

Facilities ISF Replacement Schedule

Location	2023	2024	2025	2026	2027	Lease Cost
6th & Main Lot	3,215	3,215	3,215	3,215	3,215	21,156
8th & MLK Lot	13,519	13,519	13,519	13,519	107,609	17,857
Airport Terminal	19,836	27,701	19,836	19,836	19,836	28,280
Airport Tower	54,407	35,437	35,437	35,437	35,437	45,100
Animal Shelter	52,272	27,272	27,272	27,272	27,272	61,495
Art Center	15,722	15,722	15,722	15,722	15,722	26,453
Austin Ave Lot	6,917	6,917	6,917	6,917	6,917	8,666
Chamber Building	10,056	10,056	10,056	10,056	10,056	9,873
City Hall	78,141	78,141	78,141	78,141	60,141	107,446
Citywide Parking Lots	4,235	4,235	4,235	4,235	4,235	4,158
Community Center	235,543	81,543	81,543	81,543	81,543	123,017
Court/Council Chambers	267,443	107,443	107,443	107,443	107,443	166,023
CVB	31,716	31,716	31,716	31,716	31,716	45,312
Fire 1	53,890	51,090	51,090	51,090	51,090	70,593
Fire 2	43,078	43,078	43,078	43,078	43,078	56,333
Fire 3	46,842	46,842	46,842	46,842	46,842	57,229
Fire 4	54,028	46,528	46,528	46,528	46,528	59,360
Fire 5	50,243	50,243	50,243	50,243	50,243	80,494
Fire 6	54,276	53,176	53,176	53,176	53,176	71,070
Fire 7	59,388	56,388	56,388	56,388	56,388	71,698
Fuel Site	10,827	10,827	10,827	10,827	10,827	10,630
Garey Park	157,800	157,800	157,800	157,800	157,800	172,904
GMC	362,793	171,093	171,093	171,093	171,093	316,109
Grace Heritage	25,871	25,871	25,871	25,871	25,871	32,789
Industrial Ave Lot	4,985	4,985	4,985	4,985	4,985	5,811
Library	353,560	273,560	243,560	243,560	243,560	319,614
LWW	47,697	47,697	47,697	47,697	47,697	73,787
Madellia Hilliard	10,382	8,782	8,782	8,782	8,782	12,025
Main Street Landscaping	15,414	15,414	15,414	15,414	15,414	15,134
Main Street Lot	8,934	8,934	8,934	8,934	8,934	9,871
Monument Signs	15,414	15,414	15,414	15,414	15,414	15,134
Parks Admin	87,726	54,182	54,182	54,182	54,182	77,095
Public Safety	420,179	399,679	399,679	399,679	399,679	562,306
Rec Center	777,165	451,165	451,165	451,165	451,165	654,086
Scenic Drive Median	14,790	14,790	14,790	14,790	14,790	14,521
TDS	-	-	-	-	-	-
Tennis Center	99,154	74,954	74,954	74,954	74,957	117,020
Village PID	19,440	19,440	19,440	19,440	19,440	19,440
Westside Service	94,077	93,177	93,177	93,177	93,177	132,181
Grand Total	3,680,975	2,638,026	2,600,161	2,600,161	2,676,254	3,692,071

Dept				FY2023					FY2024					FY2025					FY2026					FY2027					BEYOND 5 YEARS					ANNUAL LEASE COST					USEFUL LIFE					REPLACEMENT COST																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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PLANNING	PLANNING		2021																	
	340-24	VOAYGER VAN																		
		DEPARTMENT TOTAL																		
				0	0	0	0	0	0	0	30,000	2,500								
											30,000	2,500								
		INSPECTION SERVICES																		
INSPECTION SERVICE	346-03	FORD ESCAPE	2017						38,000				4,750	8					38,000	
INSPECTION SERVICE	346-15	FORD ESCAPE	2013	37,500									4,375	8					35,000	
INSPECTION SERVICE	346-16	FORD ESCAPE	2015		35,000								4,375	8					35,000	
INSPECTION SERVICE	346-17	FORD ESCAPE	2016						38,000				4,750	8					38,000	
INSPECTION SERVICE	346-18	FORD ESCAPE	2016					37,500					4,688	8					37,500	
INSPECTION SERVICE	346-19	FORD ESCAPE	2016					37,500					4,688	8					37,500	
INSPECTION SERVICE	135-20	FORD F-150	2015		35,000								4,375	8					35,000	
INSPECTION SERVICE	135-21	FORD F-150	2015		35,000								4,375	8					35,000	
INSPECTION SERVICE	346-23	FORD ESCAPE	2015					37,500					4,688	8					37,500	
INSPECTION SERVICE	346-24	FORD ESCAPE	2020									40,000	5,000	8					40,000	
INSPECTION SERVICE	346-25	FORD ESCAPE	2020									40,000	5,000	8					40,000	
INSPECTION SERVICE	346-26	FORD F-150 EXT CAB	2021									40,000	5,000	8					40,000	
		DEPARTMENT TOTAL		37,500	105,000	112,500	76,000	0			120,000	56,063								

Dept	UNIT #	VEHICLE MAKE	YEAR	FY2023	FY2024	FY2025	FY2026	FY2027	BEYOND 5 YEARS	ANNUAL LEASE COST	USEFUL LIFE	REPLACEMENT COST
CODE COMPLIANCE												
CODE COMPLIANCE	551-16	FORD F-150	2015						38,000	2,533	15	38,000
CODE COMPLIANCE	551-17	FORD F-150	2018						38,000	2,533	15	38,000
CODE COMPLIANCE	551-18	FORD F-150	2020						38,000	2,533	15	38,000
CODE COMPLIANCE	551-19	FORD F-150	2020						38,000	2,533	15	38,000
CODE COMPLIANCE	551-20	FORD F-151	2022						42,000	3,000	15	45,000
	DEPARTMENT TOTAL			0	0	0	0	0	194,000	13,133		
ANIMAL SERVICES												
Animal Services	266-07	FORD F-250	2,014	50,000						5,750	8	46,000
Animal Services	266-08	FORD F-250	2,019					60,000		7,500	8	60,000
Animal Services	266-09	FORD F-250	2,020						60,000	7,500	8	60,000
Animal Services	266-10	FORD F-250	2,021						60,000	7,500	8	60,000
	DEPARTMENT TOTAL			50,000	0	0	0	60,000	120,000	28,250		
COMMUNITY SERVICES												
COMMUNITY SERVICE	550-47	FORD F-150	2011		35,000					2,917	12	35,000
	DEPARTMENT TOTAL			0	35,000	0	0	0	0	2,917		
PURCHASING												
Purchasing	426-05	ELE. FORK LIFT	2002	35,000						1,750	20	35,000
Purchasing	426-06	FORKLIFT	2006				75,000			3,750	20	75,000
Purchasing	426-07	DELIVERY VAN	2014				50,000			4,167	12	50,000
Purchasing	426-08	FORD F-150 EXT CAB 4X4	2022						40,000	3,000	15	45,000
	DEPARTMENT TOTAL			35,000	0	0	125,000	0	40,000	12,667		
FLEET MAINTENANCE												
FLEET MAINTENANCE	439-02	FORD F-750 DUMP	2007			100,000				6,667	15	100,000
FLEET MAINTENANCE	439-04	DODGE MINIVAN	2012			26,000				2,167	12	26,000
FLEET MAINTENANCE	439-10	FORD TRANSIT VAN	2022							4,500	10	45,000
FLEET MAINTENANCE	439-15	FORK LIFT	2019						49,000	2,450	20	49,000
FLEET MAINTENANCE	439-39	FORD F-350 W/Crane	2015						56,000	3,733	15	56,000
FLEET MAINTENANCE	439-40	FORD ESCAPE	2013			25,000				2,500	10	25,000
FLEET MAINTENANCE	439-46	KUBOTA RTV	2018						16,500	1,650	10	16,500
FLEET MAINTENANCE	439-47	WELDER AND TRAILER	2017						8,000	533	15	8,000
FLEET MAINTENANCE	439-51	FORD F-250	2021						35,000	3,500	10	35,000
FLEET MAINTENANCE	439-52	FORD TRANSIT VAN	2021						38,000	3,800	10	38,000
FLEET MAINTENANCE	A/C RECOVER, RECYCLE, RECHARGES		2021						10,000	1,429	7	10,000
FLEET MAINTENANCE	AIR COMPRESSOR		2005		5,000					294	17	5,000
FLEET MAINTENANCE	BRAKE LATHE		2002		7,000					350	20	7,000
FLEET MAINTENANCE	DIAGNOSTIC SCANNER		2020				6,000			1,200	5	6,000
FLEET MAINTENANCE	STATE INSPECTION MACHINE		2021						10,000	1,000	10	10,000
FLEET MAINTENANCE	FUEL DISPENSER #1		2008			3,000				188	16	3,000
FLEET MAINTENANCE	FUEL DISPENSER #2		2008			3,000				188	16	3,000
FLEET MAINTENANCE	LIFT 9,000 LB.		1994							107	30	3,200
FLEET MAINTENANCE	LIFT 18,000 LB.		2021						15,000	500	30	15,000
FLEET MAINTENANCE	LIFT 30,000 LB.		2005						30,000	1,000	30	30,000
FLEET MAINTENANCE	TRUCK LIFTS		2016						40,000	2,000	20	40,000
FLEET MAINTENANCE	TIRE CHANGER		2010						25,000	2,500	10	25,000
FLEET MAINTENANCE	WELDER		2021						7,000	350	20	7,000
FLEET MAINTENANCE	WHEEL BALANCER		2015		6,000					600	10	6,000
	DEPARTMENT TOTAL			0	21,200	157,000	6,000	0	339,500	43,204		
LIBRARY												
LIBRARY	720-01	BOOKMOBILE	2012				130,000			10,000	13	130,000
LIBRARY	720-02	FORD TRANSIT VAN	2020						65,000	6,500	10	65,000
	DEPARTMENT TOTAL			0	0	0	130,000	0	65,000	16,500		
CVB												
CVB	206-01	FORD TRANSIT VAN	2016					35,000		3,500	10	35,000
	DEPARTMENT TOTAL			0	0	0	0	35,000	0	3,500		
COMMUNICATION												
Communications	209-01	DODGE CARAVAN	2021						26,000	2,600	10	26,000
	DEPARTMENT TOTAL			0	0	0	0	0	26,000	2,600		
FACILITIES MAINTENANCE												
FACILITIES MAINTENANCE	602-06	FORD F-150	2018						26,000	2,167	12	26,000
FACILITIES MAINTENANCE	435-06	CHEV 2500	2008	70,000						3,462	13	45,000
FACILITIES MAINTENANCE	435-07	GENIE SCISSORLIFT	2008		16,000					1,067	15	16,000
FACILITIES MAINTENANCE	435-12	FORD ESCAPE	2014						33,000	2,538	13	33,000
FACILITIES MAINTENANCE	435-13	FORD F-350 UTILITY	2014					80,000		6,154	13	80,000
FACILITIES MAINTENANCE	435-14	FORD F-250 UTILITY	2015						80,000	6,154	13	80,000
FACILITIES MAINTENANCE	435-15	FORD F-150 EXT CAB P/U	2018					40,000		3,077	13	40,000
FACILITIES MAINTENANCE	435-16	FORD F-250 UTILITY	2021						80,000	6,154	13	80,000
FACILITIES MAINTENANCE	435-17	FORD F-250 UTILITY	2022						90,000	6,923	13	90,000
	DEPARTMENT TOTAL			70,000	16,000	0	0	120,000	309,000	37,695		
INFORMATION TECHNOLOGY -INFRASTRUCTURE												
IT - Infrastructure	925-06	DODGE CARAVAN	2018						26,000	2,167	12	26,000
IT - Infrastructure	925-08	TOYOTA CAMRY	2021						30,000	2,500	12	30,000
IT - Infrastructure	925-09	FORD ESCAPE	2022						33,000	2,750	12	33,000
	DEPARTMENT TOTAL			0	0	0	0	0	89,000	7,417		
IT FIBER												
IT - Fiber	925-04	FORD F-250	2007	38,000						2,538	13	33,000
IT - Fiber	925-10	FORD F-150 W/CAMPER	2022						42,000	3,231	13	42,000
	DEPARTMENT TOTAL			38,000	0	0	0	0	0	5,769		
IT APPLICATIONS												
IT - Applications	135-17	JEEP LIBERTY	2012	33,500						3,000	10	30,000
	DEPARTMENT TOTAL			33,500	0	0	0	0	0	3,000		

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PARKS												
PARKS	736-04	KUBOTA M6060HD TRACTOR	2020						41,500	2,767	15	41,500
PARKS	736-05	FORD F-150	2017						25,000	2,083	12	25,000
PARKS	736-07	DODGE MINIVAN	2017						28,000	2,545	11	28,000
PARKS	736-08	FORD F-150	2018						26,000	2,600	10	26,000
PARKS	736-09	FORD F-150	2018						25,000	2,500	10	25,000
PARKS	736-13	FORD F-250	2008	50,000						3,462	13	45,000
PARKS	736-14	FORD F-250	2008	50,000						3,462	13	45,000
PARKS	736-17	IH WATER TRUCK	1991	113,000						3,767	30	113,000
PARKS	736-22	KUBOTA RTV	2022							3,125	8	25,000
PARKS	736-30	PRESSURE WASHER	2009			3,000				200	15	3,000
PARKS	736-31	FORD F-150	2016					40,000		4,000	10	40,000
PARKS	736-32	SCAG MOWER	2016	20,000						3,333	6	20,000
PARKS	736-33	FORD F-350 W/DUMP	2016			50,500				6,313	8	50,500
PARKS	736-34	KUBOTA RTV	2016			15,000				1,875	8	15,000
PARKS	736-35	JOHN DEERE 310G	2016						85,000	5,667	15	85,000
PARKS	736-36	SMITHCO SAND PRO	2016		20,000					2,857	7	20,000
PARKS	736-55	JOHN DEERE 320D SKID STEE	2011					75,000		5,000	15	75,000
PARKS	736-56	KUBOTA RTV	2019						17,500	2,188	8	17,500
PARKS	736-62	TORO SAND PRO	2014	26,000						3,714	7	26,000
PARKS	736-63	JACOBSSEN REEL MOWER	2014		48,000					6,857	7	48,000
PARKS	736-66	FORD ESCAPE	2015			25,000				2,778	9	25,000
PARKS	736-67	FORD F-250 UTILITY	2015			36,000				4,000	9	36,000
PARKS	736-68	FORD F-150	2015						25,000	2,083	12	25,000
PARKS	736-69	SCAG MOWER	2015	20,000						3,333	6	20,000
PARKS	736-70	FORD F-550 DUMP	2015						55,000	4,583	12	55,000
PARKS	736-71	KAWASAKI MULE	2015		15,000					1,875	8	15,000
PARKS	736-73	HUSTLER 104 MOWER	2016					25,000		2,500	10	25,000
PARKS	736-74	HUSTLER 104 MOWER	2016					25,000		2,500	10	25,000
PARKS	736-76	KUBOTA MX5200 TRACTOR	2016						34,000	2,267	15	34,000
PARKS	736-84	FORD F-250	2012	40,000						2,692	13	35,000
PARKS	736-85	MOWER	2021						25,000	3,571	7	25,000
PARKS	736-87	TORO MOWER	2022						100,000	12,500	8	100,000
	DEPARTMENT TOTAL			319,000	83,000	129,500	0	165,000	487,000	112,997		
RECREATION												
RECREATION	737-08	FORD VAN	2012	40,000						4,444	9	40,000
RECREATION	737-09	CHEVROLET VAN	2016				35,000			3,889	9	35,000
RECREATION	737-10	FORD F-250	2017					50,000		5,556	9	50,000
RECREATION	737-11	FORD F-150	2018						26,000	2,889	9	26,000
RECREATION	737-12	FORD F-150	2018						26,000	2,889	9	26,000
	DEPARTMENT TOTAL			40,000	0	0	35,000	50,000	52,000	19,667		
GAREY PARK												
GAREY PARK	736-23	KUBOTA RTV	2022						25,000	3,125	8	25,000
GAREY PARK	736-25	SCAG MOWER	2017		17,500					2,917	6	17,500
GAREY PARK	736-75	KUBOTA RTV	2016			17,500				2,188	8	17,500
GAREY PARK	736-77	F-350 DUMP BED	2018						53,000	5,300	10	53,000
GAREY PARK	736-78	FORD FUSION HYBRID	2018						25,000	2,500	10	25,000
GAREY PARK	736-79	KUBOTA RTV	2018					25,000		3,125	8	25,000
GAREY PARK	736-80	FLATBED TRAILER	2018						8,000	400	20	8,000
GAREY PARK	736-82	KUBOTA M6060HD TRACTOR	2018						41,500	2,767	15	41,500
	DEPARTMENT TOTAL			0	17,500	17,500	0	25,000	152,500	22,321		

Dept	UNIT #	VEHICLE MAKE	YEAR	FY2023	FY2024	FY2025	FY2026	FY2027	BEYOND 5 YEARS	ANNUAL LEASE COST	USEFUL LIFE	REPLACEMENT COST
WATER OPERATIONS												
WATER OPERATIONS	105-11	FORD ESCAPE	2015				26,000			2,600	10	26,000
WATER OPERATIONS	108-03	JOHN DEERE BACKHOE	2012					135,000		9,000	15	135,000
WATER OPERATIONS	108-07	FORD F-750 DUMP	2007							6,667	15	100,000
WATER OPERATIONS	108-12	JOHN DEERE BACKHOE	2009				80,500			5,367	15	80,500
WATER OPERATIONS	108-14	VALVE EXERCISER	2007	100,000						6,667	15	100,000
WATER OPERATIONS	108-17	FORD F-350 DUMP	2011		55,000					5,500	10	55,000
WATER OPERATIONS	108-36	FORD F-550 UTILITY W/CRANI	2015	125,000						17,857	7	125,000
WATER OPERATIONS	108-37	FORD F-350 UTILITY	2015	75,000						10,714	7	75,000
WATER OPERATIONS	108-38	KAESER AIR COMPRESSOR	2016						20,000	1,333	15	20,000
WATER OPERATIONS	108-40	F/L DUMP TRUCK	2016						100,000	8,333	12	100,000
WATER OPERATIONS	108-43	JOHN DEERE 35G	2016						46,000	3,067	15	46,000
WATER OPERATIONS	108-45	FORD F-150	2017		25,000					3,571	7	25,000
WATER OPERATIONS	108-47	FORD F-350 UTILITY	2018			65,000				9,286	7	65,000
WATER OPERATIONS	108-48	FORD F-150 EXT CAB	2018			25,000				3,571	7	25,000
WATER OPERATIONS	108-49	FORD F-350 UTILITY	2018				40,000			5,714	7	40,000
WATER OPERATIONS	108-50	VALVE EXERCISER	2019							5,333	15	80,000
WATER OPERATIONS	108-51	FORD F-150 EXT CAB	2019					40,000		5,000	8	40,000
WATER OPERATIONS	108-52	FORD F-150 EXT CAB	2019					40,000		5,000	8	40,000
WATER OPERATIONS	108-53	FORD F-150 EXT CAB	2019					40,000		5,000	8	40,000
WATER OPERATIONS	108-54	FORD F-350 UTILITY W/CRANI	2019					85,000		10,625	8	85,000
WATER OPERATIONS	108-55	F/L DUMP TRUCK	2020						140,000	6,667	15	100,000
WATER OPERATIONS	108-56	CAM SPRAY JETTER	2020			17,000				2,833	6	17,000
WATER OPERATIONS	108-57	FORD F-450 UTILITY	2020			65,000				10,833	6	65,000
WATER OPERATIONS	108-58	JOHN DEERE 35G	2020						45,000	3,000	15	45,000
WATER OPERATIONS	108-59	JOHN DEERE 324G SKIDST	2020						46,500	3,100	15	46,500
WATER OPERATIONS	108-61	FORD F-350 DUMPBED	2021						42,000	6,000	7	42,000
WATER OPERATIONS	108-62	FORD F-350 UTILITY W/CRA	2021						68,000	9,714	7	68,000
WATER OPERATIONS	108-63	FORD F-350 UTILITY W/CRA	2021						68,000	9,714	7	68,000
WATER OPERATIONS	108-64	FORD F-150 EXT CAB 4X4	2022							5,000	8	40,000
WATER OPERATIONS	108-65	FORD F-150 EXT CAB 4X5	2022							5,000	8	40,000
WATER OPERATIONS	108-66	FORD F-350 W/CRANE	2022							9,500	10	95,000
WATER OPERATIONS	109-02	FORD F-150 SC	2016				35,000			4,375	8	35,000
WATER OPERATIONS	109-03	FORD F-150 SC	2016				35,000			4,375	8	35,000
WATER OPERATIONS	109-06	FORD F-150	2022							5,000	8	40,000
WATER OPERATIONS	110-08	CAMERA VAN	2011	200,000						16,667	12	200,000
WATER OPERATIONS	110-31	POLARIS RANGER 6X6	2011		20,000					1,667	12	20,000
WATER OPERATIONS	110-35	F/L TANDEM AXLE VAC TRUCK	2014		330,000					41,250	8	330,000
WATER OPERATIONS	110-37	F/L SINGLE AXLE VAC TRUCK	2014			310,000				38,750	8	310,000
WATER OPERATIONS	110-41	FORD F-350 W/CRANE	2016		75,000					9,375	8	75,000
WATER OPERATIONS	110-42	FORD F-150 EXT CAB 4x4	2018				27,500			3,438	8	27,500
WATER OPERATIONS	110-43	F/L MANITEX CRANE	2018						250,000	16,667	15	250,000
WATER OPERATIONS	110-44	ISUZU/JOHN BEAN SEWER	2019						165,000	11,000	15	165,000
WATER OPERATIONS	110-45	KUBOTA RTV	2019						17,000	1,700	10	17,000
WATER OPERATIONS	110-46	FORD F-250 P/U	2020					55,000		7,857	7	55,000
WATER OPERATIONS	110-47	FORD F-550 UTILITY W/CRANI	2021						145,000	14,500	10	145,000
WATER OPERATIONS	110-48	FORD F-150 EXT CAB 4X4	2022						40,000	5,000	8	40,000
WATER OPERATIONS	110-49	FORD F-150 EXT CAB 4X5	2022						40,000	5,000	8	40,000
WATER OPERATIONS	110-50	FORD F-150 EXT CAB 4X6	2022						40,000	5,000	8	40,000
WATER OPERATIONS	110-51	FORD F-550 W/CRANE	2022						145,000	14,500	10	145,000
WATER OPERATIONS	110-52	FORD F-150 EXT CAB 4X4	2022						40,000	5,000	8	40,000
WATER OPERATIONS	111-08	FORD F-150	2022						40,000	5,000	8	40,000
WATER OPERATIONS	111-10	FORD F-350 UTIL W/CRANE	2020						85,000	8,500	10	85,000
WATER OPERATIONS	112-02	FORD F-150 4WD	2017				38,000			5,429	7	38,000
WATER OPERATIONS	112-23	F/L DUMP TRUCK	2016						100,000	8,333	12	100,000
WATER OPERATIONS	112-24	FORD F-150 4WD	2016			25,000				3,125	8	25,000
WATER OPERATIONS	112-25	FORD F-150 EXT CAB 4x4	2019				38,000			4,750	8	38,000
WATER OPERATIONS	112-32	JOHN DEERE BACKHOE	2017						140,000	9,333	15	140,000
WATER OPERATIONS	112-41	420E CATERPILLAR BACKHOE	2005	135,000						7,941	17	135,000
WATER OPERATIONS	112-68	IH 4300 DUMP TRUCK	2015				100,000			10,000	10	100,000
WATER OPERATIONS	112-70	FORD F-150 EXT CAB 4WD	2018			35,000				5,000	7	35,000
WATER OPERATIONS	112-71	FORD F-150 EXT CAB 4WD	2018			35,000				5,000	7	35,000
WATER OPERATIONS	112-72	FORD F-350 W/CRANE	2022							11,875	8	95,000
WATER OPERATIONS	112-73	FORD F-350 W/CRANE	2022							11,875	8	95,000
WATER OPERATIONS	113-01	FORD F-150	2022							4,000	10	40,000
WATER OPERATIONS	113-02	FORD F-150	2022							4,000	10	40,000
WATER OPERATIONS	113-03	FORD F-150	2022							4,000	10	40,000
WATER OPERATIONS	113-04	FORD F-150 W/TONNEAU	2022							4,000	10	40,000
WATER OPERATIONS	113-05	FORD F-150 W/TONNEAU	2022							4,000	10	40,000
WATER OPERATIONS	113-06	FORD F-150 W/TONNEAU	2022							4,000	10	40,000
WATER OPERATIONS	113-07	FORD TRANSIT CONNECT	2022							4,000	10	40,000
WATER OPERATIONS	113-08	FORD TRANSIT CONNECT	2022							4,000	10	40,000
WATER OPERATIONS	113-09	FORD TRANSIT CONNECT	2022							4,000	10	40,000
DEPARTMENT TOTAL				635,000	505,000	495,000	502,000	395,000	1,822,500	544,849		
WATER PLANTS												
WATER PLANTS	108-18	FORD HYBRID	2011	40,000						3,182	11	35,000
WATER PLANTS	109-01	JD 326E SKID STEER	2016						75,000	6,250	12	75,000
WATER PLANTS	109-04	FORD F-150 EXT CAB	2021						30,000	3,000	10	30,000
WATER PLANTS	111-04	FORD F-150 SC	2016				38,000			3,800	10	38,000
DEPARTMENT TOTAL				40,000	0	0	38,000	0	105,000	16,232		
WASTEWATER PLANTS												
WASTEWATER PLANT	111-01	JD 326E SKID STEER	2016						48,500	4,042	12	48,500
WASTEWATER PLANT	111-02	JD 326E SKID STEER	2016						48,500	4,042	12	48,500
WASTEWATER PLANT	111-03	JD 326E SKID STEER	2016						48,500	4,042	12	48,500
WASTEWATER PLANT	111-05	FORD F-150 SC	2016			32,500				4,063	8	32,500
WASTEWATER PLANT	111-06	FORD ESCAPE	2013		30,000					3,000	10	30,000
WASTEWATER PLANT	111-07	FORD F-150 LONG BED	2019						40,000	4,000	10	40,000
DEPARTMENT TOTAL				0	30,000	32,500	0	0	185,500	23,188		
HUMAN RESOURCES												
Human Resources/Safe	106-64	FORD ESCAPE	2013		30,000					3,000	10	30,000
DEPARTMENT TOTAL				0	30,000	0	0	0	0	3,000		
MAIL SERVICES												
MAIL SERVICES	602-09	TOYOTA RAV4 HYBRID	2021						33,500	3,722	9	33,500
DEPARTMENT TOTAL				0	0	0	0	0	33,500	3,722		
FLEET TOTAL				1,658,000	1,831,700	2,086,500	1,535,000	1,352,000	7,534,500			
				27	32	34	25	23	122			
FLEET TOTAL LEASE COSTS									1,607,379			
BUDGET YEAR				FY2023	FY2024	FY2025	FY2026	FY2027				
NUMBER OF VEHICLES				569	594	607	627	640				

**ELECTRIC INVENTORY
2021/22 BUDGET**
SPEND CATEGORY: ELECTRIC

UNIT #	VEHICLE MAKE	YEAR	FY2023	FY2024	FY2025	FY2026	FY2027	BEYOND 5 YEARS	ANNUAL LEASE COST	USEFUL LIFE	REPLACEMENT COST
METERING SERVICES			ELECTRIC FUND								
105-10	FORD F-150	2014		46,000					4,600	10	46,000
115-56	FORD F-150 4WD	2017		42,000							42,000
115-58	FORD F-150 EXT CAB 4WD	2018			44,000				6,286	7	44,000
115-59	FORD F-150 EXT CAB	2018				46,000			6,571	7	46,000
115-60	FORD F-150 EXT CAB	2019				46,000			6,643	7	46,500
115-61	FORD F-150 EXT CAB	2019				46,000			6,643	7	46,500
115-62	FORD TRANSIT CONNECT	2020					40,000		5,714	7	40,000
115-63	FORD TRANSIT CONNECT	2021						40,000	5,714	7	40,000
115-64	FORD TRANSIT CONNECT	2021						40,000	5,714	7	40,000
115-65	FORD TRANSIT CONNECT	2021						40,000	5,714	7	40,000
115-68	FORD TRANSIT CONNECT	2022						40,000	5,714	7	40,000
115-69	FORD TRANSIT CONNECT	2022						40,000	5,714	7	40,000
DEPARTMENT TOTAL			0	88,000	44,000	138,000	40,000		65,029		
TECHNOLOGY SERVICES/SCADA											
115-17	FORD F-150	2011	40,000						3,636	11	40,000
115-57	FORD F-150	2017					46,000		4,600	10	46,000
115-65	FORD ESCAPE	2015			33,500				3,350	10	33,500
115-67	FORD F-250 EXT CAB	2021						50,000	5,000	10	50,000
115-70	FORD F-150	2022							5,000	10	50,000
DEPARTMENT TOTAL			40,000	0	33,500	0	46,000		21,586		
LOCATORS/ELECTRIC SYSTEM OPS											
138-20	TOYOTA RAV4 HYBRID	2018		32,500					5,417	6	32,500
138-21	TOYOTA RAV4 HYBRID	2018		32,500					5,417	6	32,500
138-22	TOYOTA RAV4 HYBRID	2020				37,000			6,167	6	37,000
138-23	TOYOTA RAV4 HYBRID	2021					37,000		6,167	6	37,000
138-24	TOYOTA RAV4 HYBRID	2021						37,000	3,700	10	37,000
DEPARTMENT TOTAL			0	65,000	0	37,000	37,000		26,867		
ELECTRIC OPERATIONS											
106-17	FORD F-150	2014						46,000	4,600	10	46,000
106-20	ALTEC F/L BUCKET TRUCK	2020						300,000	30,000	10	300,000
106-34	SKYLIFT MINI-DERRICK	2009				126,900			8,460	15	126,900
106-35	TRAILER FOR 106-34	2009						5,000	333	15	5,000
106-39	2012 FREIGHTLINER DERRICK	2012	327,940						22,917	12	275,000
106-40	DUMP TRAILER	2013						6,825	455	15	6,825
106-41	DUMP TRAILER	2013						6,825	455	15	6,825
106-42	ALTEC/F/L BOOM TRUCK	2013	287,000						23,917	12	287,000
106-44	F/L AM55 BUCKET	2013	287,000						23,917	12	287,000
106-45	F/L PRESSURE DIGGER	2014			350,000				31,818	11	350,000
106-47	F/L AM55 BOOM	2013			180,000				18,000	10	180,000
106-49	FORD F-350 UTILITY	2020						55,000	6,875	8	55,000
106-56	DODGE 5500 BUCKET	2014	300,000						30,000	10	300,000
106-58	FORD F-350 FLAT BED	2014		55,000					6,875	8	55,000
106-60	FORD F-350 UTILITY	2015		65,000					8,125	8	65,000
106-61	FORD F-350	2007		65,000					4,643	14	65,000
106-67	FORD F-150 SC 4X4	2016			44,000				5,500	8	44,000
106-68	FORD F-150 SC 4X4	2016						46,000	5,750	8	46,000
106-69	FORD F-350 UTILITY 4X4	2016			68,500				7,611	9	68,500
106-70	F/L AM60 BUCKET	2016				300,000			30,000	10	300,000
106-71	VAC-TRON HYDROEXCAV	2016						120,000	8,000	15	120,000
106-72	FORD F-550	2007	80,000						5,333	15	80,000
106-73	FORD F-350 UTILITY	2021						78,000	7,800	10	78,000
106-74	F/L AM55E BUCKET TRUCK	2021						300,000	25,000	12	300,000
106-76	ENCLOSED TRAILER	2021						12,000	800	15	12,000
106-77	POLE TRAILER	2019						40,000	2,667	15	40,000
106-78	SOLARTECH ARROWBOARD	2017						5,000	333	15	5,000
106-80	BROOKS TWO REEL TRAILER	2014						20,000	1,333	15	20,000
106-81	BACKHOE/UTILITY TRAILER	2011			18,000				1,200	15	18,000
106-82	3 REEL TURRET TRAILER	2011			55,000				3,667	15	55,000
106-83	S&R OH WIRE TRAILER	2010			45,000				3,000	15	45,000
106-84	S&R URD WIRE TRAILER	2010			45,000				3,000	15	45,000
106-87	1 REEL SELF LOADING	2007		6,500					433	15	6,500
106-90	THREE REEL TURRET	2021						96,000	6,400	15	96,000
106-91	UNDERGROUND PULLER	2021						180,000	12,000	15	180,000
106-92	MATERIAL/WIRE TRAILER	2006		6,400					427	15	6,400
106-96	POLE TRAILER (WHITE)	2001		50,000					3,333	15	50,000
106-98	UTILITY ENCLOSED TRAILER	2006		3,000					200	15	3,000
106-100	FORD F-250 4X4	2022						50,000	5,000	10	50,000
106-101	FORD F-150 4X4	2022						46,000	4,600	10	46,000
106-102	ALTEC /F/L AM55	2022						250,000	25,000	10	250,000
106-103	ALTEC/F-600 AT41M	2022						300,000	30,000	10	300,000
106-104	FORD F-150	2022						46,000	4,600	10	46,000
106-105	PRESSURE DIGGER	2021						500,000	45,455	11	500,000
135-16	ATV KAWASAKI MULE	2014		20,000					2,000	10	20,000
DEPARTMENT TOTAL			1,201,940	350,900	642,500	589,900			471,832		
ELECTRIC ENGINEERING											
137-03	FORD ESCAPE	2017						33,500	3,045	11	33,500
137-15	FORD F-150	2011		42,000					3,818	11	42,000
137-17	FORD F-150	2011		42,000					3,818	11	42,000
137-22	FORD F-150	2015						26,500	2,409	11	26,500
137-55	FORD F-150 4X4	2014		42,000					3,818	11	42,000
137-56	FORD F-150 4X4	2016					46,000		4,182	11	46,000
137-57	FORD F-150 4X4	2016					46,000		4,182	11	46,000
DEPARTMENT TOTAL			0	126,000	0	0	92,000		25,273		
ELECTRIC FLEET TOTAL			1,241,940	629,900	720,000	764,900	123,099	2,855,650			
			5	16	6	10	29				
FLEET TOTAL LEASE COSTS								610,586			
TOTALS											

7/26/2022

FLEET INVENTORY
2022/23 Budget
POLICE & FIRE APPARATUS**SPEND CATEGORY: CARS, TRUCKS - POLICE**

UNIT #	VEHICLE MAKE	YEAR	USEFUL LIFE	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
POLICE												
864-23	FORD POLICE UTILITY	2014	6	84,975						92,500		
864-35	FORD POLICE UTILITY	2014	6	84,975								
864-50	FORD POLICE UTILITY	2014	6	0	79,000					92,500		
864-36	FORD POLICE UTILITY	2016	6	84,975								
864-42	FORD POLICE UTILITY	2016	6	84,975								
864-08	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-20	FORD POLICE UTILITY	2017	6	0	79,000					92,500		
864-26	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-57	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-61	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-63	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-77	FORD POLICE UTILITY	2017	6	84,975						92,500		
864-03	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-05	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-38	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-52	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-55	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-62	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-68	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-69	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-73	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-78	FORD POLICE UTILITY	2018	6	0	79,000						95,000	
864-16	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-29	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-70	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-71	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-72	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-74	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-76	FORD POLICE UTILITY	2020	6	0		82,000						97,500
864-14	FORD F-150 RESPONDER	2020	6	0			84,500					
864-80	FORD POLICE UTILITY	2020	6	0			84,500					
864-81	FORD POLICE UTILITY	2020	6	0			84,500					
864-82	FORD POLICE UTILITY	2020	6	0			84,500					
864-83	FORD POLICE UTILITY	2020	6	0			84,500					
864-84	FORD POLICE UTILITY	2020	6	0			84,500					
864-85	FORD POLICE UTILITY	2020	6	0			84,500					
864-86	FORD POLICE UTILITY	2020	6	0			84,500					
864-87	FORD POLICE UTILITY	2020	6	0			84,500					
864-88	FORD POLICE UTILITY	2020	6	0			84,500					
864-203	FORD POLICE UTILITY	2021	6	0				87,000				
864-204	FORD POLICE UTILITY	2021	6	0				87,000				
864-205	FORD POLICE UTILITY	2021	6	0				87,000				
864-206	FORD POLICE UTILITY	2021	6	0				87,000				
864-207	FORD POLICE UTILITY	2021	6	0				87,000				
864-208	FORD POLICE UTILITY	2021	6	0				87,000				
864-209	FORD POLICE UTILITY	2021	6	0				87,000				

864-210	FORD POLICE UTILITY	2021	6	0					87,000					
864-211	FORD POLICE UTILITY	2021	6	0					87,000					
864-212	FORD POLICE UTILITY	2021	6	0					87,000					
864-213	FORD POLICE UTILITY	2021	6	0					87,000					
864-214	FORD POLICE UTILITY TRAFFIC	2021	6	0					87,000					
864-215	FORD POLICE UTILITY TRAFFIC	2021	6	0					87,000					
864-216	FORD POLICE UTILITY TRAFFIC	2021	6	84,975										
864-217	FORD POLICE UTILITY TRAFFIC	2021	6	0					87,000					
864-218	FORD POLICE UTILITY	2022	6	0						89,500				
864-219	FORD POLICE UTILITY	2022	6	0						89,500				
864-220	FORD POLICE UTILITY	2022	6	0						89,500				
864-221	FORD POLICE UTILITY	2022	6	0						89,500				
864-222	FORD POLICE UTILITY	2022	6	0						89,500				
864-223	FORD POLICE UTILITY	2022	6	0						89,500				
864-224	FORD POLICE UTILITY	2022	6	0						89,500				
864-225	FORD POLICE UTILITY	2022	6	0						89,500				
864-226	FORD POLICE UTILITY	2022	6	0						89,500				
864-227	FORD POLICE UTILITY	2022	6	0						89,500				
864-228	FORD POLICE UTILITY	2022	6	0						89,500				
864-229	FORD POLICE UTILITY	2022	6	0						89,500				
864-230	FORD POLICE UTILITY	2022	6	0						89,500				
864-231	FORD POLICE UTILITY K9	2022	6	0						90,000				
864-232	FORD POLICE UTILITY K9	2022	6	0						90,000				
864-233	FORD POLICE UTILITY K9	2022	6	0						90,000				
DEPARTMENT SUB-TOTAL				934,725	948,000	574,000	845,000	1,218,000	1,253,500	832,500	950,000	682,500		

UNIT #	VEHICLE MAKE	YEAR	USEFUL LIFE	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	29/30
864-134	FORD POLICE UTILITY U/C	2014	10		63,500							
864-135	FORD POLICE UTILITY U/C	2014	10		63,500							
864-136	FORD POLICE UTILITY U/C	2014	10		63,500							
864-141	FORD POLICE UTILITY U/C	2015	10			65,500						
864-142	FORD POLICE UTILITY U/C	2015	10			65,500						
864-102	FORD POLICE UTILITY U/C	2016	10				67,500					
864-103	FORD POLICE UTILITY U/C	2016	10				67,500					
864-144	FORD POLICE UTILITY U/C	2017	10					69,500				
864-145	FORD POLICE UTILITY U/C	2017	10					69,500				
864-146	FORD POLICE UTILITY U/C	2018	10						71,500			
864-147	FORD POLICE UTILITY U/C	2018	10						71,500			
864-148	FORD POLICE UTILITY U/C	2018	10						71,500			
864-149	FORD POLICE UTILITY U/C	2020	10							73,700		
864-150	FORD POLICE UTILITY U/C	2020	10							73,700		
864-151	FORD POLICE UTILITY U/C	2020	10							73,700		
864-152	FORD F-150 4 DOOR PICKUP	2019	6			65,500						
864-153	FORD POLICE UTILITY U/C	2020	10								76,000	
864-154	FORD POLICE UTILITY U/C	2020	10								76,000	
864-155	FORD POLICE UTILITY U/C	2020	10								76,000	
864-156	TOYOTA TUNDRA	2020	6				67,500					
864-157	DODGE DURANGO PI	2020	10								76,000	
864-158	FORD F-350 4 DOOR	2020	10								76,000	
864-159	FORD POLICE UTILITY U/C	2021	10									78,500
864-160	FORD POLICE UTILITY U/C	2021	10									78,500
864-161	CHEVY 4 DOOR PICKUP	2021	10									78,500
864-162	FORD POLICE UTILITY U/C	2022	10									
864-163	FORD POLICE UTILITY U/C	2022	10									
864-164	FORD POLICE UTILITY U/C	2022	10									
864-165	FORD EXPEDITION	2022	10									
864-166	CTRS TRANSPORT VAN	2022	10									
864-184	UTILITY RANGER VEHICLE	2016	8		16,000							
864-185	UTILITY RANGER VEHICLE	2016	8		16,000							
864-186	UTILITY RANGER VEHICLE	2017	8			16,500						
864-187	UTILITY RANGER VEHICLE	2017	8			16,500						
864-95	POLARIS RANGER	2007	14	22,000								
DEPARTMENT SUB-TOTAL				22,000	222,500	229,500	202,500	139,000	214,500	221,100	380,000	235,500
DEPARTMENT TOTAL				956,725	1,170,500	803,500	1,047,500	1,357,000	1,468,000	1,053,600	1,330,000	918,000

SPEND CATEGORY: FIRE TRUCKS

FIRE												
550-20	RESCUE TRUCK LIGHT AND AIR	2019	11	0								1,300,000
550-21	SKEETER BRUSH TRUCK TYPE 6	2019	11	0								360,000
550-30	ENGINE 5 TYPE 1	2011	11	0								
550-34	ENGINE 3 TYPE 1	2012	11	0								
550-39	ENGINE 2 TYPE 1	2013	11	1,320,000								
550-44	PIERCE BRUSH TRUCK TYPE 3	2014	11	0		365,000						

550-45	RESERVE ENGINE TYPE 1	2014	11	0			1,030,000					
550-56	SKEETER BRUSH TRUCK TYPE 6	2016	11	0					360,000			
550-57	TANKER TYPE 2 TENDER	2016	11	0					520,000			
550-59	TILLER TRUCK TYPE 1	2018	11	0							2,280,000	
550-63	DODGE/FRAZER TRV	2018	6	0	340,000					350,000		
550-64	DODGE/FRAZER TRV	2018	6	363,000						350,000		
550-71	STATION 7: ENGINE 7/TYPE 1	2019	11	0								1,185,000
550-72	STATION 7: BRUSH TYPE 7	2019	11	0								390,000
550-73	LADDER TRUCK TYPE 1	2020	11	0								
550-74	DODGE/FRAZER TRV	2020	6	0			317,000					
550-75	DODGE/FRAZER TRV	2020	6	0			317,000					
550-76	DODGE/FRAZER TRV	2021	6	0				330,000				
550-77	DODGE/FRAZER TRV	2021	6	0				330,000				
550-78	KUBOTA RTV	2021	10	0								
550-79	ENGINE 1 TYPE 1	2021	11	0								
550-80	ENGINE 4 TYPE 1	2021	11	0								
550-81	DODGE/FRAZER TRV	2022	6	0						350,000		
550-82	DODGE/FRAZER TRV	2022	6	0						350,000		
550-83	ENGINE 3 TYPE 1	2023	11	0								
550-84	ENGINE 5 TYPE 1	2023	11	0								
FUTURE	STATION 6: ENGINE 6/TYPE 1			0	965,000							
FUTURE	STATION 8: ENGINE8/TYPE 1			0		965,000						
FUTURE	STATION 8: TRV			0		300,000						
FUTURE	STATION 8: BRUSH TYPE 6			0		300,000						
FUTURE	STATION 9: ENGINE/TYPE 1			0		991,000						
FUTURE	STATION 9: BRUSH TYPE 6			0		365,000						
				0								

FIRE ADMIN

550-32	CHEVY G3500	2011	15	0			75,000					
550-37	FORD F-350 4 DOOR 4X4	2012	10	0	185,000							
550-38	FORD F-350 4 DOOR 4X4	2013	9	198,000								
550-46	FORD F-350 4 DOOR 4X4	2014	10	0	185,000							
550-48	KAWASAKI RESCUE VEHICLE	2015	11	0			25,000					
550-49	FORD F-350 4 DOOR 4X4	2018	10	0					195,000			
550-60	FORD F-150 4 DOOR	2018	10	0					70,000			
550-61	FORD F-150 4 DOOR	2018	10	0					70,000			
550-62	FORD F-150 4 DOOR	2019	10	0						72,500		
550-65	FORD F-150 4 DOOR	2019	10	0						72,500		
550-66	FORD F-150 4 DOOR	2019	10	0						72,500		
550-67	FORD F-150 4 DOOR	2019	10	0						72,500		
550-68	FORD F-150 4 DOOR	2019	10	0						72,500		
550-69	FORD TRANSIT VAN	2019	10	0						72,500		
550-70	FORD F-150 4 DOOR	2019	10	0						72,500		
550-76	FORD TRANSIT VAN	2020	10	0							75,000	
550-77	FORD PI UTILITY	2020	10	0							75,000	

DEPARTMENT TOTAL

1,881,000	1,675,000	3,286,000	1,764,000	660,000	1,215,000	1,907,500	2,430,000	3,235,000
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TOTAL FOR SHEET

2,837,725	2,845,500	4,089,500	2,811,500	2,017,000	2,683,000	2,961,100	3,760,000	4,153,000
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New Proposed FTE's	Proposed FTE Count	FY2023 Cost
100 General Fund		
CC0107 Planning		
FY2023 SLR-01: Senior Planner - Downtown & Historic District	1	76,955
CC0107 Planning Total	1	76,955
CC0210 Library		
FY2023 SLR-03: Part Time Library Assistant (Tech Services)	0.5	17,802
CC0210 Library Total	0.5	17,802
CC0211 Parks		
FY2023 SLR-01: Senior Parks Maintenance Worker	1	34,578
FY2023 SLR-04: Contract Coordinator	1	45,477
CC0211 Parks Total	2	80,055
CC0215 Garey Park		
FY2023 SLR-01: Recreation Assistant	1	20,160
CC0215 Garey Park Total	1	20,160
CC0218 Arts and Culture		
FY2023 SLR-02: Special Events and Marketing Coordinator	1	73,729
CC0218 Arts and Culture Total	1	73,729
CC0402 Fire Support Services/Administration		
FY2023 SLR-05: Deputy Fire Marshal and Fire and Life Safety Specialist	1	104,061
CC0402 Fire Support Services/Administration Total	1	104,061
CC0422 Fire Emergency Services		
FY2023 SLR-02: Three Battalion Chief	3	301,848
CC0422 Fire Emergency Services Total	3	301,848
CC0533 Environmental Services		
FY2023 SLR-01: Environmental Services Coordinator	1	73,729
CC0533 Environmental Services Total	1	73,729
CC0536 Inspection Services		
FY2023 SLR-01: Permit Technician	1	53,129
FY2023 SLR-02: Building Plans Examiner	1	62,416
CC0536 Inspection Services Total	2	115,545
CC0602 Administrative Services		
FY2023 SLR-06: Continuation of 311 "Like" Service Management and Implementation	1	49,236
CC0602 Administrative Services Total	1	49,236
CC0605 Emergency Management		
FY2023 SLR-01: Assistant Emergency Management Coordinator	1	45,297
CC0605 Emergency Management Total	1	45,297
CC0655 Communications/Public Engagement		
FY2023 SLR-03: Social Media and Marketing Coordinator	1	65,061
CC0655 Communications/Public Engagement Total	1	65,061
CC0742 Police Operations		
FY2023 SLR-01: K9 Sergeant and 2 Officers	3	254,105
FY2023 SLR-02: Patrol Officers	4	287,680
FY2023 SLR-03: Criminal Investigations Detective	1	67,493
FY2023 SLR-04: Crime Scene Specialist	1	72,663
CC0742 Police Operations Total	9	681,940
CC0846 Streets		
FY2023 SLR-01: Sign & Signals Foreman	1	76,459
FY2023 SLR-02: Signs & Signal Techs	2	128,878
FY2023 SLR-03: Two Equipment Operators	2	112,733

New Proposed FTE's	Proposed FTE Count	FY2023 Cost
CC0846 Streets Total	5	318,070
CC0847 Transportation Planning		
FY2023 SLR-01: Transportation Planning Manager	1	102,228
CC0847 Transportation Planning Total	1	102,228
CC0638 General Government Contracts		
FY2023 SLR-04: General Over Staffing (Non Public Safety)	10	300,000
CC0638 General Government Contracts Total	10	300,000
100 General Fund Total	40.5	2,425,716
540 Joint Service Fund		
CC0302 Finance Administration		
FY2023 SLR-01: Treasury Analyst	1	70,776
CC0302 Finance Administration Total	1	70,776
CC0315 Accounting		
FY2023 SLR-01: Senior Accountant	1	81,626
CC0315 Accounting Total	1	81,626
CC0317 Purchasing		
FY2023 SLR-01: Purchasing Supervisor	1	74,179
CC0317 Purchasing Total	1	74,179
CC0526 Systems Engineering		
FY2023 SLR-01: Project Manager (Sidewalks/Bike/Downtown)	1	96,117
FY2023 SLR-04: Three Senior Public Improvement Inspector	3	222,842
FY2023 SLR-05: Utilities Scheduler Planner	1	71,428
CC0526 Systems Engineering Total	5	390,387
CC0637 Economic Development		
FY2023 SLR-01: Administrative Assistant	1	73,387
FY2023 SLR-02: Special Events and Marketing Coordinator	1	73,729
CC0637 Economic Development Total	2	147,115
540 Joint Service Fund Total	10	764,082
570 Information Technology Fund		
CC0651 IT Infrastructure		
FY2023 SLR-11: Senior IT Support Specialist	1	65,684
CC0651 IT Infrastructure Total	1	65,684
570 Information Technology Fund Total	1	65,684
610 Electric Services		
CC0521 Operational Technology		
FY2023 SLR-01: AMI Analyst	1	121,944
FY2023 SLR-02: SCADA Analyst	1	127,298
CC0521 Operational Technology Total	2	249,242
CC0522 Electric Administration		
FY2023 SLR-01: Administrative Assistant	1	73,867
CC0522 Electric Administration Total	1	73,867
CC0525 T&D Services		
FY2023 SLR-01: Metering Technician	1	111,864
CC0525 T&D Services Total	1	111,864
CC0555 Electric Systems Operations		
FY2023 SLR-01: Senior Utility Systems Operator	1	89,049
FY2023 SLR-02: Utility Systems Locator	1	68,099

New Proposed FTE's	Proposed FTE Count	FY2023 Cost
CC0555 Electric Systems Operations Total	2	157,148
610 Electric Services Total	6	592,120
640 Stormwater Services		
CC0845 Stormwater		
FY2023 SLR-01: Heavy Equipment Operator	1	42,727
CC0845 Stormwater Total	1	42,727
640 Stormwater Services Total	1	42,727
660 Water Services		
CC0527 Water Services Administration		
FY2023 SLR-01: Four Senior Water Utility Mechanics	4	431,528
FY2023 SLR-02: Water Utility Maintenance Supervisor	1	68,935
FY2023 SLR-10: Assistant Water Utility Director	1	190,879
CC0527 Water Services Administration Total	6	691,342
CC0529 Water Plant Management		
FY2023 SLR-01: Four Senior Plant Operations Technician	4	242,482
CC0529 Water Plant Management Total	4	242,482
CC0531 Wastewater Plant Management		
FY2023 SLR-01: Senior Plant Operations Technician	1	76,836
FY2023 SLR-02: Plant Operations Supervisor	1	119,764
FY2023 SLR-07: Industrial Pretreatment Program Technician	1	102,070
CC0531 Wastewater Plant Management Total	3	298,671
CC0535 Water Conservation		
FY2023 SLR-01: Utilities Conservation Coordinator	1	67,816
FY2023 SLR-02: Conservation Tech/Irrigation Tech	1	46,584
FY2023 SLR-03: Water Compliance Specialist	1	86,100
CC0535 Water Conservation Total	3	200,499
CC0553 Water Operations		
FY2023 SLR-01: Five Water Technician Trainees	5	293,835
CC0553 Water Operations Total	5	293,835
660 Water Services Total	21	1,726,829
Grand Total	79.5	5,617,159

New Vehicles	New Vehicle Cost
100 General Fund	
FY2023 SLR-01: Environmental Services Coordinator	38,000
FY2023 SLR-01: Senior Parks Maintenance Worker	20,000
FY2023 SLR-01: Sign & Signals Foreman	80,000
FY2023 SLR-01: Transportation Planning Manager	38,000
FY2023 SLR-02: Signs & Signal Techs	160,000
FY2023 SLR-07: Street Maintenance	250,000
100 General Fund Total	586,000
120 General Capital Projects	
FY2023 SLR-02: Patrol Officers	339,900
FY2023 SLR-02: Three Battalion Chief	209,000
FY2023 SLR-03: Criminal Investigations Detective	69,300
FY2023 SLR-04: Crime Scene Specialist	84,975
FY2023 SLR-05: Deputy Fire Marshal and Fire and Life Safety Specialist	68,750
FY2023 SLR-15: Fire Boat and Trailer	236,500
120 General Capital Projects Total	1,008,425
540 Joint Service Fund	
FY2023 SLR-01: Project Manager (Sidewalks/Bike/Downtown)	40,000
FY2023 SLR-04: Three Senior Public Improvement Inspector	120,000
FY2023 SLR-05: Utilities Scheduler Planner	40,000
540 Joint Service Fund Total	200,000
570 Information Technology Fund	
FY2023 SLR-15: Fiber - Bucket truck for fiber repairs	55,000
570 Information Technology Fund Total	55,000
600 Airport Operations	
FY2023 SLR-02: 1/2 Ton Truck	33,500
FY2023 SLR-03: SUV	33,500
FY2023 SLR-04: 3/4 Ton Truck	55,000
600 Airport Operations Total	122,000
610 Electric Services	
FY2023 SLR-01: Metering Technician	40,000
FY2023 SLR-02: Utility Systems Locator	33,500
FY2023 SLR-05: Operational Technology Shared Vehicle	40,000
610 Electric Services Total	113,500
640 Stormwater Services	
FY2023 SLR-03: Street Sweeper	357,500
640 Stormwater Services Total	357,500
660 Water Services	
FY2023 SLR-01: Five Water Technician Trainees	240,000
FY2023 SLR-01: Four Senior Plant Operations Technician	152,000
FY2023 SLR-01: Four Senior Water Utility Mechanics	130,000
FY2023 SLR-01: Senior Plant Operations Technician	38,000
FY2023 SLR-01: Utilities Conservation Coordinator	27,751
FY2023 SLR-02: Conservation Tech/Irrigation Tech	33,500
FY2023 SLR-02: Plant Operations Supervisor	38,000
FY2023 SLR-02: Vac Truck	550,000
FY2023 SLR-02: Water Utility Maintenance Supervisor	50,000
FY2023 SLR-03: Water Compliance Specialist	33,500
FY2023 SLR-04: All Terrain Utility Vehicle	25,000
FY2023 SLR-07: Industrial Pretreatment Program Technician	35,000
660 Water Services Total	1,352,751
Grand Total	3,795,176

FY2023 Interfund Allocation Model Updates

In FY2022, more than \$26 million of City expenditures were allocated to other departments. The City partnered with a consultant in FY2022 to perform a comprehensive review of all cost allocation models for shared services between departments. The goals of the study were to get an outside review of methodology, align the model with industry best practices, rebuild a modern model, and improve documentation. The results of the study generally shift allocated costs away from the Water and Electric Utilities, and towards the General Fund. However, due to economic pressures in the General Fund, the results will be implemented over two fiscal years.

General Fund Allocation

- I. What is allocated? Cost centers in the General Fund that support multiple city functions:
 - a. Planning
 - b. Administrative Services
 - c. City Council
 - d. City Secretary
 - e. Communications and Public Engagement
 - f. Emergency Management
 - g. Portions of Public Works
- II. To whom is it allocated? To self-supporting funds benefiting from the departmental services:
 - a. General Fund
 - b. Village PID
 - c. GTEC
 - d. Airport
 - e. Electric
 - f. Stormwater
 - g. Water
- III. What is the basis of the allocation? The allocation basis varies by department. Examples include percent of budget, percent of full-time positions, and other specific data methods, such as number of open records requests.
- IV. What changed from FY2022 to FY2023?
 - a. Workload estimates for City Manager’s Office were converted to a time tracking exercise
 - b. City Council estimates were converted to percent of expense budget and number of full-time positions
 - c. City Secretary estimates were converted to open records requests data
 - d. CAPE estimates were converted to percent of expense budget and number of full-time positions

- e. Emergency Management estimates were converted to number of full-time positions
- f. Public Works was updated to allocate administrative oversight costs to the General, Stormwater and Airport funds

Joint Services Fund Allocation

- I. What is allocated? Cost centers that support multiple areas of the City.
 - a. Finance Administration
 - b. Accounting
 - c. Economic Development
 - d. Human Resources
 - e. Legal and Real Estate
 - f. Purchasing
 - g. Customer Care
 - h. Organizational and Operational Excellence
 - i. Systems Engineering
 - j. Conservation
- I. To whom is it allocated? To self-supporting funds benefiting from the departmental services:
 - a. Water
 - b. Electric
 - c. General
 - d. Stormwater
 - e. GEDCO
 - f. GTEC
 - g. Airport
- II. What is the basis of the allocation? There are multiple bases, depending on the department - personnel count, size of budget, and specific data points such as number utility billing customers.
- III. What changed from FY2022 to FY2023?
 - a. Accounting estimates were converted to software data sets performed by each Accounting function
 - b. Customer Care estimates were converted to number of billed customers
 - c. HR estimates were updated to include percent of budget with number of positions
 - d. Organizational Development estimates were converted to number of full-time positions
 - e. Economic development estimates were converted to data based on staff functions
 - f. Finance Administration estimates were converted to percent of expense budget

- g. Legal estimates were converted to percent of expense budget and number of full-time positions
- h. Purchasing remained number of purchase orders
- i. Real Estate estimates were converted to Systems Engineering project counts
- j. Systems Engineering estimates were converted to project counts
- k. Credit card fees were converted to data on historical usage
- l. Transfers to IT and Fleet for equipment for new employees are allocated to the benefiting department

Facilities Fund Allocation

- II. What is allocated? Facilities maintenance costs such as HVAC, carpet, paint, etc.; as well as the overhead costs of maintenance technicians and contracts.
- III. To whom is it allocated? All funds/departments that occupy facilities.
- IV. What is the basis of the allocation? Square footage occupancy by positions.
- V. What changed? There are no major changes. The Workday software was leveraged to get a report on position count by location.

Fleet Fund Allocation

- I. What is allocated? Fleet maintenance and replacement costs for all types of motorized vehicles, equipment and trailers; as well as overhead costs of mechanics and contracts for services.
- II. To whom is it allocated? All funds/departments that use vehicles, mowers, trailers, etc.
- III. What is the basis of the allocation? The allocation recoups the costs to maintain the unit for its useful life and to accumulate funds for its replacement.
- IV. What changed? No major changes.

Information Technology Fund Allocation

- I. What is allocated? Software subscription contracts, maintenance contracts, costs to maintain and replace hardware; as well as overhead costs of IT personnel.
- II. To whom is it allocated? All using funds/departments.
- III. What is the basis of the allocation? Various basis such as utilization of hardware, technology assets and subscription count for software.
- IV. What changed? No major changes. The Fiber Asset transfer was completed in FY2022 and no longer needs to be recouped through the allocation.

Shared Services (AMR) Allocation between Water and Electric

- I. What is allocated? Service areas budgeted in the Electric fund provide service to the Water Fund as well.
 - a. CC0521 SCADA (supervisory control and data acquisition)
 - b. CC0524 Operational Technology
 - c. CC0555 System Operations
- II. To whom is it allocated?
 - a. Water
 - b. Wastewater
 - c. Electric
- III. What is the basis of the allocation?
 - a. A distribution of the allocated budget based on the number of meters (water, wastewater, and electric).
- IV. What changed?
 - a. Meter count was updated. Some costs were re-organized between water and electric.

Fiscal and Budgetary Policy

Adopted: September 13, 2022

I. PURPOSE

The City of Georgetown is committed to financial management through integrity, prudent stewardship, planning, accountability, transparency 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, operational and capital budgeting, revenue and expenditure management, financial reporting, internal controls, investment and asset management, debt management and forecasting. This is done in order to:

- A. Demonstrate to the residents 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, Parks, as well as Solid Waste Management.
 - Special Revenue Funds** (SRF) account for specific revenues that are legally restricted for specified purposes. Examples include Tourism, Parkland Dedication, Library Donations, Animal Services Donations, and Street Maintenance Sales Tax.
 - Debt Service Fund** is used to account for the payment of general long-term debt principal and interest.

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

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

- Grants, which are considered revenue when awarded, not received
- Principal and interest on long-term debt, which are recognized when paid.

Proprietary 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. 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. **Form of Government** – The *Charter (Section 1.03)* established a Council-Manager Government wherein the City vests power in the City Council to “enact legislation, adopt budgets, determine policies, and appoint the City Manager who shall execute the laws and administer the government of the City.”
- B. **Comprehensive Plan** – The *Charter (Section 1.08)* requires that the City Council “establish comprehensive planning as a continuous and ongoing governmental function in order to promote and strengthen the existing

role, processes and powers of the City of Georgetown.” The current comprehensive plan is the 2030 Plan adopted in 2006 and updated in 2020.

C. **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.”

1. **Proposed Budget** – A proposed budget shall be prepared by the City Manager with participation of all of the City’s Directors within the provision of the *Charter* and the 2030 Plan.

a. The budget shall include four basic segments for review and evaluation:

- Revenue
- Personnel Costs
- Operations and Maintenance Costs
- 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 resident 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 and approved budgets will be filed with the City Secretary when it is submitted to the City Council and will be available on the City’s website.

2. **Adoption** – Upon finalization of the budget appropriations, the City Council will hold a public hearing, and subsequently adopt by Ordinance the final budget as amended. The budget will be effective for the fiscal year beginning October 1st.

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

D. **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 III. C. Preparation* 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.

E. **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.

- F. **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.
- G. **Control and Accountability** – Each 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 revenue collections and compliance with spending limitations. Directors may transfer funds up to \$25,000 within the operations and maintenance or capital line items within a departmental budget category with approval from Finance. Cost Center Managers may transfer funds up to \$5,000 within the operations and maintenance or capital line items within a cost center with approval from Finance. All transfers from or to the Personnel line items require approval of the Finance Director and City Manager. All other transfers of appropriation or budget amendments require either City Council or City Manager approval as outlined in *Section III.G Budget Amendments* and *Section V.C.4 Use of Excess Salary Savings*.
- H. **Budget Amendments** – The *Charter (Section 6.04)* and the Local Government Code 102.009 and 102.010 provide a method to amend the budget for emergency appropriations and municipal purposes. The City Council may authorize, with a majority plus one vote, an amendment to the original budget. This may be done in cases of grave public necessity, or to meet an unusual and unforeseen condition that was not known at the time the budget was adopted. 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 Finance Director must certify availability of revenues or funding sources prior to adoption.

If needed, the City will amend the budget at year end for increased revenue and for expenditures that exceeded budgeted amounts. The City may also amend the budget for any capital project timing adjustments from prior year, as well as any other known adjustments needed and approved at that time.

- I. **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 items such as insurance deductibles, unexpected legal expenses and equipment repairs.
- The General Fund, General Government Contracts Cost Center, contains a \$300,000 appropriation for emergency circumstances. The purpose of this contingency is for use during locally declared disasters as a short-term temporary measure to fund emergency supplies or services until a long-term solution is developed. Since these funds are appropriated, the Council is authorizing the City Manager or Acting City Manager, in partnership with the Finance Division, to approve use of these funds. Whenever possible, the Mayor will be consulted prior to use. Council will be informed of the purpose and circumstances of use within 48 hours. The public will be informed of purpose and use as soon as practically possible. When these funds are used, they should be restored as soon as practically possible from grant reimbursements, additional revenues, one-time expense savings or other appropriate sources.
- J. **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 close, these funds may be used

for any of the following one-time purposes that mitigate increases in property taxes, 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, and similar obligations of the City;
5. to hold those funds in reserves for future commitments or contingencies that may be pending, and/or;
6. to fund one-time start-up programs or one-time studies.

IV. 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.

The Parks and Recreation Department maintains a separate policy on cost recovery goals. This policy will be regularly reviewed and approved by the council.

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.
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 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 – Annually, the City will forecast property tax revenue as part of the budget process. Certified Assessed Value Reports from the Williamson Central Appraisal District are used to forecast property tax. The City will comply with State law regarding publication notices and Truth in Taxation requirements.
 5. Interest Income – Interest earned from investments will be distributed to the funds in accordance with the average daily cash 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 five years on a rotating schedule 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 Activity Rates – The City will review and adopt utility and airport 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. Enterprise rates will be reviewed annually as part of the budget process. A rate study will be conducted no less than every 3 years to review rate methodology and ensure revenues will meet future needs. All enterprise rates will be based on standardized cost of service methodologies and conservation goals.
 - a. **Water Rates** will recognize at least 65% of the identified fixed costs of service, including debt payments and Payment in Lieu of Taxes costs, within the monthly base charge determined by meter size plus 90% with the first customer tier. 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.
 - b. **Wastewater Rates** are fixed for all residential customers based on the cost of providing services. Commercial customer rates are fixed and volumetric depending on size and specifications of each commercial customer.

- c. **Electric Rates** include 100% of fixed costs within the base rate, and demand rates, with all variable costs included in the kWh rate. The Power Cost Adjustment (PCA) Factor and Transmission Cost Adjustment (TCA) Factor are determined by comparing forecasted costs against actual costs in a budget year, and seek to recover/credit variances within 6 to 12 months. For reference, see Code of Ordinances 13.04.075 and 13.04.080.
- d. **Stormwater Drainage Fees** are based on a mathematical calculation using impervious cover and applied in compliance with State Law.
- e. **Solid Waste and Environmental Services Rates** are based on the wholesale cost of service and retail incentives for conservation, the cost to renovate the transfer station, plus a return to the General Fund for wear and tear of heavy trucks on City streets, a franchise fee, and an administrative allocation for managing the solid waste contract and solid waste departmental programming.
- f. **Airport Fuel and Lease Rates** – fuel rates are based on the cost of the fuel plus a profit margin to fund operations; lease rates are based on the appraisal of the land or facility plus an escalation for consumer price index and used to fund operations, capital improvement, contingency, and debt service requirements.
- 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 Franchise of Right of Way and Payment in Lieu of Taxes** – The intent of these transfers to the General Fund are to provide a benefit to the citizens for the ownership of the various utility operations.

Water, Wastewater, Irrigation and Stormwater Drainage

- *In-Lieu-of-Franchise-Fee.* 3% of operating revenues from Charges, Connect Fees, Tap Fees, Penalties and Late Fees.
- *Payment in Lieu of Taxes (PILOT).* The transfer is calculated at 7% of operating revenues from Charges, Connect Fees, Tap Fees, Penalties and Late Fees.

Electric

For customers inside the City, the franchise fee is \$0.002947/kWh sold. The payment in lieu of taxes for customers inside the City is 7% of gross revenue of the base monthly charge, and \$0.007253/kWh sold. For customers outside the City, there is no franchise fee to the City of Georgetown; however, those customers may be subject to franchise fees in the jurisdiction in which they reside. Outside the City customers are charged a payment in lieu of taxes equal to 7% of gross revenue of the base monthly charge, and \$0.0102/kWh sold.

9. Revenue Monitoring – Received revenues 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.
10. 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 grant applications must be approved by the City Council prior to being submitted to a granting agency. Prior to submittal to Council, departments will verify that the benefits of the grant exceed the cost of grant administration and will also provide the required grant forms to Finance for review in accordance with the Grant Acquisition, Management, and Compliance Policy. Finance will review and sign the forms which provides detailed information including, but not limited to, the term of the grant, any matching requirements, the resulting operational requirements once the grant is discontinued, and a budget request detailing the line items to be effected, all of which should be included in the Council agenda item packet requesting approval to apply. The City Council must also authorize acceptance of any grant awards received.
- 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 transportation, 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.

V. EXPENDITURE MANAGEMENT

- 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.

- B. **Expenditure Monitoring** – Expenditures and encumbrances will be regularly compared to budget, variances will be investigated, and any abnormalities will be included in the quarterly report to the City Council. Projected year-end expenditures will be reported in the annual budget.
- C. **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** – Major Funds with Personnel Budgets will include a vacancy factor of at least 1% of total fund salaries and related benefits (retirement, FICA, Medicare) to offset salary savings within the budget. The vacancy factor will be budgeted as a negative expense within the fund. This factor will be reduced throughout the year as vacant positions are recognized within the department budget.

Compliance Status – General Fund, Electric Fund, Water Fund and Joint Services Fund FY2023 in compliance.

- 2. **Benefit Payout Reserve** – The City will establish a benefit payout reserve equal to 15% of the accrued benefit liability for employees in the General and Joint Services Funds who are currently eligible to retire. Only terminating employee benefit expenses may be paid from this reserve. This reserve shall be funded as an offset to the vacancy factor.

Compliance Status – Benefit payout reserve FY2023 in compliance.

- 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.

The City Manager may designate up to 10 placeholder positions in the position control schedule to be available for use throughout the year to respond to service areas with pressure or unusual hiring environment circumstances. The position control schedule and the expense budget will be amended by Council to reflect mid-year changes as soon as practical.

- 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.
- D. **Special Purpose Funding** – In order to support community assistance programs, the City designates specific funding for special purposes, including Strategic Partnerships for Community Services, 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:

- a. Public Safety
- b. Transportation
- c. Housing
- d. Parks & Recreation
- e. Veteran Services
- f. 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 Consumer Price Index. 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.

Compliance Status – FY2023 in compliance.

- 2. Public Art Funding – The City will annually allocate \$43,000 of funding for Public Art in the Tourism Fund. Any unspent funds will accumulate and be reallocated in the following budget year. Disbursement of these funds will be determined by the City’s Arts & Culture Advisory Board.

Compliance Status – FY2023 in compliance.

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.

- E. Purchasing – The City will maintain and regularly review written Purchasing Policies. All City purchases of goods or services will be made in accordance with the City’s Charter, current Purchasing Policy and with State law.

The following table shows a summary of requirements for purchases of goods and services and does not substitute the formal Purchasing Policies.

Dollar Limits:	Procurements:	Requirements:
\$3,000 and less	Under the small purchase limit	No competitive bids and City credit cards may be used.
\$3,001 up to \$25,000	Within informal bid limit	No competitive bids; Historically Underutilized Business (HUB) requirements apply in accordance with state law.
\$25,001 up to \$50,000	Within informal bid limit	A minimum of three informal solicitation for bids required unless exempted; Historically Underutilized Business (HUB) requirements apply in accordance with state law.

\$50,001 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.
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Common exemptions to the formal solicitation process include the procurement of professional services, the purchase of goods or services from a sole source provider, and purchases for public health emergencies (Texas Local Government Code 252.022).

In addition to the above, all purchases must be approved according to signature authority limits.

- F. **Contracts, Change Orders and Amendments** – Contracts and related change orders and amendments must follow the City’s Purchasing Policies and State Law. Contract term lengths should balance the need for value as well as the ability to respond to changing conditions.
- G. **Prompt Payment** – In accordance with State Law, 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.
- H. **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.
- I. **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 a 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 will amortize any unfunded actuarial liability (UAAL) over a period not to exceed the amortization period used by the TMRS actuary. The City may amortize its UAAL more quickly by making contributions to TMRS in excess of the rate specified by TMRS.
- 6. The City may elect to pay a higher contribution rate than required by the TMRS, to reduce the City’s unfunded pension liability. Such payment will be approved and authorized by the City Council as part of the City's annual budget process.

J. Retirement Cost-of-Living Adjustment

- 1. Within 60 days of when the TMRS annual funding update becomes available each year, staff will review and may 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 J.3.* should reflect the reciprocal effect of the prospective change in the COLA on the funding level of the City’s pension plan.

K. Deferred Compensation Benefits – In addition to the retirement benefit administered by the TMRS, the City will sponsor a Deferred Compensation 457 plan and ROTH plan, which are supplementary individual retirement savings plans. The City will encourage employee participation in these plans.

VI. STAFFING AND COMPENSATION

City Council and Management recognize the importance of attracting, hiring, developing, and retaining the best people, and compensating them for the value they create. Our outstanding and innovative City employees work

diligently to bring the Vision of Council to life and deliver exceptional services to our customers while exemplifying our Core Values. The following programs are subject to available funding in the annual operating budget.

- 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 has implemented a ***Competitive Employee Compensation Maintenance Program*** to address competitive market factors and other issues impacting compensation. The program consists of:
 - 1. **Annual Pay Plan Review** – To ensure the City’s pay system is accurate and competitive within the market, the City will review its pay plans annually for any potential market adjustments necessary to maintain the City’s competitive pay plans.

 - 2. **Pay for Performance** – Each year the City will fund performance based pay adjustments for regular non-public safety personnel. This merit-based program aids in retaining quality employees by rewarding their performance. Pay for Performance adjustments are based on the employee’s most recently completed performance evaluation.

 - 3. **Public Safety Steps** – Each year the City will fund anniversary step increases for public safety sworn personnel consistent with public safety pay scale design.

- 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** – This fund contains premium contributions from employees and budgeted health insurance contributions included in the City’s annual budget process. To maintain stable revenue to this fund, and to clearly set expenditure expectations for departments, any budgeted appropriations for employee health insurance that are unused at the end of each fiscal year will be transferred back to the self-insurance fund.

 - 2. **Self-Insurance Reserves** – Annually through the budget process, staff and the City’s Health Benefit Consultant firm will evaluate and recommend to Council the appropriate funding levels for two reserves.
 - a. **Incurred but Not Reported (IBNR) Reserve:** In the event the City stopped self-insuring for health benefits and was required to pay incurred costs, the City will reserve 10 percent of the annual costs of claims, benefit administration and stop loss coverage.

Compliance Status – IBNR reserve FY2023 in compliance.

 - b. **Rate Stabilization Reserve:** To alleviate shocks to the City and employees due to sharp increases in health insurance costs, the City will reserve between 10 and 20 percent of annual medical

claims, benefit administration and stop loss coverage. Staff and the benefits consultant will consider a 3 year forecast on premiums when determining to utilize the funds or rebuild the reserve.

Compliance Status – Rate stabilization reserve FY2023 in compliance.

- 3. **Employee Premiums** – Annual premiums will be recommended to City Council through a collaborative process between the City’s Employee Benefit Committee and external Health Benefits consulting firm using historical data, reserves history and other analytic analysis.

VII. 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.

VIII. 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. **The Finance Director will maintain a list of unfunded liabilities.** The list will be included in the quarterly financial report to Council and considered during the annual budget process.

IX. 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:

1. Freeze all new hire and vacant positions except those deemed to be a necessity.
2. Review all planned capital expenditures.
3. 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. Authorize the use of the General Fund Economic Stability Reserve , contingency reserves, capital reserves or any other reserves appropriate as outlined in the sections XII. CAPITAL MAINTENANCE AND REPLACEMENT and XV. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS
3. Direct other reductions in services, including workforce reductions.
4. Authorize a temporary reduction in one or more fund’s contingency reserves from 90 days to 75 days.

C. **Replenish Fund Balance** – Generally, if any existing reserve is used as described above in the budget contingency plan, the reserve should be restored in the next fiscal year. If the restoration within one year is impractical or places an undo strain of City services, staff shall recommend to Council an alternative timeline that is subject to Council approval.

X. 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.

1. Needed capital improvements are identified through system models, repair and maintenance records and growth demands.
2. 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.
3. Citizen involvement and participation will be solicited in formulating the capital budget through master planning processes, board meetings, public hearings and other forums.

- 4. 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 approval, the following Advisory Boards will review the Capital Projects budget and contracts for expenditures:

Electric Utility Board	Water Utility Board			Parks Advisory Board	Georgetown Transportation Enhancement Corporation (GTEC)
Electric	Water Wastewater			Parks and Recreation	Transportation projects related to economic development

- B. **Control** – All capital project expenditures must be appropriated in the capital budget.
- 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. Debt financing is referenced in *Section XIV. Debt Management* of this document.

XI. 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 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 repair, water line repairs and other general system maintenance.
- B. **Modified Approach — Pavement Condition Index (PCI)** —

Upon implementation of GASB 34 in 2003, the City elected to use the modified approach in maintaining and recording its non-enterprise fund infrastructure assets. In order to adopt this alternative method, the City implemented an asset management system that determines if the minimum standards are being maintained. This measurement system was updated at least every 3 years in accordance with GASB 34 requirements until 2016.

Due to strong growth since 2016, the City has not been able to maintain the requirement of updating the PCI every 3 years. From an operational standpoint, this requirement has become challenging because it does not align with resource planning from the Streets Sales Tax Election. Therefore, in FY 2022, the City is changing its accounting method for streets and street improvements from the modified approach to the traditional depreciation of such assets. The City will begin capitalizing all new streets and street improvements as well as begin depreciating existing street assets until their remaining useful life.

While the accounting method is changing for these assets, operationally, the City will continue to utilize the Pavement Condition Index (PCI) and require studies that are operationally logical and feasible to perform adequate maintenance of the assets.

C. **Internal Service Funds Capital Maintenance & Replacement** – The City currently utilizes internal service funds to maintain and replace existing assets. Assessments are made to other funds for the use of existing equipment and to purchase new equipment. 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. The targeted asset replacement reserve amount is the average (1/5th) of the next five years on the replacement schedule for cash-funded vehicles.

Compliance Status – Fleet replacement reserve FY2023 in compliance.

It is the general policy of the City not to hold back vehicles or equipment from replacement or disposition. Departmental requests to hold back units must be approved by the Fleet Manager and the City Manager.

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. 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. The targeted amount is the average (1/5th) of the next five years on the replacement schedule. While cash funding is preferred, major IT systems and projects may require debt that is amortized over a shorter useful life appropriate for the software or hardware.

Compliance Status – IT replacement reserve FY2023 in compliance.

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. The targeted replacement reserve amount is the average (1/5th) of the next five years on the replacement schedule.

Compliance Status – Facilities replacement reserve FY2023 compliance.

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 playgrounds, 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. The current funding level for maintenance activities is an annual \$50,000 budget in the General Fund. The capital equipment replacement schedule will be funded with short-term property-tax backed debt instrument, with term length consistent with useful life of the assets or shorter.

Compliance Status – Parks maintenance replacement FY2023 in compliance.

2. **Cemetery Maintenance** - The General Fund makes an annual transfer of \$75,000 to the cemetery fund to assist with general operations and maintenance activity not covered through cemetery revenues.
3. **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 residents. The current funding level is an annual appropriation in the General Fund of \$80,000 for Fire and \$88,000 for Police.

Compliance Status – Public safety equipment replacement FY2023 in compliance.

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.

City staff will maintain reports and records of all surplus property dispositions in accordance with good internal controls.

XII. **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 Finance Director 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. **Audit and Finance Sub-Committee** – The City may establish a subcommittee consisting of at least 3 City Council members that may meet quarterly to provide additional strategic oversight to the City’s Finance operations. The City’s Finance Director 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 change firms if deemed necessary by Audit and Finance Sub-Committee 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 Annual Financial Report which shall be presented to the City Council within 180 calendar days of the City’s fiscal year end. The report 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.

XIII. 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 and 2257 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 Annual Financial Report and/or managed by the City. Refer to the separate policy for details regarding:
 - 1. Statement of Cash Management Philosophy
 - 2. Objectives
 - 3. Safekeeping and Custody
 - 4. Standard of Care and Reporting
 - 5. Investment Strategies
 - 6. Authorized Investments and Approved Broker/Dealer List.

- 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 met in order to be capitalized:
 - a. The asset owned by the City
 - b. 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
 - c. The original cost of the asset must be at least \$5,000
 - d. The asset must be tangible, or uniquely intangible like a trademark.

On-going repairs and general maintenance are not capitalized. Public Education and Government (PEG) Funds will capitalize assets in aggregate over \$1,000 on an annual basis.

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. Appropriate personnel and overhead costs are capitalized in the Electric fund.
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 systems, will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition. For the Electric Distribution system, all component parts associated with a capital project shall be accounted for and capitalized in accordance with the Federal Energy Regulatory Commission (FERC) guidelines. These are an exception to the capitalization criteria above.
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.

XIV. 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. The City will seek input on major projects funded with debt via bond elections, master planning exercises, board meetings, budget workshops, and other methods as needed.

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 benefit. 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 purchase 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.

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:
 - a. When the project will have a significant impact on the tax rate;
 - b. When the project may be controversial even though it is routine in nature; or
 - c. 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 present an *Agreement with the Voters* to manage future property tax rate impacts. The Agreement 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, as allowed by state law. 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:
 - a. When the proposed debt will have minimal impact on future effective property tax rates;
 - b. 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
 - c. 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 during the budget development process.

4. Self-supporting Certificates of 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) and the Georgetown Economic Development Corporation (GEDCO) whom then pledge 4A and 4B sales tax revenue for the repayment of that debt. Tax Increment Reinvestment Zones also may issue self-supporting debt.
5. Internal borrowing between City Funds – The City Council can authorize use of existing long-term reserves as formal loans between funds. The Council will consider the following circumstances:
 1. The emergency or other circumstances and why an internal loan is the best viable option;
 2. The dollar amount of the loan will be within the core balance reserves of the lending fund and will otherwise not be restricted by local or state regulation;
 3. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be considered an investment of working capital reserves by the lending fund. The interest rate will be comparable to prevailing investment rates for public funds at the time the loan is made; and a fixed, variable or other rate structure will be defined at the time the loan is approved;
 4. The maximum maturity will be three (3) years.
 5. A reimbursement resolution may be used to reimburse a short-term loan (up to 1 year maturity) with long-term debt proceeds;
 6. Formal loans will be appropriately recorded and reported.
6. Refundings – The City Council may refinance debt to achieve interest cost savings as market conditions change, or to remove restrictive covenants, or to further other City goals as expressed by Council. The City's Financial Advisor will prepare refunding analysis for consideration and demonstrate that the savings of the refinancing are greater than the costs to refinance, with a target minimum net present value savings of 3-5%.
7. 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.

In FY2021, the City issued a \$48 million PPFCO for the energy costs of Winter Storm Uri. The Council approved a 9.5 year term with a 5 year call option. Because energy costs are an ongoing operating expense, it is the intent of the City to review all options to pay off this debt issue as soon as possible, balanced against rate competitiveness, Electric fund liquidity, and other practical factors.

The City may authorize the issuance of Limited Tax Notes for tax-supported obligations whose issuance timeframe occurs outside of the City's normal bond issuance schedule or for other emergency needs. The Limited Tax Notes must have a maximum maturity of seven years. They may be sold either as public, rated offerings in a competitive or negotiated sale, or they may be privately placed depending on the financing goals of the City and market conditions at the time of sale.

- 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, private placement or other method. In such situations, the City will publicly present the reasons for the other method. 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 Municipal Securities Rulemaking Board (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.
 - 1. Post issuance tax compliance rules will include records retention, arbitrage rebate, use of proceeds, and
 - 2. 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 prefers to issue bonds with a term 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 term 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 useful life of the asset exceeds 30 years. A cost benefit analysis indicating the impacts of extending debt beyond 20 years will be completed.

Fixed interest rate basis will be preferred because it aids in predictable budget and multi-year forecasting for the issuing funds. Variable rate debt can sometimes allow early repayment with no penalty. Variable rate debt may be considered by the Council as a tool to provide flexibility in setting the tax rate and determine use of one-time available fund balances. The City’s Financial Advisor will provide an analysis of the benefits of a variable rate structure versus interest rate risk, remarketing risk, and liquidity risk. Because variable rate debt introduces risk and administrative burden on staff and advisors, the amount of allowed variable rate debt will be limited to no more than ten percent (10%) of the City’s outstanding debt principal per system (tax-supported, utility supported).

- G. **Utility and Self-Supporting Debt Coverage Ratio** – Refers to the number of times all utility supported 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 the 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. A coverage ratio of 1.0 times will also be required for all funds issuing self-supporting debt (Airport, Stormwater, GTEC, GEDCO, PID and TIRZ).

Compliance Status – Debt coverage ratio FY2023 in compliance.

- 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.

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. Generally, if any existing reserve is used to cover expenses as described, the reserve should be restored in the next fiscal year. If the restoration within one year is impractical or places and undo strain of City services, staff shall recommend to Council an alternative timeline that is subject to Council approval.

- 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.

B. **Reserves**

1. **Citywide Operating Reserve** – The City will maintain reserves at a minimum of seventy-five (75) days (20.83%) of net budgeted citywide operating expenditures. Net budgeted operating expenditure is defined as total budgeted expenditures less interfund transfers and charges, capital improvements, direct cost for purchased power, debt service, non-operating special revenue funds and payments to third party grant agents. 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. For asset replacement reserves, see *Section XI. Capital Maintenance and Replacement*.

Compliance Status – 75 day citywide reserves FY2023 in compliance.

2. General Fund – General Fund reserves will be assigned on the balance sheet. Reserves are allocated as follows:

- a. Base Level Reserve – will equal ninety (90) days, or 25%, of current year budgeted operating expenditures designated for emergency use only.

Compliance Status – General Fund 90 day Reserve FY2023 in compliance.

- b. Economic Stability Reserve – will equal up to 10% of current year budgeted operating expenditures. The reserve will be designated to temporarily offset a decline in any General Fund revenue source during the current fiscal year or in planning the future budget year. The reserve may be used when growth in any General Fund revenue source from one fiscal year to the next is below zero. The reserve will be available to support only existing programs approved in a prior fiscal year.

Compliance Status – General Fund Stability Reserve FY2023 at 8%.

3. Tourism Fund – A minimum ninety (90) days of operating expenditures will be reserved within the fund balance. These funds are designated to be used to offset any potential revenue shortfall that occurs during the fiscal year.

Compliance Status – Tourism Fund Reserve FY2023 in compliance.

4. Joint Services Fund – A minimum ninety (90) days of operating expenses will be reserved for unexpected delays in revenue or emergency expenses.

Compliance Status – Joint Services Fund Reserve FY2023 in compliance.

5. Fleet Fund – A minimum ninety (90) days of operating expenses will be reserved for unexpected delays in revenue or emergency expenses.

Compliance Status – Fleet Fund Reserve FY2023 in compliance.

6. Facilities Fund - A minimum ninety (90) days of operating expenses will be reserved for unexpected delays in revenue or emergency expenses.

Compliance Status – Facilities Fund Reserve FY2023 in compliance.

7. Information Technology Fund - A minimum ninety (90) days of operating expenses will be reserved for unexpected delays in revenue or emergency expenses.

Compliance Status – IT Fund Reserve FY2023 in compliance.

8. Water Services Fund – The Water Fund will maintain the following reserves and assign them on the balance sheet. These reserves are designated to be used to offset potential revenue shortfalls or fund unexpected or emergency expenses that occur during the fiscal year.

- a. Operations Contingency Reserve – A minimum ninety (90) days or 25% of operating expenses, including wholesale water contracts and net of transfers, designated for unexpected or

emergency use during the fiscal year. The targeted reserve amount is 120 days, and the maximum amount is 365 days.

Compliance Status – Operating Water Fund Reserve FY2023 in compliance.

- b. Non-Operating Contingency Reserve – to maintain continuity of debt payments, capital projects and to begin recovering from a natural disaster during the lag time of revenue recovery. This reserve will be a minimum of 50% of the average annual debt service over the forecasted 5 years.

Compliance Status – Non-operating Water Fund Reserve FY2023 in compliance.

- 9. Stormwater Drainage Fund – The Stormwater Fund will maintain the following reserves and assign them on the balance sheet:
 - a. A minimum ninety (90) days or 25% of operating expenses, will be reserved in fund balance. These funds are designated to be used to offset any potential revenue shortfall that occurs during the fiscal year.

Compliance Status – Contingency Reserve FY2023 in compliance.

- b. A debt service reserve equal to 1x the upcoming debt service payment for existing debt (example - FY2020 reserve = FY2021 debt payment before new sale).

Compliance Status – Debt Service Reserve FY2023 in compliance.

- 10. Electric Fund – The Electric Fund will maintain the following reserves and assign them on the balance sheet:
 - a. Operations Contingency Reserve – A minimum ninety (90) days or 25% of operating expenses, net of transfers and purchased power, designated for unexpected or emergency use during the fiscal year.

Compliance Status – Operating Contingency reserve FY2023 in compliance.

- b. Rate Stabilization Reserve – An amount to adequately mitigate the financial risks posed by the wholesale power market, with a target of 4 months of the most expensive monthly purchased power costs. The purpose of this reserve is to protect against energy market exposure and volatility, and to maintain wholesale power contracts and stability until expenses are recovered through revenue generated in the Power Cost Adjustment Factor.

Compliance Status – Rate stabilization reserve FY2023 in compliance.

- c. Non-Operating Contingency Reserve – to maintain continuity and begin recovery process from a natural disaster during the lag time of revenue recovery:
 - 1% of historical rate base (total assets plus accumulated depreciation)
 - 1/5th of the average cash funded portion of the 5 year CIP
 - At least 50% of annual debt service payment

Compliance Status – Non-operating reserve FY2023 in compliance.

- d. Uses of Unanticipated and Unappropriated Electric Fund Balances – In the event that fund balance in the Electric Fund exceeds recommended minimum cash as enumerated in the above reserves, the funds may be used for the following purposes as approved by the City Council:
- Reduce the Power Cost Adjustment
 - Reduce outstanding utility debt
 - Fund capital projects
 - Fund other one-time projects or equipment
11. Airport Fund – The Airport Fund will maintain the following reserves and assign them on the balance sheet;
- a. A contingency reserve of ninety (90) days of operating expenses will be maintained in the fund for unforeseen or emergency expenditures. The reserve will represent all operating expenses minus fuel costs and any transfers.

Compliance Status – Contingency Reserve FY2023 in compliance.

- b. A debt service reserve equal to 1x the upcoming debt service payment for existing debt (example - FY2020 reserve = FY2021 debt payment before new sale).

Compliance Status – Debt Service Reserve FY2023 in compliance.

12. GEDCO Fund –
- a. A contingency reserve equal to 25% of budgeted sales tax revenue.
- Compliance Status – Contingency Reserve FY2023 in compliance.*
- b. A debt service reserve equal to 1x the upcoming debt service payment for existing debt (example - FY2020 reserve = FY2021 debt payment before new sale).

Compliance Status – Debt Service Reserve FY2023 in compliance.

13. GTEC Fund –
- a. A contingency reserve equal to 25% of budgeted sales tax revenue.
- Compliance Status – Contingency Reserve FY2023 in compliance.*
- b. A debt service reserve equal to 1x the upcoming debt service payment for existing debt (example - FY2020 reserve = FY2021 debt payment before new sale).

Compliance Status – Debt Service Reserve FY2023 in compliance.

14. Rivery TIRZ Fund – A debt service reserve equal to 1x the upcoming debt service payment for existing debt (example - FY2020 reserve = FY2021 debt payment before new sale).

Compliance Status – Debt Service Reserve FY2023 in compliance.

15. General Debt Service Fund – A reserve equal to 30 days of the prior annual debt service requirement, in accordance with IRS guidelines.

Compliance Status – Debt Fund Reserve FY2023 in compliance.

For all other 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 III. J. 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 60 days of service. The Finance Director 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 Financial 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. Due to the long timeline of some projects, unused cash or bond proceeds will be reserved on the fund schedule and appropriated when needed. 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 approved for use according to the bond covenant and opinion of bond counsel.

- D. **Investment of Reserve Funds** – The reserve funds will be invested in accordance with the City’s investment policy.

- E. **Ratios/Trend Analysis** – Ratios and significant balances will be incorporated into the annual bond rating book for the Electric, Water and General Debt Service Funds. 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:

- | | |
|-------------------------|---|
| • Debt Ratio: | Current liabilities plus long-term liabilities divided by total assets |
| CL +LTL/TA | AL < 0.5 |
| | |
| • Times Coverage Ratio: | Operating revenue less operating expense divided by annual debt service |
| (OR-OE)/DSV | AL > 1.5 |

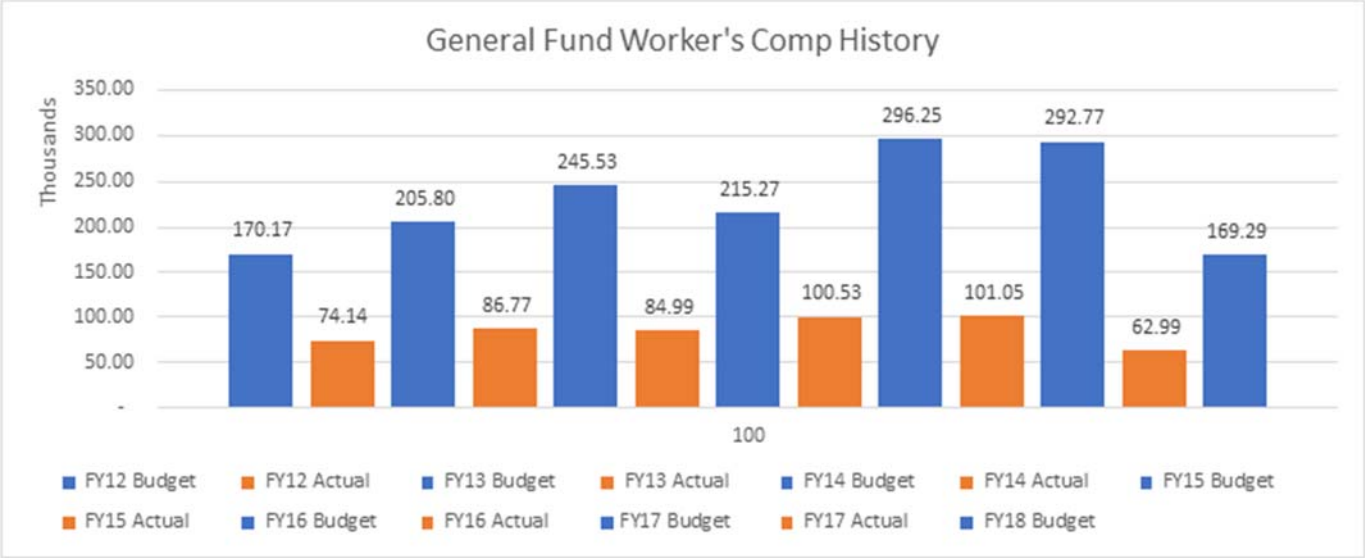
The City will develop minimum/maximum levels for the above ratios/balances through analyzing of City historical trends and future projections.

XVI. RISK MANAGEMENT AND INTERNAL CONTROLS

- A. **Written Procedures** – Wherever possible, written procedures will be established and maintained by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Internal Audit Program** – An internal audit program will be maintained by the Finance Director to ensure compliance with City policies and procedures and to prevent the potential for fraud.
 - 1. Departmental Audits – departmental processes will be reviewed to ensure dual control of City assets and identify the opportunity for fraud potential, as well as, to ensure that departmental internal procedures are documented and updated as needed.
 - 2. Employees or Transaction Review – Programs to be audited include Petty Cash, City Credit Card accounts, time entry, and travel. All discrepancies will be identified, and the employee's Director will be notified. The City Manager will also be notified depending on the seriousness of the infraction.
 - 3. Fraud Awareness and Reporting – The City will maintain its personnel policy regarding fraud. They will maintain an arrangement with a third party for anonymous reporting of fraud, waste, or abuse of City resources. The City will provide training to all City employees on recognizing and reporting fraud.
 - 4. The Finance Director and City Manager will present an annual audit plan to the Audit and Finance Sub-Committee. Results of all internal audits will be provided to the Sub-Committee and City Council at year-end.
- C. **Directors Responsibility** – Each Director is responsible for ensuring that good internal controls are followed throughout their department, that all Finance Division directives are implemented and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- D. **Cybersecurity** – The Information Technology department shall regularly assess new forms of security risk and maintain multiple layers of protections and controls to thwart cyber attacks. The City will provide regular cybersecurity awareness training for all employees.
- E. **Electric Utility Risk** – Chapter 13.38 of the City's Code of Ordinances establishes Council's authority to oversee all risk of the Electric utility including Congestion Revenue Rights auctions, wholesale power agreements, futures contracts, and other transactions that expose the City to significant risk.

WORKER’S COMPENSATION BUDGET TO ACTUAL

A frequently asked question about the variance in this line item across the departments, particularly why it appears the budget is increases and decreases. Each year, the City budgets an estimate for Worker’s Compensation and then books a credit when proceeds are received from Texas Municipal League for actual claims. Every quarter, the City pays TML for worker’s comp coverage based on the current rates established by TML. At the end of the fiscal year, TML reconciles rates and actual claims. For the past few years, this has resulted in the City receiving a credit across multiple funds and departments. The coming year’s budget will therefore look larger than the preceding year’s actuals. An example is provided below.



5 – YEAR CAPITAL IMPROVEMENT PROGRAM

2023| FACILITIES

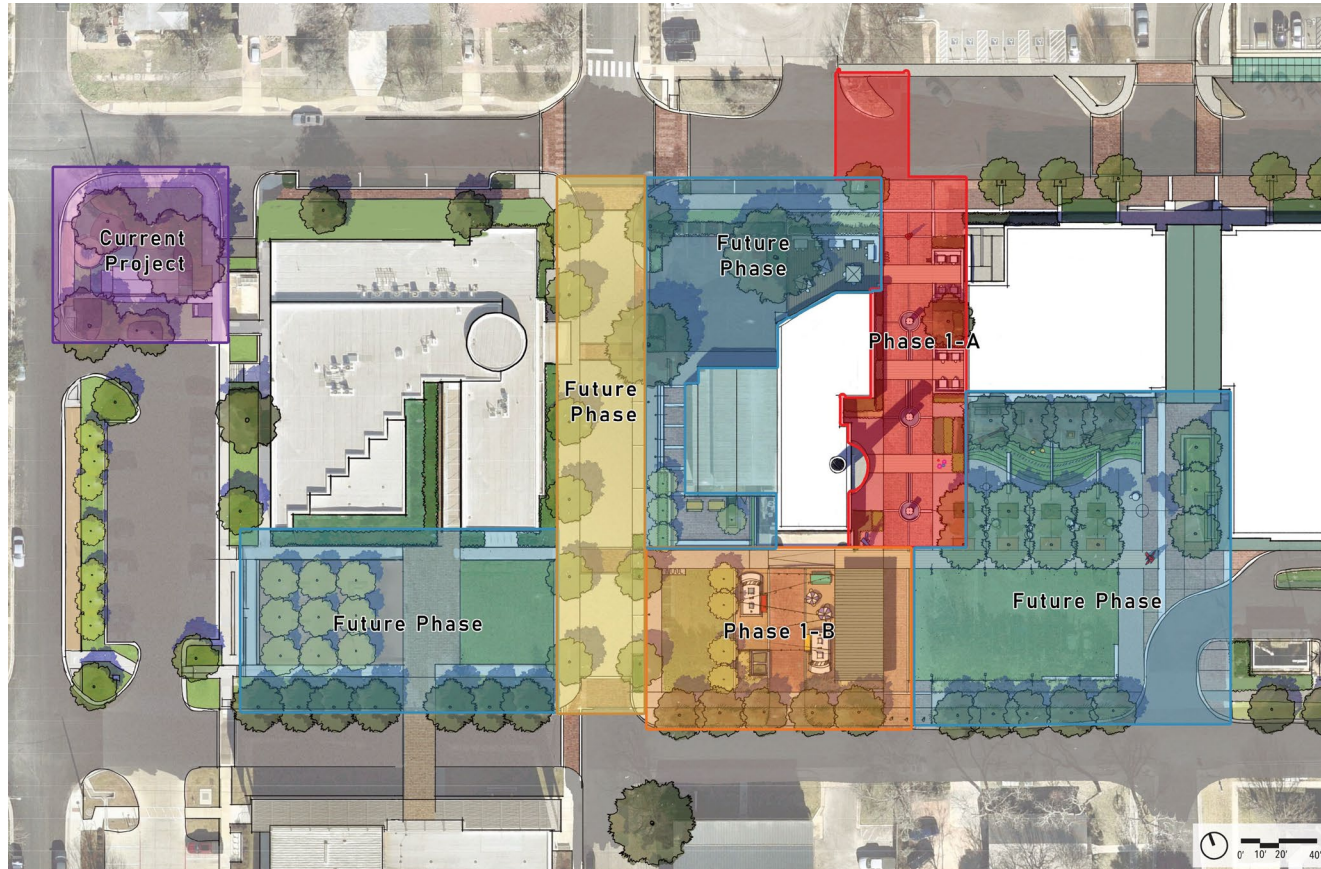
June 14, 2022

Downtown City Center

Phase I

Conceptual Design

- Completing 2022



Downtown City Center

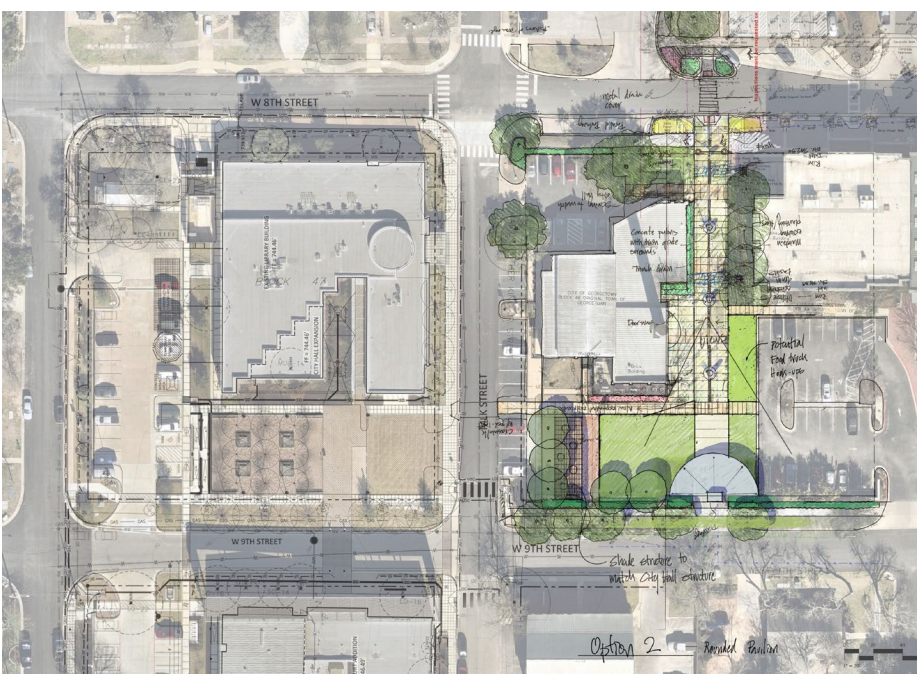
Phase I

Full Design & Construction Documents

- Fully funded to begin 2022

Construction of Phase I

- \$1,300,000



Downtown Austin Ave Parking Garage

Budget:

- \$14,000,000

Funding:

- Previously issued Certificate of Obligation
- ARPA Funds
- TIRZ Funds
- New Certificates of Obligation

Fire Logistics



2022 Funds

- Design, Testing, Utilities, Testing, Construction

Additional Construction Funding

- \$1,000,000

Fire Station 1



Renovation

- Design, Testing, Utilities
- \$520,000

Signature Gateway



Design

- \$50,000



Prioritization

Five Year Outlook

Downtown Projects

■ Downtown Austin Ave Parking Garage (C)	\$7,150,000	Year 1
■ Downtown Festival & Public Space (C)	\$1,300,000	Year 1
■ 8 th Street Parking Lot Covered Market Space (D/C)	\$ 150,000	Beyond Year 5

Fire

■ Fire Logistics (C)	\$1,000,000	Year 1
■ Fire Station No 1 - Renovation (D/C)	\$4,770,000	Year 1-2
■ Fire Station No 3 – Renovation (D/C)	\$4,200,000	Year 3-4
■ Fire Station No 4 – Relocation(L/D/C)	\$9,545,000	Year 3-5
■ Fire Station No 8 – New Construction	\$8,075,000	Year 4-5

Prioritization

Five Year Outlook

Facilities

■ Georgetown Municipal Complex II(D/C)	\$25,000,000	Year 2-5
■ Georgetown Municipal Complex Reno (D/C)	\$ 8,500,000	Year 4-5
■ Animal Shelter (D/C)	\$ 7,000,000	Year 4-5

Police

■ PSOTC Phase III (D/C)	\$3,000,000	Beyond Year 5
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Next Steps:

- All proposed projects funded through the tax rate
- CIP Capacity discussion in July Council Meeting
 - Projects may move around in years based on capacity



5-Year Capital Improvement Program: Parks and Recreation

June 14, 2022 | City Council Workshop

Purpose

- Update on Current Year Projects
- Proposed Parks & Recreation Capital Improvement Plan
 - Projects based on Parks & Recreation Master Plan adopted in February 2022
 - High, Medium and Low priorities based on Master Plan Recommendations with estimated costs and funding sources
- Feedback on proposed projects and funding options
- Parks and Recreation Board Review
 - June 9, 2022

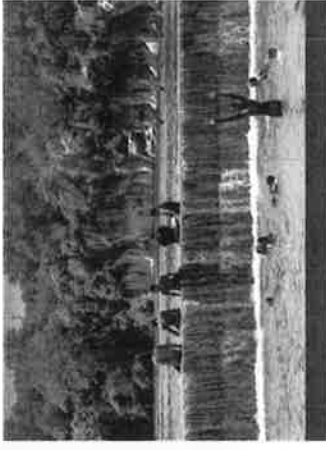
Current Projects

Parks Master Plan & Cost Recovery Policy

- Master Plan Adopted on February 22, 2022
- Provided list of recommendation on projects
- Cost Recovery Study with final recommendations presented on March 22, 2022
- Future resolution to adopt study for Fiscal & Budgetary Policy



GEORGETOWN PARKS AND RECREATION
MASTER PLAN
JANUARY 2022

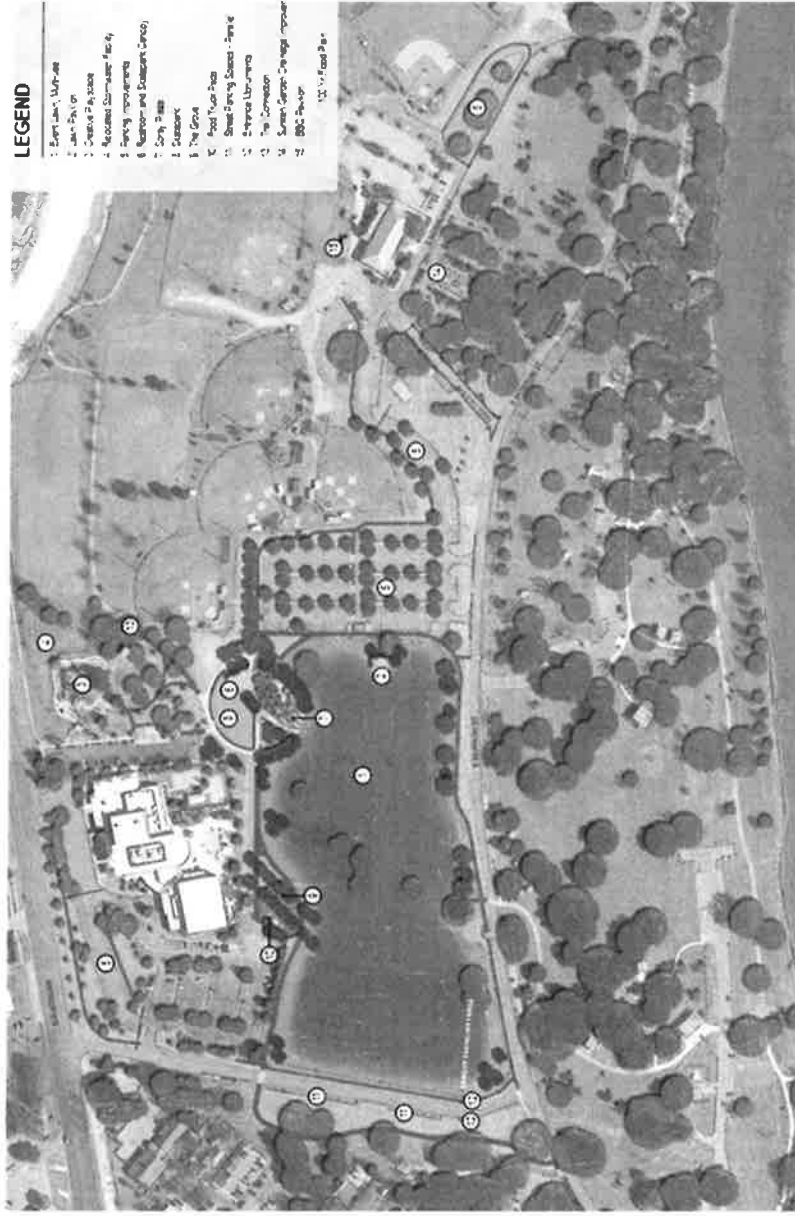


GEORGETOWN PARKS AND RECREATION
COST RECOVERY STUDY
MARCH 2022



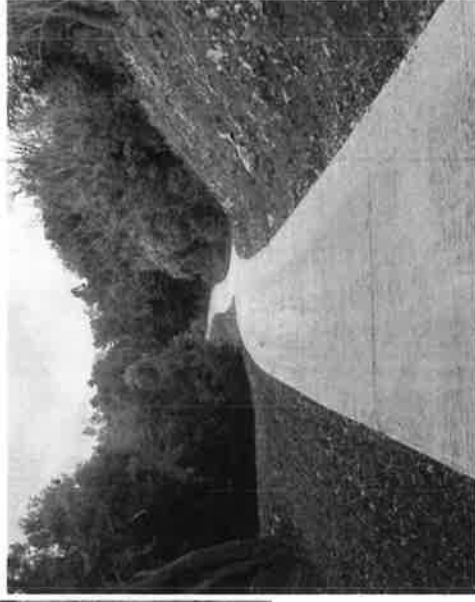
San Gabriel Park Phase III Design

- Currently in schematic design phase
- Skate Park Input meeting on June 9th – 31 participants
- Public presentation scheduled for June 30th
- Proposed construction to begin in May 2023
- Funding for construction in FY23 CIP with proceeds from 2008 GO Bond



Regional Trail Expansion – Wolf Crossing

- $\frac{3}{4}$ mile 10' wide concrete regional trail backside of Wolf Crossing development
- University Ave to IH 35 on the South San Gabriel River
- Estimated completion October 2022



Current Projects

- ADA Transition Plan
 - Berry Creek Park; Pinnacle Park; Raintree Park; trail Blue Hole to VFW Park
- Regional Trail Connection Improvements - Gaps in trail (in design)
 - Funding for construction – remaining 2008 GO Bonds in FY23
 - College & Holly
 - Old low water crossing in SG Park to trail along College
 - SG Park/College Street roundabout
- Neighborhood Park Development
 - Heritage Gardens – Garden Party on June 16th to celebrate completion
- SE Community Parkland acquisition

Proposed Projects that align with the Parks Master Plan Recommendations

High Priority Projects (1-3 years)

Project	Estimated Cost	Funding Source
San Gabriel Park Phase III Construction (currently in design)	\$6,500,000	Existing GO
Regional Trail Connection Improvements (currently in design)	\$490,000	Existing GO
Park Safety Improvements – trail crossings and lighting – Multi year	\$970,000	CO or New GO
Trailheads and access points along Regional Trail – Multi year	\$1,400,000	CO or New GO
Neighborhood Park Improvements	\$1,000,000	CO or New GO
New Neighborhood Park Development	\$1,000,000	CO or New GO
Westside Park Development; design and construction	\$10,000,000	CO or New GO
Recreation Center Renovation; design & construction *	\$14,000,000	CO or New GO
New Recreation Center; land, design, construction *	\$32,000,000	New GO
Total	\$67,360,000	

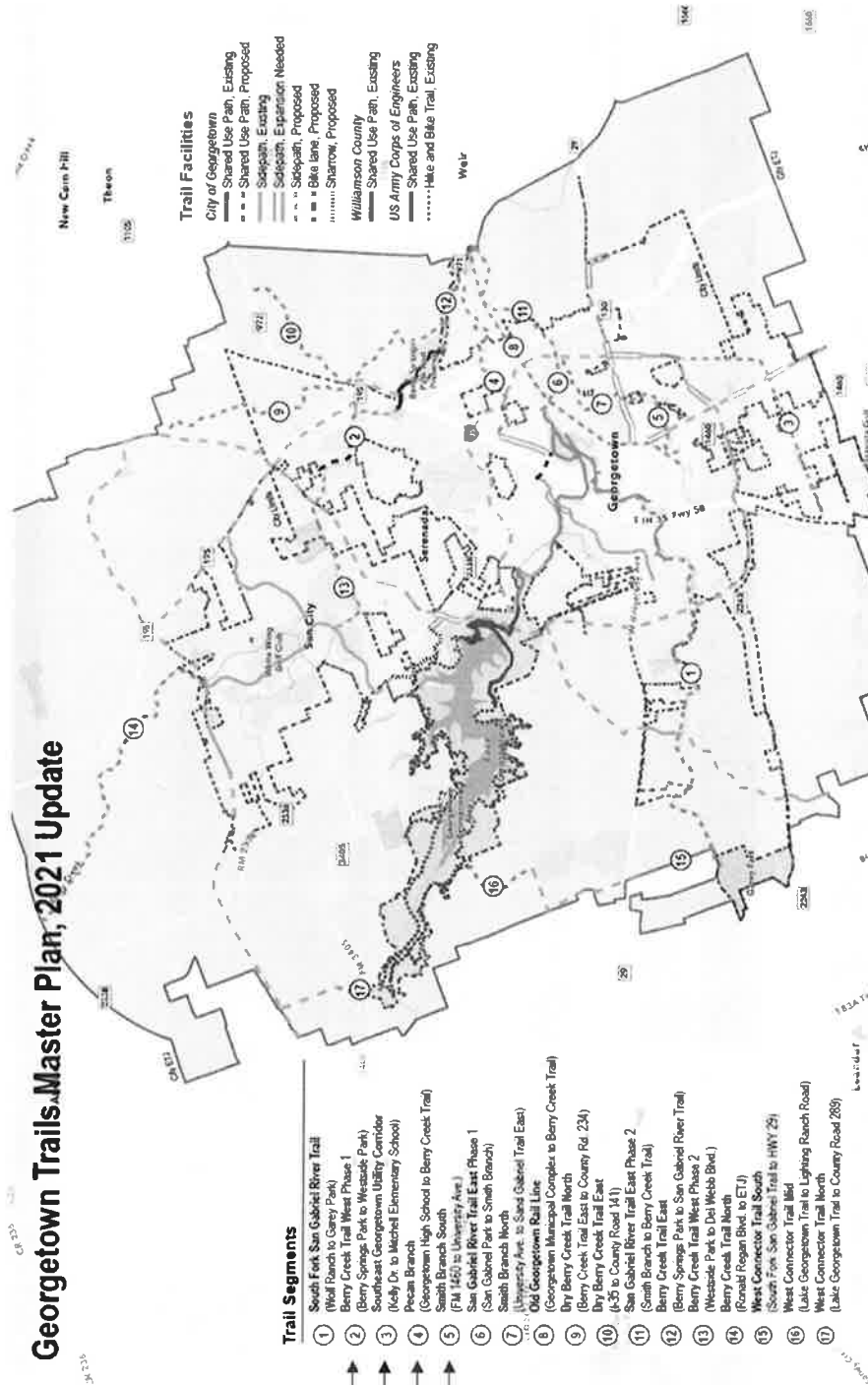
* Feasibility Study to be done in FY23

High Priority Regional Trail Projects (1-3 years)

Project	Estimated Cost	Funding Source
Regional Trail – Smith Branch Trail South	\$3,400,000	CO or New GO
Regional Trail – SE Georgetown Utility Corridor	\$7,900,000	CO or New GO
Regional Trail – Berry Creek Trail West Phase 1	\$5,300,000	CO or New GO
Regional Trail – Pecan Branch	\$5,300,000	CO or New GO
Total	\$21,900,000	

Trail Map

Georgetown Trails Master Plan, 2021 Update



Medium Priority Projects (4-6 years)

Project	Estimated Cost	Funding Source
Regional Trail – trailheads and access points	\$700,000	CO or New GO Bond
New Neighborhood Park Development	\$1,000,000	CO or New GO Bond
Neighborhood Park Improvements	\$1,875,000	CO or New GO Bond
Regional Trails	\$5,300,000	CO or New GO Bond
San Gabriel Park Phase IV (multi year)	\$11,550,000	CO or New GO Bond
Southeast Park Development; design and construction	\$11,600,000	CO or New GO Bond
Garey Park Phase II	\$10,000,000	Proceeds from estate + CO or GO Bonds
Total	\$42,025,000	

Low Priority Projects (7-10 years)

Project	Estimated Cost	Funding Source
Neighborhood Park Improvements	\$608,000	CO or New GO Bond
Blue Hole Park	\$1,200,000	CO or New GO Bond
Regional Trails	\$58,900,000	CO or New GO Bond
Total	\$60,708,000	

Next Steps

- Feedback on parks capital projects over next 5 years
 - Trails
 - Park Development
 - Recreation Center
- Feedback on financing
 - Certificates of Obligation
 - Develop a future Parks Bond
- July Council Workshop – Provide a 5-year debt model with proposed projects

Presentation and Discussion on the Water/Wastewater Master Plan Update and Proposed FY2023 Capital Improvement Plan.

June 28, 2022 | City Council

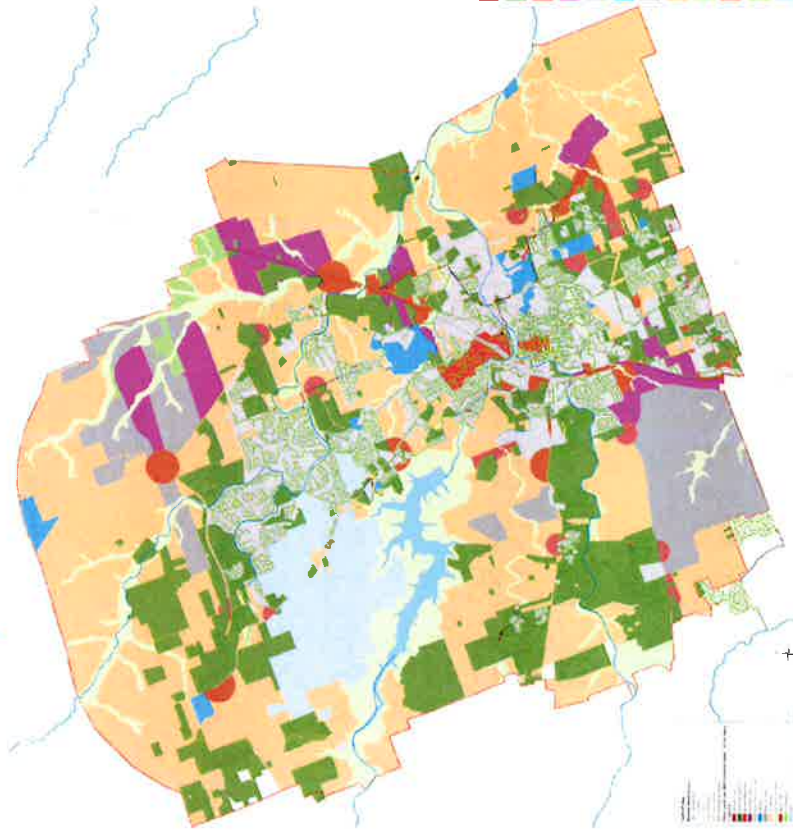
Ongoing Water Planning

Ongoing Efforts

- FY23 Capital Improvement Plan Budget
 - NOW
- W/WW Rate Study
 - Now/October 2022
- Master Plan Update/IWRP
 - Wrapping Up
- Impact Fee Update
 - Summer 2022
- Reuse Master Plan & Rate Study
 - FY2023

Water & Wastewater Master Plan Update

W/WW Model Criteria



Future Land Use Plan &
Current Zoning Maps

Year	Incr	Projected # Conn	Delta
2020		46,851	
2021	9%	51,068	4,217
2022	9%	55,664	4,596
2023	9%	60,673	5,010
2024	9%	66,134	5,461
2025	9%	72,086	5,952
2026	7%	77,132	5,046
2027	7%	82,531	5,399
2028	7%	88,309	5,777
2029	7%	94,490	6,182
2030	7%	101,104	6,614
2031	7%	108,182	7,077
2032	6%	114,673	6,491
2033	6%	121,553	6,880
2034	6%	128,846	7,293
2035	6%	136,577	7,731
2036	6%	144,772	8,195
2037	5%	152,010	7,239
2038	5%	159,611	7,601
2039	5%	167,591	7,981
2040	5%	175,971	8,380
2041	5%	184,769	8,799

TCEQ Storage Criteria

- Elevated Storage = 100gal/connection
- Total Storage = 200gal/connection
- 1245 Hoover
 - Tank Out to Bid
 - Linework & Pump Station under design

Planning Horizon	Population	Connections	Existing Available Storage (mg)			TAC 1 - Elevated Storage at 100 gal/conn		TAC 2 - Total storage at 200 gal/conn	
			Elevated	Ground	Total	TAC 1 Volume (mg)	TAC 1 Met?	TAC 2 Volume (mg)	TAC 2 Met?
907 Central and James Street									
2022	30,000	11,309	3.00	3.00	6.00	1,131	Yes	2,262	Yes
2027	36,610	14,639	3.00	3.00	6.00	1,464	Yes	2,928	Yes
2032	42,314	17,402	3.00	3.00	6.00	1,740	Yes	3,480	Yes
2042	52,637	22,894	3.00	3.00	6.00	2,289	Yes	4,579	Yes
980 Cedar Breaks, Leander, and Rabbit Hill									
2022	15,000	5,767	2.25	2.00	4.25	0.577	Yes	1,153	Yes
2027	22,220	9,452	2.25	2.00	4.25	0.945	Yes	1,890	Yes
2032	29,890	13,384	2.25	2.00	4.25	1.338	Yes	2,677	Yes
2042	34,185	15,634	2.25	2.00	4.25	1.563	Yes	3,127	Yes
1065 Rabbit Hill									
2022	5,000	1,245	1.00	0.50	1.50	0.125	Yes	0.249	Yes
2027	8,410	3,085	1.00	0.50	1.50	0.309	Yes	0.617	Yes
2032	10,593	6,838	1.00	0.50	1.50	0.684	Yes	1.368	Yes
2042	10,593	6,838	1.00	0.50	1.50	0.684	Yes	1.368	Yes
1065 & 1015 Jennings Branch and Sun City									
2022	30,000	12,285	3.25	3.00	6.25	1,229	Yes	2,457	Yes
2027	36,987	15,364	3.25	3.00	6.25	1.536	Yes	3,073	Yes
2032	45,242	18,822	3.25	3.00	6.25	1.882	Yes	3,764	Yes
2042	66,114	28,798	3.25	3.00	6.25	2.880	Yes	5,760	Yes
1178 Braun and Daniels Mountain									
2022	35,000	9,467	8.25	1.40	9.65	0.947	Yes	1,893	Yes
2027	72,043	25,234	9.25	1.40	22.65	2,523	Yes	5,047	Yes
2032	121,028	46,231	9.25	1.40	22.65	4,623	Yes	9,246	Yes
2042	268,986	109,645	9.25	1.40	22.65	10,965	No	21,929	Yes
1240 Carriage Oaks									
2022	5,044	1,588	1.00	1.00	2.00	0.159	Yes	0.318	Yes
2027	6,189	2,733	1.00	1.00	2.00	0.273	Yes	0.547	Yes
2032	8,412	4,956	1.00	1.00	2.00	0.496	Yes	0.991	Yes
2042	13,549	10,093	1.00	1.00	2.00	1.009	No	2,019	No
1245 Hoover									
2022	2,423	788	-	0.15	0.15	0.079	No	0.158	No
2027	2,603	860	2.00	-	2.00	0.086	Yes	0.172	Yes
2032	3,017	1,026	2.00	-	2.00	0.103	Yes	0.205	Yes
2042	5,371	1,167	2.00	-	2.00	0.117	Yes	0.233	Yes
Total (All Zones)									
2022	122,467	42,449	18.75	11.05	29.80	4,245	Yes	8,490	Yes
2027	185,063	71,366	21.75	22.90	44.65	7,137	Yes	14,273	Yes
2032	260,496	108,658	21.75	22.90	44.65	10,866	Yes	21,732	Yes
2042	449,435	195,069	21.75	22.90	44.65	19,507	Yes	39,014	Yes

TCEQ Pumping Criteria

• Pumping

C1 – 2gpm/connection

C2 – firm>peak hour

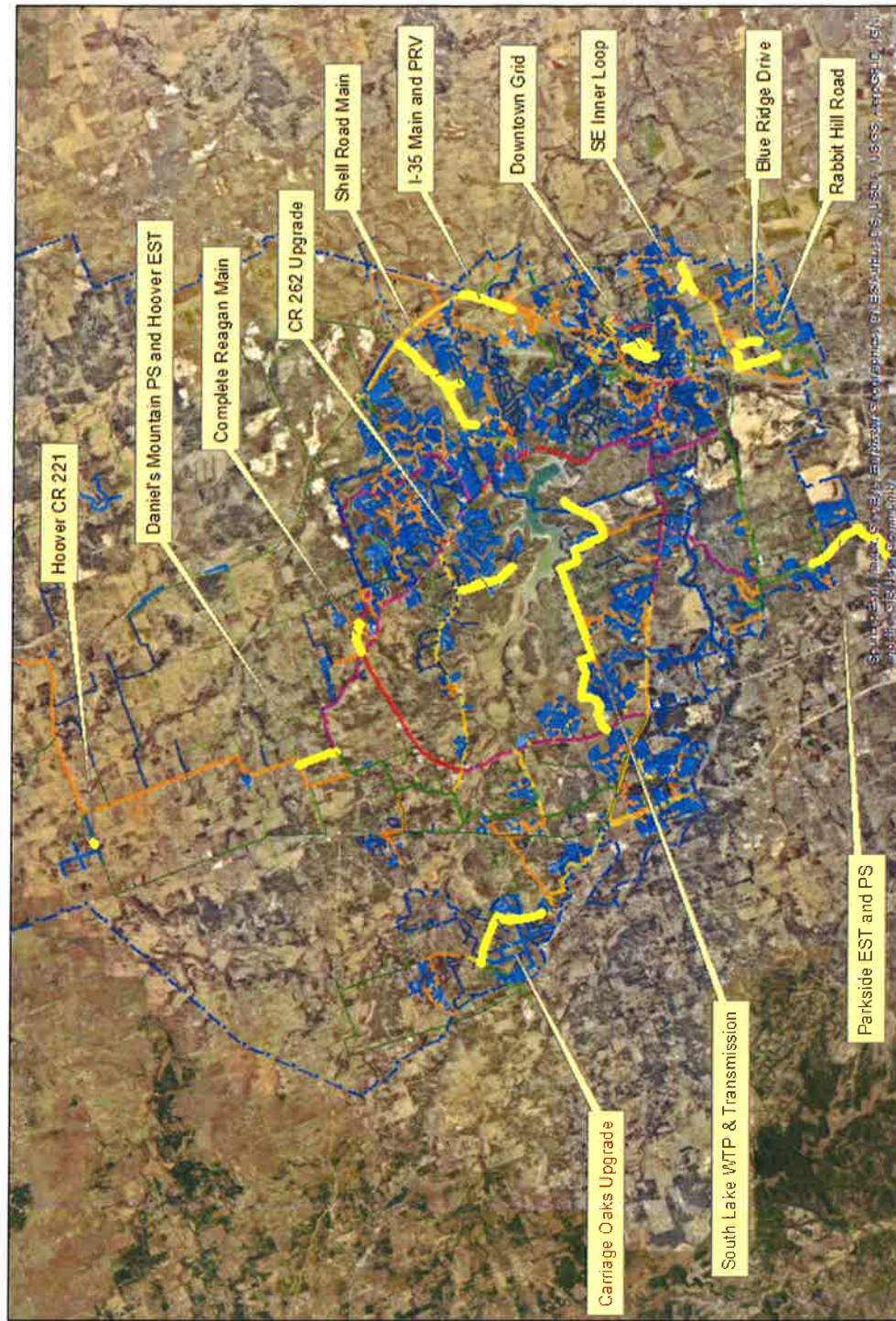
C3 – 0.6gpm/connection*
(*if Elevated >200gal/con)

- 1245 Hoover
 - Tank Out to Bid
 - Linework & Pump Station under design
- 1240 Carriage Oaks
 - Linework & Pump Station under design

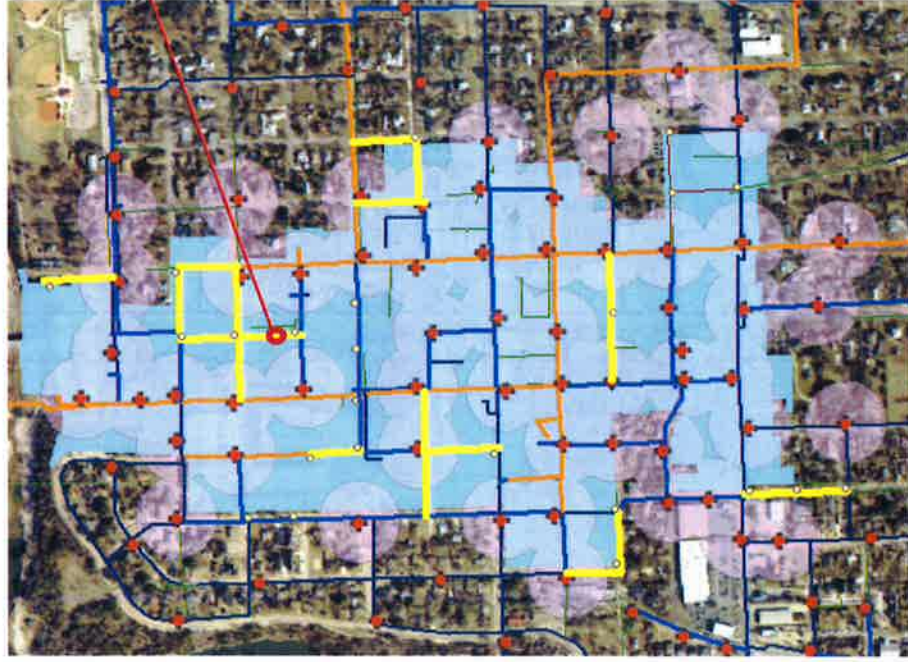
Planning Horizon	Connections	Max Day Demand (gpm)	Peak Hourly Demand (gpm)	Existing Facilities			Criterion 1 - 2.0 gpm/con total pumping capacity	Criterion 2 - total capacity > 1000 gpm & firm capacity > peak hour	Criterion 3 - 0.6 gpm/con and >= 200 gal/con of elevated storage	Meets TAC?
				Elevated Storage (mg)	Total Pumping Capacity (gpm)	Firm Pumping Capacity (gpm)				
Systemwide (all water Supplies)										
2022	42,449	27,778	64,458	18.75	104,736	76,673	84,898	Yes	25,469	Yes
2027	71,366	41,995	70,848	21.75	166,872	129,914	142,732	Yes	42,820	Yes
2032	108,658	57,190	94,251	21.75	162,706	127,831	217,317	No	65,195	Yes
2042	195,069	91,119	152,256	21.75	162,706	127,831	390,138	No	117,041	No
907 Central and Janet Street										
2022	11,309	7,400	17,173	3.00	25,500	20,400	22,618	Yes	6,785	Yes
2027	14,639	8,614	14,533	3.00	25,500	20,400	29,278	No	8,783	Yes
2032	17,402	9,159	15,094	3.00	25,500	20,400	34,803	No	10,441	Yes
2042	22,894	10,694	17,869	3.00	25,500	20,400	45,787	No	13,736	Yes
880 Cedar Breaks, Leander, and Rabbit Hill										
2022	5,767	3,774	8,757	2.25	26,900	19,500	11,534	Yes	3,460	Yes
2027	9,452	5,562	9,383	2.25	26,900	19,500	18,903	Yes	5,671	Yes
2032	13,384	7,044	11,610	2.25	26,900	19,500	26,768	Yes	8,031	No
2042	15,634	7,303	12,203	2.25	26,900	19,500	31,268	No	9,381	Yes
1065 Rabbit Hill										
2022	1,245	815	1,891	1.00	8,332	6,249	2,490	Yes	747	Yes
2027	3,085	1,815	3,063	1.00	8,332	6,249	6,170	Yes	1,851	Yes
2032	6,838	3,599	5,931	1.00	8,332	6,249	13,676	No	4,103	Yes
2042	6,838	3,194	5,337	1.00	8,332	6,249	13,676	No	4,103	Yes
1065 & 1015 Jennings Branch and Sun City										
2022	12,285	8,039	18,655	3.25	20,832	16,388	24,570	No	7,371	Yes
2027	15,364	9,041	15,252	3.25	20,832	16,388	30,727	No	9,218	Yes
2032	18,822	9,907	16,327	3.25	20,832	16,388	37,645	No	11,293	Yes
2042	28,798	13,452	22,478	3.25	20,832	16,388	57,597	No	17,279	No
1178 Braun and Daniels Mountain										
2022	9,467	6,195	14,375	8.25	16,852	10,976	18,934	No	5,680	Yes
2027	25,234	14,849	25,051	9.25	72,579	58,891	50,467	Yes	15,140	Yes
2032	46,231	24,333	40,101	9.25	68,413	56,808	92,462	No	27,739	Yes
2042	109,645	51,216	85,581	9.25	68,413	56,808	219,290	No	65,787	No
1240 Carriage Oaks										
2022	1,588	1,039	2,411	1.00	4,320	2,160	3,176	Yes	953	No
2027	2,733	1,608	2,713	1.00	6,480	4,320	5,466	Yes	1,640	No
2032	4,956	2,608	4,298	1.00	6,480	4,320	9,911	No	2,973	No
2042	10,093	4,715	7,878	1.00	6,480	4,320	20,186	No	6,056	No
1245 Hoover										
2022	788	516	1,197	-	2,000	1,000	1,576	Yes	473	No
2027	860	506	854	2.00	6,249	4,166	1,720	Yes	516	Yes
2032	1,026	540	890	2.00	6,249	4,166	2,051	Yes	615	Yes
2042	1,167	545	911	2.00	6,249	4,166	2,334	Yes	700	Yes

Water Capital Improvement Plan

Water 5 Year CIP



Water 5 Year CIP Downtown



Austin Ave

YELLOW Lines Proposed Additions

- 1,800 feet 12-inch
- 4,900 feet 8-inch
- 23 additional hydrants

1,500 gallons per minute (min)

Central Pressure Plane (866-906 MSL)

NO ADDITIONAL PRESSURE

Fire pumps MAY be required on large demand structures.

Water FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
<u>SOUTHLAKE</u>						
Southlake Transmission Line	60" and 42" water lines from South Lake WTP necessary to transport potable/treated water to the Western District	28,200,000				
Southlake WTP Electrical Service	Extension of electric circuit to the South Lake Water Treatment Plant (PEC service)	20,000,000				
Southlake WTP Wastewater System	Gravity Wastewater, Lift Station and force main necessary to serve the Southlake Water Treatment Plant	19,800,000				

Water FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
WATERLINES						
CR262 12" Waterline Upgrade	12" waterline upgrade to CR262 area (fire flow)	1,750,000				
	16" waterlines along Rabbit Hill/Inner Loop and Blue Ridge to provide redundancy between Southside and Round Rock East interconnect	500,000	2,900,000			
Rabbit Hill Road 16" Waterlines	Waterline improvements along Southwestern and SE Inner Loop connecting existing gaps providing additional system redundancy (road projects)	300,000	1,550,000			
Southwestern & SE Inner Loop Waterline	12" & 16" waterline improving connection from Stonewall PS to Carriage Oaks EST	4,850,000				
Carriage Oaks Transmission	This budget will be for miscellaneous waterline extensions in the Western District to provide regulatory TCEQ compliance, as well as unexpected County/State Roadway relocations.	550,000	550,000	550,000	550,000	550,000
Miscellaneous Line Upgrades	SH 138 Line has numerous pipe failures and will need to be replaced and upsized prior to Hoover elevated coming online.	1,000,000	8,500,000			
SH 138 Line Upgrade	Upgrades to various waterlines downtown to provide additional redundancy, replace aged lines, and provide additional capacity/fire flow.	500,000	2,200,000			
Downtown Waterline Upgrades						

Water FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5 Years
SUPPLY							
Groundwater Supply from East	Pump Station, Tank, and Linework to transport water from Circleville to Georgetown					195,000,000	220,000,000
ASR Well Development	Well development at Mankins and Blacklands for ASR Study	2,000,000	8,000,000				

Water FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
SYSTEM/MISC						
System Resiliency	Redundant power, communications, and controls to critical infrastructure.	15,000,000	15,000,000	15,000,000		
Water/Wastewater Master Plan Update	Irrigation/Reuse (2023), Water/Wastewater Master Plan (2025), including Impact Fee program update	500,000		1,000,000		
Westside Service Center Building update	Minor renovation of Westside Service Center to better facilitate its current use, including Parking, storage, cubical rearrangement, generator, possible back-up Dispatch and SCADA	150,000				
Woods Pump Station Remodel	Woods Pump Station Remodel for Site storage that was removed at transfer Station	200,000				
Water SCADA Assessment		1,200,000				
Metering AMI Equipment Upgrade		5,500,000	2,750,000			

Wastewater Capital Improvement Plan

Wastewater Treatment - Northlands

Buildout				
Northlands WWTP				
	Population	Trade Flow	GWI	Cont Acres
2018	118,691	0.91	3.8	18,291
2022	164,246	0.91	5.1	23,448
				Total Peak Flow
				31
				43.23

10 Year			
Outfall		Peak WWF (mgd)	
		2018	2022
Northland WWTP		1.66	6.1

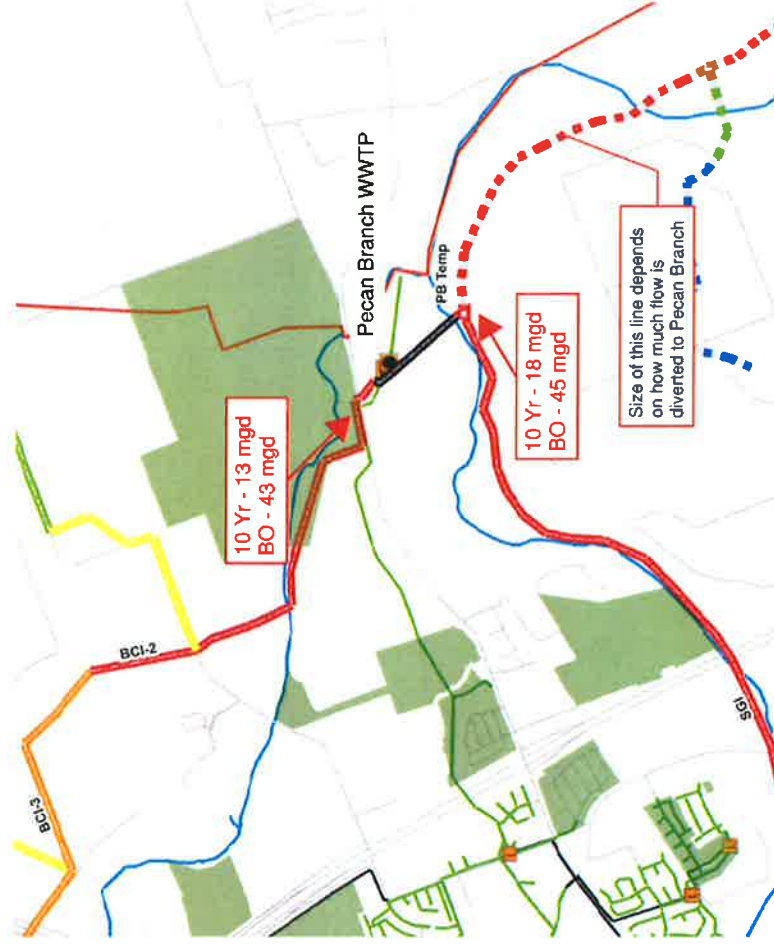


- Projected Needed 2026
- Start Design Now

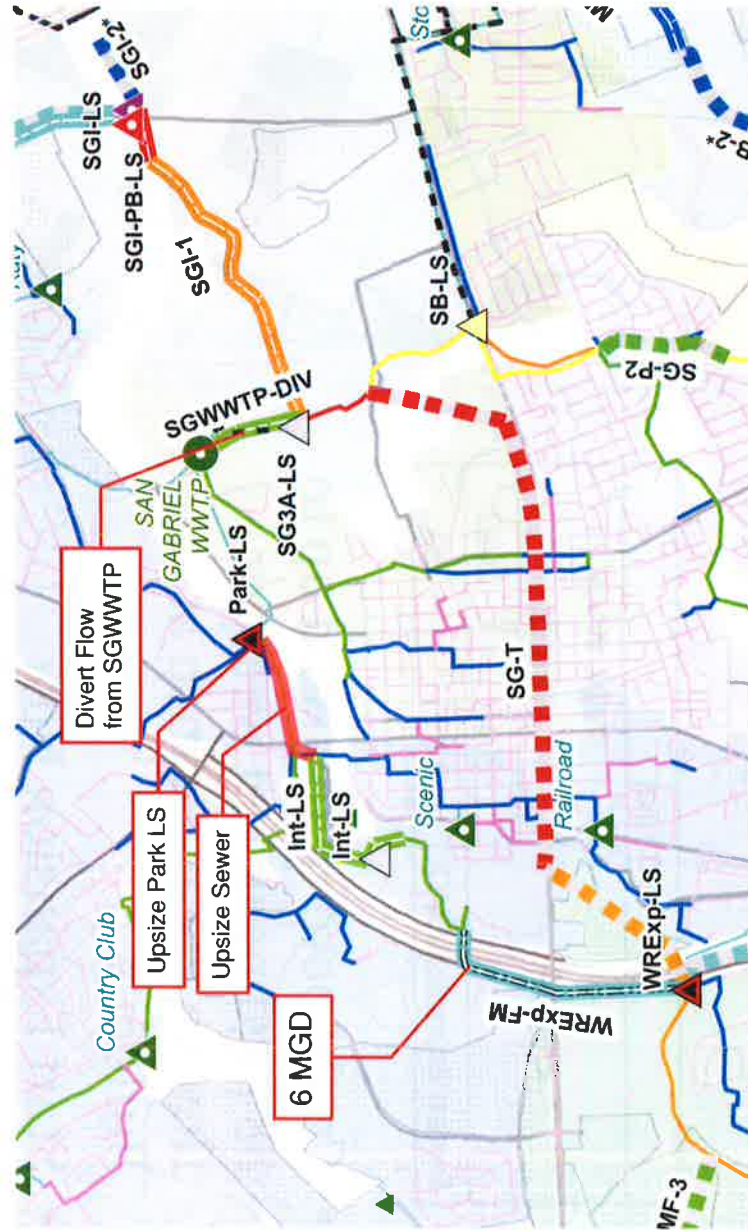
Wastewater Treatment – Pecan Branch

10 Year		
Outfall	Peak WWF (mgd)	
	2018	2022
Pecan Branch WWTP	22.65	31

- Could potentially send up to 88 mgd peak wet weather flow to Pecan Branch at Buildout.
- Start Expansion Now



Wastewater Collection – Chunnel



Estimated \$80MM tunnel under SH29 – 10yr horizon

Alternative

- Temporary Measure Only
 - Expand Wolf Ranch LS
 - 6 mgd North
- Retire Interceptor LS
- Upsize Interceptor LS gravity sewer
- Upsize gravity to Park LS
- Upsize Park LS
- Install SGWWTP Diversion
 - Wolf Ranch Flow diversion overwhelms SGWWTP Capacity

Wastewater

FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
Plants						
Northlands Wastewater Treatment Plant	Design and construction of the first phase of the Northlands WWTP north of Ronald Reagan	7,500,000		48,500,000		
Pecan Branch WWTP Expansion	Expansion of the existing 3MGD WWTP to 12MDG to serve continued growth throughout the city. Will also assist with the diversion of flow away from Dove Springs WWTP to open up capacity for development east of SH130. Permitting/ Design FY22, Full Design FY23, Construction FY24	18,000,000		142,000,000		
San Gabriel WWTP Rehabilitation	Capital Maintenance of aged mechanical equipment at the existing plant: onsite lift station, bar screen, aeration basin/diffuser system, blowers, electrical upgrades, DO control, influent flow management improvements, hydraulic improvements, chemical feed system improvements (mixers, gates, tanks, containment, pumps)	15,500,000				
Dove Springs WWTP Rehabilitation	Capital Maintenance of aged mechanical equipment at the existing plant: clean tanks, replace existing diffuser grid, replace blowers, upgrade electrical/controls, DO control system, modifications to airlift pumps, repair air system, sludge handling improvements.	7,350,000		10,000,000		

Wastewater

FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
Interceptor/Linework						
Berry Creek Interceptor	Funds to complete construction of Berry Creek Interceptor, plus spur connection to Berry Creek Highlands near Shell Road	16,500,000				3,100,000
Cimarron Hills WWTP Decommissioning	Lift station, force main, & gravity diversion, minor plant maintenance and ultimate decommissioning of the plant	750,000	5,900,000			5,100,000
Mankins Gravity	Wastewater linework for the Mankins Basin connecting to Avery Bost Lift Station (2024) and ultimately Mankins WWTP (2027+)		250,000	1,000,000		
Northlands Lift Station	Lift Station, force main, and gravity line necessary to transport flow to the future NLWWTP			2,500,000	16,800,000	
Sunny Trail (Teravista/1460) LS	Decommissioning of existing lift station and upsizing of developer driven wastewater line through the Hullum Tract	2,200,000				
San Gabriel Int. (SGI-2)	5567 LF of 48-inch and 932 LF 54-inch gravity lines. This project will also include the San Gabriel LS & FM (SGI-LS) - 5682 LF of 24-inch Force main and 8.5 MGD Lift Station.			46,000,000		

Wastewater FY23 CIP

Project Name	Project Description	FY2023	FY2024	FY2025	FY2026	FY2027
SYSTEM/MISC						
Lift Station Upgrades	Lift Station upgrades consisting of decommissioning, electrical upgrade, backup power, structure rehab.	650,000	650,000	650,000	650,000	650,000
EARZ	Repair of system flaws discovered as a result of EARZ mandated testing. Ongoing TCEQ requirement.	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000

Summary/Next Steps

Water & Wastewater FY23+ CIP Summary

	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5 Years	10 Year Total
Water	\$ 102,000,000	\$ 41,450,000	\$ 16,550,000	\$ 550,000	\$ 195,550,000	\$ 218,775,000	\$ 574,875,000
Wastewater	\$ 70,950,000	\$ 9,300,000	\$ 253,150,000	\$ 19,950,000	\$ 11,350,000	\$ 153,150,000	\$ 517,850,000
	\$ 172,950,000	\$ 50,750,000	\$ 269,700,000	\$ 20,500,000	\$ 206,900,000	\$ 371,925,000	\$ 1,092,725,000

Key Factors for Costs:

- Inflation, supply chain issues, labor, material, fuel/oil based products
- Growth rate significantly higher than 2018 Master Plan Update
- Density significantly higher than 2018 Master Plan Update
- Larger Service Areas (Williams/Reagan & East of SH130)
- Additional Regulations (SB3 – System Resiliency)
- Aged Infrastructure (ongoing maintenance needs)

Next Steps

- FY23 Water/Wastewater CIP – Today, June 28, 2022
- FY23 Budget – July/August 2023
- Impact Fee Committee Appointment – July 2022
- Integrated Water Resources Plan – Summer 2022
- Updated Water and Wastewater Rates – October 1, 2022
- Impact Fee Committee Report/Recommendations – October/November 2022
- Master Plan Final Report & Impact Fee Update – Effective March 1, 2023?
- Reuse Master Plan & Rate Study – FY23

No Formal Action

Questions/Concerns/Suggestions/Comments/Direction?

POSITION CONTROL

FISCAL POLICY

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 designate up to 10 placeholder positions in the position control schedule to be available for use throughout the year to respond to service areas with pressure or unusual hiring environment circumstances. The position control schedule and the expense budget will be amended by Council to reflect mid-year changes as soon as practical.

RE-ORGANIZATIONS & CHANGES TO POSITION CONTROL

Per the updated Fiscal and Budgetary Policy, 10 placeholder positions have been added to General Government Contracts in the General Fund. The City Manager may authorize the positions to transfer between funds. The schedule will be updated with future amendments to reflect the true position titles and cost centers that are able to be over-hired.

In FY2023, a new cost center will be created in the General Fund for the personnel and operating expenses related to Transportation Planning. The existing Transportation Planning Coordinator and Public Works Engineer will move to this cost center, and a new Transportation Planning Manager will be added. This department will be under the supervisory organization of Engineering.

The existing Environmental Services Coordinator position will be moved into the Environmental Services cost center in FY2023, along with a new Program Coordinator position. The existing position was previously in Public Works, and Environmental Services had no personnel costs. These positions primarily support the sanitation services contract, and it is important to track related expenses in their own cost center for cost recovery purposes.

The position control schedule recognizes the reduction of one vacant Associate Deputy Court Clerk position in the Municipal Court. Case load and revenues have declined significantly in the last 10 years due to changes in police practices. The current staffing of one Court Administrator and three clerks is adequate to maintain service levels. This position was repurposed and reclassified to support development services in the City Manager’s Office and can be found in the FY2023 base budget as an additional Assistant to the City Manager.

In the FY2022 mid-year amendment, the Community Services Director position was reclassified and transferred to Systems Engineering as a Strategic Support Manager. The management of Community Services (Animal Services, Code Compliance, and Emergency Management) was transferred to the Assistant Public Works Director. The remaining Community Services cost center has been renamed Emergency Management and will consist of the existing Emergency Management Coordinator and the new Assistant Emergency Management Coordinator.

The FY2022 mid-year budget amendment recognized the beginning phase of a reorganization in the Metering department. The remainder of the re-organization is recognized in the FY2023 base budget. Two Metering Technicians will be moved to Electric Operational Technology. One Metering Scheduling Supervisor, one Metering Technician Trainee, and three Metering Technicians will be moved to Utility Customer Billing. The remaining positions will stay in the Metering cost center; however, their funding source will change from the Electric fund to the Water fund. In the past, all

positions were budgeted in the Electric fund, and the Water fund paid for a portion of them through an allocation. With this re-organization, each utility will have their own crew paid for directly by each fund.

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
100 General Fund					
CC0107 Planning					
Assistant Planning Director	1.00	1.00	1.00		1.00
Development Account Specialist	1.00	1.00	1.00		1.00
Engineering Technician	-	-	-		-
Housing Coordinator	-	-	-		-
Landscape Planner	1.00	1.00	1.00		1.00
Management Analyst	1.00	1.00	1.00		1.00
Neighborhood & Housing Program Manager	1.00	1.00	1.00		1.00
Planner	2.00	3.00	3.00		3.00
Planning Assistant	1.00	1.00	1.00		1.00
Planning Director	1.00	1.00	1.00		1.00
Planning Specialist	2.00	3.00	3.00		3.00
Principal Planner	1.00	2.00	2.00		2.00
Senior Planner	3.00	3.00	3.00	1.00	4.00
CC0107 Planning Total	15.00	18.00	18.00	1.00	19.00
CC0202 Parks Administration					
Administrative Supervisor	1.00	1.00	1.00		1.00
Parks & Recreation Director	1.00	1.00	1.00		1.00
CC0202 Parks Administration Total	2.00	2.00	2.00		2.00
CC0210 Library					
Accounting Specialist	1.00	1.00	1.00		1.00
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Library Services Director	1.00	1.00	1.00		1.00
Community Resources Coordinator	1.00	1.00	1.00		1.00
Librarian	4.00	4.00	4.00		4.00
Library Aide	0.50	0.50	0.50		0.50
Library Assistant	8.00	8.50	8.50	0.50	9.00
Library Services Director	1.00	1.00	1.00		1.00
Marketing Coordinator	1.00	1.00	1.00		1.00
Senior Librarian	4.00	4.00	4.00		4.00
Senior Library Assistant	1.00	1.00	1.00		1.00
CC0210 Library Total	23.50	24.00	24.00	0.50	24.50
CC0211 Parks					
Assistant Parks & Recreation Director	1.00	1.00	1.00		1.00
Business Analyst	-	-	-		-
Contract Coordinator	-	-	-	1.00	1.00
Parks & Recreation Manager	-	1.00	1.00		1.00
Parks Maintenance Foreman	2.00	2.00	2.00		2.00
Parks Maintenance Worker	9.00	9.00	9.00		9.00
Parks Superintendent	1.00	1.00	1.00		1.00
Project Manager	1.00	1.00	1.00		1.00
Senior Parks Maintenance Worker	5.00	5.00	5.00	1.00	6.00
Urban Forester	1.00	1.00	1.00		1.00
CC0211 Parks Total	20.00	21.00	21.00	2.00	23.00
CC0212 Recreation					
Administrative Assistant	1.00	1.00	1.00		1.00
Aquatics Maintenance Worker	1.00	1.00	1.00		1.00
Aquatics Specialist	2.00	2.00	2.00		2.00
Aquatics Supervisor	1.00	1.00	1.00		1.00
Business Analyst	1.00	1.00	1.00		1.00
Challenge Course Coordinator	1.00	1.00	1.00		1.00
Office Specialist	1.00	1.00	1.00		1.00
Recreation Program Coordinator	1.00	1.00	1.00		1.00
Recreation Specialist	4.00	4.00	4.00		4.00
Recreation Superintendent	2.00	2.00	2.00		2.00
Recreation Supervisor	3.00	3.00	3.00		3.00
Senior Recreation Assistant	1.00	2.00	2.00		2.00
Senior Recreation Specialist	1.00	1.00	1.00		1.00
Special Events & Marketing Coordinator	1.00	1.00	1.00		1.00
Youth Adventure Program Coordinator	1.00	1.00	1.00		1.00
CC0212 Recreation Total	22.00	23.00	23.00		23.00
CC0213 Tennis Center					
Tennis Center Assistant	1.50	1.50	1.50		1.50
Tennis Center Specialist	1.00	1.00	1.00		1.00
Tennis Professional	1.00	1.00	1.00		1.00
CC0213 Tennis Center Total	3.50	3.50	3.50		3.50
CC0214 Recreation Programs					
Recreation Assistant	4.50	4.00	4.00		4.00
Senior Recreation Assistant	0.50	-	-		-
CC0214 Recreation Programs Total	5.00	4.00	4.00		4.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
CC0215 Garey Park					
Event Coordinator	1.00	1.00	1.00		1.00
Group Sales & Servicing Coordinator	-	-	-		-
Marketing Events Specialist	-	-	-		-
Parks Maintenance Foreman	1.00	1.00	1.00		1.00
Parks Maintenance Worker	1.00	1.00	1.00		1.00
Recreation Assistant	1.50	1.50	1.50	1.00	2.50
Recreation Program Coordinator	1.00	1.00	1.00		1.00
Recreation Specialist	1.00	1.00	1.00		1.00
Senior Parks Maintenance Worker	1.00	1.00	1.00		1.00
CC0215 Garey Park Total	7.50	7.50	7.50	1.00	8.50
CC0218 Arts and Culture					
Arts & Culture Coordinator	0.50	1.00	1.00		1.00
Special Events & Marketing Coordinator			-	1.00	1.00
CC0218 Arts and Culture Total	0.50	1.00	1.00	1.00	2.00
CC0316 Municipal Court					
Associate Deputy Court Clerk	2.00	2.00	1.00		1.00
Deputy Court Clerk	1.00	1.00	1.00		1.00
Municipal Court Administrator	1.00	1.00	1.00		1.00
Municipal Court Judge	0.50	0.50	0.50		0.50
Municipal Court Supervisor	1.00	-	-		-
Senior Deputy Court Clerk	1.00	1.00	1.00		1.00
CC0316 Municipal Court Total	6.50	5.50	4.50		4.50
CC0402 Fire Support Services/Administration					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Fire Chief	2.00	2.00	2.00		2.00
Battalion Chief	1.00	1.00	1.00		1.00
Business Analyst	-	1.00	1.00		1.00
Deputy Fire Marshal	2.00	2.00	2.00	1.00	3.00
Division Chief	1.00	1.00	1.00		1.00
Emergency Management Coordinator	-	-	-		-
Executive Assistant (Sup)	1.00	1.00	1.00		1.00
Fire and Life Safety Specialist	4.00	5.00	5.00		5.00
Fire Captain	1.00	1.00	1.00		1.00
Fire Chief	1.00	1.00	1.00		1.00
Fire Lieutenant	-	-	-		-
Fire Marshal	1.00	1.00	1.00		1.00
Fire Protection Engineer	1.00	1.00	1.00		1.00
Logistics Coordinator	1.00	2.00	2.00		2.00
Paramedic II	1.00	1.00	1.00		1.00
CC0402 Fire Support Services/Administration Total	18.00	21.00	21.00	1.00	22.00
CC0422 Fire Emergency Services					
Battalion Chief	3.00	3.00	3.00	3.00	6.00
Fire and Life Safety Specialist	-	-	-		-
Fire Captain	13.00	14.00	14.00		14.00
Fire Driver	21.00	21.00	21.00		21.00
Fire Lieutenant	10.00	10.00	10.00		10.00
Firefighter	60.00	67.00	67.00		67.00
Paramedic II	2.00	2.00	2.00		2.00
Quality Improvement and Compliance Coordinator	-	-	-		-
CC0422 Fire Emergency Services Total	109.00	117.00	117.00	3.00	120.00
CC0448 EMS					
Fire Driver	-	1.00	1.00		1.00
Firefighter	21.00	21.00	21.00		21.00
Paramedic II	2.00	2.00	2.00		2.00
Quality Improvement & Compliance Coordinator	1.00	-	-		-
CC0448 EMS Total	24.00	24.00	24.00		24.00
CC0533 Environmental Services					
Environmental Services Coordinator			-	1.00	1.00
Environmental Services Program Coordinator			1.00		1.00
CC0533 Environmental Services Total			1.00	1.00	2.00
CC0536 Inspection Services					
Assistant Chief Building Official	1.00	1.00	1.00		1.00
Building Inspector	5.00	7.00	7.00		7.00
Building Plans Examiner	4.00	4.00	4.00	1.00	5.00
Chief Building Inspector	1.00	1.00	1.00		1.00
Chief Building Official	1.00	1.00	1.00		1.00
Chief Plans Examiner	1.00	1.00	1.00		1.00
Combination Building Inspector	2.00	2.00	2.00		2.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
Permit Technician	4.00	4.00	4.00	1.00	5.00
CC0536 Inspection Services Total	19.00	21.00	21.00	2.00	23.00
CC0602 Administrative Services					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant City Manager	3.00	3.00	3.00		3.00
Assistant to the City Manager	1.00	1.00	2.00		2.00
CIP Manager	-	-	-		-
City Manager	1.00	1.00	1.00		1.00
Contract Administrator	1.00	1.00	1.00		1.00
Executive Assistant	1.00	1.00	1.00		1.00
Executive Assistant	1.00	-	-		-
Executive Assistant (Sup)	1.00	1.00	1.00		1.00
Intergovernmental Relations Manager		1.00	1.00		1.00
Mail Courier	1.00	1.00	1.00		1.00
Management Analyst	1.00	-	-	1.00	1.00
CC0602 Administrative Services Total	12.00	11.00	12.00	1.00	13.00
CC0605 Emergency Management					
Assistant Emergency Management Coordinator			-	1.00	1.00
Community Services Director	1.00	-	-		-
Emergency Management Coordinator	1.00	1.00	1.00		1.00
CC0605 Emergency Management Total	2.00	1.00	1.00	1.00	2.00
CC0635 City Secretary Services					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant City Secretary	1.00	1.00	1.00		1.00
City Secretary	1.00	1.00	1.00		1.00
Open Records Coordinator	1.00	2.00	2.00		2.00
Records Management Analyst	2.00	2.00	2.00		2.00
Records Specialist		1.00	1.00		1.00
CC0635 City Secretary Services Total	6.00	8.00	8.00		8.00
CC0638 General Government Contracts					
Overhire			-	10.00	10.00
CC0638 General Government Contracts Total			-	10.00	10.00
CC0655 Communications/Public Engagement					
Communications and Public Engagement Director	1.00	1.00	1.00		1.00
Multimedia Specialist	1.00	1.00	1.00		1.00
Public Communications Manager	1.00	1.00	1.00		1.00
Public Engagement Coordinator	1.00	1.00	1.00		1.00
Social Media and Marketing Coordinator	1.00	1.00	1.00	1.00	2.00
Website Content Specialist	-	1.00	1.00		1.00
CC0655 Communications/Public Engagement Total	5.00	6.00	6.00	1.00	7.00
CC0702 Police Administration					
Assistant Police Chief	1.00	1.00	1.00		1.00
Executive Assistant	1.00	1.00	1.00		1.00
Police Chief	1.00	1.00	1.00		1.00
Public Safety Information Specialist	1.00	1.00	1.00		1.00
CC0702 Police Administration Total	4.00	4.00	4.00		4.00
CC0742 Police Operations					
Administrative Assistant	-	1.00	1.00		1.00
Crime Scene Specialist	1.00	1.00	1.00	1.00	2.00
Criminal Intelligence Analyst	1.00	1.00	1.00		1.00
Criminal Investigations Detective	-	1.00	1.00	1.00	2.00
Emergency Communications Manager	1.00	1.00	1.00		1.00
Emergency Communications Operator	11.00	3.00	3.00		3.00
Emergency Communications Operator Trainee	-	2.00	2.00		2.00
Emergency Communications Supervisor	4.00	4.00	4.00		4.00
Parking Enforcement Officer	1.00	1.00	1.00		1.00
Police Captain	2.00	2.00	2.00		2.00
Police Lieutenant	9.00	9.00	9.00		9.00
Police Officer	64.00	66.00	66.00	6.00	72.00
Police Records Specialist	2.00	3.00	3.00		3.00
Police Records Supervisor	1.00	1.00	1.00		1.00
Police Sergeant	14.00	14.00	14.00	1.00	15.00
Property & Evidence Control Technician	1.00	1.00	1.00		1.00
Public Safety Volunteer Program Coordinator	0.50	0.50	0.50		0.50
Senior Emergency Communications Operator	5.00	11.00	11.00		11.00
Victim Services Coordinator	1.00	1.00	1.00		1.00
CC0742 Police Operations Total	118.50	123.50	123.50	9.00	132.50
CC0744 Animal Services					
Animal Care Supervisor	1.00	1.00	1.00		1.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
Animal Control Officer	3.00	3.00	3.00		3.00
Animal Control Supervisor	1.00	1.00	1.00		1.00
Animal Health Technician	2.00	2.00	2.00		2.00
Animal Services Manager	1.00	1.00	1.00		1.00
Animal Services Marketing Coordinator	2.00	2.00	2.00		2.00
Animal Shelter Technician	1.50	1.50	1.50		1.50
Office Assistant	-	-	-		-
Veterinarian	0.50	0.50	0.50		0.50
CC0744 Animal Services Total	12.00	12.00	12.00		12.00
CC0745 Code Compliance					
Chief Code Enforcement Officer	1.00	1.00	1.00		1.00
Code Enforcement Officer	5.00	5.00	5.00		5.00
CC0745 Code Compliance Total	6.00	6.00	6.00		6.00
CC0802 Public Works					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Director of Public Works	-	1.00	1.00		1.00
Environmental Services Program Coordinator	1.00	1.00	-		-
Public Works Director	1.00	1.00	1.00		1.00
Transportation Planning Coordinator	1.00	1.00	-		-
Public Works Engineer	1.00	1.00	-		-
CC0802 Public Works Total	5.00	6.00	3.00		3.00
CC0846 Streets					
Business Systems Analyst	1.00	1.00	1.00		1.00
Heavy Equipment Operator	4.00	4.00	4.00	1.00	5.00
Light Equipment Operator	8.00	9.00	9.00	1.00	10.00
Paving Foreman	-	-	-		-
Public Works Operations Manager	1.00	1.00	1.00		1.00
Public Works Planner Scheduler	1.00	1.00	1.00		1.00
Sign & Signal Field Technician	4.00	4.00	4.00	2.00	6.00
Sign & Signal Foreman	-	-	-	1.00	1.00
Streets Foreman	2.00	2.00	2.00		2.00
Streets Maintenance Worker	-	-	-		-
CC0846 Streets Total	21.00	22.00	22.00	5.00	27.00
CC0847 Transportation Planning					
Transportation Planning Coordinator			1.00		1.00
Transportation Planning Manager			-	1.00	1.00
Public Works Engineer			1.00		1.00
CC0847 Transportation Planning Total			2.00	1.00	3.00
100 General Fund Total	467.00	492.00	492.00	40.50	532.50
201 Tourism					
CC0208 CVB					
Tourism & CVB Manager	1.00	1.00	1.00		1.00
Tourism Coordinator	2.00	2.00	2.00		2.00
Tourism Coordinator (Sup)	1.00	1.00	1.00		1.00
Visitor Information Specialist	1.00	1.00	1.00		1.00
CC0208 CVB Total	5.00	5.00	5.00		5.00
201 Tourism Total	5.00	5.00	5.00		5.00
500 Facilities Maintenance Fund					
CC0319 Facilities					
Building Maintenance Technician	2.00	3.00	3.00		3.00
Facilities Coordinator	1.00	1.00	1.00		1.00
Facilities Director	1.00	1.00	1.00		1.00
Facilities Foreman	1.00	1.00	1.00		1.00
Facilities Manager	1.00	1.00	1.00		1.00
Senior Building Maintenance Technician	1.00	1.00	1.00		1.00
CC0319 Facilities Total	7.00	8.00	8.00		8.00
500 Facilities Maintenance Fund Total	7.00	8.00	8.00		8.00
520 Fleet Services Fund					
CC0320 Fleet					
Fleet Services Manager	1.00	1.00	1.00		1.00
Lead Mechanic	1.00	1.00	1.00		1.00
Master Mechanic	6.00	6.00	6.00		6.00
Mechanic	1.00	1.00	1.00		1.00
Office Specialist	1.00	1.00	1.00		1.00
CC0320 Fleet Total	10.00	10.00	10.00		10.00
520 Fleet Services Fund Total	10.00	10.00	10.00		10.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
540 Joint Service Fund					
CC0302 Finance Administration					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Finance Director	1.00	1.00	1.00		1.00
Budget Analyst	1.00	1.00	1.00		1.00
Budget Manager	-	-	-		-
Business Systems Analyst	-	-	-		-
Finance Director	1.00	1.00	1.00		1.00
Senior Budget Analyst	1.00	1.00	1.00		1.00
Treasurer	1.00	1.00	1.00		1.00
Treasury Analyst			-	1.00	1.00
CC0302 Finance Administration Total	6.00	6.00	6.00	1.00	7.00
CC0315 Accounting					
Accountant	1.00	1.00	1.00		1.00
Accounting Specialist	3.00	3.00	3.00		3.00
Accounting Specialist Supervisor	1.00	1.00	1.00		1.00
Assistant Controller	1.00	1.00	1.00		1.00
Assistant Finance Director	1.00	1.00	1.00		1.00
Controller	-	-	-		-
ERP Applications Administrator	1.00	1.00	1.00		1.00
Payroll Specialist	1.00	2.00	2.00		2.00
Senior Accountant	3.00	3.00	3.00		3.00
Senior Accountant			-	1.00	1.00
Senior Accounting Specialist	1.00	1.00	1.00		1.00
CC0315 Accounting Total	13.00	14.00	14.00	1.00	15.00
CC0317 Purchasing					
Buyer	1.00	1.00	1.00		1.00
Purchasing Assistant	1.00	1.00	1.00		1.00
Purchasing Manager	1.00	1.00	1.00		1.00
Purchasing Supervisor			-	1.00	1.00
Senior Buyer	1.00	2.00	2.00		2.00
Senior Warehouse Worker	2.00	2.00	2.00		2.00
Support Services Manager	1.00	1.00	1.00		1.00
Warehouse Coordinator	-	-	-		-
Warehouse Supervisor	1.00	1.00	1.00		1.00
Warehouse Worker	-	-	-		-
CC0317 Purchasing Total	8.00	9.00	9.00	1.00	10.00
CC0321 Utility Customer Service					
Administrative Assistant	1.00	-	-		-
Airport Business Operations Coordinator	-	-	-		-
AMI & Billing Specialist	5.00	1.00	1.00		1.00
Business Systems Analyst	1.00	-	-		-
Customer Care Director	1.00	-	-		-
Customer Care Manager	1.00	-	-		-
Customer Service Representative	7.00	6.00	6.00		6.00
Customer Service Supervisor	3.00	1.00	1.00		1.00
Development Account Specialist	3.00	1.00	1.00		1.00
Senior Customer Service Representative	2.00	2.00	2.00		2.00
CC0321 Utility Customer Service Total	24.00	11.00	11.00		11.00
CC0322 Utility Customer Billing					
AMI & Billing Specialist		4.00	4.00		4.00
Customer Service Representative		1.00	1.00		1.00
Customer Service Supervisor		2.00	2.00		2.00
Development Account Specialist		2.00	2.00		2.00
Metering Technician			3.00		3.00
Senior Customer Service Representative		1.00	1.00		1.00
Metering Scheduling Supervisor			1.00		1.00
Metering Technician Trainee			1.00		1.00
CC0322 Utility Customer Billing Total		10.00	15.00		15.00
CC0324 Customer Admin & Data Analytics					
Customer Care Director		1.00	1.00		1.00
Marketing Data Analyst		1.00	1.00		1.00
CC0324 Customer Admin & Data Analytics Total		5.00	5.00		5.00
CC0503 Organizational and Operational Excellence					
Business Process Analyst	1.00	1.00	1.00		1.00
Performance Management Program Manager	1.00	1.00	1.00		1.00
Organizational Development Manager	1.00	1.00	1.00		1.00
CC0503 Organizational and Operational Excellence Total	3.00	3.00	3.00		3.00
CC0526 Systems Engineering					

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Director of Engineering		1.00	1.00		1.00
Building Inspector	-	-	-		-
CIP Manager (Sup)	1.00	1.00	1.00		1.00
Contract Coordinator	1.00	1.00	1.00		1.00
Engineering Technician		2.00	2.00		2.00
Inspection Supervisor	1.00	2.00	2.00		2.00
Master Inspector	-	-	-		-
Project Manager	4.00	4.00	4.00	1.00	5.00
Public Improvement Inspector	4.00	4.00	4.00		4.00
Real Estate Services Coordinator	1.00	-	-		-
Real Estate Services Manager	1.00	-	-		-
Senior Public Improvement Inspector	3.00	3.00	3.00	3.00	6.00
Systems Engineering Director	1.00	1.00	1.00		1.00
Transportation Engineer	1.00	1.00	1.00		1.00
Utilities Engineer - Professional Engineer	1.00	-	-		-
Utilities Scheduler Planner			-	1.00	1.00
Utility Coordinator	-	1.00	1.00		1.00
Utility Systems Info Manager	-	-	-		-
Water Utility Engineer	1.00	1.00	1.00		1.00
Strategic Support Manager		1.00	1.00		1.00
CC0526 Systems Engineering Total	21.00	24.00	24.00	5.00	29.00
CC0534 Conservation					
Energy Auditor/Coordinator	-	-	-		-
Marketing Data Analyst	1.00	-	-		-
Public Engagement Coordinator	-	-	-		-
Utilities Conservation Coordinator	-	-	-		-
CC0534 Conservation Total	1.00	-	-		-
CC0637 Economic Development					
Administrative Assistant			-	1.00	1.00
Economic Development Director	1.00	1.00	1.00		1.00
Economic Development Program Manager	2.00	2.00	2.00		2.00
Special Events & Marketing Coordinator	1.00	1.00	1.00	1.00	2.00
CC0637 Economic Development Total	4.00	4.00	4.00	2.00	6.00
CC0639 Human Resources					
Assistant Human Resources Director	1.00	1.00	1.00		1.00
Benefits & Wellness Program Administrator	1.00	1.00	1.00		1.00
Business Systems Analyst	-	-	-		-
Compensation & HR Analyst	1.00	1.00	1.00		1.00
Human Resources Director	1.00	1.00	1.00		1.00
Human Resources Generalist	1.00	1.00	1.00		1.00
Human Resources Program Manager	1.00	1.00	1.00		1.00
Human Resources Specialist	1.00	1.00	1.00		1.00
Learning and Development Coordinator	1.00	1.00	1.00		1.00
Safety & Training Specialist	2.00	2.00	2.00		2.00
Safety & Training Supervisor	1.00	1.00	1.00		1.00
Senior Human Resources Generalist	1.00	1.00	1.00		1.00
Senior Human Resources Specialist	1.00	1.00	1.00		1.00
CC0639 Human Resources Total	13.00	13.00	13.00		13.00
CC0654 Legal					
Assistant City Attorney	2.00	3.00	3.00		3.00
City Attorney	1.00	1.00	1.00		1.00
Executive Assistant (Sup)	1.00	1.00	1.00		1.00
Legal Assistant	1.00	1.00	1.00		1.00
CC0654 Legal Total	5.00	6.00	6.00		6.00
CC0658 Real Estate Services					
Real Estate Services Coordinator		1.00	1.00		1.00
Real Estate Services Manager		1.00	1.00		1.00
CC0658 Real Estate Services Total		2.00	2.00		2.00
540 Joint Service Fund Total	98.00	107.00	112.00	10.00	122.00
570 Information Technology Fund					
CC0648 IT Fiber					
Fiber Maintenance Coordinator	1.00	1.00	1.00		1.00
IT Supervisor	1.00	1.00	1.00		1.00
CC0648 IT Fiber Total	2.00	2.00	2.00		2.00
CC0649 IT Applications					
Business Systems Analyst	-	-	-		-
GIS Administrator	1.00	1.00	1.00		1.00
GIS Analyst I	1.00	1.00	1.00		1.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
GIS Analyst II	3.00	3.00	3.00		3.00
IT Manager	1.00	1.00	1.00		1.00
IT Supervisor	2.00	2.00	2.00		2.00
Lead Systems Analyst	-	1.00	1.00		1.00
Senior Systems Analyst	2.00	2.00	2.00		2.00
Systems Analyst	3.00	3.00	3.00		3.00
CC0649 IT Applications Total	13.00	14.00	14.00		14.00
CC0650 IT Public Safety					
IT Manager	1.00	1.00	1.00		1.00
Public Safety Systems Analyst	3.00	3.00	3.00		3.00
CC0650 IT Public Safety Total	4.00	4.00	4.00		4.00
CC0651 IT Infrastructure					
Administrative Assistant	-	-	-		-
Assistant IT Director	-	-	-		-
IT Director	-	-	-		-
IT Manager	1.00	1.00	1.00		1.00
IT Supervisor	1.00	1.00	1.00		1.00
IT Support Specialist	3.00	3.00	3.00		3.00
Lead Systems Administrator	1.00	1.00	1.00		1.00
Network Administrator	1.00	1.00	1.00		1.00
Public Safety Systems Analyst	-	-	-		-
Senior IT Support Specialist	-	-	-	1.00	1.00
Senior Systems Administrator	2.00	2.00	2.00		2.00
Senior Systems Analyst	-	-	-		-
Systems Administrator	2.00	2.00	2.00		2.00
Systems Analyst	-	-	-		-
Web Developer	-	-	-		-
CC0651 IT Infrastructure Total	11.00	11.00	11.00	1.00	12.00
CC0652 IT Management					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant IT Director	1.00	1.00	1.00		1.00
IT Director	1.00	1.00	1.00		1.00
IT Manager	1.00	1.00	1.00		1.00
Lead Systems Administrator	1.00	1.00	1.00		1.00
Senior Systems Analyst	1.00	1.00	1.00		1.00
Systems Analyst	1.00	1.00	1.00		1.00
Web Developer	1.00	1.00	1.00		1.00
CC0652 IT Management Total	8.00	8.00	8.00		8.00
570 Information Technology Fund Total	38.00	39.00	39.00	1.00	40.00
600 Airport Operations					
CC0636 Airport					
Airport Attendant	2.00	2.00	2.00		2.00
Airport Business Operations Coordinator	1.00	1.00	1.00		1.00
Airport Maintenance Supervisor	1.00	1.00	1.00		1.00
Airport Maintenance Worker	2.00	2.00	2.00		2.00
Airport Manager	1.00	1.00	1.00		1.00
CC0636 Airport Total	7.00	7.00	7.00		7.00
600 Airport Operations Total	7.00	7.00	7.00		7.00
610 Electric Services					
CC0521 Operational Technology					
AMI Analyst	-	-	-	1.00	1.00
Electric Engineering Analyst	-	2.00	2.00		2.00
Electric Metering Operations Supervisor	-	1.00	1.00		1.00
Fiber Infrastructure Technician	-	-	-		-
Fiber Maintenance Coordinator	-	-	-		-
Metering Technician	-	1.00	2.00		2.00
Network Administrator	-	1.00	1.00		1.00
SCADA Analyst	-	-	-	1.00	1.00
SCADA I & C Technician I	1.00	1.00	1.00		1.00
SCADA I & C Technician II	1.00	1.00	1.00		1.00
SCADA Supervisor	1.00	1.00	1.00		1.00
Senior Metering Technician	-	1.00	1.00		1.00
Senior SCADA Technician	1.00	1.00	1.00		1.00
Utility Operational Technology Manager	-	1.00	1.00		1.00
CC0521 Operational Technology Total	4.00	11.00	12.00	2.00	14.00
CC0522 Electric Administration					
Administrative Assistant	-	-	-	1.00	1.00
Executive Assistant (Sup)	-	-	-		-
General Manager of Electric Utilities	1.00	1.00	1.00		1.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
Management Analyst		1.00	1.00		1.00
Utilities Analyst	3.00	3.00	3.00		3.00
CC0522 Electric Administration Total	4.00	5.00	5.00	1.00	6.00
CC0523 Electric Safety and Employee Development					
Electric Planner Scheduler		-	-		-
Electric Safety Program Manager		1.00	1.00		1.00
CC0523 Electric Safety and Employee Development Total		1.00	1.00		1.00
CC0524 Metering Services					
IT Manager	-	-	-		-
Meter Services Manager	1.00	-	-		-
Metering Technician	5.00	5.00	-		-
Metering Technician, Trainee	1.00	1.00	-		-
Senior Metering Technician	2.00	2.00	-		-
Utilities Scheduler Planner	1.00	-	-		-
CC0524 Metering Services Total	10.00	8.00	-		-
CC0525 T&D Services					
Electric Crew Leader	4.00	3.00	3.00		3.00
Electric Engineering Manager	1.00	1.00	1.00		1.00
Electric Journeyman Lineman	9.00	8.00	8.00		8.00
Electric Lineman Apprentice I	5.00	5.00	5.00		5.00
Electric Lineman Apprentice II	2.00	2.00	2.00		2.00
Electric Lineman Apprentice IV	-	-	-		-
Electric Operations Manager	1.00	1.00	1.00		1.00
Electric Operations Supervisor	3.00	2.00	2.00		2.00
Electric Planner Scheduler	3.00	1.00	1.00		1.00
Electric Pre-Apprentice	-	-	-		-
Electric Safety Program Manager	1.00	1.00	1.00		1.00
Metering Technician			-	1.00	1.00
Substation Protection and Control Technician	2.00	2.00	2.00		2.00
Substation Technician	2.00	-	-		-
CC0525 T&D Services Total	33.00	26.00	26.00	1.00	27.00
CC0537 Electric Resource Management					
Resource Plan and Integration Manager	-	-	-		-
Utilities Analyst	-	-	-		-
CC0537 Electric Resource Management Total	-	-	-		-
CC0555 Electric Systems Operations					
Control Center Manager	1.00	1.00	1.00		1.00
Control Center Supervisor	2.00	2.00	2.00		2.00
Line Locator Supervisor	1.00	1.00	1.00		1.00
Safety & Training Specialist	-	-	-		-
Safety & Training Supervisor	-	-	-		-
Senior Utility Systems Operator			-	1.00	1.00
System Operator	-	-	-		-
Utility Director	-	-	-		-
Utility Systems Locator	3.00	4.00	4.00	1.00	5.00
Utility Systems Operator	6.00	6.00	6.00		6.00
Utility Systems Operator Trainee	2.00	2.00	2.00		2.00
CC0555 Electric Systems Operations Total	15.00	16.00	16.00	2.00	18.00
CC0557 Electrical Engineering					
Associate Electric Project Coordinator	1.00	1.00	1.00		1.00
Electric Engineer	1.00	1.00	1.00		1.00
Electric Engineering Analyst	1.00	1.00	1.00		1.00
Electric Engineering Supervisor	1.00	1.00	1.00		1.00
Electric Operations Supervisor		1.00	1.00		1.00
Electric Planner Scheduler		2.00	2.00		2.00
Electric Project Coordinator	3.00	3.00	3.00		3.00
Electric Service Delivery Supervisor	-	-	-		-
Electrical Engineering Manager	1.00	1.00	1.00		1.00
Substation Technician		2.00	2.00		2.00
Systems Analyst	-	-	-		-
CC0557 Electrical Engineering Total	8.00	13.00	13.00		13.00
610 Electric Services Total	74.00	80.00	73.00	6.00	79.00
640 Stormwater Services					
CC0845 Stormwater					
Combination Building Inspector	-	1.00	1.00		1.00
Crewman	0.50	0.50	0.50		0.50
Drainage Foreman	1.00	1.00	1.00		1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	2.00
Light Equipment Operator	5.00	5.00	5.00	-	5.00

Position Control	FY2021 Budget	FY2022 Amended Budget	FY2023 Base Budget	Changes	FY2023 Proposed Budget
Stormwater Management Coordinator	1.00	1.00	1.00		1.00
CC0845 Stormwater Total	8.50	9.50	9.50	1.00	10.50
640 Stormwater Services Total	8.50	9.50	9.50	1.00	10.50
660 Water Services					
CC0524 Metering Services					
Metering Technician	-	-	2.00		2.00
CC0524 Metering Services Total	-	-	2.00		2.00
CC0527 Water Services Administration					
Administrative Assistant	1.00	1.00	1.00		1.00
Assistant Water Utilities Director	-	1.00	1.00	1.00	2.00
Code Compliance Officer	-	1.00	1.00		1.00
Engineer	-	1.00	1.00		1.00
PMP Business Analyst	-	1.00	1.00		1.00
Records Specialist	1.00	-	-		-
Senior Water Utility Mechanic			-	4.00	4.00
Water Services Manager		1.00	1.00		1.00
Water Utilities Director	1.00	1.00	1.00		1.00
Water Utility Maintenance Supervisor			-	1.00	1.00
CC0527 Water Services Administration Total	3.00	7.00	7.00	6.00	13.00
CC0529 Water Plant Management					
Plant Operations Supervisor	1.00	1.00	1.00		1.00
Plant Operations Technician	2.00	2.00	2.00		2.00
Plant Operations Technician Trainee	1.00	1.00	1.00		1.00
Regulatory Analyst	1.00	-	-		-
Senior Plant Operations Technician	6.00	9.00	9.00	4.00	13.00
Water Services Manager	1.00	1.00	1.00		1.00
Water Services Technician	-	4.00	4.00		4.00
CC0529 Water Plant Management Total	12.00	18.00	18.00	4.00	22.00
CC0531 Wastewater Plant Management					
Industrial Pretreatment Program Technician			-	1.00	1.00
Plant Operations Supervisor	1.00	1.00	1.00	1.00	2.00
Plant Operations Technician	1.00	1.00	1.00		1.00
Plant Operations Technician Trainee	1.00	1.00	1.00		1.00
Senior Plant Operations Technician	7.00	10.00	10.00	1.00	11.00
CC0531 Wastewater Plant Management Total	10.00	13.00	13.00	3.00	16.00
CC0535 Water Conservation					
Conservation Technician			-	1.00	1.00
Regulatory Analyst		1.00	1.00		1.00
Social Media and Marketing Coordinator		1.00	1.00		1.00
Utilities Conservation Coordinator		1.00	1.00	1.00	2.00
Water Compliance Specialist			-	1.00	1.00
CC0535 Water Conservation Total		3.00	3.00	3.00	6.00
CC0553 Water Operations					
Marketing & Conservation Manager	1.00	-	-		-
Metering Service Supervisor	-	1.00	1.00		1.00
Metering Technician, Trainee	-	0.50	0.50		0.50
Safety & Training Specialist	1.00	1.00	1.00		1.00
Senior Water Services Technician	3.00	3.00	3.00		3.00
Social Media and Marketing Coordinator	-	-	-		-
Utilities Conservation Coordinator	1.00	-	-		-
Utilities Scheduler Planner	-	1.00	1.00		1.00
Utility System Locator	-	-	-		-
Utility Systems Operator	1.00	1.00	1.00		1.00
Water Services Manager	1.00	1.00	1.00		1.00
Water Services Supervisor	6.00	6.00	6.00		6.00
Water Services Supervisor Inspections	-	-	-		-
Water Services Technical Specialist	3.00	3.00	3.00		3.00
Water Services Technician	13.00	19.00	19.00		19.00
Water Services Technician Trainee	13.00	13.00	13.00		13.00
Water Technician Trainee			-	5.00	5.00
CC0553 Water Operations Total	43.00	49.50	49.50	5.00	54.50
660 Water Services Total	68.00	90.50	92.50	21.00	113.50
Grand Total	782.50	848.00	848.00	79.50	927.50

City of Georgetown - ALL FUNDS									
	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS			
	Proposed Budget	General Fund	Special Revenue Funds	Capital Project	General Debt Service	Electric Services	Water Services	Other Enterprise Funds	Internal Service Funds
Beginning Fund Balance	251,046,586	27,756,443	49,471,296	3,273,621	1,995,132	48,605,826	94,769,638	4,612,959	20,561,671
SOURCES AND REVENUE									
Taxes	113,758,879	56,846,810	26,914,769	-	29,930,000	5,500	-	61,800	-
Fines and Penalties	1,561,598	382,148	26,950	-	-	630,000	440,000	57,500	25,000
Investment Income	966,343	100,000	109,775	130,000	25,000	45,000	470,519	19,549	66,500
Charges for Services	269,442,792	30,668,232	1,173,697	75,000	-	97,174,320	81,462,708	9,505,150	49,383,685
Other Miscellaneous Revenue	49,825,839	883,850	871,872	-	-	37,748	46,180,998	2,340	1,849,031
Donations and Grants	31,669,490	6,032,105	8,005,474	-	-	6,000,000	450,000	-	11,181,911
Transfers In	16,094,862	1,765,500	90,000	1,262,500	4,807,121	-	-	-	8,169,741
Transfers In - ROI	10,615,004	10,615,004	-	-	-	-	-	-	-
Bond Proceeds	205,047,005	-	20,000,000	54,498,050	-	9,856,455	120,035,000	657,500	-
Bond Premium	-	-	-	-	-	-	-	-	-
SOURCES AND REVENUE TOTAL	698,981,812	107,293,649	57,192,537	55,965,550	34,762,121	113,749,023	249,039,225	10,303,839	70,675,868
POC									
Personnel	97,474,691	59,568,890	523,511	-	-	5,059,053	10,952,973	1,426,868	19,943,395
Operations	236,220,225	46,962,337	14,705,774	-	-	77,562,955	50,102,651	8,525,350	38,361,159
Operating Capital	16,353,165	654,197	1,340,740	-	-	300,000	6,529,247	537,000	6,991,981
CIP Expense	274,114,990	-	33,350,000	51,914,400	-	11,900,000	171,275,000	474,000	5,201,590
Transfers	26,789,866	1,578,350	6,842,671	3,846,150	-	6,875,440	6,481,573	800,682	365,000
Debt Service	71,342,632	-	1,012,735	980,670	34,741,705	11,200,191	22,636,284	771,046	-
POC TOTAL	722,295,570	108,763,774	57,775,431	56,741,220	34,741,705	112,897,639	267,977,729	12,534,947	70,863,125
ENDING FUND BALANCE	227,732,828	26,286,318	48,888,402	2,497,951	2,015,548	49,457,210	75,831,134	2,381,851	20,374,414
CONTINGENCY AND RESERVES									
Arterial Reserve	750,000	-	750,000	-	-	-	-	-	-
Benefit Payout	340,000	340,000	-	-	-	-	-	-	-
Capital Reserve	10,813,139	-	1,359,425	-	-	-	-	-	9,453,714
Debt Service Reserve	7,547,744	-	4,814,312	-	2,015,547	-	-	717,885	-
Economic Stability Reserve	5,867,966	5,867,966	-	-	-	-	-	-	-
Fire Vehicle Reserve	493,000	-	-	-	-	-	-	-	493,000
IBNR	1,224,047	-	-	-	-	-	-	-	1,224,047
Impact Fee Reserve	29,060,000	-	-	-	-	-	29,060,000	-	-
MDF Reserve	1,700,000	1,700,000	-	-	-	-	-	-	-
Non-Operating Contingency	20,152,132	-	-	-	-	9,572,741	10,579,391	-	-
Operating Contingency	53,603,705	18,125,357	4,900,109	-	-	7,543,334	15,013,110	728,645	7,293,150
Perpetual Reserve	636,603	-	636,603	-	-	-	-	-	-
Rate Stabilization Reserve	27,200,000	-	-	-	-	25,600,000	-	-	1,600,000
Transformer Reserve	4,069,154	-	-	-	-	4,069,154	-	-	-
CONTINGENCY AND RESERVES TOTAL	163,457,490	26,033,323	12,460,449	-	2,015,547	46,785,229	54,652,501	1,446,530	20,063,911
AVAILABLE FUND BALANCE									
AVAILABLE FUND BALANCE TOTAL	64,275,338	252,995	36,427,953	2,497,951	1	2,671,981	21,178,633	935,321	310,503

City of Georgetown - ALL FUNDS									
	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS			
	Proposed Budget	General Fund	Special Revenue Funds	Capital Project	General Debt Service	Electric Services	Water Services	Other Enterprise Funds	Internal Service Funds
Beginning Fund Balance	251,046,586	27,756,443	49,471,296	3,273,621	1,995,132	48,605,826	94,769,638	4,612,959	20,561,671
SOURCES AND REVENUE									
Taxes	113,758,879	56,846,810	26,914,769	-	29,930,000	5,500	-	61,800	-
Fines and Penalties	1,561,598	382,148	26,950	-	-	630,000	440,000	57,500	25,000
Investment Income	966,343	100,000	109,775	130,000	25,000	45,000	470,519	19,549	66,500
Charges for Services	269,442,792	30,668,232	1,173,697	75,000	-	97,174,320	81,462,708	9,505,150	49,383,685
Other Miscellaneous Revenue	49,825,839	883,850	871,872	-	-	37,748	46,180,998	2,340	1,849,031
Donations and Grants	31,669,490	6,032,105	8,005,474	-	-	6,000,000	450,000	-	11,181,911
Transfers In	16,094,862	1,765,500	90,000	1,262,500	4,807,121	-	-	-	8,169,741
Transfers In - ROI	10,615,004	10,615,004	-	-	-	-	-	-	-
Bond Proceeds	205,047,005	-	20,000,000	54,498,050	-	9,856,455	120,035,000	657,500	-
Bond Premium	-	-	-	-	-	-	-	-	-
SOURCES AND REVENUE TOTAL	698,981,812	107,293,649	57,192,537	55,965,550	34,762,121	113,749,023	249,039,225	10,303,839	70,675,868
USES AND EXPENSES									
Development and Inspections	5,795,672	5,483,284	312,388	-	-	-	-	-	-
Community Services & Communications	4,163,534	3,788,534	375,000	-	-	-	-	-	-
Employee and Organizational Development	17,631,569	-	-	-	-	-	-	-	17,631,569
Engineering	231,551,223	-	25,741,581	29,689,300	-	-	171,275,000	-	4,845,342
Public Works	60,045,040	17,669,508	13,350,000	12,406,000	-	-	-	10,913,218	5,706,314
Customer Care	9,060,134	-	-	-	-	-	-	-	9,060,134
Finance and Administration	17,548,704	599,017	71,915	-	-	-	-	-	16,877,772
Information Technology	12,516,779	-	-	-	-	-	-	-	12,516,779
Economic Development, Tourism, & Library	11,440,222	4,049,736	6,504,327	-	-	-	-	-	886,159
Parks and Recreation	22,693,794	11,353,617	2,539,078	8,801,100	-	-	-	-	-
Water	87,205,409	-	-	-	-	-	87,205,409	-	-
Administrative Services	96,783,227	15,403,332	8,129,380	5,513,820	34,741,705	19,325,631	8,708,573	1,621,728	3,339,056
Electric	94,489,617	-	128,862	-	-	93,572,008	788,747	-	-
Fire	29,139,251	28,270,351	537,900	331,000	-	-	-	-	-
Police	22,231,394	22,146,394	85,000	-	-	-	-	-	-
USES AND EXPENSES	722,295,570	108,763,774	57,775,431	56,741,220	34,741,705	112,897,639	267,977,729	12,534,947	70,863,125
ENDING FUND BALANCE	227,732,828	26,286,318	48,888,402	2,497,951	2,015,548	49,457,210	75,831,134	2,381,851	20,374,414

City of Georgetown - ALL FUNDS									
	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS			
	Proposed Budget	General Fund	Special Revenue Funds	Capital Project	General Debt Service	Electric Services	Water Services	Other Enterprise Funds	Internal Service Funds
CONTINGENCY AND RESERVES									
Arterial Reserve	750,000	-	750,000	-	-	-	-	-	-
Benefit Payout	340,000	340,000	-	-	-	-	-	-	-
Capital Reserve	10,813,139	-	1,359,425	-	-	-	-	-	9,453,714
Debt Service Reserve	7,547,744	-	4,814,312	-	2,015,547	-	-	717,885	-
Economic Stability Reserve	5,867,966	5,867,966	-	-	-	-	-	-	-
Fire Vehicle Reserve	493,000	-	-	-	-	-	-	-	493,000
IBNR	1,224,047	-	-	-	-	-	-	-	1,224,047
Impact Fee Reserve	29,060,000	-	-	-	-	-	29,060,000	-	-
MDF Reserve	1,700,000	1,700,000	-	-	-	-	-	-	-
Non-Operating Contingency	20,152,132	-	-	-	-	9,572,741	10,579,391	-	-
Operating Contingency	53,603,705	18,125,357	4,900,109	-	-	7,543,334	15,013,110	728,645	7,293,150
Perpetual Reserve	636,603	-	636,603	-	-	-	-	-	-
Rate Stabilization Reserve	27,200,000	-	-	-	-	25,600,000	-	-	1,600,000
Transformer Reserve	4,069,154	-	-	-	-	4,069,154	-	-	-
CONTINGENCY AND RESERVES TOTAL	163,457,490	26,033,323	12,460,449	-	2,015,547	46,785,229	54,652,501	1,446,530	20,063,911
AVAILABLE FUND BALANCE									
AVAILABLE FUND BALANCE TOTAL	64,275,338	252,995	36,427,953	2,497,951	1	2,671,981	21,178,633	935,321	310,503