

All Funds Summary (By Fund / By Personnel-Operating-Capital)

	Total Budget	GOVERNMENTAL FUND TYPES			
		General Fund	Special Revenue Funds	General Capital Projects Funds	General Debt Service Fund
Beginning Fund Balances / Working Capital	39,615,210	9,298,849	2,693,487	3,466,573	1,253,153
<i>SOURCES &</i>					
Property taxes	14,064,100	8,174,100	30,000		5,860,000
Sales taxes	9,835,870	7,952,870	1,883,000		
Bond Proceeds	28,760,000			12,079,000	
Charges for Services	15,163,426	1,356,398			
Capital Recovery Fees	2,060,875				
Special Improvement Fees	1,691,000			15,000	
Utility Revenues	95,557,586	4,718,933			
Grants	62,839		62,839		
Interest	1,699,138	325,000	106,850	296,300	60,000
Other Revenue	17,727,425	9,287,122	703,984		1,299,488 (2)
Interfund Transfers - ROI, Etc.	11,409,185	7,097,486	66,691	1,816,000	5,080
Total Revenues	198,031,444	38,911,909	2,853,364	14,206,300	7,224,568
<i>USES & EXPENSES:</i>					
Personnel	36,088,810	22,629,668	251,659		
Operating	92,834,983	15,249,786	707,728		
Capital	5,632,377	1,818,000	339,385		
Capital Improvements	52,954,513		3,499,905	15,235,303	
Debt Payments	14,236,743				7,444,702 (2)
Debt Service - New	339,000				
Debt Issuance Costs	1,205,000			550,000	
Interfund Transfers	11,409,185	1,984,881	277,771		
Total Uses & Expenses	214,700,611	41,682,335	5,076,448	15,785,303	7,444,702
Ending Fund Balance / Working Capital	22,946,043	6,528,423	470,403	1,887,570	1,033,019
<i>RESERVATIONS</i>					
Contingency	14,520,000	6,500,000	75,000		
Capital Projects/Other	8,362,382		395,403	1,887,570	1,033,019
Available Fund Balance/ Working Capital	63,661	28,423	0	0	0

(1) Includes Airport & Stormwater Drainage

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

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

All Funds Summary *(By Fund / By Personnel-Operating-Capital)*

	PROPRIETARY FUND TYPES			
	ENTERPRISE FUNDS			Internal Service Funds
	Electric Fund	Water Fund	Other Enterprise Funds (1)	
Beginning Fund Balances / Working Capital	6,157,535	13,448,474	2,351,291	945,848
<i>SOURCES & REVENUES:</i>				
Property taxes				
Sales taxes				
Bond Proceeds	6,100,000	8,631,000	1,950,000	
Charges for Services				13,807,028
Capital Recovery Fees		2,060,875		
Special Improvement Fees		1,676,000		
Utility Revenues	67,879,757	21,016,686	1,942,210	
Grants				
Interest	125,000	600,000	55,000	130,988
Other Revenue	1,912,051	1,467,120	3,037,660	20,000
Interfund Transfers - ROI, Etc.	86,161			2,337,767
Total Revenues	76,102,969	35,451,681	6,984,870	16,295,783
<i>USES & EXPENSES:</i>				
Personnel	3,704,443	1,883,050	527,586	7,092,404
Operating	53,336,140	13,421,349	3,534,451	6,585,529
Capital	365,000	425,000		2,684,992
Capital Improvements	11,943,000	18,654,805	3,621,500	
Debt Payments	2,442,341	3,818,514 (3)	531,186	
Debt Service - New	140,000	175,000	24,000	
Debt Issuance Costs	275,000	290,000	90,000	
Interfund Transfers	6,502,351	2,409,397	156,977	77,808
Total Uses & Expenses	78,708,275	41,077,115	8,485,700	16,440,733
Ending Fund Balance / Working Capital	3,552,229	7,823,040	850,461	800,898
<i>RESERVATIONS:</i>				
Contingency	3,525,000	4,120,000	300,000	
Capital Projects/Other		3,695,031	550,461	800,898
Available Fund Balance/ Working Capital	27,229	8,009	0	0

All Funds Summary (By Fund / By Division)

	Total Budget	GOVERNMENTAL FUND TYPES			
		General Fund	Special Revenue Funds	General Capital Projects Funds	General Debt Service Fund
Beginning Fund Balances / Working Capital	39,615,210	9,298,849	2,693,487	3,466,573	1,253,153
<i>SOURCES &</i>					
Property taxes	14,064,100	8,174,100	30,000		5,860,000
Sales taxes	9,835,870	7,952,870	1,883,000		
Bond Proceeds	28,760,000			12,079,000	
Charges for Services	15,163,426	1,356,398			
Capital Recovery Fees	2,060,875				
Special Improvement Fees	1,691,000			15,000	
Utility Revenues	95,557,586	4,718,933			
Grants	62,839		62,839		
Interest	1,699,138	325,000	106,850	296,300	60,000
Other Revenue	17,727,425	9,287,122	703,984		1,299,488 (2)
Interfund Transfers - ROI, Etc.	11,409,185	7,097,486	66,691	1,816,000	5,080
Total Revenues	198,031,444	38,911,909	2,853,364	14,206,300	7,224,568
<i>USES & EXPENSES:</i>					
Georgetown Utility Systems	33,022,454	4,580,383			
Purchased Power	46,571,808				
Transportation	4,872,774	3,530,234			
Community Development	2,786,840	2,522,783			
Finance & Administration	9,414,930	530,851	173,587		
Fire Services	6,904,618	6,904,618			
Management Services	13,178,671	4,843,782	105,913		
Community Services	7,911,007	7,004,312	906,695		
Police Services	9,893,068	9,780,491	112,577		
Capital Improvements	52,954,513		3,499,905	15,235,303	
Debt Payments	14,236,743				7,444,702 (2)
Debt Service - New	339,000				
Debt Issuance Costs	1,205,000			550,000	
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	Electric Fund	Water Fund	Other Enterprise Funds (1)	Internal Service Funds
Beginning Fund Balances / Working Capital	6,157,535	13,448,474	2,351,291	945,848
<i>SOURCES & REVENUES:</i>				
Property taxes				
Sales taxes				
Bond Proceeds	6,100,000	8,631,000	1,950,000	
Charges for Services				13,807,028
Capital Recovery Fees		2,060,875		
Special Improvement Fees		1,676,000		
Utility Revenues	67,879,757	21,016,686	1,942,210	
Grants				
Interest	125,000	600,000	55,000	130,988
Other Revenue	1,912,051	1,467,120	3,037,660	20,000
Interfund Transfers - ROI, Etc.	86,161			2,337,767
Total Revenues	76,102,969	35,451,681	6,984,870	16,295,783
<i>USES & EXPENSES:</i>				
Georgetown Utility Systems	10,833,775	15,729,399		1,878,897
Purchased Power	46,571,808			
Transportation			1,342,540	
Community Development				264,057
Finance & Administration				8,710,492
Fire Services				
Management Services			2,719,497	5,509,479
Community Services				
Police Services				
Capital Improvements	11,943,000	18,654,805	3,621,500	
Debt Payments	2,442,341	3,818,514 (3)	531,186	
Debt Service - New	140,000	175,000	24,000	
Debt Issuance Costs	275,000	290,000	90,000	
Interfund Transfers	6,502,351	2,409,397	156,977	77,808
Total Uses & Expenses	78,708,275	41,077,115	8,485,700	16,440,733
Ending Fund Balance / Working Capital	3,552,229	7,823,040	850,461	800,898
<i>RESERVATIONS:</i>				
Contingency	3,525,000	4,120,000	300,000	
Capital Projects/Other		3,695,031	550,461	800,898
Available Fund Balance/ Working Capital	27,229	8,009	0	0

General Fund

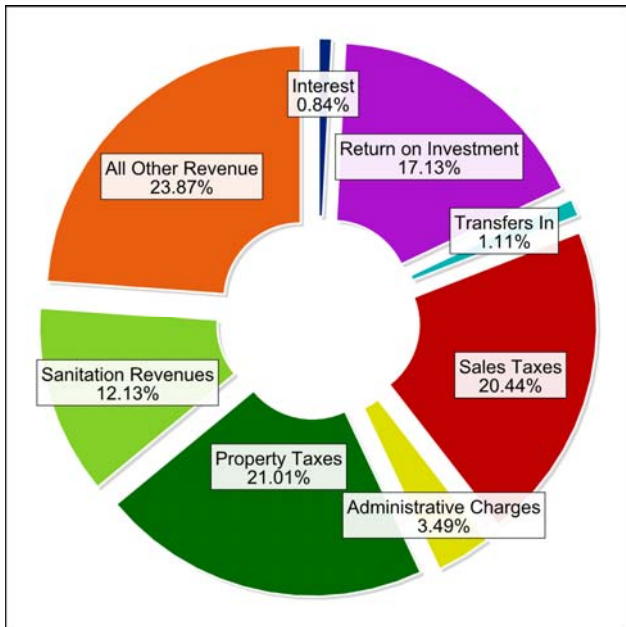
	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Fund Balance	7,918,842	8,555,847	9,405,420	9,298,849	6,528,423
<i>REVENUES:</i>					
Property Taxes	6,746,271	7,429,365	7,599,365	8,174,100	8,359,100
Sales Tax	7,120,422	7,415,000	7,758,979	7,952,870	8,244,000
Sanitation Revenues				4,718,933	4,940,127
Interest	482,941	405,000	390,000	325,000	375,000
Administrative Charges	1,298,845	1,328,351	1,328,351	1,356,398	1,356,398
All Other Revenue	7,358,473	7,941,904	8,093,855	9,287,122	9,311,381
Return on Investment	5,046,024	6,092,549	6,360,290	6,665,813	6,969,363
Transfers In	116,212	380,000	323,171	431,673	435,812
Total Revenues	28,169,188	30,992,169	31,854,011	38,911,909	39,991,181
<i>EXPENSES:</i>					
Transportation	2,055,745	3,236,940	2,979,174	3,530,234	3,195,239
Community Development	2,477,114	2,623,408	2,518,560	2,522,783	2,653,601
Finance & Administration	368,730	472,560	471,992	530,851	531,901
Fire Department	4,764,593	5,719,136	5,468,483	6,904,618	6,894,501
Management Services	1,937,225	2,335,678	2,336,041	2,482,405	2,373,869
Community Services	4,737,708	5,690,637	5,574,757	7,004,312	6,809,364
Police Department	7,608,846	9,155,229	8,576,844	9,780,491	9,774,514
Georgetown Utility Systems				4,580,383	5,007,498
Administrative Expense	2,029,952	2,372,429	2,261,906	2,361,377	2,361,377
Transfers Out	702,697	2,050,202	1,772,825	1,984,881	8,392
Total Expenses	26,682,610	33,656,219	31,960,582	41,682,335	39,610,256
Ending Fund Balance	9,405,420	5,891,797	9,298,849	6,528,423	6,909,348
<i>RESERVATIONS:</i>					
Contingency	5,350,000	5,850,000	5,850,000	6,500,000	6,500,000
Available Fund Balance	4,055,420	41,797	3,448,849	28,423	409,348

Fund Description:

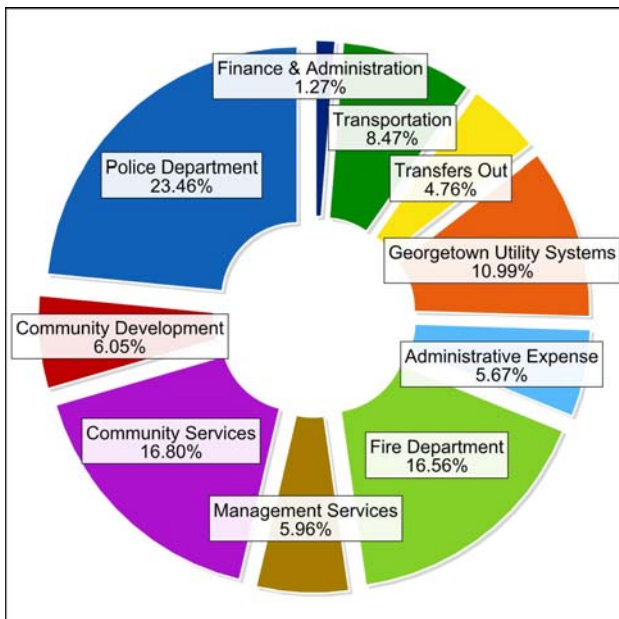
The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Fiscal Year 2008/09

Revenues



Expenditures



Significant Issues/Comments:

- ▶ Funds for street capital maintenance total \$1,250,000, and represents 3% of the General Fund on-going operating budget. The total General Fund portion of street maintenance is \$2.89 million, which includes staff costs, utility costs for street lighting and other maintenance costs.
- ▶ The Environmental Services department was moved into the General Fund from the Sanitation Fund. Due to rising fuel prices, Texas Disposal Services has requested for the 2008/09 contract to include a fuel factor increase. This is a pass-through charge to the users.
- ▶ Transfers fund various one-time equipment purchases, such as, police vehicles, street equipment and computer equipment. Transfers also fund a portion of the Maple Street Realignment project.
- ▶ To address the Council Priority of improved emergency response levels, increased staffing is included in the 2008/09 budget. Funding includes six additional fire personnel to provide added response to the Emergency Service District.
- ▶ An increase in Public Safety compensation, to match 95% of Round Rock's pay scale is included in the 2008/09 budget.
- ▶ Contingency Reserves were increased to comply with the City's budgetary and financial policy for 90 days of operating expense in reserve for this fund.

Electric Fund

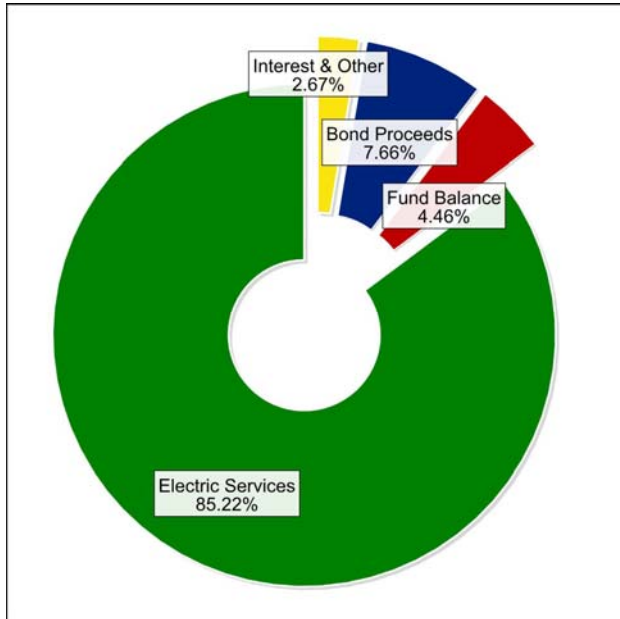
	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Working Capital	5,900,272	5,761,087	4,681,751	6,157,535	3,552,229
<i>REVENUES:</i>					
Electric Services	42,805,466	56,387,000	57,776,414	67,879,757	62,148,185
Bond Proceeds	6,920,100	5,425,000	1,979,600	6,100,000	5,700,000
Interest	392,402	250,000	125,000	125,000	125,000
All Other Revenue	2,333,952	1,972,689	1,825,689	1,912,051	1,900,101
Transfers In	86,161	86,161	86,161	86,161	86,161
Total Revenues	52,538,081	64,120,850	61,792,864	76,102,969	69,959,447
<i>EXPENSES:</i>					
Georgetown Utility Systems	7,581,757	8,652,346	8,616,722	10,833,775	10,591,404
Purchased Power	28,307,539	40,752,000	37,923,375	46,571,808	44,374,848
Capital Projects	12,390,506	9,786,334	6,307,000	11,943,000	7,385,000
Debt Payments	1,812,340	2,310,850	2,310,850	2,442,341	2,424,927
Debt Payments - New Debt		339,000	339,000	140,000	61,000
Debt Issuance Costs	268,968	203,000	203,000	275,000	125,000
Transfers Out	3,395,492	4,419,090	4,617,133	6,502,351	5,031,855
Total Expenses	53,756,602	66,462,620	60,317,080	78,708,275	69,994,034
Ending Working Capital	4,681,751	3,419,317	6,157,535	3,552,229	3,517,642
<i>RESERVATIONS:</i>					
Contingency	3,200,000	3,350,000	3,350,000	3,525,000	3,350,000
Available Working Capital	1,481,751	69,317	2,807,535	27,229	167,642

Fund Description:

The Electric Fund is used to account for the revenues from all operating and maintenance activities of the utility and the expenses of the departments, which support those activities. This includes the Electric department, the Automated Meter Reading (AMR) Department, purchased power costs, debt payments and capital projects. The fund also makes transfers out to the General Fund for the City's return on investment for the Electric utility.

Fiscal Year 2008/09

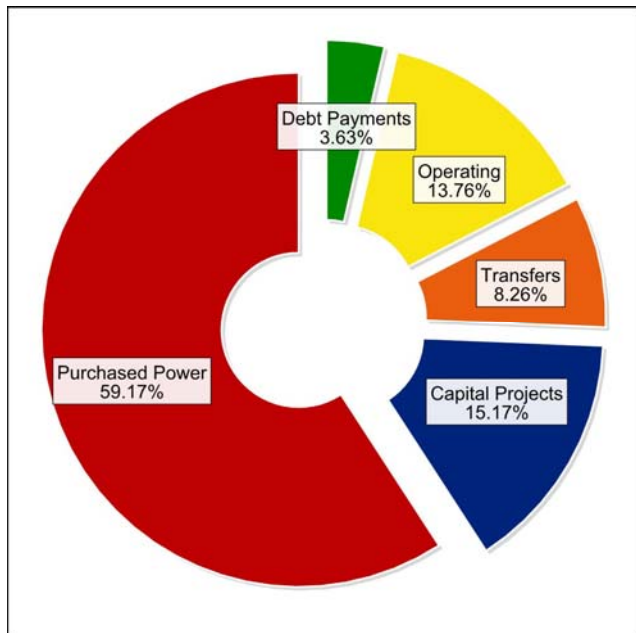
Revenues



Significant Issues/Comments:

- ▶ Purchased power costs fluctuate with the variances in the fuel surcharge implemented by the Lower Colorado River Authority, the City's wholesale supplier. This surcharge is passed along to the City's customers as a pass-through charge. Power costs have increased significantly over prior years due to the increased cost of natural gas.
- ▶ The Electric and Water Services funds share the maintenance of the City's automated meter reading system. In 2008/09, the automated meter reading system will be upgraded.
- ▶ Capital projects are funded through operating revenues and debt when necessary. In 2009, \$5.84 million of operating revenues and \$6.1 million of bond proceeds fund the annual capital projects plan.
- ▶ Transfers out include the 8% return on investment to the General Fund.
- ▶ A total of 10 new positions are included for 2008/09, including a SCADA technician, overhead crews, engineering associate and a utility system operator.

Expenditures



Water Services Fund

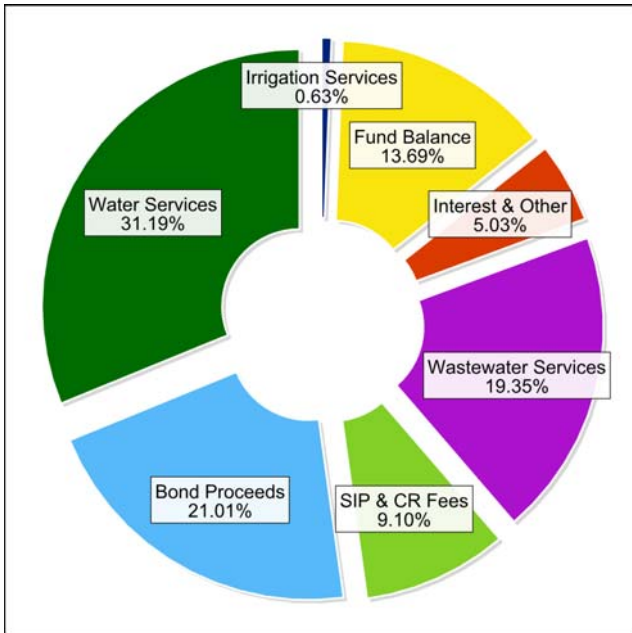
	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Working Capital	17,623,555	16,482,359	18,248,555	13,448,474	7,823,040
<i>REVENUES:</i>					
Water Services	10,345,351	11,946,060	12,506,559	12,811,966	13,215,041
Wastewater Services	6,939,055	7,162,290	7,568,114	7,946,520	8,237,053
Irrigation Services	207,077	258,200	258,200	258,200	258,200
Bond Proceeds	1,329,900	7,980,000	7,435,400	8,631,000	10,355,000
Impact Fees	882,575	2,110,000	884,375	2,060,875	2,601,285
Service Improvement Fees	2,586,046	1,853,650	1,755,200	1,676,000	710,300
Interest	1,007,449	555,300	545,500	600,000	565,000
All Other Revenue	4,059,614	1,558,200	1,066,734	1,365,000	2,895,000
Transfer In		102,120	102,120	102,120	102,120
Total Revenues	27,357,067	33,525,820	32,122,202	35,451,681	38,938,999
<i>EXPENSES:</i>					
Georgetown Utility Systems	13,114,251	14,253,981	14,641,114	15,729,399	15,703,966
Capital Projects	8,257,030	22,740,000	16,070,196	18,654,805	15,620,000
Debt Payments	3,390,937	3,339,700	3,339,700	3,818,514	3,762,278
Debt Payments - New Debt		360,000	360,000	175,000	
Bond Issue Costs	37,707	215,000	345,742	290,000	410,000
Transfers Out	1,932,142	2,040,333	2,165,531	2,409,397	2,232,384
Total Expenses	26,732,067	42,949,014	36,922,283	41,077,115	37,728,628
Ending Working Capital	18,248,555	7,059,165	13,448,474	7,823,040	9,033,411
<i>RESERVATIONS:</i>					
Contingency	3,475,000	3,750,000	3,750,000	4,120,000	4,120,000
SIP Reservation/Stranded Fees	2,873,912	3,284,471	3,284,471	3,695,031	3,695,031
Available Working Capital	11,899,643	24,694	6,414,003	8,009	1,218,380

Fund Description:

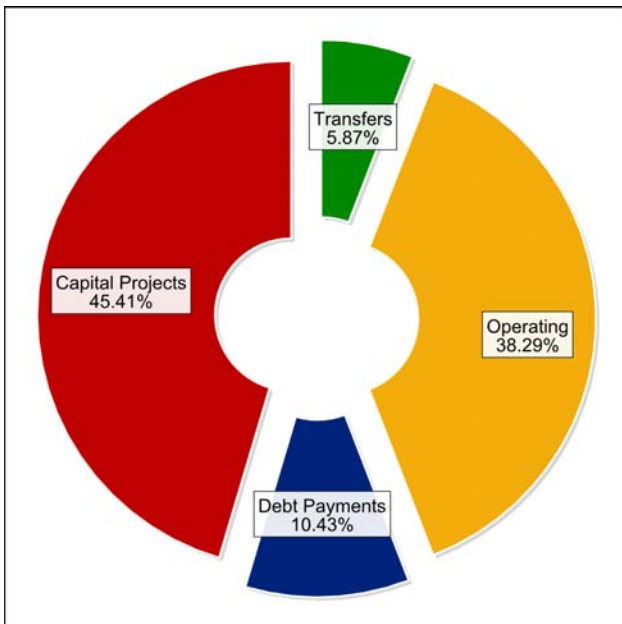
The Water Services Fund is used to account for the revenues from all operating and maintenance activities for water, wastewater and irrigation utilities. Expenses also include debt payments, capital costs and the transfers out to the General Fund for the City's return on investment. Each utility service type is tracked separately for rate design purposes to ensure rates are charged to fully recover operational costs.

Fiscal Year 2008/09

Revenues



Expenditures



Significant Issues/Comments:

- ▶ Water supply is provided through agreements with the Brazos River Authority (BRA). BRA expenses will increase 15% over the prior year for an increase in raw water cost, as well as principal and interest payments and operational cost for the Williamson County Raw Water Line, which became operational in 2003. Future raw water increases are projected at 15% per year.
- ▶ Service Improvement Fees (SIP) are reserved to fund future payments on debt issued for infrastructure related to development, as well as, capital improvements.
- ▶ Capital projects are funded through operating revenues, service improvement fees, impact fees and debt when necessary. In 2009, \$18.6 million will be spent in capital improvements, including 2006 Annexation projects, upgrades to Lakewater Clearwell & Southside Plant Upgrades.
- ▶ The City will begin year 7 of an 8 year program to test all wastewater lines for inflow and infiltrations as required by the Texas Commission on Environmental Quality (TCEQ) for environmental safety of the Edwards Aquifer. 98% of the city is located over the Aquifer, therefore testing and repair costs are a major component of the wastewater capital improvement program. The City budgets repairs for all problems found in the next budget cycle.

Airport Fund

	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Working Capital	(607,549)	247,174	439,406	578,323	696,794
REVENUES:					
Fuel & Terminal Sales	1,989,990	2,120,780	2,120,780	2,504,180	2,304,180
Leases & Rents	478,828	440,880	454,880	440,880	440,880
Interest	28,111	30,000	30,000	30,000	30,000
Grant	986,196				
All Other Revenue	104,559	72,600	80,600	72,600	72,600
Transfers In					
Total Revenues	3,587,684	2,664,260	2,686,260	3,047,660	2,847,660
EXPENSES:					
Management Services	2,211,101	2,339,714	2,337,063	2,719,497	2,569,867
Capital Projects	142,673				
Debt Payments	186,955	210,280	210,280	209,692	166,130
Total Expenses	2,540,729	2,549,994	2,547,343	2,929,189	2,735,997
Ending Working Capital	439,406	361,440	578,323	696,794	808,457
RESERVATIONS:					
Contingency	150,000	150,000	150,000	150,000	150,000
Future Capital Improvements	289,406	211,440	428,323	546,794	658,457
Available Working Capital	0	0	0	0	0

Fund Description:

The Airport fund is used to account for revenues and expenses related to the operation and maintenance of the Georgetown Municipal Airport. Capital improvements for the Airport and debt payments on outstanding debt for the Airport fund are also accounted for here.

Significant Issues/Comments:

- ▶ 2008/09 represents a full year of rising fuel costs associated with operating the new airport control tower.

Stormwater Drainage Fund

	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Working Capital	1,215,110	855,175	912,949	1,772,968	153,667
<i>REVENUES:</i>					
Stormwater Fees	1,773,131	1,854,800	1,848,558	1,942,210	2,038,570
Bond Proceeds		750,000	750,000	1,950,000	2,100,000
Interest	57,468	20,000	25,000	25,000	25,000
All Other Revenue	20,642	20,000	20,000	20,000	20,000
Total Revenues	1,851,241	2,644,800	2,643,558	3,937,210	4,183,570
<i>EXPENSES:</i>					
Transportation	980,387	988,388	1,035,180	1,342,540	1,171,259
Capital Projects	780,211	1,761,000	256,500	3,621,500	2,309,500
Debt Payments	248,285	270,375	270,375	321,494	337,061
Bond Issue Costs	1,017	34,000	34,000	90,000	150,000
Debt Service - New Debt		38,000	38,000	24,000	35,000
Transfers Out	143,502	149,984	149,484	156,977	166,285
Total Expenses	2,153,402	3,241,747	1,783,539	5,556,511	4,169,105
Ending Working Capital	912,949	258,228	1,772,968	153,667	168,132
<i>RESERVATIONS:</i>					
Contingency	150,000	150,000	150,000	150,000	150,000
Available Working Capital	762,949	108,228	1,622,968	3,667	18,132

Fund Description:

The Stormwater Fund is used to account for all operating and maintenance activities of the City's drainage system and the debt payments for bonds issued in past years to improve drainage problems.

Significant Issues/Comments:

- ▶ Stormwater rates are \$4.25 per unit cost which provides operational and capital costs for drainage maintenance and improvements.
- ▶ City engineers began the Regional Stormwater Drainage Master Plan (RSMP), which outlines future capital improvements that are needed to improve drainage in the City.
- ▶ Operating costs continue to increase due to the increase in the number of detention ponds within the city.

General Capital Projects Fund - Summary 2008/2009

	06/07 ACTUAL	07/08 BUDGET	07/08 PROJECTED ACTUAL	08/09 ADOPTED BUDGET	09/10 ESTIMATED BUDGET
Beginning Working Capital	3,421,748	700,255	1,598,784	3,466,573	1,887,570
<i>REVENUES:</i>					
Service Improvement Fees	26,900	16,800	20,400	15,000	15,000
Bond Proceeds	17,088,617	4,671,337	4,395,000	12,079,000	9,303,000
Interest	606,281	296,300	390,000	296,300	296,300
All Other Revenue	900				
Transfers In	1,372,734	1,834,000	1,499,000	1,816,000	
Total Revenues	19,095,432	6,818,437	6,304,400	14,206,300	9,614,300
<i>EXPENSES:</i>					
ISF Equipment		616,800	616,800		
New Equipment		755,800	541,600	614,200	
Streets CIP	769,441	1,052,500	548,750	1,200,500	
General CIP	17,982,448	3,883,975	1,679,316	13,420,603	6,650,000
Debt Issuance Cost	345,663	161,994	121,145	550,000	700,000
Transfers Out	1,820,844	929,000	929,000		1,953,000
Total Expenses	20,918,396	7,400,069	4,436,611	15,785,303	9,303,000
Ending Working Capital	1,598,784	118,623	3,466,573	1,887,570	2,198,870
SIP Reservation	67,200	67,200	67,200		
Available Working Capital	1,531,584	51,423	3,399,373	1,887,570	2,198,870

Fund Description:

Capital projects funds are used to account for the acquisition and construction of major capital facilities and equipment other than those financed by Special Revenue (grants) and Enterprise Funds (i.e. utilities and airport).

Facilities and Parks Capital Projects Funds:

- ▶ Includes funds for City facility renovations (police facility, Georgetown Municipal Complex & fire station #2), land acquisition, and upgrades to the vehicle storage yard. Replacement of fire self contained breathing apparatus (SCBA) is also included.

Streets Capital Projects Fund:

- ▶ Includes revenues from the various transportation fees received by the City through development agreements. Projects to be constructed with existing funding sources are included in the City's five-year capital improvement program.

Vehicle and Equipment (Capital Projects Fund):

- ▶ Includes funds for the public safety vehicle replacement program and new public safety equipment.

Special Revenue Funds - Summary 2008/09

FUND	DIVISION/SECTION	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
Cemetery Fund	<i>Community Services</i>	70,524	55,600	126,124	0
Library Donations	<i>Community Services</i>	64,100	21,200	85,300	0
Main Street Facade Fund	<i>Community Services</i>	25,654	43,920	69,574	0
Parks Restricted	<i>Community Services</i>	171,453	81,200	252,653	0
Tourism Fund	<i>Community Services</i>	404,259	432,834	474,291	362,802
Courts	<i>Finance & Administration</i>	72,216	141,371	213,587	0
FEMA Fund	<i>Management Services</i>	0	36,339	36,339	0
Animal Services Fund	<i>Police Services</i>	332	30,400	30,732	0
Police Restricted	<i>Police Services</i>	45,345	36,500	81,845	0
Street Tax	<i>Transportation</i>	1,763,003	1,943,000	3,706,003	0
Total Special Revenue Funds		2,616,886	2,822,364	5,076,448	362,802

Fund Description:

Special revenue funds (SRF's) are used to account for specific revenues that are legally restricted for expenditures for particular purposes. The City uses these funds to track revenues and expenditures for:

- Grants
- Hotel Occupancy Tax (HOT)
- Parkland dedication fees
- Donations
- Police seizures
- Street Maintenance Sales Tax

Significant Issues/Comments:

- ▶ These funds vary significantly with the level of donation and grant activity for each year.
- ▶ The ¼ cent Street Maintenance Sales Tax was originally approved by voters in November 2002. Funds may only be spent on existing city streets. The tax was reauthorized by voters in November 2006 and will sunset in March 2011. Projects for 2009 are included in the Capital Improvement Project section of this document.

Internal Service Funds - Summary 2008/09

	FACILITIES MAINTENANCE FUND	FLEET MANAGEMENT FUND	INFORMATION SERVICES FUND	JOINT SERVICES FUND	INTERNAL SERVICES FUND TOTAL
Beginning Working Capital	38,286	546,345	47,165	314,082	945,878
<i>REVENUES:</i>					
Charges for Services	1,835,232	1,568,412	1,851,696	8,415,152	13,670,492
Interest & Other	25,000	23,000	17,500	202,024	267,524
Sale of Property		20,000			20,000
Interfund Transfers	240,300	1,374,000	273,467	450,000	2,337,767
Total Revenues	2,100,532	2,985,412	2,142,663	9,067,176	16,295,783
<i>EXPENSES:</i>					
Georgetown Utility Systems				1,878,897	1,878,897
Community Development				264,057	264,057
Finance & Administration	2,136,653	2,899,689		3,674,150	8,710,492
Management Services			2,139,978	3,369,501	5,509,479
Interfund Transfers		7,078	5,080	65,650	77,808
Total Expenses	2,136,653	2,906,767	2,145,058	9,252,255	16,440,733
Ending Working Capital	2,165	624,990	44,770	129,003	800,928

Fund Description:

Internal Service Funds are used to account for operations of the City that provide services to other departments within the City, and are allocated to using department based on specific criteria which is reviewed annually.

Facilities Maintenance Fund:

Provides janitorial services, light maintenance, equipment repair and replacement (copiers, HVAC, etc.), landscape maintenance, building repair and replacement (roofs, painting, carpet) on an established schedule. Charges for services to each department are made based on predetermined lease fees.

Fleet Management Fund:

Provides vehicles, vehicle equipment and communications equipment to all using City departments, as well as maintenance of all vehicles. Charges for services are based on annualized replacement and maintenance costs of each vehicle.

Information Services Fund:

Provides computer hardware, software, training and staff support to all using City departments. Charges are based on hardware and software replacements for each department.

Joint Services Fund:

Composed of departments providing administrative support to City funds and departments. GUS Administration, Systems Engineering and Utility Office provide support to the City's utility funds. Administrative departments, including Accounting, Finance Administration, Human Resources and Safety, and Purchasing provide support to all City funds and departments. The City's Economic Development department is included, which is funded by the General Fund and the City's Electric and Water Service funds.