

## REFERENCE



Independence Day fireworks display in San Gabriel Park

## REFERENCE

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## FISCAL AND BUDGETARY POLICY

*Adopted: April 28, 2015*

### 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 and its related component units, including the Georgetown Transportation Enhancement Corporation (GTEC) and the Georgetown Economic Development Corporation (GEDCO) 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 26 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 good or services provided by one internal department to another. The City uses this system to recognize cost for fleet replacement and maintenance, facility maintenance, computer replacement and maintenance and employee health insurance costs.

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

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 IV. D. of 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.
- 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.I and Section VII.B.4.
- 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 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 2015/16 is \$10,000 included in the General Fund.
- L. **Use of Unanticipated and Unappropriated General Fund Balances** - Within 90 days after fiscal year end, staff will report the projected general fund balance to Council. In the event that unexpected, unbudgeted amounts are determined to be available in the General Fund after year end, these funds may be used for any of the following purposes, as approved by the City Council:

1. to fund capital projects;
2. to fund equipment purchases in lieu of issuing debt;
3. to reduce outstanding city debt, including bonded indebtedness and unfunded pension liabilities;
4. to fund contingent liabilities such as the benefit payout reserve, cemetery trust fund, and similar obligations of the city;
5. to take other steps to reduce property tax rates or mitigate any future increases;
6. to hold those funds in reserve for future commitments or contingencies that may be pending, and/or
7. to fund an economic uncertainty reserve of up to three (3) percent of annual General Fund operating expenditures.

## 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, and includes revenues realized subsequent to adopted projections.
  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. All utility rates will be based on standardized “cost of service” methodologies,

- **Water Rates** will recognize the at least 75% of the “fixed” cost of service, including debt payments and ROI costs, within the monthly “base charge” determined by meter size. “Volumetric charge” will recognize the balance of fixed costs not included in the base rate, plus all variable costs associated with procuring and treating water.
- **Wastewater Rates** are “flat and equal” for all residential customers based on the cost of providing services. Commercial customer rates are varied depending on size and specifications of each commercial customer.
- **Electric Rates** include 100% of fixed costs within the base rate, with all variable costs included in the kWh rate.
- **Stormwater Drainage Fees** are based a mathematical calculation based on impervious cover and applied in compliance with State Law.

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 General Manager for Utilities.

8. **Internal Cost Recovery Fees** - 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 for In-City utility customers is currently calculated at 7% of operating revenues for all utilities. ROI for water and sewer customers outside the City is 10% of operating revenues. . There is no ROI calculated on solid waste revenues.

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.

9. 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.
10. 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. LONG-TERM LIABILITY RESERVES

The City of Georgetown recognizes certain long-term unfunded commitments and contingencies that will require substantial funding at some point in the future. The City is committed to addressing these commitments in a fiscally prudent method by acknowledging their future financial impacts and developing strategies and designated reserve funds to mitigate those future impacts.

- A. ***Cemetery Reserve*** will be established for the purpose of funding continued maintenance for City owned cemetery properties

## VII. 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 2015/16 the Vacancy Factor equals \$456,212. 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 2015/16 \$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. Strategic Partnerships for Community Services. – The City of Georgetown values partnerships with organizations that are committed to addressing our communities greatest public challenges and has identified key priorities in the following areas:
    - Public Safety
    - Transportation
    - Housing
    - Parks & Recreation
    - Veteran Services, and
    - Safety Net

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. These funds will be allocated and paid according to the City Council’s guidelines for such programs.

The funding level for 2015/16 is \$400,049 for these type of initiatives and is the same as in the previous year.

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.
\$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 according to preapproved limits within each department as directed and approved by the City Manager.

- 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 minimum funding goal for the City's unfunded pension liability. The City's funded pension liability is 81.3% as of December 31, 2013, as disclosed by TMRS. The City's ultimate goal is 100%, but will be achieved reasonably over time.
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.

**I. Retirement Cost-of-Living Adjustment**

1. Within 60 days of when the TMRS annual funding update becomes available each year, staff will review and prepare a summary of costs and options for potential cost-of-living adjustment (COLA) for City of Georgetown retirees.
2. Consistent with state statutes governing the Texas Municipal Retirement System, the city may provide an automatic COLA for members of the TMRS who are retired from the City of Georgetown and receiving a monthly retirement benefit from the TMRS.

3. The city council may adjust the COLA provided to city retirees based upon the funding level of the city's pension plan, as calculated by the TMRS, as follows:

When the funding level of the city's pension plan is	The COLA should be
Less than 70.0%	Zero
70.0% to 79.9%	0.3% of CPI
80.0% to 89.9%	0.5% of CPI
90.0% and greater	0.7% of CPI

4. Adjustments made pursuant to subsection b. should reflect the effect of the prospective change in the COLA on the funding level of the city's pension plan.

#### VIII. 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 XV.A.2.b. of this policy, authorize a reduction in the unobligated fund balance in the General Fund, pursuant to Section XV.A.2.b. 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 XV.A.2.b. of this policy.

## IX. 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 Board (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 Board (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.

## X. 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 park and recreation facility repairs, 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. The PCI level as of 2014 was 87.30.

- C. **Internal Service Funds Capital Maintenance & Replacement** – 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. 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 2015/16 equals \$30,000.

D. Departmental Capital Maintenance & Replacement – The City also utilizes department capital maintenance and replacement schedules for specialized assets and equipment necessary to provide services.

1. Parks and Recreation - As part of the City's on-going maintenance program, the City also recognizes the need to regularly maintain and replace grounds, equipment and facilities that are part of the City's Parks and Recreation system. Separate replacement and maintenance schedules will be maintained for these items including, but not limited to, playground equipment, buildings, sport courts, trees and grounds, and restroom facilities. The City's goal is to provide level on-going funding to ensure safe, well-maintained facilities for its citizens.
  
2. Public Safety Equipment – As part of the City's on-going maintenance program, the City also recognizes the need to regularly maintain and replace specialized equipment in Police and Fire. Separate replacement and maintenance schedules will be maintained for these items including but not limited to for Fire: SCBA's and other firefighting equipment and protective gear; and for Police: bullet proof vests, armaments and other tactical equipment. The City's goal is to provide level on-going funding to ensure proper protection for employees and citizens.

E. Surplus Property

1. From time to time it is necessary to dispose of certain vehicles or equipment that have been procured with City funds and used in City services. Individual surplus property items with expected sales value in excess of \$10,000 must be approved by the City Council prior to disposition.
  
2. City staff will maintain reports and records of all surplus property dispositions in accordance with good internal controls. A report of all disposed items in excess of \$1,000 will be included with the quarterly financial reports provided to City Council.

## XI. 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 Advisory Board (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 and changing firms if deemed necessary by GGAF and City Council.
  
- 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.

## XII. 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.

### **XIII. 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 Debt Condition Update report will be provided annually.

- 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 City's ad valorem taxing authority backs 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.

For debt programs that include multiple projects that will be issued over multiple years at the discretion of the City Council, the City may approve a ***Contract with the Voters*** to manage future property tax rate impacts. The Contract with the Voters will be included in educational information for all applicable GO Bond elections, and will include a maximum **annual** tax rate increase and a cumulative total per bond authorization maximum tax rate increase. The City will include these impacts in its annual Debt Condition report.

The City Council will carefully manage the ***unissued GO Bond authorization*** through annual review of related projects to ensure full disclosure on future timing of projects included in the bond package. Timing of authorized projects and related bond issuance will be included in the Annual Budget and published on the City's website. Any changes to this schedule require specific Council authorization.

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. The financial advisor must meet all licensing requirements and comply with all MSRB regulations. The City’s financial advisor will not act as the underwriter on any City bond issue.
- 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, MSRB standards, 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 2015/16 is budgeted at 3.67 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.

#### **XIV. 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.

## XV. 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 1.0 (one), 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 2015/16 are \$22,330,000 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. 2015/16 reserves are \$7,925,000 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. Stormwater Drainage Fund – \$250,000 for unforeseen emergencies or other 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 and is outlined in Section IV. L. Use of Unanticipated and Unappropriated General Fund Balances .

- 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. 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:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Fund Balance/Equity:<br/>FB/E</li> </ul>              | <ul style="list-style-type: none"> <li>Assets - liabilities<br/>AL (Acceptable level) minimum reserve requirement</li> </ul>                |
| <ul style="list-style-type: none"> <li>Working Capital:<br/>CA - CL</li> </ul>               | <ul style="list-style-type: none"> <li>Current assets less current liabilities<br/>AL minimum reserve requirement</li> </ul>                |
| <ul style="list-style-type: none"> <li>Current Ratio:<br/>CA/CL</li> </ul>                   | <ul style="list-style-type: none"> <li>Current assets divided by current liabilities<br/>AL &gt; 1.00</li> </ul>                            |
| <ul style="list-style-type: none"> <li>Quick Ratio:<br/>Liquid CA/CL</li> </ul>              | <ul style="list-style-type: none"> <li>"Liquid" current assets divided by current liabilities<br/>AL &gt; 1.00</li> </ul>                   |
| <ul style="list-style-type: none"> <li>Debt/Assessed AV Taxes<br/>D/AV</li> </ul>            | <ul style="list-style-type: none"> <li>Debt divided by assessed Ad Valorem value<br/>AL &lt; 5</li> </ul>                                   |
| <ul style="list-style-type: none"> <li>Debt Ratio:<br/><br/>CL +LTL/TA</li> </ul>            | <ul style="list-style-type: none"> <li>Current liabilities plus long-term liabilities divided by total assets<br/><br/>AL &lt; 1</li> </ul> |
| <ul style="list-style-type: none"> <li>Enterprise Oper Coverage:<br/>OR/OE</li> </ul>        | <ul style="list-style-type: none"> <li>Operating rev divided by operating expense<br/>AL &gt; 1.25</li> </ul>                               |
| <ul style="list-style-type: none"> <li>Times Coverage Ratio:<br/><br/>(OR-OE)/DSV</li> </ul> | <ul style="list-style-type: none"> <li>Operating revenue less operating expense divided by annual debt service<br/>AL &gt; 1.5</li> </ul>   |

The City will be to 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.

## XVI. 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.

## XVII. 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.

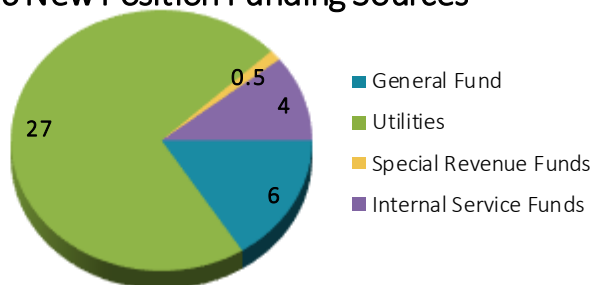
- C. **Self-Insurance Program** – The City is committed to providing quality healthcare insurance that offers the most flexibility in health benefits and options to its employees. In order to provide the most cost effective solution, the City has determined that establishing a self-funded health insurance plan offers the greatest opportunity to mitigate future cost increases while offering quality health care services to its employees. The City has established a mechanism to manage the accounts and payments associated with this program. Per GASB Statement No. 66, such funding should be accounted for as an Internal Service Fund (ISF).
1. **Employee Health Insurance ISF** - includes premium contributions from employees and budgeted health insurance contributions included in the City’s annual budget process.
  2. **Self-Insurance Reserve** - will be included and maintained within the Employee Self-Insurance Internal Service Fund to provide stabilization for employee health insurance premiums. The amount of the reserve will be determined by the actuarially determined “maximum” amount risk related to the potential claims to the plan in one year. Initially, the reserve is targeted to be \$1,000,000 by fiscal year 2017/18.
  3. **Employee Premiums** – Annual premiums will be recommended to City Council through a collaborative process between the City’s Employee Benefit Committee and external consultants using historical data and other analytic analysis.

## EMPLOYEE DETAILED LISTING

### CITYWIDE SUMMARY OF FY2016 NEW POSITIONS

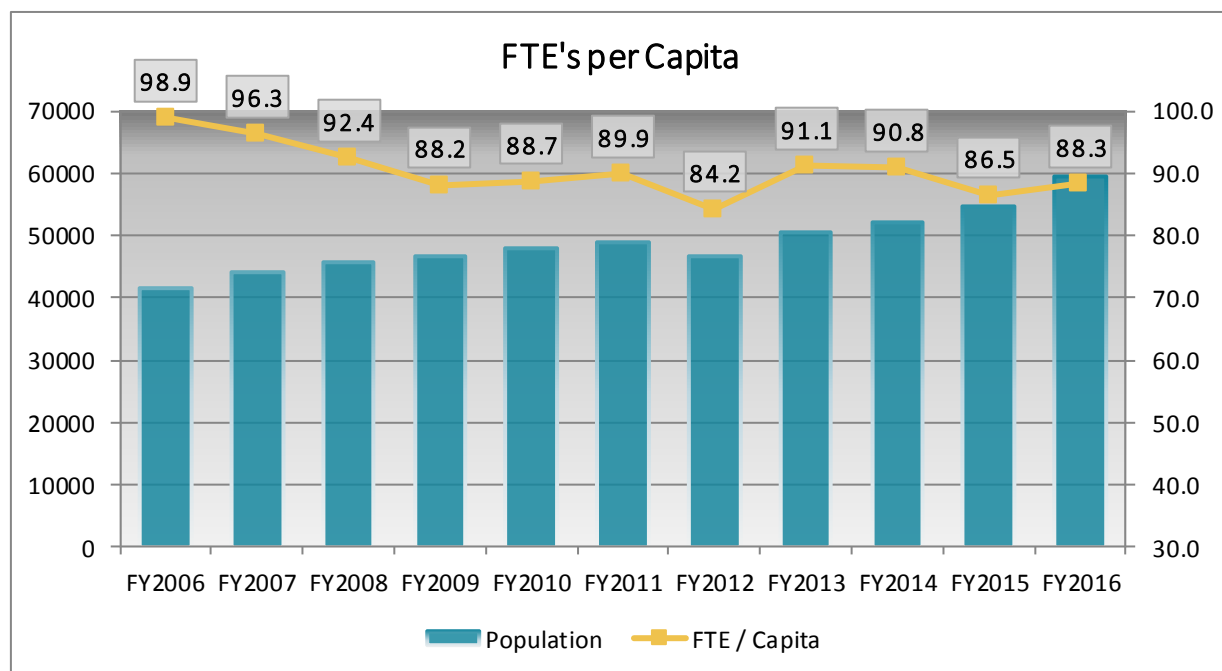
Division / Department	Position Title	FT Emp's	PT Emp's
<b>Downtown &amp; Community Services</b>			
Convention and Visitors Bureau	Visitor's Center (two quarter-time emps)		0.5
Library	Librarian	1	
Parks	Parks Maintenance Workers (2 PT)		1
Total Downtown & Community Services New FTE's		1	1.5
<b>Finance and Administration</b>			
Customer Care	Development Account Specialist	1	
Fleet Services	Mechanic	1	
Total Finance and Administration New FTE's		2	0
<b>Fire</b>			
Support Services	Emergency Management Coordinator	1	
Total Fire New FTE's		1	0
<b>Georgetown Utility Systems</b>			
Electric Administration	Utility Safety and Training Specialist	1	
Energy Services	Crew Leader	1	
Energy Services	Journeyman Lineman	3	
Energy Services	Energy Services Planner Scheduler	1	
Electric Engineering	Electric Project Coordinator	1	
System Operations	System Control Manager	1	
System Operations	System Control Supervisor	1	
System Operations	System Control Operator	1	
Inspections	Combination Building Inspectors	2	
Engineering Support	GIS Analyst or Sys Eng Associate	1	
Systems Engineering	Public Improvements Inspector	1	
Water Services	Plant Operations Manager	0.5	
Water Services	Water Services Supervisor	1	
Water Services	Water Plant Operator, Senior	3	
Water Services	Water Plant Operator	2	
Wastewater	Plant Operations Manager	0.5	
Wastewater	Water Services Supervisor	1	
Wastewater	Wastewater Plant Operator, Senior	3	
Wastewater	Wastewater Plant Operator	4	
Total Georgetown Utility Systems New FTE's		29	0
<b>Police</b>			
Police Operations	Patrol Officer (SRO)	1	
Total Police New FTE's		1	0
<b>Transportation</b>			
Stormwater Drainage	MS4 Program Administrator	1	
Stormwater Drainage	Street Sweeper/Inlet Maintenance Specialist	1	
Total Transportation New FTE's		2	0
New Full Time Employees		36	
New Part Time Employees			1.5
<b>Total Citywide New Employee's</b>		<b>37.5</b>	

### FY2016 New Position Funding Sources



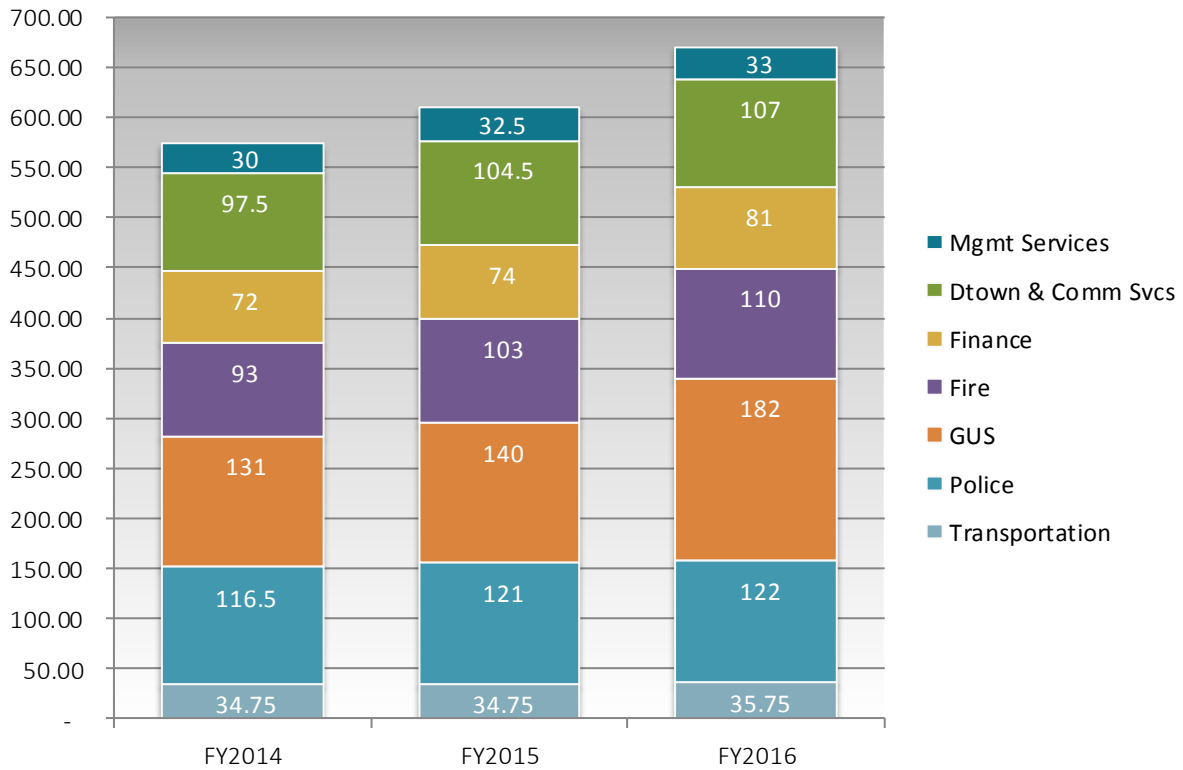
## CITYWIDE EMPLOYEE SUMMARY

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PTE	FY15 FT	FY15 PTE	FY15 FT-PA	FY15 PTE-PA	FY16 FT-B	FY16 PTE-B	FY16 FT-C	FY16 PTE-C	FY16 FT-T	FY16 PTE-T
<b>Management Services</b>												
Full Time Employees	29		32		32		32		-		32	
Part Time Employees		1		1		1		1		-		1
<b>Total Divisional Emp's</b>	<b>30</b>		<b>32.5</b>		<b>33</b>		<b>33</b>		<b>-</b>		<b>33</b>	
<b>Downtown &amp; Community Services</b>												
Full Time Employees	75		81		81		81		1		82	
Part Time Employees		22.5		23.5		23.5		23.5		1.5		25
<b>Total Divisional Emp's</b>	<b>97.5</b>		<b>104.5</b>		<b>104.5</b>		<b>104.5</b>		<b>2.5</b>		<b>107</b>	
<b>Finance &amp; Administration</b>												
Full Time Employees	72		74		74		79		2		81	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional Emp's</b>	<b>72</b>		<b>74</b>		<b>74</b>		<b>79</b>		<b>2</b>		<b>81</b>	
<b>Fire</b>												
Full Time Employees	93		103		109		109		1		110	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional Emp's</b>	<b>93</b>		<b>103</b>		<b>109</b>		<b>109</b>		<b>1</b>		<b>110</b>	
<b>Georgetown Utility Systems</b>												
Full Time Employees	131		140		156		153		29		182	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional Emp's</b>	<b>131</b>		<b>140</b>		<b>156</b>		<b>153</b>		<b>29</b>		<b>182</b>	
<b>Police</b>												
Full Time Employees	115		119		119		119		1		120	
Part Time Employees		1.5		2		2		2		-		2
<b>Total Divisional Emp's</b>	<b>116.5</b>		<b>121</b>		<b>121</b>		<b>121</b>		<b>1</b>		<b>122</b>	
<b>Transportation</b>												
Full Time Employees	31		31		31		30		2		32	
Part Time Employees		3.75		3.75		3.75		3.75		-		3.75
<b>Total Divisional Emp's</b>	<b>34.75</b>		<b>34.75</b>		<b>34.75</b>		<b>33.75</b>		<b>2</b>		<b>35.75</b>	
Full Time Employees	546		580		602		603		36		639	
Part Time Employees		28.75		29.75		29.75		30.25		1.5		31.75
<b>Total Citywide Emp's</b>	<b>574.75</b>		<b>609.75</b>		<b>631.75</b>		<b>633.25</b>		<b>37.50</b>		<b>670.75</b>	

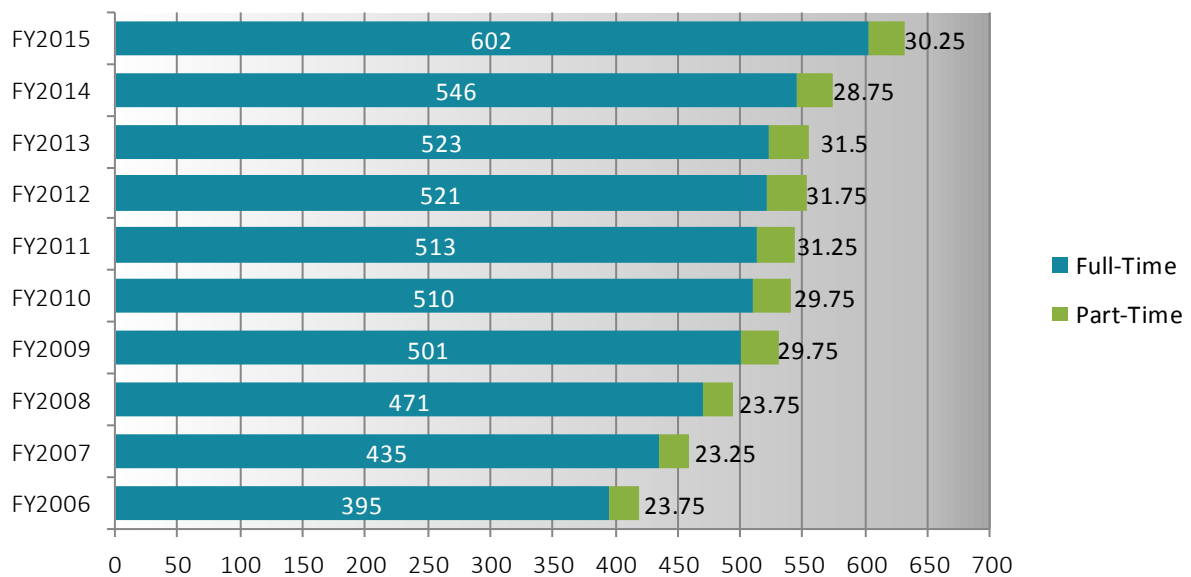




### Personnel Summary FY2016 Base Position Summary



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



**MANAGEMENT SERVICES**

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>City Manager's Office (100-0602)</b>												
City Manager	1	-	1	-	1	-	1	-	-	-	1	-
Project Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Risk & Safety Coordinator	1	-	-	-	-	-	-	-	-	-	-	-
Executive Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Mail Couriers (P/T)	-	0.5	-	0.5	-	1	-	1	-	-	-	1
<b>Sub-total</b>	<b>4</b>	<b>0.5</b>	<b>3</b>	<b>0.5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1</b>
<b>City Secretary (100-0635)</b>												
City Secretary	1	-	1	-	1	-	1	-	-	-	1	-
Assistant City Secretary	1	-	1	-	1	-	1	-	-	-	1	-
Records Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Assistant	-	-	1	-	1	-	1	-	-	-	1	-
Office Specialist	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>
<b>Economic Development (540-0637)</b>												
Economic Development Director	1	-	1	-	1	-	1	-	-	-	1	-
Economic Development Pgm Mgr	-	0.5	1	-	1	-	1	-	-	-	1	-
Administrative Assistant	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>2</b>	<b>0.5</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Human Resources (540-0639)</b>												
Human Resources Director	1	-	1	-	1	-	1	-	-	-	1	-
Assistant HR Director	1	-	1	-	1	-	1	-	-	-	1	-
Risk & Safety Manager	-	-	1	-	1	-	1	-	-	-	1	-
Human Resources Generalist	3	-	3	-	3	-	3	-	-	-	3	-
Human Resources Specialist	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>6</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Legal (540-0654)</b>												
City Attorney	1	-	1	-	1	-	1	-	-	-	1	-
Assistant City Attorney	2	-	2	-	2	-	2	-	-	-	2	-
Legal Assistant	1	-	1	-	1	-	2	-	-	-	2	-
Administrative Assistant	1	-	1	-	1	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>
<b>Planning (100-0107)</b>												
Planning Director	1	-	1	-	1	-	1	-	-	-	1	-
Principal Planner	2	-	2	-	2	-	2	-	-	-	2	-
Planning Technician	2	-	2	-	2	-	2	-	-	-	2	-
Planner, Senior	1	-	1	-	1	-	1	-	-	-	1	-
Planner	1	-	2	-	2	-	2	-	-	-	2	-
Administrative Assistant	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>8</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>
<b>Full Time Employees</b>												
Full Time Employees	29		32		32		32		-	-	32	
<b>Part Time Employees</b>												
Part Time Employees		1		0.5		1		1		-		1
<b>Total Divisional FTE's</b>	<b>30</b>		<b>32.5</b>		<b>33</b>		<b>33</b>		<b>0</b>		<b>33</b>	

**DOWNTOWN & COMMUNITY SERVICES**

	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
Department/ Position Title	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>DTCS Administration (100-0201)</b>												
Assistant City Manager	1	-	1	-	1	-	1	-	-	-	1	-
Housing Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Senior Planner	1	-	1	-	1	-	1	-	-	-	1	-
Project Manager	-	-	1	-	1	-	-	-	-	-	-	-
Executive Assistant	0.5	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>3.5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Convention and Visitors Bureau (201-0208 and 201-0254)</b>												
Tourism Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Visitor Center Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Group Sales & Servicing Coordinator	-	-	1	-	1	-	1	-	-	-	1	-
Marketing Coordinator	-	-	-	-	1	-	1	-	-	-	1	-
Administrative Assistant II	1	-	1	-	-	-	-	-	-	-	-	-
Executive Assistant	0.5	-	-	-	-	-	-	-	-	-	-	-
Office Assistant PT	-	-	-	-	-	-	-	-	-	0.5	-	0.5
<b>Sub-total</b>	<b>3.5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>0.5</b>	<b>4</b>	<b>0.5</b>
<b>Communications (100-0655)</b>												
Public Communications Manager	1	-	1	-	1	-	1	-	-	-	1	-
Webmaster	1	-	1	-	1	-	1	-	-	-	1	-
Media Marketing Specialist	-	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Facilities Maintenance (500-0319)</b>												
Support Services Manager	1	-	1	-	-	-	-	-	-	-	-	-
CIP Manager	-	-	-	-	1	-	1	-	-	-	1	-
Facilities Maintenance Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Building Technician, Lead	1	-	1	-	-	-	-	-	-	-	-	-
Building Technician, Senior	3	-	3	-	2	-	2	-	-	-	2	-
Building Technician	1	-	1	-	2	-	2	-	-	-	2	-
Facilities Foreman	-	-	-	-	1	-	1	-	-	-	1	-
Facilities Coordinator	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Library (100-0210 &amp; 100-0218)</b>												
Library Services Director	1	-	1	-	1	-	1	-	-	-	1	-
Assistant Library Services Director	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Senior Librarian	2	-	2	-	2	-	2	-	-	-	2	-
Librarian	4	-	4	-	4	-	4	-	1	-	5	-
Bookmobile Librarian	1	-	1	-	1	-	1	-	-	-	1	-
Accounting Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Library Assistant	8	2.5	8	2.5	8	3	8	3	-	-	8	2.5
<b>Sub-total</b>	<b>19</b>	<b>2.5</b>	<b>19</b>	<b>2.5</b>	<b>19</b>	<b>2.5</b>	<b>19</b>	<b>2.5</b>	<b>1</b>	<b>-</b>	<b>20</b>	<b>2.5</b>
<b>Main Street (540-0653 &amp; 226-0653)</b>												
Main Street Manager	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Parks (100-0211)</b>												
Assistant Director of Parks & Rec	1	-	1	-	1	-	1	-	-	-	1	-
Parks Superintendent	1	-	1	-	1	-	1	-	-	-	1	-
Project Manager	-	-	-	-	-	-	1	-	-	-	1	-
Parks Maintenance Foreman	2	-	2	-	2	-	2	-	-	-	2	-
Urban Forester	1	-	1	-	1	-	1	-	-	-	1	-
Parks Maintenance Worker, Senior	5	-	6	-	5	-	5	-	-	-	5	-
Parks Maintenance Worker	7	1.5	7	1.5	8	1.5	8	2	-	1	8	2.5
<b>Sub-total</b>	<b>17</b>	<b>1.5</b>	<b>18</b>	<b>1.5</b>	<b>18</b>	<b>1.5</b>	<b>19</b>	<b>1.5</b>	<b>-</b>	<b>1</b>	<b>19</b>	<b>2.5</b>
<b>Parks Administration (100-0202)</b>												
Parks & Recreation Director	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>

Downtown & Community Services Employee Summary continues on the next page

DOWNTOWN & COMMUNITY SERVICES (CONT'D)

	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
Department/ Position Title	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Recreation (100-0212)</b>												
Special Services Superintendent	1	-	1	-	1	-	1	-	-	-	1	-
Recreation Superintendent	1	-	1	-	1	-	1	-	-	-	1	-
Youth Adventure Prgm Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Recreation Program Coordinator	2	-	2	-	2	-	2	-	-	-	2	-
Aquatic Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Aquatics Specialist	-	-	1	-	1	-	1	-	-	-	1	-
Recreation Center Supervisor	2	-	2	-	2	-	2	-	-	-	2	-
Recreation Specialist	4	-	5	-	5	-	5	-	-	-	5	-
Recreation Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Office Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Office Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Recreation Maintenance Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Special Events & Mktg Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>17</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>-</b>
<b>Recreation Programs / Tennis Center (100-0214 &amp; 100-0213)</b>												
Challenge Course Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Tennis Professional	1	-	1	-	1	-	1	-	-	-	1	-
Tennis Center Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Recreation Assistants	-	4.0	-	5.0	-	5	-	5	-	-	-	5
Camp Staff, Seasonal	-	2.75	-	2.75	-	2.75	-	2.75	-	-	-	2.75
Pool Staff, Seasonal	-	11.75	-	11.75	-	11.75	-	11.75	-	-	-	11.75
<b>Sub-total</b>	<b>3</b>	<b>18.5</b>	<b>3</b>	<b>19.5</b>	<b>3</b>	<b>19.5</b>	<b>3</b>	<b>19.5</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>19.5</b>
Full Time Employees*	75		81		81		81		1		82	
Part Time Employees		22.50		23.50		23.5		23.5		1.5		25
<b>Total Divisional Emp's</b>	<b>97.5</b>		<b>104.5</b>		<b>104.5</b>		<b>104.5</b>		<b>2.5</b>		<b>107</b>	

## FINANCE AND ADMINISTRATION

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Finance Administration (540-0302)</b>												
Chief Financial Officer	1	-	1	-	1	-	1	-	-	-	1	-
Finance Director	1	-	1	-	-	-	-	-	-	-	-	-
Budget Manager	-	-	-	-	-	-	1	-	-	-	1	-
Budget Analyst	1	-	1	-	1	-	1	-	-	-	1	-
Project Manager	-	-	-	-	1	-	1	-	-	-	1	-
Executive Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Assistant	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>Accounting (540-0315)</b>												
Controller	1	-	1	-	1	-	1	-	-	-	1	-
Accounting Supervisor	1	-	1	-	-	-	-	-	-	-	-	-
Accountant, Senior	1	-	1	-	3	-	3	-	-	-	3	-
Accountant	1	-	1	-	1	-	1	-	-	-	1	-
Accounting Specilaist Suprvisor	-	-	-	-	1	-	1	-	-	-	1	-
Accounting Specialist, Senior	3	-	3	-	2	-	2	-	-	-	2	-
Accounting Specialist	2	-	2	-	2	-	2	-	-	-	2	-
<b>Sub-total</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>
<b>Customer Care (540-0321 &amp; 540-0338)</b>												
Customer Care Director	1	-	1	-	1	-	1	-	-	-	1	-
Utility Customer Ops Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Utility Customer Service Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Project Coordinator	1	-	1	-	1	-	-	-	-	-	-	-
Business Coordinator	-	-	-	-	-	-	1	-	-	-	1	-
Business Analyst	1	-	1	-	1	-	1	-	-	-	1	-
Billing Specialist, Utilities	1	-	1	-	1	-	1	-	-	-	1	-
Accounting Specialist, Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service Representative, Sr	3	-	3	-	3	-	4	-	-	-	4	-
Customer Service Representative	2	-	2	-	2	-	5	-	-	-	5	-
Development Account Specialist	3	-	3	-	3	-	3	-	1	-	4	-
Field Customer Service Technician	2	-	2	-	1	-	1	-	-	-	1	-
AMR Systems Operator, Senior	1	-	1	-	1	-	1	-	-	-	1	-
AMR Systems Operator	2	-	2	-	2	-	3	-	-	-	3	-
AMR Operator	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>23</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>24</b>	<b>-</b>
<b>Fleet Services (520-0320)</b>												
Fleet Maintenance Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Mechanic, Lead	1	-	1	-	1	-	1	-	-	-	1	-
Mechanic, Master	4	-	4	-	4	-	4	-	-	-	4	-
Mechanic, Senior	1	-	1	-	1	-	1	-	-	-	1	-
Mechanic	-	-	-	-	-	-	-	-	1	-	1	-
Service Writer/Parts	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>9</b>	<b>-</b>

Finance and Administration Employee Summary continues on the next page

FINANCE AND ADMINISTRATION (CONT'D)

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Information Technology (570-0652)</b>												
IT Director	1	-	1	-	1	-	1	-	-	-	1	-
Assistant IT Director	1	-	1	-	1	-	1	-	-	-	1	-
Applications Manager	-	-	-	-	-	-	1	-	-	-	1	-
IT Supervisor	-	-	1	-	1	-	-	-	-	-	-	-
Technical Support Specialist, Senior	1	-	1	-	1	-	-	-	-	-	-	-
Technical Support Specialist	1	-	1	-	1	-	2	-	-	-	2	-
Desktop Tech	-	-	1	-	1	-	-	-	-	-	-	-
IT Operations Manager	1	-	1	-	1	-	-	-	-	-	-	-
Network Administrator	1	-	1	-	1	-	2	-	-	-	2	-
Email Administrator	1	-	1	-	1	-	1	-	-	-	1	-
Systems Administrator	1	-	2	-	2	-	2	-	-	-	2	-
IT Project Manager	1	-	1	-	1	-	1	-	-	-	1	-
Enterprise Systems Architect	1	-	1	-	1	-	1	-	-	-	1	-
Data Architect	-	-	-	-	-	-	-	-	-	-	-	-
Systems Analyst, Senior	2	-	1	-	1	-	3	-	-	-	3	-
Systems Analyst	2	-	2	-	2	-	2	-	-	-	2	-
Business System Analyst	1	-	1	-	1	-	-	-	-	-	-	-
GIS Technician	1	-	1	-	1	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>16</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>-</b>
<b>Municipal Court (100-0316 &amp; 233-0316)</b>												
Judge	1	-	1	-	1	-	1	-	-	-	1	-
Municipal Court Administrator	1	-	1	-	1	-	1	-	-	-	1	-
Municipal Court Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Associate Deputy Court Clerk	2	-	2	-	2	-	2	-	-	-	2	-
Deputy Court Clerk, Senior	1	-	1	-	1	-	1	-	-	-	1	-
Deputy Court Clerk	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Purchasing (540-0317)</b>												
Purchasing Manager	1	-	1	-	1	-	1	-	-	-	1	-
Buyer	2	-	2	-	2	-	2	-	-	-	2	-
Contract Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Warehouse Coordinator	-	-	-	-	1	-	1	-	-	-	1	-
Warehouse Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Warehouse Worker, Senior	1	-	1	-	-	-	-	-	-	-	-	-
Warehouse Worker	2	-	2	-	2	-	2	-	-	-	2	-
<b>Sub-total</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>
Full Time Employees	72		74		74		79		2		81	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional FTE's</b>	<b>72</b>		<b>74</b>		<b>74</b>		<b>79</b>		<b>2</b>		<b>81</b>	

**FIRE SERVICES**

	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
Department/ Position Title	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Emergency Services (100-0422)</b>												
Assistant Fire Chief	1	-	-	-	-	-	-	-	-	-	-	-
Battalion Chief	3	-	3	-	3	-	3	-	-	-	3	-
Captain	9	-	9	-	6	-	6	-	-	-	6	-
Lieutenant	16	-	16	-	16	-	15	-	-	-	15	-
Driver Engineer	21	-	20	-	20	-	21	-	-	-	21	-
Firefighter	34	-	35	-	35	-	36	-	-	-	36	-
Fire & Life Safety Inspector	2	-	-	-	-	-	-	-	-	-	-	-
Emergency Management Coord.	-	-	1	-	1	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>86</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>-</b>
<b>Support Services (100-0402)</b>												
Fire Chief	1	-	1	-	1	-	1	-	-	-	1	-
Assistant Fire Chief	1	-	2	-	2	-	2	-	-	-	2	-
Battalion Chief	2	-	2	-	2	-	2	-	-	-	2	-
Captain	-	-	-	-	3	-	3	-	-	-	3	-
Emergency Management Coord.	1	-	-	-	-	-	-	-	1	-	1	-
Lieutenant	-	-	2	-	2	-	2	-	-	-	2	-
Fire Plans/Exam/Code Inspector	-	-	1	-	1	-	1	-	-	-	1	-
Administrative Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Office Specialist	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-Total</b>	<b>7</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>14</b>	<b>-</b>
<b>Paramedic Program (244-0448)</b>												
Fire Based Paramedic Program	-	-	9	-	15	-	15	-	-	-	15	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>
Full Time Employees	93		103		109		109		1		110	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional FTE's</b>	<b>93</b>		<b>103</b>		<b>109</b>		<b>109</b>		<b>1</b>		<b>110</b>	

**GEORGETOWN UTILITY SYSTEMS**

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>GUS Administration (540-0502)</b>												
General Manager - Utilities	1	-	1	-	1	-	1	-	-	-	1	-
Deputy General Manager - Utilities	1	-	1	-	1	-	1	-	-	-	1	-
Electric Project Coordinator	-	-	1	-	1	-	1	-	-	-	1	-
Executive Assistant	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Assistant - GUS	3	-	3	-	3	-	3	-	-	-	3	-
Office Specialist	1	-	2	-	2	-	2	-	-	-	2	-
<b>Sub-total</b>	<b>7</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>
<b>ELECTRIC</b>												
<b>Electric Administration (610-0522)</b>												
Utility Director	0.5	-	0.5	-	0.5	-	0.5	-	-	-	0.5	-
Safety & Training Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Utility Safety & Training Specialist	-	-	-	-	-	-	-	-	1	-	1	-
<b>Sub-total</b>	<b>1.5</b>	<b>-</b>	<b>1.5</b>	<b>-</b>	<b>1.5</b>	<b>-</b>	<b>1.5</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2.5</b>	<b>-</b>
<b>Energy Services (610-0525 and 610-0535)</b>												
T&D Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
T&D Services Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Energy Services Supervisor	2	-	2	-	2	-	2	-	-	-	2	-
Crew Leader	3	-	3	-	3	-	3	-	1	-	4	-
Lineman	3	-	3	-	3	-	5	-	-	-	5	-
Journeyman Lineman	7	-	7	-	6	-	3	-	3	-	6	-
Apprentice Lineman	7	-	7	-	7	-	7	-	-	-	7	-
Substation I&C Technician	2	-	2	-	2	-	2	-	-	-	2	-
Substation Technician	2	-	2	-	2	-	2	-	-	-	2	-
Electric Project Coordinator	2	-	1	-	1	-	2	-	1	-	3	-
Financial Analyst	-	-	-	-	1	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>30</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>33</b>	<b>-</b>
<b>Electric Engineering (610-0557)</b>												
Energy Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
Associate Electric Project Coordinator	2	-	2	-	2	-	2	-	-	-	2	-
Electric Service Delivery Supervisor	-	-	1	-	1	-	1	-	-	-	1	-
Electric Project Coordinator	1	-	1	-	1	-	2	-	1	-	3	-
<b>Sub-total</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Resource Management (610-0537)</b>												
Mgr of Res Plan. & Int.	1	-	1	-	1	-	1	-	-	-	1	-
Utilities/Energy Analyst	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>System Operations (610-0555)</b>												
T&D Services Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
System Control Center Manager	-	-	-	-	-	-	-	-	1	-	1	-
System Control Center Supervisor	-	-	-	-	-	-	-	-	1	-	1	-
System Control Center Operator	6	-	6	-	6	-	6	-	1	-	7	-
Utility Locator	2	-	3	-	3	-	3	-	-	-	3	-
<b>Sub-total</b>	<b>9</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>13</b>	<b>-</b>
<b>Technical Services (610-0524)</b>												
Technical Services Manager	-	-	1	-	1	-	1	-	-	-	1	-
T&D Services Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Meter Services Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Senior Metering Technician	2	-	2	-	2	-	2	-	-	-	2	-
Metering Technician	1	-	2	-	2	-	2	-	-	-	2	-
Field Technician	2	-	2	-	2	-	2	-	-	-	2	-
SCADA Technician	3	-	3	-	3	-	3	-	-	-	3	-
<b>Sub-total</b>	<b>10</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>

Georgetown Utility Systems Employee Summary continues on the next page



GEORGETOWN UTILITY SYSTEMS (CONT'D)

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b><u>ENVIRONMENTAL SERVICES</u></b>												
<b>Conservation (540-0534)</b>												
Conservation Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
Utility Conservation Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Education Resource Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Energy Auditor/Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Conservation Program Analyst	-	-	1	-	1	-	1	-	-	-	1	-
Landscape Inspector	-	-	1	-	-	-	-	-	-	-	-	-
Building Inspector	-	-	-	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>4</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>Environmental Services (100-0533)</b>												
Solid Waste/Recycling Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b><u>SYSTEMS ENGINEERING</u></b>												
<b>Inspections (100-0536)</b>												
Chief Building Official	1	-	1	-	1	-	1	-	-	-	1	-
Chief Building Inspector	1	-	1	-	1	-	1	-	-	-	1	-
Chief Plans Examiner	1	-	1	-	1	-	1	-	-	-	1	-
Inspector	2	-	2	-	2	-	1	-	-	-	1	-
Combination Building Inspector	-	-	-	-	-	-	-	-	2	-	2	-
Fire Plans Examiner	1	-	-	-	-	-	1	-	-	-	1	-
Permit Technician	3	-	3	-	3	-	3	-	-	-	3	-
Building Plans Examiner	1	-	2	-	2	-	2	-	-	-	2	-
Office Assistant	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>Engineering Support (540-0547)</b>												
Utility Systems Information Manager	1	-	1	-	1	-	1	-	-	-	1	-
Systems Engineering Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Systems Engineering Associate	5	-	5	-	5	-	5	-	-	-	5	-
GIS Analyst	-	-	-	-	-	-	2	-	-	-	2	-
GIS Analyst or Sys Eng Associate	-	-	-	-	-	-	-	-	1	-	1	-
Project Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>11</b>	<b>-</b>
<b>Systems Engineering (540-0526)</b>												
Systems Engineering Director	1	-	1	-	1	-	1	-	-	-	1	-
Inspections Supervisor	1	-	1	-	1	-	-	-	-	-	-	-
Inspector, Senior	3	-	3	-	3	-	3	-	-	-	3	-
Inspector	1	-	1	-	1	-	2	-	-	-	2	-
Public Improvements Inspector	-	-	-	-	-	-	-	-	1	-	1	-
Combination Building Inspector	1	-	1	-	1	-	1	-	-	-	1	-
Water Utility Engineer	1	-	1	-	1	-	2	-	-	-	2	-
Project Manager	3	-	3	-	3	-	3	-	-	-	3	-
Real Estate Service Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>14</b>	<b>-</b>

Georgetown Utility Systems Employee Summary continues on the next page

GEORGETOWN UTILITY SYSTEMS (CONT'D)

Department/ Position Title	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b><u>WATER SERVICES</u></b>												
<b>Water Administration (660-0527, 661-0552, and 661-0532)</b>												
Utility Director	0.5	-	0.5	-	0.5	-	0.5	-	-	-	0.5	-
Public Improvement Inspector, RW	-	-	-	-	1	-	-	-	-	-	-	-
GIS Analyst, RW	-	-	-	-	1	-	-	-	-	-	-	-
Customer Service Rep, RW	-	-	-	-	2	-	-	-	-	-	-	-
Billing Specialist, RW	-	-	-	-	1	-	-	-	-	-	-	-
Project Manager, RW	-	-	-	-	1	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>0.5</b>	<b>-</b>	<b>0.5</b>	<b>-</b>	<b>6.5</b>	<b>-</b>	<b>0.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.5</b>	<b>-</b>
<b>Water (660-0528, 660-0529, 661-0550, and 661-0551)</b>												
Plant Operations Manager	-	-	-	-	-	-	-	-	0.5	-	0.5	-
Water Services Supervisor	2	-	2	-	2	-	2	-	1	-	3	-
Water Plant Operator, Senior	-	-	-	-	-	-	-	-	3	-	3	-
Water Plant Operator	-	-	-	-	-	-	-	-	2	-	2	-
Water Services Technician, Specialist	1	-	2	-	2	-	2	-	-	-	2	-
Water Services Technician, Senior	5	-	5	-	4	-	5	-	-	-	5	-
Water Services Technician	4	-	4	-	5	-	4	-	-	-	4	-
Water Services Technician, Trainee	5	-	6	-	6	-	6	-	-	-	6	-
Water Services Technician, RW	-	-	-	-	4	-	4	-	-	-	4	-
Water Services Supervisor, RW	-	-	-	-	1	-	1	-	-	-	1	-
Water Services Technician, Trainee, RW	-	-	-	-	5	-	5	-	-	-	5	-
<b>Sub-total</b>	<b>17</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>6.5</b>	<b>-</b>	<b>35.5</b>	<b>-</b>
<b>Wastewater (660-0530 and 660-0531)</b>												
Plant Operations Manager	-	-	-	-	-	-	-	-	0.5	-	0.5	-
Water Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
Water Services Supervisor	2	-	2	-	2	-	2	-	1	-	3	-
Wastewater Plant Operator, Senior	-	-	-	-	-	-	-	-	3	-	3	-
Wastewater Plant Operator	-	-	-	-	-	-	-	-	4	-	4	-
Water Services Technician, Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Water Services Technician, Senior	2	-	2	-	3	-	3	-	-	-	3	-
Water Services Technician	6	-	6	-	5	-	5	-	-	-	5	-
Water Services Technician, Trainee	2	-	2	-	2	-	2	-	-	-	2	-
<b>Sub-total</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>8.5</b>	<b>-</b>	<b>22.5</b>	<b>-</b>
<b>Irrigation (660-0532)</b>												
Water Services Technician, Trainee	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>
Full Time Employees	131		140		156		153		29		182	
Part Time Employees		-		-		-		-		-		-
<b>Total Divisional FTE's</b>	<b>131</b>		<b>140</b>		<b>156</b>		<b>153</b>		<b>29</b>		<b>182</b>	

**POLICE SERVICES**

	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
Department/ Position Title	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PTE-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Police Administration (100-0702)</b>												
Police Chief	1	-	1	-	1	-	1	-	-	-	1	-
Assistant Police Chief	1	-	1	-	1	-	1	-	-	-	1	-
Administrative Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Office Specialist	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-Total</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Police Operations (100-0742)</b>												
Captain	2	-	2	-	2	-	2	-	-	-	2	-
Lieutenant	9	-	9	-	9	-	9	-	-	-	9	-
Sergeant	13	-	13	-	13	-	13	-	-	-	13	-
Patrol Officer	50	-	53	-	53	-	53	-	1	-	54	-
Criminal Intelligence Analyst	1	-	1	-	1	-	1	-	-	-	1	-
Crime Scene Specialist	1	-	1	-	1	-	1	-	-	-	1	-
Property & Evidence Control Tech.	1	-	1	-	1	-	1	-	-	-	1	-
Emergency Communications Manager	1	-	1	-	1	-	1	-	-	-	1	-
Emergency Comm. Oper. Supervisor	4	-	4	-	4	-	4	-	-	-	4	-
Emergency Communications Operator	2	-	2	-	2	-	3	-	-	-	3	-
Emergency Comm. Operator, Senior	6	-	6	-	6	-	5	-	-	-	5	-
Emergency Comm. Operator, Trainee	4	-	4	-	4	-	4	-	-	-	4	-
Police Records Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Police Records Specialist	2	-	2	-	2	-	2	-	-	-	2	-
Volunteer in Police Serv. Coordinator (P/T)	-	-	-	0.5	-	0.5	-	0.5	-	-	-	0.5
Victim Services Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-Total</b>	<b>98</b>	<b>-</b>	<b>101</b>	<b>0.5</b>	<b>101</b>	<b>0.5</b>	<b>101</b>	<b>0.5</b>	<b>1</b>	<b>-</b>	<b>102</b>	<b>0.5</b>
<b>Animal Services (100-0744)</b>												
Animal Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
Animal Control Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Animal Control Officer	2	-	2	-	2	-	2	-	-	-	2	-
Animal Care Supervisor	1	-	1	-	1	-	1	-	-	-	1	-
Animal Shelter Tech	2	-	2	-	2	-	2	-	-	-	2	-
Animal Shelter Tech (3/4)	-	-	-	-	-	-	-	-	-	-	-	-
Animal Services Marketing Coordinator	2	-	2	-	2	-	2	-	-	-	2	-
Animal Shelter Tech (P/T)	-	1.5	-	1.5	-	1.5	-	1.5	-	-	-	1.5
<b>Sub-Total</b>	<b>9</b>	<b>1.5</b>	<b>9</b>	<b>1.5</b>	<b>9</b>	<b>1.5</b>	<b>9</b>	<b>1.5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>1.5</b>
<b>Code Enforcement (100-0745)</b>												
Chief Code Enforcement Officer	1	-	1	-	1	-	1	-	-	-	1	-
Code Enforcement Officer	3	-	4	-	4	-	4	-	-	-	4	-
<b>Sub-Total</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>
Full Time Employees	115		119		119		119		1		120	
Part Time Employees		1.5		2		2		2		-		2
<b>Total Divisional Employee's</b>	<b>116.5</b>		<b>121</b>		<b>121</b>		<b>121</b>		<b>1</b>		<b>122</b>	

**TRANSPORTATION**

	FY2014 Actual		FY2015 Budget		FY2015 Proj. Actual		FY2016 Base		FY2016 Changes		FY2016 Budget	
Department/ Position Title	FY14 FT	FY14 PT	FY15 FT	FY15 PT	FY15 FT-PA	FY15 PT-PA	FY16 FT-B	FY16 PT-B	FY16 FT-C	FY16 PT-C	FY16 FT-T	FY16 PT-T
<b>Transportation Administration (100-0802)</b>												
Transportation Services Director	1	-	1	-	1	-	1	-	-	-	1	-
Transportation Analyst	1	-	1	-	1	-	1	-	-	-	1	-
Transportation Engineer	1	-	1	-	1	-	1	-	-	-	1	-
<b>Sub-total</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Airport (600-0636)</b>												
Airport Manager	1	-	1	-	1	-	1	-	-	-	1	-
Airport Business Coord.	1	-	1	-	1	-	-	-	-	-	-	-
Airport Maintenance Coordinator	1	-	1	-	1	-	1	-	-	-	1	-
Airport Attendant (P/T)	-	2.5	-	2.5	-	3	-	2.5	-	-	-	2.5
<b>Airport Sub-total</b>	<b>3</b>	<b>2.5</b>	<b>3</b>	<b>2.5</b>	<b>3</b>	<b>2.5</b>	<b>2</b>	<b>2.5</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2.5</b>
<b>Stormwater Drainage (640-0845)</b>												
Drainage Foreman	1	-	1	-	1	-	1	-	-	-	1	-
MS4 Program Administrator	-	-	-	-	-	-	-	-	1	-	1	-
Light Equipment Operator	2	-	2	-	2	-	3	-	-	-	3	-
Heavy Equipment Operator	2	-	2	-	2	-	2	-	-	-	2	-
Street Sweeper Operator	1	-	1	-	1	-	-	-	-	-	-	-
Street Sweeper /Inlet Maint. Spec.	-	-	-	-	-	-	-	-	1	-	1	-
Sign & Signal Field Technician	1	-	1	-	1	-	1	-	-	-	1	-
Crewman I (P/T)	-	0.5	-	0.5	-	0.5	-	0.5	-	-	-	0.5
<b>Sub-total</b>	<b>7</b>	<b>0.5</b>	<b>7</b>	<b>0.5</b>	<b>7</b>	<b>0.5</b>	<b>7</b>	<b>0.5</b>	<b>2</b>	<b>-</b>	<b>9</b>	<b>0.5</b>
<b>Streets (100-0846)</b>												
Transportation Services Manager	1	-	1	-	1	-	1	-	-	-	1	-
Streets & Drainage Superintendent	1	-	1	-	1	-	1	-	-	-	1	-
Streets Foreman	2	-	2	-	2	-	2	-	-	-	2	-
Crew Foreman	1	-	1	-	1	-	1	-	-	-	1	-
Light Equipment Operator	9	-	9	-	9	-	9	-	-	-	9	-
Heavy Equipment Operator	3	-	3	-	3	-	3	-	-	-	3	-
Sign & Signal Field Technician	1	-	1	-	1	-	1	-	-	-	1	-
Street Maintenance Worker (P/T)	-	0.75	-	0.75	-	0.75	-	0.75	-	-	-	0.75
<b>Sub-total</b>	<b>18</b>	<b>0.75</b>	<b>18</b>	<b>0.75</b>	<b>18</b>	<b>0.75</b>	<b>18</b>	<b>0.75</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>0.75</b>
<b>Full Time Employees</b>	<b>31</b>		<b>31</b>		<b>31</b>		<b>30</b>		<b>2</b>		<b>32</b>	
<b>Part Time Employees</b>		<b>3.75</b>		<b>3.75</b>		<b>3.75</b>		<b>3.75</b>		<b>-</b>		<b>3.75</b>
<b>Total Divisional FTE's</b>	<b>34.75</b>		<b>34.75</b>		<b>34.75</b>		<b>33.75</b>		<b>2</b>		<b>35.75</b>	

## CONTINGENCY RESERVE REQUIREMENTS WORKSHEET

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

	----- BY FUND -----			
	CITY WIDE	General	Electric	Water Services
<b>Total budgeted expenditures</b>	<b>282,815,124</b>	<b>53,732,443</b>	<b>65,134,252</b>	<b>61,834,274</b>
<b>Less</b>				
Purchased Power- Electric	(34,000,000)		(34,000,000)	
Sanitation Contract - General	(5,412,000)	(5,412,000)		
Social Service & Contingency funding	(873,936)	(873,936)		
Capital Improvements - Electric, WW, Water	(31,855,000)		(6,098,000)	(25,757,000)
Capital Improvements - Other Enterprise Funds	(1,811,935)			
Capital Improvements - GCP & Streets	(36,283,549)			
Capital Maintenance - General/Utilities	(2,170,000)	(1,000,000)		(1,170,000)
Capital Improvements - Special Revenue Funds	(3,362,000)			
Restricted Special Revenue funds	(4,383,273)			
Airport Fuel Charge	(2,228,000)			
Debt Service - General	(12,810,464)			
One-Time Only Expenses	(412,110)	(278,110)	(134,000)	
Interfund Transfers	(13,432,759)	(943,624)	(5,611,766)	(4,013,527)
Interfund Charges	(26,637,245)	(13,537,538)	(5,813,938)	(7,285,769)
<b>Budgeted operating expenditures</b>	<b>107,142,853</b>	<b>31,687,235</b>	<b>13,476,548</b>	<b>23,607,978</b>
<b>Percentage reserve requirements:</b>				
60 days - 16.67%	17,857,142	5,281,206	2,246,091	3,934,663
<b>75 days - 20.83%</b>	<b>22,321,428</b>	<b>6,601,507</b>	<b>2,807,614</b>	<b>4,918,329</b>
90 days - 25%	26,785,713	7,921,809	3,369,137	5,901,995
<b>09/30 RESERVE BALANCES:</b>				

Fund	Minimum Days Required	Minimum Amount Required	Current Amount Included	Notes
Electric Fund	N/A	2,807,614	4,775,000	
General Fund	90 days	7,921,809	7,925,000	
Stormwater Drainage Fund	N/A	250,000	250,000	
Water Services Fund	90 days	5,901,995	9,180,000	
Airport Fund	N/A	150,000	0	
Airport Fund contingency adjustment			0	(funded with Electric per policy)
Convention & Visitors Bureau SRF	60 days	200,000	200,000	
All other City Funds expenditures	N/A*	5,090,010	N/A	(held in other operating funds)
<b>Totals for all expenditures</b>	<b>75 days</b>	<b>22,321,428</b>	<b>22,330,000</b>	

**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.

## APPROVED FY2016 BUDGET ENHANCEMENTS

These pages provide a listing of all Service Level Improvements and Program Requests that have been approved in the FY2016 Annual Budget. All approved requests are listed by Funding Source and Department.

Dept	Fund	Description	FTE	Personnel	Operations	Capital	Revenue Offset	FY2016 Budget	FY2017 On-Going	Comments
<b>GENERAL FUND</b>										
Transportation Admin	General	Williams Drive Corridor Study			50,000			50,000	-	
Administration	General	Historic Resource Survey Phase II			50,000			50,000		
City Manager's Ofc	General	Council Visioning			20,000			20,000		
Emergency Svcs	General	Emergency Management Coordinator	1.0	45,582	2,620	37,000		85,202	105,973	Hire 5/1/2016
Emergency Svcs	General	Hazardous Materials			7,500			7,500	-	
Environmental	General	Environmental Staff Upgrade		11,420				11,419	11,419	Manage through HR Process
Inspection Svcs	General	Combination Building Inspectors	2.0	116,825	24,245	50,000		191,070	173,808	Hire 1/1/2016
Library	General	Librarian- Cataloging	1.0	35,864				35,864	71,730	Hire 4/1/2016
Parks	General	Park Maintenance Worker- Ball Fields Part-Time	1.0	15,899	23,375			39,274	35,174	1 FTE = 2 PT positions
Parks	General	Sport Field Maintenance Budget			9,850			9,850	9,850	
PIO	General	Citizen & Employee Survey			30,000			30,000		
Planning	General	Strategic Business Planning			10,000			10,000	-	
Police Admin	General	Central Texas Regional SWAT (CTRS) / Regional SWAT Initiative			4,500			4,500	24,500	\$20K in 2016 Base
Police Admin	General	OSSI Additional Licenses (CAD/RMS)			44,000			44,000	7,040	Funded thru PSOTC
Police Ops	General	School Resource Officer	1.0	58,412	30,896	61,000	(84,889)	65,419	83,751	1/2 Funded by GISD; hire 1/1/16
Animal Svcs	General	Animal Shelter MasterPlan			25,000			25,000		
Streets	General	Bridge Deicing Program			5,400	15,000		20,400	200	
<b>General Fund Totals</b>			<b>6.0</b>	<b>284,002</b>	<b>337,386</b>	<b>163,000</b>	<b>(84,889)</b>	<b>699,498</b>	<b>523,445</b>	
<b>UTILITY FUNDS</b>										
Customer Care	Utility: Electric	GUS Logo Replacement - Vehicles, Letterhead, etc.			25,000			25,000		"100% Green" LOGO
Electric	Utility: Electric	Energy Services Planner/Scheduler	1.0	93,400	2,500			95,900	103,262	Hire 11/1/2015
Electric	Utility: Electric	Electric Operations Maintenance Crew	4.0	202,305	39,034	108,500		349,839	438,236	Hire 4/1/2016
Electric Admin	Utility: Electric	Utility Safety & Training Specialist	1.0	76,896	4,700			81,596	85,959	Hire 11/1/2015
Electric Engineering	Utility: Electric	New Senior Project Coordinator or Associate Project Coordinator Position	1.0	98,556	13,880	28,500		140,936	109,585	
Electric Engineering	Utility: Electric	Phase Identification Tool			13,920			13,920	320	
Electric Engineering	Utility: Electric	Replacement of Project Coordinator Holdover Pickup			6,087	28,500		34,587	6,087	
Electric-Sys Ops	Utility: Electric	System Control Center Staffing	3.0	220,251	9,385			229,636	335,936	Hire 2/1/2016
T&D Services	Utility: Electric	GUS Emergency Radio System			3,234	43,000		46,234	3,234	
<i>Sub-Total Electric Fund</i>			<i>10.0</i>	<i>691,408</i>	<i>117,740</i>	<i>208,500</i>	<i>-</i>	<i>1,017,648</i>	<i>1,082,619</i>	
Conservation	Utility: Water	Irrigation and Landscape Rebates			200,000			200,000	200,000	Specified in conservation plan submitted to TCEQ
Customer Care	Utility: Water	Western District Meter Audit			184,800			184,800		Funded from Water
Water Services	Utility: Water	Water & Wastewater Plant O&M	15.0	681,807	(1,030,955)	347,400		(1,748)	(756,508)	Moves W&WW Plant Ops in-house planned for 2017
<i>Sub-Total Water</i>			<i>15.0</i>	<i>-</i>	<i>(646,155)</i>	<i>347,400</i>	<i>-</i>	<i>383,052</i>	<i>(556,508)</i>	
Customer Care	Utility: Water & Elec	Temporary Staffing - CIS Project			84,000			84,000	84,000	
GUS Admin	Utility: Water & Elec	GUS Records into Laserfiche			179,705			179,705	42,690	\$99,705 = 1X ONLY
GUS Admin	Utility: Water & Elec	Department Collaboration and Division Management Portal using SharePoint (Pilot)			25,000			25,000	1,500	
<i>Sub-Total Water &amp; Electric</i>			<i>0.0</i>	<i>-</i>	<i>288,705</i>	<i>-</i>	<i>-</i>	<i>288,705</i>	<i>128,190</i>	
<b>Total Utility Funds</b>			<b>25.0</b>	<b>691,408</b>	<b>(239,710)</b>	<b>555,900</b>	<b>-</b>	<b>1,689,405</b>	<b>654,301</b>	
<b>OTHER ENTERPRISE FUNDS</b>										
Airport	Airport	Pavement Management Program			20,000			20,000	20,000	
Airport	Airport	FBO Management Software				20,000		20,000	2,000	
Airport	Airport	Credit Card Fees			25,000			25,000	25,000	
Airport	Airport	Foreign Object Debris Removal Equip			10,000	14,000		24,000	10,000	
<b>Airport Fund Total</b>			<b>0.0</b>	<b>-</b>	<b>55,000</b>	<b>34,000</b>	<b>-</b>	<b>89,000</b>	<b>57,000</b>	
<b>SPECIAL REVENUE FUNDS</b>										
Arts & Culture	CVB SRF	Marketing for Cultural District			10,000			10,000	10,000	
CVB	CVB SRF	Renovate Old Council Chamber Bldg				100,000		100,000		
CVB	CVB SRF	Visitor Center Staffing- Office Assistant Part-Time	0.5	22,191	800			22,991	22,191	
CVB	CVB SRF	CVB Vehicle			3,620	26,000		29,620	3,620	
CVB	CVB SRF	Advertising			20,000			20,000	20,000	
CVB	CVB SRF	Shuttle Service for Rivery Until Fixed Route System is On-line			9,900			9,900		
<b>Total Special Revenue Funds</b>			<b>0.5</b>	<b>22,191</b>	<b>44,320</b>	<b>126,000</b>	<b>-</b>	<b>192,511</b>	<b>55,811</b>	

Dept	Fund	Description	FTE	Personnel	Operations	Capital	Revenue Offset	FY2016 Budget	FY2017 On-Going	Comments
<b>INTERNAL SERVICE FUNDS</b>										
Facilities	Facilities ISF	Vertical Lift - Lease				3,000		3,000	3,000	Lease equipment
Planning	Facilities ISF	Move to the old Police Department Building			104,200	22,800		127,000	-	
<i>Sub-Total Facilities Internal Service Fund</i>			<i>0.0</i>	<i>-</i>	<i>104,200</i>	<i>25,800</i>	<i>-</i>	<i>130,000</i>	<i>3,000</i>	
Fleet Services	Fleet ISF	Additional Technician	1.0	79,417	3,400			82,817	80,817	Workload of Western District & TRV
Fleet Services	Fleet ISF	Maintenance Funding for Additional TRV's			32,000			32,000	32,000	
Police Ops	Fleet ISF	Five (5) Refurbished Radios				5,500		5,500	-	
<i>Sub-Total Fleet Internal Service Fund</i>			<i>1.0</i>	<i>79,417</i>	<i>35,400</i>	<i>5,500</i>	<i>-</i>	<i>120,317</i>	<i>112,817</i>	
Legal	ISF: IT	Contract Management Software			40,000			40,000	10,000	
Police Admin	ISF: IT	QED Data Conversion to OSSI			60,000			60,000		
Parks Admin	ISF: IT	Parks and Recreation Software Replacement			150,000			150,000	20,000	Funded with Fund Balance in Technology ISF
<i>Sub-Total Technology Internal Service Fund</i>			<i>0.0</i>	<i>-</i>	<i>250,000</i>	<i>-</i>	<i>-</i>	<i>250,000</i>	<i>30,000</i>	
Info Tech	Tech ISF	Expand Capacity of Veeam/Exagrid Backup and Disaster Recovery System				100,000		100,000		Recommended Debt Funding (7 yr)
Info Tech	Tech ISF	Increase Capacity of Backup Internet Line			22,000			22,000	20,000	
Info Tech	Tech ISF	Implement 2 Factor Authentication to Protect City IT system from Cyber Attacks			20,000			20,000	10,000	
Info Tech	Tech ISF	Upgrade for Microsoft Exchange Server Software (E-mail System)			20,000			20,000		
<i>Sub-Total Tech ISF</i>			<i>0.0</i>	<i>-</i>	<i>62,000</i>	<i>100,000</i>	<i>-</i>	<i>162,000</i>	<i>30,000</i>	
Emergency Svcs	ISF: IT-PSOTC	Computer Monitors, Thin Clients and Printers for Emergency Ops Center			32,798			32,798		Fund from remaining PSOTC funding or Fund Balance/ IT ISF
<i>Sub-Total Tech ISF-PSOTC</i>			<i>0.0</i>	<i>-</i>	<i>32,798</i>	<i>-</i>	<i>-</i>	<i>32,798</i>	<i>-</i>	
<b>Internal Service Funds Total</b>			<b>1.0</b>	<b>79,417</b>	<b>484,398</b>	<b>131,300</b>	<b>-</b>	<b>695,115</b>	<b>175,817</b>	
<b>JOINT SERVICES FUND</b>										
Conservation	Jt Svcs	WSSC Demonstration Gardens			10,000	129,700		139,700	15,000	
Customer Care	Jt Svcs	Western District Temporary Staff upgraded to Full-Time	1.0	61,963	4,800			66,763	61,963	Increased allocation Rural Water
Customer Care	Jt Svcs	Credit Card Readers Chip Enabled Credit Cards			11,000			11,000		
Engineering Support	ISF: IT	Move As-Builts from Brylan Manager			31,000			31,000	5,000	\$5,000/yr maint; Project on IT masterplan
Engineering Support	Jt Svcs	Staffing increase for Eng Support	1.0	43,207	5,075			48,282	89,688	Hire 4/1/2016
Engineering Support	ISF: IT	Integrate Infor EAM and Laserfiche			50,000			50,000		Project on IT masterplan
Engineering Support	Electric	Location/Address Validation System			100,000			100,000	10,000	Part of CIS Project
Main Street	Jt Svcs	Increased 3 Hour Parking Enforcement			20,000		(5,000)	15,000	20,000	
System Engineering	Jt Svcs	Public Improvement Inspector	1.0	38,738	4,110	25,500		68,348	80,587	Hire 4/1/2016
<i>Sub-Total Joint Services Fund</i>			<i>3.0</i>	<i>143,908</i>	<i>235,985</i>	<i>155,200</i>	<i>(5,000)</i>	<i>530,093</i>	<i>282,238</i>	
Main Street	Façade SRF	Annual Downtown Holiday Lighting			60,000			60,000	60,000	Sponsored by GUS ELECTRIC
Main Street	Façade SRF	Feasibility Review - 8th Street Alleyway			10,000		(10,000)	-		Funded through MS fundraiser
<i>Sub-Total Façade SRF</i>			<i>0.0</i>	<i>-</i>	<i>60,000</i>	<i>-</i>	<i>(10,000)</i>	<i>60,000</i>	<i>60,000</i>	
<b>Joint Services Fund Total</b>			<b>3.0</b>	<b>143,908</b>	<b>295,985</b>	<b>155,200</b>	<b>(15,000)</b>	<b>590,093</b>	<b>342,238</b>	
<b>GENERAL DEBT</b>										
Admin	Gen Debt	Austin Ave Bridge Design Process			675,000			675,000	325,000	Included in CIP
Environmental	Gen Debt	Transfer Station and Landfill cap maintenance			208,370			208,370	3,120	Necessary to update TCEQ permitting requirements - Recommended Debt Funding
<b>General Debt Total</b>			<b>0.0</b>	<b>-</b>	<b>883,370</b>	<b>-</b>	<b>-</b>	<b>883,370</b>	<b>328,120</b>	
<b>TOTAL APPROVED FY2016 BUDGET ENHANCEMENTS</b>			<b>35.5</b>	<b>1,220,926</b>	<b>1,860,749</b>	<b>1,165,400</b>	<b>(99,889)</b>	<b>4,838,992</b>	<b>2,136,732</b>	

## TRANSFERS BETWEEN FUNDS

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 (ROI). The total ROI transfer to the General Fund is \$7,593,263 in FY2016.
- Other Transfers
  - Other transfers include grant matching, fire hydrant testing, and equipment purchases to other funds.

Fund	Transfers To								
	General Fund	Debt Service	Gen Cap Projects	SRF	Fleet	Joint Services	Information Technology	Water	Total Out:
General Fund				831,885	65,500	16,129	30,110		<b>943,624</b>
Gen Cap Projects					1,153,000				<b>1,153,000</b>
SRF	30,000	265,800	1,007,000		83,408		800		<b>1,387,008</b>
Joint Services					25,000		1,450		<b>26,450</b>
Electric	4,945,813		225,000	60,000	167,940	42,028	101,877	69,108	<b>5,611,766</b>
Water Services	2,845,817				343,808	731,549	92,353		<b>4,013,527</b>
Airport					14,000	1,080			<b>15,080</b>
Stormwater Drainage	226,633				4,900	5,171	45,600		<b>282,304</b>
<b>Total In:</b>	<b>8,048,263</b>	<b>265,800</b>	<b>1,232,000</b>	<b>891,885</b>	<b>1,857,556</b>	<b>795,957</b>	<b>272,190</b>	<b>69,108</b>	<b>13,432,759</b>



## UTILITY RATES

### UTILITY DEPOSIT REQUIREMENTS AND SERVICE CHARGES

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

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

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

### ELECTRIC RATES — EFFECTIVE 11/1/2013

Electric Rates 10/1/2013 (effective on billings after 11/1/2013)	Power Cost Adjustment	Customer Charge	Energy Charge	Minimum Bill	Discount
Unit	per kWh	per month	per kWh	dollars	
Energy Conservation		\$1.00			
Residential Services	\$0.0001	\$20.00	\$0.0939		\$6 credit against base meter charge
Net Metering Service	\$0.0001	\$20.00	\$0.0939		\$0.0939 per kWh
Small General Service	\$0.0001	\$45.00	\$0.0883		
School Services	\$0.0001	\$175.00	\$0.1131		
Municipal Wastewater & Water Pumping Service	\$0.0001	\$165.00	\$0.0516		
Municipal Services	\$0.0001	\$125.00	\$0.0606		
Large General Services	\$0.0001	\$20.00	\$0.0713		
Demand Charge: \$8.45 per kW, but not less than \$422.50 per month					
Industrial Services	\$0.0001	\$250.00	\$0.0644	\$5,250.00	
Demand Charge: \$10.00 per kW, but not less than \$5,000.00 per month					
Large Industrial Services	\$0.0001	\$350.00	\$0.0661	\$15,350.00	
Demand Charge: \$7.50 per kW, but not less than \$15,000.00 per month					
Wind Power Services		\$0.00	\$0.0150		
Residential Sales Tax					
Inside City Limits	2.00%				
Outside City Limits	0.00%				
Commercial Sales Tax					
Inside City Limits	8.25%				
Outside City Limits	6.25%				

High Pressure Sodium Lighting Services	100 Watt HPL (35 kWh)	200 Watt HPL (71 kWh)	250 Watt HPL (86 kWh)	400 Watt HPL (137 kWh)
Security Lighting	\$8.50	\$14.50	\$16.70	\$23.50
Municipal Street Lighting	\$5.09	\$9.29	\$11.13	\$17.33
Retail Street Lighting	\$5.26	\$9.75	\$11.64	\$18.17

**WATER RATES — EFFECTIVE 2/1/2014**

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

## WASTEWATER RATES

Wastewater Rates (effective 4/1/2007)	Customer Charge	Volumetric Charge	Medicaid Discount
Units	per month	per 1,000 gal	per month
<b>Residential / Small Commercial: single water meter no larger than 3/4 inch and serves only one unit, a single sewer line, no larger than four inches, ten plumbing fixtures</b>			
Inside City Limits	\$29.25		-\$5.85
Outside City Limits	\$33.60		-\$6.72
<b>Commercial: line six inches or smaller</b>			
Inside City Limits	\$44.25	\$2.35	
Outside City Limits	\$50.90	\$2.70	
<b>Large Commercial: line eight inches or smaller</b>			
Inside City Limits	\$78.60	\$2.35	
Outside City Limits	\$90.40	\$2.70	
<b>High Strength Commercial: restaurant, bakery, deli or other location where wastewater effluent BOD exceeds 250 mg/l (250 parts per million)</b>			
Inside City Limits	\$44.25	\$3.70	
Outside City Limits	\$50.90	\$4.30	
<b>Multifamily: apartment complexes, condominiums, residential housing with more than two individual dwelling units per water meter</b>			
Inside City Limits	\$105.15	\$2.35	
Outside City Limits	\$120.90	\$2.70	

### SOLID WASTE DISPOSAL RATES – EFFECTIVE 10/1/2014

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

#### Sales Tax on Garbage Service

Residential and Commercial

Inside City Limits: 8.25%

Outside City Limits: 6.25%

Residential Solid Waste Svcs	Inside City Limits	Outside City Limits
Trash Service	\$16.50	\$22.70
<b>Outside City:</b> with Georgetown Utilities (cart only)		
Bulky Collection 2X per year	Free	Not Included
<b>Outside City:</b> not included in base rate, can be negotiated between contractor and customer		
Seasonal Yard Trimmings	Free	Not Included
<b>Outside City:</b> not included in base rate, can be negotiated between contractor and customer		

Additional Solid Waste Disposal Services		Rate
Extra Cart - Trash or Recycle		\$8.00
Additional Yard Trimmings - sticker		\$5.00
Additional Bulky Waste Collection - \$ each		\$25.00
Oversized Bulky Waste Collection - per CY		\$25.00
Cart Size Change	1st Cart Exchange	No charge
	2nd & Subsequent	\$30.00

#### Public Disposal Fees at the Collection Station

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

Public Disposal Fees at Collection Station		Rate
These fees will be set based on a combination of cubic yardage and tonnage fees as set by TDS.		
Freon Removal	\$21.00	each appliance
Disposal of Dead animals (under 100 lbs)	\$40.00	each

### STORMWATER DRAINAGE RATES – EFFECTIVE 11/1/2013

All residential customers inside city limits must pay a monthly charge of \$5.25. Non-Residential customers inside city limits must pay \$5.25 per unit (2,808 square feet) which is calculated on the total square footage of impervious cover on the property.

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

# ANNUAL BUDGET ORDINANCE

ORDINANCE NO. 2015-44

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GEORGETOWN, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, 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 18, 2015, 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.

Ordinance No. 2015-44  
 Description: Adopting 2015/16 Annual Budget  
 Date Approved: 09/08/15

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**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, 2015, and ending September 30, 2016, as submitted to the City Council by the City Manager of said City, and the same is in all things adopted and approved as Exhibit "A – All-Funds Summary" incorporated by reference herein.

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

<u>Fund</u>	<u>Appropriations</u>
Airport Fund	\$ 4,388,269
General Debt Service	12,810,464
Electric Funds	65,134,252
Facilities Maintenance Fund	3,317,274
Fleet Management Fund	4,491,878
General Capital Projects	37,436,549
General Fund	53,732,443
Information Services Fund	5,261,377
Joint Services Fund	14,944,887
Self-Insurance Fund	5,555,760
Special Revenue Funds	9,932,236
Stormwater Drainage Fund	3,975,461
Water Services Fund	<u>61,834,274</u>
Total for 2015/16	<u>\$282,815,124</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.

Ordinance No. 2015-44  
 Description: Adopting 2015/16 Annual Budget  
 Date Approved: 09/09/15

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PASSED AND APPROVED on First Reading on the 25<sup>th</sup> day of August, 2015.

PASSED AND APPROVED on Second Reading on the 8<sup>th</sup> day of September, 2015.

ATTEST:

THE CITY OF GEORGETOWN:

  
Jessica Brettle  
City Secretary

  
By: Dale Ross  
Mayor

APPROVED AS TO FORM:

  
Bridget Chapman  
City Attorney

Ordinance No. 2015-44  
Description: Adopting 2015/16 Annual Budget  
Date Approved: 09/08/15

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<b>All Funds Summary - 2015/16 Annual Budget (By Fund / By Personnel-Operating-Capital)</b>									
	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES				
	Total Budget	General Fund	Special Revenue Funds	General Capital Projects Funds	General Debt Service Fund	Electric Fund	Water Fund	Other Enterprise Funds (1)	
<b>Beginning Fund Balances / Working Capital</b>	67,925,349	9,160,714	4,369,013	5,689,710	1,493,107	8,231,940	34,385,214	1,761,528	2,894,123
<b>SOURCES &amp; REVENUES:</b>									
Property Taxes	22,872,346	11,716,698	255,851	-	10,900,000	-	-	-	-
Sales Taxes	14,270,437	11,587,812	2,690,625	-	-	-	-	-	-
Bond Proceeds	37,762,000	-	-	29,850,000	-	1,500,000	8,000,000	250,000	182,000
Charges for Services	28,680,245	1,922,100	2,063,000	-	-	-	5,845,574	-	24,715,145
Capital Recovery Fees	5,945,574	-	-	-	-	-	-	-	-
Special Improvement Fees	892,373	250,000	-	-	-	-	842,373	-	-
Utility Revenues	105,435,442	6,554,000	-	-	-	63,400,000	32,243,822	3,237,620	-
Grants	488,304	-	238,304	-	-	-	-	-	-
Interest	294,217	25,000	26,660	75,000	2,000	17,425	119,232	250,000	26,500
Other Revenue	34,157,397	12,455,450	2,369,337	3,405,000	1,686,759	1,782,350	3,441,051	3,617,550	5,356,900
Interfund Transfers - ROI, Etc.	13,432,759	8,045,283	891,885	1,232,000	265,800	-	69,108	-	2,925,703
<b>Total Revenues</b>	264,249,097	52,562,323	8,535,462	34,552,000	12,854,559	65,699,775	48,461,160	7,357,570	33,225,248
<b>USES &amp; EXPENSES:</b>									
Personnel	55,782,912	30,653,181	1,511,085	-	-	6,130,749	4,489,239	898,978	12,046,880
Operating	110,781,807	20,904,672	2,474,794	-	-	43,655,430	22,465,873	4,816,417	16,061,681
Capital	7,895,341	1,200,806	1,197,409	-	-	151,000	492,001	20,000	4,833,365
Capital Improvements	72,806,484	-	3,382,000	35,891,549	-	8,098,000	25,757,000	1,807,935	-
Debt Payments	21,533,021	-	-	-	12,810,464	3,470,507	4,575,034	677,016	-
Debt Insurance Costs	482,800	-	-	402,000	-	16,800	60,000	4,000	-
Interfund Transfers	13,432,759	943,624	1,387,008	1,153,000	-	5,811,795	4,013,527	287,384	26,450
<b>Total Uses &amp; Expenses</b>	252,815,124	53,732,443	9,532,236	37,436,549	12,810,464	65,134,252	51,834,274	8,363,730	33,574,176
<b>Ending Fund Balance / Working Capital</b>	49,355,322	7,430,594	2,552,239	2,015,161	1,537,202	9,797,453	21,012,100	755,368	2,549,195
<b>RESERVATIONS:</b>									
Anticipated	625,000	-	625,000	-	-	-	-	-	-
Contingency	22,330,000	7,825,000	200,000	-	-	4,775,000	9,180,000	250,000	-
Rate Stabilization/Credit Reserve	5,000,000	-	-	-	-	5,000,000	-	-	-
Perpetual Reserve	250,000	-	250,000	-	-	-	-	-	-
Capital Projects/Other	10,251,595	-	1,897,239	2,815,161	-	-	10,560,000	500,000	2,549,195
<b>Available Fund Balance/ Working Capital</b>	2,902,727	5,594	0	0	1,537,202	22,483	4,332,100	5,368	0

(1) Includes Airport, Sanitation, &amp; Stormwater Drainage

(2) Includes debt service payments on behalf of GTEC offset by transfer from GTEC

(3) Includes debt service payments on behalf of GEDCO offset by transfer from GEDCO



**All Funds Summary - 2015/2016 Annual Budget (By Fund / By Division)**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES			
	Total Budget	General Fund	Special Revenue Funds	Capital Projects Funds	General Debt Service Fund	ENTERPRISE FUNDS		
						Electric Fund	Water Fund	Other Enterprise Funds (1)
Beginning Fund Balances / Working Capital	67,925,349	5,100,714	4,389,613	5,889,710	1,493,107	8,231,949	34,385,214	1,781,528
2,884,123								
<b>SOURCES &amp; REVENUES:</b>								
Property taxes	22,872,349	11,716,688	285,651	-	10,900,000	-	-	-
Sales taxes	14,275,437	11,587,812	2,690,625	-	-	-	-	-
Bond Proceeds	37,762,000	-	-	29,850,000	-	1,500,000	6,000,000	250,000
Charges for Services	20,495,245	1,922,100	2,063,000	-	-	-	-	-
Capital Recovery Fees	5,945,574	-	-	-	-	-	5,945,574	-
Special Improvement Fees	892,373	250,000	-	-	-	-	642,373	-
Utility Revenues	105,435,442	6,054,000	-	-	-	63,400,000	32,243,622	3,237,620
Grants	488,394	-	238,304	-	-	-	-	250,000
Interest	284,217	28,000	26,680	75,000	2,000	-	119,232	2,400
Other Revenue	34,157,267	12,458,450	2,869,337	3,405,000	1,686,759	1,782,350	3,441,031	3,617,950
Interfund Transfers - ROL Etc.	13,432,769	8,048,263	891,885	1,232,000	265,000	-	59,108	-
<b>Total Revenues</b>	<b>354,249,097</b>	<b>82,602,323</b>	<b>6,625,462</b>	<b>34,862,000</b>	<b>13,894,559</b>	<b>84,699,776</b>	<b>42,481,160</b>	<b>7,367,570</b>
								<b>33,236,348</b>
<b>USES &amp; EXPENSES:</b>								
Downtown & Community Services	16,396,057	10,250,696	2,866,621	-	-	-	-	-
Finance & Administration	16,231,552	581,439	71,171	-	-	-	-	-
Fire Services	13,078,631	11,284,109	1,795,522	-	-	-	-	-
Georgetown Utility Systems	55,789,533	6,794,002	276,547	-	-	15,927,179	27,428,713	-
Purchased Power	34,000,000	-	-	-	-	34,000,000	-	-
Management Services	14,778,161	5,764,209	-	-	-	-	-	-
Police Services	14,319,849	13,946,482	373,367	-	-	-	-	-
Transportation	9,766,277	4,187,882	-	-	-	-	-	-
Capital Improvements	72,906,484	-	3,382,000	36,881,549	-	6,098,000	25,757,000	1,807,835
Debt Payments	27,533,021	-	-	402,000	12,810,464	3,470,207	4,575,034	677,016
Debt Insurance Costs	482,866	-	-	-	-	16,800	60,000	4,000
Interfund Transfers	13,432,768	943,624	1,387,008	1,153,000	-	5,811,766	4,013,527	287,384
<b>Total Uses &amp; Expenses</b>	<b>352,615,124</b>	<b>53,732,443</b>	<b>9,532,236</b>	<b>37,436,649</b>	<b>12,810,464</b>	<b>65,134,552</b>	<b>61,834,274</b>	<b>8,363,720</b>
								<b>33,571,176</b>
<b>Ending Fund Balance / Working Capital</b>	<b>49,350,322</b>	<b>7,830,594</b>	<b>2,842,226</b>	<b>2,815,161</b>	<b>1,037,202</b>	<b>9,797,483</b>	<b>21,012,100</b>	<b>758,368</b>
								<b>2,548,195</b>
<b>RESERVATIONS:</b>								
Ancient	625,000	-	625,000	-	-	-	-	-
Contingency	22,330,000	7,325,000	200,000	-	-	-	-	-
Reserve for Capital Debt Project	11,000,000	-	-	-	-	4,775,000	9,180,000	250,000
Rate Subsidization/Credit Reserve	5,000,000	-	-	-	-	-	10,500,000	500,000
Perpetual Reserve	250,000	-	250,000	-	-	5,000,000	-	-
Capital Projects/Other	7,261,695	-	1,887,239	2,815,161	-	-	-	-
<b>Available Fund Balance/ Working Capital</b>	<b>2,962,727</b>	<b>5,594</b>	<b>0</b>	<b>0</b>	<b>1,537,202</b>	<b>23,483</b>	<b>1,332,100</b>	<b>5,368</b>
								<b>0</b>

(1) Activities Airport &amp; Stormwater Drainage

(2) Includes debt service payments on behalf of GTEC either by transfer from GTEC

(3) Includes debt service payments on behalf of GEDCO either by transfer from GEDCO

# ANNUAL TAX RATE ORDINANCE

ORDINANCE NUMBER 2015-45

**AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF GEORGETOWN FOR THE TAX YEAR 2015; 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 11, 2015 and August 18, 2015; and

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

WHEREAS, the City Council finds it necessary to levy taxes for the 2015/16 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 programs and services;

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 tax year 2015, (including, without limitation, certifications, notices, submittals, and public hearings) as required by law have been complied with.

Ordinance No. 2015-45  
 Description: Levy Tax Rate for Tax Year 2015  
 Date Approved: September 8, 2015

Page 1 of 1

**SECTION 3.** The City Council does hereby levy and adopt the tax rate on \$100 valuation for the tax year 2015 as follows:

\$0.20716	for the purpose of maintenance and operation
<u>\$0.22684</u>	for the principal and interest on debt of this city
<u>\$0.43400</u>	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 25<sup>th</sup> day of August, 2015.

PASSED AND APPROVED on Second Reading on the 8<sup>th</sup> day of September, 2015.


ATTEST:

THE CITY OF GEORGETOWN:

  
Jessica Brettle  
City Secretary

  
By: Dale Ross  
Mayor

APPROVED AS TO FORM:

  
Bridget Chapman  
City Attorney

Ordinance No. 2015-45  
Description: Levy Tax Rate for Tax Year 2015  
Date Approved: September 8, 2015

Page 2 of 2

# ANNUAL ADMINISTRATIVE DIVISIONS & DEPARTMENTS ORDINANCE

ORDINANCE NUMBER 2015-46

**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 2015/16 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

Facilities Maintenance (including internal service fund)

Parks

Public Library / Arts & Culture

Recreation

Public Communication

Ordinance No. 2015-46  
 Description: Amending Administrative Divisions and Departments  
 Date Approved: September 9, 2014

Page 1 of 1



Georgetown Utility Systems Division:

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

Finance and Administration Division:

Administration  
Accounting  
Fleet Services (including Internal Service Fund)  
Information Technology Operations (including Internal Service Fund)  
Municipal Court  
Purchasing  
Customer Care

Fire Division:

Support Services  
Emergency Services / Fire Inspections  
EMS Special Revenue Fund

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  
Code Enforcement  
Operations Bureau

Transportation Services Division:

Administration  
Airport  
Stormwater Drainage  
Streets

Ordinance No. 2015-46  
Description: Amending Administrative Divisions and Departments  
Date Approved: September 9, 2014

Page 2 of 2

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, 2015 with adoption of the 2015/16 Annual Budget by the City Council of the City of Georgetown, Texas.


PASSED AND APPROVED on First Reading on the 25<sup>th</sup> day of August, 2015.

PASSED AND APPROVED on Second Reading on the 8<sup>th</sup> day of September, 2015.

ATTEST:

  
\_\_\_\_\_  
Jessica Brettle  
City Secretary

THE CITY OF GEORGETOWN:

  
\_\_\_\_\_  
By: Dale Ross  
Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Bridget Chapman  
City Attorney

Ordinance No. 2015-46  
Description: Amending Administrative Divisions and Departments  
Date Approved: September 9, 2014

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## BOARDS AND COMMISSIONS

### ADVISORY BOARDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## COMMISSIONS

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

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

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

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

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

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

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



# **GEORGETOWN ECONOMIC DEVELOPMENT CORPORATION (GEDCO)**

## **DEPARTMENT DESCRIPTION**

The Georgetown Economic Development Corporation 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, and four members are citizens at-large.

## **MEETING DATE**

3<sup>RD</sup> MONDAY OF EACH MONTH AT 3:30PM  
 CITY COUNCIL CHAMBERS, 101 EAST 7<sup>TH</sup> STREET, GEORGETOWN, TEXAS

## **BOARD ROSTER**

Hugh Brown, Secretary.....term ends 2/2016  
 Councilmember Ty Gipson.....term ends 6/2016  
 Councilmember Rachel Jonrowe .....term ends 6/2016  
 Councilmember Steve Fought .....term ends 6/2016  
 Kevin Kelly.....term ends 2/2016  
 Bill Mateja.....term ends 2/2017  
 Jeff Parker.....term ends 2/2017

## **BOARD LIAISON**

Tina Dunbar  
 Administrative Assistant to the Economic Development Director  
 Tina.Dunbar@Georgetown.org  
 (512) 930-3546

## **WEBSITE(S)**

- <https://government.georgetown.org/georgetown-economic-development-corporation-gedco/>
- <https://invest.georgetown.org/>

## **PRIMARY COUNCIL STRATEGIC GOALS**



**GEORGETOWN ECONOMIC DEVELOPMENT CORPORATION (GEDCO)**  
**2015/16 Budget**

<b>GEDCO Sales Tax Revenue (1/8 cent)</b>	<b>\$ 1,345,313</b>
Bond Proceeds	3,100,000
Interest Income	7,500
Lease Revenue	48,000
<b>Total Revenue</b>	<b>4,500,813</b>
<b>Less:</b>	
Interlocal Agreement	211,200
Supplies	300
Legal	7,500
Travel & Training	1,500
Promotional & Marketing Programs	81,000
Miscellaneous Expenses	2,500
Bond Issuance Costs	87,500
Loan Repayment - (Citicorp)	106,694
Economic Development Projects (Unidentified)	4,159,774 **
Existing Commitments :	
Georgetown ISD	109,496
Summit @ Rivery (Pending)	4,500,000
Tasus	67,500
Dispersol Technologies	200,000
<b>Total Operating Expense</b>	<b>9,534,964</b>
<b>Annual Excess Revenues</b>	<b>\$ (5,034,151) **</b>
<b>Fund Balance:</b>	
Beginning Fund Balance - Projected	5,370,479
+/- Annual Excess Revenues	(5,034,151)
<b>Less:</b>	
Contingency Reserves (= 25% Revenue)	336,328
<b>Ending Unreserved Fund Balance</b>	<b>\$ -</b>

\*\* Due to appropriation of prior year existing fund balance per GEDCO bylaws.

**Draft**  
**Georgetown Economic Development Corporation (GEDCO)**  
**2015/2016 Proposed Budget & 5 Year Forecast**

8/12/15

	Budget 2014/15	14/15 Projected Actual	Proposed Budget 2015/16	FORECAST				Notes
				2016/17	2017/18	2018/19	2019/20	
GEDCO Sales Tax Revenue (10%)								
Bond Proceeds	1,372,875	1,312,500	1,345,313	1,395,872	1,472,900	1,511,816	1,593,089	
Interest	7,500	8,000	3,100,000	7,500	7,500	7,500	7,500	
Lease revenue	48,000	48,000	48,000	48,000	48,000	48,000	48,000	Grape Creek Winery Rental Prints
Miscellaneous Revenues	-	58,750	-	-	-	-	-	
Total Revenue	1,428,375	1,425,250	4,500,813	1,441,372	1,528,400	1,587,316	1,648,589	
Less:								
Interlocal Agreement	182,105	192,105	211,200	211,200	211,200	211,200	211,200	Includes retailer, Asst. City Attorney & Business Dev. Mgr.
Supplies	300	300	300	300	300	300	300	
Legal	7,500	7,500	7,500	7,500	7,500	7,500	7,500	
Travel & Training	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
Promotional & Marketing programs	81,000	81,000	81,000	81,000	81,000	81,000	81,000	Amount is allocated from the Economic Development Projects
Miscellaneous Expenses	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
Bond Issuance Costs	-	-	87,869	-	-	-	-	
Debt Service	99,783	99,783	106,894	115,850	324,140	311,253	311,739	
Riverty Project	-	-	4,500,000	-	-	-	-	
Economic Development Projects (Unidentified)	3,481,445	-	4,199,774	1,011,243	876,453	957,333	1,017,531	Appropriate Available Fund Balance if Conditions of agreement are met
Economic Development Projects (Committed Funds)								
Arboretum	66,316	-	-	-	-	-	-	
Freight Exemption Study	6,000	6,000	-	-	-	-	-	
Georgetown ISD	-	-	-	-	-	-	-	
Texas Life Sciences CC (Ord & Final Install)	-	150,000	109,496	-	-	-	-	
Molecular Templates Inc (MTI)	68,000	69,000	-	-	-	-	-	
Speculative Commercial Building	70,000	-	-	-	-	-	-	
Telus	67,500	-	(A) 67,500	-	-	-	-	
Disruptive Technologies	-	50,000	200,000	-	-	-	-	
Total Expense	4,124,349	659,688	5,534,964	1,431,082	1,506,593	1,577,998	1,633,270	
Annual Excess Revenues	(2,696,574)	765,562	(5,034,151)	10,090	21,807	14,730	15,319	
Fund Balance Summary:								
Beginning Fund Balance	4,539,783	4,604,917	5,376,479	338,328	348,418	368,225	382,954	
+/- Annual Excess Revenues	(2,696,574)	765,562	(5,034,151)	10,090	21,807	14,730	15,319	
Less:								
Contingency Reserves (+ 25% Reserve)	342,219	328,125	338,328	346,418	368,225	382,954	398,272	
Reserved Fund Balance: Riverty Project	1,500,000	1,500,000	-	-	-	-	-	
Ending Unreserved Fund Balance	-	3,542,354	-	-	-	-	-	

NOTES:  
 (A) - 2014/15 approved projects that will not start until 15/16 are allotted to 2015/16 budget.

## GEORGETOWN TRANSPORTATION ENHANCEMENT CORP. (GTEC)

### DEPARTMENT DESCRIPTION

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.

### MEETING DATE

3<sup>RD</sup> WEDNESDAY OF EACH MONTH AT 3:30PM  
 GEORGETOWN MUNICIPAL COMPLEX, 300-1 INDUSTRIAL AVENUE, GEORGETOWN, TEXAS

### BOARD ROSTER

Bill Connor, President .....term ends 2/2016  
 Tom Crawford, Vice President .....term ends 7/2016  
 Joe Pondrom, Secretary .....term ends 7/2017  
 Councilmember Tommy Gonzalez .....term ends 6/2016  
 Councilmember John Hesser .....term ends 6/2016  
 Councilmember Anna Eby .....term ends 6/2016  
 Leo Wood .....term ends 2/2016

### BOARD LIAISON

Jana Kern  
 Administrative Assistant, Georgetown Utility Systems  
 Jana.Kern@Georgetown.org  
 (512) 931-8473

### WEBSITE

- <https://government.georgetown.org/georgetown-transportation-enhancement-corporation/>

### PRIMARY COUNCIL STRATEGIC GOALS



**Georgetown Transportation Enhancement Corporation  
 FY 2016 Proposed Budget**

<b>Beginning Fund Balance - Projected</b>		\$5,635,116
<b>Revenue:</b>		
Sales Tax Revenue	5,381,250	
Interest	15,000	
PID Assessment	500,000	
Bond Proceeds	17,500,000	
<b>Total Revenue</b>		23,396,250
<b>Expense:</b>		
Interlocal Agreement (Indirect Costs)	86,400	
Direct Cost Allocation	271,732	
Administrative Expense & Supplies	18,000	
Subtotal - Operating Expense		376,132
Debt Service		2,572,312
<i>Transportation Improvement Program</i>		
Rivory Extension (Williams Dr. to Northwest Blvd.)	1,500,000	
Rivory Traffic Impact Analysis Improvements	1,400,000	
Subtotal - Transportation Improvement Program		2,900,000
<i>Projects rolling forward from 14/15</i>		
Rivory Rd.	721,000	
SH 29 Bypass (SH 29 to RR 2243)	435,579	
Wolf Ranch Pkwy Extension (DB Wood)	283,350	
SH 29 Intersection Improvements (I H 35 to Haven Ln.)	650,000	
FM 971 / Northwest (Washam over I H 35)	91,590	
Mays Street (Rabbit Hill)	10,150,000	
Pecan Center Dr. / Airport Rd.	6,350,000	
Subtotal - Transportation Improvement Program - Prior year		18,681,519
Economic projects to be determined		1,345,312
<b>Total Expense</b>		25,875,275
<b>Available Fund Balance</b>		\$3,156,091
<b>Reserves:</b>		
Contingency		1,474,063
<b>Available Working Capital</b>		\$1,682,028



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