPOSED PROJECT LIST OF THE GEORGETOWN TRANSPORTATION ENHANCEMENT CORPORATION (GTEC), AND APPROVING THE 2013/14 GTEC BUDGET,

WHEREAS, the City is required by State Law, the Amended Articles of Incorporation, and the Bylaws of the Georgetown Transportation Enhancement Corporation (GTEC), previously established pursuant to Vernon's Rev. Civ. Stat. Ann., Article 5190.6 Section 4(B) to approve GTEC's annual operating budget; and

WHEREAS, projects identified in the 2013/14 Project List are incorporated into the annual budget of GTEC, and

WHEREAS, a public hearing on the projects proposed by GTEC was held on August 21, 2013,

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

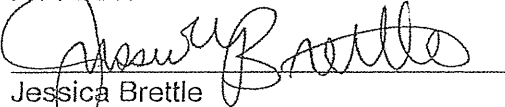
SECTION 1. The facts and recitations contained in the preamble of this resolution are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim. The City Council hereby finds that this resolution complies with the Vision Statement of the City of Georgetown 2030 Comprehensive Plan.

SECTION 2. The City Council of the City of Georgetown hereby accepts the proposed project list included in the 2013/14 Georgetown Transportation Enhancement Corporation (GTEC) budget as approved by the GTEC Board on July 17, 2013.

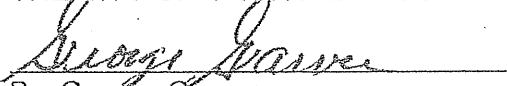
SECTION 3. Budgetary expenses, such as administrative and non-project specific expenses may be expended on or after the date of this resolution.

RESOLVED this 10th day of September, 2013.

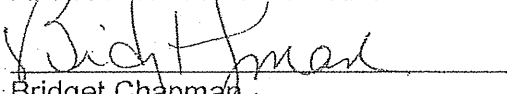
ATTEST:


Jessica Brettle
City Secretary

THE CITY OF GEORGETOWN:


By: George Garver
Mayor

APPROVED AS TO FORM:


Bridget Chapman
Acting City Attorney

A Component Unit of the City of Georgetown
Georgetown Transportation Enhancement Corporation
(GTEC) Budget

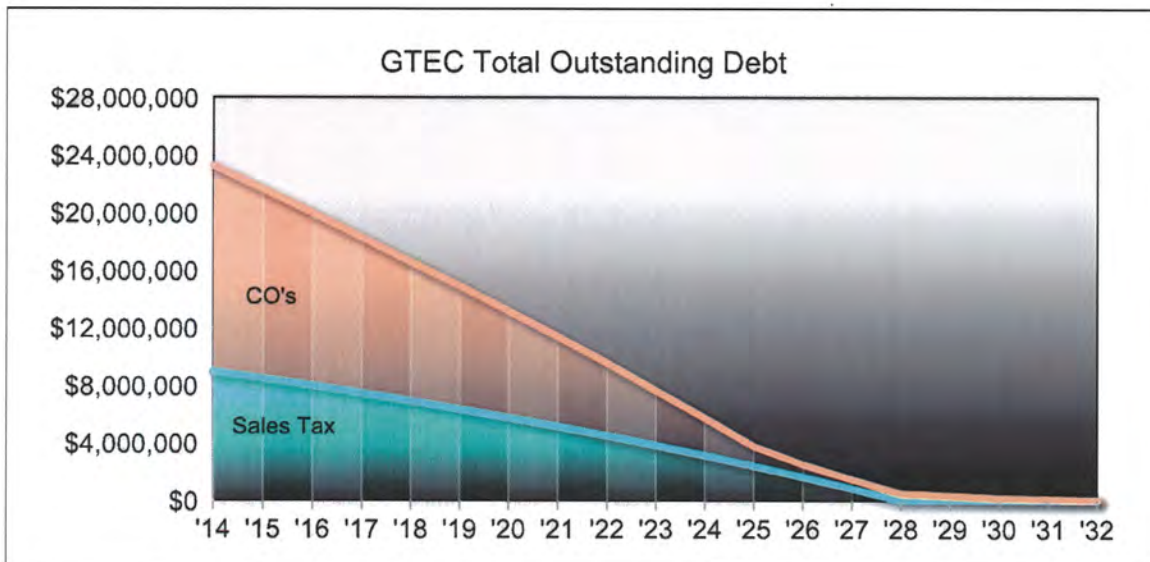
(Adopted by GTEC Board July 17, 2013)
(Approved by City Council September 10, 2013)

Beginning Fund Balance		\$4,364,130
Revenue:		
Sales Tax Revenue	4,550,000	
Interest	15,000	
PID Assessment	500,000	
Bond Proceeds	831,000	
Total Revenue		5,896,000
Expense:		
Interlocal Agreement (Indirect Costs)	72,000	
Direct Cost Allocation	244,963	
Administrative Expense & Supplies	28,000	
Bond Issuance cost	6,000	
Subtotal - Operating Expense		350,963
Debt Service		2,709,518
<i>Transportation Improvement Program</i>		
QQ FM971/Northwest (Washam over IH35)	535,000	
14B SH 29 Bypass (SH 29 to RR2243)	1,500,000	
14A Wolf Ranch Pkwy Extension (DB Wood)	65,000	
QQ2 NB Frontage Rd	300,000	
Subtotal - Transportation Improvement Program		2,400,000
<i>Economic Development Projects</i>		
Snead Drive Improvements	825,100	
Projects to be determined	1,137,500	
Subtotal - Transportation Improvement Program		1,962,600
Total Expense		7,423,081
Available Fund Balance		\$2,837,049
Reserves:		
Contingency		1,262,500
Available Working Capital		\$1,574,549

A Component Unit of the City of Georgetown
Georgetown Transportation Enhancement Corporation

Outstanding Debt Summary 2013/14

	Outstanding 9/30/13 Debt Principal	13/14 Principal Reduction	Estimated 2014 New Debt	Estimated 9/30/14 Outstanding Debt
Georgetown Transportation Enhancement Corporation:				
Self Supported	14,300,753	(1,157,374)	-	13,143,379
Sales Tax Supported	8,955,000	(485,000)	-	8,470,000
total GTEC:	23,255,753	(1,642,374)	-	21,613,379

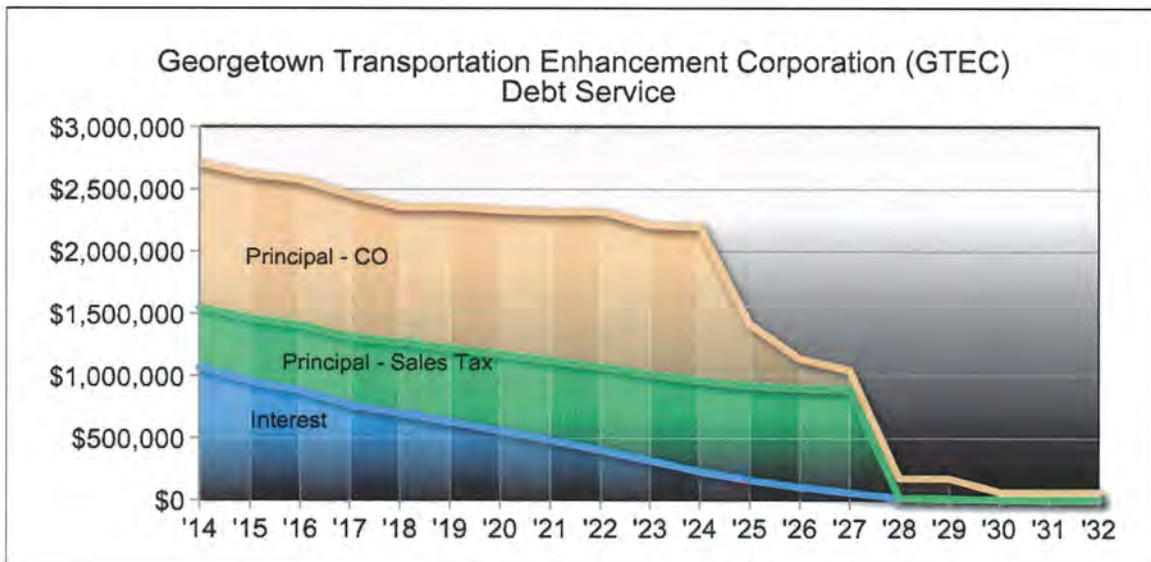


A Component Unit of the City of Georgetown
Georgetown Transportation Enhancement Corporation

Summary of Debt Service Charges to Maturity

Certificates of Obligation issued by the City on behalf of GTEC and
Sales Tax Revenue Bonds, both repaid by sales tax collections.

Year Ending September 30	Outstanding Beginning of Year	Interest	Principal	Total Requirements
2014	23,255,753	1,067,145	1,642,374	2,709,518
2015	21,613,380	955,125	1,664,080	2,619,205
2016	19,949,300	879,358	1,694,327	2,573,685
2017	18,254,973	764,638	1,690,790	2,455,428
2018	16,564,183	697,560	1,657,803	2,355,363
2019	14,906,380	629,484	1,727,341	2,356,825
2020	13,179,039	556,010	1,774,588	2,330,597
2021	11,404,451	480,790	1,837,238	2,318,027
2022	9,567,214	400,499	1,918,590	2,319,089
2023	7,648,624	315,252	1,897,701	2,212,952
2024	5,750,924	228,813	1,969,319	2,198,132
2025	3,781,605	157,724	1,258,857	1,416,581
2026	2,522,748	102,587	1,033,988	1,136,575
2027	1,488,760	58,180	985,347	1,043,527
2028	503,413	16,170	157,920	174,090
2029	345,493	11,235	162,993	174,228
2030	182,500	6,009	60,000	66,009
2031	122,500	4,059	60,000	64,059
2032	62,500	2,109	62,500	64,609
		7,332,748	23,255,753	30,588,502



Advisory Boards and Commissions

In addition to the permanent advisory boards and commissions listed, the Council also appoints temporary advisory committees from time to time to address specific, short-term issues. The 2011-12 Advisory Boards & Commissions include:

Animal Shelter Advisory Board. Ensures that the City of Georgetown Animal Shelter complies with all City and State laws governing its operation.

Arts and Culture Board. Encourages, stimulates, promotes, and fosters programs for the cultural enrichment of the City, thereby contributing to the quality of life in Georgetown, and develops an awareness in of the value of the arts. Seven of the members should represent a broad spectrum of citizens including artists and those with a background in the arts, arts organizations and businesses, education, structural and landscape architecture. One member shall be an authorized representative of the Georgetown Independent School District and one member shall be an authorized representative of Southwestern University.

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.

Convention & Visitors Board. The mission of the Georgetown Convention & Visitors Bureau is to encourage the community's economic success through promotion of Georgetown as a tourist destination, preserve & enhance the cultural heritage and unique character of the community, and attract conventions and group tours to maximize the financial impact of tourism on the community. Membership requires a commitment of a minimum of four to ten hours per month.

Ethics Commission. The Ethics Review Commission is composed of a eight representatives appointed by the Mayor and each Councilmember. 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. The Ethics Commission meets when necessary to carry out its responsibilities, but shall hold an annual meeting during March to elect officers and review the Ethics Ordinance, Commission Bylaws, and Commission Hearing Procedures.

Firefighters' and Police Officers' Civil Service. 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. The Commission is comprised of three commissioners appointed by the City Manager and confirmed by the Georgetown City Council. The commissioners serve staggered, three-year terms.

General Government and Finance Advisory Board (GGAF). Empowered to review and analyze the general government and finance activities of the City, to include but not limited to the following areas: Finance administration to include debt and treasury management, as well as, City budget; Accounting to include financial reporting; Purchasing; Municipal Court; Facilities Maintenance, including construction and renovation of City facilities; Vehicle Services, Information Technology; Compensation and Benefits; City insurance; and other related items as recommended by the City Manager. Three members are Councilmembers, two members are citizens at-large.

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. Three members are Councilmembers, two members are citizens at-large.

Georgetown Housing Authority. The purpose of the Board is to ensure that the City of Georgetown has housing that is attainable for citizens at all income levels. Membership is composed of nine members. Four members must have knowledge of specialized fields relating to home ownership and the affordability of home ownership, while the remaining five should have general knowledge of affordable housing issues.

Georgetown Transportation Advisory Board (GTAB). Advises and assists the City Council in the development of a multi-modal transportation planning process in coordination with regional, state, county, and local transportation agencies. Two members are Councilmembers, one member is a representative from the Planning and Zoning Commission, and one member is a representative from the Georgetown Transportation Enhancement Corporation.

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 System 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 Youth Advisory Board. Advise the City Council on youth related issues. Members, ranging in age from thirteen to eighteen years old, work to develop future leaders, promote positive adult/youth cooperation and dialogue, and encourage youth participation in solving community concerns. This board can have up to 24 members.

Historic & Architectural Review Commission. Makes recommendations to the City Council on the designation of historic sites or districts, acts and assists the City Council in formulating design guidelines and other supplemental materials relevant to the historic preservation or design review, approves or disapproves Certificates of Design Compliance, renders advice and guidance, upon request of property owners or occupants on new construction or the restoration, alteration or maintenance of any historic resource or other building within the District, and performs any other functions requested by the City Council.

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. The Georgetown Main Street Program is a revitalization program designed to enhance the unique character of downtown Georgetown through historic preservation and community involvement, while at the same time promoting downtown, providing educational and technical assistance to business and property owners, and maintaining the beauty of Georgetown. Membership requires a commitment of a minimum of four to ten hours per month.

Parks and Recreation Board. Recommends, to the City Council, uses of parkland and parks/recreational facilities and improvements in programs, activities, and facilities to meet community recreation needs and interests.

Planning & Zoning Commission. Studies and reviews plans and recommends to City Council action to be taken in regard to City growth and development and comprehensive community planning. Also, makes recommendations and acts as a hearing board on zoning requests. Drafts new development regulations and conducts periodic review of plans and regulations.

Williamson County & Cities Health District. Advises state, county and local elected officials on the status of public health matters in Williamson County. The five governmental entities that form the Health District appoint citizen representatives to the Williamson County Board of Health, which has administrative authority and oversees the operation of the Health District. Each city appoints one member and the Commissioners' Court appoints two members to staggered 3-year terms. The WCCHD Director is a non-voting member.

Zoning Board of Adjustment. The Zoning Board of Adjustment is responsible for hearing and taking final action on variances from the zoning standards of the Unified Development Code (UDC), and considers appeals from administrative decisions made related to zoning standards. Members must be registered voters and must have resided in the city limits for at least one year. One member of the Board shall be an active member of the Planning and Zoning Commission.



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