

A photograph of a railroad track running through a field of bluebonnets in Burnet, Texas. The track is made of wooden ties and metal rails, and it stretches into the distance, flanked by a dense carpet of bluebonnets. The background shows a green field with scattered trees under a bright sky.

City of Burnet, Texas
FY 2018-2019 Budget

City of Burnet, Texas
Annual Operating Budget for Fiscal Year 2018-2019
Budget Cover Sheet

This budget will raise more revenue from property taxes than last year's budget by an amount of \$199,730, which is a 6.64% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll is \$77,356 (\$12,402,850 x .6237/\$100).

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

Mayor Crista Goble Bromley	For
Council Member Mary Jane Shanes	For
Council Member Joyce Laudenschlager	For
Council Member Danny Lester	For
Council Member Paul Farmer	Abstain
Council Member Tres Clinton	For
Council Member Cindia Talamentez	For

Calculated and Adopted Tax Rates

	Calculated FY 2017-2018	Adopted FY 2017-2018	Adopted FY 2016-2017
Property Tax Rate	.6237/\$100	.6237/\$100	.6265/\$100
Effective Rate	.6008/\$100		
Effective M&O Tax Rate	.7335/\$100	.5507/\$100	.5403/\$100
Rollback Tax Rate	.6536/\$100		
Debt Rate	.0730/\$100	.0730/\$100	.0834/\$100

The total amount of outstanding municipal debt obligations secured by property taxes is \$30,857,838, including principal and interest. The Fiscal Year principal and interest requirements for this debt service are as follows:

Principle	\$	1,838,830
Interest	\$	145,453

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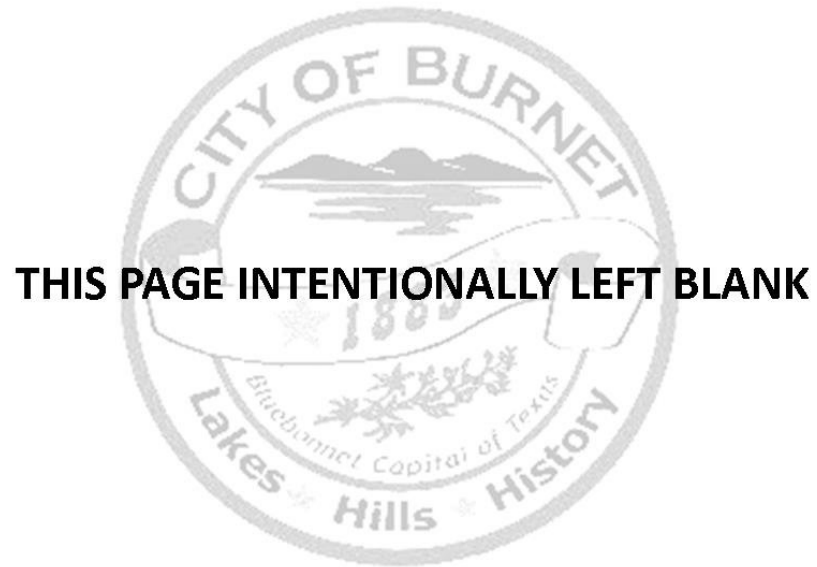
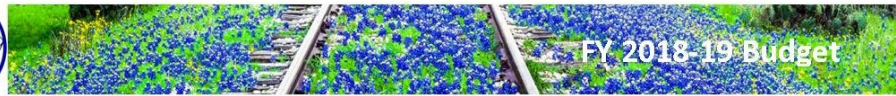
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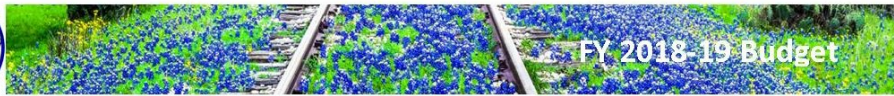


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Bluebonnet Capital of Texas - Lakes, Hills, History

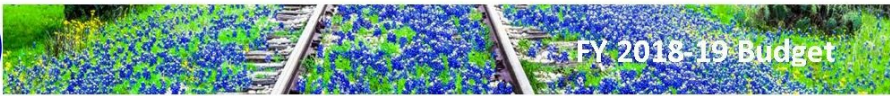
The City of Burnet is nestled in the heart of the Texas Hill Country surrounded by rolling hills, lakes, beautiful geological formations and historical sites.

Burnet, the county seat of Burnet County, is one mile west of the divide between the Brazos and Colorado river watersheds near the center of the county, fifty-five miles northwest of Austin. The town of Burnet grew up around Fort Croghan in the mid 1800's. The County of Burnet was formed in December of 1851 and the City of Burnet (then called Hamilton) was named as the county seat. The name was changed to Burnet in 1858 in honor of David G. Burnet, first provisional governor of the Republic of Texas. Among the many attractions in the Burnet area are the Highland Lakes, Longhorn Cavern and State Park, the Historic Burnet Square, the Highland Lakes Air Museum, Fort Croghan Museum and Grounds, the Vanishing Texas River Cruise, Hamilton Creek Park, the Texas Wine Trail, Galloway Hammond Recreation Center and Delaware Springs Golf Course.

The Historic Square features building from as early as the 1880's and offers a variety of unique shops and eateries. Drive in or take the Hill Country Flyer from Cedar Park. Watch the Burnet Gunfighter's fight it out at Old West Town on Saturday and Sunday (on the same schedule as the train).

Incorporated in 1883, the City of Burnet encompasses approximately 10.13 square miles and a population currently estimated around 6,887.





Burnet, TX Data & Demographics

¹ The Retail Coach

POPULATION

Population estimate ¹	6,887
Population percent change 2010 to 2018	15.03%
Average Age ¹	40
Median Age ¹	37.31
Persons under 5 years ¹	5.14%
Persons 25 - 34 ¹	14.54%
Persons 55 - 64 ¹	1.06%
Persons 65 years and over ¹	18.63%
Female persons ¹	53.81%
Male persons ¹	46.19%

HOUSING

Housing units ¹	2,324
Owner-occupied ¹	63.83%
Median value of owner-occupied housing units ¹	\$164,165
Owner Occupied: Average Length of Residence ¹	12.8
Renter Occupied ¹	36.17%
Renter Occupied: Average Length of Residence ¹	5.8
Estimated Median Year Structure Built ¹	1,990

FAMILIES & LIVING ARRANGEMENTS

Households ¹	2,324
Persons per household ¹	0.0252
Language other than English spoken at home ¹	9.18%

EDUCATION

High school graduate or higher ¹	63.74%
Associate degree ¹	5.2%
Bachelor's degree ¹	15.8%
Master's degree ¹	5.1%
Doctorate degree ¹	0.3%

INCOME & POVERTY

Median household income ¹	\$ 50,599
Average Household Income ¹	\$ 63,270
Families below poverty ¹	11.7%

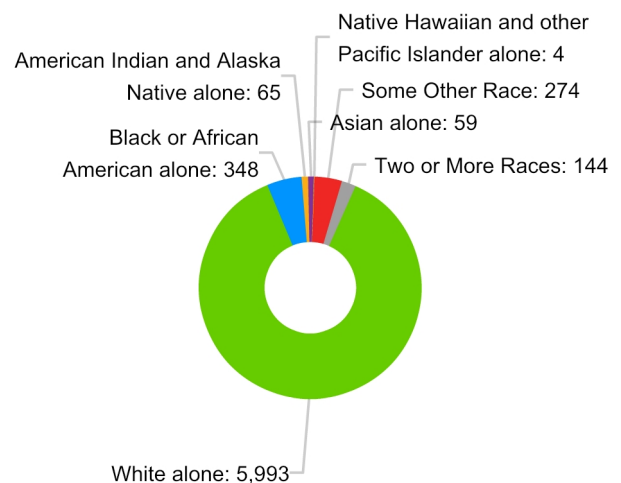
BUSINESSES

All firms 2012 ²	1,013
Male-owned firms 2012 ²	612
Woman-owned firms 2012 ²	205
Minority-owned firms 2012 ²	99
Nonminority-owned firms 2012 ²	879
Veteran-owned firms 2012 ²	163
Nonveteran-owned firms 2012 ²	775

MAJOR AREA EMPLOYERS

Burnet ISD	School District	475
Burnet County	Government	370
Seton Highland Lakes	Hospital	280
City of Burnet	Government	145
Entegris	Chemicals	140
Texas Dept. of Criminal Justice	Substance Abuse Facility	135
H.E.B.	Grocery Store	115
Stealth Products		115
Sure Cast	Investment Casting	90
YMCA of the Highland Lakes		80
Hoover Companies	Building Supplies, Construction, Apt. Mgmt.	80

Race and Hispanic Origin





October 1, 2018

To the Honorable Mayor, Members of the City Council, and the Citizens of Burnet:

We are pleased to present the City of Burnet Annual Budget for Fiscal Year 2019. The Annual Budget outlines the programs and services provided to our citizens during this fiscal year. The document details the City's plans relating to development, capital improvement, and enhancement in service levels. Furthermore, the Annual Budget process builds upon the foundation for enhancing the City's vision for the future as outlined within the Strategic Plan. The budget was formulated to present a balanced budget that responds to service demands through maintenance or enhancement of programs and service levels, while continuing to provide these exceptional service levels at the lowest possible cost to taxpayers.

Responsible spending practices resulted in surplus funds in excess of the budgeted amounts. These excess funds allow the City to complete many projects on a pay-as-you-go basis rather than incurring interest costs associated with borrowing money from a third party. Avoiding the need to borrow money has been a priority of the Council for several years and we continue to accomplish that goal.

FY2018 Year in Review

Council Focus Areas: Accomplishments in FY2018

Parks: Work has been completed on the Randy Longoria Memorial Park. The City partnered with LCRA and the Rotary Club to install a new pavilion, playground equipment and picnic area. All areas are now ADA compliant. Work continues on acquiring the necessary access to property along Hamilton Creek between Highway 281 and the YMCA. Construction on the trail extension to the YMCA will begin as soon as the property access is complete.

Streets: Paving of Westfall and Cemetery Street was completed as well as work on Tate and Lewis streets was begun. Work on the drainage issues at Bruce Cove and CR 200 was completed

Water/Wastewater: Work on SSES Line Improvements, project F is nearing completion. The Texas Commission on Environmental Quality (TCEQ) has mandated that these improvements be completed by 2022. Project E engineering has begun and some work has been done on the manholes.

Police and Fire: The City has chosen Construction Manager-at-Risk and once the "not to exceed" numbers are received, Council will make a decision on funding options and prepare to bid the project. Security for the narcotics used by EMS has been upgraded. The upgrades to the Animal shelter have also been completed.

Golf Course: Renovations on the bunkers has been completed in addition to the work on cart paths and irrigation that was scheduled.

FY2019 Budget Overview

The \$39,730,478 million FY2019 Annual Budget capitalizes on the successful efforts of the FY2018 goals and projects. The budget addresses Council's goals as well as the needs of our citizens. It is important to note that the general fund budgeted expenditures are 13.16% over last year's budget. The City is fortunate to have experienced a stable economy and steady growth over the last several years which is expected to continue. This budget has been prepared using the known factors such as Debt Service schedules, the Equipment Replacement Schedule, changes to the Certified Tax Roll and the priorities set by Council. Other considerations used are historic trends, new services, additional cost estimates needed as a result of completed Capital Projects and anticipated weather patterns. As always, the Strategic and Financial goals adopted by Council are a major factor in preparing the budget.

One major challenge to the budget is being able to forecast revenue from the EMS services. The budget reflects an increase in the revenue for FY2019. While this is a significant part of the General Fund Revenue, being able to offset a decline in revenue is difficult. Should revenues decline during the year, every effort is made to decrease the corresponding expenditures in the Fire Department in order to maintain the health of the General Fund.



Forecasting the revenue for the Utility Funds and at the golf course remains a challenge from year to year. Since these revenues are heavily dependent on the weather, forecasting is done based on historic trends combined with long-range weather predictions. Given that our weather has become more unpredictable recently, these numbers will be scrutinized closely during the year so that adjustments to spending can be made in a timely manner should the revenue fall below the budgeted amount.

Tax Rate Impact: A significant portion of the revenue increase reflected in the General Fund is due to increased taxable property values. The Certification of 2018 Appraisal Roll shows Adjusted Taxable Value has increase \$24 million, or 6.64%, over last year. The FY2019 budget is based on the current rate of \$0.6237, increasing the General Fund budget for Property Tax by \$199,730 over the FY2018 budgeted amount.

Personnel: The City has added (2) new Street employees and (2) new Parks employees mid-year. Two additional SRO Officers have been added to the Police Department which will result in increased reimbursement from the school district. The ACO position remains as a full-time position. The current Budget Director position has been eliminated. Four months of salary for the new Director of Development Services has been added to FY2019. Funding for additional part-time employees has been added to the Fire Department budget. And one part-time position at the Golf Course has been changed to a full-time position.

The budget includes a 3% increase for salaries and additional funds for the Police, Fire, and Parks. The additional funds were added to these departments will help ensure that the City's salaries remain competitive.

Medical and Dental Insurance expenditures reflect a 0% increase in premiums. TMRS decreased the City's contribution for retirement by .0006%.

Economic Development Department: The budget for Economic Development in the General Fund has been eliminated. The cost of the employees previously assigned to this department have been combined with Administration.

Burnet Economic Development Corporation: A debt payment for the Badger Building has been added after the Board borrowed the funds to complete this project in FY2019.

Water/Wastewater Fund: A debt payment has been added to the FY2020 budget based on \$1.3 million for the remaining SSES Projects rather than cash-flowing this project. Borrowing the money will allow the City to complete the project all at once rather than scheduling work based on the amount of money that is available.

Golf Course: The transfer to the Golf Course is \$169,744.

Debt Service: The Debt Service component of the budget is broken down into two parts. The third party debt payments for FY2019 total \$\$1,669,956 that comes out of the operating budget, mostly in the Water/Wastewater Fund. Additional payments of \$\$1,669,956 are paid from the Interest & Sinking Taxes received.

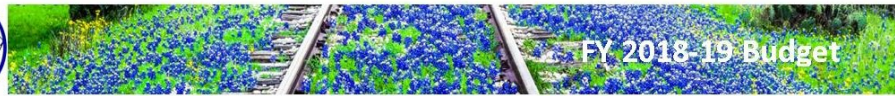
Included in the FY2019 budget is \$716,000 of cash reserve use to defease the 2008 Street Bond payments that are currently a part of the Interest and Sinking collections. Defeasing the remainder of this debt will allow the City to replace the current \$161,000 payment with a payment of \$280,000 for the new police department. This exchange of debt payments will minimize the effect of reducing the taxes for Maintenance & Operations while keeping the same tax rate as FY2019.

On-going projects include:

- Designating funds for new police station
- Park improvements
- Repaving additional streets
- Capital maintenance at Galloway Hammond Recreation Center

Looking to the Future

Included in this budget is the five year projection required by the Charter. The City expects that the economy will continue to be stable and that the historic trends will hold steady. Other factors such as anticipated population growth,



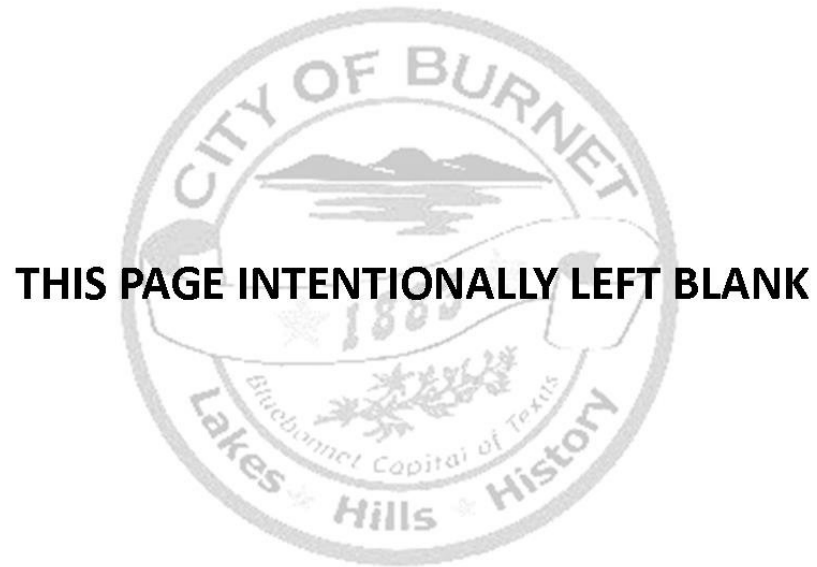
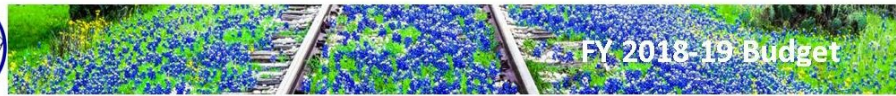
increased costs for materials and debt service needs are reflected in the numbers presented. This projection also meets the Strategic and Financial goals of the Council and the overall vision for the future of the City. The priority for the Council is the completion of the mandated sewer improvements and building a new Police Facility. Decisions on the funding for these projects have not been made at this time, but additional debt is being considered rather than the use of Excess Cash.

Expenditures for salaries and medical insurance as well as revenues for taxes, utility sales and golf are easily influenced by many factors outside the control of the City. Being able to budget for and adjust the budget for these factors will remain a significant challenge in future budgets as well.

The City strives to be the best steward of the taxpayer dollars possible. The prudent spending of those tax dollars to improve services to the Citizens and provide a better quality of life is the manifestation of that stewardship.

David L. Vaughn

City Manager





Mayor and Council



Crista Bromley Goble
Mayor
2017-2019



Paul Farmer
Mayor Pro-Tem
2017-2019



Tres Clinton
Council Member
2017-2019



Joyce Laudenschlager
Council Member
2018-2020



Cindia Talamentez
Council Member
2017-2019



Mary Jane Shanes
Council Member
2018-2020



Danny Lester
Council Member
2018-2020

Our Mission: To maintain and promote a superior quality of life through the advancement of common community values, excellent public service, and the responsible use of organizational resources.

Our Vision: A beautiful, friendly, safe and secure community providing family, business, recreational, historical and cultural opportunities.

The City of Burnet is an incorporated Home Rule City. Voters approved the Home Rule Charter in 2000.

The City Council consists of a mayor and six council members, all of which are voting members and are elected at-large. Members are elected to two-year terms and may serve no more than three consecutive terms. Special elections are held to fill vacancies on the council.

The Council is the legislative body of the City; it's members are the community's decision makers. Powers are defined in the City Charter which is review yearly by Council and centralized in the elected Council. The City Council sets the goals of the City on a yearly basis and approved the budget that is developed by the City Manager to meet the Council's goals. The Council focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning. The Council hires a professional manager to carry out the administrative responsibilities and supervises the manager's performance.



Council Members

Name	Position	Term
Crista Goble Bromley	Mayor	2017-2019
Paul Farmer	Mayor ProTem	2017-2018
Cindia Talemendez	Council Member	2017-2019
Mary Jane Shanes	Council Member	2018-2020
Tres Clinton	Council Member	2017-2019
Joyce Laudenschlager	Council Member	2018-2020
Danny Lester	Council Member	2018-2020

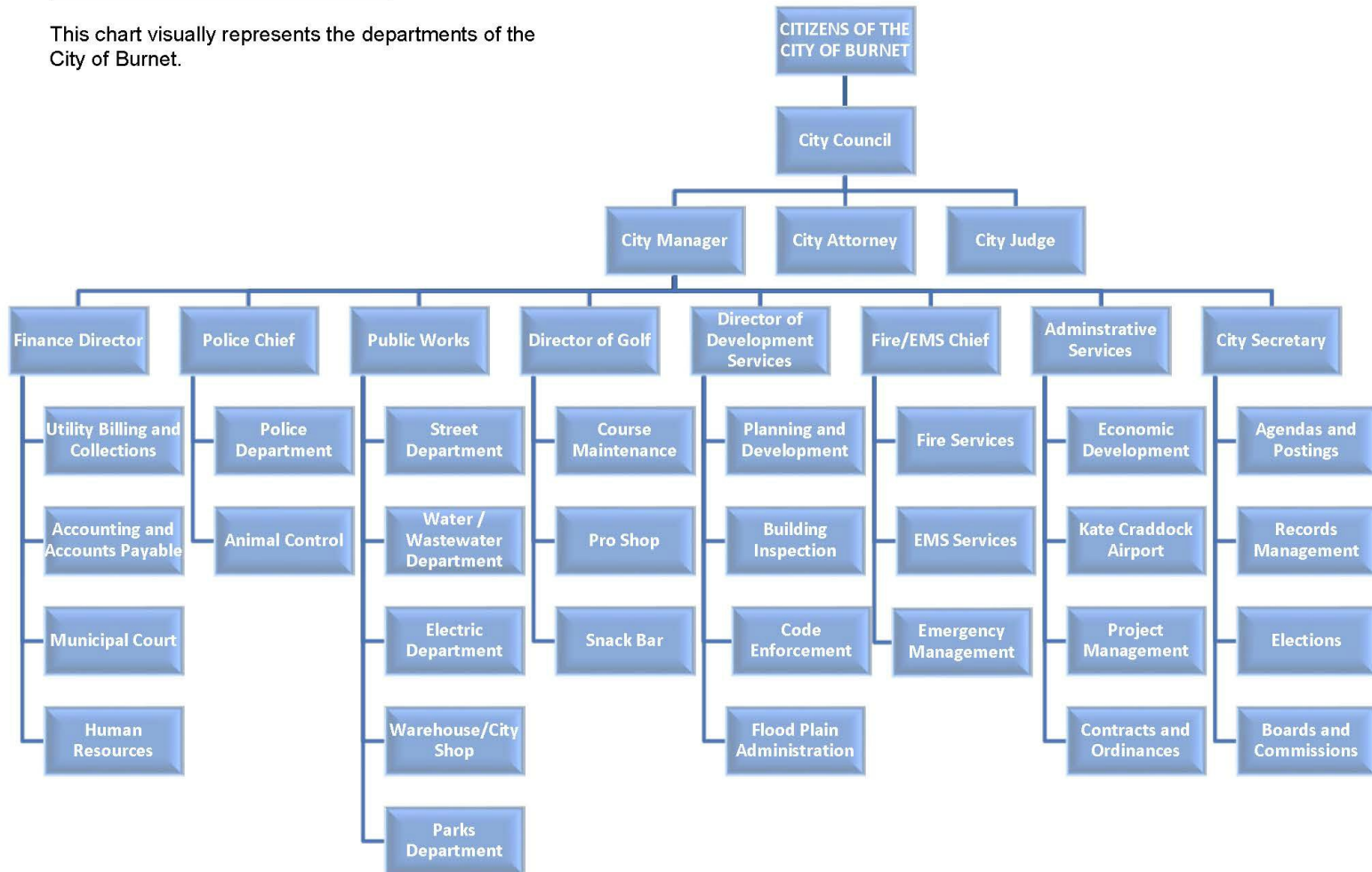
Staff

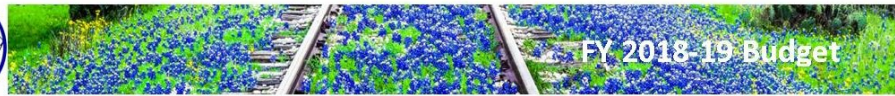
David Vaughn	City Manager
Kelly Dix	City Secretary
Paul Nelson	Police Chief / Assistant City Manager
Mark Ingram	Fire Chief / Emergency Management
Doug Fipps	Director of Golf
Patricia Langford	Finance Director
Adrienne Feild	Accountant
Mark Lewis	Director of Community Development
Gene Courtney	Public Works Director
Alan Burdell	Water/Wastewater Superintendent
Johnny Simons	Assistant Public Works Director
Jason Davis	Police Captain
JJ Miller	Deputy Chief of Fire Administration
Curtis Murphy	EMS Operations
Evan Milliorn	Administrative Service
Leslie Baugh	Administrative Service/Airport Manager
Cindy Young	Code Enforcement
Leslie Kimbler	Permit Clerk
Tracy Shirley	Customer Service Representative
Sonia Tucker	Customer Service Representative
Peggy Simon	Municipal Court Judge
Tina Morgan	Municipal Court Clerk



ORGANIZATIONAL CHART

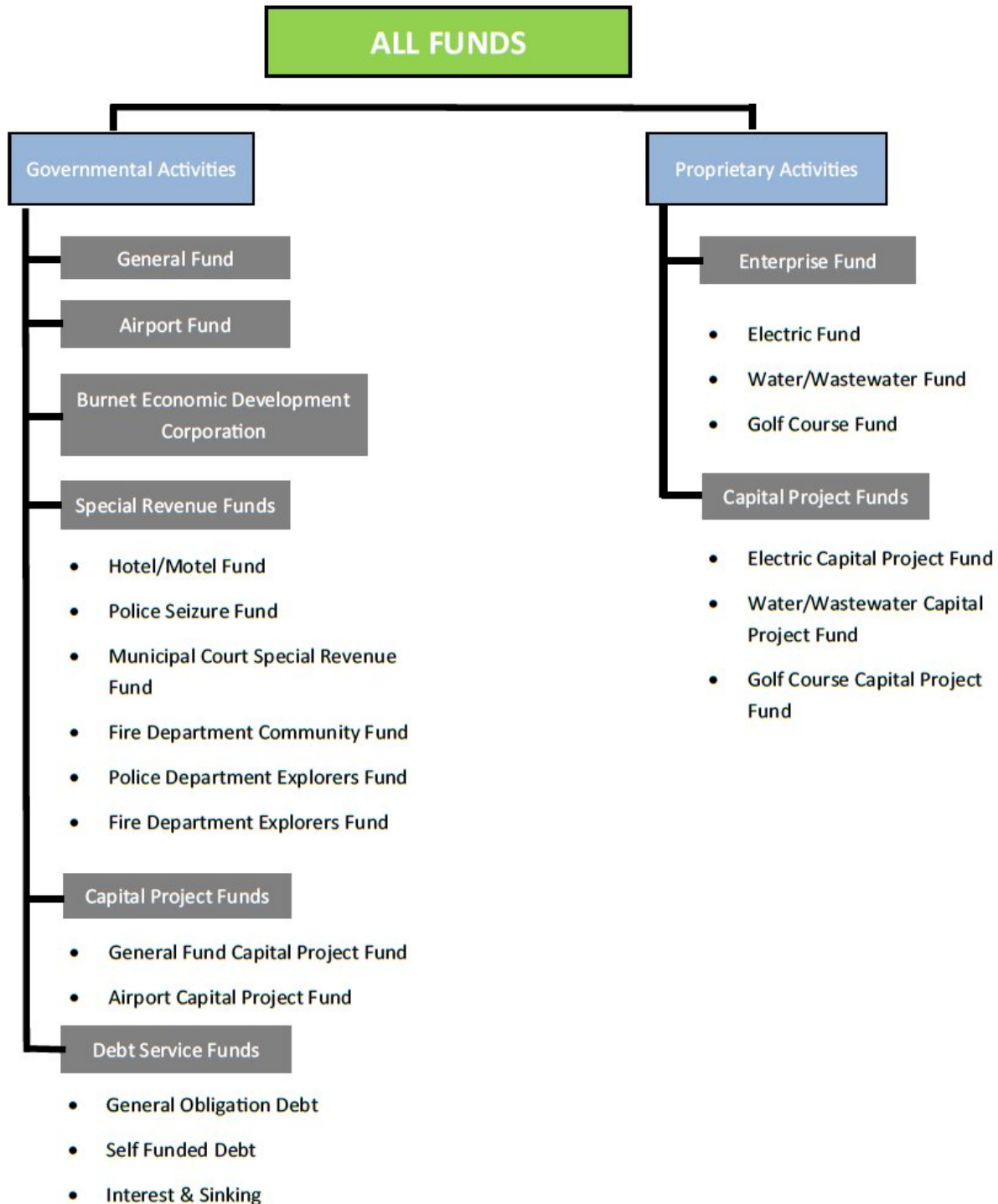
This chart visually represents the departments of the City of Burnet.





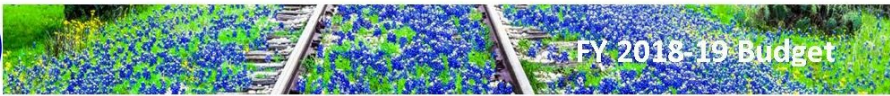
City Operations and Departments by Fund

The chart below represents the various fund types contained within the City of Burnet Adopted Budget. The budget is prepared using the cash method, while the audit report is presented using the modified accrual method. Therefore, a reconciliation of the accruals is necessary to compare the reports.

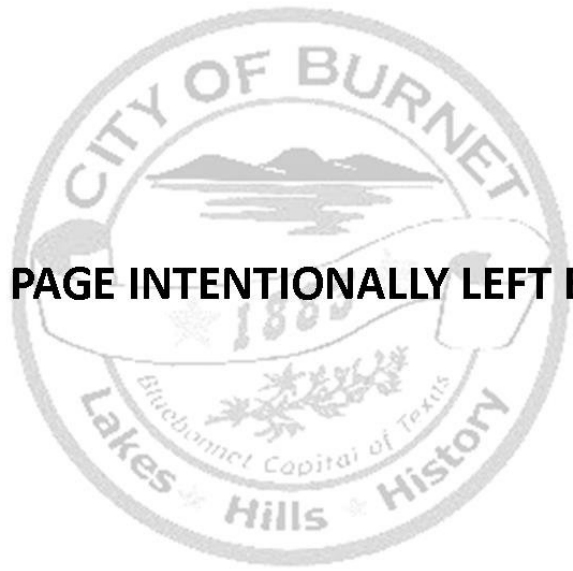




Budget Process



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Overview of the Budget Process

The City of Burnet's budget serves as the annual financial plan for the City and provides a detailed outline of expenditures, revenues and related goals. The City budgets for all funds using a modified cash method of accounting (hybrid blend of cash and accrual methods). This basis means that revenue is recognized in the accounting period in which it becomes available, while expenditures are recognized in the accounting period in which they are paid. Below is the budget process for the City.

Budget Preparation Process

In late March, the Budget Director prepares the base numbers for each department and fund using a web-based program that allows the City Manager, Budget Director and Department Heads to track the budget in real-time, eliminating the need to use paper or Excel forms. The department base budget is submitted as a "Proposal" and changes are tracked during the budget process. Requests for additional personnel, equipment or operational increases are recorded in the base budget proposal as separate budget items and include any supporting documents such as quotes, written justification of the expense and the effect on future budgets, photos or other information that the Department Head feels are important.

The departmental base number provides each department their initial budget for the year which includes the current year budget plus any personnel-related increases, any known operation increases, and removes any one-time expenditures or known operational decreases. The departments review their budgets and adjust line item expenditures to better reflect changing service demands. The Budget Director reviews the departmental requests and meets with each Department Head to discuss the budget that has been submitted.

After the department budgets have been reviewed and verified by the Budget Director, the budget is submitted to the City Manager. Departments meet with the City Manager and the Budget Director to discuss their requests. The meetings focus on both the funding requests and the impact on the service levels of the department. Adjustments are made by the City Manager and the Budget Director to achieve a balanced budget and reflect any changes in circumstances that may have occurred during the budget process.

City Council Workshops are held as needed, usually beginning in June or July. Prior to the workshop, each Councilmember submits projects or improvements to the City Manager for consideration in the budget. Those requests are combined with the department requests and presented at the workshop. The focus of the workshop is for the Council to review all of the request and set the capital budgets and the related funding rather than an indepth look at the operating budget. Department heads are given the opportunity to discuss the needs of their department and the reasons for their requests. After these discussions, the Council determines which projects may be approved for inclusion in the capital budget for the budget year, moved to the operating budget if revenues allow, moved to a future year or removed. More than one workshop may be needed to allow for additional information to be presented and the Council to come to an agreement on the final Capital Budget. During this process, the Budget Director will use Council input to create the Proposed Budget for the upcoming fiscal year insuring that the final product meets the long range Strategic and Financial goals set by Council, the Council goals for the budget year and the needs of the Departments to provide outstanding service to the Citizens.

Long Range Outlook

Section 7.02 of the City Charter requires that the City Manager submit a budget for the ensuing fiscal year and a five year projected operating budget. The five year budget projection is prepared in much the same way as the budget for the next fiscal year. Consideration is given to historic trends, known economic factors, on-going or new capital projects, debt service schedules, the five year Equipment Replacement Schedule and any other known factors. The same consideration is given to the Strategic and Financial goals set by Council and the needs of the Departments to operate efficiently.



Adoption Process

Once the Proposed Budget for the ensuing fiscal year and the five year projection is complete, it is posted on the City's website to provide access to the public. According to the City Charter, one public hearing is required to adopt the budget. At the public hearing, the City Council is presented a copy of the Proposed Budget with any changes made and any information previously requested. Council may recommend changes or request more information. After two readings of the Budget Ordinance, the City Council may adopt the budget by majority vote.

In addition, the State requires that the City hold two public hearings on the tax rate. The City must also publish the proposed tax rate and notices giving the effective tax rate and the rollback rate. The Effective tax rate is the rate that provides the City the same tax levy amount from the current year based upon development that was in the city during the current year. Usually, this number is higher because of property value growth. The Rollback rate is the effective tax rate for operations and maintenance multiplied by 1.08 plus the proposed debt tax rate. Typically, the City's tax rate is higher than the effective related to property value increases and lower than the rollback rate related to the 1.08 multiplication on the operations and maintenance tax rate and relative stability of the debt tax rate. According to State law, the Council may adopt the tax rate ordinance after the budget ordinance is adopted.

After adoption, the Budget Director creates an Adopted Budget book which is made available on the City's website, with the City Secretary and at the Library. The Adopted Budget is also submitted to the Government Finance Officers Association for review and possible award of the *Distinguished Budget Presentation Award*.

Implementation Process

On October 1 of the fiscal year, the budget is implemented into the accounting software system. Departments must operate within their adopted budgets. Budgetary control is established and maintained after adoption of the budget by the preparation of monthly revenue and expenditure statements, which are provided to the City Manager and to Council.

Budget Amendment Process

Amendments to the budget can be made after adoption. Council may transfer funds after a public hearing and two readings of the Amended Budget Ordinance. A budget amendment is required for the following:

- Funds are being moved from one fund to another
- A revenue is to be increased or decreased
- The addition, deletion, or transfer of a position
- An expenditure is to be increase due to unforeseen circumstances
- Changes to the adopted Capital Budget

Department heads may request a line-item transfer, if it does not change the total dollar amount of the departmental budget. The City Manager must approve the request.

Year-End Process

After the fiscal year is completed, the City contracts with an independent auditor to review the City's financial statements. The auditor will review expenditures, revenues, and fund balances to ensure that all are accurate. Upon completion of the audit, the Audit Report is created and published. The Audit Report provides audited financial statements for all major funds and provides statistical data regarding the City.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Burnet
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director





FY2019 Budget Calendar

- April 11 - 13, 2018** **Meetings with Department Directors**
Review initial budget requests with City Manager and Budget Director
- May 29, 2018** **Council Retreat**
Discuss budget and Council Goals
- June 26 - 28, 2018** **Meetings with Department Directors**
Review Budgets with City Manager and Budget Director
- August 14, 2018** **Regular City Council Meeting**
City Manager presents 2018-19 FY budget to Council
Approve proposed ad-valorem tax rate
- August 14, 2018** **Public Hearing-Budget 8/28/18 Agenda**
Submitted on 8/2/18 for the August 15th publication
Ad Valorem Public Hearing Notice-8/10/18 Submission to the newspaper for publication on 8/15/18
- August 28, 2018** **Regular City Council Meeting**
Public Hearing on budget
1st Public Hearing on proposed tax rate
1st reading of Ordinance-Ad Valorem
1st reading of the ordinance approving the budget
- September 11, 2018** **Regular City Council Meeting**
2nd Public Hearing on proposed tax rate
2nd reading of the ordinance adopting the budget
2nd reading of the ordinance adopting the tax rate



Strategic Goals

To meet the challenges of budgeting and goals of the Council, a framework was developed for strategic guidance that directs a more detailed business planning process at the staff level. The focus at the Council level is strategic thinking and visioning that sets policies and direction for the City Manager and staff.

The City Charter was amended in May of 2015, adding the following:

The City Council is elected to carry-out the duties of office as provided for in state law and this Charter including, but not limited to, strategic planning, establishing service levels and financial goals, land use, and capital improvements. The City Council shall review the Charter, establish annual goals and objectives for the budget, and conduct performance reviews on the City Manager, Municipal Court Judge and other positions reporting directly to the City Council on an annual basis.

To achieve the charge made in the Charter, the Council has adopted four major values to frame the budget process.

- ◆ **Customer Service:** Place the customer first. Serve our citizens with the utmost respect, compassion, integrity and honesty. Do what is in the best interest of the community.
- ◆ **Leadership:** Support our employees. Keep our commitments. Dedicate ourselves to be cooperative and imaginative. Treat others fairly and as we would like to be treated. Create an environment that fosters success through team building, self-sacrifice and servanthood.
- ◆ **Equity and Justice:** Create an environment giving employees what they need to be successful. Embrace diversity, encourage open communication and value other's opinions.
- ◆ **Community Identity:** Utilize unique recreational and historical assets to promote responsible growth while maintaining common community values.

From these major values, Council has defined five mission elements:

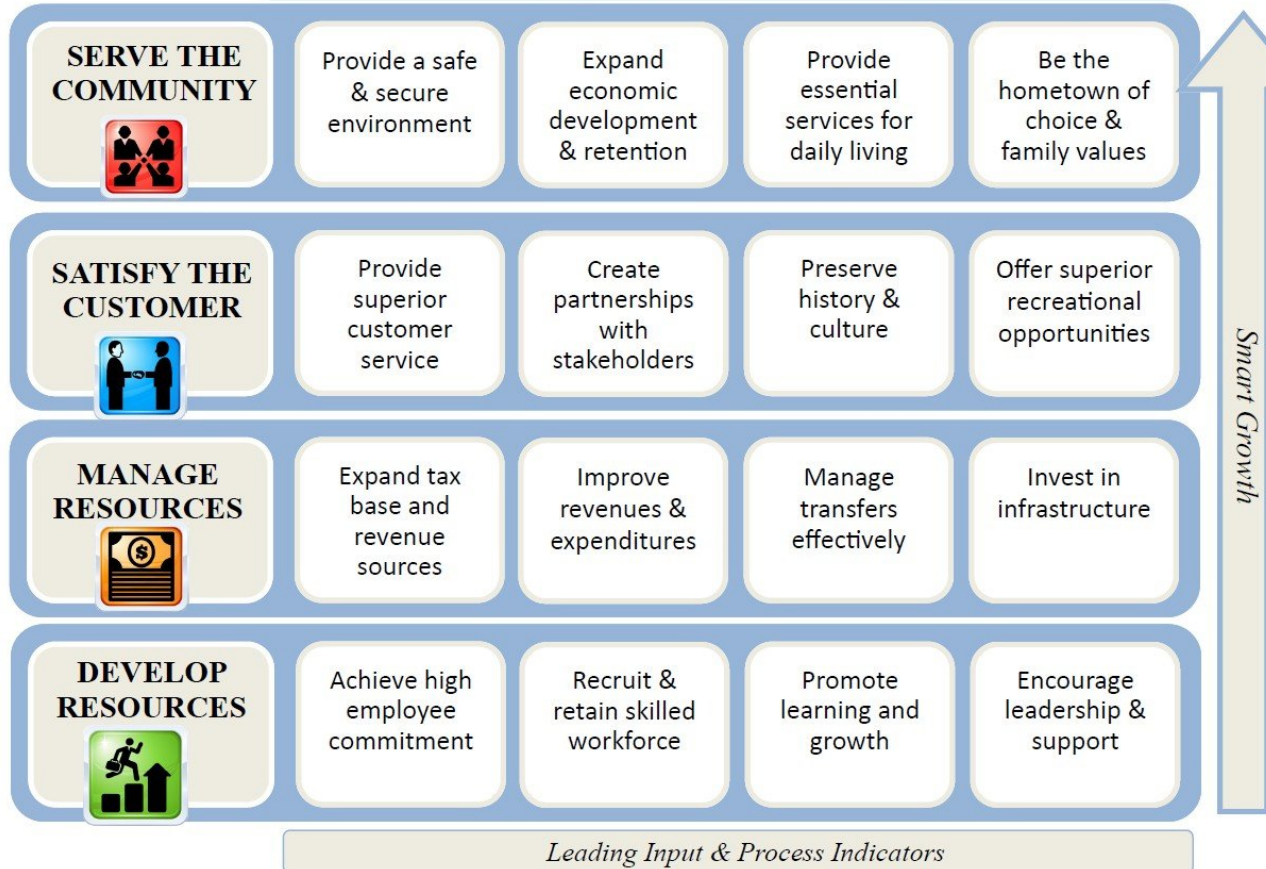
- ◇ Leadership and effective fiscal management
- ◇ Superior customer support and cost effective services
- ◇ Amenities which foster common community values and promote a higher quality of life
- ◇ Providing services which sustain order and protect the public good
- ◇ The preservation of community resources, and historical and cultural environment

These goals, values and mission elements are represented in the Strategic Group Map.



CITY OF BURNET STRATEGIC GROUP MAP

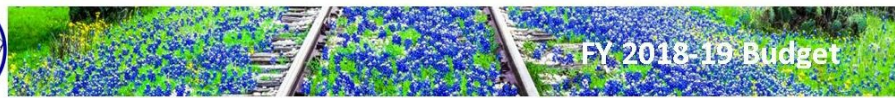
External Outcome Indicators



These goals are a fundamental part of each financial decision made. Every budget request made is evaluated based on the ability to satisfy at least one Strategic goal. Often, a single request satisfies multiple goals.

To further guide the budget process, the Council has identified financial goals that are incorporated in the annual budget.

- Maintain a 90 day cash reserve
- Maintain a 1.25 debt coverage ratio
- Maintain General Fund Net Operating Profit no less than 3-5% of operating budget
- Budget no more than 60% of projected Net Operating Profit as Fund Balance for Capital Projects
- Limit transfers for operations of Delaware Springs Golf Course to less than \$185,000 per year



- Maintain the Self-Funded Equipment Account at a level to properly fund future equipment needs based on a 5 year projection
- Establish Capital Reserve Accounts for General, Electric and Water/Wastewater Funds



City Council Retreat May 29, 2018

An integral part of the budget process is for Council to set priorities for the Capital Budget. This is accomplished by having Council retreats where staff is able to present the details of the capital projects deemed necessary in the next budget year. Council is able to ask questions of staff and engage in discussions of the merits of each project. Also, Council is able to present projects for consideration and possible inclusion in the budget.

The annual Council retreat occurred on May 29, 2018 with the purpose of prioritizing the list of projects that were presented to the Council. In recent years, the funding for these projects has mainly been from the cash reserves from prior years, contributions from outside sources such as contractors, and anticipated cash reserves from the budget year being considered.

Looking to the future, there are two primary projects that are carried over from the previous year. They are the sewer line improvements that have been required by the Texas Commission on Environmental Quality (TCEQ) to be substantially completed by the year 2022 and the new Police Facility. In the past, the Council has chosen to limit projects based on the available excess cash. This year the Council made the decision to look at borrowing the funds needed to complete the new Police Facility. The project is expected to go out to bid in early spring 2019. When the "not to exceed" number has been established, the process will start to borrow the needed funds.

Currently, the SSES projects are being completed using remaining loan proceeds and the cash set aside for the new Police Facility. Those funds will be repaid as a part of the funds borrowed in 2019 for the Police Facility. Council approved the use of those ear-marked funds so that only one debt issuance would be necessary rather than two, thereby saving duplicate issue costs.

The FY2019 budget includes funds to defease a loan balance. Currently, the Interest & Sinking portion of the property tax rate covers the payments for the 2008 Street Bonds and the New Fire Station. In order to maintain the same overall tax rate as the current year, the intent is to collect taxes to make the payment for the Street Bonds in summer of 2019 and use excess cash to then payoff the remaining balance of the loan at that time. The payment that is currently being made for the Street Bonds will be replaced the following year by the payments for the New Police Facility. The result will result in minimal impact on the Maintenance & Operation portion of the property tax rate.

The Airport will require \$500,000 to complete the land purchases that are necessary to allow future expansion . TxDOT has approved these purchases and will reimburse the City.

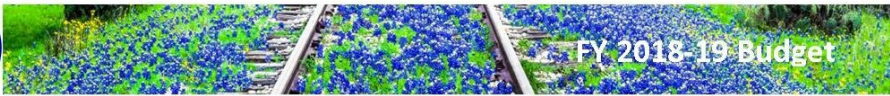
All of the other projects approved are either of nominal cost or are of an on-going basis from year to year.

Keeping in mind the Strategic Plan vision and mission elements, the Council approved the following capital projects for the FY2019 budget:

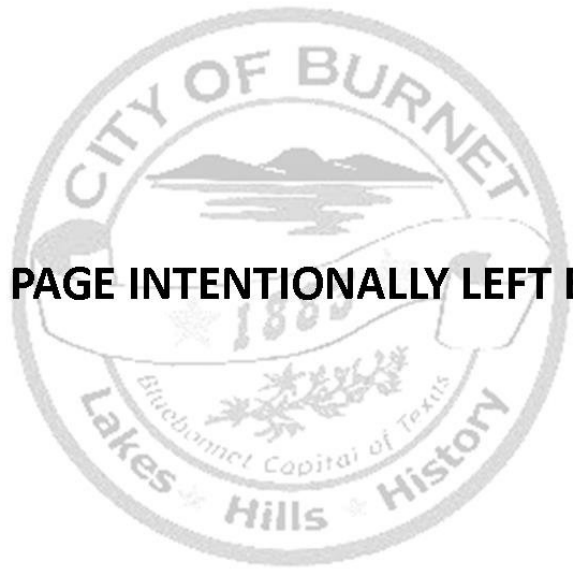
Estimated 2018 Cash in Excess of 90 days			\$	1,944,501
Projected Net Operating Profit FY 18/19	\$	1,400,000	60%	<u>840,000</u>
Total Available for Capital Projects			\$	2,784,501



Project	Total Cost	Funds from Other Sources	Net Effect on Cash	Estimated EOY Cash
New Police Facility	\$ 5,200,000	\$ 5,200,000	\$ —	\$ 2,784,501
Loan Defeasance	\$ 716,000		\$ (716,000)	\$ 2,068,501
SSES-Project F Line Full Length Replacement	\$ 250,000	\$ 250,000	\$ —	\$ 2,068,501
SSES 281 N to FM 963	\$ 820,000	\$ 350,000	\$ (470,000)	\$ 1,598,501
Establish Capital / Equipment Reserves	\$ 500,000		\$ (500,000)	\$ 1,098,501
YMCA/GH Capital Maintenance	\$ 50,000		\$ (50,000)	\$ 1,048,501
Subdivision Electrical Costs	\$ 150,000	\$ 75,000	\$ (75,000)	\$ 973,501
SSES Manholes	\$ 400,000	\$ 400,000	\$ —	\$ 973,501
Wofford Street Water Line Engineering	\$ 50,000		\$ (50,000)	\$ 923,501
Streets	\$ 400,000	\$ 200,000	\$ (200,000)	\$ 723,501
Parks Improvements	\$ 200,000		\$ (200,000)	\$ 523,501
Community Center Stage	\$ 30,000		\$ (30,000)	\$ 493,501
Delaware Springs Golf Course Improvements	\$ 100,000		\$ (100,000)	\$ 393,501
Public Safety Mobile CAD Software	\$ 95,000		\$ (95,000)	\$ 298,501
Fire/Street Water Truck	\$ 30,000		\$ (30,000)	\$ 268,501
Fire Training/Burn Building	\$ 130,000	\$ 50,000	\$ (80,000)	\$ 188,501
Fire Station Security	\$ 30,000		\$ (30,000)	\$ 158,501
Airport Improvements	\$ 500,000	\$ 500,000	\$ —	\$ 158,501
LCRA Composting Facility	\$ 75,000		\$ (75,000)	\$ 83,501
Development Services Staffing	\$ 44,000		\$ (44,000)	\$ 39,501
Hill Country Humane Society	\$ 10,000		\$ (10,000)	\$ 148,501
Estimated FY 18/19 End-of-Year Cash Balance in Excess of 90 Days Cash			\$ 560,000	<u>\$ 589,501</u>

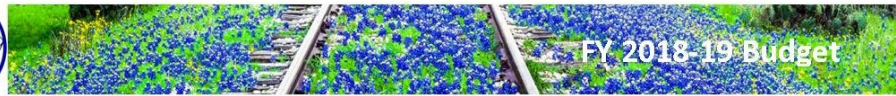


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Budget Overview



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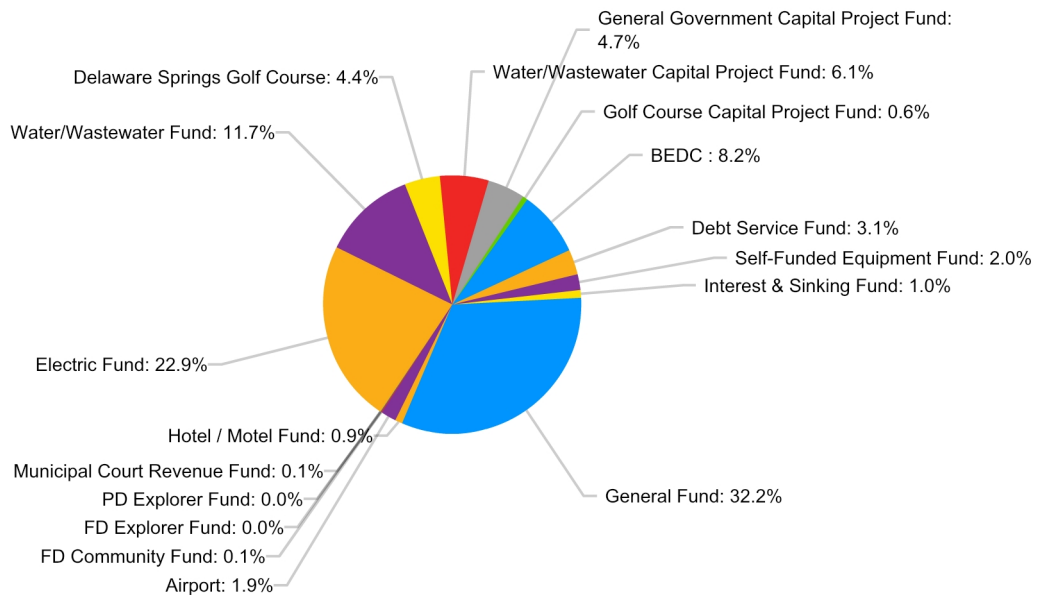
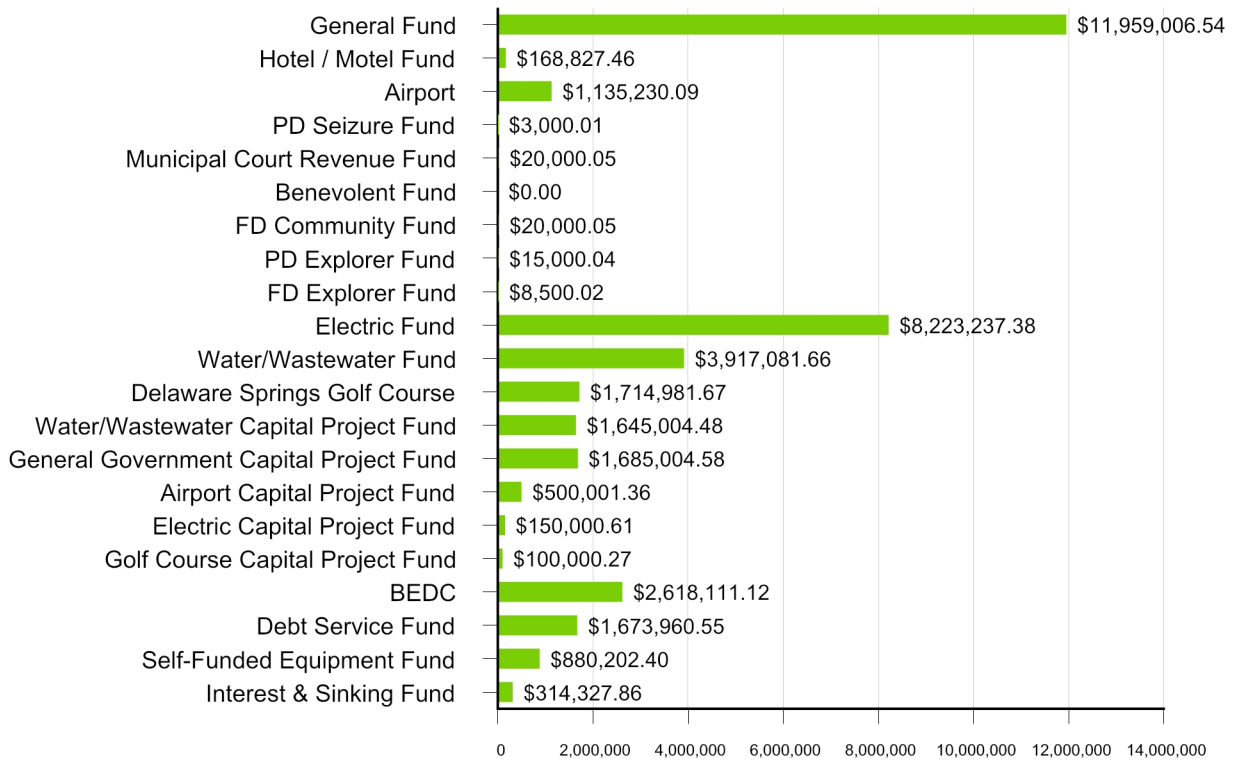


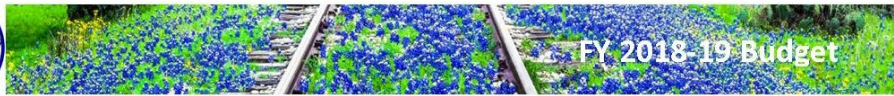


OPERATING BUDGET SUMMARY

The adopted operating budget for FY 2018 is \$39,730,478 . The two largest operating funds are the General Fund which comprises \$11,958,974 or 32.54% and the Electric Fund which comprises \$8,223,215 or 22.38% of the total operating budget. Combined, these funds account for \$20,182,189 of the total operating budget.

FY 2018 City of Burnet Adopted Operating Budget \$39,730,478





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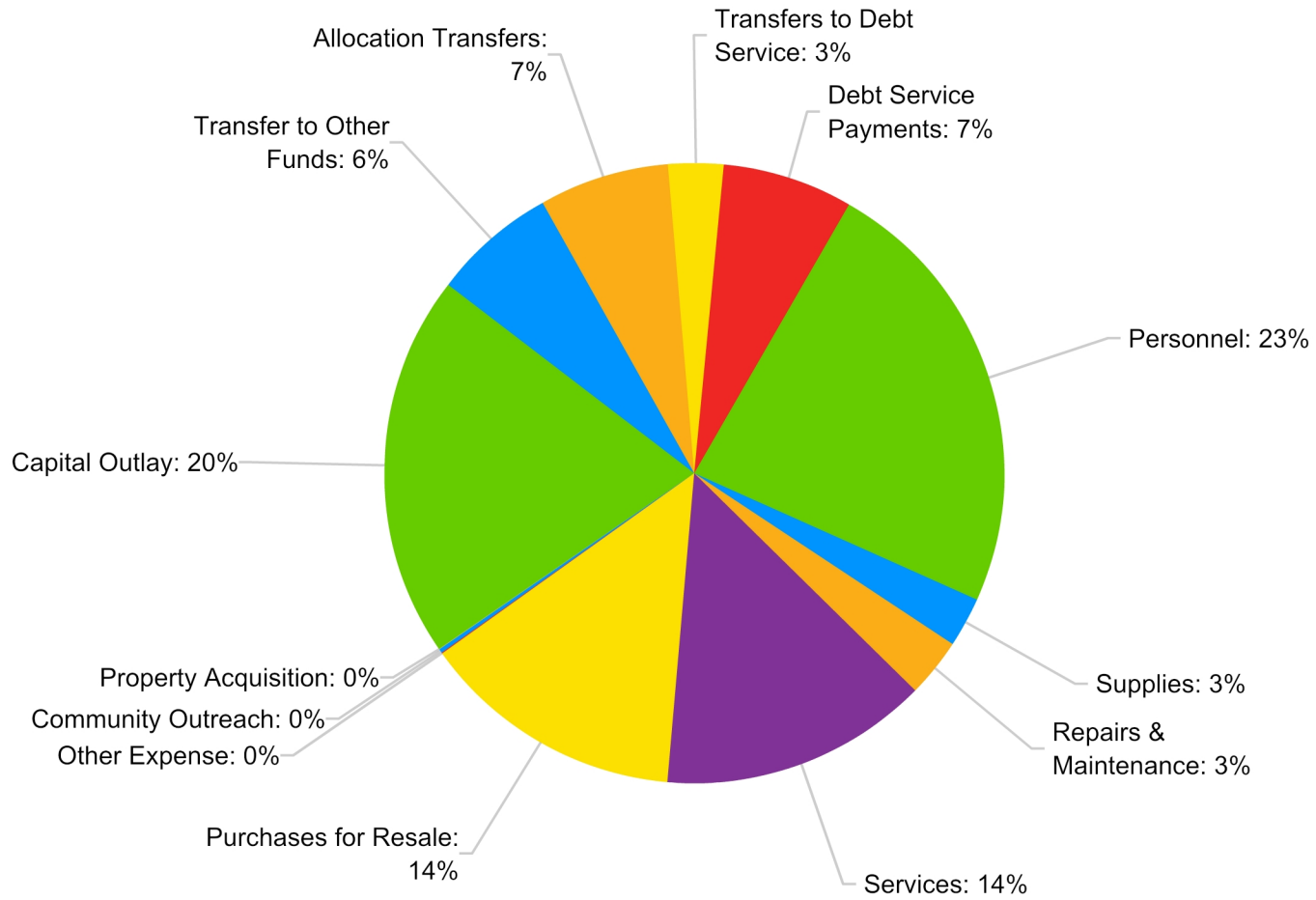
FINANCIAL SUMMARY

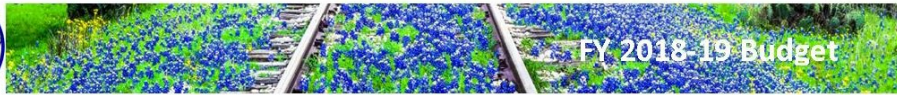
FY 2018-19 BUDGETED EXPENDITURES

Description	General Fund	Enterprise Funds	Special Revenue Funds	Airport	Burnet Economic Development Corporation	Debt Service Funds	Capital Project Funds	Total
Personnel	\$ 6,382,524	\$ 2,786,470	\$ —	\$ 94,625	\$ —	\$ —	\$ —	\$ 9,263,619
Supplies	\$ 576,850	\$ 378,600	\$ 46,600	\$ 27,250	\$ 1,000	\$ 4,000	\$ —	\$ 1,034,300
Repairs & Maintenance	\$ 494,600	\$ 714,950	\$ —	\$ 7,000	\$ —	\$ —	\$ —	\$ 1,216,550
Services	\$ 2,633,273	\$ 900,097	\$ 113,700	\$ 114,400	\$ 1,804,500	\$ —	\$ —	\$ 5,565,970
Purchases for Resale	\$ —	\$ 5,047,500	\$ —	\$ 405,000	\$ —	\$ —	\$ —	\$ 5,452,500
Other Expense	\$ 5,750	\$ —	\$ 12,000	\$ —	\$ —	\$ —	\$ —	\$ 17,750
Tournaments	\$ —	\$ 55,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 55,000
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ 8,000	\$ —	\$ —	\$ —	\$ —	\$ 8,000
Capital Outlay	\$ 6,000	\$ 80,000	\$ 50,000	\$ —	\$ 622,000	\$ 880,200	\$ 6,293,000	\$ 7,931,200
Transfer to Other Funds	\$ 1,859,977	\$ 200,000	\$ 5,127	\$ 450,000	\$ —	\$ —	\$ 50,000	\$ 2,565,104
Allocation Transfers	\$ —	\$ 2,653,491	\$ —	\$ 36,952	\$ —	\$ —	\$ —	\$ 2,690,443
Transfers to Debt Service	\$ —	\$ 953,955	\$ —	\$ —	\$ 190,604	\$ —	\$ —	\$ 1,144,559
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,700,283	\$ —	\$ 2,700,283
Total Budgeted Expenditures	\$ 11,958,974	\$ 13,855,263	\$ 235,427	\$ 1,135,227	\$ 2,618,104	\$ 3,584,483	\$ 6,343,000	\$ 39,730,478
Beginning Fund Balance	\$ 2,842,039	\$ 3,273,681	\$ 219,800	\$ 769,181	\$ 1,695,064	\$ 237,487	\$ (28,360,383)	\$ (19,323,131)
Change to Fund Balance	\$ 493,243	\$ 811,914	\$ 6,676	\$ 107,273	\$ 878,396	\$ (783,554)	\$ —	\$ 1,513,948
Ending Fund Balance	\$ 3,335,282	\$ 4,085,595	\$ 226,476	\$ 876,454	\$ 2,573,460	\$ (546,067)	\$ (28,360,383)	\$ (17,809,183)
Cash Reserve Requirement								
75 Day Reserve	\$ 2,102,371	\$ 1,007,155	\$ —	\$ 50,674	\$ —	\$ —	\$ —	\$ 3,160,200
90 Day Reserve	\$ 2,523,249	\$ 1,208,780	\$ —	\$ 60,819	\$ —	\$ —	\$ —	\$ 3,792,847



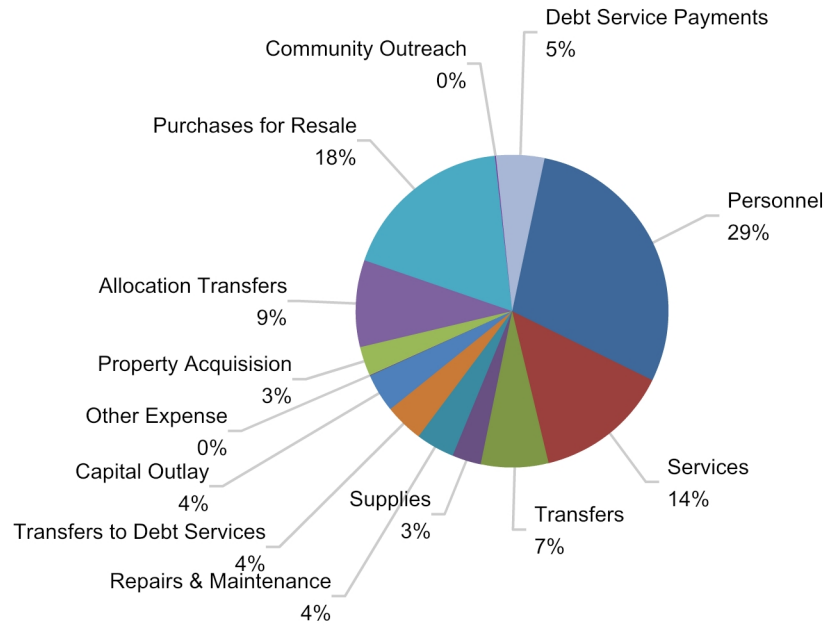
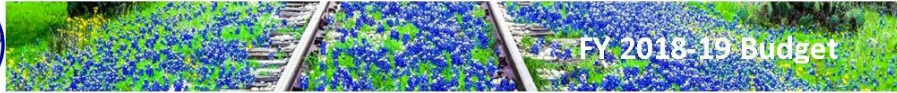
FY2018 BUDGETED EXPENDITURES





FY2018 Budgeted General Fund Expenditures

Description	Mayor & Council	Adminis- tration	Intrafund Transfers	Police	Municipal Court	Fire/EMS	Sanitation	Streets	Parks	Develop- ment Services	City Shop	Economic Develop- ment	Galloway Hammond	Total
Personnel	—	739,529	—	1,834,157	32,342	2,565,541	—	464,279	367,285	306,714	72,677	—	—	6,382,524
Supplies	4,050	69,700	—	145,750	4,250	199,400	19,000	48,750	57,700	7,100	21,150	—	—	576,850
Repairs & Maintenance	1,000	137,300	—	59,000	5,200	115,000	—	75,000	73,100	6,500	10,500	—	12,000	494,600
Services	12,250	549,395	—	274,603	27,200	538,479	782,000	78,460	176,087	89,000	5,800	—	100,000	2,633,274
Purchases for Resale	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer to Other Funds	—	—	1,859,977	—	—	—	—	—	—	—	—	—	—	1,859,977
Other Expense	2,250	—	—	3,500	—	—	—	—	—	—	—	—	—	5,750
Transfers to Debt Service	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Allocation Transfers	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	—	6,000	—	—	—	—	—	—	—	—	—	6,000
Community Outreach	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Property Acquisition	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Debt Service Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Budgeted Expenditures	19,550	1,495,924	1,859,977	2,323,010	68,992	3,418,420	801,000	666,489	674,172	409,314	110,127	—	112,000	11,958,975



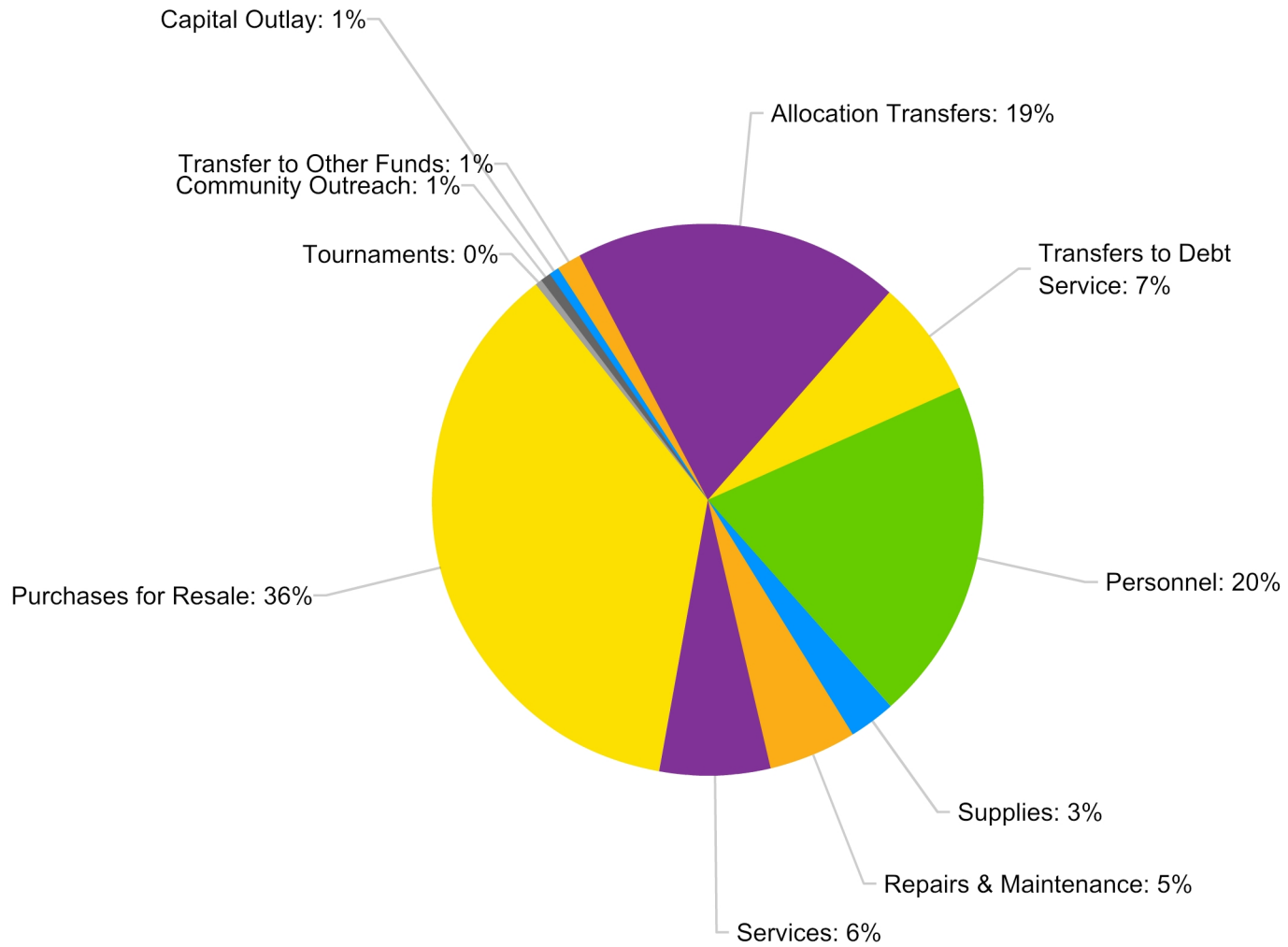


FY2018 Budgeted Enterprise Expenditures

Description	Electric Fund	Water/Wastewater Fund	Delaware Springs Golf Course	Total
Personnel	\$ 914,519	\$ 1,058,609	\$ 813,342	\$ 2,786,470
Supplies	\$ 87,000	\$ 208,000	\$ 83,600	\$ 378,600
Repairs & Maintenance	\$ 195,000	\$ 401,500	\$ 118,450	\$ 714,950
Services	\$ 120,067	\$ 546,178	\$ 233,852	\$ 900,097
Purchases for Resale	\$ 4,716,000	\$ 70,000	\$ 261,500	\$ 5,047,500
Other Expense	\$ —	\$ —	\$ —	\$ —
Tournaments	\$ —	\$ —	\$ 55,000	\$ 55,000
Community Outreach	\$ 85,200	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 80,000	\$ —	\$ —	\$ 80,000
Transfer to Other Funds	\$ 75,000	\$ 125,000	\$ —	\$ 200,000
Allocation Transfers	\$ 1,903,200	\$ 601,058	\$ 149,233	\$ 2,653,491
Transfers to Debt Service	\$ 47,229	\$ 906,726	\$ —	\$ 953,955
Debt Service Payments	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 8,223,215	\$ 3,917,071	\$ 1,714,977	\$ 13,855,263
Debt Ratio - Target of 1.25	10.05	1.42	N/A	
Beginning Retained Earnings	\$ 1,201,938	\$ 3,842,010	\$ (1,770,267)	\$ 3,273,681
Change to Retained Earnings	\$ 427,285	\$ 384,629	\$ —	\$ 811,914
Ending Retained Earnings	\$ 1,629,223	\$ 4,226,639	\$ (1,770,267)	\$ 4,085,595
Cash Reserve Requirements				
75 Days	\$ 274,245	\$ 461,236	\$ 271,674	\$ 1,007,155
90 Days	\$ 329,147	\$ 553,572	\$ 326,061	\$ 1,208,780



FY2018 Budgeted Enterprise Expenditures



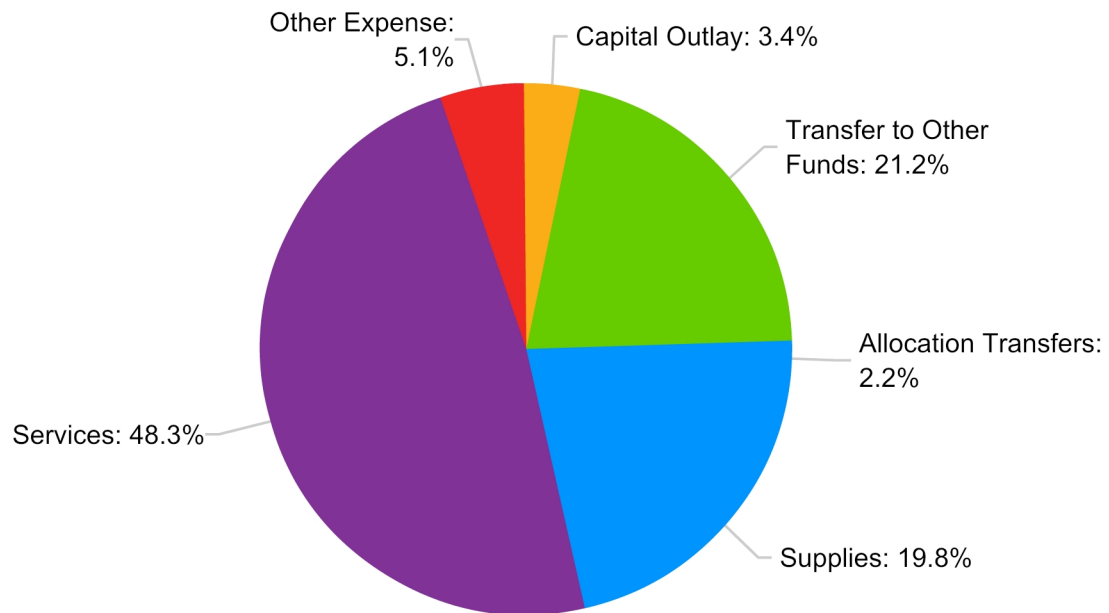


FY2018 Budgeted Special Revenue Fund Expenditures

Description	Hotel/Motel Fund	Police Seizure Fund	Municipal Court Special Revenue Fund	Benevolent Fund	Fire Department Community Fund	Police Department Explorer Fund	Fire Department Explorer Fund.	Total
Personnel	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Supplies	\$ 100	\$ 3,000	\$ —	\$ —	\$ 20,000	\$ 15,000	\$ 8,500	\$ 46,600
Repairs & Maintenance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Services	\$ 113,700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 113,700
Purchases for Resale	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other Expense	\$ —	\$ —	\$ 12,000	\$ —	\$ —	\$ —	\$ —	\$ 12,000
Community Outreach	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ —	\$ —	\$ 8,000	\$ —	\$ —	\$ —	\$ —	\$ 8,000
Transfer to Other Funds	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000
Allocation Transfers	\$ 5,127	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,127
Transfers to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 168,927	\$ 3,000	\$ 20,000	\$ —	\$ 20,000	\$ 15,000	\$ 8,500	\$ 235,427
Beginning Fund Balance	\$ 173,744	\$ 2,975	\$ 12,283	\$ —	\$ 15,698	\$ 10,396	\$ 4,704	\$ 219,800
Change to Fund Balance	\$ 6,548	\$ 20	\$ 108	\$ —	\$ —	\$ —	\$ —	\$ 6,676
Ending Fund Balance	\$ 180,292	\$ 2,995	\$ 12,391	\$ —	\$ 15,698	\$ 10,396	\$ 4,704	\$ 226,476



FY2018 Budgeted Special Revenue Fund Expenditures





FY2018 Budgeted Debt Service Expenditures

Description	Debt Service Fund	Self-Funded Equipment Fund	Interest & Sinking Fund	Total
Supplies	\$ 4,000	\$ —	\$ —	4,000
Capital Outlay	\$ —	\$ 880,200	\$ —	880,200
Debt Service Payments	\$ 1,669,956	\$ —	\$ 1,030,327	2,700,283
Total Budgeted Expenditures	\$ 1,673,956	\$ 880,200	\$ 1,030,327	3,584,483
Beginning Fund Balance	\$ (320,080)	\$ 453,086	\$ 104,481	237,487
Change to Fund Balance	\$ —	\$ (67,554)	\$ (716,000)	(783,554)
Ending Fund Balance	\$ (320,080)	\$ 385,532	\$ (611,519)	(546,067)

FY2018 Budgeted Capital Project Expenditures

Description	Water/Wastewater Capital Projects	General Government Capital Projects	Airport Capital Projects	Electric Capital Projects	Golf Course Capital Projects	Total
Other Expense	\$ —	\$ —	\$ —	\$ —	\$ —	—
Transfers Out	\$ 50,000	\$ —	\$ —	\$ —	\$ —	50,000
Capital Outlay	\$ 1,595,000	\$ 3,948,000	\$ 500,000	\$ 150,000	\$ 100,000	6,293,000
Total Budgeted Expenditures	\$ 1,645,000	\$ 3,948,000	\$ 500,000	\$ 150,000	\$ 100,000	6,343,000
Beginning Fund Balance	\$ (29,749,128)	\$ 238,149	\$ 31,560	\$ 332,253	\$ 786,783	(28,360,383)
Change to Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ —	—
Ending Fund Balance	\$ (29,749,128)	\$ 238,149	\$ 31,560	\$ 332,253	\$ 786,783	(28,360,383)

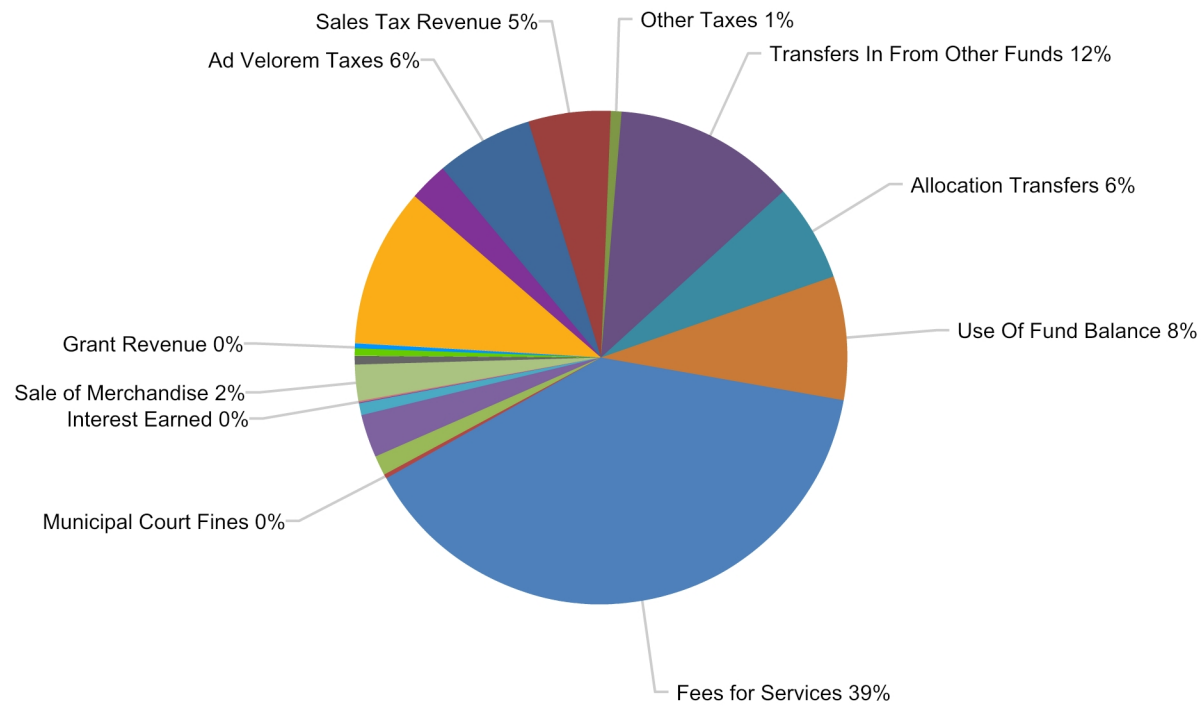


FY2018 BUDGETED REVENUES

Description	General Fund	Enterprise Funds	Airport	Special Revenue Funds	BEDC	Debt Service Funds	Capital Project Funds	Total
Ad Velorem Taxes	\$ 2,412,000	\$ —	\$ —	\$ —	\$ —	\$ 253,098	\$ —	\$ 2,665,098
Sales Tax Revenue	\$ 1,709,800	\$ —	\$ —	\$ —	\$ 555,000	\$ —	\$ —	\$ 2,264,800
Other Taxes	\$ 134,989	\$ —	\$ —	\$ 160,000	\$ —	\$ —	\$ —	\$ 294,989
Transfers In From Other Funds	\$ —	\$ 327,977	\$ —	\$ —	\$ —	\$ 3,200,853	\$ 1,475,000	\$ 5,003,830
Allocation Transfers	\$ 2,695,569	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,695,569
Use Of Fund Balance	\$ 1,585,000	\$ 75,000	\$ 450,000	\$ 78,500	\$ 100,000	\$ 61,299	\$ 1,050,000	\$ 3,399,799
Fees for Services	\$ 2,812,000	\$ 13,602,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 16,414,000
Municipal Court Fines	\$ 115,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 115,000
County Coverage	\$ 542,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 542,000
Other Revenue	\$ 430,523	\$ —	\$ 1,900	\$ 2,000	\$ 750,000	\$ —	\$ —	\$ 1,184,423
Contributions	\$ 4,200	\$ —	\$ —	\$ 1,000	\$ —	\$ —	\$ 325,000	\$ 330,200
Permit Fees	\$ 13,950	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,950
Interest Earned	\$ 25,000	\$ 11,200	\$ 7,000	\$ 603	\$ 1,500	\$ 1,749	\$ —	\$ 47,052
Sale of Merchandise	\$ —	\$ 414,000	\$ 580,000	\$ —	\$ —	\$ —	\$ —	\$ 994,000
Other Operating Revenue	\$ —	\$ 237,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 237,000
Airport Hanger Lease	\$ —	\$ —	\$ 203,600	\$ —	\$ —	\$ —	\$ —	\$ 203,600
Grant Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
Event Revenue	\$ —	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ —	\$ 90,000
Use of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 2,000,000	\$ —	\$ 2,373,000	\$ 4,373,000
Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,070,000	\$ 1,070,000
Total Budgeted Revenues	\$ 12,480,031	\$ 14,667,177	\$ 1,242,500	\$ 242,103	\$ 3,496,500	\$ 3,516,999	\$ 6,343,000	\$ 41,988,310



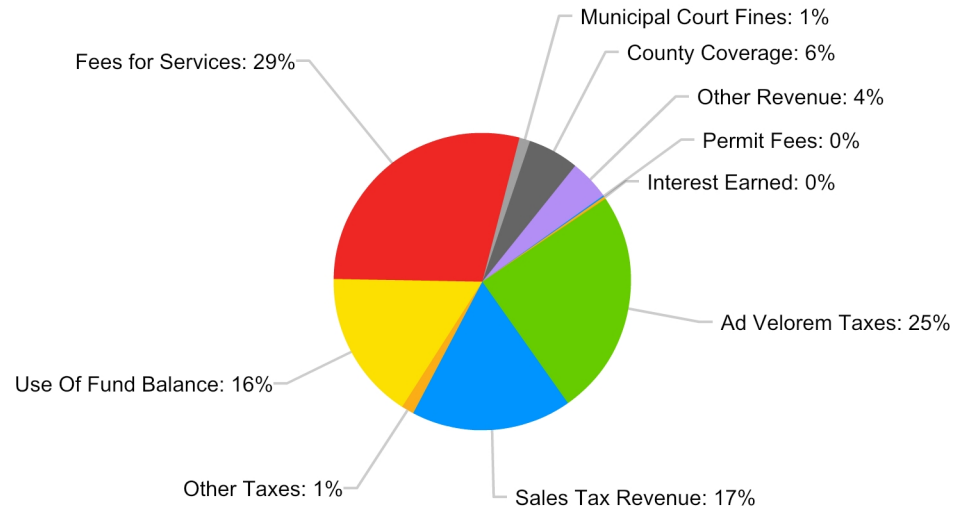
FY2018 BUDGETED REVENUES





FY2018 Budgeted General Fund Revenues

Description	Administration	Police Department	Municipal Court	Fire/EMS	Sanitation	Parks Department	Development Services	Economic Development	Total
Ad Velorem Taxes	\$ 2,412,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	2,412,000
Sales Tax Revenue	\$ 1,709,800	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	1,709,800
Other Taxes	\$ 134,989	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	134,989
Transfers In From Other Funds	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—
Allocation Transfers	\$ 2,695,569	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	2,695,569
Use Of Fund Balance	\$ 1,585,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	1,585,000
Fees for Services	\$ —	\$ —	\$ —	\$ 1,775,000	\$ 952,000	\$ —	\$ —	\$ 85,000	2,812,000
Municipal Court Fines	\$ —	\$ —	\$ 115,000	\$ —	\$ —	\$ —	\$ —	\$ —	115,000
County Coverage	\$ —	\$ —	\$ —	\$ 542,000	\$ —	\$ —	\$ —	\$ —	542,000
Other Revenue	\$ 62,620	\$ 287,803	\$ —	\$ 7,000	\$ —	\$ 73,100	\$ —	\$ —	430,523
Contributions	\$ —	\$ —	\$ —	\$ 4,200	\$ —	\$ —	\$ —	\$ —	4,200
Permit Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,950	\$ —	13,950
Interest Earned	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	25,000
Total Budgeted Revenues	\$ 8,624,978	\$ 287,803	\$ 115,000	\$ 2,328,200	\$ 952,000	\$ 73,100	\$ 13,950	\$ 85,000	12,480,031



FY2018 Budgeted Enterprise Fund Revenues

Description	Electric Fund	Water/Wastewater Fund	Delaware Springs Golf Course	Total
Fees for Services	\$ 8,500,000	\$ 4,120,000	\$ 982,000	\$ 13,602,000
Other Operating Revenue	\$ 62,000	\$ 175,000	\$ —	\$ 237,000
Use of Fund Balance	\$ 75,000	\$ —	\$ —	\$ 75,000
Transfers In	\$ 3,500	\$ 5,500	\$ 318,977	\$ 327,977
Interest Earned	\$ 10,000	\$ 1,200	\$ —	\$ 11,200
Other Revenue	\$ —	\$ —	\$ —	\$ —
Sale of Merchandise	\$ —	\$ —	\$ 414,000	\$ 414,000
Total Budgeted Revenues	\$ 8,650,500	\$ 4,301,700	\$ 1,714,977	\$ 14,667,177



FY2018 Budgeted Special Revenue Fund Revenues

Description	Hotel/Motel Fund	Police Seizure Fund	Municipal Court Special Revenue Fund	Benevolent Fund	Fire Department Community Fund	Police Department Explorer Fund	Fire Department Explorer Fund	Total
Taxes	\$ 160,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	160,000
Use of Fund Balance	\$ 15,000	\$ 3,000	\$ 20,000	\$ —	\$ 19,000	\$ 14,000	\$ 7,500	78,500
Interest Earned	\$ 475	\$ 20	\$ 108	\$ —	\$ —	\$ —	\$ —	603
Other Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,000	\$ 1,000	2,000
Contributions	\$ —	\$ —	\$ —	\$ —	\$ 1,000	\$ —	\$ —	1,000
Total Budgeted Revenues	\$ 175,475	\$ 3,020	\$ 20,108	\$ —	\$ 20,000	\$ 15,000	\$ 8,500	242,103

FY2018 Budgeted Debt Service Fund Revenues

Description	Debt Service Fund	Self-Funded Equipment Fund	Interest & Sinking Fund	Total
Ad Velorum Taxes	\$ —	\$ —	\$ 253,098	253,098
Reimbursements from Other Funds	\$ 1,673,207	\$ 811,646	\$ 716,000	3,200,853
Use of Fund Balance	\$ —	\$ —	\$ 61,299	61,299
Interest Earned	\$ 749	\$ 1,000	\$ —	1,749
Other Revenue	\$ —	\$ —	\$ —	—
Total Budgeted Revenues	\$ 1,673,956	\$ 812,646	\$ 1,030,397	3,516,999



FY2018 Budgeted Capital Project Fund Revenues

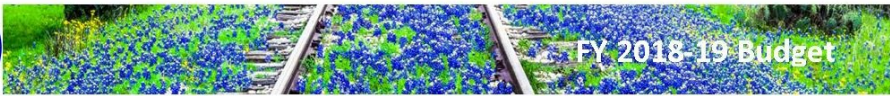
Description	Water/ Wastewater Capital Project Fund	General Government Capital Project Fund	Airport Capital Project Fund	Electric Capital Project Fund	Golf Course Capital Project Fund	Total
Contributions	\$ —	\$ 250,000	\$ —	\$ 75,000	\$ —	\$ 325,000
Transfers from Other Funds	\$ 125,000	\$ 725,000	\$ 450,000	\$ 75,000	\$ 100,000	\$ 1,475,000
Use of Loan Proceeds	\$ 400,000	\$ 1,973,000	\$ —	\$ —	\$ —	\$ 2,373,000
Use of Fund Balance	\$ 50,000	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,050,000
Interest Earned	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Grant Revenue	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000
Loan Proceeds	\$ 1,070,000	\$ —	\$ —	\$ —	\$ —	\$ 1,070,000
Total Budgeted Revenues	\$ 1,645,000	\$ 3,948,000	\$ 500,000	\$ 150,000	\$ 100,000	\$ 6,343,000

The Council requires that a 90 day cash reserve be maintained. To calculate that amount, certain expenditures are deducted from the total operating budget for the fund. Expenditures that are covered by revenue are deducted as are the transfers between funds. The intent is to maintain a cash balance that is sufficient to cover base operating costs in the case of a natural disaster. Other expenditures are considered nonessential should a natural disaster occur. This reserve is not intended to cover revenue shortfalls. Revenue shortfalls will be covered reductions in expenditures.



Cash Reserve Calculations

Description	General Fund	Electric	Water/Wastewater	Delaware Springs Golf Course	Airport	Citywide
Personnel	\$ 6,382,524	\$ 914,519	\$ 1,058,609	\$ 813,342	\$ 94,625	\$ 9,263,619
Supplies	\$ 576,850	\$ 87,000	\$ 208,000	\$ 83,600	\$ 27,250	\$ 982,700
Repairs & Maintenance	\$ 494,600	\$ 195,000	\$ 401,500	\$ 118,450	\$ 7,000	\$ 1,216,550
Services	\$ 2,633,273	\$ 120,067	\$ 546,178	\$ 233,852	\$ 114,400	\$ 3,647,770
Purchases for Resale	\$ —	\$ 4,716,000	\$ 70,000	\$ 261,500	\$ 405,000	\$ 5,452,500
Other Expense	\$ 5,750	\$ —	\$ —	\$ —	\$ —	\$ 5,750
Tournaments	\$ —	\$ —	\$ —	\$ 55,000	\$ —	\$ 55,000
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 6,000	\$ 80,000	\$ —	\$ —	\$ —	\$ 86,000
Transfer to Other Funds	\$ 1,859,977	\$ 75,000	\$ 125,000	\$ —	\$ 450,000	\$ 2,509,977
Allocation Transfers	\$ —	\$ 1,903,200	\$ 601,058	\$ 149,233	\$ 36,952	\$ 2,690,443
Transfers to Debt Service	\$ —	\$ 47,229	\$ 906,726	\$ —	\$ —	\$ 953,955
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 11,958,974	\$ 8,223,215	\$ 3,917,071	\$ 1,714,977	\$ 1,135,227	\$ 26,949,464
Less:						
Purchases for Resale	\$ —	\$ 4,716,000	\$ 70,000	\$ 261,500	\$ 405,000	\$ 5,452,500
Community Outreach	\$ —	\$ 85,200	\$ —	\$ —	\$ —	\$ 85,200
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 6,000	\$ 80,000	\$ —	\$ —	\$ —	\$ 86,000
Transfer to Other Funds	\$ 1,859,977	\$ 75,000	\$ 125,000	\$ —	\$ 450,000	\$ 2,509,977
Allocation Transfers	\$ —	\$ 1,903,200	\$ 601,058	\$ 149,233	\$ 36,952	\$ 2,690,443
Transfers to Debt Service	\$ —	\$ 47,229	\$ 906,726	\$ —	\$ —	\$ 953,955
Debt Service Payments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Operating Expenditures	\$ 10,092,997	\$ 1,316,586	\$ 2,214,287	\$ 1,304,244	\$ 243,275	\$ 15,171,389
Reserve Requirements:						
75 Days	\$ 2,102,371	\$ 274,245	\$ 461,236	\$ 271,674	\$ 50,674	\$ 3,160,200
90 Days	\$ 2,523,249	\$ 329,147	\$ 553,572	\$ 326,061	\$ 60,819	\$ 3,792,847



MAJOR REVENUE SOURCES

Property Taxes: Taxes are levied on January 1 of each year and are considered past due on February 1 of the following year. The Burnet Central Appraisal District determines the value for each property in the City and statements are sent each October to each taxpayer.

Budgeted revenue from ad valorem taxes is \$2.4 million and represents an increase of 6.78% from the prior year in the General Fund.

In FY2019, the Council adopted a property tax rate of \$.6237/\$100 valuation. Of the rate, \$.5507/\$100 valuation is allocated for Maintenance and Operations (M&O). The remaining \$.0730/\$100 valuation is allocated for Interest & Sinking to retire general debt.

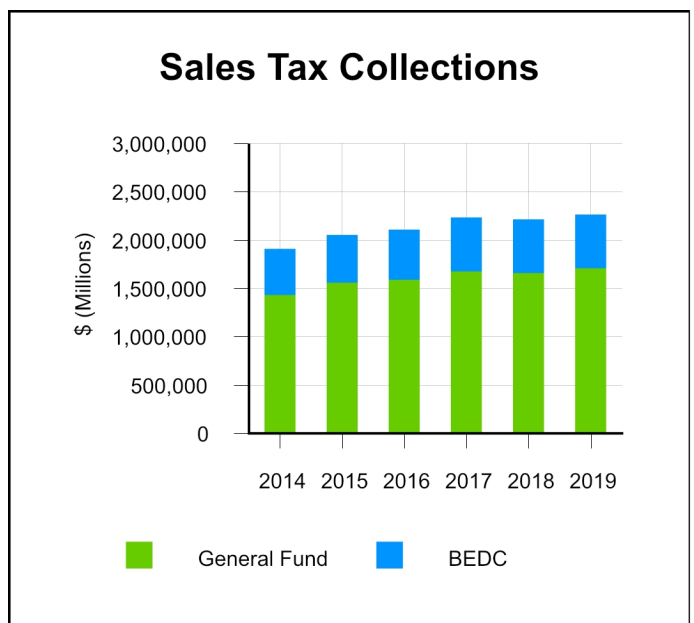
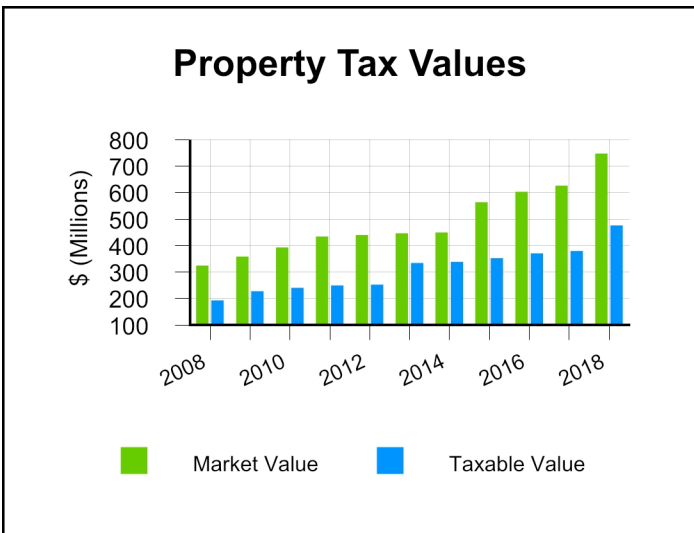
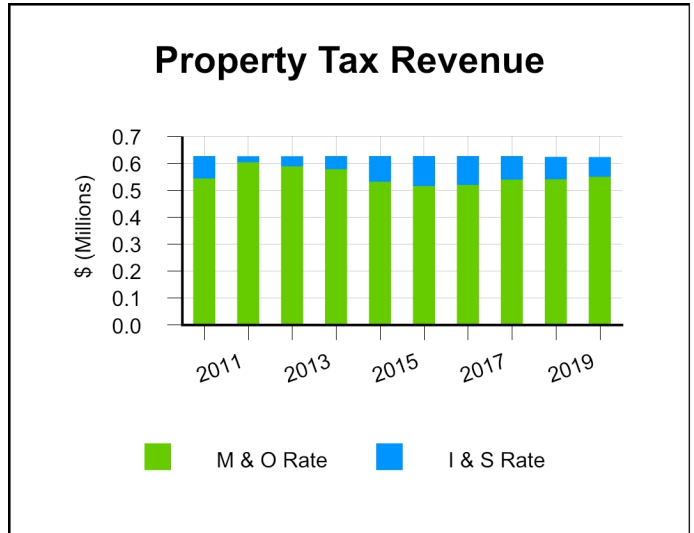
Sales Tax Revenue: Revenue is budgeted at \$1.7 million which represents 5.39% of the City's unrestricted operating revenue. The City's sales tax rate is 8.25% for goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis.

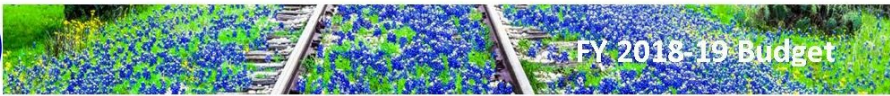
Of the 8.25% sales tax rate, the State retains 6.25% and distributes 2% to the City.

- 1.5% is used for general operating purposes
- 0.25% is for Burnet Economic Development Corporation's (BEDC) use. BEDC is the City's 4C Economic Development Corporation.
- .025% is for property tax relief

The City has seen slow, steady growth in sales tax which is expected to continue. As with all revenue estimates, the tendency is to budget conservatively.

EMS Revenue: In the adopted budget, EMS revenues make up 14.22% of the General Fund operating revenue. While this is down 4.23% from the prior year, it remains a valuable source of revenue to the City.



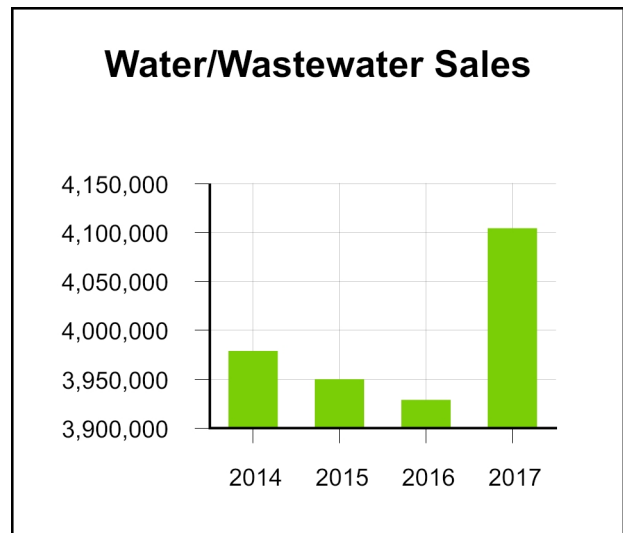
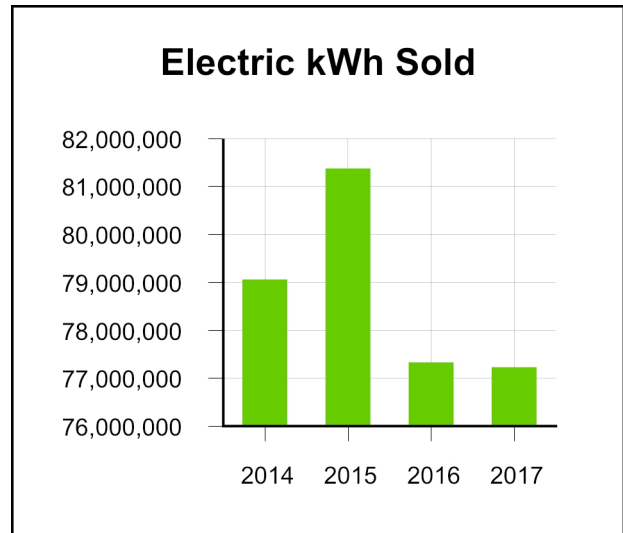
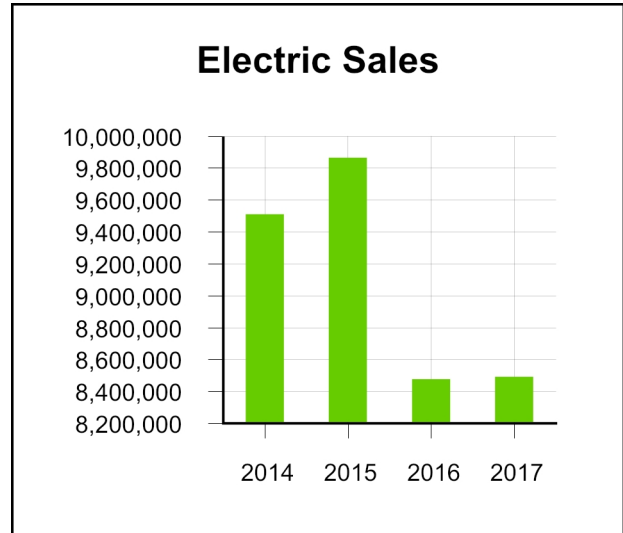


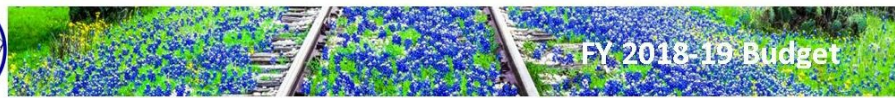
Utility Revenue: Charges for electric, water and wastewater services are anticipated to generate \$12.6 million, or 30.06% of the City's budgeted revenue for FY2019.

Generally, utility revenue projections are based on three year averages to hedge against variations in weather conditions. Growth estimates are based on building permits, expected build out of subdivisions and other development activity.

Budgeting for utility revenue has become increasingly challenging in the last few years. The City buys power from the Lower Colorado River Authority (LCRA) and distributes that power to customers over City owned and maintained transmission lines. Changes in LCRA rates, billing dates and charges make it difficult to compare revenue from year to year. While consumption billed to customers has fluctuated in an expected fashion, the corresponding dollar amounts for sales has a very different trend.

Water/Wastewater sales revenue is equally difficult to budget. Two years ago, the Central Texas area recovered from a record drought that lasted five years. Increased rain resulted in lower than expected sales, but the area is beginning to return to drought conditions. That forecast is not anticipated to change in the near future. Conservation mandated by the City during the previous drought may be necessary again. Many customers have continued to use those conservation methods even with the increased rain.





Full-time Equivalents by Department

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
ADMINISTRATION							
City Manager	1	1	1	1	1	1	1
Assistant City Manager	0.5	0.2					
Administrative Services Director	1		0.25	0.5			
Finance Director				1	1	1	1
Budget Director				1	1	1	
Assistant Finance Director	1	2	2				
Accountant						1	1
City Secretary	1	1	1	1	1	1	1
Contract Manager				0.25	0.25		
Administrative Services			0.5	0.5	1.5	1	1.75
Accountant/HR Administrator	1	1	1	1	1	1	1
	5.5	5.2	5.75	6.25	6.75	7	6.75
POLICE							
Police Chief	1	1	1	1	1	1	1
Captain	1	1	1	1	1	1	1
Investigators	3	3	3	3	3	2	2
Corporal	2	2	2	2	2	2	3
Patrol Officer	8	9	8	8	8	9	9
Animal Control Officer	1	—	1	1	1	1.5	1
School Resource Officer			1	1	1	2	4
Administrative Assistant	1	1	1	1	1	1	1
	17	17	18	18	18	19.5	22
MUNICIPAL COURT							
Court Clerk	1	1	1	1	1	0.5	0.5
FIRE							
Fire Chief	1	1	1	1	1	1	1
Fire Marshal	1	1	1	1	1	1	1
Deputy Chief-EMS	1	1	1	1	1	1	1
Firefighter/Paramedic + Engineer	1	1	1	1	1	1	1
Firefighter/EMT + Engineer	1	1	1	1	1	1	1
Firefighter/EMT + Captain/Deputy Chief	1	1	1	1	1		
Firefighter/Paramedic + Captain/Deputy Chief						1	1
Firefighter/EMT +Engineer/FTO	1	1	1	1	1	1	2



	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Firefighter/Paramedic + Captain	2	2	2	2	2	2	1
Firefighter/Paramedic	10	12	13	12	11	9	10
Firefighter/EMT	10	8	8	9	9	11	9
Paramedic	1	1			1	1	2
	30	30	30	30	30	30	30
STREETS							
Public Works Director	0.25	0.25	0.25				
Parks/Streets Superintendent				0.5	0.5	0.5	0.5
Streets Supervisor	1	1	1				
Road Foreman	1	1	1	1	1	1	1
Equipment Operator/Driver	5	3	3	3.5	5	5	7
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	7.5	5.5	5.5	5.25	6.75	6.75	8.75
PARKS							
Public Works Director	0.25	0.25	0.25				
Parks/Streets Superintendent				0.5	0.5	0.5	0.5
Parks Superintendent	1	1	1				
Parks Supervisor	1	1	1	1	1	1	1
Athletic Fields Maintenance Worker	1	1	1				
Parks Maintenance Worker	4	4	4	6.1	5.5	5.5	6.5
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	7.5	7.5	7.5	7.85	7.25	7.25	8.25
DEVELOPMENT SERVICES							
Director of Development Services	0.5	0.8	1	1	1	1	1
Building Official	1	1			0.95		
Code Enforcement	1.8	1.8	1.8	1.95	1	1	1
Permit Clerk				0.25	0.25	1	1
	3.3	3.6	2.8	3.2	3.2	3	3
CITY SHOP							
Mechanic	1	1	1	1	1	1	1
ECONOMIC DEVELOPMENT							
Director of Administrative Services	0.5	0.5	0.25	0.25			
Asst Dir of Administrative Services			0.5	0.5	1.5	0.75	
	0.5	0.5	0.75	0.75	1.5	0.75	—
TOTAL GENERAL FUND	73.3	71.3	72.3	73.3	75.5	75.75	80.25



FY 2012-13 FY 2013-14 FY 2014-15 FY 2015-16 FY 2016-17 FY 2017-18 FY 2018-19

AIRPORT

Airport Director	0.5	0.5	0.5	0.25	0.25	0.25	0.25
Maintenance	0.2	0.2	0.2	0.55	0.55	1.5	1.5
TOTAL AIRPORT	0.7	0.7	0.7	0.8	0.8	1.75	1.75

ELECTRIC

Public Works Director	0.25	0.25	0.25				1
Electric Superintendent	1	1	1	1	1	1	1
Journey Lineman					2		1
Apprentice Line Worker IV	3	2	3	4	1	3	2
Apprentice Line Worker III	1	1	1	1	1	1	—
Apprentice Line Worker II	1			1	1		1
Apprentice Line Worker I						2	1
Introductory Line Worker	3	4	4	2	1		
Field Technician					1	1	1
Warehouse Supervisor	1	1	1	1	1	1	1
Customer Service Assistant	1	1	1	0.75	0.75	1.25	1.25
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL ELECTRIC	11.5	10.5	11.5	11	10	10.5	10.5

WATER/WASTEWATER

Public Works Director	0.25	0.25	0.25				
Water/Wastewater Superintendent	1	1	1	1	1	1	1
Treatment Supervisor	1	1	1	1	1	1	1
Field Supervisor					1	1	1
Plant Operator	2	2	1	3	4	2	3
Water Plant Operator (B)	2	2	2	1			
Field Technician ?	2	2	2	4	4	4	4
Field Technician (D)	5	5	5	4	3	5	4
Water/Wastewater Operator (D)	1	1	1				
Customer Service Assistant	1	1	1	1	1	1.25	1.25
Contract Manager	1	1	1	0.75	0.5		
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL WATER/WASTEWATER	16.5	16.5	15.5	16	15.75	15.5	15.5

GOLF COURSE

Golf Professional	1	1	1	1	1	1	1
Assistant Golf Professional II	1	1	1	1	1	1	1
Assistant Golf Professional I	2	2	2	2	1.5	1.5	1.5
Golf Course Superintendent	1	1	1	0.9	1	1	1



	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Assistant Superintendent/Mechanic	1	1	1	1			
Mechanic/Maintenance Worker	1	1	1	1	1	1	1
Maintenance Worker III	4	4	4	4	2.5	1.5	1
Maintenance Worker II	1	1	2	1	1	1	1
Maintenance Worker I				0.5	2.5	3.5	4.5
Lead Snack Bar Attendant	1	1	1	1	1	1	1
Snack Bar Attendant	4	2	1.5	2.5	2.5	2.5	3
TOTAL GOLF COURSE	17	15	15.5	15.9	15	15	16
TOTAL CITY WIDE EMPLOYEE FTE's	102.5	97.5	100	101	101.3	103	124



Budget Summaries

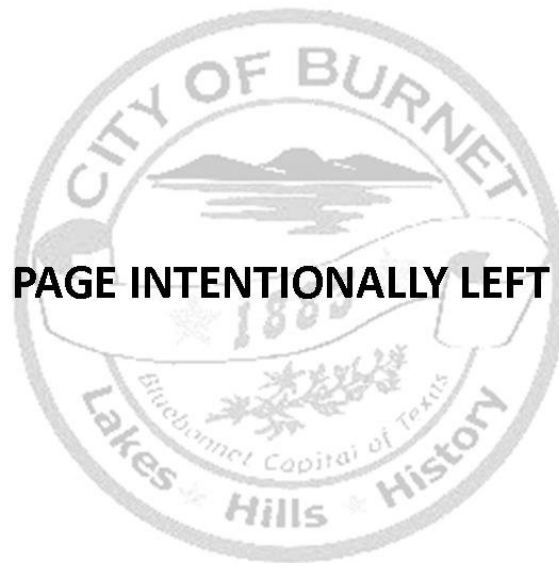
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General Fund



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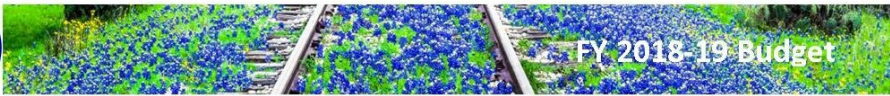




GENERAL FUND

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19	% FY 18 Over/ (Under) Budget	% Change
Revenues							
Ad Valorem Taxes	1,860,949	1,985,424	2,172,500	2,305,500	2,412,000	5.77%	4.42%
Sales Tax	1,558,962	1,674,810	1,705,000	1,660,000	1,709,800	2.64%	2.91%
Other Taxes	132,799	135,245	138,500	134,989	134,989	2.54%	0.00%
Transfers	2,509,980	2,583,635	2,636,346	2,754,904	2,695,569	4.30%	2.15%
Fire Department Revenue	2,187,528	2,144,148	2,141,000	2,386,238	2,328,200	10.28%	2.43%
Use Of Fund Balance	1,926,329	1,120,098	2,064,010	1,896,244	1,585,000	8.13%	16.41%
Sanitation Revenue	886,524	926,422	914,000	952,000	952,000	3.99%	0.00%
Other Revenue	149,291	365,608	171,000	200,526	187,620	14.72%	6.44%
Municipal Court Revenue	114,057	130,098	125,000	110,000	115,000	12.00%	4.35%
Police Department Revenue	77,529	86,296	155,881	164,687	287,803	5.35%	42.78%
Parks & Recreation Revenue	33,958	30,744	28,700	36,750	33,100	21.90%	9.93%
Other Operating Revenue	—	—	—	—	—	0.00%	0.00%
Development Services Revenue	28,003	23,215	13,100	19,350	13,950	32.30%	27.91%
Interest Earned	5,098	10,460	3,000	23,000	25,000	86.96%	8.00%
	11,471,007	11,216,203	12,268,037	12,644,188	12,480,031	2.97%	1.30%
Expenses							
Personnel	5,261,270	5,601,233	5,914,485	5,824,249	6,382,524	1.53%	8.75%
Supplies	470,566	535,807	532,853	613,969	576,850	13.21%	6.05%
Repairs & Maintenance	400,239	496,891	438,350	453,324	494,600	3.30%	8.35%
Services	2,444,499	2,477,945	2,521,891	2,646,081	2,633,273	4.69%	0.48%
Purchases for Resale	—	—	—	—	—	0.00%	0.00%
Transfers to Other Funds	2,088,984	1,190,931	2,221,955	2,080,940	1,859,977	6.35%	10.62%
Other Expense	18,900	7,398	12,250	17,262	5,750	29.03%	66.69%
Transfers to Debt Service	—	—	—	—	—	0.00%	0.00%
Transfers	—	—	—	—	—	0.00%	0.00%
Capital Outlay	—	74,735	22,500	51,416	6,000	56.24%	88.33%
Property Acquisition	—	150	—	1,000	—	100.00%	100.00%
	10,684,458	10,385,090	11,664,284	11,688,241	11,958,974	0.20%	2.26%
Revenues Less Expenses	786,549	831,113	603,753	955,947	521,057	36.84%	45.49%
Personnel FTE's	73.30	71.30		75.75	80.25		



GENERAL FUND

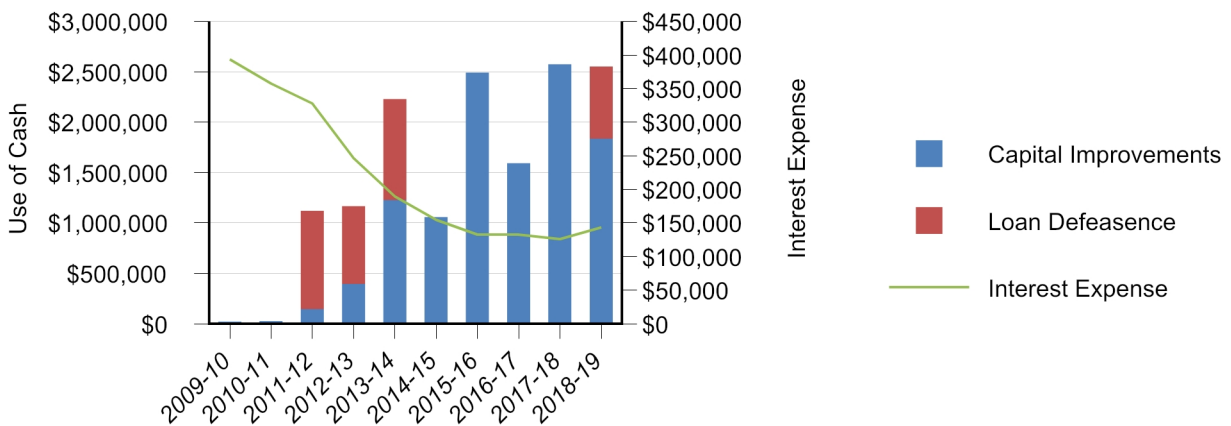
Summary of Revenue and Expenditures

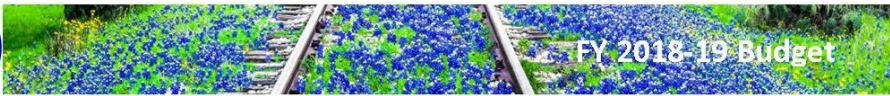
	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	FY 2017-18 PROJECTED	FY 2018-19 BUDGET
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Cash Reserves Used for One-Time Expenditures:

General Fund Capital Projects	\$ 1,625,913	\$ 775,029	\$ 1,671,244	\$ 725,000
Golf Capital Projects	\$ 295,035	\$ 226,080	\$ 225,000	\$ 100,000
Electric Capital Projects	\$ 44,199	\$ 185,179	\$ 125,000	\$ 75,000
Water/Wastewater Capital Projects	\$ 397,896	\$ 295,933	\$ 542,000	\$ 175,000
Scan Police Records	\$ 70,189			
Transfer to Self Funded Equipment			\$ 11,000	
Loan Defeasance				\$ 716,000
New Development Services Director				\$ 44,000
Fallen Firefighter		\$ 5,674		
K-9 Unit		\$ 20,469		
Fire Rescue Equipment		\$ 24,808		
EMS Training Accreditation		\$ 500		
Council Chamber Chairs		\$ 2,490		
Police Vests		\$ 10,038		
Trail Easements		\$ 2,478		
Fire Engine Repairs		\$ 23,342		
Additional Staff Training		\$ 10,000		
Structural Issues at Police Facility		\$ 9,200		
	\$ 2,433,232	\$ 1,591,220	\$ 2,574,244	\$ 1,835,000

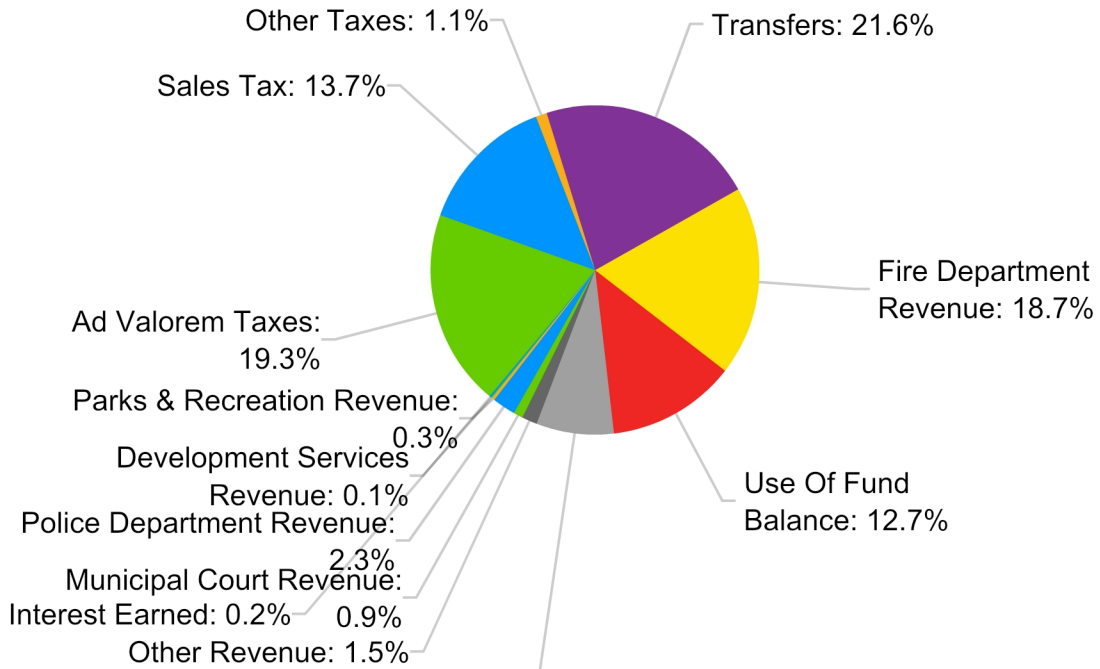
City of Burnet - Use of Cash Reserves





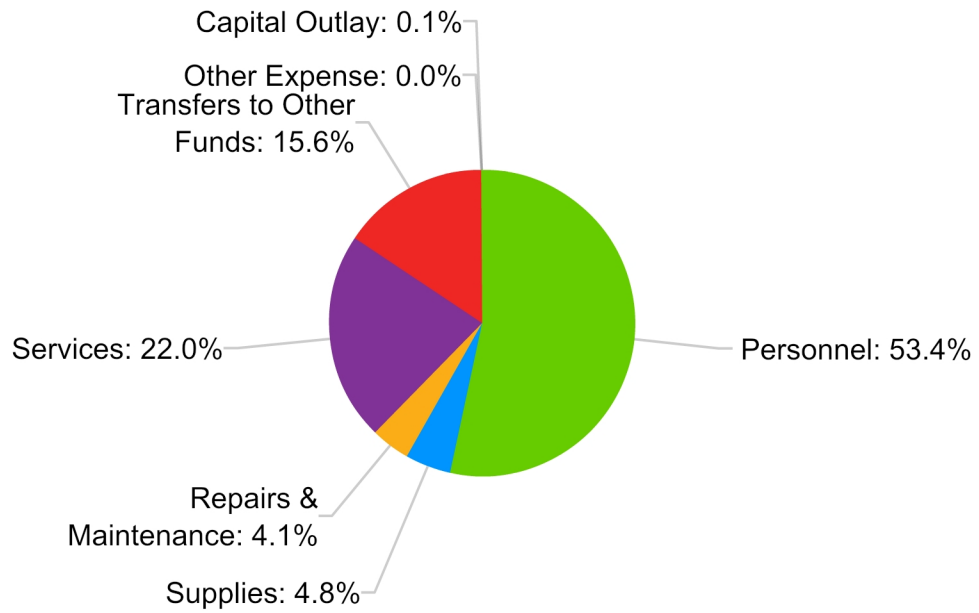
The City strives to pay for as many capital projects and one-time expenditures from prior years cash reserves as possible. This allows the minimization of cost by avoiding interest costs.

General Fund Revenue





General Fund Expenditures





Mayor and Council

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Personnel	\$ 1,380	\$ 1,343	\$ 1,380	\$ 345	\$ —
Supplies	\$ 3,172	\$ 4,864	\$ 5,050	\$ 4,350	\$ 4,050
Repairs & Maintenance	\$ 1,980	\$ 1,644	\$ 1,000	\$ 1,000	\$ 1,000
Services	\$ 7,622	\$ 12,167	\$ 12,250	\$ 13,300	\$ 12,250
Other Expense	\$ 850	\$ 3,348	\$ 8,750	\$ 13,762	\$ 2,250
Property Acquisition	\$ —	\$ 150	\$ —	\$ 1,000	\$ —
Capital Outlay	\$ —	\$ 5,070	\$ —	\$ —	\$ —
	\$ 15,004	\$ 28,586	\$ 28,430	\$ 33,757	\$ 19,550
Revenues Less Expenses	\$ (15,004)	\$ (28,586)	\$ (28,430)	\$ (33,757)	\$ (19,550)

City Council Function

The Council is the legislative body; its members are the community’s decision makers. Powers are defined in the City Charter and are reviewed annually by Council. The City Council sets the goals of the City on an annual basis and approves the budget that is developed by the City Manager to meet the Council’s goals. The Council focuses on the community’s goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning.

City Council Structure

The City Council consists of a mayor and six council members, all of which are voting members. The Mayor and all council members are elected at-large.

The Mayor and three council members are elected in odd numbered years and the other three council members are elected in even numbered years.

Members are elected to two-year terms and may serve no more than three consecutive terms. Special elections are held to fill vacancies on the Council.



General Administration

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Ad Velorem Taxes	\$ 1,860,949	\$ 1,985,424	\$ 2,172,500	\$ 2,305,500	\$ 2,412,000
Sales Tax	\$ 1,558,962	\$ 1,674,810	\$ 1,705,000	\$ 1,660,000	\$ 1,709,800
Other Taxes	\$ 132,799	\$ 135,245	\$ 138,500	\$ 134,989	\$ 134,989
Transfers	\$ 2,509,980	\$ 2,583,635	\$ 2,636,346	\$ 2,754,904	\$ 2,695,569
Use Of Fund Balance	\$ 1,926,329	\$ 1,120,098	\$ 2,064,010	\$ 1,896,244	\$ 1,585,000
Other Revenue	\$ 53,291	\$ 259,608	\$ 55,000	\$ 70,897	\$ 62,620
Interest Earned	\$ 5,098	\$ 10,460	\$ 3,000	\$ 23,000	\$ 25,000
	\$ 8,047,408	\$ 7,769,280	\$ 8,774,356	\$ 8,845,534	\$ 8,624,978
Expenses					
Personnel	\$ 655,717	\$ 721,578	\$ 742,048	\$ 721,404	\$ 739,529
Services	\$ 69,163	\$ 60,994	\$ 73,775	\$ 78,039	\$ 69,700
Repairs & Maintenance	\$ 75,792	\$ 115,427	\$ 91,150	\$ 107,962	\$ 137,300
Supplies	\$ 517,806	\$ 545,612	\$ 534,528	\$ 542,148	\$ 549,395
	\$ 1,318,478	\$ 1,443,611	\$ 1,441,501	\$ 1,449,553	\$ 1,495,924
Revenues Less Expenses	\$ 6,728,930	\$ 6,325,669	\$ 7,332,855	\$ 7,395,981	\$ 7,129,054
Personnel FTE's	6.25	6.75		7	6.75

The budget for General Administration covers all of the expenditures for operations that are for the benefit of all departments of the City. They include the City Manager, City Secretary, Finance and things such as rent, utilities and repairs at City Hall, legal fees, and insurance. These expenditures are combined with the Mayor and Council expenditures and are pro-rated to the General Fund, Hotel/Motel Fund, Airport, Electric Fund, Water/Wastewater Fund and the Golf Course based on a formula of gross revenues and Full Time Employees (FTE's).

The FY 2018-19 General Administration expense budget has increased. Expenses previously charged to the Economic Development Services department have been moved to this department in order to more correctly reflect the allocation of duties.



Intrafund Transfers

Summary of Revenue and Expenditures

	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Transfer To Golf Course Fund	\$ 168,036	\$ 189,822	\$ 275,955	\$ 173,696	\$ 318,977
Transfer To Gen Cap Project Fund	\$ 1,625,913	\$ 775,029	\$ 1,710,000	\$ 1,671,244	\$ 725,000
Transfer To Golf Cap Project Fund	\$ 295,035	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000
Transfer to Self Funded Account	\$ —	\$ —	\$ 11,000	\$ 11,000	\$ —
Transfer to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ 716,000
	\$ 2,088,984	\$ 1,190,931	\$ 2,221,955	\$ 2,080,940	\$ 1,859,977
Revenues Less Expenses	\$ (2,088,984)	\$ (1,190,931)	\$ (2,221,955)	\$ (2,080,940)	\$ (1,859,977)

Cash reserves and current revenues can be used to fund one-time expenditures and capital projects for the General Capital Project Fund and the Golf Capital Project Fund. The use of these funds are discussed with the Council at budget retreats and workshops prior to being approved and included in the budget.

The Golf Course Fund is technically an enterprise fund according to accounting definitions, but is still dependent on the General Fund to break even. The Council has approved transfers from the General Fund to cover the administration allocation in total and any operating loss incurred.



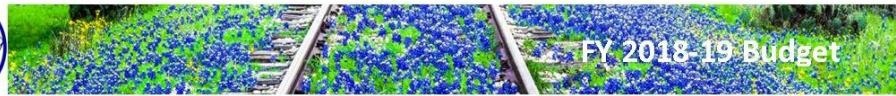
Police Department

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Police Department Revenue	\$ 77,529	\$ 86,296	\$ 155,881	\$ 164,687	\$ 287,803
Expenses					
Personnel	\$ 1,276,494	\$ 1,366,572	\$ 1,538,576	\$ 1,456,609	\$ 1,834,157
Services	\$ 113,107	\$ 125,901	\$ 123,153	\$ 158,866	\$ 145,750
Supplies	\$ 52,854	\$ 50,996	\$ 39,500	\$ 44,500	\$ 59,000
Repairs & Maintenance	\$ 236,443	\$ 267,450	\$ 275,841	\$ 285,841	\$ 274,603
Other Expense	\$ 18,050	\$ 4,050	\$ 3,500	\$ 3,500	\$ 3,500
Capital Outlay	\$ —	\$ 44,857	\$ 15,000	\$ 37,158	\$ 6,000
	\$ 1,696,948	\$ 1,859,826	\$ 1,995,570	\$ 1,986,474	\$ 2,323,010
Revenues Less Expenses	<u>\$(1,619,419) \$(1,773,530) \$(1,839,689) \$(1,821,787) \$(2,035,207)</u>				
Personnel FTE's	18	18		19.5	22

Statistical Information:

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Calls for service	6,862	8,845	7,129	7,451	8,234
Assistance to Citizens	201	128	120	51	50
Miles Driven	107,956	139,734	152,408	110,738	120,630
Offense Reports	1,075	1,025	1,259	1,078	1,071
Traffic Accidents Investigated	127	130	118	137	150
Arrests	318	318	512	479	526



Mission Statement:

The mission of the Burnet Police Department is to provide efficient and effective law enforcement service to our community. This will be achieved by maintaining the highest standards of honesty and integrity through consistent and impartial enforcement of the law.

Vision Statement:

The vision of the Burnet Police Department is to develop a problem solving and customer oriented environment for the employee to effectively respond to the needs of the community. Members of the Burnet Police Department will be leaders in initiating and maintaining positive relationships with neighborhoods, schools, businesses, and other members of the community. These community bonds will form a medium where public safety





Municipal Court

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Municipal Court Revenue	\$ 114,057	\$ 130,098	\$ 125,000	\$ 110,000	\$ 115,000
Transfers	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 114,057	\$ 130,098	\$ 125,000	\$ 110,000	\$ 115,000
Expenses					
Personnel	\$ 58,876	\$ 60,614	\$ 31,506	\$ 33,301	\$ 32,342
Services	\$ 4,290	\$ 3,815	\$ 4,475	\$ 4,450	\$ 4,250
Repairs & Maintenance	\$ 5,003	\$ 5,193	\$ 5,200	\$ 5,300	\$ 5,200
Supplies	\$ 28,879	\$ 29,853	\$ 29,700	\$ 27,700	\$ 27,200
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 97,048	\$ 99,475	\$ 70,881	\$ 70,751	\$ 68,992
Revenues Less Expenses	\$ 17,009	\$ 30,623	\$ 54,119	\$ 39,249	\$ 46,008
Personnel FTE's	1	1		0.5	0.5

The Burnet Municipal Court provides assistance to defendants charged with Class C misdemeanors. Defendants who have received citations or complaints from the Burnet Police Department, Burnet Code Enforcement, Burnet Animal Control and/or other City enforcement entities will have their cases heard at the Burnet Municipal Court. The Municipal Court Judge is available once a week at City Hall to meet with defendants. Pre-trials and trials are held every other month at the City Council Chambers located at the Burnet Municipal Airport.

The Municipal Court judge is appointed by the City Council for a two year period. This appointment runs concurrent with the Mayor's term in office.





Fire / EMS

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Fees For Service - Patient Services	\$ 1,712,156	\$ 1,620,664	\$ 1,610,000	\$ 1,850,000	\$ 1,775,000
Fees For Service - County Coverage	\$ 453,958	\$ 496,673	\$ 519,000	\$ 524,338	\$ 542,000
Other Revenue	\$ 14,680	\$ 11,940	\$ 5,500	\$ 7,000	\$ 7,000
Contributions	\$ 6,735	\$ 14,871	\$ 6,500	\$ 4,900	\$ 4,200
	\$ 2,187,529	\$ 2,144,148	\$ 2,141,000	\$ 2,386,238	\$ 2,328,200
Expenses					
Personnel	\$ 2,190,294	\$ 2,327,303	\$ 2,410,764	\$ 2,422,934	\$ 2,565,541
Services	\$ 186,079	\$ 206,036	\$ 198,800	\$ 209,800	\$ 199,400
Supplies	\$ 101,974	\$ 119,367	\$ 102,000	\$ 97,000	\$ 115,000
Repairs & Maintenance	\$ 491,538	\$ 528,994	\$ 508,745	\$ 530,045	\$ 538,479
Capital Outlay	\$ —	\$ 24,808	\$ —	\$ —	\$ —
	\$ 2,969,885	\$ 3,206,508	\$ 3,220,309	\$ 3,259,779	\$ 3,418,420
Revenues Less Expenses	\$ (782,356)	\$ (1,062,360)	\$ (1,079,309)	\$ (873,541)	\$ (1,090,220)
Personnel FTE's	30	30		30	30

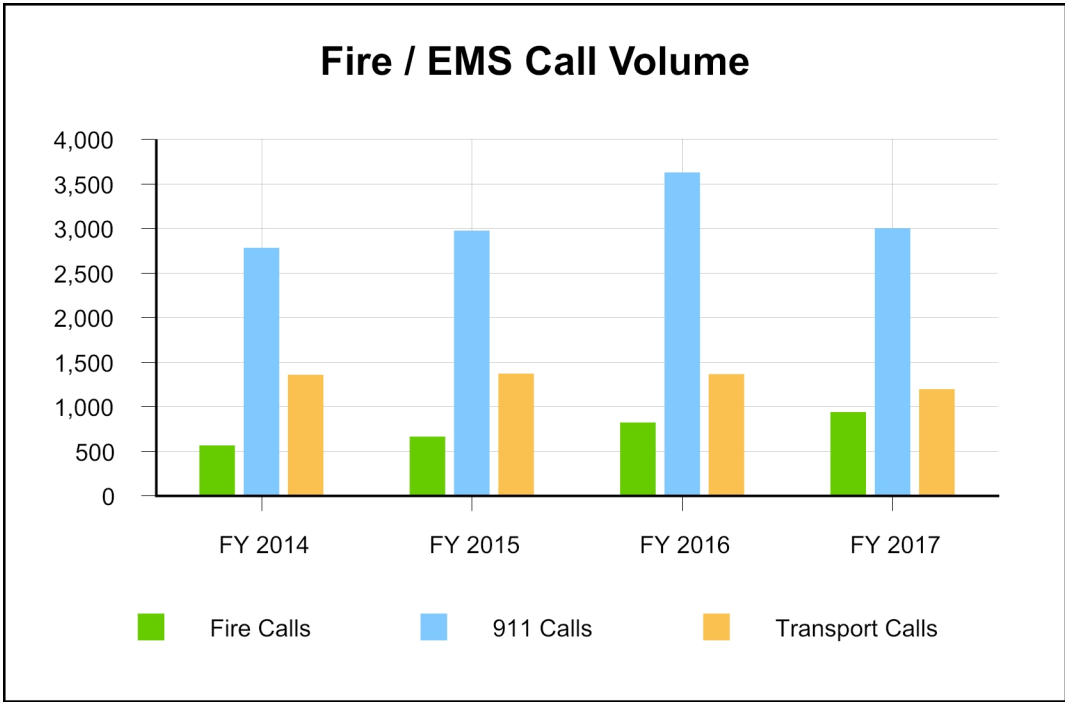
The Burnet Fire Department is a career municipal department, comprised of 30 full-time and 12 paid part-time personnel. Dual certified as both fire fighters and emergency medical technicians, the men and women of Burnet Fire Department are responsible for providing fire suppression and emergency medical services. The primary fire response area covers the incorporated city limits of Burnet and as mutual aid to Burnet Emergency Services District #7 in 345 square miles of north central Burnet County. Additionally, a total of 750 square miles is covered for emergency medical response. Approximately 700 fire calls and 4,900 medical calls are answered annually.

Emergency response is a coordinated effort of the Burnet Fire Department and the Office of Emergency Management. Additional resources are available through county, regional and state mutual aid agreements and the department works in conjunction with all of the Emergency Services Districts located throughout Burnet County.

Fire prevention activities are coordinated by the Fire Marshal's office and disaster preparedness and response through the Office of Emergency Management. It is through these efforts that the people of Burnet and the surround communities are provided rapid response to control a wide range of emergency situations.



Fire / EMS





Sanitation

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Sanitation Revenue	\$ 886,524	\$ 926,422	\$ 914,000	\$ 952,000	\$ 952,000
	<u>\$ 886,524</u>	<u>\$ 926,422</u>	<u>\$ 914,000</u>	<u>\$ 952,000</u>	<u>\$ 952,000</u>
Expenses					
Services	\$ 762,548	\$ 743,691	\$ 742,000	\$ 766,500	\$ 782,000
Supplies	\$ 12,968	\$ 20,820	\$ 21,000	\$ 19,000	\$ 19,000
	<u>\$ 775,516</u>	<u>\$ 764,511</u>	<u>\$ 763,000</u>	<u>\$ 785,500</u>	<u>\$ 801,000</u>
Revenues Less Expenses	<u>\$ 111,008</u>	<u>\$ 161,911</u>	<u>\$ 151,000</u>	<u>\$ 166,500</u>	<u>\$ 151,000</u>

The City currently offers curbside pick-up for trash and recycling. Beginning in January, 2018, the City will expand its efforts to provide additional outlets for citizens to dispose of bulky waste items (such as couches, appliances, lumber, etc.) by offering the ability to dispose of such items on a monthly basis at the North East Facility located on FM 963 on the first Saturday of each month. While the semi-annual cleanups have been a tremendous success for years, the City is hopeful this additional offering will have the same benefits we have seen from monthly brush disposal.



Street Department

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Expenses					
Personnel	\$ 308,178	\$ 377,797	\$ 410,501	\$ 410,160	\$ 464,279
Supplies	\$ 27,376	\$ 32,279	\$ 39,800	\$ 51,000	\$ 48,750
Repairs & Maintenance	\$ 62,690	\$ 83,164	\$ 80,000	\$ 80,000	\$ 75,000
Services	\$ 21,837	\$ 85,354	\$ 98,948	\$ 99,988	\$ 78,460
Transfers to Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 420,081	\$ 578,594	\$ 629,249	\$ 641,148	\$ 666,489
Revenues Less Expenses	\$ (420,081)	\$ (578,594)	\$ (629,249)	\$ (641,148)	\$ (666,489)
Personnel FTE's	5.25	6.75		6.75	8.75

The Street Department is responsible for maintenance, repair and replacement of the streets within the City limits and numerous parking lots at City facilities. There are 52 miles of City streets that are currently maintained by the department. In addition, the Street Department is very instrumental in preparing for and cleaning up after the many festivals and events that occur in the city.

Each year, the Street Committee reviews the condition of the streets and prioritizes the need for replacement or major repairs of each one and makes recommendations to the Council for the next budget year. The Council has adopted an aggressive plan to replace as many of these streets as possible in each budget depending on staff availability and funding.

In FY 2017-18, paving was completed on

The FY 2018-19 budget includes reconstruction of Westfall and Cemetery Streets in conjunction with the housing development that is underway in that area. The Street Committee determines which other projects will be started within the confines of the budget. Considerations include, the condition of the street, material costs and the time-line for completion. The Council may then elect to contract out some of the work or authorize the Street employees to perform the work based on the recommendations of the Committee and staff. For this budget year, the Committee selected Tate, Lewis, Kincheloe, Silver and John W. Hoover Parkway for improvement.





Parks Department

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Parks & Recreation Revenue	\$ 48,958	\$ 55,744	\$ 63,700	\$ 71,750	\$ 73,100
	<u>\$ 48,958</u>	<u>\$ 55,744</u>	<u>\$ 63,700</u>	<u>\$ 71,750</u>	<u>\$ 73,100</u>
Expenses					
Personnel	\$ 377,699	\$ 380,347	\$ 393,617	\$ 391,749	\$ 367,285
Supplies	\$ 38,998	\$ 49,235	\$ 41,450	\$ 57,000	\$ 57,700
Repairs & Maintenance	\$ 83,849	\$ 104,810	\$ 86,000	\$ 83,100	\$ 73,100
Services	\$ 148,611	\$ 110,989	\$ 119,079	\$ 161,879	\$ 176,087
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ —
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —
	<u>\$ 649,157</u>	<u>\$ 645,381</u>	<u>\$ 640,146</u>	<u>\$ 693,728</u>	<u>\$ 674,172</u>
Revenues Less Expenses	\$ (600,199)	\$ (589,637)	\$ (576,446)	\$ (621,978)	\$ (601,072)

Personnel FTE's	7.85	7.25	7.25	8.25
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The City of Burnet offers citizens a variety of recreational opportunities across the City including parks, sports fields, nature walks, a disc golf course, a municipal golf course and state-of-the-art recreational facilities. In addition to mowing and maintaining the 117 acres of parkland, the Parks Department is also responsible for the Community Center, Meeting Center, the RV park, the Splash Park, Airport property and four city-owned cemeteries that total 75 acres.

Working closely with the Street Department and the Electric Department, the personnel of the Parks Department are instrumental in the festivals and events that are held each year in the City.

The FY 2018-19 budget includes additional funds for improving Live Oak Park and obtaining easements in order to make improvements to the walking trail that runs between Hamilton Creek and the YMCA.





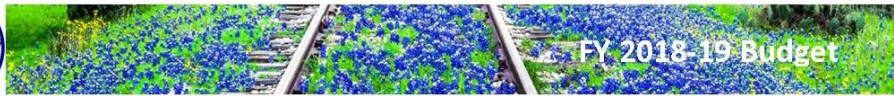
Development Services Department

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Development Services Revenue	\$ 28,003	\$ 23,215	\$ 13,100	\$ 19,350	\$ 13,950
	<u>\$ 28,003</u>	<u>\$ 23,215</u>	<u>\$ 13,100</u>	<u>\$ 19,350</u>	<u>\$ 13,950</u>
Expenses					
Personnel	\$ 267,020	\$ 249,921	\$ 260,361	\$ 262,510	\$ 306,714
Supplies	\$ 5,579	\$ 6,381	\$ 5,500	\$ 10,373	\$ 7,100
Repairs & Maintenance	\$ 4,134	\$ 4,038	\$ 11,000	\$ 6,500	\$ 6,500
Services	\$ 83,945	\$ 45,571	\$ 95,500	\$ 109,000	\$ 89,000
	<u>\$ 360,678</u>	<u>\$ 305,911</u>	<u>\$ 372,361</u>	<u>\$ 388,383</u>	<u>\$ 409,314</u>
Revenues Less Expenses	<u>\$ (332,675)</u>	<u>\$ (282,696)</u>	<u>\$ (359,261)</u>	<u>\$ (369,033)</u>	<u>\$ (395,364)</u>
 Personnel FTE's	3.2	3.2		3.0	3

The Development Services Department sets the framework for the City's development through policy and development review by the Planning Commission. The department facilitates community planning processes, implementing federal, state, and local codes and ordinances, assuring quality commercial, residential and structure construction, helping to ensure the health, safety, and general welfare of the public and to help ensure the protection of the environment relating to zoning by providing fair, consistent, and timely enforcement of local codes and ordinances.

The Development Services Department is available to answer may questions concerning: zoning, setback requirements, subdivision regulations, rezoning matters, site plan review, annexation, property uses, variances, special use permits, special event permits, minimum housing, requirements weeded lots and abandoned/junk vehicles and many more.



The City of Burnet adopted a comprehensive zoning ordinance in 2005 as the code of the City for the development, erection, construction, enlargement, alteration, repair, moving removed, demolition, conversion, occupancy, use, height, area, and maintenance of all building, structures or lots in the City and providing for the issuance of conditional use permits.



City Shop

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Personnel	\$ 63,325	\$ 65,387	\$ 68,698	\$ 69,010	\$ 72,677
Supplies	\$ 8,549	\$ 21,078	\$ 19,350	\$ 20,591	\$ 21,150
Repairs & Maintenance	\$ 9,095	\$ 8,952	\$ 7,500	\$ 12,800	\$ 10,500
Services	\$ 3,223	\$ 4,511	\$ 4,300	\$ 5,800	\$ 5,800
	\$ 84,192	\$ 99,928	\$ 99,848	\$ 108,201	\$ 110,127
Revenues Less Expenses	\$ (84,192)	\$ (99,928)	\$ (99,848)	\$ (108,201)	\$ (110,127)
Personnel FTE's	1	1		1	1

The City Shop is responsible for the repair and maintenance of the City's fleet and large equipment. All service to vehicles and equipment is done by the City Mechanic when possible. Those repairs that are beyond the scope of the City Shop are sent out to an appropriate vendor. Expenses for these repairs are charged to the department that owns the equipment, so that the budget for the Shop consists of the salary and benefits of the Mechanic and the expenses associated with the general maintenance of the warehouse facility.



Economic Development Department

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Other Revenue	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 85,000
	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 85,000
Expenses					
Personnel	\$ 62,286	\$ 50,371	\$ 57,034	\$ 56,226	\$ —
Services	\$ 1,285	\$ 4,405	\$ 500	\$ 500	\$ —
Supplies	\$ 267	\$ —	\$ —	\$ —	\$ —
Repairs & Maintenance	\$ 17,047	\$ 3,754.05	\$ 1,000	\$ 3,880	\$ —
	\$ 80,885	\$ 58,530	\$ 58,534	\$ 60,606	\$ —
Revenues Less Expenses	\$ 115	\$ 22,470	\$ 22,466	\$ 20,394	\$ 85,000
Personnel FTE's	0.75	1.5		0.75	—

The Economic Development Department serves as a liaison between the City and the Burnet Economic Development Corporation (BEDC). The role of this department is to provide support services to both the BEDC Board and the City Manager in the effort to acquire new business growth in the community.

Ever changing work flow has made it more appropriate to report these expenses in the General Administrative Department. Therefore, this department will no longer reflect expenses.



Galloway-Hammond Recreation Center

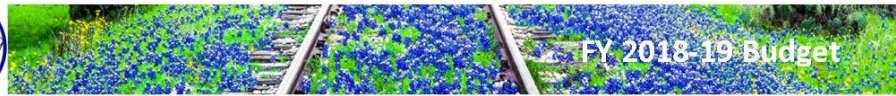
Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
	\$ —	\$ —	\$ —	\$ —	\$ —
Expenses					
Repairs & Maintenance	2,600	3,302	15,000	\$ 15,162	\$ 12,000
Services	125,000	100,000	100,000	\$ 100,000	\$ 100,000
	\$ 127,600	\$ 103,302	\$ 115,000	\$ 115,162	\$ 112,000
Revenues Less Expenses	\$ (127,600)	\$ (103,302)	\$ (115,000)	\$ (115,162)	\$ (112,000)

The Galloway-Hammond Recreation Center has been operated by the YMCA of Greater Williamson County in conjunction with the City since 2013. The Memorandum of Understanding provides for a operating subsidy to be paid by the City to the YMCA and that the City be responsible for all repair costs to the fixed assets of the facility above a predetermined threshold. That threshold is \$1,000 for the current budget year.







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Airport Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Fuel Sales	\$ 386,539	\$ 570,745	\$ 555,000	\$ 585,000	\$ 580,000
Airport Hanger Lease	\$ 202,691	\$ 203,556	\$ 203,600	\$ 202,100	\$ 203,600
Use Of Fund Balance	\$ 3,335	\$ 23,162	\$ —	\$ 45,814	\$ 450,000
Grant Revenue	\$ 19,528	\$ 7,349	\$ 30,000	\$ 28,662	\$ —
Other Revenue	\$ 1,125	\$ 2,405	\$ 1,900	\$ 50,629	\$ 1,900
Interest Earned	\$ 567	\$ 1,688	\$ 550	\$ 7,000	\$ 7,000
	\$ 613,785	\$ 808,905	\$ 791,050	\$ 919,205	\$ 1,242,500
Expenses					
Personnel	\$ 53,227	\$ 56,766	\$ 93,850	\$ 84,423	\$ 94,625
Supplies	\$ 10,161	\$ 23,583	\$ 23,250	\$ 23,264	\$ 27,250
Repairs & Maintenance	\$ 21,259	\$ 61,003	\$ 63,000	\$ 118,000	\$ 7,000
Services	\$ 72,285	\$ 96,729	\$ 102,950	\$ 107,327	\$ 114,400
Purchases For Resale	\$ 243,155	\$ 362,490	\$ 349,180	\$ 390,000	\$ 405,000
Transfers to Debt Service	\$ 23,315	\$ 22,295	\$ 26,275	\$ 26,275	\$ —
Transfers	\$ 3,335	\$ 23,162	\$ —	\$ —	\$ 450,000
Allocation Transfers	\$ 22,241	\$ 28,883	\$ 36,853	\$ 36,651	\$ 36,952
	\$ 448,978	\$ 674,911	\$ 695,358	\$ 785,940	\$ 1,135,227
Revenues Less Expenses	\$ 164,807	\$ 133,994	\$ 95,692	\$ 133,265	\$ 107,273

Personnel FTE's	0.80	0.80	1.75	1.75
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Airport Fund

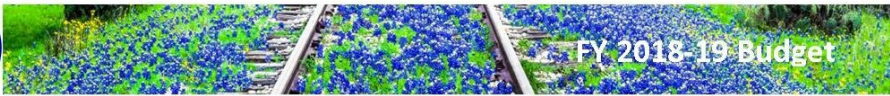
Summary of Revenue and Expenditures

Burnet Municipal Airport, Kate Craddock Field has a 5,000 foot lighted runway with a full length taxiway which can accommodate aircraft with up to 30,000 pounds per wheel. Also available are two instrument approaches. Avgas and jet fuel are available with the option for either self-serve or full service. There is no landing fee, parking fee or short term tie down fee. The airport consists of 56 tie downs on paved parking, T-hangers and Sun Shelter.

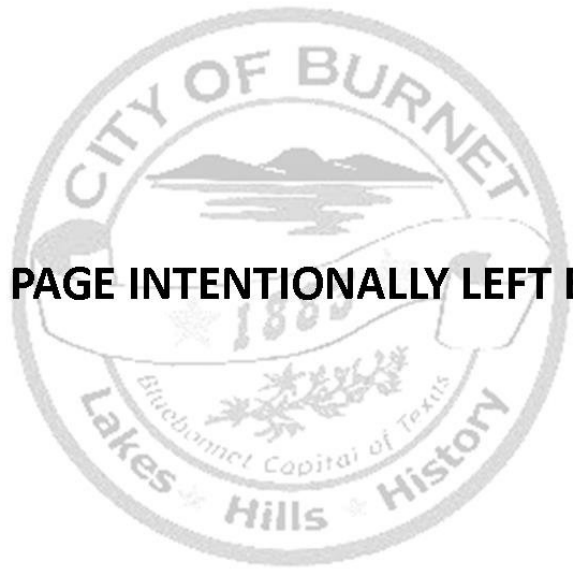
As the FBO for Burnet Municipal Airport, Faulkner's Air Shop, Inc. provides aircraft maintenance services and flight instructions.

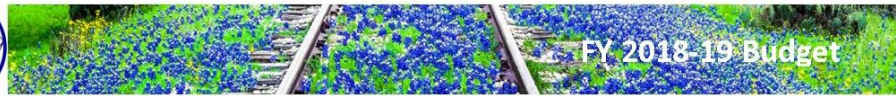
The Airport budget now reflects 1.5 Parks Maintenance employees assigned to maintain the grounds of the facility.





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Electric Fund

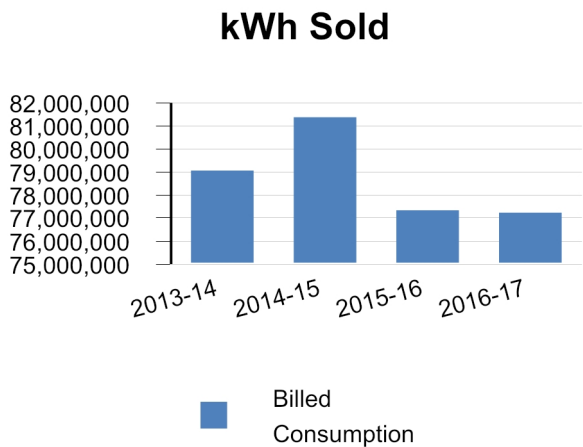
Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Fees For Services	\$ 8,476,071	\$ 8,491,937	\$ 8,488,000	\$ 9,036,438	\$ 8,500,000
Other Revenue	\$ 71,711	\$ 62,274	\$ 62,000	\$ 62,000	\$ 62,000
Use Of Fund Balance	\$ 44,199	\$ 185,179	\$ 125,000	\$ 125,000	\$ 75,000
Interest Earned	\$ 1,451	\$ 1,181	\$ 1,200	\$ 3,500	\$ 3,500
Transfers In	\$ —	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000
Contributions	\$ —	\$ 15,855	\$ —	\$ —	\$ —
	\$ 8,593,432	\$ 8,796,426	\$ 8,686,200	\$ 9,236,938	\$ 8,650,500

Expenses					
Personnel	\$ 712,483	\$ 690,685	\$ 855,499	\$ 816,589	\$ 914,519
Supplies	\$ 69,206	\$ 88,435	\$ 80,000	\$ 85,000	\$ 87,000
Repairs & Maintenance	\$ 136,066	\$ 134,045	\$ 193,000	\$ 165,000	\$ 195,000
Services	\$ 128,202	\$ 221,563	\$ 148,494	\$ 140,494	\$ 120,067
Purchases for Resale	\$ 4,729,301	\$ 4,710,315	\$ 4,716,000	\$ 5,100,000	\$ 4,716,000
Transfers	\$ 44,199	\$ 185,179	\$ 125,000	\$ 125,000	\$ 75,000
Transfers to Debt Service	\$ 65,868	\$ 64,178	\$ 48,554	\$ 48,554	\$ 47,229
Allocation Transfer Out	\$ 1,816,849	\$ 1,834,202	\$ 1,891,463	\$ 1,971,424	\$ 1,903,200
Capital Outlay	\$ 83,760	\$ 151,262	\$ 80,000	\$ 84,000	\$ 80,000
Community Outreach	\$ 87,643	\$ 87,900	\$ 85,200	\$ 85,200	\$ 85,200
	\$ 7,873,577	\$ 8,167,764	\$ 8,223,210	\$ 8,621,261	\$ 8,223,215

Revenues Less Expenses	\$ 719,855	\$ 628,662	\$ 462,990	\$ 615,677	\$ 427,285
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Personnel FTE's 11.0 10.0 10.5 10.5





Electric Fund

Summary of Revenue and Expenditures

The City purchases electricity from the Lower Colorado River Authority (LCRA). The cost of power is billed to the customer at the same rate that LCRA bills the City. The City makes it's money by adding a Customer Distribution Charge (CDC) to each utility class that is designed to cover the expense of distributing the power, maintaining the power grid, and planning for future projects. The power grid consists of 900,000 feet of electric line above ground, 250,000 feet of electric lines under ground, 3,200 utility poles, and 2,948 connected electric meters. The Electric Department is responsible for maintaining the current infrastructure and building new lines to accommodate growth in the City.

Training Program

In order to attract and retain quality employees, the City began a new field training program for employees. This is a four—five year course through Northwest Lineman College and approved by the Department of Labor. There are four modules consisting of 140-160 hours of curriculum a year with ten books and ten tests in each module. Participants are anticipated to complete one module per year and pass ability and knowledge tests at the end of each module. Participation in off site training classes is also required. Since the program documents the on-the-job training of these employees, structured expectations are given to the employee eliminating opinion based advancement. Fair and equitable wages are achieved while advancing through the course.

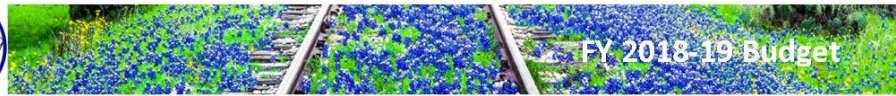
Meter Data Management System

The meter collection system utilized by the City consists of AMI meters. Both the electric meters and water meters electronically transmit millions of data points used in utility billing and usage analysis. In FY 2016-2017, the City purchased a new Meter Data Management (MDM) system to manage the millions of data points retrieved from the meters. This allows the City to provide improved customer service with both historic information and real-time readings in a more efficient manner. Planning for future development will also be improved. The maintenance costs for the system is split with the Water/Wastewater fund.



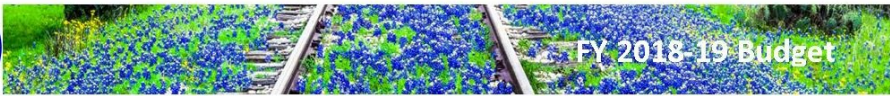


Water/Wastewater Fund



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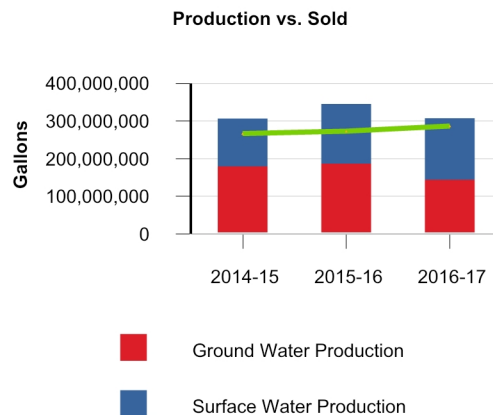
Water / Wastewater Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Fees For Services	\$ 3,928,603	\$ 4,104,235	\$ 4,030,000	\$ 4,232,000	\$ 4,120,000
Use Of Fund Balance	\$ 378,805	\$ 133,151	\$ 540,000	\$ 542,000	\$ 175,000
Other Operating Revenue	\$ —	\$ —	\$ —	\$ —	\$ —
Other Revenue	\$ 56,556	\$ 9,191	\$ 5,500	\$ 15,494	\$ 5,500
Interest Earned	\$ 1,033	\$ 1,822	\$ 1,200	\$ 6,500	\$ 1,200
	\$ 4,364,997	\$ 4,248,399	\$ 4,576,700	\$ 4,795,994	\$ 4,301,700
Expenses					
Personnel	\$ 947,863	\$ 943,445	\$ 1,012,608	\$ 1,005,627	\$ 1,058,609
Supplies	\$ 166,548	\$ 172,760	\$ 192,500	\$ 203,100	\$ 208,000
Repairs & Maintenance	\$ 215,768	\$ 316,488	\$ 336,500	\$ 406,250	\$ 401,500
Services	\$ 385,403	\$ 378,932	\$ 454,730	\$ 482,730	\$ 546,178
Purchases For Resale	\$ 69,715	\$ 54,958	\$ 70,000	\$ 70,000	\$ 70,000
Transfers Out	\$ 331,805	\$ 93,151	\$ 500,000	\$ 500,000	\$ 125,000
Other Expense	\$ 44,297	\$ —	\$ —	\$ —	\$ —
Transfers to Debt Service	\$ 1,029,474	\$ 1,000,967	\$ 1,055,035	\$ 907,060	\$ 906,726
Allocation Transfers Out	\$ 554,833	\$ 595,068	\$ 582,338	\$ 606,848	\$ 601,058
Capital Outlay	\$ 37,412	\$ 15,869	\$ —	\$ 11,809	\$ —
	\$ 3,783,118	\$ 3,571,638	\$ 4,203,711	\$ 4,193,424	\$ 3,917,071
Revenues Less Expenses	\$ 581,879	\$ 676,761	\$ 372,989	\$ 602,570	\$ 384,629

Personnel FTE's	16.00	15.75	15.5	15.50
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FY 2018-2019 budget includes





Water / Wastewater Fund

Water Treatment

In 1951 the City of Burnet began providing treated groundwater the City from the Water Softening Plant on North Main Street. This plant is used to soften the ground water to improve the water quality. The City has groundwater wells that can be brought on line as needed. In order to comply with TCEQ disinfection requirements, the plant is used for storage, distribution and disinfection of the well water.

Inks Lake Surface Water Treatment Plant came on line in 1986. Raw (untreated) water is obtained from Inks Lake under a purchasing contract with the Lower Colorado River Authority. It is a conventional plant with a capacity of 2.88 million gallons per day, consisting of a raw water intake structure with a deep-water inlet to allow for lake drawdown during the winter months, two raw water submersible pumps, clarifier, two mixed media gravity filters, two 500,000 gallon clear wells and three high service pumps.

All personnel responsible for producing treated water participate in advanced training and achieve licensing to insure that water quality and facility operations remain at their best.

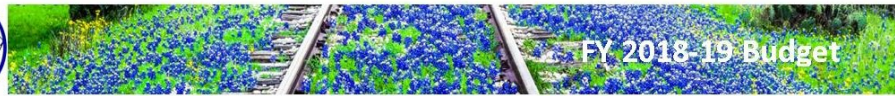
Water Distribution

Potable water is distributed through storage tanks and piping, including mains, laterals, and service lines in order to reach each customer. The distribution system consists of over 50 miles of pipeline, four storage tanks holding up to 1.8 million gallons. In addition, there are 267 fire hydrants and 2262 meters.

In-house crews work continually to eliminate breaks, address main line problems, improve system pressures, maintain fire fighting flows, and install new water taps to the system.

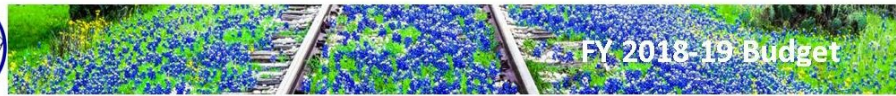
Wastewater Treatment

Based on the current flow and receiving stream requirements, the Texas Commission on Environmental Quality (TECQ) required the City to increase treatment capacity to meet current and future demands and to meet increasingly stringent water quality requirements to protect the receiving stream. A new wastewater treatment plant was placed in service in June, 2015. The plant has a capacity of 1.7 MGD and is capable of producing Type I or Type II water for reuse.



The treatment process is a biological process that works similar to our digestive system and less heavily on chemicals. The City has a Reclaimed Water Authorization Permit to reuse the effluent water at the onsite hay fields, Delaware Springs Golf Course, the ballfields at the YMCA and other areas permitted by TCEQ.

The collection system consists of approximately 40 miles of piping, 650 manholes, and 13 lift-stations.

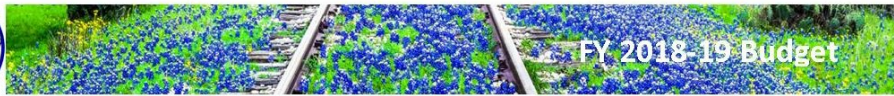


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Delaware Springs Golf Course



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Delaware Springs Golf Course

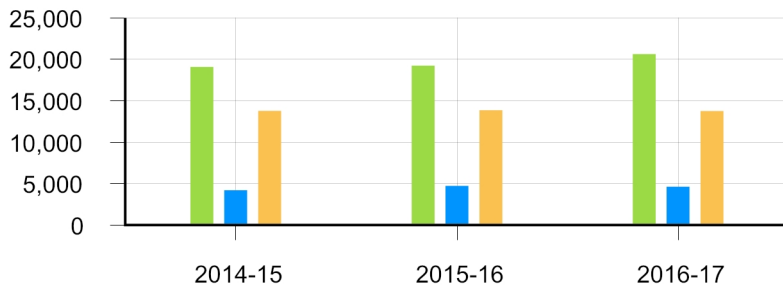
Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Charges For Golf Services	\$ 906,983	\$ 963,554	\$ 922,000	\$ 1,022,000	\$ 982,000
Sale of Merchandise - Golf	\$ 401,961	\$ 425,494	\$ 393,000	\$ 411,000	\$ 414,000
Transfers	\$ 168,036	\$ 189,822	\$ 275,955	\$ 175,444	\$ 318,977
Other Revenue	\$ 182.79	\$ 729	\$ —	\$ 5,737	\$ —
	\$ 1,477,163	\$ 1,579,599	\$ 1,590,955	\$ 1,614,181	\$ 1,714,977

Expenses					
Personnel	\$ 733,261	\$ 744,558	\$ 779,448	\$ 740,455	\$ 813,342
Supplies	\$ 72,868	\$ 88,540	\$ 83,200	\$ 86,714	\$ 83,600
Repairs & Maintenance	\$ 136,520	\$ 125,312	\$ 125,450	\$ 120,950	\$ 118,450
Services	\$ 129,169	\$ 169,056	\$ 184,700	\$ 190,135	\$ 233,852
Purchases For Resale	\$ 255,136	\$ 271,878	\$ 252,410	\$ 264,000	\$ 261,500
Tournaments	\$ 30,875	\$ 61,019	\$ 45,000	\$ 77,000	\$ 55,000
Allocation Transfers	\$ 111,218	\$ 119,236	\$ 120,748	\$ 134,927	\$ 149,233
Capital Outlay	\$ 8,116	\$ —	\$ —	\$ —	\$ —
	\$ 1,477,163	\$ 1,579,599	\$ 1,590,956	\$ 1,614,181	\$ 1,714,977

Revenues Less Expenses	\$ —	\$ —	\$ (1)	\$ —	\$ —
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Personnel FTE's **15.9** **15** **15.0** **16.0**



■ Rounds of Golf ■ Tournaments
■ Annual Dues Players



Delaware Springs Golf Course

Summary of Revenue and Expenditures

Delaware Springs Golf Course is an 18-hole championship golf course located in the heart of the beautiful Texas Hill Country. The course offers a pro shop, driving range, putting green, snack bar and restaurant overlooking number eighteen green. Lessons are available from one of the golf professionals. The course and 19th Hole Bar & Grill are open to the public and offers memberships.



Reviews

Places to play, Delaware Springs Golf Course voted 4 out of five stars *Golf Digest's Best Places To Play*

"Tucked away in the Texas Hill Country near the small town of Burnet is one of Texas' best kept golf secrets - Delaware Springs. This 6,819-yard layout plays host to a little more than 40,000 rounds of golf per year and those who play it will swear by its scenic design and its hamburgers." *Golftexas.com*

Chosen by Golfweek as one of the top Texas courses to play *Golfweek's Best Courses You Can Play*

"Nice fun course. The best muni. I have ever seen. Fantastic clubhouse and driving range. The most unique putting green I have ever seen. The course is beautiful and well maintained. It has a few reachable par 5's Which is fun. Highly recommended and a great drive to Burnet." *GolfReview.com*

1001 Golf Holes You Must Play Before You Die.

Jeff Barr, the editor of "1001 Golf Holes You Must Play Before You Die" lauds the course designers Dave Axland and Dan Proctor for "making it click" at Delaware Springs, describing the course as truly worthy. The book features Hole 17, stating, "At first glance this is a birdie waiting to happen. But, as is often the case in this tricky game, first glances can be deceiving." He goes on to say, "This is a devilish little hole, and it's deception is delicious". Hole 17 is a 310 yard, par 4 hole stretched out along Delaware Creek. Burnet, Texas in the beautiful Texas Hill Country.





Capital Project Funds

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Water / Wastewater Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Use Of Loan Proceeds	\$ 1,518,833	\$ 291,212	\$ 1,650,000	\$ 1,650,000	\$ 400,000
Use Of Fund Balance	\$ 397,896	\$ 295,933	\$ 540,000	\$ 542,000	\$ 175,000
Other Operating Revenue	\$ 91,300	\$ 99,721	\$ —	\$ 92,000	\$ —
Contributions	\$ —	\$ —	\$ —	\$ —	\$ —
Interest Earned	\$ 2,842	\$ 2,734	\$ —	\$ 3,900	\$ —
Other Revenue	\$ —	\$ —	\$ —	\$ —	\$ —
Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,070,000
	\$ 2,010,871	\$ 689,600	\$ 2,190,000	\$ 2,287,900	\$ 1,645,000
Expenses					
Capital Outlay	\$ 1,906,765	\$ 547,145	\$ 2,150,000	\$ 2,150,000	\$ 1,595,000
Other Expense	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers	\$ 47,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 50,000
	\$ 1,953,765	\$ 587,145	\$ 2,190,000	\$ 2,192,000	\$ 1,645,000
Revenues Less Expenses	\$ 57,106	\$ 102,455	\$ —	\$ 95,900	\$ —



FY 2018-19 budget includes the following projects:

- On-going repairs to sewer lines through out the City in compliance with an agreement with Texas Commission on Environmental Quality(TCEQ). These improvements are projected to continue over the next several years in order to meet the deadlines imposed by the agreement.



General Government Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Transfers	\$ 1,925,913	\$ 775,029	\$ 1,710,000	\$ 1,671,244	\$ 1,725,000
Use Of Loan Proceeds	\$ —	\$ —	\$ —	\$ —	\$ 1,973,000
Contributions	\$ 151,000	\$ —	\$ 50,000	\$ 50,000	\$ 250,000
	\$ 2,076,913	\$ 775,029	\$ 1,760,000	\$ 1,721,244	\$ 3,948,000
Expenses					
Capital Outlay	\$ 1,900,208	\$ 764,599	\$ 1,635,000	\$ 1,611,379	\$ 3,948,000
Property Acquisition	\$ 167,313	\$ 17,350	\$ —	\$ —	\$ —
Services	\$ —	\$ —	\$ —	\$ —	\$ —
Other Expense	\$ —	\$ —	\$ 100,000	\$ 100,000	\$ —
	\$ 2,067,521	\$ 781,949	\$ 1,735,000	\$ 1,711,379	\$ 3,948,000
Revenues Less Expenses	\$ 9,392	\$ (6,920)	\$ 25,000	\$ 9,865	\$ —

FY 2018-19 budget includes the following projects:

- Begin construction of the new Police Station
- Public Safety CAD software
- Street improvements
- Parks improvements
- Capital maintenance than may become necessary at the recreation center in accordance with the agreement with the YMCA



Airport Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Transfers	\$ 3,335	\$ 54,721	\$ —	\$ —	\$ 450,000
Ramp Grant Revenue	\$ —	\$ —	\$ —	\$ —	\$ 50,000
	\$ 3,335	\$ 54,721	\$ —	\$ —	\$ 500,000
Expenses					
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ 500,000
	\$ —	\$ —	\$ —	\$ —	\$ 500,000
Revenues Less Expenses	\$ 3,335	\$ 54,721	\$ —	\$ —	\$ —

Negotiations are underway to acquire land surrounding the Airport and gain the ability for future expansion. The cost of acquiring the land will be split with the Texas Department of Transportation on a 90% - 10% basis. The expenses shown include the City's 10% and Ramp Grant approved expenditures.



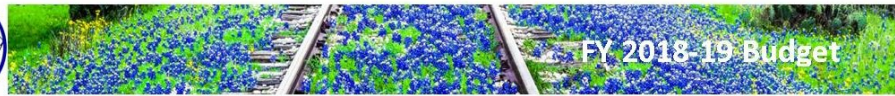
Electric Capital Project Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Transfers	\$ 44,199	\$ 185,179	\$ 125,000	\$ 125,000	\$ 75,000
Contributions	\$ 10,794	\$ 109,149	\$ 50,000	\$ 50,000	\$ 75,000
	\$ 54,993	\$ 294,328	\$ 175,000	\$ 175,000	\$ 150,000
Expenses					
Capital Outlay	\$ 53,297	\$ 264,231	\$ 175,000	\$ 175,000	\$ 150,000
	\$ 53,297	\$ 264,231	\$ 175,000	\$ 175,000	\$ 150,000
Revenues Less Expenses	\$ 1,696	\$ 30,097	\$ —	\$ —	\$ —

Projects included in FY 2018-19 budget:

- Completion of lines for new development in the City. Costs will partially be offset by a contribution from the developer



Golf Course Capital Project Fund

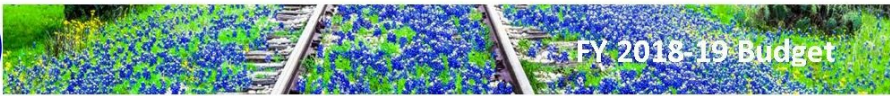
Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Transfers	\$ 295,035	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000
Contributions	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 295,035	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000
Expenses					
Capital Outlay	\$ 275,960	\$ 210,611	\$ 200,000	\$ 200,000	\$ 100,000
Personnel	\$ 19,076	\$ 15,469	\$ —	\$ —	\$ —
Other Expense	\$ —	\$ —	\$ 25,000	\$ 25,000	\$ —
	\$ 295,036	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000
Revenues Less Expenses	\$ (1)	\$ —	\$ —	\$ —	\$ —

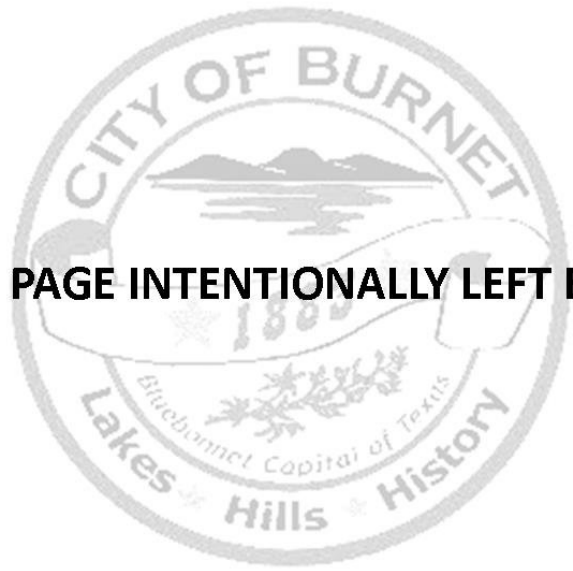
Projects included in the FY 2018-19 budget:

- Continuing improvements to the golf course property





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Special Revenue Funds

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Hotel / Motel Tax Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Taxes	\$ 153,284	\$ 162,127	\$ 150,000	\$ 160,000	\$ 160,000
Use Of Fund Balance	\$ —	\$ 40,000	\$ 214,000	\$ 199,000	\$ 15,000
Interest Earned	\$ 647	\$ 1,076	\$ 475	\$ 2,000	\$ 475
	\$ 153,931	\$ 203,203	\$ 364,475	\$ 361,000	\$ 175,475
Expenses					
Services	\$ 74,199	\$ 89,602	\$ 137,700	\$ 118,700	\$ 113,700
Transfers	\$ 15,000	\$ 65,000	\$ 220,000	\$ 220,000	\$ 50,000
Allocation Transfers	\$ 4,839	\$ 5,299	\$ 4,946	\$ 5,054	\$ 5,127
	\$ 94,038	\$ 159,901	\$ 362,646	\$ 343,754	\$ 168,827
Revenues Less Expenses	\$ 59,893	\$ 43,302	\$ 1,829	\$ 17,246	\$ 6,648

The City receives taxes from the local hotels and motels. The current rate is 7%. These funds may be used for a specified number of purposes such as marketing or tourism activities that promote the City.



Police Seizure Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Other Revenue	\$ —	\$ 1,363	\$ 4,250	\$ 4,255	\$ —
Interest Earned	\$ 5	\$ 7	\$ 10	\$ 10	\$ 20
Use Of Fund Balance	\$ —	\$ —	\$ 950	\$ 691	\$ 3,000
	\$ 5	\$ 1,370	\$ 5,210	\$ 4,956	\$ 3,020
Expenses					
	\$ —	\$ —	\$ 5,200	\$ 4,953	\$ 3,000
Revenues Less Expenses	\$ 5	\$ 1,370	\$ 10	\$ 3	\$ 20



Municipal Court Special Revenue Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Other Revenue	\$ 9,460	\$ 15,512	\$ —	\$ 18,610	\$ —
Use Of Fund Balance	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 20,000
Interest Earned	\$ 99	\$ 121	\$ 108	\$ 108	\$ 108
	\$ 9,559	\$ 15,633	\$ 40,108	\$ 58,718	\$ 20,108
Expenses					
Other Expense	\$ —	\$ 9,065	\$ 32,000	\$ 32,000	\$ 12,000
Capital Outlay	\$ —	\$ 11,380	\$ 8,000	\$ 8,000	\$ 8,000
	\$ —	\$ 20,445	\$ 40,000	\$ 40,000	\$ 20,000
Revenues Less Expenses	\$ 9,559	\$ (4,812)	\$ 108	\$ 18,718	\$ 108

The Municipal Court is required to deposit certain fees collected from each ticket in a restricted bank account. The funds may then be used for specified purposes. The FY2018-19 budget includes expenditures for new computers in police vehicles and the purchase of child safety seats through the Fire Department Community Fund.



Benevolent Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Contributions	—	1,343	1,380	345	—
Use of Fund Balance	\$ —	\$ —	\$ 2,630	\$ 2,021	\$ —
	\$ —	\$ 1,343	\$ 4,010	\$ 2,366	\$ —
Expenses					
Supplies	\$ —	\$ 2,809	\$ 4,010	\$ 2,366	\$ —
	\$ —	\$ 2,809	\$ 4,010	\$ 2,366	\$ —
Revenues Less Expenses	\$ —	\$ (1,466)	\$ —	\$ —	\$ —

Council Members may elect to donate their compensation. In FY 2017-18, the Council voted to discontinue receiving pay for their service. Therefore, the funds in the bank account have been distributed according to the Council's wishes and the Fund will no longer be active.



Fire Department Community Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Contributions	\$ —	\$ 7,381	\$ 1,000	\$ 1,000	\$ 1,000
Use of Fund Balance	\$ —	\$ —	\$ 19,000	\$ 19,000	\$ 19,000
	\$ —	\$ 7,381	\$ 20,000	\$ 20,000	\$ 20,000
Expenses					
Supplies	\$ —	\$ 5,841	\$ 20,000	\$ 20,000	\$ 20,000
	\$ —	\$ 5,841	\$ 20,000	\$ 20,000	\$ 20,000
Revenues Less Expenses	\$ —	\$ 1,540	\$ —	\$ —	\$ —

As a part of their service to the community, the Fire Department adopts programs aimed at the education, safety and well-being of the community. Funds for these activities come solely from donations and fundraisers such as the annual golf tournament. Proceeds are then used for the Car Seat Program and the Back-to-School Program

Car Seat Program

New car seats that are age and weight appropriate for the child are provided to parents at no charge. Parents are then instructed on the installation of the car seat and the correct way to buckle their child in the seat. They are also made aware of the legal requirements as the child grows and develops.

Back-to-School Program

Prior to the beginning of the school year, volunteers fill backpacks with basic school supplies to be distributed to school age children. A variety of backpacks are prepared based on gender and grade to give that child the ability to start off the new school year with the tools necessary for success.





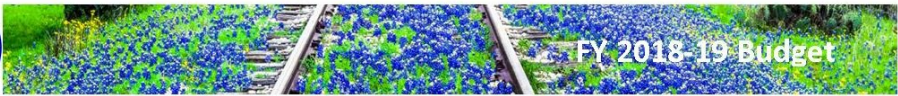
Police Department Explorer Program

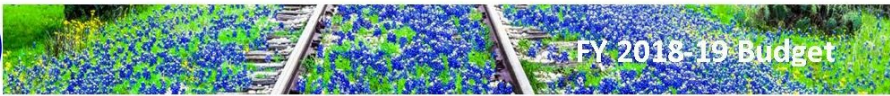
Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Other Revenue	\$ 19,228	\$ 9,370	\$ 1,000	\$ 8,000	\$ 1,000
Interest Earned	\$ —	\$ 20	\$ —	\$ 20	\$ —
Use of Fund Balance	\$ —	\$ —	\$ 6,000	\$ 6,000	\$ 14,000
	\$ 19,228	\$ 9,390	\$ 7,000	\$ 14,020	\$ 15,000
Expenses					
Supplies	\$ 6,726	\$ 12,397	\$ 7,000	\$ 12,500	\$ 15,000
	\$ 6,726	\$ 12,397	\$ 7,000	\$ 12,500	\$ 15,000
Revenues Less Expenses	\$ 12,502	\$ (3,007)	\$ —	\$ 1,520	\$ —

Police Explorers—Explorer Post 300

The Burnet Police Explorers are a group of kids from the ages of 14 to 21 that participate in training for law enforcement activities. The Officers of the Police Department teach the kids every aspect of police work in the hope to one day be able to hire them as full time officers. The Officers are dedicated to showing the participants community involvement and guiding them to become great citizens of their communities. The participants are required to hold fund-raising events, volunteer , and perform community service through out the year. The City pledges a small amount to the budget for this program, but the remainder of the funding comes from the efforts of these Explorers.





Fire Department Explorer Program

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Other Revenue	\$ 19,453	\$ 2,000	\$ 1,000	\$ 8,000	\$ 1,000
Interest Earned	\$ —	\$ 20	\$ —	\$ 15	\$ —
Use of Fund Balance	\$ —	\$ —	\$ 4,000	\$ 4,000	\$ 7,500
	\$ 19,453	\$ 2,020	\$ 5,000	\$ 12,015	\$ 8,500
Expenses					
Supplies	\$ 11,803	\$ 7,517	\$ 5,000	\$ 10,000	\$ 8,500
	\$ 11,803	\$ 7,517	\$ 5,000	\$ 10,000	\$ 8,500
Revenues Less Expenses	\$ 7,650	\$ (5,497)	\$ —	\$ 2,015	\$ —

Fire Explorers—Explorer Post 4700

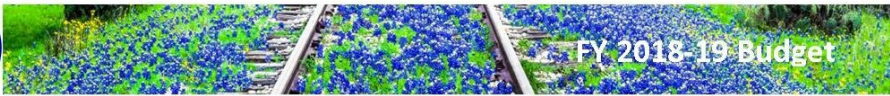
Fire Explorers is a unique experience for high school students (incoming Freshmen through Senior year), interested in the emergency services field after graduation. It is an interactive program that teaches teens life-saving skills and educates them about what it takes to have a career in the fire service. There are opportunities within the program for skills competition as well as providing public service at local events. Scholarships for higher education are available on a competitive basis.

In FY2016-17, Explorers and 3 Advisers traveled to Flag Staff, Arizona for the National Fire/Emergency Services Exploring Conference. There were 21 teams from across the country competing in 16 events. Burnet was the only team from Texas. They earned a plaque for second place in the Hazardous Materials competition and the Bulldog Award. Go Team!

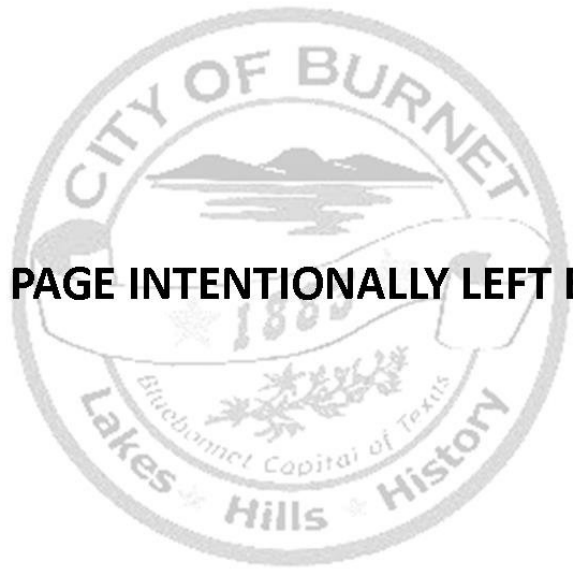
Money for the Explorer Post is received in the form of donations and various fund raising events held by the Explorers.







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Burnet Economic Development Corporation

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Taxes	\$ 519,654	\$ 558,630	\$ 550,800	\$ 554,000	\$ 555,000
Use Of Fund Balance	\$ 558,566	\$ —	\$ 800,000	\$ 700,000	\$ 100,000
Other Revenue	\$ 279,449	\$ 58,138	\$ 130,000	\$ 199,562	\$ 750,000
Event Revenue	\$ 44,274	\$ 39,004	\$ 90,000	\$ 40,000	\$ 90,000
Transfers	\$ —	\$ —	\$ 175,000	\$ 175,000	\$ —
Loan Proceeds	\$ —	\$ —	\$ —	\$ 2,045,000	\$ —
Use of Loan Proceeds	\$ —	\$ —	\$ 1,500,000	\$ —	\$ 2,000,000
Interest Earned	\$ 807	\$ 1,516	\$ 650	\$ 3,600	\$ 1,500
	\$ 1,402,750	\$ 657,288	\$ 3,246,450	\$ 3,717,162	\$ 3,496,500
Expenses					
Services	\$ 226,671	\$ 198,898	\$ 1,056,080	\$ 1,056,080	\$ 1,804,500
Property Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 767,264	\$ 36,117	\$ 1,820,000	\$ 320,000	\$ 622,000
Transfers	\$ —	\$ 200,000	\$ —	\$ —	\$ —
Supplies	\$ 164	\$ 909	\$ 1,000	\$ 1,000	\$ 1,000
Transfer to Debt Service	\$ —	\$ —	\$ 175,000	\$ —	\$ 190,604
	\$ 994,099	\$ 435,924	\$ 3,052,080	\$ 1,377,080	\$ 2,618,104
Revenues Less Expenses	\$ 408,651	\$ 221,364	\$ 194,370	\$ 2,340,082	\$ 878,396





Burnet Economic Development Corporation



BEDC Board of Directors

(l-r front) Cary Johnson, Danny Lester, Crista Bromley (l-r rear) Wayne Brown, Cody Henson, Mark Lewis, David Vaughn.

Our Mission Statement:

The mission of the City of Burnet Economic Development Corporation is to enrich the quality of life in Burnet through economic, social and cultural growth.

Badger Building Restoration



Debt Service Schedules

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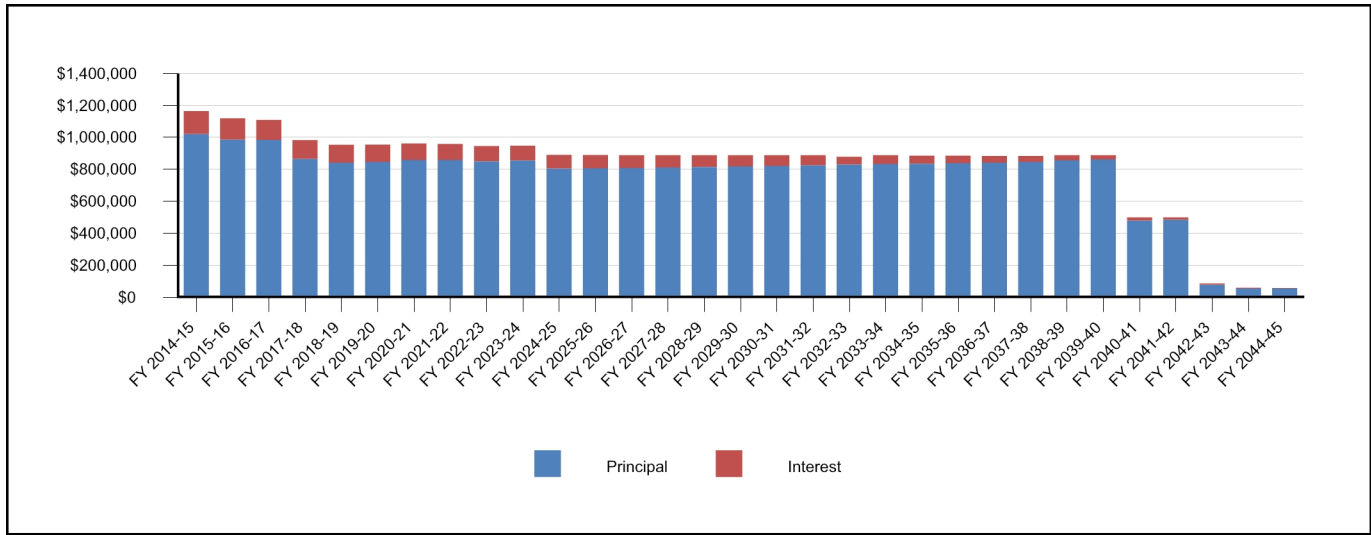
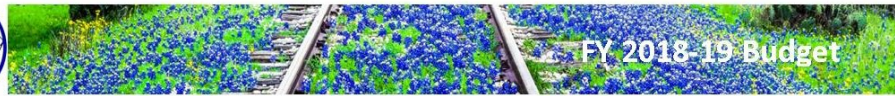


Debt Service Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Reimbursements From Other Funds	\$ 1,118,657	\$ 1,087,441	\$ 1,129,864	\$ 985,888	\$ 1,673,207
Use Of Fund Balance	\$ —	\$ —	\$ —	\$ —	\$ —
Interest Earned	\$ 740	\$ 735	\$ 749	\$ 749	\$ 749
	\$ 1,119,397	\$ 1,088,176	\$ 1,130,613	\$ 986,637	\$ 1,673,956
Expenses					
Principle	\$ 849,356	\$ 853,492	\$ 983,351	\$ 864,627	\$ 1,557,627
Interest	\$ 269,441	\$ 255,981	\$ 143,261	\$ 117,261	\$ 112,329
Supplies	\$ 1,993	\$ 2,951	\$ 4,000	\$ 4,000	\$ 4,000
	\$ 1,120,790	\$ 1,112,424	\$ 1,130,612	\$ 985,888	\$ 1,673,956
Revenues Less Expenses	\$ (1,393)	\$ (24,248)	\$ 1	\$ 749	\$ —

At the direction of Council, the City has made a concerted effort to use excess cash to pay off as much debt as possible in the last few years. The City is not subject to a legal debt limit and because of the lack of borrowing over several years, does not have a current bond rating. The remaining debt carried by the City is either too large for the City to comfortably pay off early or restricted by the terms of the debt from being paid off early. Following are schedules that depict the long-term debt of the City.



Date Issued	Description	Original Issue	Interest Rate	Maturity	Purpose
1998	Combined Tax & Revenue Certificates of Obligation	\$ 175,000	5.10%	2018	Airport Hangers
2003	Combined Tax & Revenue Certificates of Obligation	\$ 1,289,000	4.50%	2042	Water Improvements
2004	Combined Tax & Revenue Certificates of Obligation	\$ 527,000	4.50%	2043	Sewer Improvements
2006	Combined Tax & Revenue Certificates of Obligation	\$ 1,050,000	4.12%	2045	Sewer Improvements
2008	General Obligation Refunding Bonds	\$ 2,523,772	3.52%	2024	Various Improvements
2010	Combined Tax & Revenue Certificates of Obligation	\$ 11,425,000	0.00%	2040	Sewer Plant
2012	Combined Tax & Revenue Certificates of Obligation	\$ 9,900,000	0.00%	2042	Sewer Plant and Infrastructure Projects
2012	Combined Tax & Revenue Certificates of Obligation	\$ 100,000	.35 - 1.26%	2022	Sherrard Street Planning

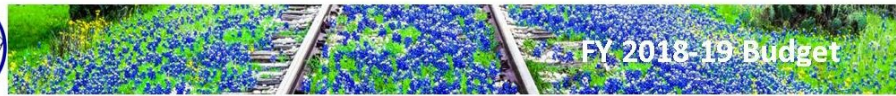


Self-Funded Equipment Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Reimbursements From Other Funds	\$ 616,234	\$ 741,919	\$ 785,052	\$ 774,052	\$ 811,646
Other Revenue	\$ —	\$ 9,484	\$ —	\$ 69,776	\$ —
Interest Earned	\$ 1,779	\$ 933	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 618,013	\$ 752,336	\$ 786,052	\$ 844,828	\$ 812,646
Expenses					
Capital Outlay	\$ 655,881	\$ 862,431	\$ 665,300	\$ 665,300	\$ 880,200
Other Expense	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 655,881	\$ 862,431	\$ 665,300	\$ 665,300	\$ 880,200
Revenues Less Expenses	\$ (37,868)	\$ (110,095)	\$ 120,752	\$ 179,528	\$ (67,554)

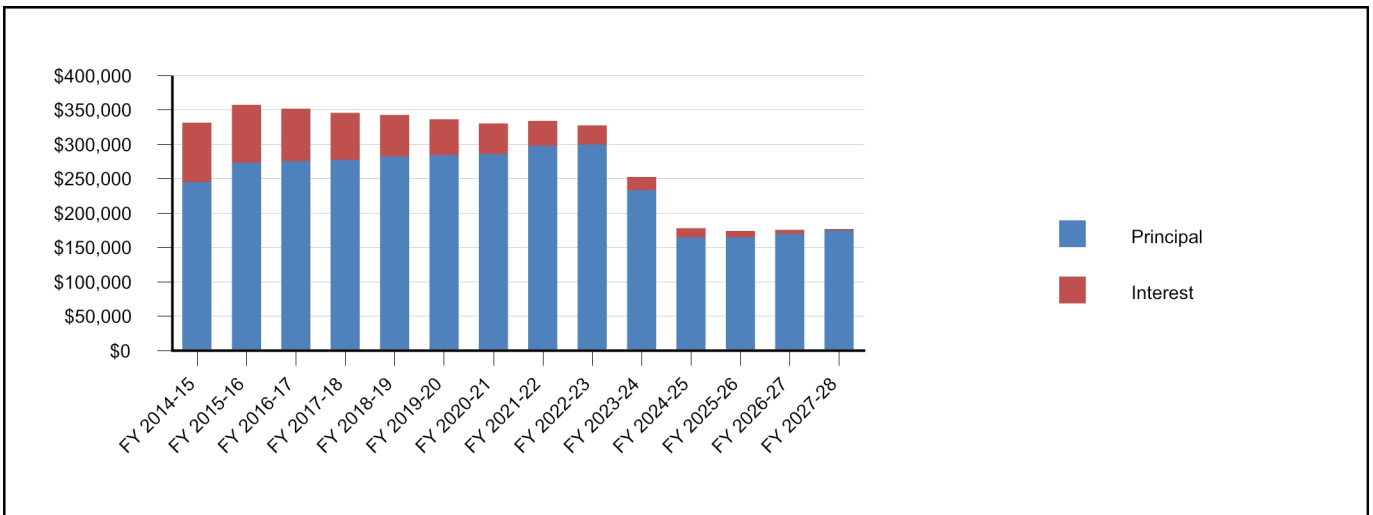
The Self-Funded Equipment Fund was established in FY 2010-2011 for the purpose of replacing aging equipment. The intent was to not incur third party debt for these items but rather have the appropriate department reimburse the fund in equal monthly installments over the budgeted life of the asset. In addition, a 5% annual fee would be added to the annual payment to help build the fund for future purchases.



Interest & Sinking Fund

Summary of Revenue and Expenditures

Description	FY 2015-16	FY 2016-17	Budget FY 2017-18	FY 2017-18 Est. EOY	Budget FY 2018-19
Revenues					
Taxes	\$ 378,735	\$ 320,549	\$ 284,457	\$ 357,000	\$ 253,098
Use Of Fund Balance	\$ —	\$ —	\$ 61,229	\$ 61,229	\$ 61,229
Interest Earned	\$ 331	\$ 307	\$ —	\$ 300	\$ —
	\$ 379,066	\$ 320,856	\$ 345,686	\$ 418,529	\$ 314,327
Expenses					
Principle	\$ 273,644	\$ 275,508	\$ 277,372	\$ 277,372	\$ 281,203
Interest	\$ 84,058	\$ 76,262	\$ 68,314	\$ 68,314	\$ 33,124
	\$ 357,702	\$ 351,770	\$ 345,686	\$ 345,686	\$ 314,327
Revenues Less Expenses	\$ 21,364	\$ (30,914)	\$ —	\$ 72,843	\$ —



Date Issued	Description	Original Issue	Interest Rate	Maturity	Purpose
2008	General Obligation Refunding Bonds	\$ 1,711,228	3.52%	2024	Street Bonds
2013	Combined Tax & Revenue Certificates of Obligation	\$ 2,240,000	2.19%	2028	Fire Station



Line Item Budget

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**CITY OF BURNET
BUDGET RECAP WITH FIVE YEAR PROJECTIONS**

	FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	PROPOSED BUDGET				
						FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
UNRESTRICTED FUNDS										
GENERAL FUND										
Revenue	\$ 11,471,008	\$ 11,216,203	\$ 12,268,037	\$ 12,644,188	\$ 12,480,031	\$ 12,036,829	\$ 12,438,169	\$ 13,467,035	\$ 13,918,624	\$ 13,720,044
Expenditures	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 11,570,784	\$ 9,891,549	\$ 10,133,007	\$ 10,340,744	\$ 10,445,061	\$ 10,586,337
Net Surplus/(Deficit)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 909,247	\$ 2,145,280	\$ 2,305,162	\$ 3,126,291	\$ 3,473,563	\$ 3,133,707
5% Target					\$ 485,539	\$ 494,578	\$ 506,650	\$ 517,037	\$ 522,253	\$ 529,317
ELECTRIC FUND										
Revenue	\$ 8,593,432	\$ 8,796,426	\$ 8,686,200	\$ 9,236,938	\$ 8,650,500	\$ 8,818,180	\$ 9,339,214	\$ 9,163,668	\$ 9,341,612	\$ 9,523,114
Expenditures	\$ 7,873,578	\$ 8,167,763	\$ 8,223,210	\$ 8,621,262	\$ 8,223,215	\$ 8,418,240	\$ 8,951,706	\$ 8,810,002	\$ 9,052,003	\$ 9,270,749
Net Surplus/(Deficit)	\$ 719,854	\$ 628,663	\$ 462,990	\$ 615,676	\$ 427,285	\$ 399,940	\$ 387,508	\$ 353,666	\$ 289,609	\$ 252,365
Debt Ratio - Target of 1.25	6.67	11.87	8.68	10.55	10.54	11.55	12.40	10.22	10.56	9.67
WATER / WASTEWATER FUND										
Revenue	\$ 4,364,996	\$ 4,248,400	\$ 4,576,700	\$ 4,795,994	\$ 4,301,700	\$ 4,739,700	\$ 4,353,780	\$ 4,418,960	\$ 4,485,259	\$ 4,528,345
Expenditures	\$ 3,783,120	\$ 3,571,642	\$ 4,203,713	\$ 4,193,422	\$ 3,917,070	\$ 4,504,613	\$ 4,115,511	\$ 4,166,879	\$ 4,216,234	\$ 4,205,919
Net Surplus/(Deficit)	\$ 581,876	\$ 676,758	\$ 372,987	\$ 602,572	\$ 384,630	\$ 235,087	\$ 238,269	\$ 252,081	\$ 269,025	\$ 322,426
Debt Ratio - Target of 1.25	1.54	1.56	1.16	1.68	1.35	1.28	1.30	1.32	1.38	1.46
DELAWARE SPRINGS GOLF COURSE										
Revenue	\$ 1,477,162	\$ 1,579,600	\$ 1,590,956	\$ 1,614,181	\$ 1,714,977	\$ 1,777,553	\$ 1,761,266	\$ 1,872,085	\$ 1,893,803	\$ 1,868,316
Expenditures	\$ 1,477,165	\$ 1,579,595	\$ 1,590,955	\$ 1,614,180	\$ 1,714,976	\$ 1,777,554	\$ 1,761,266	\$ 1,872,083	\$ 1,893,804	\$ 1,868,314
Net Surplus/(Deficit)	\$ (3)	\$ 5	\$ 1	\$ 1	\$ 1	\$ (1)	\$ —	\$ 2	\$ (1)	\$ 2

	FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	PROPOSED BUDGET				
						FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
WATER / WASTEWATER CAPITAL PROJ FUND										
Revenue	\$ 2,010,871	\$ 689,599	\$ 2,190,000	\$ 2,287,900	\$ 1,645,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures	\$ 1,953,764	\$ 587,144	\$ 2,190,000	\$ 2,192,000	\$ 1,645,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Net Surplus/(Deficit)	\$ 57,107	\$ 102,455	\$ —	\$ 95,900	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
GENERAL GOV CAPITAL PROJ FUND										
Revenue	\$ 2,076,913	\$ 775,029	\$ 1,760,000	\$ 1,721,244	\$ 3,948,000	\$ 2,887,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000
Expenditures	\$ 2,067,521	\$ 781,949	\$ 1,735,000	\$ 1,711,379	\$ 3,948,000	\$ 2,887,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000
Net Surplus/(Deficit)	\$ 9,392	\$ (6,920)	\$ 25,000	\$ 9,865	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
ELECTRIC CAPITAL PROJ FUND										
Revenue	\$ 54,993	\$ 294,328	\$ 175,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures	\$ 53,297	\$ 264,230	\$ 175,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Net Surplus/(Deficit)	\$ 1,696	\$ 30,098	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
GOLF COURSE CAPITAL PROJ FUND										
Revenue	\$ 295,035	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures	\$ 295,036	\$ 226,080	\$ 225,000	\$ 225,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Net Surplus/(Deficit)	\$ (1)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Unrestricted Funds										
Revenue	\$ 30,344,410	\$ 27,825,665	\$ 31,471,893	\$ 32,700,445	\$ 32,990,208	\$ 30,609,262	\$ 28,902,429	\$ 29,931,748	\$ 30,649,298	\$ 30,649,819
Expenditures	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 31,269,045	\$ 27,828,956	\$ 25,971,490	\$ 26,199,708	\$ 26,617,102	\$ 26,941,319
Net Surplus/(Deficit)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 1,721,163	\$ 2,780,306	\$ 2,930,939	\$ 3,732,040	\$ 4,032,196	\$ 3,708,500

	FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	PROPOSED BUDGET				
						FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
FUNDS RESTRICTED BY USE OR LAW										
HOTEL / MOTEL FUND										
Revenue	\$ 153,931	\$ 203,203	\$ 364,475	\$ 361,000	\$ 175,475	\$ 175,475	\$ 175,475	\$ 175,475	\$ 175,475	\$ 175,475
Expenditures	\$ 94,039	\$ 159,920	\$ 362,746	\$ 344,004	\$ 168,927	\$ 169,067	\$ 169,192	\$ 169,320	\$ 169,454	\$ 169,596
Net Surplus/(Deficit)	\$ 59,892	\$ 43,283	\$ 1,729	\$ 16,996	\$ 6,548	\$ 6,408	\$ 6,283	\$ 6,155	\$ 6,021	\$ 5,879
AIRPORT FUND										
Revenue	\$ 613,786	\$ 808,905	\$ 791,050	\$ 919,205	\$ 1,242,500	\$ 842,500	\$ 842,500	\$ 842,500	\$ 842,500	\$ 842,500
Expenditures	\$ 448,977	\$ 674,911	\$ 695,358	\$ 834,938	\$ 1,135,228	\$ 739,313	\$ 743,401	\$ 747,618	\$ 751,989	\$ 756,453
Net Surplus/(Deficit)	\$ 164,809	\$ 133,994	\$ 95,692	\$ 84,267	\$ 107,272	\$ 103,187	\$ 99,099	\$ 94,882	\$ 90,511	\$ 86,047
PD SEIZURE FUND										
Revenue	\$ 5	\$ 1,370	\$ 5,210	\$ 4,956	\$ 3,020	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
Expenditures	\$ —	\$ —	\$ 5,200	\$ 4,953	\$ 3,000	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ 5	\$ 1,370	\$ 10	\$ 3	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
MUNICIPAL CORUT SPECIAL REV FUND										
Revenue	\$ 9,559	\$ 15,634	\$ 40,108	\$ 58,718	\$ 20,108	\$ 20,108	\$ 20,108	\$ 20,108	\$ 20,108	\$ 20,108
Expenditures	\$ —	\$ 21,811	\$ 40,000	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Net Surplus/(Deficit)	\$ 9,559	\$ (6,177)	\$ 108	\$ 18,718	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
BENEVOLENT FUND										
Revenue	\$ —	\$ 1,343	\$ 4,010	\$ 2,366	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Expenditures	\$ —	\$ 2,809	\$ 4,010	\$ 2,366	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Surplus/(Deficit)	\$ —	\$ (1,466)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

	FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	PROPOSED BUDGET					
						FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
FIRE DEPT COMMUNITY FUND											
Revenue	\$ —	\$ 7,381	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Expenditures	\$ —	\$ 5,841	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Net Surplus/(Deficit)	\$ —	\$ 1,540	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
POLICE DEPT EXPLORER PROGRAM											
Revenue	\$ 19,228	\$ 9,390	\$ 7,000	\$ 14,470	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Expenditures	\$ 6,726	\$ 12,397	\$ 7,000	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Net Surplus/(Deficit)	\$ 12,502	\$ (3,007)	\$ —	\$ 1,970	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
FIRE DEPT EXPLORER PROGRAM											
Revenue	\$ 19,453	\$ 2,020	\$ 5,000	\$ 12,015	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,650
Expenditures	\$ 11,803	\$ 7,486	\$ 5,000	\$ 10,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,670
Net Surplus/(Deficit)	\$ 7,650	\$ (5,466)	\$ —	\$ 2,015	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (20)
AIRPORT CAPITAL PROJECT FUND											
Revenue	\$ 3,335	\$ 54,721	\$ —	\$ —	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures	\$ —	\$ —	\$ —	\$ —	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Net Surplus/(Deficit)	\$ 3,335	\$ 54,721	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
BURNET ECONOMIC DEVELOPMENT CORP											
Revenue	\$ 1,402,750	\$ 657,288	\$ 3,246,450	\$ 3,717,162	\$ 3,496,500	\$ 657,600	\$ 668,922	\$ 680,470	\$ 692,250	\$ 704,265	\$ 704,265
Expenditures	\$ 994,100	\$ 435,924	\$ 3,052,080	\$ 1,377,080	\$ 2,618,104	\$ 509,250	\$ 509,525	\$ 504,575	\$ 504,625	\$ 509,450	\$ 509,450
Net Surplus/(Deficit)	\$ 408,650	\$ 221,364	\$ 194,370	\$ 2,340,082	\$ 878,396	\$ 148,350	\$ 159,397	\$ 175,895	\$ 187,625	\$ 194,815	\$ 194,815

	FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	PROPOSED BUDGET				
						FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
DEBT SERVICE FUND										
Revenue	\$ 1,119,397	\$ 1,088,176	\$ 1,130,613	\$ 986,637	\$ 1,673,956	\$ 1,104,043	\$ 1,111,132	\$ 1,107,441	\$ 1,093,776	\$ 1,095,347
Expenditures	\$ 1,120,791	\$ 1,112,424	\$ 1,130,612	\$ 985,888	\$ 1,673,956	\$ 1,104,044	\$ 1,111,133	\$ 1,107,441	\$ 1,093,775	\$ 1,095,346
Net Surplus/(Deficit)	\$ (1,394)	\$ (24,248)	\$ 1	\$ 749	\$ —	\$ (1)	\$ (1)	\$ —	\$ 1	\$ 1
SELF FUNDED EQUIPMENT FUND										
Revenue	\$ 618,013	\$ 752,336	\$ 786,052	\$ 844,828	\$ 812,646	\$ 1,543,043	\$ 1,521,762	\$ 1,962,867	\$ 2,001,703	\$ 1,351,918
Expenditures	\$ 655,882	\$ 862,431	\$ 665,300	\$ 665,300	\$ 880,200	\$ 1,692,371	\$ 1,286,668	\$ 2,005,927	\$ 1,203,336	\$ 769,226
Net Surplus/(Deficit)	\$ (37,869)	\$ (110,095)	\$ 120,752	\$ 179,528	\$ (67,554)	\$ (149,328)	\$ 235,094	\$ (43,060)	\$ 798,367	\$ 582,692
INTEREST & SINKING FUND										
Revenue	\$ 379,067	\$ 320,856	\$ 345,686	\$ 418,529	\$ 314,327	\$ 454,493	\$ 456,262	\$ 457,923	\$ 454,528	\$ 456,079
Expenditures	\$ 357,702	\$ 351,771	\$ 345,686	\$ 345,686	\$ 1,030,327	\$ 454,493	\$ 456,263	\$ 457,923	\$ 454,528	\$ 456,080
Net Surplus/(Deficit)	\$ 21,365	\$ (30,915)	\$ —	\$ 72,843	\$ (716,000)	\$ —	\$ (1)	\$ —	\$ —	\$ (1)
TOTAL BUDGET										
Revenue	\$ 34,682,934	\$ 31,748,288	\$ 38,217,547	\$ 40,060,331	\$ 41,272,240	\$ 35,550,044	\$ 33,842,110	\$ 35,322,052	\$ 36,073,158	\$ 35,439,181
Expenditures	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 39,342,287	\$ 32,660,994	\$ 30,411,172	\$ 31,356,012	\$ 30,958,309	\$ 30,861,140
Net Surplus/(Deficit)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	\$ 1,929,953	\$ 2,889,050	\$ 3,430,938	\$ 3,966,040	\$ 5,114,849	\$ 4,578,041

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
GENERAL FUND											
Revenue											
Current Taxes Real Property	10-4005	1,813,566	1,925,955	2,125,000	2,200,000	2,360,000	2,548,800	2,752,704	2,972,920	3,210,754	3,371,292
Delinquent Taxes Real Property	10-4010	25,662	33,216	25,500	83,000	30,000	30,000	30,000	30,000	30,000	30,000
Penalty & Interest	10-4015	21,721	26,253	22,000	22,500	22,000	22,000	22,000	22,000	22,000	22,440
City Sales Tax	10-4105	1,558,962	1,674,810	1,705,000	1,660,000	1,709,800	1,761,094	1,813,927	1,868,345	1,943,078	2,001,371
Mixed Beverage Tax	10-4205	3,417	4,124	3,500	4,989	4,989	4,989	4,989	4,989	4,989	4,989
Fire Dept Contributions	10-4300	1,875	10,597	2,000	1,200	500	500	500	500	500	500
Utility Donations - Fire Dept	10-4302	4,860	4,274	4,500	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Gross Receipts Franchise Fee	10-4305	129,382	131,121	135,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
EMS Fees For Service	10-4400	1,712,156	1,620,664	1,610,000	1,850,000	1,775,000	1,792,750	1,801,714	1,819,731	1,828,830	1,837,974
Permits	10-4405	36,178	36,571	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Alcohol Beverage Permits	10-4430	255	90	—	120	120	120	120	120	120	120
Non-point Source Polution	10-4435	—	300	—	—	—	—	—	—	—	—
Subdivision Plat Fee	10-4440	5,534	10,245	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Rezone Fees	10-4441	582	765	—	—	—	—	—	—	—	—
Rental For Meetings	10-4444	420	245	100	350	300	300	300	300	300	300
Map Copies	10-4445	125	164	100	600	450	450	450	450	450	450
Penalties - Garbage Billings	10-4503	12,786	14,684	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Trash/Garbage Collection	10-4505	873,738	911,738	900,000	938,000	938,000	984,900	1,034,145	1,085,852	1,140,145	1,197,152
Insurance Claim Payment	10-4506	5,619	13,104	—	8,277	—	—	—	—	—	—
Interest Earned	10-4605	5,098	10,460	3,000	23,000	25,000	25,000	25,000	25,000	25,000	25,000
County EMS Coverage	10-4700	337,621	354,502	378,000	378,000	396,000	407,880	420,116	432,720	445,701	467,987
County Fire Coverage	10-4701	17,504	23,338	23,000	23,338	23,000	23,000	23,000	23,000	23,000	23,000
City of Bertram Coverage - EMS	10-4702	10,833	10,833	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
ESD Revenue	10-4703	88,000	108,000	108,000	113,000	113,000	118,000	123,000	128,000	133,000	138,000
Transfer from Hotel/Motel - Festivals	10-4720	15,000	25,000	35,000	35,000	40,000	40,000	40,000	40,000	40,000	40,000
Miscellaneous Rev - Fire	10-4800	4,500	4,948	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
EMS Training Revenue	10-4805	9,390	6,232	—	—	—	—	—	—	—	—
Return On Investment	10-4810	1,469,261	1,467,357	1,520,000	1,575,100	1,520,000	1,550,400	1,581,408	1,613,036	1,645,297	1,678,203
In-Lieu Of Property Tax	10-4820	118,416	124,657	119,301	129,860	126,801	128,691	130,613	132,569	134,558	135,850
Shop Allocation	10-4830	39,568	49,958	49,924	56,801	58,913	60,103	61,333	68,114	69,432	70,795
In-Lieu Of Franchise	10-4840	197,359	208,710	198,835	216,433	211,335	214,485	217,689	220,948	224,263	226,417
Administration Allocation	10-4841	685,376	732,953	748,286	776,710	778,520	799,749	818,727	838,185	858,401	880,039
Peace Officer Allocation/State	10-4905	—	—	1,500	1,610	1,610	1,610	1,610	1,610	1,610	1,610
Attorney's Collection Fee	10-4915	—	—	—	—	—	—	—	—	—	—
Interlocal W/School - Officer	10-4924	67,422	59,954	135,381	135,381	277,193	285,508	294,074	302,896	311,983	321,342
Police Department Revenue	10-4925	10,107	21,290	19,000	21,000	3,000	3,000	3,000	3,000	3,000	3,000
PD Grant Revenue	10-4929	—	5,052	—	6,696	6,000	—	—	—	—	—
Municipal Court Fines	10-4930	114,057	130,098	125,000	110,000	115,000	115,000	115,000	115,000	115,000	115,000
Prop Lien Rele/Abate/Scrap	10-4933	11,466	1,381	—	7,250	—	—	—	—	—	—

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
FMO Permits & Inspections	10-4934	790	760	1,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Sale Of Cemetery Lots/Fees	10-4935	10,296	10,360	8,000	6,500	8,500	8,500	8,500	8,500	8,500	8,500
Parks & Pavilion Revenue	10-4939	100	600	100	600	300	300	300	300	300	300
Community Center Rental Fees	10-4940	18,700	15,235	14,000	18,300	15,000	15,000	15,000	15,000	15,000	15,000
BEDC Payment for Services	10-4946	81,000	81,000	81,000	81,000	85,000	89,250	89,250	93,713	93,713	93,713
BEDC Payment for Fire Truck	10-4947	—	200,000	—	—	—	—	—	—	—	—
Sale Of Property	10-4951	—	—	—	13,629	—	—	—	—	—	—
Use Of Fund Balance	10-4955	1,926,329	1,120,098	2,064,010	1,896,244	1,585,000	760,000	760,000	1,355,000	1,340,000	760,000
Field Rental Fees	10-4970	14,738	14,664	14,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Miscellaneous Revenue	10-4999	11,239	9,843	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Revenue		11,471,008	11,216,203	12,268,037	12,644,188	12,480,031	12,036,829	12,438,169	13,467,035	13,918,624	13,720,044

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Expenditures											
Mayor & Council											
Mayor And Council Compensation	10-5110-1109	1,380	1,343	1,380	345	—	—	—	—	—	—
Office Supplies & Postage	10-5110-2101	60	83	200	200	200	200	200	200	200	200
Custodial Care	10-5110-2220	2,829	2,649	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850
Operational Supplies	10-5110-2601	284	2,132	2,000	1,300	1,000	1,000	1,000	1,000	1,000	1,000
Building Maintenance	10-5110-3501	1,980	1,644	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Memberships/Meetings/Mileage	10-5110-4101	4,336	8,076	8,000	9,050	8,000	8,000	8,000	8,000	8,000	8,000
Professional Services	10-5110-4501	943	1,251	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Telephones	10-5110-4701	619	1,150	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Utilities	10-5110-4801	1,725	1,690	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Elections	10-5110-7101	668	596	8,000	13,012	1,500	1,500	1,500	1,500	1,500	1,500
Awards/Honors/Tributes	10-5110-7102	182	2,752	750	750	750	750	750	750	750	750
Property Acquist/Disposition	10-5110-8000	—	150	—	1,000	—	—	—	—	—	—
Paperless Agenda	10-5110-8502	—	5,070	—	—	—	—	—	—	—	—
Total Mayor & Council		15,006	28,586	28,430	33,757	19,550	19,550	19,550	19,550	19,550	19,550

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Administration											
Salaries - Operational	10-5111-1103	502,165	553,394	562,262	555,460	555,929	572,307	589,176	606,551	624,448	643,181
Car Allowance	10-5111-1203	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Hospital & Dental Insurance	10-5111-1301	34,810	38,400	44,005	36,679	47,747	50,135	52,642	55,274	58,037	60,939
Retiree Medical Coverage	10-5111-1301.001	9,971	8,525	8,872	9,491	9,491	9,965	10,464	10,987	11,536	12,113
Fica	10-5111-1401	37,536	40,690	43,495	42,173	43,011	43,781	45,554	46,883	48,252	49,700
Retirement	10-5111-1501	62,891	72,161	74,362	65,000	73,821	75,144	77,398	79,720	82,112	84,575
Workers Compensation	10-5111-1601	1,188	1,883	1,897	5,000	2,031	2,218	2,329	2,445	2,568	2,696
Unemployment	10-5111-1701	855	225	855	1,300	1,200	1,200	1,200	1,200	1,200	1,200
Office Supplies & Postage	10-5111-2101	32,022	15,898	22,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Uniforms	10-5111-2210	2,814	3,401	3,375	3,375	4,000	4,000	4,000	4,000	4,000	4,000
Custodial Care	10-5111-2220	4,243	4,617	4,400	7,164	7,200	7,200	7,200	7,200	7,200	7,200
City Manager's Expense	10-5111-2250	—	—	—	—	—	—	—	—	—	—
Small Equip - Non Capital	10-5111-2401	3,653	2,705	3,000	5,500	3,000	3,000	3,000	3,000	3,000	3,000
Operational Supplies	10-5111-2601	10,478	16,782	17,000	19,000	18,000	18,000	18,000	18,000	18,000	18,000
Employee Screening/Drug Testing	10-5111-2602	464	318	500	500	500	500	500	500	500	500
Merp/Wellness/Ameriflex	10-5111-2605	1,777	6,067	10,500	7,500	8,000	8,000	8,000	8,000	8,000	8,000
Employee Programs	10-5111-2607	13,713	11,205	13,000	22,000	16,000	16,000	16,000	16,000	16,000	16,000
Software Maintenance	10-5111-3201	62,353	82,624	72,150	97,962	117,300	124,800	124,800	124,800	124,800	124,800
Non Capital Computer	10-5111-3202	11,278	27,261	15,000	5,000	15,000	15,000	15,000	15,000	15,000	15,000
Building Maintenance	10-5111-3501	2,162	5,542	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Memberships/Meetings/Mileage	10-5111-4101	22,894	27,837	26,000	28,000	25,000	25,000	25,000	25,000	25,000	25,000
Supervisor Development Training	10-5111-4201	5,455	17,886	10,000	70	4,000	5,000	5,000	5,000	5,000	5,000
Insurance & Bonds	10-5111-4401	151,680	186,357	190,000	195,000	198,000	207,900	218,295	229,210	240,670	252,704
Attorney Fees	10-5111-4501	33,175	31,709	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
Professional Fees	10-5111-4501.001	5,549	6,388	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Codification/Archival	10-5111-4501.002	11,641	8,628	8,000	10,000	8,500	8,500	8,500	8,500	8,500	8,500
Audit Fee	10-5111-4502	30,337	40,000	36,500	37,050	38,000	38,000	38,000	38,000	38,000	38,000
Delq. Tax Collection	10-5111-4505	—	—	—	—	—	—	—	—	—	—
Appraisal Contract	10-5111-4506	46,621	37,467	41,195	41,195	41,195	41,195	41,195	41,195	41,195	41,195
Information Technology Support	10-5111-4510	44,418	48,456	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Advertising/Publications/Promo	10-5111-4601	6,544	4,698	7,000	6,000	5,000	5,000	5,000	5,000	5,000	5,000
Telephones	10-5111-4701	28,866	28,746	29,000	29,000	33,500	33,500	33,500	33,500	33,500	33,500
Utilities	10-5111-4801	9,729	10,777	10,000	12,000	13,000	13,000	13,000	13,000	13,000	13,000
Lease-City Hall	10-5111-4910	41,490	46,404	47,333	47,333	49,700	52,185	54,794	57,534	60,410	63,431
Lease Purchase-Copier	10-5111-4920	20,908	25,852	21,000	28,000	25,000	25,000	25,000	25,000	25,000	25,000
Lease Purchase-Postage Machine	10-5111-4930	9,999	9,720	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Self Funded Debt Allocation	10-5111-4950	48,502	14,688	—	—	—	—	—	—	—	—
Computer Upgrades	10-5111-8502	—	—	7,500	14,258	—	—	—	—	—	—
Total Administration		1,318,481	1,443,611	1,449,001	1,463,810	1,495,925	1,538,330	1,575,347	1,613,299	1,652,728	1,694,034

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Transfers											
Transfer To Golf Course Fund	10-5114-9106	168,036	189,822	275,955	173,696	318,977	350,433	319,875	416,277	414,288	336,828
Transfer To Gen Cap Proj Fund	10-5114-9109	1,625,913	775,029	1,710,000	1,671,244	725,000	660,000	660,000	660,000	660,000	660,000
Transfer To Golf Cap Project F	10-5114-9110	295,035	226,080	225,000	225,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to Self Funded Account	10-5114-9120	—	—	11,000	11,000	—	—	—	595,000	580,000	—
Transfer to Debt Service	10-5114-9130	—	—	—	—	716,000	—	—	—	—	—
Total Transfers		2,088,984	1,190,931	2,221,955	2,080,940	1,859,977	1,110,433	1,079,875	1,771,277	1,754,288	1,096,828

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Police											
Salaries - Operational	10-5115-1103	919,646	984,276	1,102,754	1,047,311	1,306,263	1,345,451	1,385,815	1,427,389	1,470,211	1,514,317
Overtime	10-5115-1103.001	33,583	34,871	33,000	37,000	35,000	35,000	35,000	35,000	35,000	35,000
Hospital & Dental Insurance	10-5115-1301	105,367	106,223	129,700	107,992	152,910	160,556	168,584	177,013	185,863	195,157
Retiree Medical Coverage	10-5115-1301.001	6,376	6,435	7,006	10,314	10,314	10,829	11,371	11,939	12,536	13,163
Fica	10-5115-1401	69,948	74,557	86,885	78,436	102,607	103,755	106,787	109,910	113,127	116,521
Retirement	10-5115-1501	118,703	129,946	138,864	137,257	175,596	180,864	186,290	191,878	197,635	203,564
Workers Compensation	10-5115-1601	19,779	30,094	37,368	35,000	47,968	50,366	52,885	55,529	58,305	61,221
Unemployment	10-5115-1701	3,093	171	3,000	3,300	3,500	3,500	3,500	3,500	3,500	3,500
Office Supplies & Postage	10-5115-2101	7,843	7,391	9,000	9,000	8,000	8,000	8,000	8,000	8,000	8,000
Uniforms	10-5115-2210	7,447	8,383	8,000	12,000	10,000	10,000	10,000	10,000	10,000	10,000
Custodial Care	10-5115-2220	2,829	977	—	—	—	—	—	—	—	—
Fuel & Lubricants	10-5115-2301	35,299	38,845	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
Small Equip - Non-Capital	10-5115-2401	13,549	18,618	6,500	10,263	7,000	7,000	7,000	7,000	7,000	7,000
Operational Supplies	10-5115-2601	13,251	16,723	16,500	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Sexual Assault Exams	10-5115-2603	—	976	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Employee Screening/Drug Testing	10-5115-2604	832	916	750	1,200	1,000	1,000	1,000	1,000	1,000	1,000
Employee Programs	10-5115-2607	636	804	750	750	750	750	750	750	750	750
K-9 Expense	10-5115-2610	—	219	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Hill Country Humane Society Contract	10-5115-2700	31,422	32,050	33,653	58,653	47,000	47,000	47,000	47,000	47,000	47,000
Software Maintenance	10-5115-3201	20,373	11,053	12,000	12,000	22,000	22,000	22,000	22,000	22,000	22,000
Building Maintenance	10-5115-3501	1,967	15,881	5,000	7,000	5,000	5,000	5,000	5,000	5,000	5,000
Shooting Range/Ammunition	10-5115-3601	1,981	1,421	2,500	5,500	5,000	5,000	5,000	5,000	5,000	5,000
Vehicle & Equip Maintenance	10-5115-3701	28,533	22,641	20,000	20,000	27,000	27,000	27,000	27,000	27,000	27,000
Memberships/Meetings/Mileage	10-5115-4101	7,809	12,526	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Insurance & Bonds	10-5115-4401	9,669	11,706	12,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Professional Services	10-5115-4501	56	—	—	2,000	—	—	—	—	—	—
Advertising/Publications/Promo	10-5115-4601	248	516	500	1,500	500	500	500	500	500	500
Telephones	10-5115-4701	16,326	15,911	16,000	16,000	17,500	17,500	17,500	17,500	17,500	17,500
Utilities	10-5115-4801	13,133	12,949	13,500	16,000	16,000	16,000	16,000	16,000	16,000	16,000
County Dispatching	10-5115-4901	48,701	52,317	54,933	54,933	57,680	57,680	57,680	57,680	57,680	57,680
Lease -Copier	10-5115-4920	4,942	4,188	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Self Funded Debt Allocation	10-5115-4950	135,561	157,338	163,408	163,408	150,923	159,001	170,752	203,250	188,194	197,558
Special Operations Unit	10-5115-7301	15,000	—	—	—	—	—	—	—	—	—
Housing Of Prisoners	10-5115-7302	3,050	4,050	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
C/O - Equipment	10-5115-8000	—	44,857	15,000	37,158	6,000	—	—	—	—	—
Total Police Department		1,696,952	1,859,829	1,995,571	1,986,475	2,323,011	2,381,252	2,452,914	2,547,338	2,596,301	2,671,931

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Municipal Court											
Salaries - Operational	10-5116-1103	43,411	44,718	23,061	23,034	23,762	24,475	25,209	25,965	26,744	27,547
Hospital & Dental Insurance	10-5116-1301	6,446	6,514	3,474	3,500	3,448	3,620	3,801	3,991	4,191	4,401
Fica	10-5116-1401	3,332	3,449	1,764	3,209	1,818	1,873	1,929	1,987	2,047	2,108
Retirement	10-5116-1501	5,413	5,777	3,016	3,014	3,120	3,214	3,310	3,409	3,512	3,617
Workers Compensation	10-5116-1601	104	147	41	95	44	46	48	51	53	56
Unemployment	10-5116-1701	171	9	150	450	150	150	150	150	150	150
Office Supplies & Postage	10-5116-2101	581	1,005	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Uniforms	10-5116-2210	50	465	375	250	250	250	250	250	250	250
Small Equip Non-Capital	10-5116-2401	1,198	—	500	500	500	500	500	500	500	500
Operational Supplies	10-5116-2601	238	—	300	300	—	300	300	300	300	300
Service Charge - Credit Cards	10-5116-2604	2,224	2,346	2,300	2,400	2,500	2,500	2,500	2,500	2,500	2,500
Software Maintenance	10-5116-3201	5,003	5,193	5,200	5,300	5,200	5,200	5,200	5,200	5,200	5,200
Memberships/Meetings/Mileage	10-5116-4101	1,297	2,602	2,500	2,500	2,000	2,500	2,500	2,500	2,500	2,500
Insurance & Bonds	10-5116-4401	50	50	50	50	50	50	50	50	50	50
Prosecutor Fees	10-5116-4501	12,779	12,148	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Municipal Judge Services	10-5116-4501.001	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400
Professional Services	10-5116-4501.002	353	653	750	750	750	750	750	750	750	750
C/O Laptops	10-5116-8920	—	—	—	—	—	—	—	—	—	—
Total Municipal Court		97,050	99,476	70,881	70,752	68,992	70,828	71,897	73,003	74,147	75,329

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Fire Department											
Salaries - Operational	10-5117-1103	1,649,319	1,739,408	1,759,260	1,811,404	1,909,813	1,967,107	2,026,120	2,086,904	2,149,511	2,213,996
Hospital & Dental Insurance	10-5117-1301	175,189	179,367	208,446	175,785	209,278	219,741	230,729	242,265	254,378	267,097
Retiree Hospital Insurance	10-5117-1301.001	8,821	11,361	12,012	12,371	12,371	12,990	13,639	14,321	15,037	15,789
Fica	10-5117-1401	119,969	128,240	134,583	133,998	146,101	150,484	154,998	159,648	164,438	169,371
Retirement	10-5117-1501	190,056	204,480	220,973	224,622	233,876	240,892	248,119	255,562	263,229	271,126
Workers Compensation	10-5117-1601	40,697	62,954	69,189	58,854	47,803	50,193	52,703	55,338	58,105	61,010
Unemployment	10-5117-1701	6,243	1,493	6,300	5,900	6,300	6,300	6,300	6,300	6,300	6,300
Office Supplies & Postage	10-5117-2101	1,098	831	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Fire Dept Bunker Gear/Uniforms	10-5117-2210	10,879	10,414	15,000	15,000	12,000	12,000	12,000	12,000	12,000	12,000
EMS Uniforms	10-5117-2210.001	7,947	15,244	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Fuel & Lubricants-Fire Vehicle	10-5117-2301	9,349	12,861	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Fuel & Lubricants-EMS Vehicles	10-5117-2301.001	38,829	39,399	41,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Purchase Child Safety Seats	10-5117-2306	1,259	—	—	—	—	—	—	—	—	—
Small Equip - Non Capital - Fire	10-5117-2401	6,180	15,643	8,000	8,000	7,000	7,000	7,000	7,000	7,000	7,000
Chemicals	10-5117-2501	1,277	474	800	800	800	800	800	800	800	800
Operational Supplies	10-5117-2601	19,138	22,991	22,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fire Prevention Materials	10-5117-2602	(60)	4,891	3,000	3,000	1,000	1,000	1,000	1,000	1,000	1,000
Employee Screening/Drug Testing	10-5117-2604	2,642	2,120	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Employee Programs	10-5117-2607	6,185	2,413	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
EMS Training Expense	10-5117-2701	5,455	5,371	5,000	5,000	600	600	600	600	600	600
Medical Supplies	10-5117-2801	75,900	73,385	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Software Maintenance	10-5117-3201	14,985	16,922	15,000	17,000	27,000	27,000	27,000	27,000	27,000	27,000
Building Maintenance	10-5117-3501	14,562	23,033	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Vehicle & Equip Maint. - Fire	10-5117-3701	32,880	46,255	35,000	35,000	37,500	37,500	37,500	37,500	37,500	37,500
Vehicle & Equip Maint. - EMS	10-5117-3701.001	39,546	33,157	37,000	30,000	35,500	35,500	35,500	35,500	35,500	35,500
Memberships/Meetings/Mileage	10-5117-4101	21,169	14,717	20,000	26,000	24,000	24,000	24,000	24,000	24,000	24,000
Professional Services	10-5117-4501	788	24,500	1,000	1,000	—	—	—	—	—	—
Zone C Mutual Aid	10-5117-4501.001	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Medical Director	10-5117-4501.002	15,600	16,800	16,800	16,800	18,000	18,000	19,200	19,200	20,400	20,400
Billing Commission	10-5117-4501.003	102,772	106,138	96,600	111,000	106,500	107,565	108,103	109,184	109,730	110,278
Advertising/Publications	10-5117-4601	2,236	—	750	750	750	750	750	750	750	750
Telephones	10-5117-4701	15,278	16,033	16,000	16,000	18,000	18,000	18,000	18,000	18,000	18,000
Utilities	10-5117-4801	44,753	38,084	40,000	40,000	38,000	38,000	38,000	38,000	38,000	38,000
County Dispatching	10-5117-4901	51,581	54,237	56,949	56,949	60,000	60,000	60,000	60,000	60,000	60,000
Copier Lease	10-5117-4920	8,536	7,176	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Lease On Modular Unit	10-5117-4940	3,600	3,600	3,600	4,500	5,400	5,400	5,400	5,400	5,400	5,400
Transfer To Self Funded - Fire	10-5117-4950	25,705	12,852	—	—	—	49,808	89,074	89,074	90,910	90,910
Transfer To Self Funded - EMS	10-5117-4950.001	193,521	228,856	244,046	244,046	254,829	332,444	373,103	349,018	306,287	306,287

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
C/O - Equipment - Fire	10-5117-8204	—	24,808	—	—	—	—	—	—	—	—
C/O Equipment - EMS	10-5117-8204.001	—	—	—	—	—	—	—	—	—	—
Total Fire Department		2,969,884	3,206,508	3,220,308	3,259,779	3,418,421	3,629,074	3,795,638	3,860,364	3,911,875	4,006,114

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Sanitation											
Operation Supplies	10-5119-2601	279	7,580	8,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Service Charge - Credit Cards	10-5119-2605	12,689	13,240	13,000	15,000	15,000	15,000	15,000	15,000	15,000	15,300
Solid Waste Disposal	10-5119-4600	762,548	743,691	742,000	764,000	764,000	802,200	842,310	884,426	928,647	947,220
Monthly Cleanup Expense	10-5119-4610	—	—	—	2,500	18,000	18,000	18,000	18,000	18,000	18,000
Total Sanitation Department		775,516	764,511	763,000	785,500	801,000	839,200	879,310	921,426	965,647	984,520

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Streets											
Salaries - Operational	10-5121-1103	196,790	234,307	258,693	262,075	302,384	307,862	317,098	326,610	336,409	353,229
Overtime	10-5121-1103.001	16,890	23,233	18,000	18,000	12,000	12,000	12,000	12,000	12,000	12,000
Hospital & Dental Insurance	10-5121-1301	32,773	40,761	46,900	46,636	51,195	52,495	55,120	57,876	60,770	63,808
Retiree Hospital Insurance	10-5121-1301.001	7,970	8,005	8,651	8,315	8,315	8,731	9,167	9,626	10,107	10,612
Fica	10-5121-1401	15,202	18,883	21,167	19,341	24,050	24,496	25,231	25,988	26,768	27,571
Retirement	10-5121-1501	26,535	32,937	35,343	34,654	41,279	42,518	43,794	45,108	46,461	47,855
Workers Compensation	10-5121-1601	11,095	19,329	20,747	20,000	23,555	24,575	25,804	27,094	28,449	29,871
Unemployment	10-5121-1701	923	340	1,000	1,140	1,500	1,500	1,500	1,500	1,500	1,500
Uniforms	10-5121-2210	2,633	1,747	3,500	4,000	4,200	4,200	4,200	4,200	4,200	4,200
Fuel & Lubricants	10-5121-2301	16,835	18,370	21,000	30,000	29,000	29,000	29,000	29,000	29,000	29,000
Small Equip Non-Capital	10-5121-2401	3,059	1,016	1,000	1,500	1,000	1,000	1,000	1,000	1,000	1,000
Chemicals	10-5121-2501	—	—	3,000	3,000	2,500	2,500	2,500	2,500	2,500	2,500
Operational Supplies	10-5121-2601	3,749	6,026	6,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Employee Screening/Drug Testing	10-5121-2602	374	296	200	450	450	450	450	450	450	450
Employee Programs	10-5121-2607	78	1,752	100	550	100	100	100	100	100	100
Traffic Control Signs	10-5121-2902	648	3,072	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Vehicle & Equip Maintenance	10-5121-3701	25,546	35,658	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000
Maintenance-Streets	10-5121-3903	37,144	47,506	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Professional Services	10-5121-4501	—	2,828	—	740	—	—	—	—	—	—
Advertising/Publication/Promo	10-5121-4601	—	258	200	500	500	500	500	500	500	500
Telephones	10-5121-4701	1,049	1,544	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Self Funded Debt Allocation	10-5121-4950	20,788	80,724	97,248	97,248	76,460	81,197	76,424	101,772	112,788	128,578
Capitol Outlay-Equipment	10-5121-8204	—	—	—	—	—	—	—	—	—	—
Total Street Department		420,081	578,592	629,249	641,149	666,488	681,124	691,888	733,324	761,002	800,774

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Parks											
Salaries - Operational	10-5123-1103	254,452	249,194	261,817	254,838	239,800	258,450	266,204	274,190	282,415	290,888
Overtime	10-5123-1103.001	10,875	14,880	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Hospital & Dental Insurance	10-5123-1301	44,913	45,077	45,163	46,225	46,547	52,495	55,120	57,876	60,770	63,808
Retiree Hospital Insurance	10-5123-1301.001	7,970	8,005	8,651	8,315	8,315	8,731	9,167	9,626	10,107	10,612
Fica	10-5123-1401	18,769	19,642	20,946	18,959	19,263	20,717	21,339	21,979	22,638	23,317
Retirement	10-5123-1501	32,940	33,874	36,221	33,894	33,061	36,031	37,112	38,225	39,372	40,553
Workers Compensation	10-5123-1601	6,573	9,583	7,819	16,319	7,299	8,395	8,815	9,255	9,718	10,204
Unemployment	10-5123-1701	1,207	92	1,000	1,200	1,000	1,000	1,000	1,000	1,000	1,000
Uniforms	10-5123-2210	2,960	4,701	4,750	5,300	5,500	5,500	5,500	5,500	5,500	5,500
Fuel & Lubricants	10-5123-2301	9,484	10,109	11,000	12,000	12,500	12,500	12,500	12,500	12,500	12,500
Small Equip Non-Capital	10-5123-2401	4,226	4,161	4,000	12,500	3,500	3,500	3,500	3,500	3,500	3,500
Chemicals	10-5123-2501	131	5,314	5,000	10,000	25,000	25,000	25,000	25,000	25,000	25,000
Operational Supplies	10-5123-2601	15,500	7,609	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Employee Screening/Drug Testing	10-5123-2602	167	152	200	200	200	200	200	200	200	200
Employee Programs	10-5123-2607	61	473	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Parks Summer Events	10-5123-2801	6,469	16,716	6,000	6,000	—	—	—	—	—	—
Building & Grounds Maintenance	10-5123-3501	59,488	75,618	60,000	60,000	50,000	50,000	50,000	50,000	50,000	50,000
Maint./Supplies Community Ctr	10-5123-3502	12,805	14,184	13,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Maintenance-Cemetery	10-5123-3503	966	—	—	100	100	100	100	100	100	100
Vehicle & Equip Maintenance	10-5123-3701	10,591	15,007	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Membership/Meetings/Mileage	10-5123-4101	9	200	1,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Contract Labor	10-5123-4204	—	—	—	24,000	40,000	40,000	40,000	40,000	40,000	40,000
Professional Services	10-5123-4501	2,277	2,903	—	2,300	—	—	—	—	—	—
Advertising/Publications/Promo	10-5123-4601	1,629	—	450	450	450	450	450	450	450	450
Telephones	10-5123-4701	2,025	2,102	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Utilities	10-5123-4801	88,849	77,759	75,000	90,000	85,000	85,000	85,000	85,000	85,000	85,000
Self Funded Debt Allocation	10-5123-4950	53,822	28,025	39,629	39,629	45,137	42,449	60,075	79,684	77,114	78,215
Capitol Outlay-Equipment	10-5123-8204	—	—	—	—	—	—	—	—	—	—
Total Parks Department		649,158	645,380	640,146	693,729	674,172	702,018	732,582	765,585	776,884	792,347

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Development Services											
Salaries - Operational	10-5128-1103	193,649	183,709	184,323	189,737	223,688	197,798	203,732	209,844	216,139	222,624
Hospital & Dental Insurance	10-5128-1301	20,638	14,310	20,845	20,868	22,986	21,722	22,808	23,949	25,146	26,403
Retiree Hospital Insurance	10-5128-1301.001	13,638	13,836	15,019	11,023	11,023	11,574	12,153	12,761	13,399	14,068
Fica	10-5128-1401	13,409	13,023	14,101	14,174	17,112	15,132	15,586	16,053	16,535	17,031
Retirement	10-5128-1501	24,178	23,687	24,105	24,910	29,284	25,971	26,750	27,553	28,379	29,230
Workers Compensation	10-5128-1601	996	1,326	1,469	1,298	1,872	3,526	3,703	3,888	4,082	4,286
Unemployment	10-5128-1701	513	29	500	500	750	750	750	750	750	750
Office Supplies & Postage	10-5128-2101	1,150	579	1,500	650	800	800	800	800	800	800
Uniforms	10-5128-2210	1,286	1,485	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Fuel & Lubricants	10-5128-2301	1,153	738	1,000	1,000	800	800	800	800	800	800
Small Equip Non-Capital	10-5128-2401	476	2,286	—	2,857	—	—	—	—	—	—
Operational Supplies	10-5128-2601	1,421	331	1,500	1,800	1,500	1,500	1,500	1,500	1,500	1,500
Employee Screening/Drug Testing	10-5128-2602	26	174	—	26	—	—	—	—	—	—
Service Charge - Credit Cards	10-5128-2604	—	710	—	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Employee Programs	10-5128-2607	68	77	—	40	—	—	—	—	—	—
Software Maintenance	10-5128-3201	3,388	3,975	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Vehicle Maintenance	10-5128-3701	746	63	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Memberships/Meetings/Mileage	10-5128-4101	7,865	4,690	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Professional Services	10-5128-4501	24,295	16,383	60,000	80,000	60,000	60,000	60,000	60,000	60,000	60,000
Engineering Consultants GIS	10-5128-4505	3,301	3,608	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Advertising/Publications	10-5128-4601	3,492	7,103	4,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Telephones	10-5128-4701	3,076	2,651	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Abatements	10-5128-4801	41,916	11,136	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Self Funded Debt Allocation	10-5128-4950	—	—	—	—	—	—	—	11,016	11,016	11,016
Total Development Services		360,680	305,909	372,362	388,383	409,315	379,073	388,082	408,414	418,046	428,008

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
City Shop											
Salaries - Operational	10-5129-1103	46,572	47,949	49,327	49,601	50,795	52,319	53,889	55,505	57,171	58,886
Overtime	10-5129-1103.001	—	—	200	200	200	200	200	200	200	200
Hospital & Dental Insurance	10-5129-1301	6,449	6,617	6,948	6,959	8,996	9,446	9,918	10,414	10,935	11,481
Fica	10-5129-1401	3,188	3,199	3,789	3,810	3,901	4,018	4,139	4,263	4,391	4,522
Retirement	10-5129-1501	5,776	6,130	6,477	6,483	6,696	6,897	7,103	7,317	7,536	7,762
Workers Compensation	10-5129-1601	998	1,474	1,617	1,617	1,748	1,836	1,928	2,024	2,125	2,232
Unemployment	10-5129-1701	342	18	340	340	340	340	340	340	340	340
Uniforms	10-5129-2210	180	346	500	741	1,000	1,000	1,000	1,000	1,000	1,000
Custodial Care	10-5129-2220	—	3,788	3,500	4,000	3,800	3,800	3,800	3,800	3,800	3,800
Fuel & Lubricants	10-5129-2301	1,324	1,112	1,300	1,800	1,300	1,300	1,300	1,300	1,300	1,300
Small Equip Non-Capital	10-5129-2401	2,955	3,657	2,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000
Operational Supplies	10-5129-2601	4,024	12,167	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Employee Screening/Drug Testing	10-5129-2602	66	9	50	50	50	50	50	50	50	50
Building Maintenance	10-5129-3501	3,071	8,021	5,500	9,800	9,500	9,500	9,500	9,500	9,500	9,500
Vehicle & Equip Maintenance	10-5129-3701	6,024	930	2,000	3,000	1,000	1,000	1,000	1,000	1,000	1,000
Insurance & Bonds	10-5129-4401	770	791	800	800	800	800	800	800	800	800
Telephones	10-5129-4701	1,561	1,419	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Lease Purchase-Copier	10-5129-4920	892	2,300	2,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Self Funded Debt Allocation	10-5129-4950	—	—	—	—	—	—	12,852	12,852	34,885	22,033
Total City Shop		84,192	99,927	99,848	108,201	110,126	112,506	127,819	130,365	155,033	144,906

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<i>Economic Development</i>											
Salaries - Operational	10-5130-1103	47,545	38,779	42,512	42,317	—	—	—	—	—	—
Hospital & Dental Insurance	10-5130-1301	4,838	3,639	5,211	5,128	—	—	—	—	—	—
Fica	10-5130-1401	3,504	2,820	3,252	3,066	—	—	—	—	—	—
Retirement	10-5130-1501	5,946	4,979	5,559	5,558	—	—	—	—	—	—
Workers Compensation	10-5130-1601	111	135	149	149	—	—	—	—	—	—
Unemployment	10-5130-1701	342	18	350	8	—	—	—	—	—	—
Office Supplies & Postage	10-5130-2101	553	69	—	—	—	—	—	—	—	—
Uniforms	10-5130-2210	496	302	500	500	—	—	—	—	—	—
Small Equip Non-Capital	10-5130-2401	—	2,647	—	—	—	—	—	—	—	—
Operational Supplies	10-5130-2601	220	885	—	—	—	—	—	—	—	—
Employee Programs	10-5130-2607	15	502	—	—	—	—	—	—	—	—
Software Maintenance	10-5130-3201	267	—	—	—	—	—	—	—	—	—
Memberships/Meetings/Mileage	10-5130-4101	1,656	2,635	—	946	—	—	—	—	—	—
Professional Services	10-5130-4501	—	165	—	1,934	—	—	—	—	—	—
Advertising/Publications/Promo	10-5130-4601	13,923	—	—	—	—	—	—	—	—	—
Telephones	10-5130-4701	1,469	954	1,000	1,000	—	—	—	—	—	—
<i>Total Economic Development Services</i>		80,885	58,529	58,533	60,606	—	—	—	—	—	—

<i>Description</i>		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<i>GHRC</i>											
Building Maintenance	10-5135-3501	2,600	3,302	15,000	15,162	12,000	15,000	15,000	15,000	15,000	15,000
YMCA Operating Subsidy	10-5135-4101	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<i>Total GHRC</i>		127,600	103,302	115,000	115,162	112,000	115,000	115,000	115,000	115,000	115,000
<i>Total General Fund Expenditures</i>		10,684,469	10,385,091	11,664,284	11,688,243	11,958,977	11,578,388	11,929,902	12,958,945	13,200,501	12,829,341
<i>Excess Revenues over Expenditures</i>		786,539	831,112	603,753	955,945	521,054	458,441	508,267	508,090	718,123	890,703

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
HOTEL/MOTEL FUND											
Revenues											
Interest Earned	21-4105	647	1,076	475	2,000	475	475	475	475	475	475
Hotel/Motel Tax Collected	21-4200	153,284	162,127	150,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Transfer From Reserve	21-4705	—	40,000	214,000	199,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Revenues		153,931	203,203	364,475	361,000	175,475	175,475	175,475	175,475	175,475	175,475
Expenditures											
Service Charge - Credit Cards	21-5100-2604	—	18	100	250	100	100	100	100	100	100
CAF Airshow	21-5100-4602	—	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Chamber Of Commerce	21-5100-4604	49,200	49,200	49,200	49,200	49,200	49,200	49,200	49,200	49,200	49,200
Chamber Of Commerce Rental	21-5100-4604.001	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Chamber Of Commerce Utilities	21-5100-4604.002	2,273	2,238	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Marketing	21-5100-4605	1,047	1,981	38,000	19,000	19,000	19,000	19,000	19,000	19,000	24,000
Central Tx Water Coalition	21-5100-4606	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Historical Board	21-5100-4607	—	—	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
YMCA	21-5100-4608	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	—
Special Events	21-5100-4609	680	10,184	18,000	18,000	13,000	13,000	13,000	13,000	13,000	13,000
SBC	21-5100-4610	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Tfr to General Fund - Festivals	21-5100-4620	15,000	25,000	35,000	35,000	40,000	40,000	40,000	40,000	40,000	40,000
Administration Allocation	21-5100-9113	4,839	5,299	4,946	5,054	5,127	5,267	5,392	5,520	5,654	5,796
Transfer to Electric Fund	21-5100-9200	—	40,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to BEDC	21-5100-9500	—	—	175,000	175,000	—	—	—	—	—	—
Total Expenditures		94,039	159,920	362,746	344,004	168,927	169,067	169,192	169,320	169,454	169,596
Excess Revenues over Expenditures		59,892	43,283	1,729	16,996	6,548	6,408	6,283	6,155	6,021	5,879

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
AIRPORT											
Revenues											
Av Gas Sales	23-4600	216,260	234,532	230,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000
Jet Fuel Sales	23-4605	170,279	336,213	325,000	330,000	325,000	325,000	325,000	325,000	325,000	325,000
Contributions/Misc. Revenue	23-4701	—	1,730	—	104	—	—	—	—	—	—
Sign Rental Revenue	23-4850	—	—	900	225	900	900	900	900	900	900
Penalties - Airport Billings	23-4860	1,125	675	1,000	300	1,000	1,000	1,000	1,000	1,000	1,000
All Hangar Lease	23-4900	127,476	126,664	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
CAF Admissions	23-4920	3,780	4,167	4,000	4,500	4,000	4,000	4,000	4,000	4,000	4,000
McBride Lease	23-4924	44,776	46,935	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Thru The Fence Lease	23-4926	9,720	9,720	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Airport Parking Permit	23-4927	2,540	1,670	2,200	200	2,200	2,200	2,200	2,200	2,200	2,200
Hanger Lease-Faulkner	23-4930	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400
Insurance Claim Payment	23-4937	—	—	—	50,000	—	—	—	—	—	—
Interest Earned	23-4939	567	1,688	550	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Txdot Airport Grant Revenue	23-4940	19,528	7,349	30,000	28,662	—	—	—	—	—	—
Use Of Fund Balance	23-4955	3,335	23,162	—	45,814	450,000	50,000	50,000	50,000	50,000	50,000
Total Revenues		613,786	808,905	791,050	919,205	1,242,500	842,500	842,500	842,500	842,500	842,500
Expenditures											
Salaries - Operational	23-5100-1103	39,732	42,445	66,040	46,980	66,406	68,398	70,450	72,563	74,740	76,983
Hospital & Dental Insurance	23-5100-1301	5,160	5,100	12,159	24,318	12,068	12,671	13,305	13,970	14,669	15,402
Fica	23-5100-1401	3,019	3,232	5,052	3,526	5,080	5,232	5,389	5,551	5,718	5,889
Retirement	23-5100-1501	4,949	5,438	8,188	8,188	8,591	8,848	9,114	9,387	9,669	9,959
Workers Compensation	23-5100-1601	367	550	1,411	1,411	1,481	1,555	1,633	1,714	1,800	1,800
Unemployment	23-5100-1701	—	—	1,000	—	1,000	1,000	1,000	1,000	1,000	1,000
Fuel & Lubricants	23-5100-2301	417	731	750	750	2,250	2,250	2,250	2,250	2,250	2,250
Small Equip - Non Capital	23-5100-2401	—	92	500	500	500	500	500	500	500	500
Operational Supplies	23-5100-2601	767	6,241	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Employee Screening/Drug/Testing	23-5100-2602	5	7	—	11	—	—	—	—	—	—
Service Charge Credit Cards	23-5100-2604	8,972	15,956	16,000	16,000	18,500	18,500	18,500	18,500	18,500	18,500
Employee Programs	23-5100-2607	—	557	—	3	—	—	—	—	—	—
Building Maintenance	23-5100-3501	281	1,270	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Vehicle & Equip Maintenance	23-5100-3701	1,828	962	2,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000
Non-Capital Airport Improvement	23-5100-3901	19,149	58,771	60,000	110,000	—	—	—	—	—	—
Contract Labor - FBO	23-5100-4201	14,400	13,200	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400
Commission On Fuel Sales	23-5100-4203	27,562	40,785	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Schools/Seminars	23-5100-4301	—	—	2,000	—	2,000	2,000	2,000	2,000	2,000	2,000
Insurance & Bonds	23-5100-4401	1,568	1,604	2,050	3,927	4,000	4,000	4,000	4,000	4,000	4,000
Professional Services	23-5100-4501	675	160	1,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Property Taxes	23-5100-4601	4,383	4,857	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Utilities	23-5100-4801	6,341	7,323	7,500	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Lease Purchase Fuel Truck	23-5100-4925	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Lease Purchase Jet Fuel Truck	23-5100-4935	5,356	16,800	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Jet Fuel Purchases	23-5100-5401	82,928	185,425	177,359	195,000	205,000	205,000	205,000	205,000	205,000	205,000
Av Gas Purchases	23-5100-5402	160,227	177,065	171,821	195,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital Outlay-Airport Improvements	23-5100-8103	—	—	—	48,998	—	—	—	—	—	—
Transfer To Debt Service	23-5100-9110	23,315	22,295	26,275	26,275	—	—	—	—	—	—
Transfer To Airport Capital	23-5100-9112	3,335	23,162	—	—	450,000	50,000	50,000	50,000	50,000	50,000
Administration Allocation	23-5100-9113	22,241	28,883	36,853	36,651	36,952	37,959	38,860	39,783	40,743	41,770
Total Expenditures		448,977	674,911	695,358	834,938	1,135,228	739,313	743,401	747,618	751,989	756,453
Excess Revenues over Expenditures		164,809	133,994	95,692	84,267	107,272	103,187	99,099	94,882	90,511	86,047

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
PD SEIZURE											
Revenues											
Seizure Money	24-4000	—	1,363	4,250	4,255	—	—	—	—	—	—
Interest Earned	24-4100	5	7	10	10	20	20	20	20	20	20
Use of Reserves	24-4955	—	—	950	691	3,000	—	—	—	—	—
Total Revenues		5	1,370	5,210	4,956	3,020	20	20	20	20	20
Expenditures											
Use Of Seizure Money	24-5100-2602	—	—	5,200	4,953	3,000	—	—	—	—	—
Total Expenditures		—	—	5,200	4,953	3,000	—	—	—	—	—
Excess Revenues over Expenditures		5	1,370	10	3	20	20	20	20	20	20

MUNICIPAL COURT SPECIAL REVENUE FUND											
Revenues											
Interest Earned	25-4605	99	121	108	108	108	108	108	108	108	108
Restricted Rev - Child Safety	25-4606	9,460	10,059	—	12,000	—	—	—	—	—	—
Restricted Rev - Tech Fund	25-4607	—	2,474	—	3,100	—	—	—	—	—	—
Restricted Rev - Security	25-4608	—	1,856	—	2,300	—	—	—	—	—	—
Restricted Rev - Judicial Eff	25-4609	—	385	—	400	—	—	—	—	—	—
Restricted Rev - Jury Reimb	25-4610	—	247	—	257	—	—	—	—	—	—
Restricted Rev - Judicial Supp	25-4611	—	369	—	425	—	—	—	—	—	—
Restricted Rev - Indigent	25-4612	—	123	—	128	—	—	—	—	—	—
Use Of Fund Balance	25-4955	—	—	40,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Revenue		9,559	15,634	40,108	58,718	20,108	20,108	20,108	20,108	20,108	20,108
Expenditures											
Computers - Police Vehicles	25-5100-8800	—	11,380	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Purchase Child Safety Seats	25-5100-8900	—	9,065	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Security Doors - City Hall Remodel	25-5100-8910	—	—	20,000	20,000	—	—	—	—	—	—
Computer - Court	25-5116-8850	—	1,366	—	—	—	—	—	—	—	—
Total Expenditures		—	21,811	40,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000
Excess Revenues over Expenditures		9,559	(6,177)	108	18,718	108	108	108	108	108	108

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
BENEVOLENT FUND											
Revenues											
Contributions by Council Members	26-4927	—	1,343	1,380	345	—	—	—	—	—	—
Use of Fund Balance	26-4955	—	—	2,630	2,021	—	—	—	—	—	—
Total Revenues		—	1,343	4,010	2,366	—	—	—	—	—	—
Expenditures											
Use of Funds	26-5110-2608	—	2,809	4,010	2,366	—	—	—	—	—	—
Total Expenditures		—	2,809	4,010	2,366	—	—	—	—	—	—
Excess Revenues over Expenditures		—	(1,466)	—	—	—	—	—	—	—	—

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
FIRE DEPT COMMUNITY PROGRAM											
Revenues											
Outside Contributions	27-4301	—	7,381	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Use of Fund Balance	27-4955	—	—	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Total Revenues		—	7,381	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Expenditures											
Use of Funds	27-5117-2608	—	5,841	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures		—	5,841	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Excess Revenues over Expenditures		—	1,540	—	—	—	—	—	—	—	—

POLICE DEPT EXPLORER PROGRAM											
Revenues											
Interest Earned	28-4605	—	20	—	20	—	—	—	—	—	—
Capital Contribution	28-4898	—	—	—	450	—	—	—	—	—	—
PD Explorer Program Revenue	28-4927	19,228	9,370	1,000	8,000	1,000	1,000	1,000	1,000	1,000	1,000
Use of Fund Balance	28-4955	—	—	6,000	6,000	14,000	14,000	14,000	14,000	14,000	14,000
		19,228	9,390	7,000	14,470	15,000	15,000	15,000	15,000	15,000	15,000
Expenditures											
Explorer Program Expenses	28-5115-2608	6,726	12,397	7,000	12,500	15,000	15,000	15,000	15,000	15,000	15,000
Total Expenditures		6,726	12,397	7,000	12,500	15,000	15,000	15,000	15,000	15,000	15,000
Excess Revenues over Expenditures		12,502	(3,007)	—	1,970	—	—	—	—	—	—

FIRE DEPT EXPLORER PROGRAM											
Revenues											
FD Explorer Program Revenue	29-4301	19,453	2,000	1,000	8,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest Earned	29-4605	—	20	—	15	—	—	—	—	—	—
Use of Fund Balance	29-4955	—	—	4,000	4,000	7,500	7,500	7,500	7,500	7,500	7,650
Total Revenues		19,453	2,020	5,000	12,015	8,500	8,500	8,500	8,500	8,500	8,650

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Expenditures											
Explorer Program Expenses	29-5117-2608	11,803	7,486	5,000	10,000	8,500	8,500	8,500	8,500	8,500	8,670
Total Expenditures		11,803	7,486	5,000	10,000	8,500	8,500	8,500	8,500	8,500	8,670
Excess Revenues over Expenditures		7,650	(5,466)	—	2,015	—	—	—	—	—	(20)

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
ELECTRIC FUND											
Revenue											
Residential Billing	41-4000	2,816,332	2,821,578	2,823,000	3,125,000	2,823,000	2,879,460	2,937,049	2,995,790	3,055,706	3,116,820
Commercial Billing	41-4005	3,462,895	4,807,968	5,282,000	5,445,000	5,282,000	5,387,640	5,495,393	5,605,301	5,717,407	5,831,755
Industrial Billing	41-4010	1,802,708	446,186	—	438	—	—	—	—	—	—
Interdepartmental	41-4200	268,572	285,649	279,000	325,000	279,000	284,580	290,272	296,077	301,999	308,039
Penalties - Electric	41-4300	94,431	119,369	101,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000
Electric Connect	41-4400	31,133	11,187	3,000	28,000	3,000	3,000	3,000	3,000	3,000	3,000
Pole Rental	41-4500	53,221	47,920	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
Other Revenue	41-4600	18,490	14,354	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Interest Income	41-4605	1,451	1,181	1,200	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Transfer From HOT	41-4850	—	40,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Use Of Fund Balance	41-4955	44,199	185,179	125,000	125,000	75,000	75,000	425,000	75,000	75,000	75,000
Capital Contributions	41-4957	—	15,855	—	—	—	—	—	—	—	—
Total Revenues		8,593,432	8,796,426	8,686,200	9,236,938	8,650,500	8,818,180	9,339,214	9,163,668	9,341,612	9,523,114
Expenditures											
Salaries - Operational	41-5300-1103	503,814	485,475	602,035	577,694	652,820	674,549	711,033	715,990	727,270	749,088
Overtime	41-5300-1103.001	16,033	19,664	20,000	20,000	20,000	20,000	20,000	20,000	20,000	21,000
Hospital & Dental Insurance	41-5300-1301	63,505	59,945	72,956	72,294	73,607	77,288	81,152	85,209	89,470	93,943
Retiree Hospital Insurance	41-5300-1301.001	18,566	15,526	17,477	14,455	14,455	15,177	15,936	16,733	17,570	18,448
Fica	41-5300-1401	38,310	36,144	47,585	41,506	51,471	53,133	55,924	56,303	57,166	58,881
Retirement	41-5300-1501	64,677	64,751	82,072	77,267	87,993	90,633	93,352	96,153	99,037	102,008
Workers Compensation	41-5300-1601	5,682	8,961	11,574	11,574	12,373	12,991	13,641	14,323	15,039	15,490
Unemployment	41-5300-1701	1,896	219	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Office Supplies & Postage	41-5300-2101	2,739	8,145	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Uniforms	41-5300-2210	5,619	5,539	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Fuel & Lubricants	41-5300-2301	11,040	11,282	13,000	13,000	14,000	14,000	14,000	14,000	14,000	14,000
Small Equip Non-Capital	41-5300-2401	7,473	18,707	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Operational Supplies	41-5300-2601	14,024	15,213	16,000	16,000	17,000	17,000	17,000	17,000	17,000	17,000
Employee Screening/Drug Testing	41-5300-2602	846	1,030	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Service Charge/Credit Cards	41-5300-2604	25,038	25,763	26,500	31,000	31,000	31,000	31,000	31,000	31,000	31,000
Collection Agency Fee	41-5300-2605	339	717	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Employee Programs	41-5300-2607	941	444	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Freight	41-5300-2803	1,148	1,594	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Software Maintenance	41-5300-3201	18,647	19,857	28,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Systems Deficiency Corrections	41-5300-3601	95,155	81,667	120,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Maintenance-Customer Inst.	41-5300-3605	8,400	6,062	20,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000
Maintenance-Meters	41-5300-3606	3,549	8,974	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Vehicle & Equip Maintenance	41-5300-3701	10,315	17,486	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Memberships/Meetings/Mileage	41-5300-4101	20,007	21,998	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Insurance & Bonds	41-5300-4401	50	50	150	150	150	150	150	150	150	150
Professional Services	41-5300-4501	2,403	29,041	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Professional Services - GIS	41-5300-4501.001	524	5,996	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Advertising/Publications/Promo	41-5300-4601	1,559	344	1,500	1,000	2,000	2,000	2,000	2,000	2,000	2,000
Telephones	41-5300-4701	7,572	7,766	7,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	41-5300-4801	12,648	15,606	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Pole Rental Contract - PEC	41-5300-4903	4,945	4,945	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Lease Purchase-Copier	41-5300-4920	892	—	—	—	—	—	—	—	—	—
Self Funded Debt Allocation	41-5300-4950	77,603	135,816	66,344	66,344	44,917	72,118	420,164	121,206	198,687	237,244
Cost Of Power	41-5300-5101	4,729,301	4,710,315	4,716,000	5,100,000	4,716,000	4,810,320	4,906,526	5,004,657	5,104,750	5,206,845
Utility Credit Library	41-5300-7202	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Contribution To Library	41-5300-7203	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Utilities - Ft. Croghan	41-5300-7204	3,932	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Utility Credit Neighborhood Ct	41-5300-7206	4,000	—	—	—	—	—	—	—	—	—
Carts Program	41-5300-7207	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Senior Nutrition	41-5300-7208	6,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utility Credit Child Advocacy	41-5300-7209	4,493	5,239	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200
Children's Advocacy Center	41-5300-7209.001	5,000	5,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Utility Credit Boys/Girls Club	41-5300-7215	7,699	6,830	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Miscellaneous Contributions	41-5300-7220	4,250	3,250	5,000	5,000	5,000	5,000	5,000	5,000	5,000	15,000
YMCA Utility Credit	41-5300-7221	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	—
Seton Care-A-Van	41-5300-7222	10,000	10,000	—	—	—	—	—	—	—	—
Hill Country Comm Foundation	41-5300-7223	2,909	3,959	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Utility Credit La Care	41-5300-7224	4,860	4,622	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
PD Explorer Program Expense	41-5300-7226	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
FD Explorer Program	41-5300-7227	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Hill Country 100 Club	41-5300-7228	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Capital Outlay - Equipment	41-5300-8204	5,993	5,094	—	—	—	—	—	—	—	—
Capitol Outlay-Distribution	41-5300-8701	57,522	89,168	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Capitol Outlay-Xmas Decoration	41-5300-8905	20,244	57,000	30,000	34,000	30,000	30,000	30,000	30,000	30,000	30,000
Transfer To Electric Cap Proj	41-5300-9106	44,199	185,179	125,000	125,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer To Debt Service	41-5300-9110	65,868	64,178	48,554	48,554	47,229	49,041	50,741	52,332	53,812	55,181
Administration Allocation	41-5300-9113	327,804	341,866	346,501	367,924	353,743	363,389	372,012	380,853	390,039	399,871
Return On Investment	41-5300-9115	1,469,261	1,467,357	1,520,000	1,575,100	1,520,000	1,550,400	1,581,408	1,613,036	1,645,297	1,678,203
Shop Allocation	41-5300-9117	19,784	24,979	24,962	28,400	29,457	30,051	30,667	34,057	34,716	35,397
Total Expenditures		7,873,578	8,167,763	8,223,210	8,621,262	8,223,215	8,418,240	8,951,706	8,810,002	9,052,003	9,270,749
Excess Revenues over Expenditures		719,854	628,663	462,990	615,676	427,285	399,940	387,508	353,666	289,609	252,365

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
WATER/WASTEWATER FUND											
Revenues											
Water Residential Billing	42-4000	1,278,590	1,331,190	1,315,000	1,400,000	1,350,000	1,377,000	1,404,540	1,432,631	1,461,283	1,475,896
Water Commercial Billing	42-4005	839,186	901,996	900,000	920,000	900,000	918,000	936,360	955,087	974,189	983,931
Sewer Residential Billing	42-4015	1,758,574	1,791,481	1,760,000	1,830,000	1,800,000	1,818,000	1,836,180	1,854,542	1,873,087	1,891,818
Penalties - Water Billings	42-4100	26,209	27,199	25,000	27,000	25,000	25,000	25,000	25,000	25,000	25,000
Penalties - Sewer Billings	42-4150	24,543	25,957	25,000	27,000	25,000	25,000	25,000	25,000	25,000	25,000
Water Connections	42-4400	1,500	19,072	2,500	17,500	10,000	10,000	10,000	10,000	10,000	10,000
Sewer Connections	42-4405	—	7,341	2,500	10,500	10,000	10,000	10,000	10,000	10,000	10,000
Irrigation Revenue	42-4500	6,430	4,675	2,500	1,200	2,500	2,500	2,500	2,500	2,500	2,500
Other Revenue-Water	42-4600	8,328	4,516	3,000	4,500	3,000	3,000	3,000	3,000	3,000	3,000
Other Revenue - Sewer	42-4603	—	—	—	459	—	—	—	—	—	—
Insurance Claim Payment	42-4604	41,798	—	—	9,335	—	—	—	—	—	—
Interest Earned - Water	42-4605	1,033	1,822	1,200	6,500	1,200	1,200	1,200	1,200	1,200	1,200
Use Of Fund Balance	42-4955	331,805	93,151	500,000	500,000	125,000	500,000	50,000	50,000	50,000	50,000
Use of Impact Fees	42-4970	47,000	40,000	40,000	42,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues		4,364,996	4,248,400	4,576,700	4,795,994	4,301,700	4,739,700	4,353,780	4,418,960	4,485,259	4,528,345
Expenditures											
Water Department											
Salaries - Operational	42-5400-1103	317,196	311,190	330,776	327,738	350,622	360,489	370,909	381,642	392,697	404,478
Overtime	42-5400-1103.001	15,111	15,952	15,500	17,500	15,500	15,500	15,500	15,500	15,500	15,965
Hospital & Dental Insurance	42-5400-1301	48,025	46,306	53,849	53,531	53,443	56,116	58,921	61,867	64,961	68,209
Retiree Hospital Insurance	42-5400-1301.001	13,594	13,800	18,337	16,267	16,267	17,080	17,934	18,831	19,772	20,761
Fica	42-5400-1401	24,440	24,353	26,490	25,603	28,008	27,577	28,375	29,196	30,041	30,943
Retirement	42-5400-1501	41,329	41,930	45,282	44,464	48,056	49,497	50,982	52,512	54,087	55,710
Workers Compensation	42-5400-1601	7,300	11,419	13,371	13,371	13,066	13,719	14,405	15,125	15,881	16,358
Unemployment	42-5400-1701	2,703	1,023	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Office Supplies & Postage	42-5400-2101	1,035	4,103	2,000	3,100	4,000	4,000	4,000	4,000	4,000	4,000
Uniforms	42-5400-2210	5,120	3,916	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Fuel & Lubricants	42-5400-2301	10,384	8,687	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Small Equip Non-Capital	42-5400-2401	6,223	6,191	5,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Chemicals	42-5400-2501	44,483	46,111	50,000	50,000	55,000	55,000	55,000	55,000	55,000	55,000
Operational Supplies	42-5400-2601	10,140	12,140	14,000	16,500	14,000	14,000	14,000	14,000	14,000	14,000
Employee Screening/Drug Testing	42-5400-2602	400	312	500	500	500	500	500	500	500	500
Service Charge - Credit Cards	42-5400-2604	12,519	12,882	13,500	14,500	15,000	15,000	15,000	15,000	15,000	15,000
Collection Fee AMS	42-5400-2605	170	358	500	500	500	500	500	500	500	500
Employee Programs	42-5400-2607	648	310	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Freight	42-5400-2803	1,831	1,928	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Software Maintenance	42-5400-3201	10,251	15,230	12,750	13,000	13,500	13,500	13,500	13,500	13,500	13,500
Meter Maintenance	42-5400-3606	—	—	—	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Maintenance-Water Plant	42-5400-3607	34,890	42,783	50,000	50,000	45,000	45,000	45,000	45,000	45,000	45,000

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Maintenance-Wells & Pumps	42-5400-3608	3,306	5	15,000	17,500	15,000	15,000	15,000	15,000	15,000	15,000
Maintenance-Storage Tanks	42-5400-3610	1,592	512	2,000	2,000	12,000	2,000	2,000	2,000	2,000	2,000
Sludge Disposal	42-5400-3611	81,913	118,802	100,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Maintenance-Distribution Syst.	42-5400-3612	1,803	1,193	5,000	17,000	15,000	15,000	15,000	15,000	15,000	15,000
Maintenance - Fire Hydrants	42-5400-3613	13,557	17,463	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Vehicle & Equip Maintenance	42-5400-3701	4,143	5,655	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Memberships/Meetings/Mileage	42-5400-4101	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
HLFWCC	42-5400-4201	—	—	—	—	—	—	—	—	—	—
Professional Services	42-5400-4501	—	3,361	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Engineering Consultants - GIS	42-5400-4501.003	2,546	2,252	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Advertising/Publications	42-5400-4601	949	323	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Telephones	42-5400-4701	6,099	6,445	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Utilities	42-5400-4801	97,622	99,650	105,000	115,000	120,000	120,000	120,000	120,000	120,000	120,000
State Inspection Fees	42-5400-4905	4,938	5,776	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Laboratory Fees	42-5400-4906	8,657	7,575	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Lease Purchase-Copier	42-5400-4920	892	1,150	—	—	—	—	—	—	—	—
Self Funded Debt Allocation	42-5400-4950	7,344	—	21,115	21,115	39,089	82,123	88,549	90,752	98,647	68,738
Impact Fee Waivers	42-5400-4960	46,634	41,059	25,000	25,000	15,000	15,000	15,000	15,000	15,000	15,000
Cost Of Water	42-5400-5201	69,715	54,958	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Capital Outlay - Equipment	42-5400-8204	37,412	1,572	—	11,809	—	—	—	—	—	—
WTP Insurnace Claims	42-5400-8250	44,297	—	—	—	—	—	—	—	—	—
Transfer To WWW Cap Proj Fund	42-5400-9106	331,805	93,151	—	—	50,000	50,000	50,000	50,000	50,000	50,000
Transfer To Debt Service	42-5400-9110	204,321	176,921	82,120	82,120	81,761	86,424	86,503	71,760	71,410	71,410
In Lieu Of Franchise	42-5400-9112	108,178	114,524	112,335	120,875	119,210	121,505	123,846	126,234	127,451	127,451
Administration Allocation	42-5400-9113	114,817	125,746	128,111	123,975	128,147	128,147	134,306	137,545	141,013	141,013
In-Lieu Of Property Tax	42-5400-9116	64,907	68,714	67,401	72,525	70,176	71,526	72,903	74,308	75,740	76,471
Shop Allocation	42-5400-9117	9,892	12,490	12,481	14,200	14,728	15,026	15,333	17,029	17,358	17,699
Total Water Department		1,879,131	1,584,221	1,501,118	1,585,393	1,662,837	1,717,971	1,750,087	1,781,617	1,800,423	1,795,406
Wastewater Department											
Salaries - Operational	42-5401-1103	324,531	314,621	330,776	327,738	350,622	360,489	370,909	381,642	392,697	404,478
Overtime	42-5401-1103.001	15,946	17,540	15,500	17,500	15,500	15,500	15,500	15,500	15,500	15,500
Hospital & Dental Insurance	42-5401-1301	46,528	46,306	53,849	53,526	53,443	56,116	58,921	61,867	64,961	68,209
Retiree Hospital Insurance	42-5401-1301.001	15,630	19,947	18,337	19,551	19,551	20,529	21,555	22,633	23,765	24,953
Fica	42-5401-1401	25,529	24,847	26,490	25,602	28,008	27,577	28,375	29,196	30,041	30,943
Retirement	42-5401-1501	42,338	42,575	45,282	44,463	48,056	49,497	50,982	52,512	54,087	55,710
Workers Compensation	42-5401-1601	7,491	11,629	13,371	13,371	13,066	13,719	14,405	14,410	15,130	15,584
Unemployment	42-5401-1701	171	9	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Office Supplies & Postage	42-5401-2101	1,092	4,087	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Uniforms	42-5401-2210	3,576	4,563	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Fuel & Lubricants	42-5401-2301	10,444	13,960	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Small Equip Non-Capital	42-5401-2401	8,229	12,896	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Chemicals	42-5401-2501	25,265	14,549	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Operational Supplies	42-5401-2601	11,157	11,191	12,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Employee Screening/Drug Testing	42-5401-2602	497	310	250	250	250	250	250	250	250	250
Service Service/Credit Cards	42-5401-2604	12,519	12,882	13,500	14,500	15,500	15,500	15,500	15,500	15,500	15,500
Collection Fee AMS	42-5401-2605	170	358	500	500	500	500	500	500	500	500
Employee Programs	42-5401-2607	569	416	500	500	500	500	500	500	500	500
Freight	42-5401-2803	79	611	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Software Maintenance	42-5401-3201	9,516	5,489	12,750	12,750	14,000	14,000	14,000	14,000	14,000	14,000
Maintenance-Sewer Plant	42-5401-3613	9,278	35,469	35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Maintenance-Sewer Lines	42-5401-3614	15,522	43,497	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Maintenance-Irrigation/Farm	42-5401-3615	1,277	9,217	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Maintenance - Lift Stations	42-5401-3617	14,826	6,283	17,000	27,000	20,000	20,000	20,000	20,000	20,000	20,000
Vehicle & Equip Maintenance	42-5401-3701	18,037	20,545	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Memberships/Meetings/Mileage	42-5401-4101	4,595	5,971	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Insurance & Bonds	42-5401-4401	—	—	—	—	—	—	—	—	—	—
Professional Services	42-5401-4501	3,726	5,422	7,500	7,500	—	—	—	—	—	—
Engineering Consultants - GIS	42-5401-4501.003	877	521	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Advertising/Publications/Promo	42-5401-4601	949	323	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Telephones	42-5401-4701	2,582	2,490	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Utilities	42-5401-4801	135,622	142,358	145,000	163,000	163,000	163,000	163,000	163,000	163,000	163,000
Plant Permit Renewal	42-5401-4903	8,546	—	—	—	50,000	—	—	—	—	—
State Inspection Fees	42-5401-4905	4,484	5,720	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Laboratory Fees	42-5401-4906	17,605	21,286	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Self Funded Debt Allocation	42-5401-4950	7,344	—	21,115	21,115	39,089	532,123	88,549	90,752	98,647	68,738
Impact Fee Waivers	42-5401-4960	15,249	17,595	25,000	25,000	15,000	15,000	15,000	15,000	15,000	15,000
Capitol Outlay - Equipment	42-5401-8204	—	14,297	—	—	—	—	—	—	—	—
Transfer to WWW Cap Proj Fund	42-5401-9106	—	—	500,000	500,000	75,000	—	—	—	—	—
Transfer To Debt Service	42-5401-9110	825,153	824,046	972,915	824,940	824,750	969,242	969,967	964,606	964,203	964,756
In Lieu Of Franchise Fee	42-5401-9112	81,650	93,239	86,500	95,558	94,375	95,275	96,184	97,102	98,029	98,966
Administration Allocation	42-5401-9113	111,989	111,923	111,129	108,180	108,720	111,684	114,334	117,052	119,875	122,897
In-Lieu Of Property Tax	42-5401-9116	53,509	55,943	51,900	57,335	56,625	57,165	57,710	58,261	58,818	59,380
Shop Allocation	42-5401-9117	9,892	12,490	12,481	14,200	14,728	15,026	15,333	17,029	17,358	17,699
Total Wastewater Department		1,903,989	1,987,421	2,702,595	2,608,029	2,254,233	2,786,642	2,365,424	2,385,262	2,415,811	2,410,513
Total Water/Wastewater Expenditures		3,783,120	3,571,642	4,203,713	4,193,422	3,917,070	4,504,613	4,115,511	4,166,879	4,216,234	4,205,919
Excess Revenues over Expenditures		581,876	676,758	372,987	602,572	384,630	235,087	238,269	252,081	269,025	322,426

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
GOLF COURSE											
Revenues											
Tournament Revenue	43-4000	164,130	188,862	165,000	210,000	185,000	193,819	195,757	197,715	199,692	201,689
Pavilion Rental	43-4001	—	700	—	1,100	—	—	—	—	—	—
Prepaid Green Fees	43-4005	145,902	138,222	142,000	140,000	142,000	142,814	144,242	145,685	147,141	148,613
Green Fees	43-4010	274,850	299,467	290,000	325,000	315,000	321,332	324,545	327,791	331,069	334,379
Golf Cart Rentals	43-4015	200,326	214,332	205,000	225,000	218,000	224,422	226,666	228,933	231,222	233,534
Annual Cart Rental	43-4016	22,904	24,833	24,000	22,000	22,000	22,442	22,666	22,893	23,122	23,353
Gift Certificates	43-4020	2,359	1,210	1,000	1,000	1,000	1,020	1,030	1,041	1,051	1,061
Trail Fees	43-4025	47,421	46,380	47,000	48,000	48,000	48,965	49,455	49,949	50,449	50,953
Driving Range Revenue	43-4030	28,817	31,235	30,000	35,000	35,000	35,704	36,061	36,422	36,786	37,154
Apparel Sales	43-4105	36,348	35,850	35,000	33,000	30,000	33,663	34,000	34,340	34,683	35,030
Club Sales	43-4115	52,883	68,191	55,000	50,000	50,000	51,005	51,515	52,030	52,551	53,076
Golf Ball Sales	43-4125	37,476	42,484	38,000	41,000	42,000	41,824	42,242	42,665	43,091	43,522
Golf Shoe Sales	43-4130	12,508	14,086	13,000	13,000	13,000	13,261	13,394	13,528	13,663	13,799
Accessory Sales	43-4135	27,103	33,337	29,000	32,000	32,000	32,643	32,969	33,299	33,632	33,968
P/P Cart Storage	43-4500	9,305	7,959	8,000	8,000	8,000	8,161	8,243	8,325	8,408	8,492
Misc. Income/Repairs	43-4600	10,969	11,055	10,000	8,000	8,000	8,161	8,243	8,325	8,408	8,492
Food & Beverage	43-4800	222,022	216,627	210,000	230,000	235,000	234,623	236,969	239,339	241,732	246,567
Beer Cart Revenue	43-4805	13,620	14,919	13,000	12,000	12,000	13,261	13,394	13,528	13,663	57,806
Transfer From General Fund	43-4900	56,818	70,586	155,208	40,517	169,744	197,131	162,935	255,607	258,895	168,135
Transfer - Overhead	43-4910	111,218	119,236	120,748	134,927	149,233	153,302	156,940	160,670	164,545	168,693
Miscellaneous Revenue	43-4999	183	29	—	4,637	—	—	—	—	—	—
Total Revenues		1,477,162	1,579,600	1,590,956	1,614,181	1,714,977	1,777,553	1,761,266	1,872,085	1,893,803	1,868,316
Expenditures											
Salaries - Operational	43-5200-1103	449,094	450,160	447,432	423,087	470,397	484,509	499,044	514,016	529,436	545,319
Overtime	43-5200-1103.001	—	63	—	—	—	—	—	—	—	—
Salaries - Snack Bar	43-5200-1104	67,124	65,893	77,315	74,099	78,416	80,769	83,192	85,688	88,258	90,906
Salaries - Guest Services	43-5200-1105	26,281	25,015	28,000	35,027	28,000	28,000	28,000	28,000	28,000	28,000
Salaries - Beer Cart	43-5200-1106	3,830	5,783	6,000	3,500	6,000	6,000	6,000	6,000	6,000	6,000
Hospital & Dental Insurance	43-5200-1301	62,508	65,195	76,430	67,391	81,372	85,440	89,712	94,198	98,908	103,853
Retiree Medical Coverage	43-5200-1301.001	10,386	14,345	21,305	18,289	18,289	19,204	20,164	21,172	22,231	23,342
Fica	43-5200-1401	41,071	41,337	42,744	40,256	44,585	45,923	47,300	48,719	50,181	51,686
Retirement	43-5200-1501	55,856	55,986	56,618	55,202	61,718	63,570	65,477	67,441	69,464	71,548
Workers Compensation	43-5200-1601	13,894	19,502	20,603	20,603	22,564	23,692	24,877	26,121	27,427	28,249
Unemployment	43-5200-1701	3,218	1,278	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000
Office Supplies & Postage	43-5200-2101	3,069	4,018	3,300	3,300	3,400	3,400	3,400	3,400	3,400	3,400
Janitor Supplies	43-5200-2201	6,801	9,699	10,000	10,000	9,000	9,000	9,000	9,000	9,000	9,000
Uniforms	43-5200-2210	2,167	2,523	2,500	3,314	3,000	3,000	3,000	3,000	3,000	3,000
Laundry/Cleaning Services	43-5200-2230	2,202	2,401	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Fuel & Lubricants	43-5200-2301	8,568	11,517	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Small Equip Non-Capital	43-5200-2401	4,970	10,197	5,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000
Operational Supplies	43-5200-2601	14,773	14,065	15,000	15,000	14,000	14,000	14,000	14,000	14,000	14,000
Employee Screening/Drug Testing	43-5200-2602	1,125	726	1,200	1,200	1,000	1,000	1,000	1,000	1,000	1,000
Club Repair	43-5200-2603	4,191	3,211	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Service Charge/Credit Cards	43-5200-2604	17,855	19,736	18,500	21,000	24,000	24,000	24,000	24,000	24,000	24,000
Driving Range	43-5200-2605	4,303	6,284	6,500	6,500	5,000	5,000	5,000	5,000	5,000	5,000
Demos/Rental Expenses	43-5200-2606	1,634	3,637	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Employee Programs	43-5200-2607	933	267	500	700	500	500	500	500	500	500
Safety Supplies & Equip	43-5200-2701	277	256	400	400	400	400	400	400	400	400
Software Maintenance	43-5200-3201	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450
Non Capital Computer	43-5200-3202	3,901	325	2,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000
Building/Grounds Maintenance	43-5200-3501	24,064	29,283	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Maintenance Irrigation System	43-5200-3504	9,752	10,428	13,000	13,000	14,000	14,000	14,000	14,000	14,000	14,000
Plants/Seed/Sod	43-5200-3505	16,093	19,514	21,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Fertilizer	43-5200-3506	45,338	44,902	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
Vehicle & Equip Maintenance	43-5200-3701	16,554	18,431	17,000	20,000	18,000	18,000	18,000	18,000	18,000	18,000
Maintenance Carts	43-5200-3802	19,368	979	1,000	2,500	2,000	2,000	2,000	2,000	2,000	2,000
Memberships/Meetings/Mileage	43-5200-4101	2,480	4,877	5,000	7,200	10,000	10,000	10,000	10,000	10,000	10,000
Insurance & Bonds	43-5200-4401	147	147	153	688	750	750	750	750	750	750
Professional Services	43-5200-4501	2,868	6,663	4,000	4,000	7,000	7,000	7,000	7,000	7,000	7,000
Advertising/Publications/Promo	43-5200-4601	29,468	25,825	5,000	7,100	5,000	5,000	5,000	5,000	5,000	5,000
Telephones	43-5200-4701	4,428	4,431	4,400	5,000	4,400	4,400	4,400	4,400	4,400	4,400
Utilities	43-5200-4801	40,046	40,160	41,000	41,000	42,000	42,000	42,000	42,000	42,000	42,000
Lease Purchase-Copier	43-5200-4920	3,688	3,334	4,000	4,000	3,500	3,500	3,500	3,500	3,500	3,500
Self Funded Debt Allocation	43-5200-4950	46,045	83,620	121,147	121,147	161,202	190,780	141,220	217,491	203,528	141,601
Apparel	43-5200-5302	27,832	26,142	25,550	22,000	22,000	22,220	22,221	22,443	22,668	22,894
Clubs	43-5200-5303	44,661	55,466	45,100	42,000	42,000	42,420	42,844	43,273	43,705	44,142
Golf Balls	43-5200-5305	27,329	31,780	29,000	31,000	31,500	31,815	32,133	32,454	32,779	33,107
Golf Shoes	43-5200-5306	10,072	10,304	9,490	9,500	9,500	9,595	9,691	9,788	9,886	9,985
Accessories	43-5200-5307	19,409	23,694	21,170	22,000	22,000	22,220	22,442	22,667	22,893	23,122
Snack Bar Supplies	43-5200-5308	121,357	119,336	117,600	133,000	130,000	131,300	132,613	133,939	135,279	136,631
Beer Cart Purchases	43-5200-5309	4,476	5,155	4,500	4,500	4,500	4,545	4,590	4,636	4,683	4,730
Tournament	43-5200-7303	30,875	61,019	45,000	77,000	55,000	55,550	56,106	56,667	57,233	57,806
Capital Outlay Equipment	43-5200-8204	8,116	—	—	—	—	—	—	—	—	—
Administration Allocation	43-5200-9113	111,218	119,236	120,748	134,927	149,233	153,302	156,940	160,670	164,545	168,693
Total Expenditures		1,477,165	1,579,595	1,590,955	1,614,180	1,714,976	1,777,554	1,761,266	1,872,083	1,893,804	1,868,314
Excess Revenue over Expenditures		(3)	5	1	1	1	(1)	—	2	(1)	2

		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Water/Wastewater Capital Project Fund											
Revenues											
Impact Fees - Water	45-4320	50,245	52,414	—	52,000	—	—	—	—	—	—
Impact Fee - Sewer	45-4321	41,055	47,307	—	40,000	—	—	—	—	—	—
Transfer From Water & Sewer	45-4500	—	—	—	—	—	—	—	—	—	—
Interest Earned	45-4605	2,458	2,454	—	3,800	—	—	—	—	—	—
Interest Earned - WW Impact Fees	45-4606	75	43	—	50	—	—	—	—	—	—
Interest Earned - Water Impact Fees	45-4610	309	237	—	50	—	—	—	—	—	—
Loan Proceeds	45-4925	—	—	—	—	1,070,000	—	—	—	—	—
Use Of Loan Proceeds	45-4950	1,518,833	291,212	1,650,000	1,650,000	400,000	—	—	—	—	—
Use Of Fund Bal - Water Fund	45-4960	331,805	93,151	500,000	500,000	125,000	50,000	50,000	50,000	50,000	50,000
Use Of Water Impact Fees	45-4970	66,091	162,781	—	—	—	—	—	—	—	—
Use of Wastewater Impact Fees	45-4975	—	40,000	40,000	42,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues		2,010,871	689,599	2,190,000	2,287,900	1,645,000	100,000	100,000	100,000	100,000	100,000
Expenditures											
Water Tank Rehab	45-5400-8904	—	17,910	—	—	—	—	—	—	—	—
Airy Mount Water Line Extension	45-5400-8909	10,667	5,765	—	—	—	—	—	—	—	—
Airport Waterline Extension	45-5400-8910	221,145	—	—	—	—	—	—	—	—	—
Honey Rock Water Line Oversizing	45-5400-8911	23,548	—	—	—	—	—	—	—	—	—
Ramsey's Way Water Line	45-5400-8914	29,829	—	—	—	—	—	—	—	—	—
Steve Cox Water Line	45-5400-8915	81,946	162,781	—	—	—	—	—	—	—	—
Water System Improvements	45-5400-9000	—	—	—	—	50,000	50,000	50,000	50,000	50,000	50,000
Sewer Plant	45-5401-8906.003	1,382,919	283,685	—	—	—	—	—	—	—	—
Interceptor Line	45-5401-8906.004	135,913	7,527	—	—	—	—	—	—	—	—
SSES Line Improvements	45-5401-8906.007	134	69,476	2,150,000	2,150,000	1,070,000	—	—	—	—	—
Effluent Reuse Line @ Quadplex	45-5401-8909	18,154	—	—	—	—	—	—	—	—	—
Sewer Line Extention - 281 South	45-5401-8912	2,509	—	—	—	—	—	—	—	—	—
Manholes	45-5401-8950	—	—	—	—	400,000	—	—	—	—	—
LCRA Composting Facility	45-5401-8960	—	—	—	—	75,000	—	—	—	—	—
Transfer Out	45-5401-9911	47,000	40,000	40,000	42,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Expenditures		1,953,764	587,144	2,190,000	2,192,000	1,645,000	100,000	100,000	100,000	100,000	100,000
Excess Revenue over Expenditures		57,107	102,455	—	95,900	—	—	—	—	—	—

		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
General Government Capital Project Fund											
Revenues											
Contributions	46-4300	151,000	—	50,000	50,000	250,000	—	—	—	—	—
Transfer From General Fund	46-4505	1,625,913	775,029	1,710,000	1,671,244	725,000	660,000	660,000	660,000	660,000	660,000
Transfer from Self-Funded	46-4506	300,000	—	—	—	—	—	—	—	—	—
Loan Proceeds	46-4510	—	—	—	—	—	—	—	—	—	—
Use Of Loan Proceeds - PD	46-4950	—	—	—	—	1,973,000	1,227,000	—	—	—	—
Transfer from Reserve	46-4955	—	—	—	—	1,000,000	1,000,000	—	—	—	—
Total Revenues		2,076,913	775,029	1,760,000	1,721,244	3,948,000	2,887,000	660,000	660,000	660,000	660,000
Expenditures											
Computer Upgrades - Council	46-5110-8000	—	6,920	—	—	—	—	—	—	—	—
Property Acquisition	46-5111-8800	167,313	17,350	—	—	—	—	—	—	—	—
City Hall Remodel	46-5111-8850	—	49,670	10,000	12,044	—	—	—	—	—	—
Contingency	46-5111-9100	—	—	100,000	100,000	—	—	—	—	—	—
Police Department Facility	46-5115-8200	5,448	172	500,000	500,000	2,973,000	2,227,000	—	—	—	—
HCHS Animal Shelter	46-5115-8800	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Animal Shelter Upgrades	46-5115-8850	—	—	35,000	35,000	—	—	—	—	—	—
Public Safety Mobile CAD Software	46-5115-8900	—	98,288	—	—	95,000	—	—	—	—	—
Security Upgrade EMS / Fire	46-5117-8300	—	—	—	—	30,000	—	—	—	—	—
New Tank on Water Truck	46-5117-8820	—	—	—	—	30,000	—	—	—	—	—
Burn Building / Training Tower	46-5117-8850	—	—	—	—	130,000	—	—	—	—	—
FD Emergency Services Radios	46-5117-8950	—	130,580	—	—	—	—	—	—	—	—
Replace Fire Engine	46-5117-9000	1,083,349	9,392	—	—	—	—	—	—	—	—
Brush Collection Site	46-5119-8100	—	16,967	—	—	—	—	—	—	—	—
C/O Street Overlay	46-5121-8904	369,381	299,412	450,000	450,000	400,000	400,000	400,000	400,000	400,000	400,000
Honey Rock Ranch/DS Road	46-5121-8907	150,000	—	—	—	—	—	—	—	—	—
Bruce Cove Drainage Improvement	46-5121-8908	49,844	17,819	25,000	3,200	—	—	—	—	—	—
Ramsey's Way Culverts	46-5121-8909	55,913	—	—	—	—	—	—	—	—	—
CR 200 Drainage	46-5121-8910	—	25,698	25,000	32,603	—	—	—	—	—	—
New Dump Trucks	46-5121-9000	—	—	380,000	368,532	—	—	—	—	—	—
Community Center Stage	46-5123-8860	—	—	—	—	30,000	—	—	—	—	—
Hamilton Creek Playscape	46-5123-9000	50,136	—	—	—	—	—	—	—	—	—
Restroom at Hamilton Creek Park	46-5123-9010	—	54,931	—	—	—	—	—	—	—	—
Park Improvements	46-5123-9020	—	625	150,000	150,000	200,000	200,000	200,000	200,000	200,000	200,000
GHRC Capital Maintenance	46-5135-8200	126,137	44,125	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Expenditures		2,067,521	781,949	1,735,000	1,711,379	3,948,000	2,887,000	660,000	660,000	660,000	660,000
Excess Revenue over Expenditures		9,392	(6,920)	25,000	9,865	—	—	—	—	—	—

		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Airport Capital Project Fund											
Revenues											
Transfer From Airport	47-4705	3,335	23,162	—	—	450,000	50,000	50,000	50,000	50,000	50,000
Ramp Grant Revenue	47-4920	—	—	—	—	50,000	50,000	50,000	50,000	50,000	50,000
Master Plan Revenue	47-4940	—	31,559	—	—	—	—	—	—	—	—
Total Revenues		3,335	54,721	—	—	500,000	100,000	100,000	100,000	100,000	100,000
Expenditures											
Ramp Grant Expenditures	47-5100-8103	—	—	—	—	100,000	100,000	100,000	100,000	100,000	100,000
Master Plan Improvements	47-5100-8104	—	—	—	—	—	—	—	—	—	—
TxDOT Night Approach	47-5100-8108	—	—	—	—	—	—	—	—	—	—
Purchase Of Airport Property	47-5100-8105	—	—	—	—	400,000	—	—	—	—	—
Total Expenditures		—	—	—	—	500,000	100,000	100,000	100,000	100,000	100,000
Excess Revenue over Expenditures		3,335	54,721	—	—	—	—	—	—	—	—

		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Electric Capital Project Fund											
Revenues											
Transfer From Electric	48-4705	44,199	185,179	125,000	125,000	75,000	75,000	75,000	75,000	75,000	75,000
Contributions From Developers	48-4800	10,794	109,149	50,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues		54,993	294,328	175,000	175,000	150,000	150,000	150,000	150,000	150,000	150,000
Expenditures											
The Ranch At Delaware Springs	48-5100-8105	—	—	—	—	—	—	—	—	—	—
Honey Rock 336 Line	48-5300-8103	24,419	114,609	—	—	—	—	—	—	—	—
The Hills of Shady Grove	48-5300-8106	—	19,358	—	—	—	—	—	—	—	—
Ramsey's Way Conduit	48-5300-8107	28,878	4,141	—	—	—	—	—	—	—	—
MDM Software	48-5300-8108	—	120,220	—	—	—	—	—	—	—	—
Improvements on 13 Acres	48-5300-8109	—	5,902	—	—	—	—	—	—	—	—
Electric Improvements	48-5300-8900	—	—	175,000	175,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures		53,297	264,230	175,000	175,000	150,000	150,000	150,000	150,000	150,000	150,000
Excess Revenue over Expenditures		1,696	30,098	—	—	—	—	—	—	—	—

		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Golf Course Capital Project Fund											
Revenues											
Contributions	49-4300	—	—	—	—	—	—	—	—	—	—
Transfer From General Fund	49-4505	295,035	226,080	225,000	225,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenues		295,035	226,080	225,000	225,000	100,000	100,000	100,000	100,000	100,000	100,000
Expenditures											
Project Manager	49-5200-1103	17,720	14,370	—	—	—	—	—	—	—	—
FICA	49-5200-1401	1,356	1,099	—	—	—	—	—	—	—	—
C/O - Course Improvements	49-5200-8210	275,960	210,611	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Cart Paths / Driving Range / Tee Boxes	49-5200-8220	—	—	—	—	—	—	—	—	—	—
Contingency	49-5200-9100	—	—	25,000	25,000	—	—	—	—	—	—
Total Expenditures		295,036	226,080	225,000	225,000	100,000	100,000	100,000	100,000	100,000	100,000
Excess Revenue over Expenditures		(1)	—	—	—	—	—	—	—	—	—

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Burnet Economic Development Corp											
Revenues											
Sales Tax Revenue - BEDC	52-4100	519,654	558,630	550,800	554,000	555,000	566,100	577,422	588,970	600,750	612,765
BEDC Interest Earned	52-4200	807	1,516	650	3,600	1,500	1,500	1,500	1,500	1,500	1,500
Event Revenue	52-4500	44,274	39,004	75,000	40,000	75,000	75,000	75,000	75,000	75,000	75,000
Festival Revenue	52-4550	—	—	15,000	—	15,000	15,000	15,000	15,000	15,000	15,000
Sale Of Property	52-4800	279,449	58,138	130,000	199,562	750,000	—	—	—	—	—
Transfer From Hotel/Motel Fund	52-4850	—	—	175,000	175,000	—	—	—	—	—	—
Use of Loan Proceeds	52-4900	—	—	1,500,000	—	2,000,000	—	—	—	—	—
Loan Proceeds	52-4925	—	—	—	2,045,000	—	—	—	—	—	—
Use Of Fund Balance	52-4955	558,566	—	800,000	700,000	100,000	—	—	—	—	—
		1,402,750	657,288	3,246,450	3,717,162	3,496,500	657,600	668,922	680,470	692,250	704,265
Expenditures											
Operational Supplies	52-5800-2601	164	909	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Memberships/Meetings/Mileage	52-5800-4101	5,035	2,402	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Website	52-5800-4201	295	3,500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Payment For Services	52-5800-4501	81,000	81,000	81,000	81,000	85,000	85,000	85,000	85,000	85,000	85,000
Professional Fees	52-5800-4501.001	—	14,500	16,000	16,000	10,000	10,000	10,000	10,000	10,000	10,000
Promotions	52-5800-4601	53,436	3,763	55,080	55,080	55,500	55,500	55,500	55,500	55,500	55,500
Events	52-5800-4701	58,560	73,827	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Festival Expense	52-5800-4705	12,345	2,406	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Badger Building	52-5800-4720	16,001	17,500	755,000	755,000	1,500,000	—	—	—	—	—
Retention/Education Programs	52-5800-4730	—	—	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Capital Expenditures	52-5800-8600	—	—	100,000	—	100,000	—	—	—	—	—
Tfr to Self-Funded Debt Serv - Fire Truck	52-5800-8620	—	200,000	—	—	—	—	—	—	—	—
MyTown Housing Program	52-5800-8710	168,786	25,043	100,000	100,000	11,000	11,000	11,000	11,000	11,000	11,000
21 Acre Commercial Property	52-5800-8730	598,478	9,410	100,000	100,000	500,000	—	—	—	—	—
Honey Creek Property - 2.6 Acres	52-5800-8740	—	1,664	20,000	120,000	11,000	—	—	—	—	—
Honey Creek Property 281 South	52-5800-8750	—	—	—	—	—	—	—	—	—	—
Use of Loan Proceeds Expense	52-5800-8760	—	—	1,500,000	—	—	—	—	—	—	—
Debt Payment for Projects	52-5800-9110	—	—	175,000	—	190,604	192,750	193,025	188,075	188,125	192,950
Total Expenditures		994,100	435,924	3,052,080	1,377,080	2,618,104	509,250	509,525	504,575	504,625	509,450
Excess Revenues over Expenditures		408,650	221,364	194,370	2,340,082	878,396	148,350	159,397	175,895	187,625	194,815

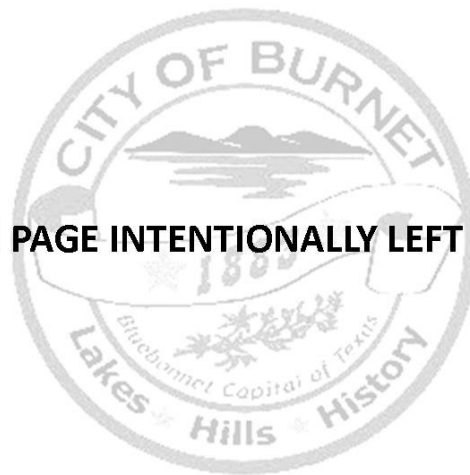
Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
DEBT SERVICE											
Revenues											
Interest Earned	60-4605	740	735	749	749	749	749	749	749	749	749
Transfer From Other Funds	60-4700	1,118,657	1,087,441	1,129,864	985,888	1,673,207	1,103,294	1,110,383	1,106,692	1,093,027	1,094,598
Transfer From Reserve	60-4705	—	—	—	—	—	—	—	—	—	—
Total Revenues		1,119,397	1,088,176	1,130,613	986,637	1,673,956	1,104,043	1,111,132	1,107,441	1,093,776	1,095,347
Expenditures											
Operational Exp/Service Fees	60-5100-2601	1,993	2,951	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Airport Principle 1998 C/O'S	60-5100-6100	20,000	20,000	25,000	25,000	—	—	—	—	—	—
Water & Sewer Principle 2004	60-5100-6120	9,000	9,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000
RDA Bonds Principle	60-5100-6127	22,000	23,000	24,000	24,000	25,000	26,000	27,000	28,000	30,000	31,000
RDA Loan Principle 2006	60-5100-6128	17,000	17,000	19,000	19,000	19,000	20,000	21,000	22,000	22,000	24,000
Refunding 2008 Principle	60-5100-6135	31,356	34,492	37,627	37,627	753,627	40,763	43,898	47,034	50,170	53,305
Regions Bk 2010 Series Prin	60-5100-6138	—	—	—	—	—	—	—	—	—	—
TWDB Principle Loan #1	60-5100-6140	395,000	395,000	395,000	395,000	395,000	395,000	395,000	395,000	395,000	395,000
TWDB Principle Loan #2	60-5100-6141	345,000	345,000	345,000	345,000	345,000	345,000	345,000	340,000	340,000	340,000
TWDB - Sherrard Street PAD	60-5100-6142	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	—	—
SSES Loan Principle	60-5100-6144	—	—	118,724	—	—	118,724	121,099	123,521	125,991	128,511
Airport Interest 1998 C/O'S	60-5100-6200	3,315	2,295	1,275	1,275	—	—	—	—	—	—
Water & Sewer Interest 2004	60-5100-6220	20,790	20,385	19,980	19,980	19,575	19,125	18,675	18,180	17,685	17,145
RDA Bonds Interest	60-5100-6227	49,635	48,645	47,610	47,610	46,530	45,405	44,235	43,020	41,760	40,410
RDA Loan Int 2006	60-5100-6228	38,363	37,661	36,960	36,960	36,176	35,393	34,568	33,701	32,794	31,886
Refunding 2008 Interest	60-5100-6235	13,235	12,091	10,926	10,926	9,602	8,278	6,843	5,298	3,642	1,876
Regions Bk 2010 Series	60-5100-6238	143,405	134,355	—	—	—	—	—	—	—	—
TWDB Interest - Sherrard Street PAD	60-5100-6242	699	549	510	510	446	356	189	483	—	—
SSES Loan Interest	60-5100-6244	—	—	26,000	—	—	26,000	23,626	21,204	18,733	16,213
Total Expenditures		1,120,791	1,112,424	1,130,612	985,888	1,673,956	1,104,044	1,111,133	1,107,441	1,093,775	1,095,346
Excess Revenues over Expenditures		(1,394)	(24,248)	1	749	—	(1)	(1)	—	1	1

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
SELF-FUNDED EQUIPMENT											
Revenues											
Interest Earned	63-4606	1,779	933	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfers From Other Funds	63-4700	616,234	741,919	785,052	774,052	811,646	1,542,043	1,520,762	1,961,867	2,000,703	1,350,918
Sale of Assets	63-4720	—	9,484	—	69,776	—	—	—	—	—	—
Insurance Claim Reimbursement	63-4800	—	—	—	—	—	—	—	—	—	—
Total Revenues		618,013	752,336	786,052	844,828	812,646	1,543,043	1,521,762	1,962,867	2,001,703	1,351,918
Expenditures											
Computer Upgrade - Council	63-5111-8101	11,589	—	—	—	—	—	—	—	—	—
Servers - Administration	63-5111-8102	—	—	—	—	—	—	—	—	—	—
Police Vehicles	63-5115-8100	169,995	112,338	130,000	130,000	137,000	166,000	167,000	233,000	130,000	195,000
K-9 Unit	63-5115-8103	—	—	—	—	—	—	—	—	—	—
Ambulance	63-5117-8101	174,195	183,541	185,000	185,000	185,000	185,000	185,000	—	—	185,000
EMS Transport Van	63-5117-8102	183,620	—	—	—	95,000	95,000	95,000	190,000	95,000	95,000
Zoll Monitors	63-5117-8103	26,733	27,752	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Pumper Truck - Fire	63-5117-8104	—	—	—	—	—	—	—	350,000	380,000	—
Brush Truck - Fire	63-5117-8105	—	—	—	—	—	—	—	—	—	—
Styker Power Stretcher	63-5117-8107	—	—	—	—	30,000	30,000	30,000	30,000	30,000	—
Ambulance Stock	63-5117-8111	—	—	—	—	—	—	—	—	—	—
SCBA Air Refill Unit	63-5117-8113	—	—	—	—	—	—	—	—	40,000	—
Ventilators	63-5117-8114	—	—	—	—	18,000	18,000	18,000	18,000	18,000	—
Vehicles - Streets	63-5121-8100	—	—	—	—	—	—	—	—	—	—
Street Sweeper - Streets	63-5121-8104	—	217,870	—	—	—	—	—	—	—	—
Skid Loader - Streets	63-5121-8105	—	—	—	—	—	100,000	—	—	—	—
Tractor - Streets	63-5121-8107	—	—	—	—	—	—	32,000	25,000	—	—
Dozer/Loader - Streets	63-5121-8108	—	—	—	—	—	—	—	150,000	—	—
Front End Loader - Streets	63-5121-8109	—	—	—	—	—	—	—	100,000	—	—
Road Maintainer	63-5121-8110	—	—	—	—	—	—	—	—	200,000	—
Vehicles - Parks	63-5123-8100	—	—	—	—	—	—	35,000	100,000	36,000	36,000
Gator - Parks	63-5123-8101	—	—	—	—	15,000	15,000	13,000	13,000	—	—
Mowers - Parks	63-5123-8102	—	—	75,000	75,000	—	28,000	—	—	—	15,000
Tractor - Parks	63-5123-8104	—	—	15,000	15,000	—	—	—	—	—	—
Rehab Ballfields - Parks	63-5123-8105	—	—	—	—	—	—	—	—	—	—
Vehicles - Planning	63-5128-8100	—	—	—	—	—	—	—	30,000	—	—
Vehicles - Shop	63-5129-8100	—	—	—	—	—	—	35,000	—	—	—
Forklift - Shop	63-5129-8101	—	—	—	—	—	—	—	—	60,000	—
Fairway Mower - Golf	63-5200-8101	—	52,399	—	—	38,200	54,780	—	54,780	—	—
Bunker Rake - Golf	63-5200-8102	13,350	—	—	—	—	—	16,168	—	—	—
Batwing Mower - Golf	63-5200-8103	—	—	48,800	48,800	24,000	—	—	—	—	—
Deck Mower - Golf	63-5200-8104	—	—	—	—	18,000	—	—	—	—	17,890
Top Dresser - Golf	63-5200-8105	—	—	—	—	—	52,591	—	—	—	—
Greens Mower - Golf	63-5200-8106	—	30,633	—	—	29,200	—	35,000	30,000	32,336	32,336

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Golf Carts - Golf	63-5200-8107	—	194,800	—	—	—	—	—	253,811	—	—
Utility Vehicles - Golf	63-5200-8109	—	7,145	—	—	7,800	8,000	8,000	8,000	8,000	8,000
Aerifier - Golf	63-5200-8110	—	—	—	—	—	—	—	—	—	—
Roller - Golf	63-5200-8111	—	—	—	—	—	—	38,000	—	—	—
Blower - Golf	63-5200-8113	—	—	—	—	—	—	9,500	—	—	—
Sprayer - Golf	63-5200-8114	—	—	39,500	39,500	41,000	—	—	—	—	—
Core Harvester	63-5200-8116	—	—	10,000	10,000	—	—	—	32,336	—	—
Weidenmann Terra Spike	63-5200-8117	—	—	22,000	22,000	—	—	—	—	—	—
Pump Station	63-5200-8118	—	—	—	—	—	—	—	95,000	—	—
Vehicles - Electric	63-5300-8100	—	35,953	—	—	36,000	—	45,000	—	36,000	—
Bucket Truck - Electric	63-5300-8101	—	—	—	—	—	—	—	175,000	—	150,000
Chipper Truck - Electric	63-5300-8102	76,400	—	—	—	—	—	—	—	—	—
Pressure Digger - Electric	63-5300-8105	—	—	—	—	—	—	350,000	—	—	—
Winch Truck - Electric	63-5300-8106	—	—	—	—	—	175,000	—	—	—	—
Vehicles - Water/Wastewater	63-5400-8100	—	—	45,000	45,000	71,000	—	35,000	30,000	103,000	—
Sewer Cleaner Trailer Mounted - WWW	63-5400-8101	—	—	60,000	60,000	—	—	—	—	—	—
Backhoe - WWW	63-5400-8103	—	—	—	—	100,000	100,000	105,000	—	—	—
Leak Truck - WWW	63-5400-8104	—	—	—	—	—	60,000	—	—	—	—
Dump Truck - WWW	63-5400-8105	—	—	—	—	—	120,000	—	—	—	—
Combo Hydro Evac Unit - WWW	63-5400-8110	—	—	—	—	—	450,000	—	—	—	—
Tractor - WWW	63-5400-8112	—	—	—	—	—	—	—	40,000	—	—
Gator - WWW	63-5400-8113	—	—	—	—	—	—	—	13,000	—	—
Total Expenditures		655,882	862,431	665,300	665,300	880,200	1,692,371	1,286,668	2,005,927	1,203,336	769,226
Excess Revenue over Expenditures		(37,869)	(110,095)	120,752	179,528	(67,554)	(149,328)	235,094	(43,060)	798,367	582,692

Description		FY 2016 Actual	FY 2017 Actual	2018 Budget	EOY FY 2017-18	Budget FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
INTEREST & SINKING											
Revenues											
Current Taxes Real Property	70-4005	371,135	311,537	284,457	340,000	253,098	393,264	395,033	396,694	393,299	394,850
Delinquent Taxes Real Property	70-4010	3,973	5,284	—	13,500	—	—	—	—	—	—
Penalty & Interest	70-4015	3,628	3,728	—	3,500	—	—	—	—	—	—
Interest Earned	70-4605	331	307	—	300	—	—	—	—	—	—
Transfer From Reserve	70-4705	—	—	61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229
Total Revenues		379,067	320,856	345,686	418,529	314,327	454,493	456,262	457,923	454,528	456,079
Expenditures											
2008 Refunding Principle	70-5100-612	138,644	140,508	137,372	137,372	852,203	—	—	—	—	—
TIB C/O 2013	70-5100-613	135,000	135,000	140,000	140,000	145,000	145,000	150,000	155,000	155,000	160,000
PD Loan Principle	70-5100-614	—	—	—	—	—	140,490	145,407	150,496	155,763	161,215
2008 Refunding Interest	70-5100-622	41,887	37,015	32,069	32,069	—	—	—	—	—	—
TIB C/O 2013 Interest	70-5100-623	42,171	39,248	36,245	36,245	33,124	29,948	26,718	23,378	19,984	16,535
PD Loan Interest	70-5100-624	—	—	—	—	—	139,055	134,138	129,049	123,781	118,330
Total Expenditures		357,702	351,771	345,686	345,686	1,030,327	454,493	456,263	457,923	454,528	456,080
Excess Revenues over Expenditures		21,365	(30,915)	—	72,843	(716,000)	—	(1)	—	—	(1)

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Ordinances

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ORDINANCE NO. 2018-16

AN ORDINANCE ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF BURNET, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, PROVIDING FOR THE INVESTMENT OF FUNDS; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 28, 2018, the City Council of the City of Burnet, Texas held a public hearing on its proposed budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, all citizens and interested persons were given an opportunity to be heard regarding the proposed budget; and

WHEREAS, the proposed budget was filed in the office of the City Secretary of the City of Burnet on August 10, 2018, and is available to the citizens and the public for their inspection; and

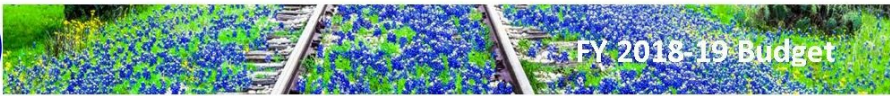
WHEREAS, following the official public hearing, it was determined on September 11, 2018, that this budget should be adopted.

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

Section 1. Findings: The preceding recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Adoption of Official Budget: That the official budget of the City of Burnet, for the fiscal year beginning October 1, 2018, and ending September 30, 2019, be as attached on Exhibit "A" and the same is hereby adopted by the Burnet City Council and the Burnet City Secretary is directed to keep and maintain a copy of such official budget on file in the office of the City Secretary, available for inspection by citizens and the general public.

Section 3. City Manager Direction of Funds: That all funds so appropriated and allocated shall be expensed and used pursuant to the provisions of such official budget and the Burnet City Manager shall be directed to appropriate and expend City funds accordingly. That the City Manager may transfer any unneeded surplus in the amount budgeted from one account to another in which a deficiency exists. That, if and when in the judgment of the City Manager, actual or probable receipts are less than the amount estimated and herein appropriated for expenditures, the City Manager shall forthwith effect a like reduction in the expenditures of the departments.



Section 4: City Manager Investment Authorization: The City Manager is authorized from time to time as he may deem to be in the best interest of the City of Burnet to invest City funds not immediately required for current use, including operating funds and bond funds, in the United States Treasury bills or in Certificates of Deposit, time deposits and savings accounts in official City depositories.

Section 5. Effective Date. This ordinance shall be in force and effect from and after October 1, 2018.


Section 6. Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

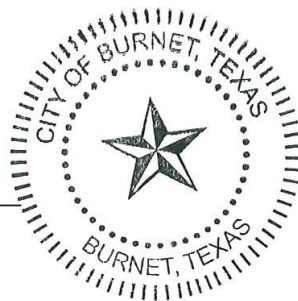
PASSED AND APPROVED on first reading this the 28th day of August, 2018

FINALLY PASSED AND APPROVED by the City Council of the City of Burnet this the 11th day of September, 2018, with a motion made by Council Member Danny Lester to approve and adopt Ordinance number 2018-16 the Fiscal Year 2018-2019 Budget, seconded by Council Member Joyce Laudenschlager. A roll call vote was taken. Council Members Lester, Laudenschlager, Shanes, Clinton, Talamantez and Mayor Bromley voted in favor. Council Member Paul Farmer abstained. The motion carried with six in favor and one abstention.


Crista Bromley, Mayor

ATTEST:


Kelly Dix, City Secretary





ORDINANCE NO. 2018-17

AN ORDINANCE OF THE CITY OF BURNET, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND TERMINATING SEPTEMBER 30, 2019; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING OPEN MEETINGS CLAUSES AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the City Council of the City of Burnet, Texas, approved the municipal budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019, and

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Burnet, Texas in accordance with such budget and the Texas Tax Code;

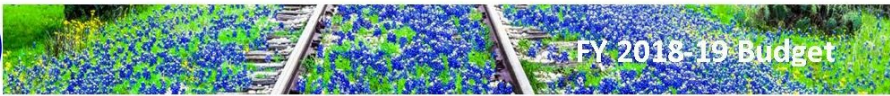
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS:

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Burnet (herein the "City") for the 2018/2019 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2018 subject to taxation, a tax of \$0.623700 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), \$0.6237 on each \$100.00 valuation of property; the maintenance and operation portion (M&O) of the total tax rate is 0.5507/\$100 and the interest and sinking (I&S) fund portion is 0.0730/\$100.

Section 2. That taxes levied under this ordinance shall be due October 1, 2018 and if not paid on or before January 31, 2019 shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned



to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 4. Effective Date: That this ordinance shall take effect and be in force from and after its passage.

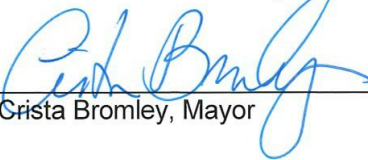
Section 5. Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

DULY PASSED AND APPROVED THIS THE 28th DAY OF AUGUST 2018 by the following motion "I move that the tax rate of \$0.623700 on each \$100.00 valuation of property be adopted" which was made by Council Member Mary Jane Shanes seconded by Council Member Danny Lester to approve this ordinance having received 7 votes for, 0 against, and 0 abstain.

PASSED APPROVED on the first reading this 28th day of August 2018.

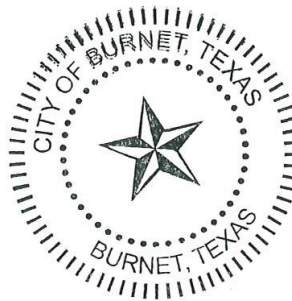
FINALLY PASSED AND APPROVED on second reading this the 11th day of September, 2018 by the following motion "I move that the tax rate of \$0.6237 on each \$100.00 valuation of property be adopted" which was made by Council Member Joyce Laudenschlager, seconded by Council Member Mary Jane Shanes to approve this ordinance having received 7 votes for, 0 votes against and 0 abstain.

THE CITY OF BURNET, TEXAS


Crista Bromley, Mayor

ATTEST:


Kelly Dix, City Secretary



Debt Service Schedules

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SELF FUNDED EQUIPMENT

2017-2018

BUDGET YEAR	TOTAL	POLCE VEHICLE 10-03	POLCE VEHICLE 13-01	1995 Club Car UV #0046	TOTAL DEBT SERVICE FOR GENERAL FUND	2010 DODGE AMBULANCE MED 3	TRANS PORT VAN MED 9	ZOLL MONITOR	STRETCHERS	VENTILATORS	TOTAL DEBT SERVICE FOR EMS	2009 F350 PICKUP P #33	TOTAL DEBT SERVICE FOR ELECTRIC	2002 JD BACKHOE #0014	2006 F150 PICKUP P #38	2001 FORD PICKUP #0006	TOTAL DEBT SERVICE FOR W/WW	GATOR	GREENS MOWER	FAIRWAY SPRAYER	RIDING MOWER W/72" DECK	FAIRWAY MOWER	TRACTOR	TOTAL DEBT SERVICE FOR GOLF	
		Police	Police	Parks	EMS	EMS	EMS	EMS	EMS	Electric	W/WW	W/WW	W/WW	Golf	Golf	Golf	Golf	Golf	Golf	Golf	Golf	Golf	Golf		
		68,500	68,500	15,000	152,000	185,000	95,000	35,000	30,000	18,000	363,000	36,000	36,000	100,000	36,000	35,000	171,000	7,800	29,200	41,000	18,000	38,200	24,000	158,200	
	Interest	44,010	3,425	3,425	750	7,600	9,250	4,750	1,750	1,500	900	18,150	1,800	1,800	5,000	1,800	1,750	8,550	390	1,460	2,050	900	1,910	1,200	7,910
	Principle	222,343	21,729	21,729	4,758	48,216	33,480	30,135	11,102	9,516	5,710	89,943	11,420	11,420	18,097	11,420	11,102	40,619	2,474	5,284	7,420	5,710	6,913	4,343	32,145
2018-19		266,353	25,154	25,154	5,508	55,816	42,730	34,885	12,852	11,016	6,610	108,093	13,220	13,220	23,097	13,220	12,852	49,169	2,864	6,744	9,470	6,610	8,823	5,543	40,055
	Interest	32,893	2,339	2,339	512	5,189	7,576	3,243	1,195	1,024	615	13,653	1,229	1,229	4,095	1,229	1,195	6,519	266	1,196	1,679	615	1,564	983	6,303
	Principle	233,460	22,815	22,815	4,996	50,627	35,154	31,642	11,657	9,992	5,995	94,441	11,990	11,990	19,002	11,990	11,657	42,650	2,598	5,549	7,791	5,995	7,259	4,561	33,752
2019-20		266,353	25,154	25,154	5,508	55,816	42,730	34,885	12,852	11,016	6,610	108,093	13,220	13,220	23,097	13,220	12,852	49,169	2,864	6,744	9,470	6,610	8,823	5,543	40,055
	Interest	21,220	1,198	1,198	262	2,658	5,818	1,661	612	525	315	8,931	630	630	3,145	630	612	4,387	136	918	1,289	315	1,201	755	4,615
	Principle	245,133	23,956	23,956	5,246	53,158	36,912	33,224	12,240	10,492	6,295	99,163	12,590	12,590	19,952	12,590	12,240	44,783	2,728	5,826	8,181	6,295	7,622	4,789	35,440
2020-21		266,353	25,154	25,154	5,508	55,816	42,730	34,885	12,852	11,016	6,610	108,093	13,220	13,220	23,097	13,220	12,852	49,169	2,864	6,744	9,470	6,610	8,823	5,543	40,055
	Interest	8,963					3,973					3,973			2,147			2,147		627	880		820	515	2,843
	Principle	87,446					38,758					38,758			20,950			20,950		6,117	8,590		8,003	5,028	27,738
2021-22		96,409					42,730					42,730			23,097			23,097		6,744	9,470		8,823	5,543	30,581
	Interest	4,591					2,035					2,035			1,100			1,100		321	451		420	264	1,456
	Principle	91,818					40,696					40,696			21,998			21,998		6,423	9,019		8,403	5,279	29,125
2022-23		96,409					42,730					42,730			23,097			23,097		6,744	9,470		8,823	5,543	30,581
	Interest	111,677																							
	Principle	880,200																							
		991,877	75,461	75,461	16,524	167,447	213,652	104,654	38,557	33,049	19,829	409,741	39,659	39,659	115,487	39,659	38,557	193,703	8,593	33,722	47,350	19,829	44,116	27,717	181,327

TOTAL CITY WIDE DEBT

	USDA	WATER &		2008	2010	2012	C/O		TOTAL THIRD PARTY DEBT	2008	FIRE STATION	POLICE DEPART MENT	TOTAL I & S DEBT	TOTAL CITYWIDE DEBT	
	AIRPORT	WATER	SEWER	SEWER	REFUNDING	SEWER	SEWER	2012A		REFUNDING					
	CO 1998	CO 2003	CO 2004	CO 2006	GO 2008	PLANT	PLANT	SHERRA RD ST		SSES					GO 2008
2017-2018	26,275	71,610	28,980	55,960	48,554	395,000	345,000	10,510	981,888	169,442	176,245		345,687		
2018-2019		71,530	29,575	55,176	47,229	395,000	345,000	10,446	953,956	164,606	178,124		342,730	1,296,686	
2019-2020		71,405	29,125	55,393	49,041	395,000	345,000	10,356	1,100,043	161,635	174,948	279,545	616,128	1,716,171	
2020-2021		71,235	29,675	55,568	50,741	395,000	345,000	15,189	1,107,132	153,599	176,718	279,545	609,861	1,716,993	
2021-2022		71,020	29,180	55,701	52,332	395,000	340,000	15,483	1,103,441	155,672	178,378	279,545	613,595	1,717,036	
2022-2023		71,760	29,685	54,794	53,812	395,000	340,000		1,089,776	152,504	174,984	279,545	607,032	1,696,808	
2023-2024		71,410	29,145	55,886	55,181	395,000	340,000		1,091,347	154,271	176,535	279,545	610,350	1,701,697	
2024-2025		71,015	29,605	54,896		395,000	340,000		1,035,241		177,976	279,545	457,520	1,492,761	
2025-2026		71,575	29,020	53,906		395,000	340,000		1,034,226		174,362	279,545	453,907	1,488,133	
2026-2027		71,045	29,435	52,916		395,000	340,000		1,033,121		175,694	279,545	455,239	1,488,360	
2027-2028		71,470	28,805	52,926		395,000	340,000		1,032,926		176,916	279,545	456,461	1,489,387	
2028-2029		71,805	29,175	52,895		395,000	340,000	144,724	1,033,599			279,545	279,545	1,313,144	
2029-2030		71,050	29,500	52,823		395,000	340,000		888,373			279,545	279,545	1,167,918	
2030-2031		71,250	28,780	52,709		395,000	340,000		887,739			279,545	279,545	1,167,284	
2031-2032		71,360	29,060	52,554		395,000	340,000		887,974			279,545	279,545	1,167,519	
2032-2033		71,380	29,295	52,358		395,000	340,000		888,033			279,545	279,545	1,167,578	
2033-2034		71,310	29,485	52,120		395,000	340,000		887,915			279,545	279,545	1,167,460	
2034-2035		71,150	29,630	53,841		390,000	340,000		884,621			279,545	279,545	1,164,166	
2035-2036		70,900	29,730	53,439		390,000	340,000		884,069			279,545	279,545	1,163,614	
2036-2037		71,560	28,785	52,995		390,000	340,000		883,340			279,545	279,545	1,162,885	
2037-2038		71,085	28,840	52,510		390,000	340,000		882,435			279,545	279,545	1,161,980	
2038-2039		71,520	29,850	55,984		390,000	340,000		887,354			279,545	279,545	1,166,899	
2039-2040		71,820	29,770	56,251		390,000	340,000		887,841				—	887,841	
2040-2041		70,985	29,645	57,436			340,000		498,066				—	498,066	
2041-2042		71,060	29,475	57,498			340,000		498,033				—	498,033	
2042-2043			29,260	55,476					84,736				—	84,736	
2043-2044				58,455					58,455				—	58,455	
2044-2045				56,228					56,228				—	56,228	
2045-2046									—				—	—	
TOTAL	—	1,711,700	733,530	1,472,734	308,336	8,660,000	8,175,000	51,474	1,447,24	22,560,02	1,111,728	1,940,879	5,590,891	8,297,818	30,857,838

	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	TOTAL SELF FUNDED DEBT	TOTAL THIRD PARTY DEBT AND SELF-FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	SELF FUNDED	TOTAL FUTURE DEBT	TOTAL CURRENT AND FUTURE DEBT
	2013 - 14	2014 - 15	2015 - 16	2016 - 17	2017 - 18	2018 - 19			2019	2020	2021	2022	2023		
2017-201	\$55,434	\$18,478	\$188,274	\$291,113	\$220,751		\$774,050	\$2,101,625						—	\$ 2,101,625
2018-201		\$18,478	\$63,056	\$291,113	\$220,751	\$266,353	\$859,751	\$2,156,437						—	\$ 2,156,437
2019-202	—		\$63,056	\$153,593	\$220,751	\$266,353	\$703,753	\$2,419,924	\$388,290					\$388,290	\$ 2,808,214
2020-202	—		—	\$98,742	\$75,153	\$266,353	\$440,248	\$2,157,241	\$388,290	\$342,225				\$730,515	\$ 2,887,756
2021-202			—	—	\$54,002	\$96,409	\$150,411	\$1,867,446	\$388,290	\$342,225	\$485,942			\$1,216,457	\$ 3,083,903
2022-202				—	—	\$96,409	\$96,409	\$1,793,216	\$206,672	\$342,225	\$485,942	\$280,305		\$1,315,143	\$ 3,108,360
2023-202					—	—	—	\$1,701,697	\$206,672	\$81,996	\$485,942	\$280,305	\$296,005	\$1,350,919	\$ 3,052,616
2024-202						—	—	\$1,492,761	—	\$81,996	\$156,372	\$280,305	\$296,005	\$814,678	\$ 2,307,439
2025-202						—	—	\$1,488,133	—	—	\$84,795	\$7,469	\$296,005	\$388,268	\$ 1,876,401
2026-202						—	—	\$1,488,359	—	—	—	\$7,469	\$50,199	\$57,668	\$ 1,546,027
2027-202						—	—	\$1,489,387	—	—	—	—	\$50,199	\$50,199	\$ 1,539,586
2028-202						—	—	\$1,313,144	—	—	—	—	—	—	\$ 1,313,144
2029-203						—	—	\$1,167,917	—	—	—	—	—	—	\$ 1,167,917
2030-203						—	—	\$1,167,283	—	—	—	—	—	—	\$ 1,167,283
2031-203						—	—	\$1,167,518	—	—	—	—	—	—	\$ 1,167,518
2032-203						—	—	\$1,167,577	—	—	—	—	—	—	\$ 1,167,577
2033-203						—	—	\$1,167,460	—	—	—	—	—	—	\$ 1,167,460
2034-203						—	—	\$1,164,166	—	—	—	—	—	—	\$ 1,164,166
2035-203						—	—	\$1,163,613	—	—	—	—	—	—	\$ 1,163,613
2036-203						—	—	\$1,162,885	—	—	—	—	—	—	\$ 1,162,885
2037-203						—	—	\$1,161,980	—	—	—	—	—	—	\$ 1,161,980
2038-203						—	—	\$1,166,898	—	—	—	—	—	—	\$ 1,166,898
2039-204						—	—	\$887,841	—	—	—	—	—	—	\$ 887,841
2040-204						—	—	\$498,066	—	—	—	—	—	—	\$ 498,066
2041-204						—	—	\$498,033	—	—	—	—	—	—	\$ 498,033
2042-204						—	—	\$84,736	—	—	—	—	—	—	\$ 84,736
2043-204						—	—	\$58,455	—	—	—	—	—	—	\$ 58,455
2044-204						—	—	\$56,228	—	—	—	—	—	—	\$ 56,228
2045-204						—	—	—	—	—	—	—	—	—	—
6 TOTAL	\$ —	\$ 18,478	\$ 126,112	\$ 543,448	\$ 570,657	\$ 991,877	\$ 2,250,572	\$ 33,108,401	\$ 1,578,21	\$ 1,190,66	\$ 1,698,99	\$ 855,853	\$ 988,413	\$ 6,312,137	\$ 39,420,539

GENERAL FUND SUMMARY

	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT	TOTAL SELF FUNDED DEBT SERVICE
	ADMIN	POLICE	FIRE	STREETS	PARKS	P & Z	SHOP	
2017-2018		\$ 163,408	\$ 244,046	\$ 97,248	\$ 39,629	\$ —	\$ —	\$ 544,330
2018-2019		\$ 150,923	\$ 289,714	\$ 76,460	\$ 45,137	\$ —	\$ —	\$ 562,234
2019-2020		\$ 159,001	\$ 382,252	\$ 81,197	\$ 42,449	\$ —	\$ —	\$ 664,900
2020-2021		\$ 170,752	\$ 462,177	\$ 76,424	\$ 60,075	\$ —	\$ 12,852	\$ 782,280
2021-2022		\$ 203,250	\$ 438,091	\$ 101,772	\$ 79,684	\$ 11,016	\$ 12,852	\$ 846,666
2022-2023		\$ 188,194	\$ 397,197	\$ 112,788	\$ 77,114	\$ 11,016	\$ 34,885	\$ 821,195
2023-2024		\$ 197,558	\$ 397,197	\$ 128,578	\$ 78,215	\$ 11,016	\$ 22,033	\$ 834,598
2024-2025		\$ 114,753	\$ 234,889	\$ 96,301	\$ 31,947	\$ —	\$ 22,033	\$ 499,922
2025-2026		\$ 68,852	\$ 90,467	\$ 85,284	\$ 18,728	\$ —	\$ —	\$ 263,331
2026-2027		\$ —	\$ 42,730	\$ —	\$ —	\$ —	\$ —	\$ 42,730
2027-2028		\$ —	\$ 42,730	\$ —	\$ —	\$ —	\$ —	\$ 42,730
2028-2029		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2029-2030		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2030-2031		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2031-2032		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2032-2033		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2033-2034		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2034-2035		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2035-2036		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2036-2037		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2037-2038		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2038-2039		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2039-2040		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2040-2041		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2041-2042		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2042-2043		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2043-2044		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2044-2045		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2045-2046		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2046-2047		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2047-2048		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2048-2049		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
TOTAL		\$ 1,416,691	\$ 3,021,492	\$ 856,053	\$ 472,978	\$ 33,049	\$ 104,654	\$ 5,904,917

POLICE DEPARTMENT

	SELF FUNDED CIP 2015	SELF FUNDED CIP 2016		SELF FUNDED CIP 2017	SELF FUNDED CIP 2018	SELF FUNDED CIP 2019	SELF FUNDED CIP 2020	SELF FUNDED CIP 2021	SELF FUNDED CIP 2022	SELF FUNDED CIP 2023	TOTAL SELF FUNDED DEBT
	(3) Police Vehicles	(2) Police Vehicles	Tasers	(2) Police Vehicles	(2) Police Vehicles	(3) Police Vehicles	(3) Police Vehicles	(4) Police Vehicles	(2) Police Vehicles	(3) Police Vehicles	
2017-2018	\$ 62,793	\$ 42,596	\$ 10,282	\$ 47,737							\$ 163,408
2018-2019		\$ 42,596	\$ 10,282	\$ 47,737	\$ 50,308						\$ 150,923
2019-2020				\$ 47,737	\$ 50,308	\$ 60,957					\$ 159,001
2020-2021					\$ 50,308	\$ 60,957	\$ 59,488				\$ 170,752
2021-2022						\$ 60,957	\$ 59,488	\$ 82,806			\$ 203,250
2022-2023							\$ 59,488	\$ 82,806	\$ 45,901		\$ 188,194
2023-2024								\$ 82,806	\$ 45,901	\$ 68,852	\$ 197,558
2024-2025									\$ 45,901	\$ 68,852	\$ 114,753
2025-2026										\$ 68,852	\$ 68,852
2026-2027											\$ —
2027-2028											\$ —
2028-2029											\$ —
2029-2030											\$ —
2030-2031											\$ —
2031-2032											\$ —
2032-2033											\$ —
2033-2034											\$ —
2034-2035											\$ —
2035-2036											\$ —
2036-2037											\$ —
2037-2038											\$ —
2038-2039											\$ —
2039-2040											\$ —
2040-2041											\$ —
2041-2042											\$ —
2042-2043											\$ —
2043-2044											\$ —
2044-2045											\$ —
2045-2046											\$ —
2046-2047											\$ —
2047-2048											\$ —
2048-2049											\$ —
2049-2050											\$ —
TOTAL	\$ 62,793	\$ 85,192	\$ 20,564	\$ 143,211	\$ 150,923	\$ 182,870	\$ 178,463	\$ 248,417	\$ 137,703	\$ 206,555	\$1,416,691

CITY SHOP

	SELF FUNDED 2020	SELF FUNDED 2022	TOTAL SELF FUNDED DEBT
	PICKUP	FORKLIFT	
2017-2018			\$ —
2018-2019			\$ —
2019-2020			\$ —
2020-2021	\$ 12,852		\$ 12,852
2021-2022	\$ 12,852		\$ 12,852
2022-2023	\$ 12,852	\$ 22,033	\$ 34,885
2023-2024		\$ 22,033	\$ 22,033
2024-2025		\$ 22,033	\$ 22,033
2025-2026			\$ —
2026-2027			\$ —
2027-2028			\$ —
2028-2029			\$ —
2029-2030			\$ —
2030-2031			\$ —
2031-2032			\$ —
2032-2033			\$ —
2033-2034			\$ —
2034-2035			\$ —
2035-2036			\$ —
2036-2037			\$ —
2037-2038			\$ —
2038-2039			\$ —
2039-2040			\$ —
2040-2041			\$ —
2041-2042			\$ —
2042-2043			\$ —
2043-2044			\$ —
2044-2045			\$ —
2045-2046			\$ —
2046-2047			\$ —
2047-2048			\$ —
2048-2049			\$ —
2049-2050			\$ —
TOTAL	\$ 38,557	\$ 66,098	\$ 104,654

STREET DEPARTMENT

	SELF FUNDED CIP 2013	SELF FUNDED 2016		SELF FUNDED 2017		SELF FUNDED 2020	SELF FUNDED 2021			SELF FUNDED 2022	SELF FUNDED 2023	TOTAL SELF FUNDED DEBT
	ROLLER	PICKUP	STREET SWEEPER	2006 PICKUP	SKID LOADER	TRACTOR	2005 FRONT END LOADER	DOZER/LOADER	2009 FLEXWING SHREDDER	PICKUP	CHIPPER TRUCK	
2017-2018	\$ 20,788	\$ 18,360	\$ 41,575	\$ 16,524								\$ 97,248
2018-2019		\$ 18,360	\$ 41,575	\$ 16,524								\$ 76,460
2019-2020			\$ 41,575	\$ 16,524	\$ 23,097							\$ 81,197
2020-2021			\$ 41,575		\$ 23,097	\$ 11,751						\$ 76,424
2021-2022					\$ 23,097	\$ 11,751	\$ 23,097	\$ 34,646	\$ 9,180			\$ 101,772
2022-2023					\$ 23,097	\$ 11,751	\$ 23,097	\$ 34,646	\$ 9,180	\$ 11,016		\$ 112,788
2023-2024					\$ 23,097		\$ 23,097	\$ 34,646	\$ 9,180	\$ 11,016	\$ 27,541	\$ 128,578
2024-2025							\$ 23,097	\$ 34,646		\$ 11,016	\$ 27,541	\$ 96,301
2025-2026							\$ 23,097	\$ 34,646			\$ 27,541	\$ 85,284
2026-2027												\$ —
2027-2028												\$ —
2028-2029												\$ —
2029-2030												\$ —
2030-2031												\$ —
2031-2032												\$ —
2032-2033												\$ —
2033-2034												\$ —
2034-2035												\$ —
2035-2036												\$ —
2036-2037												\$ —
2037-2038												\$ —
2038-2039												\$ —
2039-2040												\$ —
2040-2041												\$ —
2041-2042												\$ —
2042-2043												\$ —
2043-2044												\$ —
2044-2045												\$ —
2045-2046												\$ —
2046-2047												\$ —
2047-2048												\$ —
2048-2049												\$ —
2049-2050												\$ —
TOTAL	\$ 20,788	\$ 36,721	\$ 166,302	\$ 49,573	\$ 115,487	\$ 35,252	\$ 115,487	\$ 173,231	\$ 27,541	\$ 33,049	\$ 82,622	\$ 856,053

PARKS DEPARTMENT

	SELF FUNDED 2014	SELF FUNDED CIP 2017		SELF FUNDED 2018	SELF FUNDED 2019			SELF FUNDED 2020		SELF FUNDED 2021					SELF FUNDED 2022	SELF FUNDED 2023		TOTAL SELF FUNDED DEBT
	LIGHTS @ H/N PARK	RIDING MOWER	RIDING MOWER	2010 PLARIS RANGER	Z MASTER MOWER #42	2013 SCAG 61" MOWER # 97	TORO UTILITY VEHICLE # 13	POLARIS	PICKUP	2010 FORD F250 PICKUP	2010 FORD F250 PICKUP	2010 FORD VAN (PRISON)	GATOR	2011 SAND PRO	PICKUP	Z MOWER	CHEVY PICKUP	
2017-2018	\$ 18,478	\$ 7,050	\$ 14,101															\$ 28,025
2018-2019	\$ 18,478	\$ 7,050	\$ 14,101	\$ 5,508														\$ 39,629
2019-2020		\$ 7,050	\$ 14,101	\$ 5,508	\$ 5,508	\$ 4,774	\$ 5,508											\$ 44,403
2020-2021		\$ 7,050	\$ 14,101	\$ 5,508	\$ 5,508	\$ 4,774	\$ 5,508	\$ 4,774	\$ 12,852									\$ 33,269
2021-2022		\$ —	\$ —		\$ 5,508	\$ 4,774	\$ 5,508	\$ 4,774	\$ 12,852	\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 2,938				\$ 46,121
2022-2023								\$ 4,774	\$ 12,852	\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 2,938	\$ 13,220			\$ 77,481
2023-2024										\$ 12,852	\$ 12,852	\$ 12,852	\$ 4,774	\$ 2,938	\$ 13,220	\$ 5,508	\$ 13,220	\$ 80,419
2024-2025															\$ 13,220	\$ 5,508	\$ 13,220	\$ 67,566
2025-2026																\$ 5,508	\$ 13,220	\$ 10,282
2026-2027																		\$ —
2027-2028																		\$ —
2028-2029																		\$ —
2029-2030																		\$ —
2030-2031																		\$ —
2031-2032																		\$ —
2032-2033																		\$ —
2033-2034																		\$ —
2034-2035																		\$ —
2035-2036																		\$ —
2036-2037																		\$ —
2037-2038																		\$ —
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2042-2043																		\$ —
2043-2044																		\$ —
2044-2045																		\$ —
2045-2046																		\$ —
2046-2047																		\$ —
2047-2048																		\$ —
2048-2049																		\$ —
2049-2050																		\$ —
TOTAL	\$ 36,956	\$ 28,201	\$ 56,402	\$ 16,524	\$ 16,524	\$ 14,321	\$ 16,524	\$ 14,321	\$ 38,557	\$ 38,557	\$ 38,557	\$ 14,321	\$ 8,813	\$ 39,659	\$ 16,524	\$ 39,659	\$ 472,978	

FIRE DEPARTMENT

	SELF FUNDED 2015				SELF FUNDED 2016			SELF FUNDED 2017		SELF FUNDED 2018				
	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	
	AMBULANCE	TRANSPORT VAN	TRANSPORT VAN	ZOLL MONITOR	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	AMBULANCE	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	STRETCHER	VENTILATORS	ZOLL MONITOR
2017-2018	\$ 36,956	\$ 34,885	\$ 21,114	\$ 6,426	\$ 12,852	\$ 41,344	\$ 34,885	\$ 42,730	\$ 12,852					
2018-2019	\$ 36,956				\$ 12,852	\$ 41,344	\$ 34,885	\$ 42,730	\$ 12,852	\$ 42,730	\$ 34,885	\$ 11,016	\$ 6,610	\$ 12,852
2019-2020	\$ 36,956					\$ 41,344		\$ 42,730	\$ 12,852	\$ 42,730	\$ 34,885	\$ 11,016	\$ 6,610	\$ 12,852
2020-2021						\$ 41,344		\$ 42,730		\$ 42,730	\$ 34,885	\$ 11,016	\$ 6,610	\$ 12,852
2021-2022								\$ 42,730		\$ 42,730	\$ —			\$ —
2022-2023										\$ 42,730	\$ —			\$ —
2023-2024														
2024-2025														
2025-2026														
2026-2027														
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2046-2047														
2047-2048														
2048-2049														
2049-2050														
TOTAL	\$ 110,868	\$ 34,885	\$ 21,114	\$ 6,426	\$ 25,705	\$ 165,378	\$ 69,770	\$ 213,652	\$ 38,557	\$ 213,652	\$ 104,654	\$ 33,049	\$ 19,829	\$ 38,557

FIRE DEPARTMENT

	SELF FUNDED 2019			SELF FUNDED 2020			SELF FUNDED 2021			SELF FUNDED 2022		SELF FUNDED 2023			TOTAL SELF FUNDED DEBT SERVICE
	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS	EMS		
	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR	TRANSPORT VAN	TRANSPORT VAN	ZOLL MONITOR	TRANSPORT VAN	ZOLL MONITOR	AMBULANCE	TRANSPORT VAN	ZOLL MONITOR	
2017-2018															\$ 244,046
2018-2019															\$ 289,714
2019-2020	\$ 42,730	\$ 34,885	\$ 12,852												\$ 332,444
2020-2021	\$ 42,730	\$ 34,885	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852									\$ 373,103
2021-2022	\$ 42,730	\$ 34,885	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 34,885	\$ 12,852						\$ 349,018
2022-2023	\$ 42,730	\$ —	\$ —	\$ 42,730	\$ 34,885	\$ 12,852	\$ 34,885	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852				\$ 306,287
2023-2024	\$ 42,730	\$ —	\$ —	\$ 42,730	\$ —	\$ —	\$ 34,885	\$ 34,885	\$ 12,852	\$ 34,885	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852	\$ 306,287
2024-2025				\$ 42,730	\$ —	\$ —				\$ 34,885	\$ 12,852	\$ 42,730	\$ 34,885	\$ 12,852	\$ 180,935
2025-2026										\$ —	\$ —	\$ 42,730	\$ 34,885	\$ 12,852	\$ 90,467
2026-2027										\$ —	\$ —	\$ 42,730			\$ 42,730
2027-2028												\$ 42,730			\$ 42,730
2028-2029															\$ —
2029-2030															\$ —
2030-2031															\$ —
2031-2032															\$ —
2032-2033															\$ —
2033-2034															\$ —
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2037-2038															\$ —
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2040-2041															\$ —
2041-2042															\$ —
2042-2043															\$ —
2043-2044															\$ —
2044-2045															\$ —
2045-2046															\$ —
2046-2047															\$ —
2047-2048															\$ —
2048-2049															\$ —
2049-2050															\$ —
TOTAL	\$ 213,652	\$ 104,654	\$ 38,557	\$ 213,652	\$ 104,654	\$ 38,557	\$ 104,654	\$ 104,654	\$ 38,557	\$ 104,654	\$ 38,557	\$ 213,652	\$ 104,654	\$ 38,557	\$ 2,557,761

FIRE DEPARTMENT

	SELF FUNDED 2019		SELF FUNDED 2022	TOTAL SELF FUNDED DEBT SERVICE	TOTAL SELF FUNDED DEBT SERVICE
	FIRE	FIRE	FIRE	FIRE	
	PICKUP	BRUSH TRUCK	SCBA GEAR		
2017-2018				\$ —	\$ 244,046
2018-2019				\$ —	\$ 289,714
2019-2020	\$ 12,852	\$ 36,956		\$ 49,808	\$ 382,252
2020-2021	\$ 12,852	\$ 36,956	\$ 39,266	\$ 89,074	\$ 462,177
2021-2022	\$ 12,852	\$ 36,956	\$ 39,266	\$ 89,074	\$ 438,091
2022-2023		\$ 36,956	\$ 39,266	\$ 90,910	\$ 397,197
2023-2024		\$ 36,956	\$ 39,266	\$ 90,910	\$ 397,197
2024-2025			\$ 39,266	\$ 53,954	\$ 234,889
2025-2026				\$ —	\$ 90,467
2026-2027				\$ —	\$ 42,730
2027-2028				\$ —	\$ 42,730
2028-2029				\$ —	\$ —
2029-2030				\$ —	\$ —
2030-2031				\$ —	\$ —
2031-2032				\$ —	\$ —
2032-2033				\$ —	\$ —
2033-2034				\$ —	\$ —
2034-2035				\$ —	\$ —
2035-2036				\$ —	\$ —
2036-2037				\$ —	\$ —
2037-2038				\$ —	\$ —
2038-2039				\$ —	\$ —
2039-2040				\$ —	\$ —
2040-2041				\$ —	\$ —
2041-2042				\$ —	\$ —
2042-2043				\$ —	\$ —
2043-2044				\$ —	\$ —
2044-2045				\$ —	\$ —
2045-2046				\$ —	\$ —
2046-2047				\$ —	\$ —
2047-2048				\$ —	\$ —
2048-2049				\$ —	\$ —
2049-2050				\$ —	\$ —
TOTAL	\$ 38,557	\$ 184,780	\$ 196,329	\$ 463,730	\$ 3,021,492

DEVELOPMENT SERVICES

	SELF FUNDED 2021	TOTAL SELF FUNDED DEBT
	DEV SVCS	DEV SVCS
	PICKUP	
2017-2018		\$ —
2018-2019		\$ —
2019-2020		\$ —
2020-2021		\$ —
2021-2022	\$ 11,016	\$ 11,016
2022-2023	\$ 11,016	\$ 11,016
2023-2024	\$ 11,016	\$ 11,016
2024-2025		\$ —
2025-2026		\$ —
2026-2027		\$ —
2027-2028		\$ —
2028-2029		\$ —
2029-2030		\$ —
2030-2031		\$ —
2031-2032		\$ —
2032-2033		\$ —
2033-2034		\$ —
2034-2035		\$ —
2035-2036		\$ —
2036-2037		\$ —
2037-2038		\$ —
2038-2039		\$ —
2039-2040		\$ —
2040-2041		\$ —
2041-2042		\$ —
2042-2043		\$ —
2043-2044		\$ —
2044-2045		\$ —
2045-2046		\$ —
2046-2047		\$ —
2047-2048		\$ —
2048-2049		\$ —
2049-2050		\$ —
TOTAL	\$ 33,049	\$ 33,049

AIRPORT

	C/O 1998	TOTAL THIRD PARTY DEBT SERVICE
	AIRPORT	AIRPORT
	HANGERS	
2017-2018	\$ —	\$ —
2018-2019	\$ —	\$ —
2019-2020		\$ —
2020-2021		\$ —
2021-2022		\$ —
2022-2023		\$ —
2023-2024		\$ —
2024-2025		\$ —
2025-2026		\$ —
2026-2027		\$ —
2027-2028		\$ —
2028-2029		\$ —
2029-2030		\$ —
2030-2031		\$ —
2031-2032		\$ —
2032-2033		\$ —
2033-2034		\$ —
2034-2035		\$ —
2035-2036		\$ —
2036-2037		\$ —
2037-2038		\$ —
2038-2039		\$ —
2039-2040		\$ —
2040-2041		\$ —
2041-2042		\$ —
2042-2043		\$ —
2043-2044		\$ —
2044-2045		\$ —
2045-2046		\$ —
2046-2047		\$ —
2047-2048		\$ —
2048-2049		\$ —
2049-2050		\$ —
TOTAL	\$ —	\$ —

ELECTRIC DEPARTMENT

	G/O 2008	TOTAL THIRD PARTY DEBT SERVICE	SELF FUNDED 2013	SELF FUNDED 2015	SELF FUNDED 2016	SELF FUNDED 2018	SELF FUNDED 2019	SELF FUNDED 2020	SELF FUNDED 2021	SELF FUNDED 2022		SELF FUNDED 2023	TOTAL SELF FUNDED DEBT SERVICE	TOTAL DEBT SERVICE
			BUCKET TRUCK	CHIPPER TRUCK	PICKUP	PICKUP	INTERNATIONAL WINCH	FORD F350 UTILITY TRUCK	BUCKET TRUCK	BUCKET TRUCK	PICKUP	BUCKET TRUCK		
2017-2018	\$ 48,554	\$ 48,554	\$ 34,646	\$ 18,478	\$ 13,220								\$ 66,344	\$ 114,898
2018-2019	\$ 47,229	\$ 47,229		\$ 18,478	\$ 13,220	\$ 13,220							\$ 44,917	\$ 92,146
2019-2020	\$ 49,041	\$ 49,041		\$ 18,478		\$ 13,220	\$ 40,421						\$ 72,118	\$ 121,159
2020-2021	\$ 50,741	\$ 50,741				\$ 13,220	\$ 40,421	\$ 16,521					\$ 70,164	\$ 120,906
2021-2022	\$ 52,332	\$ 52,332					\$ 40,421	\$ 16,524	\$ 64,262				\$ 121,206	\$ 173,538
2022-2023	\$ 53,812	\$ 53,812					\$ 40,421	\$ 16,524	\$ 64,262	\$ 64,262	\$ 13,220	\$ 10,282	\$ 198,687	\$ 252,500
2023-2024	\$ 55,181	\$ 55,181					\$ 40,421		\$ 64,262	\$ 64,262	\$ 13,220	\$ 10,282	\$ 237,244	\$ 292,426
2024-2025		\$ —								\$ 64,262	\$ 13,220	\$ 10,282	\$ 132,562	\$ 132,562
2025-2026		\$ —											\$ 55,081	\$ 55,081
2026-2027		\$ —											\$ —	\$ —
2027-2028		\$ —											\$ —	\$ —
2028-2029		\$ —											\$ —	\$ —
2029-2030		\$ —											\$ —	\$ —
2030-2031		\$ —											\$ —	\$ —
2031-2032		\$ —											\$ —	\$ —
2032-2033		\$ —											\$ —	\$ —
2033-2034		\$ —											\$ —	\$ —
2034-2035		\$ —											\$ —	\$ —
2035-2036		\$ —											\$ —	\$ —
2036-2037		\$ —											\$ —	\$ —
2037-2038		\$ —											\$ —	\$ —
2038-2039		\$ —											\$ —	\$ —
2039-2040		\$ —											\$ —	\$ —
2040-2041		\$ —											\$ —	\$ —
2041-2042		\$ —											\$ —	\$ —
2042-2043		\$ —											\$ —	\$ —
2043-2044		\$ —											\$ —	\$ —
2044-2045		\$ —											\$ —	\$ —
2045-2046		\$ —											\$ —	\$ —
2046-2047		\$ —											\$ —	\$ —
2047-2048		\$ —											\$ —	\$ —
2048-2049		\$ —											\$ —	\$ —
2049-2050		\$ —											\$ —	\$ —
TOTAL	\$ 356,891	\$ 356,891	\$ 34,646	\$ 55,434	\$ 26,439	\$ 39,659	\$ 202,103	\$ 49,573	\$ 192,785	\$ 192,785	\$ 39,659	\$ 165,244	\$ 998,325	\$1,355,216

WATER & WASTEWATER DEPARTMENT

	USDA CO 2003	TWDB	TOTAL THIRD PARTY DEBT SERVICE	CO 2004	CO 2006	TWDB	TWDB		TOTAL THIRD PARTY DEBT SERVICE	TOTAL THIRD PARTY DEBT
	WATER	WATER		SEWER	SEWER	SEWER	SEWER	SEWER		
		SHERRARD STREET PAD	WATER			2010 SEWER PLANT	2012 SEWER PLANT	SSES	SEWER	WATER AND SEWER
2017-2018	\$ 71,610	\$ 10,510	\$ 82,120	\$ 28,980	\$ 55,960	\$ 395,000	\$ 345,000		\$ 824,940	\$ 907,060
2018-2019	\$ 71,530	\$ 10,446	\$ 81,976	\$ 29,575	\$ 55,176	\$ 395,000	\$ 345,000		\$ 824,751	\$ 906,727
2019-2020	\$ 71,405	\$ 10,356	\$ 81,761	\$ 29,125	\$ 55,393	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,242	\$ 1,051,002
2020-2021	\$ 71,235	\$ 15,189	\$ 86,424	\$ 29,675	\$ 55,568	\$ 395,000	\$ 345,000	\$ 144,724	\$ 969,967	\$ 1,056,391
2021-2022	\$ 71,020	\$ 15,483	\$ 86,503	\$ 29,180	\$ 55,701	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,606	\$ 1,051,109
2022-2023	\$ 71,760		\$ 71,760	\$ 29,685	\$ 54,794	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,203	\$ 1,035,963
2023-2024	\$ 71,410		\$ 71,410	\$ 29,145	\$ 55,886	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,756	\$ 1,036,166
2024-2025	\$ 71,015		\$ 71,015	\$ 29,605	\$ 54,896	\$ 395,000	\$ 340,000	\$ 144,724	\$ 964,226	\$ 1,035,241
2025-2026	\$ 71,575		\$ 71,575	\$ 29,020	\$ 53,906	\$ 395,000	\$ 340,000	\$ 144,724	\$ 962,651	\$ 1,034,226
2026-2027	\$ 71,045		\$ 71,045	\$ 29,435	\$ 52,916	\$ 395,000	\$ 340,000	\$ 144,724	\$ 962,076	\$ 1,033,121
2027-2028	\$ 71,470		\$ 71,470	\$ 28,805	\$ 52,926	\$ 395,000	\$ 340,000	\$ 144,724	\$ 961,456	\$ 1,032,926
2028-2029	\$ 71,805		\$ 71,805	\$ 29,175	\$ 52,895	\$ 395,000	\$ 340,000	\$ 144,724	\$ 961,794	\$ 1,033,599
2029-2030	\$ 71,050		\$ 71,050	\$ 29,500	\$ 52,823	\$ 395,000	\$ 340,000		\$ 817,323	\$ 888,373
2030-2031	\$ 71,250		\$ 71,250	\$ 28,780	\$ 52,709	\$ 395,000	\$ 340,000		\$ 816,489	\$ 887,739
2031-2032	\$ 71,360		\$ 71,360	\$ 29,060	\$ 52,554	\$ 395,000	\$ 340,000		\$ 816,614	\$ 887,974
2032-2033	\$ 71,380		\$ 71,380	\$ 29,295	\$ 52,358	\$ 395,000	\$ 340,000		\$ 816,653	\$ 888,033
2033-2034	\$ 71,310		\$ 71,310	\$ 29,485	\$ 52,120	\$ 395,000	\$ 340,000		\$ 816,605	\$ 887,915
2034-2035	\$ 71,150		\$ 71,150	\$ 29,630	\$ 53,841	\$ 390,000	\$ 340,000		\$ 813,471	\$ 884,621
2035-2036	\$ 70,900		\$ 70,900	\$ 29,730	\$ 53,439	\$ 390,000	\$ 340,000		\$ 813,169	\$ 884,069
2036-2037	\$ 71,560		\$ 71,560	\$ 28,785	\$ 52,995	\$ 390,000	\$ 340,000		\$ 811,780	\$ 883,340
2037-2038	\$ 71,085		\$ 71,085	\$ 28,840	\$ 52,510	\$ 390,000	\$ 340,000		\$ 811,350	\$ 882,435
2038-2039	\$ 71,520		\$ 71,520	\$ 29,850	\$ 55,984	\$ 390,000	\$ 340,000		\$ 815,834	\$ 887,354
2039-2040	\$ 71,820		\$ 71,820	\$ 29,770	\$ 56,251	\$ 390,000	\$ 340,000		\$ 816,021	\$ 887,841
2040-2041	\$ 70,985		\$ 70,985	\$ 29,645	\$ 57,436	\$ —	\$ 340,000		\$ 427,081	\$ 498,066
2041-2042	\$ 71,060		\$ 71,060	\$ 29,475	\$ 57,498		\$ 340,000		\$ 426,973	\$ 498,033
2042-2043			\$ —	\$ 29,260	\$ 55,476				\$ 84,736	\$ 84,736
2043-2044			\$ —		\$ 58,455				\$ 58,455	\$ 58,455
2044-2045			\$ —		\$ 56,228				\$ 56,228	\$ 56,228
2045-2046			\$ —						\$ —	\$ —
2046-2047			\$ —						\$ —	\$ —
2047-2048			\$ —						\$ —	\$ —
2048-2049			\$ —						\$ —	\$ —
2049-2050			\$ —						\$ —	\$ —
TOTAL	\$ 1,783,310	\$ 61,982	\$ 1,845,292	\$ 762,510	\$ 1,528,693	\$ 9,055,000	\$ 8,520,000	\$ 1,447,245	\$21,313,448	\$ 23,158,740

WATER & WASTEWATER DEPARTMENT

	SELF FUNDED 2017		SELF FUNDED 2018			SELF FUNDED 2019			SELF FUNDED 2020			SELF FUNDED 2021			SELF FUNDED 2022	SELF FUNDED 2023	TOTAL SELF FUNDED DEBT SERVICE
	2009 PICKUP	TRAILER MOUNTED SEWER CLEANER	2002 JD BACKHOE	2006 F150 PICKUP	2001 FORD PICKUP	BACKHOE	PICKUP	LEAK TRUCK	MOWER	PICKUP	BACKHOE	PICKUP	TRACTOR	GATOR	(3) PICKUPS	SKID LOADER	WATER & WASTEWATER
2017-2018	\$ 16,524	\$ 25,705															\$ 42,229
2018-2019	\$ 16,524	\$ 25,705	\$ 23,097	\$ 13,220	\$ 12,852												\$ 91,398
2019-2020	\$ 16,524	\$ 25,705	\$ 23,097	\$ 13,220	\$ 12,852	\$ 23,097	\$ 27,717	\$ 22,033									\$ 164,245
2020-2021			\$ 23,097	\$ 13,220	\$ 12,852	\$ 23,097	\$ 27,717	\$ 22,033	\$ 3,672	\$ 12,852	\$ 38,557						\$ 177,098
2021-2022			\$ 23,097			\$ 23,097	\$ 27,717	\$ 22,033	\$ 3,672	\$ 12,852	\$ 38,557	\$ 11,016	\$ 14,688	\$ 4,774			\$ 181,504
2022-2023			\$ 23,097			\$ 23,097	\$ 27,717		\$ 3,672	\$ 12,852	\$ 38,557	\$ 11,016	\$ 14,688	\$ 4,774	\$ 37,822		\$ 197,294
2023-2024						\$ 23,097	\$ 27,717					\$ 11,016	\$ 14,688	\$ 4,774	\$ 37,822	\$ 18,360	\$ 137,476
2024-2025															\$ 37,822	\$ 18,360	\$ 56,183
2025-2026																\$ 18,360	\$ 18,360
2026-2027																	\$ —
2027-2028																	\$ —
2028-2029																	\$ —
2029-2030																	\$ —
2030-2031																	\$ —
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2045-2046																	\$ —
2046-2047																	\$ —
2047-2048																	\$ —
2048-2049																	\$ —
2049-2050																	\$ —
TOTAL	\$ 49,573	\$ 77,114	\$ 115,487	\$ 39,659	\$ 38,557	\$ 115,487	\$ 138,585	\$ 66,098	\$ 11,016	\$ 38,557	\$ 115,671	\$ 33,049	\$ 44,065	\$ 14,321	\$ 113,467	\$ 55,081	\$ 1,065,787

DELAWARE SPRINGS GOLF COURSE

	SELF FUNDED 2015	SELF FUNDED 2016				SELF FUNDED 2017				SELF FUNDED 2018					SELF FUNDED CIP 2019					
	GREENS MOWER	BUNKER RAKE	FAIRWAY MOWER	GATOR	GOLF CARTS	MOWER	CORE HARVESTER	WEIDENMANN TERRA SPIKE	GREENS SPRAYER	GATOR	GREENS MOWER	FAIRWAY SPRAYER	RIDING MOWER W/72" DECK	FAIRWAY MOWER	TRACTOR	TOP DRESSER	GATOR	TRIM MOWER	BUNKER RAKE	
2017-2018	\$ 7,622	\$ 5,325	\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505											
2018-2019	\$ 7,622	\$ 5,325	\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 2,864	\$ 6,744	\$ 9,470	\$ 6,610	\$ 8,823	\$ 5,543					
2019-2020	\$ 7,622		\$ 13,858	\$ 1,963	\$ 54,851	\$ 11,272	\$ 3,672	\$ 8,079	\$ 14,505	\$ 2,864	\$ 6,744	\$ 9,470	\$ 6,610	\$ 8,823	\$ 5,543	\$ 7,848	\$ 2,938	\$ 12,653	\$ 11,464	
2020-2021			\$ 13,858	\$ 1,963		\$ 11,272				\$ 2,864	\$ 6,744	\$ 9,470	\$ 6,610	\$ 8,823	\$ 5,543	\$ 7,848	\$ 2,938	\$ 12,653	\$ 11,464	
2021-2022						\$ 11,272				\$ —	\$ 6,744	\$ 9,470	\$ —	\$ 8,823	\$ 5,543	\$ 7,848	\$ 2,938	\$ 12,653	\$ 11,464	
2022-2023										\$ —	\$ 6,744	\$ 9,470	\$ —	\$ 8,823	\$ 5,543	\$ —	\$ —	\$ 12,653	\$ —	
2023-2024																\$ —	\$ —	\$ 12,653	\$ —	
2024-2025																				
2025-2026																				
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2046-2047																				
2047-2048																				
2048-2049																				
2049-2050																				
TOTAL	\$ 22,867	\$ 10,649	\$ 55,434	\$ 7,853	\$ 164,554	\$ 56,358	\$ 11,016	\$ 24,236	\$ 43,514	\$ 8,593	\$ 33,722	\$ 47,350	\$ 19,829	\$ 44,116	\$ 27,717	\$ 23,544	\$ 8,813	\$ 63,264	\$ 34,392	

DELAWARE SPRINGS GOLF COURSE

	SELF FUNDED 2020						SELF FUNDED 2021					SELF FUNDED 2022		SELF FUNDED 2023			TOTAL SELF FUNDED DEBT SERVICE
	GREENS MOWER	ROLLER	ROLLER	TORO PRO CORE	BUFFALO TURBINE BLOWER	GATOR	GREENS MOWER	FAIRWAY MOWER	GATOR	TORO CORE PRO	GOLF CARTS	GATOR	GREENS MOWER	GATOR	GREENS MOWER	DECK MOWER	
2017-2018																	\$ 121,147
2018-2019																	\$ 161,202
2019-2020																	\$ 190,780
2020-2021	\$ 12,852	\$ 6,977	\$ 6,977	\$ 5,937	\$ 3,488	\$ 2,938											\$ 141,220
2021-2022	\$ 12,852	\$ 6,977	\$ 6,977	\$ 5,937	\$ 3,488	\$ 2,938	\$ 6,929	\$ 12,653	\$ 2,938	\$ 7,469	\$ 71,578						\$ 217,491
2022-2023	\$ 12,852	\$ 6,977	\$ 6,977	\$ 5,937	\$ 3,488	\$ 2,938	\$ 6,929	\$ 12,653	\$ 2,938	\$ 7,469	\$ 71,578	\$ 2,938	\$ 7,469				\$ 194,376
2023-2024							\$ 6,929	\$ 12,653	\$ 2,938	\$ 7,469	\$ 71,578	\$ 2,938	\$ 7,469	\$ 2,938	\$ 7,469	\$ 6,569	\$ 141,601
2024-2025							\$ 6,929	\$ 12,653	\$ —	\$ 7,469	\$ 71,578	\$ 2,938	\$ 7,469	\$ 2,938	\$ 7,469	\$ 6,569	\$ 126,011
2025-2026							\$ 6,929	\$ 12,653	\$ —	\$ 7,469	\$ —		\$ 7,469	\$ 2,938	\$ 7,469	\$ 6,569	\$ 51,495
2026-2027													\$ 7,469		\$ 7,469		\$ 14,938
2027-2028															\$ 7,469		\$ 7,469
2028-2029																	\$ —
2029-2030																	\$ —
2030-2031																	\$ —
2031-2032																	\$ —
2032-2033																	\$ —
2033-2034																	\$ —
2034-2035																	\$ —
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2041-2042																	\$ —
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2044-2045																	\$ —
2045-2046																	\$ —
2046-2047																	\$ —
2047-2048																	\$ —
2048-2049																	\$ —
2049-2050																	\$ —
TOTAL	\$ 38,557	\$ 20,931	\$ 20,931	\$ 17,811	\$ 10,465	\$ 8,813	\$ 34,646	\$ 63,264	\$ 8,813	\$ 37,344	\$ 286,311	\$ 8,813	\$ 37,344	\$ 8,813	\$ 37,344	\$ 19,708	\$ 1,367,729

INTEREST & SINKING

	G/O 2008			TOTAL I&S DEBT
	STREET BONDS	FIRE STATION	POLICE STATION	
2017-2018	\$ 169,442	\$ 176,245		\$ 345,687
2018-2019	\$ 164,606	\$ 178,124		\$ 342,730
2019-2020	\$ 161,635	\$ 174,948	\$ 279,545	\$ 616,128
2020-2021	\$ 153,599	\$ 176,718	\$ 279,545	\$ 609,861
2021-2022	\$ 155,672	\$ 178,378	\$ 279,545	\$ 613,595
2022-2023	\$ 152,504	\$ 174,984	\$ 279,545	\$ 607,032
2023-2024	\$ 75,746	\$ 176,535	\$ 279,545	\$ 610,350
2024-2025		\$ 177,976	\$ 279,545	\$ 457,520
2025-2026		\$ 174,362	\$ 279,545	\$ 453,907
2026-2027		\$ 175,694	\$ 279,545	\$ 455,239
2027-2028		\$ 176,916	\$ 279,545	\$ 456,461
2028-2029			\$ 279,545	\$ 279,545
2029-2030			\$ 279,545	\$ 279,545
2030-2031			\$ 279,545	\$ 279,545
2031-2032			\$ 279,545	\$ 279,545
2032-2033			\$ 279,545	\$ 279,545
2033-2034			\$ 279,545	\$ 279,545
2034-2035			\$ 279,545	\$ 279,545
2035-2036			\$ 279,545	\$ 279,545
2036-2037			\$ 279,545	\$ 279,545
2037-2038			\$ 279,545	\$ 279,545
2038-2039			\$ 279,545	\$ 279,545
2039-2040				\$ —
2040-2041				\$ —
2041-2042				\$ —
2042-2043				\$ —
2043-2044				\$ —
2044-2045				\$ —
2045-2046				\$ —
2046-2047				\$ —
2047-2048				\$ —
2048-2049				\$ —
2049-2050				\$ —
TOTAL	\$ 1,111,728	\$ 1,940,879	\$ 5,590,891	\$ 8,643,499

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City of Burnet Fiscal and Budgetary Policy

I. PURPOSE

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

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

- A. Demonstrate to the citizens of Burnet, 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), as applicable to governmental accounting; 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 should be reviewed and updated annually as part of the audit preparation process.

The budgeted funds for the City of Burnet include:

Governmental Funds: **General Fund** accounts for all financial resources except those required to be accounted for in another fund, and include basic governmental services, such as Fire/EMS, Police, Streets, Parks, and Administrative functions among others.



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

Capital Project Funds are used to account for the acquisition or construction of major capital facilities and equipment.

Special Revenue Funds account for specific revenues that are legally restricted for specific purposes. These currently include the Hotel Occupancy Tax, Police Seizure, Court Security and Technology.

Proprietary Funds: **Enterprise Funds** include the City's "business type" activities currently including utility funds and golf course.

Basis of Accounting and Basis of Budgeting

For internal reporting purposes, the City accounts and budgets for all funds using a modified cash method of accounting (hybrid blend of cash and accrual methods). This basis means that revenue is recognized in the accounting period in which it becomes available, while expenditures are recognized in the accounting period in which they are paid. 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.

For external reporting purposes, the modified accrual basis of accounting is used to present data in the governmental fund financial statements, while the accrual basis of accounting is used to present data in the Enterprise Fund financial statements.

II. 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 the operating departments of the General Fund, Enterprise Funds, Debt Service Funds and Special Revenue Funds.



- A. Preparation** – The Charter (Section 7.02) requires that “on or before the 15th day of August of each fiscal year, the City Manager shall submit to the City Council a budget for the ensuing fiscal year”. Therefore, the budget will be presented to the City Council no later than the 15th of August to provide the City Council time to adopt the budget in the required time frame. A copy of the proposed budget will be filed with the City Secretary when it is submitted to the City Council. A copy will also be available on the City website for citizen review.
1. Proposed Budget –A proposed budget shall be prepared by the City Manager with the participation of all City Division Directors within the provision of the Charter.
 2. The budget shall include four basic elements for review and evaluation:
 - a) Revenues
 - b) Personnel costs
 - c) Operations and maintenance
 - d) Capital and other non-project costs
 3. The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or the Charter, shall be in such form as the City Manager deems desirable or the City Council may require. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicate the proposed property tax levy, all proposed expenditures including Debt Service; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections as follows:
 - a) Goals and Objectives. The proposed goals, objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or program, purpose or activity, and the method of financing such expenditures;
 - b) Capital Budget. Proposed capital expenditures during the ensuing fiscal year, detailed for each fund by department when practicable, and the proposed method of financing each capital expenditure; and



- c) Enterprise Funds. The anticipated income and expense and profit and loss for the ensuing year for each public utility or other enterprise fund operated by the City.
4. 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.
 5. The Charter (Section 7.06) further states “a tax levy ordinance shall be made authorizing the property tax levy or levies and setting the tax rate or rates” prior to the beginning of the ensuing fiscal year.
- B. **Balanced Budget** – The goal of the City is to balance the operating budget with current revenues, whereby, current revenues would match and fund on-going expenditures/expenses.
 - C. **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.
 - D. **Five-Year Financial Forecast** – A five-year financial forecast will be created and updated annually that will identify potential tax impacts, rate adjustments, capital improvements, equipment requirements, personnel and other factors that could impede the implementation of the City financial plans.
 - E. **Reporting** – Reports comparing actual to budget will be presented to the City Council monthly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.
 - F. **Control and Accountability** – Each Division Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the goals and objectives adopted as part of the budget and monitoring each department budget for compliance with spending limitations.
 - G. **Amendment by Council Before Adoption** - After public hearings, the Council may adopt the budget with or without amendment. It may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for Debt Service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.



- H. **Budget Amendments After Adoption** –The budget may be amended after adoption for unusual and unforeseen conditions that were not known at the time the budget was adopted.

All line item transfers require certification of availability of funds by the Finance Department. The City Manager shall have the authority to transfer within funds and from the General Fund to the Golf Course Fund.

The City Council may, by ordinance, amend the budget for expenditures in excess of the adopted budget, or revenue shortfalls that occur throughout the fiscal year.

The City will amend the budget at fiscal year's end, if needed, for revenue based expenditures that exceeded budgeted amounts due to increased revenue and grant funded expenditures for grants and policy driven expenditures previously approved by the City Council after the budget was adopted or last amended. The City will also amend the budget if necessary for any capital project timing adjustments, as well as any other known adjustments needed and approved.

- I. **Contingency Appropriations** – The budget may include contingency appropriations which could be used to offset unanticipated expenditures that might occur during the year.

- J. **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.

1. 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 – describes 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 of that designated purpose.
 - e) Unassigned Fund Balance – represents funds that cannot be properly classified in one of the other four categories.
2. After fiscal year end, staff will report the projected fund balances to Council. In the event that unexpected, unbudgeted amounts are determined to be available in the general fund after year end, these funds may be used for any of the following purposes as approved by the City Council:
- a) To fund capital projects and non-recurring expenditures/expenses;
 - b) To fund equipment purchases in lieu of issuing debt;
 - c) To reduce outstanding City debt, including bonded indebtedness and unfunded pension liabilities;
 - d) To fund contingent liabilities and other similar obligations of the City;
 - e) To take other steps to reduce property tax rates or mitigate any future increases;
 - f) To hold those funds in reserve for future commitments or contingencies that may be pending;
 - g) To fund an economic uncertainty reserve of annual general fund operating expenditures;



h) Any other purpose as approved by the City Council.

- K. **Failure to Adopt** – In accordance with Section 7.05 of the Charter, in the event the City Council fails to adopt a budget by September 30th, the City Manager proposed budget shall be considered adopted until such time as Council adopts a new budget or amends the City Manager’s proposed budget.

III. 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** –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 subsidization between entities, funds, services, utilities, and customer classes, and ensure an on-going return on investment for the City.
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 two particular revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. **Internal Cost Recovery Fees** –

1. **General and Administrative Charges** – Administrative costs should be allocated to funds for services of general overhead. All expenses charged to the Administration and Mayor and Council departments are allocated out. These charges will be determined through an indirect cost allocation following accepted practices and procedures and reviewed by the City’s external auditors. Currently, this allocation of overhead is made to the Hotel/Motel Fund, Airport Fund, Electric Fund, Water/Wastewater Fund and the Golf Course Fund.
2. **Payment for Return on Investment, Fee In-Lieu of Franchise, and Fee In-Lieu of Property Taxes** – the intent of these transfers to General Fund are to provide a benefit to the citizens for the ownership of the various utility operations they own and to receive taxes and franchise fees similar to those paid by other privately owned utilities. These rates will be reviewed periodically by the City and, with Council action, may be amended as deemed necessary.
 - a) Electric Fund
 - 1) The Return On Investment (ROI), Fee In-Lieu of Franchise, and Fee In-Lieu of Property Taxes is a combined rate of \$0.019 per kWh sold.
 - b) Water/Wastewater Fund
 - 1) *Fee In-Lieu of Franchise*. This transfer is currently calculated at 5% of the gross operating revenues.
 - 2) *Fee In-Lieu of Property Tax*. This transfer is currently calculated at 3% of the gross operating revenues.
 - 3) *Return on Investment*. There is currently no ROI calculated on the Water/Wastewater Fund.



3. **Shop Allocation** – all charges to the City Shop are allocated on a prorated basis to those departments utilizing shop services. The percentage of proration is reviewed during the budgeting process and is meant to be a reasonably fair allocation based on the services provided.

C. **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. **Property Tax Revenues** – All real and business personal property located within the City will be valued based on the current appraisal supplied by the Burnet County Appraisal District.

Conservative budgeted revenue estimates result in not less than 97% of budgeted collection rate for current Ad Valorem taxes. For budgeting purposes, the City will forecast the proposed property tax rate using the effective maintenance and operations (M&O) rate plus the interest & sinking (I&S) rate needed to fund tax supported Debt Service. Increases to the M&O rate will be deliberated and determined by the City Council.

4. **Interest Income** – When applicable, interest earned from investments will be distributed to the funds in accordance with the cash balance of the fund from which the monies were provided to be invested.
5. **User-Based Fees and Service Charges** – For services associated with a City imposed 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 periodically 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.
6. **Utility Fund Rates** – The City will review and adopt rates as needed to generate revenues required to cover operating expenses, meet the legal requirements of all applicable bond covenants, and provide for an adequate level of working capital.



A utility rate study will be conducted periodically to review rate methodology and ensure revenues will meet future needs.

7. Grants – All potential grants will be examined for matching requirements and must be approved by the City Council prior to making application of the grant.

8. Revenue Monitoring – Revenues, as they are received, will be regularly compared to budgeted revenues and variances will be investigated, and any significant abnormalities will be included in the monthly report to the City Council.

IV. EXPENDITURE POLICIES

- A. Check Signing Authority – All checks, vouchers, or warrants for the withdrawal of money from the City depositories shall be in accordance with all policies, ordinances and Charter as amended from time to time.

- B. Personnel Costs – Costs related to salaries and benefits are budgeted at 100% total costs, assuming open positions are filled throughout the fiscal year. New positions that are added during the budget process may have staggered hire dates with appropriate costs reflected in the budget.

- C. Purchasing – All City purchases of goods or services will be made in accordance with the City's current Purchasing Policy as established by the City Manager, consistent with State Law. Formal bids are required for all purchases in excess of the bid law limit as established by State Law and amended from time to time (currently \$50,000), unless such purchase is made through a purchasing cooperative (Coop) or previously approved contract. Purchases in excess of the state bid law limit shall require Council approval, regardless of whether such purchase is made through a purchasing cooperative or bid.

- D. Contracts and Change Orders – Contracts and related change orders must follow the City Purchasing Policies and State Law.

- E. Prompt Payment – It is the City's target for all invoices approved for payment by the proper City authorities to 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.



- F. **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 or fund.

V. 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.
4. Any other steps deemed necessary.

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 a reduction in the unobligated cash reserves from ninety (90) to seventy-five (75) days.



3. Direct other reductions in services, including workforce reductions.

- C. **Replenish Surplus Funds** – As soon as practicable, without placing undue strain on City services, the City Council shall increase the unobligated surplus funds in the general fund, up to the 90-day amount required in Section XII (B) of this policy.

VI. CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

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

- A. **Goals and Objectives** – Council shall propose goals, objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by organization unit and program, purpose or activity, and the method of financing such expenditures as provided for in Section 7.04 A. of the Charter.
- B. **Preparation** – The Charter requires annual updates and adoption of a five-year capital improvement program (CIP) schedule as part of 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 capital projects, capital resources, and estimated operational impacts.
- C. **Control** – Capital projects should be appropriated in the capital budget. Availability of cash resources shall be certified by the Finance Department. CIP expenditures approved by the City Council shall not be used for other purposes.
- D. **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.
1. Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives equal or exceeding the average life of the debt issue.
 2. Short-term financing can be used to fund other expenditures that do not fall into long term financing option criteria.



3. Excess cash from previous years as approved by Council.

VII. SELF-FUNDED BUDGET

The self-funded budget is designed to fund equipment purchases and capital expenditures internally rather than using loan proceeds. A separate fund will be maintained for this purpose and is replenished by charges to the appropriate department for the budgeted asset purchase price and a 5% interest fee per year. The fee is designed to help build the fund and provide for inflation in the asset cost when subsequent purchases are made. Charges for each purchase will be made in equal monthly amounts spread over the budgeted life of the asset.

VIII. CAPITAL MAINTENANCE AND REPLACEMENT

The City recognizes that deferred maintenance increases future capital costs.

- A. **Infrastructure Maintenance** – On-going maintenance and major repair costs are included within the departmental operating budgets. These costs may be considered system repairs and may or may not be capitalized for accounting purposes.

IX. 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 Department 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 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.
- C. **Internal Reporting** – The Finance Department will prepare internal financial reports, sufficient to plan, monitor and control the City's Financial affairs.

X. ASSET MANAGEMENT



A. Cash Management –

1. Statement of Cash Management Philosophy – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.
2. Effective internal controls during the entire cash handling process from cash collection to bank depositing are necessary to prevent mishandling of City funds and are designed to safeguard and protect employees from inappropriate misconduct charges of mishandling funds by defining their duties and responsibilities.
3. Each Department Director shall ensure that departmental procedures, as approved by the City Manager, are adequate to safeguard City funds.
4. Staffing and training shall be reviewed periodically to ensure adequacy.
5. Daily deposits of City cash shall be performed.
6. The City shall conduct periodic reviews of internal controls and cash handling procedures.
7. The City Council, through Council action, may reallocate current cash balances between funds.

B. Investment Policy Adopted – City Council has formally approved a separate Investment Policy for the City of Burnet that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. All City investments will be made in accordance with the Investment Policy. The policy is reviewed annually by the City Council and applies to all financial assets held by the City.

C. 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 will be used to determine expenditures to be capitalized:
 - a) The asset is 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) For utility infrastructure, the dollar threshold may be lower if item b) is met.
 - e) On-going repairs and general maintenance are not capitalized.
2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This will include startup costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvement 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 of a significant nature and meet all the capitalization criteria.
4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including the right of way acquisition.
6. Reporting and Inventory – The Finance Department 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.

XI. DEBT MANAGEMENT

The City of Burnet 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. 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 cash purchase methods.

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

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

1. Grants
2. Use of Reserve Funds
3. Use of Current Revenues
4. Contributions from developers and others
5. Leases
6. 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 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 Burnet or by Council action. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds.

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.

3. Certificates of Obligation, Contract Obligations (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements in lieu of revenue bonds. Debt service for CO's may be either from general revenues (tax-supported) or supported by 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, vehicles, equipment and City facilities; 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.

4. Self-supporting General Obligation Debt – Refers to general obligation debt 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. The City also issues debt on behalf of the Burnet Economic



Development Corporation (BEDC) whom then pledges Type B sales tax revenue for the repayment of that debt.

5. Short-term Borrowing – The City may authorize the issuance of Public Property Finance Contractual Obligations (PPFCO) which are 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.
6. Self-funded Debt – Provides for the finance of equipment and other short-term debt by the City. Self-funded Debt is not used in calculating the Debt Coverage Ratio.
7. Seven Year Anticipation Tax Notes – The City may finance major equipment or capital needs using a Tax Note that can be financed up to seven years.

Any combination of these financing methods, or other methods as provided by law, that are the most financially advantageous for the City.

Each issuance will be assessed to ensure cost effectiveness and the repayment schedule should not exceed the expected useful life of the asset. Multiple equipment acquisitions can be grouped in a single PPFCO issue in order to develop economies of scale.

- C. **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. The City will rely on the recommendation of the City’s financial advisor in the selection of the underwriter or direct purchaser.
- D. **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. City staff, with the assistance of a 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 procedures to comply with arbitrage rebate and other Federal requirements.



- F. **Debt Structuring** – the City will issue bonds where the term of the bond will not exceed the useful life of the asset acquired. The structure should approximate level Debt Service unless operational matters dictate otherwise. Market factors, including but not limited to the effects of tax-exempt designations and the cost of early redemption options, will be given consideration during the structuring of long-term debt instruments.

- G. **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 capital projects and all types of debt. 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 when circumstantial issues can be resolved.

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

XII. OTHER FUNDING ALTERNATIVES

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

- A. **Grants** – all potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to final submission of any grant application. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.

- B. **Use of Reserve Funds** – The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned



bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.

- C. **Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts. These policies are further defined within the City’s utility line extension policy, utility oversizing policy and other development regulations or development policies as approved by the City Council.
- D. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.
- E. **Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated and reviewed in accordance with state statute. All fees collected will fund projects identified within the Capital Improvement Plan, as required by state laws.

XIII. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

The City of Burnet shall maintain the following minimum standards 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 as funds are available.

- A. **Operational Coverage** – the City’s goal is to maintain operations coverage of 100% so 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.
- B. **Operating Reserves** – The City will strive to maintain unrestricted cash reserves of ninety (90) days (24.66%) of net budgeted operating expenditures. For purposes of this policy, net budgeted operating expenditure is defined as total budgeted expenditures less Interfund transfers and charges, general Debt Service (tax supported), direct cost for purchased power, payments from third party grant monies and discretionary capital investments. The minimum unrestricted cash reserve balance shall not fall below seventy-five (75) days (20.55%) without prior council authorization.

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 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.

- C. **Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities should be paid within thirty (30) days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of thirty (30) days from the date of invoicing.

- D. **Bad Debt** - Receivables, other than EMS, aging past one hundred twenty (120) days will be forwarded to a collection agency and will be shown as uncollectable on the customer account. The City Manager, and/or his or her designee, is authorized to write-off non-collectable, non-utility and non EMS accounts that are delinquent for more than one hundred eighty (180) days. Utility accounts shall be written-off at, or before, the end of the fiscal year. Non-collectible EMS debts will be written off after three hundred sixty five (365) days.

- E. **Capital Project Funds** – Every effort will be made for all monies within the Capital Project Fund to be expended in a timely manner. The fund balance will be invested and income generated with offset increases in construction costs associated with the project. Capital project funds are intended to be expended in full, with any excess to be utilized for other authorized purposes or transferred to the Debt Service fund to service project-related Debt Service.

- F. **General Debt Service Funds** – Balances are maintained to meet contingencies and to make certain that the next year’s Debt Service payments may be met in a timely manner.

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

- H. **Debt Coverage Ratio** –The City will attempt to maintain a Debt Coverage Ratio of a minimum of 1.25 times for each fund and for the City as a whole, or as may be determined by the City Council.

- I. **Ratios/Trend Analysis** – Ratios and significant balances may be incorporated into budgeting process. This information will provide users with meaningful data to identify major trends of the City’s financial condition through analytical procedures.



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

XIV. INTERNAL CONTROLS

- A. **Written Procedures** – Whenever possible, written procedures will be established and maintained 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 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. Employee or Transactional Review – Programs to be audited include Petty Cash, City Credit Card accounts, time entry, and travel. All discrepancies will be identified, and the employee’s Division Director will be notified. The City Manager will also be notified depending on the seriousness of the discrepancy.

- C. **Division Directors Responsibility** – Each Division Director is responsible for ensuring that good internal controls are followed throughout their department, that all City Manager directives are implemented and that all independent auditor internal control recommendations are addressed. Departments may develop and periodically update written internal control procedures specific to their department.

XV. STAFFING

The City’s goal as an employer is to attract and retain quality employees who provide excellent, friendly services to our community in an effective and efficient manner.

- A. **Adequate Staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Workload allocation alternatives will be explored before adding additional staff.



- B. **Salary Schedule Adjustments** – The City periodically conducts a comprehensive compensation study to ensure employees are fairly and adequately compensated. Pay scales have been adopted for each position within the City.

- C. **Additional Salary Adjustment** – Additional salary adjustments to adjust for inflation or other market forces may be recommended at the discretion of the City Manager.

- D. **Pay for Performance** – The City Manager may fund merit increases within the operating budget, and/or one time bonuses, incentives or stipends to aid in retaining quality employees and reward employees for productivity and job performance.



Definitions

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

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Appropriation – An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

Asset – Resources owned or held which have monetary value.

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

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

Budget – A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of funding them.

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

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



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

Charter – The Home Rule Charter initially adopted on July 27, 2000 and as subsequently amended, that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas. The Charter provides the form, roles and powers of the municipal government that is the City of Burnet.

Contingency Appropriation – A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt Coverage Ratio - The number of times the current combined Debt Service requirements or payments would be covered by the current operating revenues net of on-going operating expenses.

Debt Service – The City’s obligation to pay principal and interest on debt.

Delinquent Taxes – Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 1.

Department – a specific functional area within a City division.

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

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

Enterprise Fund – A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including Depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purpose.



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

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

Fund Balance – The excess of a fund’s assets over its liabilities and reserves.

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Modified Accrual Basis of Accounting – a basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which the governments in general normally liquidate the related liability, rather than when that liability is first incurred (if earlier).

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

Operating Revenues – Operating revenues are defined as those revenues received in the course of normal operations and do not include any one time payments or uses of fund balance for projects.

Program – A group of related activities performed by one or more departments or funds for the purpose of accomplishing a function for which the City is responsible.

Property Taxes – Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

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The same definition applies to those cases where revenues are recorded on the cash basis, except that additions would be partially or entirely to cash.

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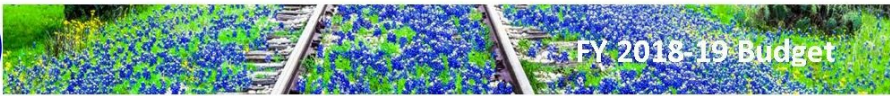
Tax Supported Debt – Debt for which the City has pledged a repayment from its property taxes.

Transfers – Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

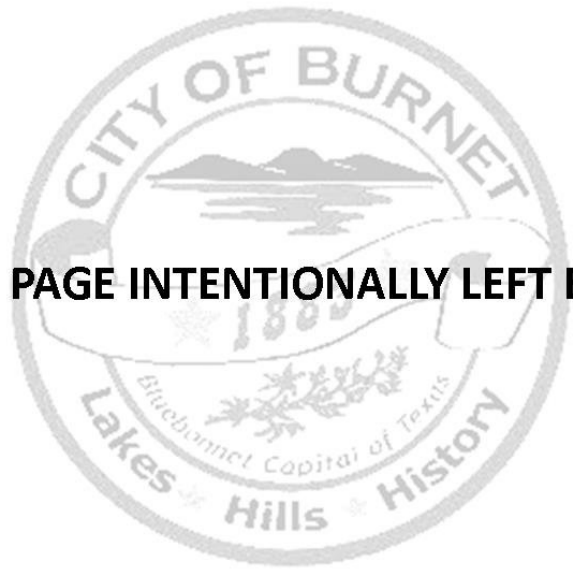
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Common Terms Used

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

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Appropriation – An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

Asset – Resources owned or held which have monetary value.

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

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

Budget – A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of funding them.

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

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

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



Charter –The Home Rule Charter initially adopted on July 27, 2000 and as subsequently amended, that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas. The Charter provides the form, roles and powers of the municipal government that is the City of Burnet.

Contingency Appropriation – A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt Coverage Ratio - The number of times the current combined Debt Service requirements or payments would be covered by the current operating revenues net of on-going operating expenses.

Debt Service – The City’s obligation to pay principal and interest on debt.

Delinquent Taxes – Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 1.

Department – a specific functional area within a City division.

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

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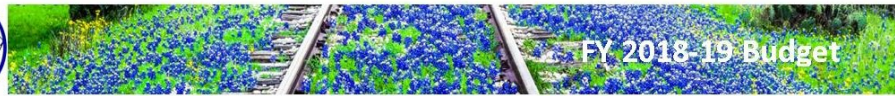
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Abbreviations Used

- BEDC - Burnet Economic Development Corporation
- FTE - Full time equivalent
- TCEQ - Texas Commission on Environmental Quality
- TWDB - Texas Water Development Board
- SSES - Sanitation Sewer Evaluation Survey
- GHRC - Galloway-Hammond Recreation Facility
- M&O - Maintenance and Operations
- I&S - Interest and Sinking
- LCRA - Lower Colorado River Authority
- FBO - Fixed Based Operator
- CDC - Customer distribution charge
- AMI - Advanced Metering Infrastructure
- MDM - Meter data system
- IVR - Interactive Voice Response